

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2016 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**



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**City of Houston, Texas
Houston Police Department
FY 2016 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2016 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**

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 200

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 2 CFR Part 200.

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.

Note: FY 2014 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

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 2016 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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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	\$43,186	\$46,396,661	\$422,904	\$221,198	\$0	\$0	\$0	\$0	\$47,083,948
2 Chief of Police	20,068	12,412,086	198,491	85,864	0	0	0	0	12,716,509
3 Strategic Command	1,231,429	0	0	0	0	0	0	0	1,231,429
4 Prof Standards	1,086,315	29,996,314	519,764	75,259	0	0	0	0	31,677,651
5 Technology Svcs	110,863	12,413,012	493,856	438,247	0	0	0	0	13,455,978
6 Staff Svcs Command	24,381	99,300,003	521,647	242,048	0	0	0	0	100,088,080
7 Forensic Svcs Command	5,711	5,794,167	0	36,424	0	0	0	0	5,836,301
Total Current Allocations	\$2,521,952	\$206,312,243	\$2,156,662	\$1,099,039	\$0	\$0	\$0	\$0	\$212,089,897

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CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES

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 FTEs and 50% based on expenditures. Claims & Judgements indirect costs are allocated directly to Law Enforcement. General Services indirect costs are allocated based on FTEs, excluding Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 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	25,638,767	0	12,819,384	12,819,384	0	0
GSD Indirect	P	19,443,774	0	0	0	19,443,774	0
Claims	P	11,797,056	0	0	0	0	11,797,056
Subtotal - Services & Supplies		56,879,597	0	12,819,384	12,819,384	19,443,774	11,797,056
Department Cost Total		56,879,597	0	12,819,384	12,819,384	19,443,774	11,797,056
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		56,879,597	0	12,819,384	12,819,384	19,443,774	11,797,056
General Admin Distribution			0	0	0	0	0
Grand Total		\$56,879,598		\$12,819,384	\$12,819,384	\$19,443,774	\$11,797,056

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

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HOUSTON POLICE DEPARTMENT FY 2016 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	159.46	2.3333%	\$299,109	\$0	\$299,109	\$0	\$299,109
3 Strategic Command	25.50	0.3731%	47,832	0	47,832	0	47,832
4 Prof Standards	313.00	4.5799%	587,114	0	587,114	0	587,114
5 Technology Svcs	105.18	1.5390%	197,293	0	197,293	0	197,293
6 Staff Svcs Command	765.30	11.1981%	1,435,522	0	1,435,522	0	1,435,522
7 Forensic Svcs Command	77.69	1.1368%	145,728	0	145,728	0	145,728
8 Homeland Sec Command	5.08	0.0743%	9,529	0	9,529	0	9,529
9 Law Enforcement	5,154.10	75.4161%	9,667,875	0	9,667,875	0	9,667,875
10 Aviation	196.51	2.8754%	368,606	0	368,606	0	368,606
11 Auto Dealers	32.40	0.4741%	60,775	0	60,775	0	60,775
Subtotal	6,834.22	100.0000%	12,819,384	0	12,819,384	0	12,819,384
Direct Bills					0		0
Total					\$12,819,384		\$12,819,384

Basis Units: Number of FTEs per division

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2016 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	19,344,202	2.4966%	\$320,053	\$0	\$320,053	\$0	\$320,053
3 Strategic Command	2,794,550	0.3607%	46,236	0	46,236	0	46,236
4 Prof Standards	30,693,516	3.9614%	507,829	0	507,829	0	507,829
5 Technology Svcs	20,719,036	2.6741%	342,800	0	342,800	0	342,800
6 Staff Svcs Command	92,550,934	11.9450%	1,531,271	0	1,531,271	0	1,531,271
7 Forensic Svcs Command	5,967,113	0.7701%	98,727	0	98,727	0	98,727
8 Homeland Sec Command	1,134,843	0.1465%	18,776	0	18,776	0	18,776
9 Law Enforcement	594,365,528	76.7110%	9,833,879	0	9,833,879	0	9,833,879
10 Aviation	3,281,797	0.4236%	54,298	0	54,298	0	54,298
11 Auto Dealers	3,959,693	0.5111%	65,514	0	65,514	0	65,514
Subtotal	774,811,212	100.0000%	12,819,384	0	12,819,384	0	12,819,384
Direct Bills					0		0
Total					\$12,819,384		\$12,819,384

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

Source: COH Expenditure Report

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HOUSTON POLICE DEPARTMENT FY 2016 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	159.46	2.4023%	\$467,104	\$0	\$467,104	\$0	\$467,104
3 Strategic Command	25.50	0.3842%	74,697	0	74,697	0	74,697
4 Prof Standards	313.00	4.7155%	916,868	0	916,868	0	916,868
5 Technology Svcs	105.18	1.5846%	308,103	0	308,103	0	308,103
6 Staff Svcs Command	765.30	11.5296%	2,241,785	0	2,241,785	0	2,241,785
7 Forensic Svcs Command	77.69	1.1704%	227,576	0	227,576	0	227,576
8 Homeland Sec Command	5.08	0.0765%	14,881	0	14,881	0	14,881
9 Law Enforcement	5,154.10	77.6488%	15,097,851	0	15,097,851	0	15,097,851
11 Auto Dealers	32.40	0.4881%	94,909	0	94,909	0	94,909
Subtotal	6,637.71	100.0000%	19,443,774	0	19,443,774	0	19,443,774
Direct Bills					0		0
Total					\$19,443,774		\$19,443,774

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2016 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%	\$11,797,056	\$0	\$11,797,056	\$0	\$11,797,056
Subtotal	100	100.0000%	11,797,056	0	11,797,056	0	11,797,056
Direct Bills					0		0
Total					\$11,797,056		\$11,797,056

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 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
2 Chief of Police	299,109	320,053	467,104	0	1,086,267
3 Strategic Command	47,832	46,236	74,697	0	168,765
4 Prof Standards	587,114	507,829	916,868	0	2,011,811
5 Technology Svcs	197,293	342,800	308,103	0	848,195
6 Staff Svcs Command	1,435,522	1,531,271	2,241,785	0	5,208,578
7 Forensic Svcs Command	145,728	98,727	227,576	0	472,032
8 Homeland Sec Command	9,529	18,776	14,881	0	43,186
9 Law Enforcement	9,667,875	9,833,879	15,097,851	11,797,056	46,396,661
10 Aviation	368,606	54,298	0	0	422,904
11 Auto Dealers	60,775	65,514	94,909	0	221,198
Total	\$12,819,384	\$12,819,384	\$19,443,774	\$11,797,056	\$56,879,597

**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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	10,890,411	0	2,798,719	2,751,250	1,516,678	3,823,764
Salary % Split			.00%	25.70%	25.26%	13.93%	35.11%
Benefits	P	5,017,592	0	1,130,985	1,340,379	658,001	1,888,227
Subtotal - Personnel Costs		15,908,003	0	3,929,704	4,091,630	2,174,678	5,711,991
Services & Supplies Cost							
Supplies	P	234,798	0	52,025	66,653	8,665	107,455
Services	P	3,201,402	0	21,090	3,007,754	111,905	60,653
Subtotal - Services & Supplies		3,436,200	0	73,115	3,074,407	120,570	168,108
Department Cost Total		19,344,202	0	4,002,819	7,166,036	2,295,248	5,880,099
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		19,344,202	0	4,002,819	7,166,036	2,295,248	5,880,099
General Admin Distribution			0	0	0	0	0
Grand Total		<u>\$19,344,202</u>		<u>\$4,002,819</u>	<u>\$7,166,036</u>	<u>\$2,295,248</u>	<u>\$5,880,099</u>
						not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 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	\$299,109	\$0	\$76,868	\$75,564	\$41,656	\$105,021
1 Indirect Costs Expenses	320,053	0	82,250	80,855	44,573	112,375
1 General Services	467,104	0	120,041	118,005	65,052	164,006
Subtotal - Citywide Indirect	1,086,267	0	279,159	274,424	151,281	381,402
2 Chief's Admin	0	99,910	25,676	25,240	13,914	35,080
2 Budget & Finance	0	185,761	47,739	46,929	25,870	65,223
2 Legal Svcs	0	978,150	251,374	247,111	136,224	343,441
Subtotal - Chief of Police	0	1,263,821	324,788	319,280	176,009	443,744
4 Inspections *	0	1,350,500	0	1,350,500	0	0
4 Internal Affairs	0	162,437	41,745	41,037	22,622	57,034
4 Psy Svcs	0	28,600	7,350	7,225	3,983	10,042
4 Training	0	133,930	34,419	33,835	18,652	47,025
Subtotal - Prof Standards	0	1,675,467	83,513	1,432,596	45,257	114,100
5 Tech Svcs	0	1,896,871	487,476	479,208	264,172	666,016
Subtotal - Technology Svcs	0	1,896,871	487,476	479,208	264,172	666,016
6 Fleet Mgt	0	468,593	120,423	118,381	65,260	164,529
6 Employees Svcs	0	152,609	39,219	38,554	21,253	53,583
6 Retiree Ins	0	83,228	21,389	21,026	11,591	29,222
Subtotal - Staff Svcs Command	0	704,430	181,031	177,961	98,104	247,335
7 Property	0	173,645	44,625	43,868	24,183	60,969
Subtotal - Forensic Svcs Command	0	173,645	44,625	43,868	24,183	60,969
Total Incoming	1,086,267	5,714,235	1,400,592	2,727,337	759,007	1,913,566
C. Total Allocated		\$26,144,704	\$5,403,411	\$9,893,373	\$3,054,255	\$7,793,666
			20.67%	37.84%	11.68%	29.81%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	159.46	2.3333%	\$99,910	\$0	\$99,910	\$0	\$99,910
3 Strategic Command	25.50	0.3731%	15,977	0	15,977	4,284	20,261
4 Prof Standards	313.00	4.5799%	196,110	0	196,110	52,587	248,697
5 Technology Svcs	105.18	1.5390%	65,900	0	65,900	17,671	83,572
6 Staff Svcs Command	765.30	11.1981%	479,498	0	479,498	128,579	608,077
7 Forensic Svcs Command	77.69	1.1368%	48,677	0	48,677	13,053	61,729
8 Homeland Sec Command	5.08	0.0743%	3,183	0	3,183	853	4,036
9 Law Enforcement	5,154.10	75.4161%	3,229,299	0	3,229,299	865,946	4,095,245
10 Aviation	196.51	2.8754%	123,123	0	123,123	33,016	156,139
11 Auto Dealers	32.40	0.4741%	20,300	0	20,300	5,444	25,744
Subtotal	6,834.22	100.0000%	4,281,978	0	4,281,978	1,121,433	5,403,411
Direct Bills					0		0
Total					\$4,281,978		\$5,403,411

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	19,344,202	2.4966%	\$185,761	\$0	\$185,761	\$0	\$185,761
3 Strategic Command	2,794,550	0.3607%	26,836	0	26,836	9,074	35,909
4 Prof Standards	30,693,516	3.9614%	294,748	0	294,748	99,658	394,406
5 Technology Svcs	20,719,036	2.6741%	198,964	0	198,964	67,272	266,236
6 Staff Svcs Command	92,550,934	11.9450%	888,760	0	888,760	300,502	1,189,262
7 Forensic Svcs Command	5,967,113	0.7701%	57,302	0	57,302	19,375	76,676
8 Homeland Sec Command	1,134,843	0.1465%	10,898	0	10,898	3,685	14,583
9 Law Enforcement	594,365,528	76.7110%	5,707,653	0	5,707,653	1,929,835	7,637,488
10 Aviation	3,281,797	0.4236%	31,515	0	31,515	10,656	42,170
11 Auto Dealers	3,959,693	0.5111%	38,025	0	38,025	12,857	50,881
Subtotal	774,811,212	100.0000%	7,440,461	0	7,440,461	2,452,913	9,893,373
Direct Bills					0		0
Total					\$7,440,461		\$9,893,373

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

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	7,634	39.9811%	\$978,150	\$0	\$978,150	\$0	\$978,150
3 Strategic Command	311	1.6288%	39,849	0	39,849	16,492	56,341
4 Prof Standards	4,632	24.2589%	593,502	0	593,502	245,636	839,137
5 Technology Svcs	39	0.2043%	4,997	0	4,997	2,068	7,065
6 Staff Svcs Command	2,418	12.6637%	309,820	0	309,820	128,227	438,047
7 Forensic Svcs Command	250	1.3093%	32,033	0	32,033	13,258	45,290
8 Homeland Sec Command	8	0.0419%	1,025	0	1,025	424	1,449
9 Law Enforcement	3,750	19.6397%	480,490	0	480,490	198,863	679,354
10 Aviation	1	0.0052%	128	0	128	53	181
11 Auto Dealers	51	0.2671%	6,535	0	6,535	2,705	9,239
Subtotal	19,094	100.0000%	2,446,529	0	2,446,529	607,725	3,054,255
Direct Bills					0		0
Total					\$2,446,529		\$3,054,255

Basis Units: Total number of billable hours

Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Chief of Police

Department	Chief's Admin	Budget & Finance	Legal Svcs	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	99,910	185,761	978,150	0	1,263,821
3 Strategic Command	20,261	35,909	56,341	0	112,512
4 Prof Standards	248,697	394,406	839,137	0	1,482,241
5 Technology Svcs	83,572	266,236	7,065	0	356,873
6 Staff Svcs Command	608,077	1,189,262	438,047	0	2,235,387
7 Forensic Svcs Command	61,729	76,676	45,290	0	183,696
8 Homeland Sec Command	4,036	14,583	1,449	0	20,068
9 Law Enforcement	4,095,245	7,637,488	679,354	0	12,412,086
10 Aviation	156,139	42,170	181	0	198,491
11 Auto Dealers	25,744	50,881	9,239	0	85,864
Total	\$5,403,411	\$9,893,373	\$3,054,255	\$0	\$18,351,039

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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 Services 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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

A. Department Costs

Dept:3 Strategic Command

Description		Amount	General Admin	Strategic Command	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,914,086	0	959,937	954,149
Salary % Split			.00%	50.15%	49.85%
Benefits	P	829,328	0	404,753	424,575
Subtotal - Personnel Costs		2,743,414	0	1,364,691	1,378,724
Services & Supplies Cost					
Supplies	P	45,154	0	42,949	2,205
Services	P	5,982	0	9,776	(3,794)
Subtotal - Services & Supplies		51,136	0	52,725	(1,589)
Department Cost Total		2,794,550	0	1,417,415	1,377,135
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,794,550	0	1,417,415	1,377,135
General Admin Distribution			0	0	0
Grand Total		<u>\$2,794,550</u>		<u>\$1,417,415</u>	<u>\$1,377,135</u>
				not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Command

Department	First Incoming	Second Incoming	Strategic Command	Alt Dispute Resolution
1 Indirect Costs FTEs	\$47,832	\$0	\$23,988	\$23,844
1 Indirect Costs Expenses	46,236	0	23,188	23,048
1 General Services	74,697	0	37,461	37,235
Subtotal - Citywide Indirect	168,765	0	84,638	84,127
2 Chief's Admin	15,977	4,284	10,161	10,100
2 Budget & Finance	26,836	9,074	18,009	17,900
2 Legal Svcs	39,849	16,492	28,256	28,085
Subtotal - Chief of Police	82,662	29,850	56,426	56,086
3 Strategic Command *	0	21,323	0	21,323
Subtotal - Strategic Command	0	21,323	0	21,323
4 Inspections	0	168,812	84,661	84,151
4 Internal Affairs	0	16,244	8,146	8,097
4 Psy Svcs	0	4,574	2,294	2,280
4 Training	0	45,463	22,800	22,663
Subtotal - Prof Standards	0	235,093	117,902	117,191
5 Tech Svcs	0	234,240	117,474	116,766
Subtotal - Technology Svcs	0	234,240	117,474	116,766
6 Fleet Mgt	0	85,199	42,728	42,471
6 Employees Svcs	0	24,404	12,239	12,165
6 Retiree Ins	0	28,252	14,169	14,083
Subtotal - Staff Svcs Command	0	137,855	69,136	68,719
7 Property	0	27,768	13,926	13,842
Subtotal - Forensic Svcs Command	0	27,768	13,926	13,842
Total Incoming	251,427	686,129	459,502	478,054
C. Total Allocated		\$3,732,106	\$1,876,917	\$1,855,189
			50.29%	49.71%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Strategic Command Allocations

Dept:3 Strategic Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Strategic Command	13.15	1.3815%	\$21,323	\$0	\$21,323	\$0	\$21,323
4 Prof Standards	315.76	33.1722%	512,017	0	512,017	112,148	624,165
8 Homeland Sec Command	622.97	65.4463%	1,010,169	0	1,010,169	221,260	1,231,429
Subtotal	951.88	100.0000%	1,543,509	0	1,543,509	333,408	1,876,917
Direct Bills					0		0
Total					\$1,543,509		\$1,876,917

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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Allocation Summary

Dept:3 Strategic Command

Department	Strategic Command	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
3 Strategic Command	21,323	0	21,323
4 Prof Standards	624,165	0	624,165
8 Homeland Sec Command	1,231,429	0	1,231,429
Total	\$1,876,917	\$0	\$1,876,917

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

**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, 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 FTEs per division.
- **Training** – Costs are allocated based on the number of classified FTEs per division.
- **Cadet Training** – Cost are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

A. Department Costs

Dept:4 Prof Standards

Description		Amount	General Admin	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training
Personnel Costs								
Salaries	S1	18,565,575	1,015,289	3,551,301	5,492,283	709,843	7,688,164	108,696
Salary % Split			5.47%	19.13%	29.58%	3.82%	41.41%	.59%
Benefits	P	11,252,667	382,889	1,486,817	2,290,454	285,373	3,283,753	3,523,381
Subtotal - Personnel Costs		29,818,242	1,398,178	5,038,117	7,782,737	995,216	10,971,918	3,632,077
Services & Supplies Cost								
Supplies	P	681,716	32,057	5,522	7,598	1,583	573,831	61,126
Services	P	193,558	22,321	9,568	14,789	24,287	74,706	47,886
Subtotal - Services & Supplies		875,274	54,378	15,090	22,387	25,870	648,537	109,011
Department Cost Total		30,693,516	1,452,556	5,053,207	7,805,124	1,021,086	11,620,454	3,741,088
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		30,693,516	1,452,556	5,053,207	7,805,124	1,021,086	11,620,454	3,741,088
General Admin Distribution			(1,452,556)	293,925	454,571	58,750	636,314	8,996
Grand Total		\$30,693,515		\$5,347,132	\$8,259,695	\$1,079,837	\$12,256,768	\$3,750,084

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Standards

Department	First Incoming	Second Incoming	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training
1 Indirect Costs FTEs	\$587,114	\$0	\$118,803	\$183,735	\$23,747	\$257,194	\$3,636
1 Indirect Costs Expenses	507,829	0	102,759	158,923	20,540	222,462	3,145
1 General Services	916,868	0	185,528	286,930	37,084	401,648	5,679
Subtotal - Citywide Indirect	2,011,811	0	407,090	629,587	81,370	881,304	12,460
2 Chief's Admin	196,110	52,587	50,324	77,829	10,059	108,946	1,540
2 Budget & Finance	294,748	99,658	79,808	123,428	15,952	172,775	2,443
2 Legal Svcs	593,502	245,636	169,799	262,604	33,940	367,597	5,197
Subtotal - Chief of Police	1,084,360	397,881	299,931	463,861	59,951	649,318	9,180
3 Strategic Command	512,017	112,148	126,300	195,330	25,245	273,425	3,866
Subtotal - Strategic Command	512,017	112,148	126,300	195,330	25,245	273,425	3,866
4 Inspections	0	422,031	85,398	132,073	17,070	184,877	2,614
4 Internal Affairs	0	243,656	49,304	76,251	9,855	106,737	1,509
4 Psy Svcs	0	56,139	11,360	17,568	2,271	24,593	348
4 Training	0	480,223	97,173	150,284	19,423	210,369	2,974
Subtotal - Prof Standards	0	1,202,049	243,235	376,176	48,618	526,575	7,445
5 Tech Svcs	0	758,464	153,475	237,358	30,677	332,257	4,697
Subtotal - Technology Svcs	0	758,464	153,475	237,358	30,677	332,257	4,697
6 Fleet Mgt	0	759,689	153,723	237,741	30,727	332,793	4,705
6 Employees Svcs	0	299,552	60,614	93,743	12,116	131,223	1,855
6 Retiree Ins	0	298,424	60,386	93,391	12,070	130,729	1,848
Subtotal - Staff Svcs Command	0	1,357,665	274,724	424,875	54,912	594,746	8,409
7 Property	0	340,843	68,970	106,665	13,786	149,311	2,111
Subtotal - Forensic Svcs Command	0	340,843	68,970	106,665	13,786	149,311	2,111
Total Incoming	3,608,187	4,169,051	1,573,724	2,433,852	314,560	3,406,935	48,168
C. Total Allocated	\$38,470,754	\$6,920,856	\$10,693,547	\$1,394,397	\$15,663,703	\$3,798,252	
			17.99%	27.80%	3.62%	40.72%	9.87%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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Inspections Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	16	22.2222%	\$1,350,500	\$0	\$1,350,500	\$0	\$1,350,500
3 Strategic Command	2	2.7778%	168,812	0	168,812	0	168,812
4 Prof Standards	5	6.9444%	422,031	0	422,031	0	422,031
6 Staff Svcs Command	17	23.6111%	1,434,906	0	1,434,906	292,680	1,727,586
8 Homeland Sec Command	4	5.5556%	337,625	0	337,625	68,866	406,491
9 Law Enforcement	28	38.8889%	2,363,374	0	2,363,374	482,061	2,845,436
Subtotal	72	100.0000%	6,077,249	0	6,077,249	843,608	6,920,856
Direct Bills					0		0
Total					\$6,077,249		\$6,920,856

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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Internal Affairs Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	20	1.7301%	\$162,437	\$0	\$162,437	\$0	\$162,437
3 Strategic Command	2	0.1730%	16,244	0	16,244	0	16,244
4 Prof Standards	30	2.5952%	243,656	0	243,656	0	243,656
6 Staff Svcs Command	94	8.1315%	763,454	0	763,454	111,087	874,541
7 Forensic Svcs Command	14	1.2111%	113,706	0	113,706	16,545	130,251
8 Homeland Sec Command	72	6.2284%	584,773	0	584,773	85,088	669,862
9 Law Enforcement	924	79.9308%	7,504,591	0	7,504,591	1,091,965	8,596,557
Subtotal	1,156	100.0000%	9,388,861	0	9,388,861	1,304,686	10,693,547
Direct Bills					0		0
Total					\$9,388,861		\$10,693,547

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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Psy Svcs Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.46	2.3333%	\$28,600	\$0	\$28,600	\$0	\$28,600
3 Strategic Command	25.50	0.3731%	4,574	0	4,574	0	4,574
4 Prof Standards	313.00	4.5799%	56,139	0	56,139	0	56,139
5 Technology Svcs	105.18	1.5390%	18,865	0	18,865	2,799	21,664
6 Staff Svcs Command	765.30	11.1981%	137,263	0	137,263	20,366	157,629
7 Forensic Svcs Command	77.69	1.1368%	13,934	0	13,934	2,068	16,002
8 Homeland Sec Command	5.08	0.0743%	911	0	911	135	1,046
9 Law Enforcement	5,154.10	75.4161%	924,431	0	924,431	137,162	1,061,593
10 Aviation	196.51	2.8754%	35,246	0	35,246	5,230	40,475
11 Auto Dealers	32.40	0.4741%	5,811	0	5,811	862	6,673
Subtotal	6,834.22	100.0000%	1,225,774	0	1,225,774	168,622	1,394,397
Direct Bills					0		0
Total					\$1,225,774		\$1,394,397

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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6/26/2015

Training Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	52.85	0.9679%	\$133,930	\$0	\$133,930	\$0	\$133,930
3 Strategic Command	17.94	0.3286%	45,463	0	45,463	0	45,463
4 Prof Standards	189.50	3.4705%	480,223	0	480,223	0	480,223
5 Technology Svcs	6.70	0.1227%	16,979	0	16,979	2,353	19,332
6 Staff Svcs Command	223.57	4.0944%	566,562	0	566,562	78,520	645,082
7 Forensic Svcs Command	30.64	0.5611%	77,647	0	77,647	10,761	88,408
8 Homeland Sec Command	3.09	0.0566%	7,831	0	7,831	1,085	8,916
9 Law Enforcement	4,746.18	86.9208%	12,027,569	0	12,027,569	1,666,908	13,694,477
10 Aviation	166.11	3.0421%	420,949	0	420,949	58,340	479,289
11 Auto Dealers	23.77	0.4353%	60,237	0	60,237	8,348	68,585
Subtotal	5,460.35	100.0000%	13,837,388	0	13,837,388	1,826,315	15,663,703
Direct Bills					0		0
Total					\$13,837,388		\$15,663,703

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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Cadet Training Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$3,772,431	\$0	\$3,772,431	\$25,821	\$3,798,252
Subtotal	100	100.0000%	3,772,431	0	3,772,431	25,821	3,798,252
Direct Bills					0		0
Total					\$3,772,431		\$3,798,252

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Prof Standards

Department	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	1,350,500	162,437	28,600	133,930	0	1,675,467
3 Strategic Command	168,812	16,244	4,574	45,463	0	235,093
4 Prof Standards	422,031	243,656	56,139	480,223	0	1,202,049
5 Technology Svcs	0	0	21,664	19,332	0	40,996
6 Staff Svcs Command	1,727,586	874,541	157,629	645,082	0	3,404,839
7 Forensic Svcs Command	0	130,251	16,002	88,408	0	234,660
8 Homeland Sec Command	406,491	669,862	1,046	8,916	0	1,086,315
9 Law Enforcement	2,845,436	8,596,557	1,061,593	13,694,477	3,798,252	29,996,314
10 Aviation	0	0	40,475	479,289	0	519,764
11 Auto Dealers	0	0	6,673	68,585	0	75,259
Total	\$6,920,856	\$10,693,547	\$1,394,397	\$15,663,703	\$3,798,252	\$38,470,755

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	6,549,782	0	6,549,782
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	2,983,110	0	2,983,110
Subtotal - Personnel Costs		9,532,892	0	9,532,892
Services & Supplies Cost				
Supplies	P	578,982	0	578,982
Services	P	10,607,161	0	10,607,161
Subtotal - Services & Supplies		11,186,144	0	11,186,144
Department Cost Total		20,719,036	0	20,719,036
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		20,719,036	0	20,719,036
General Admin Distribution			0	0
Grand Total		<u>\$20,719,036</u>	<u>\$20,719,036</u>	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	\$197,293	\$0	\$197,293
1 Indirect Costs Expenses	342,800	0	342,800
1 General Services	308,103	0	308,103
Subtotal - Citywide Indirect	848,195	0	848,195
2 Chief's Admin	65,900	17,671	83,572
2 Budget & Finance	198,964	67,272	266,236
2 Legal Svcs	4,997	2,068	7,065
Subtotal - Chief of Police	269,861	87,012	356,873
4 Psy Svcs	18,865	2,799	21,664
4 Training	16,979	2,353	19,332
Subtotal - Prof Standards	35,844	5,152	40,996
5 Tech Svcs	0	791,584	791,584
Subtotal - Technology Svcs	0	791,584	791,584
6 Fleet Mgt	0	390,494	390,494
6 Employees Svcs	0	100,661	100,661
6 Retiree Ins	0	10,551	10,551
Subtotal - Staff Svcs Command	0	501,706	501,706
7 Property	0	114,536	114,536
Subtotal - Forensic Svcs Command	0	114,536	114,536
Total Incoming	1,153,900	1,499,991	2,653,891
C. Total Allocated		\$23,372,927	\$23,372,927
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	17,354	8.6722%	\$1,896,871	\$0	\$1,896,871	\$0	\$1,896,871
3 Strategic Command	2,143	1.0709%	234,240	0	234,240	0	234,240
4 Prof Standards	6,939	3.4676%	758,464	0	758,464	0	758,464
5 Technology Svcs	7,242	3.6190%	791,584	0	791,584	0	791,584
6 Staff Svcs Command	50,852	25.4120%	5,558,356	0	5,558,356	458,310	6,016,666
7 Forensic Svcs Command	1,852	0.9255%	202,432	0	202,432	16,691	219,123
8 Homeland Sec Command	937	0.4682%	102,418	0	102,418	8,445	110,863
9 Law Enforcement	104,913	52.4277%	11,467,470	0	11,467,470	945,542	12,413,012
10 Aviation	4,174	2.0859%	456,237	0	456,237	37,619	493,856
11 Auto Dealers	3,704	1.8510%	404,864	0	404,864	33,383	438,247
Subtotal	200,110	100.0000%	21,872,936	0	21,872,936	1,499,991	23,372,927
Direct Bills					0		0
Total					\$21,872,936		\$23,372,927

Basis Units: Number of transactions

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	1,896,871	1,896,871
3 Strategic Command	234,240	234,240
4 Prof Standards	758,464	758,464
5 Technology Svcs	791,584	791,584
6 Staff Svcs Command	6,016,666	6,016,666
7 Forensic Svcs Command	219,123	219,123
8 Homeland Sec Command	110,863	110,863
9 Law Enforcement	12,413,012	12,413,012
10 Aviation	493,856	493,856
11 Auto Dealers	438,247	438,247
Total	\$23,372,927	\$23,372,927

STAFF SERVICES COMMAND
NATURE AND EXTENT OF SERVICES

The Staff Services Command is responsible for developing long-range strategies, communications, the jail functions, preserving records, crime analysis, employee services and plant and equipment. 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 Departmental 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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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

Continued

- **Employee Services** – Costs associated with employee services are allocated based on the number of FTEs per division.
- **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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	General Admin	Emergency Comm	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning
Personnel Costs										
Salaries	S1	39,099,555	445,306	7,884,863	3,560,468	610,398	17,385,726	3,735,239	3,248,936	2,228,619
Salary % Split			1.14%	20.17%	9.11%	1.56%	44.47%	9.55%	8.31%	5.70%
Benefits	P	17,882,827	181,712	3,402,222	1,662,147	319,233	8,307,789	1,603,268	1,482,200	924,255
Subtotal - Personnel Costs		56,982,382	627,018	11,287,085	5,222,614	929,632	25,693,515	5,338,507	4,731,136	3,152,875
Services & Supplies Cost										
Supplies	P	16,954,956	2,129	8,135	20,381	13,255,873	156,076	4,109	68,505	3,439,747
Services	P	10,014,643	77,428	43,903	20,904	8,969,350	417,758	16,529	391,606	77,164
Retiree	P	8,598,953	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		35,568,552	79,558	52,038	41,285	22,225,223	573,835	20,638	460,111	3,516,911
Department Cost Total		92,550,934	706,576	11,339,123	5,263,899	23,154,854	26,267,350	5,359,146	5,191,247	6,669,786
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		92,550,934	706,576	11,339,123	5,263,899	23,154,854	26,267,350	5,359,146	5,191,247	6,669,786
General Admin Distribution			(706,576)	144,130	65,083	11,158	317,800	68,278	59,389	40,738
Grand Total		<u>\$92,550,934</u>		<u>\$11,483,253</u>	<u>\$5,328,982</u>	<u>\$23,166,012</u>	<u>\$26,585,150</u>	<u>\$5,427,424</u>	<u>\$5,250,635</u>	<u>\$6,710,523</u>
not allocated										

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	Retiree Ins
<hr/>			
Personnel Costs			
Salaries	S1	39,099,555	0
<i>Salary % Split</i>			.00%
Benefits	P	17,882,827	0
Subtotal - Personnel Costs		56,982,382	0
Services & Supplies Cost			
Supplies	P	16,954,956	0
Services	P	10,014,643	0
Retiree	P	8,598,953	8,598,953
Subtotal - Services & Supplies		35,568,552	8,598,953
Department Cost Total		92,550,934	8,598,953
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments		92,550,934	8,598,953
General Admin Distribution			0
Grand Total		<u>\$92,550,934</u>	<u>\$8,598,953</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Comm	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins
1 Indirect Costs FTEs	\$1,435,522	\$0	\$292,824	\$132,227	\$22,669	\$645,662	\$138,717	\$120,657	\$82,765	\$0
1 Indirect Costs Expenses	1,531,271	0	312,355	141,046	24,181	688,728	147,970	128,705	88,286	0
1 General Services	2,241,785	0	457,289	206,492	35,401	1,008,300	216,628	188,425	129,251	0
Subtotal - Citywide Indirect	5,208,578	0	1,062,469	479,765	82,250	2,342,690	503,316	437,787	300,302	0
2 Chief's Admin	479,498	128,579	124,038	56,010	9,602	273,498	58,760	51,110	35,059	0
2 Budget & Finance	888,760	300,502	242,591	109,544	18,780	534,901	114,921	99,959	68,567	0
2 Legal Svcs	309,820	128,227	89,355	40,349	6,917	197,023	42,329	36,818	25,256	0
Subtotal - Chief of Police	1,678,079	557,308	455,984	205,903	35,300	1,005,422	216,010	187,887	128,882	0
4 Inspections	1,434,906	292,680	352,401	159,129	27,281	777,026	166,940	145,206	99,604	0
4 Internal Affairs	763,454	111,087	178,393	80,555	13,810	393,347	84,509	73,506	50,422	0
4 Psy Svcs	137,263	20,366	32,154	14,519	2,489	70,898	15,232	13,249	9,088	0
4 Training	566,562	78,520	131,587	59,419	10,187	290,142	62,336	54,220	37,192	0
Subtotal - Prof Standards	2,902,185	502,654	694,534	313,622	53,767	1,531,412	329,017	286,181	196,307	0
5 Tech Svcs	5,558,356	458,310	1,227,306	554,199	95,011	2,706,148	581,403	505,708	346,892	0
Subtotal - Technology Svcs	5,558,356	458,310	1,227,306	554,199	95,011	2,706,148	581,403	505,708	346,892	0
6 Fleet Mgt	0	1,640,076	334,550	151,068	25,899	737,666	158,484	137,850	94,559	0
6 Employees Svcs	0	732,419	149,402	67,464	11,566	329,424	70,775	61,561	42,228	0
6 Retiree Ins	0	352,078	71,818	32,430	5,560	158,356	34,022	29,593	20,299	0
Subtotal - Staff Svcs Command	0	2,724,573	555,770	250,962	43,024	1,225,446	263,281	229,004	157,086	0
7 Property	0	833,378	169,996	76,763	13,160	374,833	80,531	70,046	48,049	0
Subtotal - Forensic Svcs Command	0	833,378	169,996	76,763	13,160	374,833	80,531	70,046	48,049	0
Total Incoming	15,347,198	5,076,223	4,166,059	1,881,214	322,511	9,185,950	1,973,557	1,716,613	1,177,517	0
C. Total Allocated		\$112,974,355	\$15,649,312	\$7,210,197	\$23,488,523	\$35,771,100	\$7,400,981	\$6,967,248	\$7,888,040	\$8,598,953
			13.85%	6.38%	20.79%	31.66%	6.55%	6.17%	6.98%	7.61%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Emergency Communications 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%	\$14,613,842	\$0	\$14,613,842	\$1,035,470	\$15,649,312
Subtotal	100	100.0000%	14,613,842	0	14,613,842	1,035,470	15,649,312
Direct Bills					0		0
Total					\$14,613,842		\$15,649,312

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	66	2.0018%	\$468,593	\$0	\$468,593	\$0	\$468,593
3 Strategic Command	12	0.3640%	85,199	0	85,199	0	85,199
4 Prof Standards	107	3.2454%	759,689	0	759,689	0	759,689
5 Technology Svcs	55	1.6682%	390,494	0	390,494	0	390,494
6 Staff Svcs Command	231	7.0064%	1,640,076	0	1,640,076	0	1,640,076
7 Forensic Svcs Command	17	0.5156%	120,698	0	120,698	482	121,180
8 Homeland Sec Command	2	0.0607%	14,200	0	14,200	57	14,257
9 Law Enforcement	2,783	84.4101%	19,759,016	0	19,759,016	78,940	19,837,956
11 Auto Dealers	24	0.7279%	170,398	0	170,398	681	171,078
Subtotal	3,297	100.0000%	23,408,363	0	23,408,363	80,160	23,488,523
Direct Bills					0		0
Total					\$23,408,363		\$23,488,523

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

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	81,956	99.8416%	\$33,434,906	\$0	\$33,434,906	\$2,279,544	\$35,714,450
10 Aviation	130	0.1584%	53,035	0	53,035	3,616	56,651
Subtotal	82,086	100.0000%	33,487,941	0	33,487,941	2,283,160	35,771,100
Direct Bills					0		0
Total					\$33,487,941		\$35,771,100

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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%	\$6,910,455	\$0	\$6,910,455	\$490,526	\$7,400,981
Subtotal	100	100.0000%	6,910,455	0	6,910,455	490,526	7,400,981
Direct Bills					0		0
Total					\$6,910,455		\$7,400,981

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	159.46	2.3333%	\$152,609	\$0	\$152,609	\$0	\$152,609
3 Strategic Command	25.50	0.3731%	24,404	0	24,404	0	24,404
4 Prof Standards	313.00	4.5799%	299,552	0	299,552	0	299,552
5 Technology Svcs	105.18	1.5390%	100,661	0	100,661	0	100,661
6 Staff Svcs Command	765.30	11.1981%	732,419	0	732,419	0	732,419
7 Forensic Svcs Command	77.69	1.1368%	74,352	0	74,352	6,065	80,417
8 Homeland Sec Command	5.08	0.0743%	4,862	0	4,862	397	5,258
9 Law Enforcement	5,154.10	75.4161%	4,932,653	0	4,932,653	402,333	5,334,985
10 Aviation	196.51	2.8754%	188,067	0	188,067	15,340	203,407
11 Auto Dealers	32.40	0.4741%	31,008	0	31,008	2,529	33,537
Subtotal	6,834.22	100.0000%	6,540,586	0	6,540,586	426,663	6,967,248
Direct Bills					0		0
Total					\$6,540,586		\$6,967,248

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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%	\$7,595,369	\$0	\$7,595,369	\$292,671	\$7,888,040
Subtotal	100	100.0000%	7,595,369	0	7,595,369	292,671	7,888,040
Direct Bills					0		0
Total					\$7,595,369		\$7,888,040

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

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	52.85	0.9679%	\$83,228	\$0	\$83,228	\$0	\$83,228
3 Strategic Command	17.94	0.3286%	28,252	0	28,252	0	28,252
4 Prof Standards	189.50	3.4705%	298,424	0	298,424	0	298,424
5 Technology Svcs	6.70	0.1227%	10,551	0	10,551	0	10,551
6 Staff Svcs Command	223.57	4.0944%	352,078	0	352,078	0	352,078
7 Forensic Svcs Command	30.64	0.5611%	48,252	0	48,252	0	48,252
8 Homeland Sec Command	3.09	0.0566%	4,866	0	4,866	0	4,866
9 Law Enforcement	4,746.18	86.9208%	7,474,279	0	7,474,279	0	7,474,279
10 Aviation	166.11	3.0421%	261,590	0	261,590	0	261,590
11 Auto Dealers	23.77	0.4353%	37,433	0	37,433	0	37,433
Subtotal	5,460.35	100.0000%	8,598,953	0	8,598,953	0	8,598,953
Direct Bills					0		0
Total					\$8,598,953		\$8,598,953

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Allocation Summary

Dept:6 Staff Svcs Command

Department	Emergency Comm	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	0	0	468,593	0	0	152,609	0	83,228	704,430
3 Strategic Command	0	0	85,199	0	0	24,404	0	28,252	137,855
4 Prof Standards	0	0	759,689	0	0	299,552	0	298,424	1,357,665
5 Technology Svcs	0	0	390,494	0	0	100,661	0	10,551	501,706
6 Staff Svcs Command	0	0	1,640,076	0	0	732,419	0	352,078	2,724,573
7 Forensic Svcs Command	0	0	121,180	0	0	80,417	0	48,252	249,849
8 Homeland Sec Command	0	0	14,257	0	0	5,258	0	4,866	24,381
9 Law Enforcement	15,649,312	0	19,837,956	35,714,450	7,400,981	5,334,985	7,888,040	7,474,279	99,300,003
10 Aviation	0	0	0	56,651	0	203,407	0	261,590	521,647
11 Auto Dealers	0	0	171,078	0	0	33,537	0	37,433	242,048
Total	\$15,649,312	\$0	\$23,488,523	\$35,771,100	\$7,400,981	\$6,967,248	\$7,888,040	\$8,598,953	\$105,764,158

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

FORENSIC SERVICES COMMAND
NATURE AND EXTENT OF SERVICES

The Forensic Services Command is responsible for the Crime Lab, Identification, and Property. Crime Lab and Identification were moved out of the General Fund in FY 2013. Only the Property cost center has been allocated in this plan. Costs associated with property management have been allocated based on the number of FTE positions, excluding Police-Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

A. Department Costs

Dept:7 Forensic Svcs Command

Description		Amount	General Admin	Property
<hr/>				
Personnel Costs				
Salaries	S1	3,898,206	0	3,898,206
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	1,982,573	0	1,982,573
Subtotal - Personnel Costs		5,880,780	0	5,880,780
<hr/>				
Services & Supplies Cost				
supplies	P	38,935	0	38,935
Services	P	47,397	0	47,397
Subtotal - Services & Supplies		86,333	0	86,333
<hr/>				
Department Cost Total		5,967,113	0	5,967,113
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		5,967,113	0	5,967,113
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$5,967,113		\$5,967,113
<hr/>				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Forensic Svcs Command

Department	First Incoming	Second Incoming	Property
1 Indirect Costs FTEs	\$145,728	\$0	\$145,728
1 Indirect Costs Expenses	98,727	0	98,727
1 General Services	227,576	0	227,576
Subtotal - Citywide Indirect	472,032	0	472,032
2 Chief's Admin	48,677	13,053	61,729
2 Budget & Finance	57,302	19,375	76,676
2 Legal Svcs	32,033	13,258	45,290
Subtotal - Chief of Police	138,011	45,685	183,696
4 Internal Affairs	113,706	16,545	130,251
4 Psy Svcs	13,934	2,068	16,002
4 Training	77,647	10,761	88,408
Subtotal - Prof Standards	205,287	29,374	234,660
5 Tech Svcs	202,432	16,691	219,123
Subtotal - Technology Svcs	202,432	16,691	219,123
6 Fleet Mgt	120,698	482	121,180
6 Employees Svcs	74,352	6,065	80,417
6 Retiree Ins	48,252	0	48,252
Subtotal - Staff Svcs Command	243,302	6,547	249,849
7 Property	0	84,601	84,601
Subtotal - Forensic Svcs Command	0	84,601	84,601
Total Incoming	1,261,064	182,898	1,443,961
C. Total Allocated		\$7,411,074	\$7,411,074
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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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	159.46	2.4023%	\$173,645	\$0	\$173,645	\$0	\$173,645
3 Strategic Command	25.50	0.3842%	27,768	0	27,768	0	27,768
4 Prof Standards	313.00	4.7155%	340,843	0	340,843	0	340,843
5 Technology Svcs	105.18	1.5846%	114,536	0	114,536	0	114,536
6 Staff Svcs Command	765.30	11.5296%	833,378	0	833,378	0	833,378
7 Forensic Svcs Command	77.69	1.1704%	84,601	0	84,601	0	84,601
8 Homeland Sec Command	5.08	0.0765%	5,532	0	5,532	179	5,711
9 Law Enforcement	5,154.10	77.6488%	5,612,590	0	5,612,590	181,577	5,794,167
11 Auto Dealers	32.40	0.4881%	35,282	0	35,282	1,141	36,424
Subtotal	6,637.71	100.0000%	7,228,176	0	7,228,176	182,898	7,411,074
Direct Bills					0		0
Total					\$7,228,176		\$7,411,074

Basis Units: Number of FTEs per division, excl Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/26/2015

Allocation Summary

Dept:7 Forensic Svcs Command

Department	Property	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	173,645	173,645
3 Strategic Command	27,768	27,768
4 Prof Standards	340,843	340,843
5 Technology Svcs	114,536	114,536
6 Staff Svcs Command	833,378	833,378
7 Forensic Svcs Command	84,601	84,601
8 Homeland Sec Command	5,711	5,711
9 Law Enforcement	5,794,167	5,794,167
11 Auto Dealers	36,424	36,424
Total	\$7,411,074	\$7,411,074