

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**FY 2017 FULL COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**



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**City of Houston, Texas  
Houston Police Department  
FY 2017 Full Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**

**TABLE OF CONTENTS**

**SECTION I            OVERVIEW**

**SECTION II            FY 2017 FULL COST ALLOCATION PLAN BASED ON ACTUAL  
EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Police Department  
FY 2017 Full Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**

## **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.”<sup>1</sup>

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.

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<sup>1</sup> 2 CFR Part 200.56

## USING A COST ALLOCATION PLAN

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

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.

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<sup>2</sup> 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 2015 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

## **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 2017 FULL COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2015**

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Table of Contents**

<b>Schedule Description</b>	<b>Allocation Basis Units</b>	<b>Allocation Basis Source</b>	<b>Page #</b>
<b>Table of Contents</b>			1
<b>Summary Schedule</b>			3
<b>Citywide Indirect</b>			4
1 Department Costs			5
1 Incoming Costs			6
1 Indirect Costs FTEs	Number of Full Time Equivalents (FTEs) per division	COH FTE Report	7
1 Indirect Costs Expenses	Operating expenditures w/adj for Aviation @ 15%	COH Expenditure Report	8
1 General Services	Number of FTEs per division excluding Aviation	COH FTE Report	9
1 Claims & Judgements	Direct allocation to Law Enforcement	Direct Allocation	10
1 Allocation Summary			11
<b>Chief of Police</b>			12
2 Department Costs			13
2 Incoming Costs			14
2 Chief's Admin	Number of FTEs per division	COH FTE Report	15
2 Budget & Finance	Operating expenditures w/adj for Aviation @ 15%	COH Expenditure Report	16
2 Legal Svcs	Number of billable hours	Police Department Report	17
2 Public Affairs	**Not Allocated**		
2 Allocation Summary			18
<b>Strategic Command</b>			19
3 Department Costs			20
3 Incoming Costs			21
3 Strategic Command	Number of FTEs supported	COH FTE Report	22
3 Alt Dispute Resolution	**Not Allocated**		
3 Allocation Summary			23
<b>Prof Standards</b>			24
4 Department Costs			25
4 Incoming Costs			26
4 Inspections	Number of audits performed	Police Department Report	27
4 Internal Affairs	Number of investigations	Police Department Report	28
4 Psy Svcs	Number of FTEs per division	COH FTE Report	29
4 Training	Number of classified FTEs per division	COH FTE Report	30
4 Cadet Training	Direct allocation to Law Enforcement	Direct Allocation	31
4 Allocation Summary			32

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

<b>Technology Svcs</b>			33
5 Department Costs			34
5 Incoming Costs			35
5 Tech Svcs	Number of transactions	COH Transaction Report	36
5 Allocation Summary			37
 <b>Staff Svcs Command</b>			 38
6 Department Costs			40
6 Incoming Costs			42
6 Emergency Communications	Direct allocation to Law Enforcement	Direct Allocation	43
6 Records	**Not Allocated**		
6 Fleet Mgt	Number of vehicles in Police Pool, excl Aviation	City Vehicle Inventory Report	44
6 Jail	Number of inmates booked	Police Department Jail Report	45
6 Crime Analysis	Direct allocation to Law Enforcement	Direct Allocation	46
6 Employees Svcs	Number of FTEs per division	COH FTE Report	47
6 Planning	Direct allocation to Law Enforcement	Direct Allocation	48
6 Retiree Ins	Number of classified FTEs per division	COH FTE Report	49
6 Allocation Summary			50
 <b>Forensic Svcs Command</b>			 51
7 Department Costs			52
7 Incoming Costs			53
7 Property	Number of FTEs per division, excl Aviation	COH FTE Report	54
7 Allocation Summary			55

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Summary Schedule**

Department	Homeland Sec Command	Law Enforcement	Aviation	Auto Dealers	Ike	Red Light Enforcement	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$51,238	\$44,381,933	\$425,234	\$199,486	\$0	\$0	\$0	\$0	\$45,057,891
2 Chief of Police	19,456	12,194,424	212,969	82,673	0	0	0	0	12,509,522
3 Strategic Command	905,676	0	0	0	0	0	0	0	905,676
4 Prof Standards	916,586	33,475,848	543,927	73,849	0	0	317,457	0	35,327,666
5 Technology Svcs	124,091	13,078,645	512,121	394,202	2,101	18,121	0	0	14,129,280
6 Staff Svcs Command	51,619	94,774,046	717,771	227,728	0	0	0	0	95,771,164
7 Forensic Svcs Command	11,341	6,336,882	0	39,744	0	0	0	0	6,387,968
<b>Total Current Allocations</b>	<b>\$2,080,008</b>	<b>\$204,241,778</b>	<b>\$2,412,021</b>	<b>\$1,017,681</b>	<b>\$2,101</b>	<b>\$18,121</b>	<b>\$317,457</b>	<b>\$0</b>	<b>\$210,089,167</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	24,170,164	0	12,085,082	12,085,082	0	0
GSD Indirect	P	14,407,890	0	0	0	14,407,890	0
Claims	P	14,729,842	0	0	0	0	14,729,842
Subtotal - Services & Supplies		53,307,896	0	12,085,082	12,085,082	14,407,890	14,729,842
<b>Department Cost Total</b>		53,307,896	0	12,085,082	12,085,082	14,407,890	14,729,842
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		53,307,896	0	12,085,082	12,085,082	14,407,890	14,729,842
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$53,307,896</b>		<b>\$12,085,082</b>	<b>\$12,085,082</b>	<b>\$14,407,890</b>	<b>\$14,729,842</b>



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 Citywide Indirect**

No Indirect Costs

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**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

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	158.01	2.3256%	\$281,048	\$0	\$281,048	\$0	\$281,048
3 Strategic Command	21.68	0.3191%	38,562	0	38,562	0	38,562
4 Prof Standards	321.40	4.7303%	571,664	0	571,664	0	571,664
5 Technology Svcs	105.70	1.5557%	188,005	0	188,005	0	188,005
6 Staff Svcs Command	742.93	10.9344%	1,321,427	0	1,321,427	0	1,321,427
7 Forensic Svcs Command	77.15	1.1355%	137,224	0	137,224	0	137,224
8 Homeland Sec Command	9.16	0.1348%	16,293	0	16,293	0	16,293
9 Law Enforcement	5,118.06	75.3271%	9,103,338	0	9,103,338	0	9,103,338
10 Aviation	208.26	3.0651%	370,426	0	370,426	0	370,426
11 Auto Dealers	32.10	0.4724%	57,095	0	57,095	0	57,095
<b>Subtotal</b>	6,794.45	100.0000%	12,085,082	0	12,085,082	0	12,085,082
Direct Bills					0		0
<b>Total</b>					<b>\$12,085,082</b>		<b>\$12,085,082</b>

Basis Units: Number of Full Time Equivalents (FTEs) per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	20,333,196	2.6423%	\$319,323	\$0	\$319,323	\$0	\$319,323
3 Strategic Command	2,441,532	0.3173%	38,343	0	38,343	0	38,343
4 Prof Standards	32,151,612	4.1781%	504,925	0	504,925	0	504,925
5 Technology Svcs	21,706,675	2.8208%	340,892	0	340,892	0	340,892
6 Staff Svcs Command	81,541,281	10.5962%	1,280,564	0	1,280,564	0	1,280,564
7 Forensic Svcs Command	6,789,122	0.8822%	106,620	0	106,620	0	106,620
8 Homeland Sec Command	949,228	0.1234%	14,907	0	14,907	0	14,907
9 Law Enforcement	595,532,239	77.3891%	9,352,531	0	9,352,531	0	9,352,531
10 Aviation	3,489,964	0.4535%	54,808	0	54,808	0	54,808
11 Auto Dealers	4,595,410	0.5972%	72,169	0	72,169	0	72,169
<b>Subtotal</b>	<b>769,530,259</b>	<b>100.0000%</b>	<b>12,085,082</b>	<b>0</b>	<b>12,085,082</b>	<b>0</b>	<b>12,085,082</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,085,082</b>		<b>\$12,085,082</b>

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

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**General Services Allocations**

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	158.01	2.3991%	\$345,661	\$0	\$345,661	\$0	\$345,661
3 Strategic Command	21.68	0.3292%	47,427	0	47,427	0	47,427
4 Prof Standards	321.40	4.8799%	703,092	0	703,092	0	703,092
5 Technology Svcs	105.70	1.6049%	231,228	0	231,228	0	231,228
6 Staff Svcs Command	742.93	11.2801%	1,625,227	0	1,625,227	0	1,625,227
7 Forensic Svcs Command	77.15	1.1714%	168,773	0	168,773	0	168,773
8 Homeland Sec Command	9.16	0.1391%	20,038	0	20,038	0	20,038
9 Law Enforcement	5,118.06	77.7090%	11,196,222	0	11,196,222	0	11,196,222
11 Auto Dealers	32.10	0.4874%	70,222	0	70,222	0	70,222
<b>Subtotal</b>	6,586.19	100.0000%	14,407,890	0	14,407,890	0	14,407,890
Direct Bills					0		0
<b>Total</b>					<b>\$14,407,890</b>		<b>\$14,407,890</b>

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%	\$14,729,842	\$0	\$14,729,842	\$0	\$14,729,842
<b>Subtotal</b>	100	100.0000%	14,729,842	0	14,729,842	0	14,729,842
Direct Bills					0		0
<b>Total</b>					<b>\$14,729,842</b>		<b>\$14,729,842</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	281,048	319,323	345,661	0	946,031
3 Strategic Command	38,562	38,343	47,427	0	124,332
4 Prof Standards	571,664	504,925	703,092	0	1,779,681
5 Technology Svcs	188,005	340,892	231,228	0	760,126
6 Staff Svcs Command	1,321,427	1,280,564	1,625,227	0	4,227,218
7 Forensic Svcs Command	137,224	106,620	168,773	0	412,617
8 Homeland Sec Command	16,293	14,907	20,038	0	51,238
9 Law Enforcement	9,103,338	9,352,531	11,196,222	14,729,842	44,381,933
10 Aviation	370,426	54,808	0	0	425,234
11 Auto Dealers	57,095	72,169	70,222	0	199,486
<b>Total</b>	<b>\$12,085,082</b>	<b>\$12,085,082</b>	<b>\$14,407,890</b>	<b>\$14,729,842</b>	<b>\$53,307,896</b>

**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 are identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section is 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 are allocated based on operating expenditures. Expenditures for Aviation are adjusted to 15% of total expenditures.
- **Legal Services** – Costs of departmental legal services are allocated based upon the number of billable hours.
- **Public Affairs** – Costs associated with Public Affairs are not allocated in this plan.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	11,077,772	0	2,732,450	2,740,553	1,662,211	3,942,558
Salary % Split			.00%	24.67%	24.74%	15.00%	35.59%
Benefits	P	5,151,882	0	1,138,294	1,374,209	711,946	1,927,433
Subtotal - Personnel Costs		16,229,654	0	3,870,744	4,114,762	2,374,157	5,869,991
Services & Supplies Cost							
Supplies	P	411,898	0	43,544	237,324	21,741	109,289
Services	P	3,691,644	0	166,363	3,333,456	123,517	68,308
Subtotal - Services & Supplies		4,103,542	0	209,907	3,570,780	145,258	177,597
<b>Department Cost Total</b>		20,333,196	0	4,080,651	7,685,542	2,519,415	6,047,588
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		20,333,196	0	4,080,651	7,685,542	2,519,415	6,047,588
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$20,333,196</b>		<b>\$4,080,651</b>	<b>\$7,685,542</b>	<b>\$2,519,415</b>	<b>\$6,047,588</b>

not allocated



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	\$281,048	\$0	\$69,323	\$69,529	\$42,171	\$100,024
1 Indirect Costs Expenses	319,323	0	78,764	78,998	47,914	113,646
1 General Services	345,661	0	85,261	85,514	51,866	123,020
Subtotal - Citywide Indirect	946,031	0	233,349	234,041	141,951	336,691
2 Chief's Admin	0	100,325	24,746	24,820	15,054	35,706
2 Budget & Finance	0	209,258	51,616	51,769	31,399	74,475
2 Legal Svcs	0	929,031	229,155	229,835	139,400	330,640
Subtotal - Chief of Police	0	1,238,614	305,517	306,423	185,853	440,820
4 Inspections *	0	422,221	0	422,221	0	0
4 Internal Affairs	0	120,012	29,602	29,690	18,008	42,712
4 Psy Svcs	0	28,586	7,051	7,072	4,289	10,174
4 Training	0	130,171	32,108	32,203	19,532	46,328
Subtotal - Prof Standards	0	700,989	68,761	491,186	41,829	99,213
5 Tech Svcs	0	2,218,323	547,173	548,795	332,858	789,497
Subtotal - Technology Svcs	0	2,218,323	547,173	548,795	332,858	789,497
6 Fleet Mgt	0	429,117	105,846	106,160	64,389	152,722
6 Employees Svcs	0	136,731	33,726	33,826	20,516	48,662
6 Retiree Ins	0	85,716	21,143	21,205	12,862	30,506
Subtotal - Staff Svcs Command	0	651,564	160,715	161,192	97,767	231,890
7 Property	0	190,535	46,998	47,137	28,590	67,811
Subtotal - Forensic Svcs Command	0	190,535	46,998	47,137	28,590	67,811
<b>Total Incoming</b>	<b>946,031</b>	<b>5,000,025</b>	<b>1,362,513</b>	<b>1,788,774</b>	<b>828,847</b>	<b>1,965,923</b>
<b>C. Total Allocated</b>		<b>\$26,279,252</b>	<b>\$5,443,164</b>	<b>\$9,474,316</b>	<b>\$3,348,262</b>	<b>\$8,013,511</b>
			20.71%	36.05%	12.74%	30.49%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	158.01	2.3256%	\$100,325	\$0	\$100,325	\$0	\$100,325
3 Strategic Command	21.68	0.3191%	13,765	0	13,765	3,689	17,454
4 Prof Standards	321.40	4.7303%	204,066	0	204,066	54,685	258,751
5 Technology Svcs	105.70	1.5557%	67,112	0	67,112	17,984	85,097
6 Staff Svcs Command	742.93	10.9344%	471,708	0	471,708	126,407	598,115
7 Forensic Svcs Command	77.15	1.1355%	48,985	0	48,985	13,127	62,112
8 Homeland Sec Command	9.16	0.1348%	5,816	0	5,816	1,559	7,374
9 Law Enforcement	5,118.06	75.3271%	3,249,609	0	3,249,609	870,818	4,120,427
10 Aviation	208.26	3.0651%	132,231	0	132,231	35,435	167,665
11 Auto Dealers	32.10	0.4724%	20,381	0	20,381	5,462	25,843
<b>Subtotal</b>	6,794.45	100.0000%	4,314,000	0	4,314,000	1,129,164	5,443,164
Direct Bills					0		0
<b>Total</b>					<b>\$4,314,000</b>		<b>\$5,443,164</b>

Basis Units: Number of FTEs per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	20,333,196	2.6423%	\$209,258	\$0	\$209,258	\$0	\$209,258
3 Strategic Command	2,441,532	0.3173%	25,127	0	25,127	5,067	30,194
4 Prof Standards	32,151,612	4.1781%	330,887	0	330,887	66,721	397,608
5 Technology Svcs	21,706,675	2.8208%	223,393	0	223,393	45,046	268,439
6 Staff Svcs Command	81,541,281	10.5962%	839,178	0	839,178	169,214	1,008,392
7 Forensic Svcs Command	6,789,122	0.8822%	69,870	0	69,870	14,089	83,959
8 Homeland Sec Command	949,228	0.1234%	9,769	0	9,769	1,970	11,739
9 Law Enforcement	595,532,239	77.3891%	6,128,891	0	6,128,891	1,235,848	7,364,739
10 Aviation	3,489,964	0.4535%	35,917	0	35,917	7,242	43,159
11 Auto Dealers	4,595,410	0.5972%	47,293	0	47,293	9,536	56,830
<b>Subtotal</b>	<b>769,530,259</b>	<b>100.0000%</b>	<b>7,919,583</b>	<b>0</b>	<b>7,919,583</b>	<b>1,554,733</b>	<b>9,474,316</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,919,583</b>		<b>\$9,474,316</b>

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

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	7,563.00	34.9080%	\$929,031	\$0	\$929,031	\$0	\$929,031
3 Strategic Command	267.50	1.2347%	32,859	0	32,859	13,029	45,889
4 Prof Standards	7,145.00	32.9787%	877,684	0	877,684	348,014	1,225,698
5 Technology Svcs	55.00	0.2539%	6,756	0	6,756	2,679	9,435
6 Staff Svcs Command	2,256.00	10.4129%	277,125	0	277,125	109,884	387,008
7 Forensic Svcs Command	230.00	1.0616%	28,253	0	28,253	11,203	39,456
8 Homeland Sec Command	2.00	0.0092%	246	0	246	97	343
9 Law Enforcement	4,134.50	19.0833%	507,877	0	507,877	201,381	709,258
10 Aviation	12.50	0.0577%	1,535	0	1,535	609	2,144
<b>Subtotal</b>	21,665.50	100.0000%	2,661,366	0	2,661,366	686,896	3,348,262
Direct Bills					0		0
<b>Total</b>					<b>\$2,661,366</b>		<b>\$3,348,262</b>

Basis Units: Number of billable hours

Source: Police Department Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	100,325	209,258	929,031	0	1,238,614
3 Strategic Command	17,454	30,194	45,889	0	93,536
4 Prof Standards	258,751	397,608	1,225,698	0	1,882,057
5 Technology Svcs	85,097	268,439	9,435	0	362,970
6 Staff Svcs Command	598,115	1,008,392	387,008	0	1,993,516
7 Forensic Svcs Command	62,112	83,959	39,456	0	185,526
8 Homeland Sec Command	7,374	11,739	343	0	19,456
9 Law Enforcement	4,120,427	7,364,739	709,258	0	12,194,424
10 Aviation	167,665	43,159	2,144	0	212,969
11 Auto Dealers	25,843	56,830	0	0	82,673
<b>Total</b>	<b>\$5,443,164</b>	<b>\$9,474,316</b>	<b>\$3,348,262</b>	<b>\$0</b>	<b>\$18,265,742</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:3 Strategic Command

Description		Amount	General Admin	Strategic Command	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,641,947	0	693,708	948,239
<i>Salary % Split</i>			<i>.00%</i>	<i>42.25%</i>	<i>57.75%</i>
Benefits	P	775,350	0	340,563	434,787
Subtotal - Personnel Costs		2,417,297	0	1,034,271	1,383,026
Services & Supplies Cost					
Supplies	P	16,230	0	14,078	2,152
Services	P	8,006	0	17,302	(9,296)
Subtotal - Services & Supplies		24,236	0	31,380	(7,144)
<b>Department Cost Total</b>		2,441,533	0	1,065,651	1,375,882
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		2,441,533	0	1,065,651	1,375,882
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,441,533</b>		<b>\$1,065,651</b>	<b>\$1,375,882</b>
				not allocated	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 Strategic Command**

Department	First Incoming	Second Incoming	Strategic Command	Alt Dispute Resolution
1 Indirect Costs FTEs	\$38,562	\$0	\$16,292	\$22,270
1 Indirect Costs Expenses	38,343	0	16,200	22,143
1 General Services	47,427	0	20,037	27,389
Subtotal - Citywide Indirect	124,332	0	52,529	71,803
2 Chief's Admin	13,765	3,689	7,374	10,080
2 Budget & Finance	25,127	5,067	12,757	17,437
2 Legal Svcs	32,859	13,029	19,388	26,501
Subtotal - Chief of Police	71,752	21,785	39,518	54,018
3 Strategic Command *	0	14,802	0	14,802
Subtotal - Strategic Command	0	14,802	0	14,802
4 Inspections	0	35,185	14,865	20,320
4 Psy Svcs	0	3,922	1,657	2,265
4 Training	0	36,575	15,453	21,123
Subtotal - Prof Standards	0	75,683	31,975	43,707
5 Tech Svcs	0	302,292	127,716	174,576
Subtotal - Technology Svcs	0	302,292	127,716	174,576
6 Fleet Mgt	0	59,416	25,103	34,313
6 Employees Svcs	0	18,760	7,926	10,834
6 Retiree Ins	0	24,084	10,175	13,909
Subtotal - Staff Svcs Command	0	102,261	43,204	59,057
7 Property	0	26,143	11,045	15,098
Subtotal - Forensic Svcs Command	0	26,143	11,045	15,098
<b>Total Incoming</b>	<b>196,083</b>	<b>542,965</b>	<b>305,988</b>	<b>433,060</b>
<b>C. Total Allocated</b>		<b>\$3,180,581</b>	<b>\$1,371,639</b>	<b>\$1,808,942</b>
			43.13%	56.87%



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Strategic Command Allocations**

**Dept:3 Strategic Command**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Strategic Command	12.62	1.2888%	\$14,802	\$0	\$14,802	\$0	\$14,802
4 Prof Standards	321.40	32.8224%	376,963	0	376,963	74,198	451,161
8 Homeland Sec Command	645.19	65.8888%	756,729	0	756,729	148,947	905,676
<b>Subtotal</b>	979.21	100.0000%	1,148,494	0	1,148,494	223,144	1,371,639
Direct Bills					0		0
<b>Total</b>					<b>\$1,148,494</b>		<b>\$1,371,639</b>

Basis Units: Number of FTEs supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:3 Strategic Command**

Department	Strategic Command	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
3 Strategic Command	14,802	0	14,802
4 Prof Standards	451,161	0	451,161
8 Homeland Sec Command	905,676	0	905,676
<b>Total</b>	<b>\$1,371,639</b>	<b>\$0</b>	<b>\$1,371,639</b>

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN

FY 2015  
6/6/2016

**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 are allocated based on the number of audits performed.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs division are 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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:4 Prof Standards

Description		Amount	General Admin	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training
Personnel Costs								
Salaries	S1	18,742,749	1,139,494	3,669,341	5,593,401	715,078	7,473,552	151,883
Salary % Split			6.08%	19.58%	29.84%	3.82%	39.87%	.81%
Benefits	P	12,563,538	435,192	1,610,253	2,378,383	284,681	3,357,299	4,497,731
Subtotal - Personnel Costs		31,306,287	1,574,686	5,279,594	7,971,784	999,759	10,830,851	4,649,614
Services & Supplies Cost								
Supplies	P	547,158	36,836	14,848	8,395	1,716	218,359	267,005
Services	P	298,167	33,446	22,343	28,579	15,896	158,730	39,173
Subtotal - Services & Supplies		845,325	70,282	37,191	36,974	17,612	377,089	306,178
<b>Department Cost Total</b>		32,151,612	1,644,968	5,316,785	8,008,758	1,017,371	11,207,939	4,955,791
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		32,151,612	1,644,968	5,316,785	8,008,758	1,017,371	11,207,939	4,955,791
General Admin Distribution			(1,644,968)	342,888	522,685	66,822	698,380	14,193
<b>Grand Total</b>		<b>\$32,151,612</b>		<b>\$5,659,673</b>	<b>\$8,531,443</b>	<b>\$1,084,193</b>	<b>\$11,906,319</b>	<b>\$4,969,984</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	\$571,664	\$0	\$119,162	\$181,645	\$23,222	\$242,703	\$4,932
1 Indirect Costs Expenses	504,925	0	105,250	160,439	20,511	214,368	4,357
1 General Services	703,092	0	146,557	223,406	28,561	298,501	6,066
Subtotal - Citywide Indirect	1,779,681	0	370,969	565,490	72,294	755,573	15,355
2 Chief's Admin	204,066	54,685	53,936	82,218	10,511	109,854	2,233
2 Budget & Finance	330,887	66,721	82,880	126,339	16,152	168,806	3,431
2 Legal Svcs	877,684	348,014	255,493	389,463	49,790	520,376	10,575
Subtotal - Chief of Police	1,412,637	469,420	392,309	598,020	76,453	799,037	16,239
3 Strategic Command	376,963	74,198	94,043	143,355	18,327	191,543	3,893
Subtotal - Strategic Command	376,963	74,198	94,043	143,355	18,327	191,543	3,893
4 Inspections	0	422,221	88,010	134,160	17,151	179,256	3,643
4 Internal Affairs	0	230,792	48,108	73,334	9,375	97,984	1,991
4 Psy Svcs	0	58,144	12,120	18,475	2,362	24,686	502
4 Training	0	467,293	97,406	148,482	18,982	198,392	4,032
Subtotal - Prof Standards	0	1,178,450	245,644	374,450	47,871	500,317	10,168
5 Tech Svcs	0	898,906	187,374	285,626	36,515	381,635	7,756
Subtotal - Technology Svcs	0	898,906	187,374	285,626	36,515	381,635	7,756
6 Fleet Mgt	0	693,189	144,493	220,259	28,159	294,297	5,981
6 Employees Svcs	0	278,117	57,973	88,371	11,298	118,076	2,400
6 Retiree Ins	0	307,705	64,140	97,773	12,500	130,638	2,655
Subtotal - Staff Svcs Command	0	1,279,012	266,606	406,404	51,956	543,011	11,035
7 Property	0	387,558	80,785	123,146	15,743	164,540	3,344
Subtotal - Forensic Svcs Command	0	387,558	80,785	123,146	15,743	164,540	3,344
<b>Total Incoming</b>	<b>3,569,281</b>	<b>4,287,544</b>	<b>1,637,729</b>	<b>2,496,491</b>	<b>319,159</b>	<b>3,335,655</b>	<b>67,790</b>
<b>C. Total Allocated</b>	<b>\$40,008,437</b>	<b>\$7,297,402</b>	<b>\$11,027,934</b>	<b>\$1,403,352</b>	<b>\$15,241,974</b>	<b>\$5,037,774</b>	
			18.24%	27.56%	3.51%	38.10%	12.59%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Inspections Allocations**

**Dept:4 Prof Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	12	6.5934%	\$422,221	\$0	\$422,221	\$0	\$422,221
3 Strategic Command	1	0.5495%	35,185	0	35,185	0	35,185
4 Prof Standards	12	6.5934%	422,221	0	422,221	0	422,221
5 Technology Svcs	1	0.5495%	35,185	0	35,185	5,693	40,878
6 Staff Svcs Command	21	11.5385%	738,886	0	738,886	119,543	858,429
8 Homeland Sec Command	16	8.7912%	562,961	0	562,961	91,080	654,041
9 Law Enforcement	119	65.3846%	4,187,020	0	4,187,020	677,409	4,864,429
<b>Subtotal</b>	182	100.0000%	6,403,678	0	6,403,678	893,724	7,297,402
Direct Bills					0		0
<b>Total</b>					<b>\$6,403,678</b>		<b>\$7,297,402</b>

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

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Internal Affairs Allocations**

**Dept:4 Prof Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	13	1.2416%	\$120,012	\$0	\$120,012	\$0	\$120,012
4 Prof Standards	25	2.3878%	230,792	0	230,792	0	230,792
5 Technology Svcs	1	0.0955%	9,232	0	9,232	1,350	10,582
6 Staff Svcs Command	87	8.3095%	803,157	0	803,157	117,468	920,625
8 Homeland Sec Command	23	2.1968%	212,329	0	212,329	31,055	243,384
9 Law Enforcement	868	82.9035%	8,013,104	0	8,013,104	1,171,980	9,185,083
14 Other	30	2.8653%	276,951	0	276,951	40,506	317,457
<b>Subtotal</b>	1,047	100.0000%	9,665,576	0	9,665,576	1,362,359	11,027,934
Direct Bills					0		0
<b>Total</b>					<b>\$9,665,576</b>		<b>\$11,027,934</b>

Basis Units: Number of investigations  
Source: Police Department Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Psy Svcs Allocations**

**Dept:4 Prof Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	158.01	2.3256%	\$28,586	\$0	\$28,586	\$0	\$28,586
3 Strategic Command	21.68	0.3191%	3,922	0	3,922	0	3,922
4 Prof Standards	321.40	4.7303%	58,144	0	58,144	0	58,144
5 Technology Svcs	105.70	1.5557%	19,122	0	19,122	2,925	22,047
6 Staff Svcs Command	742.93	10.9344%	134,403	0	134,403	20,561	154,964
7 Forensic Svcs Command	77.15	1.1355%	13,957	0	13,957	2,135	16,092
8 Homeland Sec Command	9.16	0.1348%	1,657	0	1,657	254	1,911
9 Law Enforcement	5,118.06	75.3271%	925,908	0	925,908	141,642	1,067,550
10 Aviation	208.26	3.0651%	37,676	0	37,676	5,764	43,440
11 Auto Dealers	32.10	0.4724%	5,807	0	5,807	888	6,696
<b>Subtotal</b>	6,794.45	100.0000%	1,229,184	0	1,229,184	174,168	1,403,352
Direct Bills					0		0
<b>Total</b>					<b>\$1,229,184</b>		<b>\$1,403,352</b>

Basis Units: Number of FTEs per division

Source: COH FTE Report



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Training Allocations**

**Dept:4 Prof Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	53.10	0.9699%	\$130,171	\$0	\$130,171	\$0	\$130,171
3 Strategic Command	14.92	0.2725%	36,575	0	36,575	0	36,575
4 Prof Standards	190.62	3.4816%	467,293	0	467,293	0	467,293
5 Technology Svcs	6.53	0.1193%	16,008	0	16,008	2,279	18,287
6 Staff Svcs Command	213.04	3.8911%	522,254	0	522,254	74,342	596,597
7 Forensic Svcs Command	31.12	0.5684%	76,289	0	76,289	10,860	87,148
8 Homeland Sec Command	6.16	0.1125%	15,101	0	15,101	2,150	17,250
9 Law Enforcement	4,756.83	86.8824%	11,661,077	0	11,661,077	1,659,935	13,321,012
10 Aviation	178.72	3.2643%	438,121	0	438,121	62,366	500,487
11 Auto Dealers	23.98	0.4380%	58,785	0	58,785	8,368	67,154
<b>Subtotal</b>	<b>5,475.02</b>	<b>100.0000%</b>	<b>13,421,675</b>	<b>0</b>	<b>13,421,675</b>	<b>1,820,299</b>	<b>15,241,974</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,421,675</b>		<b>\$15,241,974</b>

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%	\$5,000,780	\$0	\$5,000,780	\$36,993	\$5,037,774
<b>Subtotal</b>	100	100.0000%	5,000,780	0	5,000,780	36,993	5,037,774
Direct Bills					0		0
<b>Total</b>					<b>\$5,000,780</b>		<b>\$5,037,774</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	422,221	120,012	28,586	130,171	0	700,989
3 Strategic Command	35,185	0	3,922	36,575	0	75,683
4 Prof Standards	422,221	230,792	58,144	467,293	0	1,178,450
5 Technology Svcs	40,878	10,582	22,047	18,287	0	91,793
6 Staff Svcs Command	858,429	920,625	154,964	596,597	0	2,530,614
7 Forensic Svcs Command	0	0	16,092	87,148	0	103,241
8 Homeland Sec Command	654,041	243,384	1,911	17,250	0	916,586
9 Law Enforcement	4,864,429	9,185,083	1,067,550	13,321,012	5,037,774	33,475,848
10 Aviation	0	0	43,440	500,487	0	543,927
11 Auto Dealers	0	0	6,696	67,154	0	73,849
14 Other	0	317,457	0	0	0	317,457
<b>Total</b>	<b>\$7,297,402</b>	<b>\$11,027,934</b>	<b>\$1,403,352</b>	<b>\$15,241,974</b>	<b>\$5,037,774</b>	<b>\$40,008,437</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	6,872,702	0	6,872,702
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	3,212,049	0	3,212,049
Subtotal - Personnel Costs		10,084,751	0	10,084,751
Services & Supplies Cost				
Supplies	P	311,071	0	311,071
Services	P	11,310,853	0	11,310,853
Subtotal - Services & Supplies		11,621,924	0	11,621,924
<b>Department Cost Total</b>		21,706,675	0	21,706,675
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		21,706,675	0	21,706,675
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$21,706,675</u>	<u>\$21,706,675</u>	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	\$188,005	\$0	\$188,005
1 Indirect Costs Expenses	340,892	0	340,892
1 General Services	231,228	0	231,228
Subtotal - Citywide Indirect	760,126	0	760,126
2 Chief's Admin	67,112	17,984	85,097
2 Budget & Finance	223,393	45,046	268,439
2 Legal Svcs	6,756	2,679	9,435
Subtotal - Chief of Police	297,261	65,709	362,970
4 Inspections	35,185	5,693	40,878
4 Internal Affairs *	9,232	1,350	10,582
4 Psy Svcs	19,122	2,925	22,047
4 Training	16,008	2,279	18,287
Subtotal - Prof Standards	79,547	12,247	91,793
5 Tech Svcs	0	731,633	731,633
Subtotal - Technology Svcs	0	731,633	731,633
6 Fleet Mgt	0	283,877	283,877
6 Employees Svcs	0	91,465	91,465
6 Retiree Ins	0	10,541	10,541
Subtotal - Staff Svcs Command	0	385,884	385,884
7 Property	0	127,458	127,458
Subtotal - Forensic Svcs Command	0	127,458	127,458
<b>Total Incoming</b>	<b>1,136,934</b>	<b>1,322,930</b>	<b>2,459,865</b>
<b>C. Total Allocated</b>		<b>\$24,166,540</b>	<b>\$24,166,540</b>
			100.00%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Tech Svcs Allocations**

**Dept:5 Technology Svcs**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	18,089	9.7109%	\$2,218,323	\$0	\$2,218,323	\$0	\$2,218,323
3 Strategic Command	2,465	1.3233%	302,292	0	302,292	0	302,292
4 Prof Standards	7,330	3.9350%	898,906	0	898,906	0	898,906
5 Technology Svcs	5,966	3.2028%	731,633	0	731,633	0	731,633
6 Staff Svcs Command	42,917	23.0396%	5,263,074	0	5,263,074	372,486	5,635,561
7 Forensic Svcs Command	1,908	1.0243%	233,985	0	233,985	16,560	250,545
8 Homeland Sec Command	945	0.5073%	115,889	0	115,889	8,202	124,091
9 Law Enforcement	99,599	53.4688%	12,214,203	0	12,214,203	864,442	13,078,645
10 Aviation	3,900	2.0937%	478,272	0	478,272	33,849	512,121
11 Auto Dealers	3,002	1.6116%	368,147	0	368,147	26,055	394,202
12 Ike	16	0.0086%	1,962	0	1,962	139	2,101
13 Red Light Enforcement	138	0.0741%	16,923	0	16,923	1,198	18,121
<b>Subtotal</b>	186,275	100.0000%	22,843,609	0	22,843,609	1,322,930	24,166,540
Direct Bills					0		0
<b>Total</b>					<b>\$22,843,609</b>		<b>\$24,166,540</b>

Basis Units: Number of transactions  
Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:5 Technology Svcs**

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	2,218,323	2,218,323
3 Strategic Command	302,292	302,292
4 Prof Standards	898,906	898,906
5 Technology Svcs	731,633	731,633
6 Staff Svcs Command	5,635,561	5,635,561
7 Forensic Svcs Command	250,545	250,545
8 Homeland Sec Command	124,091	124,091
9 Law Enforcement	13,078,645	13,078,645
10 Aviation	512,121	512,121
11 Auto Dealers	394,202	394,202
12 Ike	2,101	2,101
13 Red Light Enforcement	18,121	18,121
<b>Total</b>	<b>\$24,166,540</b>	<b>\$24,166,540</b>



**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 are allocated directly to Law Enforcement.
- **Records** – Costs associated with the maintenance of police records are included in the citywide Cost Allocation Plan and are not allocated in the Police Departmental Cost Plan.
- **Fleet Management** – Costs associated with maintenance of Police vehicles are allocated based on the number of vehicles in the Police pool, Police-Aviation has been excluded.
- **Jail** – Costs associated with services provided to the Jail and inmates are 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 2017 FULL COST ALLOCATION PLAN

FY 2015  
6/6/2016

**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 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:6 Staff Svcs Command**

Description		Amount	General Admin	Emergency Communications	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning
<hr/>										
Personnel Costs										
Salaries	S1	39,629,260	254,503	7,967,504	3,691,218	819,311	17,811,895	3,751,995	3,005,430	2,327,403
<i>Salary % Split</i>			.64%	20.11%	9.31%	2.07%	44.95%	9.47%	7.58%	5.87%
Benefits	P	18,426,500	98,413	3,446,811	1,761,607	432,223	8,620,908	1,683,360	1,356,678	1,026,500
Subtotal - Personnel Costs		58,055,760	352,916	11,414,315	5,452,825	1,251,534	26,432,803	5,435,355	4,362,108	3,353,903
<hr/>										
Services & Supplies Cost										
Supplies	P	11,647,194	326	2,840	17,414	10,388,319	134,043	248	39,816	1,064,188
Services	P	11,838,327	33,634	57,093	21,132	10,871,842	353,540	34,091	434,574	32,421
Retiree	P	8,837,966	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		32,323,487	33,960	59,933	38,546	21,260,161	487,583	34,339	474,390	1,096,609
<hr/>										
<b>Department Cost Total</b>		90,379,247	386,876	11,474,248	5,491,371	22,511,695	26,920,386	5,469,694	4,836,498	4,450,512
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<hr/>										
<b>Total Costs After Adjustments</b>		90,379,247	386,876	11,474,248	5,491,371	22,511,695	26,920,386	5,469,694	4,836,498	4,450,512
<hr/>										
General Admin Distribution			(386,876)	78,285	36,268	8,050	175,010	36,865	29,530	22,868
<hr/>										
<b>Grand Total</b>		<b>\$90,379,247</b>		<b>\$11,552,533</b>	<b>\$5,527,639</b>	<b>\$22,519,745</b>	<b>\$27,095,397</b>	<b>\$5,506,559</b>	<b>\$4,866,028</b>	<b>\$4,473,380</b>
<hr/>										
not allocated										

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

**Dept:6 Staff Svcs Command**

Description		Amount	Retiree Ins
<hr/>			
Personnel Costs			
Salaries	S1	39,629,260	0
<i>Salary % Split</i>			.00%
Benefits	P	18,426,500	0
Subtotal - Personnel Costs		58,055,760	0
Services & Supplies Cost			
Supplies	P	11,647,194	0
Services	P	11,838,327	0
Retiree	P	8,837,966	8,837,966
Subtotal - Services & Supplies		32,323,487	8,837,966
<b>Department Cost Total</b>		90,379,247	8,837,966
Adjustments to Cost			
Subtotal - Adjustments		0	0
<b>Total Costs After Adjustments</b>		90,379,247	8,837,966
General Admin Distribution			0
<b>Grand Total</b>		<u>\$90,379,247</u>	<u>\$8,837,966</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:6 Staff Svcs Command**

Department	First Incoming	Second Incoming	Emergency Communications	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins
1 Indirect Costs FTEs	\$1,321,427	\$0	\$267,392	\$123,878	\$27,496	\$597,772	\$125,918	\$100,863	\$78,108	\$0
1 Indirect Costs Expenses	1,280,564	0	259,123	120,048	26,646	579,287	122,024	97,744	75,693	0
1 General Services	1,625,227	0	328,866	152,358	33,818	735,201	154,867	124,052	96,066	0
Subtotal - Citywide Indirect	4,227,218	0	855,380	396,284	87,960	1,912,260	402,809	322,659	249,867	0
2 Chief's Admin	471,708	126,407	121,029	56,071	12,446	270,568	56,994	45,653	35,354	0
2 Budget & Finance	839,178	169,214	204,049	94,533	20,983	456,165	96,089	76,969	59,605	0
2 Legal Svcs	277,125	109,884	78,311	36,280	8,053	175,070	36,878	29,540	22,876	0
Subtotal - Chief of Police	1,588,011	405,505	403,389	186,884	41,481	901,804	189,961	152,163	117,835	0
4 Inspections	738,886	119,543	173,704	80,474	17,862	388,326	81,799	65,523	50,741	0
4 Internal Affairs	803,157	117,468	186,289	86,305	19,156	416,462	87,726	70,270	54,417	0
4 Psy Svcs	134,403	20,561	31,357	14,527	3,224	70,101	14,766	11,828	9,160	0
4 Training	522,254	74,342	120,722	55,928	12,414	269,881	56,849	45,538	35,264	0
Subtotal - Prof Standards	2,198,701	331,913	512,071	237,234	52,657	1,144,770	241,141	193,159	149,582	0
5 Tech Svcs	5,263,074	372,486	1,140,359	528,310	117,265	2,549,349	537,009	430,156	333,112	0
Subtotal - Technology Svcs	5,263,074	372,486	1,140,359	528,310	117,265	2,549,349	537,009	430,156	333,112	0
6 Fleet Mgt	0	1,544,821	312,595	144,820	32,145	698,828	147,205	117,914	91,313	0
6 Employees Svcs	0	642,880	130,087	60,267	13,377	290,819	61,260	49,070	38,000	0
6 Retiree Ins	0	343,897	69,588	32,239	7,156	155,568	32,770	26,249	20,327	0
Subtotal - Staff Svcs Command	0	2,531,598	512,270	237,327	52,678	1,145,215	241,234	193,234	149,640	0
7 Property	0	895,857	181,277	83,983	18,641	405,258	85,366	68,380	52,953	0
Subtotal - Forensic Svcs Command	0	895,857	181,277	83,983	18,641	405,258	85,366	68,380	52,953	0
<b>Total Incoming</b>	<b>13,277,005</b>	<b>4,537,359</b>	<b>3,604,747</b>	<b>1,670,022</b>	<b>370,682</b>	<b>8,058,655</b>	<b>1,697,519</b>	<b>1,359,750</b>	<b>1,052,989</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$108,193,611</b>	<b>\$15,157,279</b>	<b>\$7,197,661</b>	<b>\$22,890,427</b>	<b>\$35,154,052</b>	<b>\$7,204,078</b>	<b>\$6,225,778</b>	<b>\$5,526,369</b>	<b>\$8,837,966</b>
			14.01%	6.65%	21.16%	32.49%	6.66%	5.75%	5.11%	8.17%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%	\$14,239,142	\$0	\$14,239,142	\$918,137	\$15,157,279
<b>Subtotal</b>	100	100.0000%	14,239,142	0	14,239,142	918,137	15,157,279
Direct Bills					0		0
<b>Total</b>					<b>\$14,239,142</b>		<b>\$15,157,279</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	65	1.8824%	\$429,117	\$0	\$429,117	\$0	\$429,117
3 Strategic Command	9	0.2606%	59,416	0	59,416	0	59,416
4 Prof Standards	105	3.0408%	693,189	0	693,189	0	693,189
5 Technology Svcs	43	1.2453%	283,877	0	283,877	0	283,877
6 Staff Svcs Command	234	6.7767%	1,544,821	0	1,544,821	0	1,544,821
7 Forensic Svcs Command	23	0.6661%	151,841	0	151,841	725	152,566
8 Homeland Sec Command	5	0.1448%	33,009	0	33,009	158	33,167
9 Law Enforcement	2,945	85.2882%	19,442,299	0	19,442,299	92,775	19,535,075
11 Auto Dealers	24	0.6950%	158,443	0	158,443	756	159,199
<b>Subtotal</b>	3,453	100.0000%	22,796,013	0	22,796,013	94,413	22,890,427
Direct Bills					0		0
<b>Total</b>					<b>\$22,796,013</b>		<b>\$22,890,427</b>

Basis Units: Number of vehicles in Police Pool, excl Aviation

Source: City Vehicle Inventory Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Jail Allocations**

**Dept:6 Staff Svcs Command**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	29,467	99.3292%	\$32,879,449	\$0	\$32,879,449	\$2,038,789	\$34,918,238
10 Aviation	199	0.6708%	222,045	0	222,045	13,769	235,814
<b>Subtotal</b>	29,666	100.0000%	33,101,494	0	33,101,494	2,052,558	35,154,052
Direct Bills					0		0
<b>Total</b>					<b>\$33,101,494</b>		<b>\$35,154,052</b>

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



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%	\$6,771,716	\$0	\$6,771,716	\$432,362	\$7,204,078
<b>Subtotal</b>	100	100.0000%	6,771,716	0	6,771,716	432,362	7,204,078
Direct Bills					0		0
<b>Total</b>					<b>\$6,771,716</b>		<b>\$7,204,078</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	158.01	2.3256%	\$136,731	\$0	\$136,731	\$0	\$136,731
3 Strategic Command	21.68	0.3191%	18,760	0	18,760	0	18,760
4 Prof Standards	321.40	4.7303%	278,117	0	278,117	0	278,117
5 Technology Svcs	105.70	1.5557%	91,465	0	91,465	0	91,465
6 Staff Svcs Command	742.93	10.9344%	642,880	0	642,880	0	642,880
7 Forensic Svcs Command	77.15	1.1355%	66,760	0	66,760	4,907	71,668
8 Homeland Sec Command	9.16	0.1348%	7,926	0	7,926	583	8,509
9 Law Enforcement	5,118.06	75.3271%	4,428,815	0	4,428,815	325,552	4,754,367
10 Aviation	208.26	3.0651%	180,214	0	180,214	13,247	193,461
11 Auto Dealers	32.10	0.4724%	27,777	0	27,777	2,042	29,819
<b>Subtotal</b>	6,794.45	100.0000%	5,879,446	0	5,879,446	346,331	6,225,778
Direct Bills					0		0
<b>Total</b>					<b>\$5,879,446</b>		<b>\$6,225,778</b>

Basis Units: Number of FTEs per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%	\$5,258,171	\$0	\$5,258,171	\$268,199	\$5,526,369
<b>Subtotal</b>	100	100.0000%	5,258,171	0	5,258,171	268,199	5,526,369
Direct Bills					0		0
<b>Total</b>					<b>\$5,258,171</b>		<b>\$5,526,369</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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	53.10	0.9699%	\$85,716	\$0	\$85,716	\$0	\$85,716
3 Strategic Command	14.92	0.2725%	24,084	0	24,084	0	24,084
4 Prof Standards	190.62	3.4816%	307,705	0	307,705	0	307,705
5 Technology Svcs	6.53	0.1193%	10,541	0	10,541	0	10,541
6 Staff Svcs Command	213.04	3.8911%	343,897	0	343,897	0	343,897
7 Forensic Svcs Command	31.12	0.5684%	50,235	0	50,235	0	50,235
8 Homeland Sec Command	6.16	0.1125%	9,944	0	9,944	0	9,944
9 Law Enforcement	4,756.83	86.8824%	7,678,639	0	7,678,639	0	7,678,639
10 Aviation	178.72	3.2643%	288,496	0	288,496	0	288,496
11 Auto Dealers	23.98	0.4380%	38,709	0	38,709	0	38,709
<b>Subtotal</b>	5,475.02	100.0000%	8,837,966	0	8,837,966	0	8,837,966
Direct Bills					0		0
<b>Total</b>					<b>\$8,837,966</b>		<b>\$8,837,966</b>

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:6 Staff Svcs Command**

Department	Emergency Communicati ons	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	429,117	0	0	136,731	0	85,716	651,564
3 Strategic Command	0	0	59,416	0	0	18,760	0	24,084	102,261
4 Prof Standards	0	0	693,189	0	0	278,117	0	307,705	1,279,012
5 Technology Svcs	0	0	283,877	0	0	91,465	0	10,541	385,884
6 Staff Svcs Command	0	0	1,544,821	0	0	642,880	0	343,897	2,531,598
7 Forensic Svcs Command	0	0	152,566	0	0	71,668	0	50,235	274,469
8 Homeland Sec Command	0	0	33,167	0	0	8,509	0	9,944	51,619
9 Law Enforcement	15,157,279	0	19,535,075	34,918,238	7,204,078	4,754,367	5,526,369	7,678,639	94,774,046
10 Aviation	0	0	0	235,814	0	193,461	0	288,496	717,771
11 Auto Dealers	0	0	159,199	0	0	29,819	0	38,709	227,728
<b>Total</b>	<b>\$15,157,279</b>	<b>\$0</b>	<b>\$22,890,427</b>	<b>\$35,154,052</b>	<b>\$7,204,078</b>	<b>\$6,225,778</b>	<b>\$5,526,369</b>	<b>\$8,837,966</b>	<b>\$100,995,950</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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 is allocated in this plan. Costs associated with property management are allocated based on the number of FTE positions, excluding Police-Aviation.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**A. Department Costs**

Dept:7 Forensic Svcs Command

Description		Amount	General Admin	Property
<hr/>				
Personnel Costs				
Salaries	S1	4,510,327	0	4,510,327
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	2,188,611	0	2,188,611
Subtotal - Personnel Costs		6,698,938	0	6,698,938
Services & Supplies Cost				
Supplies	P	50,970	0	50,970
Services	P	39,214	0	39,214
Subtotal - Services & Supplies		90,184	0	90,184
<b>Department Cost Total</b>		6,789,122	0	6,789,122
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		6,789,122	0	6,789,122
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$6,789,122</u>	<u>\$6,789,122</u>	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 Forensic Svcs Command

Department	First Incoming	Second Incoming	Property
1 Indirect Costs FTEs	\$137,224	\$0	\$137,224
1 Indirect Costs Expenses	106,620	0	106,620
1 General Services	168,773	0	168,773
Subtotal - Citywide Indirect	412,617	0	412,617
2 Chief's Admin	48,985	13,127	62,112
2 Budget & Finance	69,870	14,089	83,959
2 Legal Svcs	28,253	11,203	39,456
Subtotal - Chief of Police	147,108	38,418	185,526
4 Psy Svcs	13,957	2,135	16,092
4 Training	76,289	10,860	87,148
Subtotal - Prof Standards	90,246	12,995	103,241
5 Tech Svcs	233,985	16,560	250,545
Subtotal - Technology Svcs	233,985	16,560	250,545
6 Fleet Mgt	151,841	725	152,566
6 Employees Svcs	66,760	4,907	71,668
6 Retiree Ins	50,235	0	50,235
Subtotal - Staff Svcs Command	268,837	5,632	274,469
7 Property	0	93,031	93,031
Subtotal - Forensic Svcs Command	0	93,031	93,031
<b>Total Incoming</b>	<b>1,152,792</b>	<b>166,636</b>	<b>1,319,428</b>
<b>C. Total Allocated</b>		<b>\$8,108,550</b>	<b>\$8,108,550</b>
			100.00%



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Property Allocations**

**Dept:7 Forensic Svcs Command**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	158.01	2.3991%	\$190,535	\$0	\$190,535	\$0	\$190,535
3 Strategic Command	21.68	0.3292%	26,143	0	26,143	0	26,143
4 Prof Standards	321.40	4.8799%	387,558	0	387,558	0	387,558
5 Technology Svcs	105.70	1.6049%	127,458	0	127,458	0	127,458
6 Staff Svcs Command	742.93	11.2801%	895,857	0	895,857	0	895,857
7 Forensic Svcs Command	77.15	1.1714%	93,031	0	93,031	0	93,031
8 Homeland Sec Command	9.16	0.1391%	11,046	0	11,046	296	11,341
9 Law Enforcement	5,118.06	77.7090%	6,171,579	0	6,171,579	165,303	6,336,882
11 Auto Dealers	32.10	0.4874%	38,708	0	38,708	1,037	39,744
<b>Subtotal</b>	6,586.19	100.0000%	7,941,914	0	7,941,914	166,636	8,108,550
Direct Bills					0		0
<b>Total</b>					<b>\$7,941,914</b>		<b>\$8,108,550</b>

Basis Units: Number of FTEs per division, excl Aviation

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 FULL COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**Allocation Summary**

**Dept:7 Forensic Svcs Command**

Department	Property	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	190,535	190,535
3 Strategic Command	26,143	26,143
4 Prof Standards	387,558	387,558
5 Technology Svcs	127,458	127,458
6 Staff Svcs Command	895,857	895,857
7 Forensic Svcs Command	93,031	93,031
8 Homeland Sec Command	11,341	11,341
9 Law Enforcement	6,336,882	6,336,882
11 Auto Dealers	39,744	39,744
<b>Total</b>	<b>\$8,108,550</b>	<b>\$8,108,550</b>