

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2018 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**



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**City of Houston, Texas Houston
Police Department
FY 2018 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2018 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

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

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 2016 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 2018 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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Summary Schedule

Department	Homeland Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$59,986	\$37,062,615	\$448,828	\$189,206	\$0	\$0	\$37,760,636
2 Chief of Police	1,721,580	39,387,086	218,040	77,514	186,733	0	41,590,953
3 Strategic Operations	852,073	0	0	0	0	0	852,073
4 Prof Development Command	48,950	41,110,149	1,323,140	165,189	0	0	42,647,429
5 Technology Svcs	141,201	15,949,928	523,872	471,677	0	0	17,086,677
6 Staff Svcs Command	49,773	73,224,301	87,553	184,271	0	0	73,545,899
Total Current Allocations	\$2,873,564	\$206,734,080	\$2,601,434	\$1,087,857	\$186,733	\$0	\$213,483,667

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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 2018 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	24,757,318	0	12,378,659	12,378,659	0	0
GSD Indirect	P	14,274,069	0	0	0	14,274,069	0
Claims	P	7,331,314	0	0	0	0	7,331,314
Subtotal - Services & Supplies		46,362,701	0	12,378,659	12,378,659	14,274,069	7,331,314
Department Cost Total		46,362,701	0	12,378,659	12,378,659	14,274,069	7,331,314
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		46,362,701	0	12,378,659	12,378,659	14,274,069	7,331,314
General Admin Distribution			0	0	0	0	0
Grand Total		<u>\$46,362,701</u>		<u>\$12,378,659</u>	<u>\$12,378,659</u>	<u>\$14,274,069</u>	<u>\$7,331,314</u>

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept: 1 Citywide Indirect

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HOUSTON POLICE DEPARTMENT FY 2018 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	358.82	5.5321%	\$684,802	\$0	\$684,802	\$0	\$684,802
3 Strategic Operations	19.37	0.2986%	36,967	0	36,967	0	36,967
4 Prof Development Command	302.02	4.6564%	576,400	0	576,400	0	576,400
5 Technology Svcs	103.04	1.5886%	196,650	0	196,650	0	196,650
6 Staff Svcs Command	640.03	9.8677%	1,221,487	0	1,221,487	0	1,221,487
7 Homeland Sec Command	9.65	0.1488%	18,417	0	18,417	0	18,417
8 Law Enforcement	4,821.35	74.3333%	9,201,471	0	9,201,471	0	9,201,471
9 Aviation	203.84	3.1427%	389,025	0	389,025	0	389,025
10 Auto Dealers	28.00	0.4317%	53,438	0	53,438	0	53,438
Subtotal	6,486.12	100.0000%	12,378,659	0	12,378,659	0	12,378,659
Direct Bills					0		0
Total					\$12,378,659		\$12,378,659

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

Source: COH FTE Report

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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	47,796,437	5.8570%	\$725,020	\$0	\$725,020	\$0	\$725,020
3 Strategic Operations	2,410,498	0.2954%	36,565	0	36,565	0	36,565
4 Prof Development Command	27,884,074	3.4169%	422,971	0	422,971	0	422,971
5 Technology Svcs	23,713,915	2.9059%	359,715	0	359,715	0	359,715
6 Staff Svcs Command	73,019,650	8.9479%	1,107,629	0	1,107,629	0	1,107,629
7 Homeland Sec Command	1,294,986	0.1587%	19,644	0	19,644	0	19,644
8 Law Enforcement	631,235,538	77.3522%	9,575,163	0	9,575,163	0	9,575,163
9 Aviation	3,942,462	0.4831%	59,803	0	59,803	0	59,803
10 Auto Dealers	4,756,358	0.5828%	72,149	0	72,149	0	72,149
Subtotal	816,053,918	100.0000%	12,378,659	0	12,378,659	0	12,378,659
Direct Bills					0		0
Total					\$12,378,659		\$12,378,659

Basis Units: Operating expenditures
Source: COH Expenditure Report

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HOUSTON POLICE DEPARTMENT FY 2018 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	358.82	5.7116%	\$815,281	\$0	\$815,281	\$0	\$815,281
3 Strategic Operations	19.37	0.3083%	44,011	0	44,011	0	44,011
4 Prof Development Command	302.02	4.8075%	686,224	0	686,224	0	686,224
5 Technology Svcs	103.04	1.6402%	234,119	0	234,119	0	234,119
6 Staff Svcs Command	640.03	10.1879%	1,454,222	0	1,454,222	0	1,454,222
7 Homeland Sec Command	9.65	0.1536%	21,926	0	21,926	0	21,926
8 Law Enforcement	4,821.35	76.7452%	10,954,667	0	10,954,667	0	10,954,667
10 Auto Dealers	28.00	0.4457%	63,619	0	63,619	0	63,619
Subtotal	6,282.28	100.0000%	14,274,069	0	14,274,069	0	14,274,069
Direct Bills					0		0
Total					\$14,274,069		\$14,274,069

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2018 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
8 Law Enforcement	100	100.0000%	\$7,331,314	\$0	\$7,331,314	\$0	\$7,331,314
Subtotal	100	100.0000%	7,331,314	0	7,331,314	0	7,331,314
Direct Bills					0		0
Total					\$7,331,314		\$7,331,314

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

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HOUSTON POLICE DEPARTMENT FY 2018 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	684,802	725,020	815,281	0	2,225,104
3 Strategic Operations	36,967	36,565	44,011	0	117,543
4 Prof Development Command	576,400	422,971	686,224	0	1,685,596
5 Technology Svcs	196,650	359,715	234,119	0	790,484
6 Staff Svcs Command	1,221,487	1,107,629	1,454,222	0	3,783,339
7 Homeland Sec Command	18,417	19,644	21,926	0	59,986
8 Law Enforcement	9,201,471	9,575,163	10,954,667	7,331,314	37,062,615
9 Aviation	389,025	59,803	0	0	448,828
10 Auto Dealers	53,438	72,149	63,619	0	189,206
Total	\$12,378,659	\$12,378,659	\$14,274,069	\$7,331,314	\$46,362,701

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HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

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**CHIEF'S COMMAND
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. The Chief's Command is responsible for the general administration and support of the department.

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

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

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HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

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**CHIEF'S COMMAND
NATURE AND EXTENT OF SERVICES**

Continued

- **Crime Analysis** – Costs associated with crime analysis are allocated directly to Law Enforcement.
- **Planning** – Costs associated with planning are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief of Police

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs Central	Criminal Analysis	Planning
Personnel Costs										
Salaries	S1	27,662,013	0	2,823,003	2,968,877	1,559,356	3,868,085	5,827,413	4,007,326	2,478,376
Salary % Split			.00%	10.21%	10.73%	5.64%	13.98%	21.07%	14.49%	8.96%
Benefits	P	14,017,266	0	1,358,469	1,458,534	774,207	2,102,096	2,923,297	2,030,403	1,194,537
Subtotal - Personnel Costs		41,679,279	0	4,181,472	4,427,411	2,333,563	5,970,181	8,750,710	6,037,729	3,672,913
Services & Supplies Cost										
Supplies	P	2,816,376	0	57,817	76,125	5,356	15,604	29,607	1,810	2,533,376
Services	P	3,300,782	0	154,572	2,860,977	108,660	4,170	32,498	29,239	57,209
Subtotal - Services & Supplies		6,117,158	0	212,389	2,937,102	114,016	19,774	62,105	31,049	2,590,585
Department Cost Total		47,796,437	0	4,393,861	7,364,513	2,447,579	5,989,955	8,812,815	6,068,778	6,263,498
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		47,796,437	0	4,393,861	7,364,513	2,447,579	5,989,955	8,812,815	6,068,778	6,263,498
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<u>\$47,796,437</u>		<u>\$4,393,861</u>	<u>\$7,364,513</u>	<u>\$2,447,579</u>	<u>\$5,989,955</u>	<u>\$8,812,815</u>	<u>\$6,068,778</u>	<u>\$6,263,498</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief of Police

Description		Amount	Public Affairs
<hr/>			
Personnel Costs			
Salaries	S1	27,662,013	4,129,579
<i>Salary % Split</i>			<i>14.93%</i>
Benefits	P	14,017,266	2,175,723
Subtotal - Personnel Costs		41,679,279	6,305,302
Services & Supplies Cost			
Supplies	P	2,816,376	96,681
Services	P	3,300,782	53,457
Subtotal - Services & Supplies		6,117,158	150,138
Department Cost Total		47,796,437	6,455,440
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments		47,796,437	6,455,440
General Admin Distribution			0
Grand Total		<u>\$47,796,437</u>	<u>\$6,455,440</u>
			not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 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	Inspections	Internal Affairs Central	Criminal Analysis	Planning	Public Affairs
1 Indirect Costs FTEs	\$684,802	\$0	\$69,886	\$73,498	\$38,604	\$95,759	\$144,264	\$99,206	\$61,355	\$102,232
1 Indirect Costs Expenses	725,020	0	73,991	77,814	40,871	101,382	152,736	105,032	64,958	108,236
1 General Services	815,281	0	83,202	87,502	45,959	114,004	171,751	118,108	73,045	121,711
Subtotal - Citywide Indirect	2,225,104	0	227,079	238,813	125,433	311,145	468,751	322,345	199,358	332,179
2 Chief's Admin	0	255,636	26,089	27,437	14,411	35,747	53,854	37,033	22,904	38,163
2 Budget & Finance	0	445,328	45,447	47,796	25,104	62,272	93,815	64,514	39,899	66,482
2 Legal Svcs	0	1,865,874	190,419	200,258	105,183	260,912	393,074	270,304	167,173	278,551
2 Inspections *	0	532,814	0	532,814	0	0	0	0	0	0
2 Internal Affairs Central Intake Office	0	189,098	19,298	20,295	10,660	26,442	39,836	27,394	16,942	28,230
Subtotal - Chief of Police	0	3,288,750	281,253	828,600	155,357	385,373	580,579	399,246	246,918	411,425
4 Psy Svcs	0	81,428	8,310	8,739	4,590	11,386	17,154	11,796	7,296	12,156
4 Training	0	610,446	62,298	65,517	34,412	85,361	128,600	88,434	54,693	91,132
4 Employee Svcs	0	356,902	36,423	38,305	20,119	49,907	75,187	51,703	31,977	53,281
4 Retiree Ins	0	360,152	36,755	38,654	20,302	50,361	75,871	52,174	32,268	53,766
Subtotal - Prof Development Command	0	1,408,929	143,786	151,216	79,424	197,016	296,812	204,108	126,233	210,335
5 Tech Svcs	0	2,243,812	228,989	240,821	126,488	313,761	472,692	325,055	201,034	334,972
Subtotal - Technology Svcs	0	2,243,812	228,989	240,821	126,488	313,761	472,692	325,055	201,034	334,972
6 Fleet Mgt	0	1,102,673	112,532	118,346	62,160	154,191	232,294	159,741	98,794	164,615
6 Property	0	472,964	48,268	50,762	26,662	66,136	99,637	68,517	42,375	70,607
Subtotal - Staff Svcs Command	0	1,575,638	160,799	169,108	88,821	220,327	331,931	228,259	141,169	235,222
Total Incoming	2,225,104	8,517,128	1,041,906	1,628,558	575,523	1,427,622	2,150,765	1,479,013	914,712	1,524,133
C. Total Allocated		\$58,538,669	\$5,435,767	\$8,993,071	\$3,023,102	\$7,417,577	\$10,963,580	\$7,547,790	\$7,178,210	\$7,979,573
			9.29%	15.36%	5.16%	12.67%	18.73%	12.89%	12.26%	13.63%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	358.82	5.5321%	\$255,636	\$0	\$255,636	\$0	\$255,636
3 Strategic Operations	19.37	0.2986%	13,800	0	13,800	2,576	16,376
4 Prof Development Command	302.02	4.6564%	215,170	0	215,170	40,164	255,333
5 Technology Svcs	103.04	1.5886%	73,409	0	73,409	13,703	87,112
6 Staff Svcs Command	640.03	9.8677%	455,980	0	455,980	85,113	541,093
7 Homeland Sec Command	9.65	0.1488%	6,875	0	6,875	1,283	8,158
8 Law Enforcement	4,821.35	74.3333%	3,434,899	0	3,434,899	641,157	4,076,057
9 Aviation	203.84	3.1427%	145,223	0	145,223	27,107	172,330
10 Auto Dealers	28.00	0.4317%	19,948	0	19,948	3,724	23,672
Subtotal	6,486.12	100.0000%	4,620,940	0	4,620,940	814,827	5,435,767
Direct Bills					0		0
Total					\$4,620,940		\$5,435,767

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

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	47,796,437	5.8570%	\$445,328	\$0	\$445,328	\$0	\$445,328
3 Strategic Operations	2,410,498	0.2954%	22,459	0	22,459	4,360	26,820
4 Prof Development Command	27,884,074	3.4169%	259,801	0	259,801	50,441	310,242
5 Technology Svcs	23,713,915	2.9059%	220,947	0	220,947	42,897	263,844
6 Staff Svcs Command	73,019,650	8.9479%	680,338	0	680,338	132,089	812,427
7 Homeland Sec Command	1,294,986	0.1587%	12,066	0	12,066	2,343	14,408
8 Law Enforcement	631,235,538	77.3522%	5,881,339	0	5,881,339	1,141,878	7,023,217
9 Aviation	3,942,462	0.4831%	36,733	0	36,733	7,132	43,864
10 Auto Dealers	4,756,358	0.5828%	44,316	0	44,316	8,604	52,920
Subtotal	816,053,918	100.0000%	7,603,326	0	7,603,326	1,389,745	8,993,071
Direct Bills					0		0
Total					\$7,603,326		\$8,993,071

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	13,238	72.5171%	\$1,865,874	\$0	\$1,865,874	\$0	\$1,865,874
3 Strategic Operations	241	1.3202%	33,969	0	33,969	21,621	55,589
4 Prof Development Command	580	3.1772%	81,750	0	81,750	52,033	133,784
6 Staff Svcs Command	1,919	10.5122%	270,480	0	270,480	172,159	442,639
7 Homeland Sec Command	52	0.2849%	7,329	0	7,329	4,665	11,994
8 Law Enforcement	2,213	12.1227%	311,919	0	311,919	198,535	510,453
9 Aviation	8	0.0438%	1,128	0	1,128	718	1,845
10 Auto Dealers	4	0.0219%	564	0	564	359	923
Subtotal	18,255	100.0000%	2,573,012	0	2,573,012	450,090	3,023,102
Direct Bills					0		0
Total					\$2,573,012		\$3,023,102

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Inspections Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	23	8.4559%	\$532,814	\$0	\$532,814	\$0	\$532,814
3 Strategic Operations	4	1.4706%	92,663	0	92,663	17,935	110,599
4 Prof Development Command	30	11.0294%	694,974	0	694,974	134,515	829,490
5 Technology Svcs	1	0.3676%	23,166	0	23,166	4,484	27,650
6 Staff Svcs Command	21	7.7206%	486,482	0	486,482	94,161	580,643
7 Homeland Sec Command	34	12.5000%	787,637	0	787,637	152,451	940,088
8 Law Enforcement	159	58.4559%	3,683,363	0	3,683,363	712,931	4,396,294
Subtotal	272	100.0000%	6,301,099	0	6,301,099	1,116,477	7,417,577
Direct Bills					0		0
Total					\$6,301,099		\$7,417,577

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Internal Affairs Central Intake Office Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	24	2.0374%	\$189,098	\$0	\$189,098	\$0	\$189,098
3 Strategic Operations	2	0.1698%	15,758	0	15,758	2,915	18,673
4 Prof Development Command	18	1.5280%	141,824	0	141,824	26,236	168,060
5 Technology Svcs	6	0.5093%	47,275	0	47,275	8,745	56,020
6 Staff Svcs Command	101	8.5739%	795,788	0	795,788	147,213	943,001
7 Homeland Sec Command	80	6.7912%	630,327	0	630,327	116,604	746,931
8 Law Enforcement	927	78.6927%	7,303,915	0	7,303,915	1,351,150	8,655,064
11 Other	20	1.6978%	157,582	0	157,582	29,151	186,733
Subtotal	1,178	100.0000%	9,281,566	0	9,281,566	1,682,014	10,963,580
Direct Bills					0		0
Total					\$9,281,566		\$10,963,580

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Criminal Analysis Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$6,391,123	\$0	\$6,391,123	\$1,156,667	\$7,547,790
Subtotal	100	100.0000%	6,391,123	0	6,391,123	1,156,667	7,547,790
Direct Bills					0		0
Total					\$6,391,123		\$7,547,790

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Planning Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$6,462,856	\$0	\$6,462,856	\$715,354	\$7,178,210
Subtotal	100	100.0000%	6,462,856	0	6,462,856	715,354	7,178,210
Direct Bills					0		0
Total					\$6,462,856		\$7,178,210

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:2 Chief of Police

Department	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs Central	Criminal Analysis	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	255,636	445,328	1,865,874	532,814	189,098	0	0	0	3,288,750
3 Strategic Operations	16,376	26,820	55,589	110,599	18,673	0	0	0	228,057
4 Prof Development Command	255,333	310,242	133,784	829,490	168,060	0	0	0	1,696,908
5 Technology Svcs	87,112	263,844	0	27,650	56,020	0	0	0	434,626
6 Staff Svcs Command	541,093	812,427	442,639	580,643	943,001	0	0	0	3,319,802
7 Homeland Sec Command	8,158	14,408	11,994	940,088	746,931	0	0	0	1,721,580
8 Law Enforcement	4,076,057	7,023,217	510,453	4,396,294	8,655,064	7,547,790	7,178,210	0	39,387,086
9 Aviation	172,330	43,864	1,845	0	0	0	0	0	218,040
10 Auto Dealers	23,672	52,920	923	0	0	0	0	0	77,514
11 Other	0	0	0	0	186,733	0	0	0	186,733
Total	\$5,435,767	\$8,993,071	\$3,023,102	\$7,417,577	\$10,963,580	\$7,547,790	\$7,178,210	\$0	\$50,559,096

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

STRATEGIC OPERATIONS
NATURE AND EXTENT OF SERVICES

The Strategic Operations division of the Police Department is responsible for the supervision and support of the Homeland Security Command, Professional Development Command and Staff Services Command. The Strategic Operations division is allocated based on the FTEs per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:3 Strategic Operations

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,571,114	0	625,221	945,893
<i>Salary % Split</i>			<i>.00%</i>	<i>39.79%</i>	<i>60.21%</i>
Benefits	P	779,090	0	303,494	475,596
Subtotal - Personnel Costs		2,350,204	0	928,715	1,421,489
Services & Supplies Cost					
Supplies	P	41,627	0	37,597	4,030
Services	P	18,667	0	25,223	(6,556)
Subtotal - Services & Supplies		60,294	0	62,820	(2,526)
Department Cost Total		2,410,498	0	991,534	1,418,964
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,410,498	0	991,534	1,418,964
General Admin Distribution			0	0	0
Grand Total		\$2,410,498		\$991,534	\$1,418,964
				not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	\$36,967	\$0	\$14,711	\$22,256
1 Indirect Costs Expenses	36,565	0	14,551	22,014
1 General Services	44,011	0	17,514	26,497
Subtotal - Citywide Indirect	117,543	0	46,776	70,767
2 Chief's Admin	13,800	2,576	6,517	9,859
2 Budget & Finance	22,459	4,360	10,673	16,147
2 Legal Svcs	33,969	21,621	22,122	33,468
2 Inspections	92,663	17,935	44,012	66,586
2 Internal Affairs Central Intake Office	15,758	2,915	7,431	11,242
Subtotal - Chief of Police	178,649	49,408	90,754	137,302
3 Strategic Operations	0	14,838	5,905	8,934
Subtotal - Strategic Operations	0	14,838	5,905	8,934
4 Psy Svcs	0	4,396	1,749	2,646
4 Training	0	36,102	14,367	21,735
4 Employee Svcs	0	19,266	7,667	11,599
4 Retiree Ins	0	21,299	8,476	12,823
Subtotal - Prof Development Command	0	81,063	32,259	48,804
5 Tech Svcs	0	236,950	94,294	142,656
Subtotal - Technology Svcs	0	236,950	94,294	142,656
6 Fleet Mgt	0	42,179	16,785	25,394
6 Property	0	25,532	10,160	15,371
Subtotal - Staff Svcs Command	0	67,711	26,945	40,765
Total Incoming	296,192	449,970	296,933	449,229
C. Total Allocated		\$3,156,660	\$1,288,467	\$1,868,192
			40.82%	59.18%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Strategic Operations Allocations

Dept:3 Strategic Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Strategic Operations	12.37	1.3375%	\$14,838	\$0	\$14,838	\$0	\$14,838
4 Prof Development Command	302.02	32.6561%	362,288	0	362,288	59,268	421,556
7 Homeland Sec Command	610.46	66.0064%	732,277	0	732,277	119,796	852,073
Subtotal	924.85	100.0000%	1,109,403	0	1,109,403	179,064	1,288,467
Direct Bills					0		0
Total					\$1,109,403		\$1,288,467

Basis Units: Number of FTEs supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:3 Strategic Operations

Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
3 Strategic Operations	14,838	0	14,838
4 Prof Development Command	421,556	0	421,556
7 Homeland Sec Command	852,073	0	852,073
Total	\$1,288,467	\$0	\$1,288,467

**PROFESSIONAL DEVELOPMENT COMMAND
NATURE AND EXTENT OF SERVICES**

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

- **General Administration** – Cost for general administrative and clerical work are evenly spread across the department's activities.
- **Psychological Services** – Costs are allocated based on the number of FTE's per division.
- **Training** – Costs are allocated based on the number of classified FTE's per division.
- **Cadet Training** – Costs are allocated directly to Law enforcement.
- **Employee Services** – Costs associated with employee services are allocated based on the number of FTEs per division.
- **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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs								
Salaries	S1	12,964,840	1,019,116	779,339	7,784,459	282,423	3,099,503	0
Salary % Split			7.86%	6.01%	60.04%	2.18%	23.91%	.00%
Benefits	P	13,174,522	440,784	329,412	4,109,631	6,751,200	1,543,495	0
Subtotal - Personnel Costs		26,139,362	1,459,900	1,108,751	11,894,090	7,033,623	4,642,998	0
Services & Supplies Cost								
Supplies	P	1,095,974	78,527	22,678	557,876	365,441	71,452	0
Services	P	648,738	49,517	12,369	108,145	46,648	432,059	0
Retiree	P	9,343,834	0	0	0	0	0	9,343,834
Subtotal - Services & Supplies		11,088,546	128,044	35,047	666,021	412,089	503,511	9,343,834
Department Cost Total		37,227,908	1,587,944	1,143,798	12,560,111	7,445,712	5,146,509	9,343,834
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		37,227,908	1,587,944	1,143,798	12,560,111	7,445,712	5,146,509	9,343,834
General Admin Distribution			(1,587,944)	103,597	1,034,787	37,542	412,017	0
Grand Total		\$37,227,908		\$1,247,395	\$13,594,899	\$7,483,255	\$5,558,525	\$9,343,834

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins
1 Indirect Costs FTEs	\$576,400	\$0	\$37,604	\$375,613	\$13,627	\$149,556	\$0
1 Indirect Costs Expenses	422,971	0	27,595	275,630	10,000	109,746	0
1 General Services	686,224	0	44,769	447,180	16,224	178,052	0
Subtotal - Citywide Indirect	1,685,596	0	109,968	1,098,423	39,851	437,354	0
2 Chief's Admin	215,170	40,164	16,658	166,388	6,037	66,250	0
2 Budget & Finance	259,801	50,441	20,240	202,170	7,335	80,497	0
2 Legal Svcs	81,750	52,033	8,728	87,180	3,163	34,712	0
2 Inspections	694,974	134,515	54,116	540,539	19,611	215,224	0
2 Internal Affairs Central Intake Office	141,824	26,236	10,964	109,516	3,973	43,606	0
Subtotal - Chief of Police	1,393,519	303,389	110,706	1,105,794	40,119	440,289	0
3 Strategic Operations	362,288	59,268	27,502	274,708	9,967	109,379	0
Subtotal - Strategic Operations	362,288	59,268	27,502	274,708	9,967	109,379	0
4 Psy Svcs	0	68,538	4,471	44,663	1,620	17,783	0
4 Training	0	324,823	21,191	211,672	7,680	84,280	0
4 Employee Svcs	0	300,406	19,598	195,760	7,102	77,945	0
4 Retiree Ins	0	191,640	12,503	124,882	4,531	49,724	0
Subtotal - Prof Development Command	0	885,406	57,764	576,977	20,933	229,732	0
5 Tech Svcs	0	4,350,497	283,826	2,835,012	102,855	1,128,804	0
Subtotal - Technology Svcs	0	4,350,497	283,826	2,835,012	102,855	1,128,804	0
6 Fleet Mgt	0	512,171	33,414	333,757	12,109	132,891	0
6 Property	0	398,096	25,972	259,420	9,412	103,292	0
Subtotal - Staff Svcs Command	0	910,266	59,386	593,177	21,521	236,183	0
Total Incoming	3,441,403	6,508,827	649,153	6,484,091	235,245	2,581,741	0
C. Total Allocated		\$47,178,138	\$1,896,548	\$20,078,990	\$7,718,500	\$8,140,266	\$9,343,834
			4.02%	42.56%	16.36%	17.25%	19.81%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Psy Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	358.82	5.5321%	\$81,428	\$0	\$81,428	\$0	\$81,428
3 Strategic Operations	19.37	0.2986%	4,396	0	4,396	0	4,396
4 Prof Development Command	302.02	4.6564%	68,538	0	68,538	0	68,538
5 Technology Svcs	103.04	1.5886%	23,383	0	23,383	7,536	30,919
6 Staff Svcs Command	640.03	9.8677%	145,244	0	145,244	46,811	192,055
7 Homeland Sec Command	9.65	0.1488%	2,190	0	2,190	706	2,896
8 Law Enforcement	4,821.35	74.3333%	1,094,122	0	1,094,122	352,627	1,446,748
9 Aviation	203.84	3.1427%	46,258	0	46,258	14,909	61,167
10 Auto Dealers	28.00	0.4317%	6,354	0	6,354	2,048	8,402
Subtotal	6,486.12	100.0000%	1,471,912	0	1,471,912	424,636	1,896,548
Direct Bills					0		0
Total					\$1,471,912		\$1,896,548

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

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	199.02	3.8544%	\$610,446	\$0	\$610,446	\$0	\$610,446
3 Strategic Operations	11.77	0.2280%	36,102	0	36,102	0	36,102
4 Prof Development Command	105.90	2.0510%	324,823	0	324,823	0	324,823
5 Technology Svcs	5.14	0.0995%	15,766	0	15,766	4,498	20,264
6 Staff Svcs Command	164.73	3.1903%	505,270	0	505,270	144,160	649,430
7 Homeland Sec Command	5.85	0.1133%	17,943	0	17,943	5,120	23,063
8 Law Enforcement	4,476.15	86.6900%	13,729,522	0	13,729,522	3,917,205	17,646,727
9 Aviation	173.84	3.3668%	533,213	0	533,213	152,132	685,345
10 Auto Dealers	21.00	0.4067%	64,412	0	64,412	18,378	82,790
Subtotal	5,163.40	100.0000%	15,837,497	0	15,837,497	4,241,493	20,078,990
Direct Bills					0		0
Total					\$15,837,497		\$20,078,990

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Cadet Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$7,564,617	\$0	\$7,564,617	\$153,883	\$7,718,500
Subtotal	100	100.0000%	7,564,617	0	7,564,617	153,883	7,718,500
Direct Bills					0		0
Total					\$7,564,617		\$7,718,500

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Employee Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	358.82	5.5321%	\$356,902	\$0	\$356,902	\$0	\$356,902
3 Strategic Operations	19.37	0.2986%	19,266	0	19,266	0	19,266
4 Prof Development Command	302.02	4.6564%	300,406	0	300,406	0	300,406
5 Technology Svcs	103.04	1.5886%	102,489	0	102,489	29,972	132,461
6 Staff Svcs Command	640.03	9.8677%	636,609	0	636,609	186,171	822,780
7 Homeland Sec Command	9.65	0.1488%	9,598	0	9,598	2,807	12,405
8 Law Enforcement	4,821.35	74.3333%	4,795,579	0	4,795,579	1,402,428	6,198,007
9 Aviation	203.84	3.1427%	202,750	0	202,750	59,293	262,043
10 Auto Dealers	28.00	0.4317%	27,850	0	27,850	8,145	35,995
Subtotal	6,486.12	100.0000%	6,451,451	0	6,451,451	1,688,816	8,140,266
Direct Bills					0		0
Total					\$6,451,451		\$8,140,266

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

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Retiree Ins Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	199.02	3.8544%	\$360,152	\$0	\$360,152	\$0	\$360,152
3 Strategic Operations	11.77	0.2280%	21,299	0	21,299	0	21,299
4 Prof Development Command	105.90	2.0510%	191,640	0	191,640	0	191,640
5 Technology Svcs	5.14	0.0995%	9,301	0	9,301	0	9,301
6 Staff Svcs Command	164.73	3.1903%	298,100	0	298,100	0	298,100
7 Homeland Sec Command	5.85	0.1133%	10,586	0	10,586	0	10,586
8 Law Enforcement	4,476.15	86.6900%	8,100,167	0	8,100,167	0	8,100,167
9 Aviation	173.84	3.3668%	314,586	0	314,586	0	314,586
10 Auto Dealers	21.00	0.4067%	38,002	0	38,002	0	38,002
Subtotal	5,163.40	100.0000%	9,343,834	0	9,343,834	0	9,343,834
Direct Bills					0		0
Total					\$9,343,834		\$9,343,834

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:4 Prof Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	81,428	610,446	0	356,902	360,152	1,408,929
3 Strategic Operations	4,396	36,102	0	19,266	21,299	81,063
4 Prof Development Command	68,538	324,823	0	300,406	191,640	885,406
5 Technology Svcs	30,919	20,264	0	132,461	9,301	192,946
6 Staff Svcs Command	192,055	649,430	0	822,780	298,100	1,962,365
7 Homeland Sec Command	2,896	23,063	0	12,405	10,586	48,950
8 Law Enforcement	1,446,748	17,646,727	7,718,500	6,198,007	8,100,167	41,110,149
9 Aviation	61,167	685,345	0	262,043	314,586	1,323,140
10 Auto Dealers	8,402	82,790	0	35,995	38,002	165,189
Total	\$1,896,548	\$20,078,990	\$7,718,500	\$8,140,266	\$9,343,834	\$47,178,138

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	6,968,461	0	6,968,461
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	3,714,165	0	3,714,165
Subtotal - Personnel Costs		10,682,626	0	10,682,626
Services & Supplies Cost				
Supplies	P	840,759	0	840,759
Services	P	12,190,530	0	12,190,530
Subtotal - Services & Supplies		13,031,289	0	13,031,289
Department Cost Total		23,713,915	0	23,713,915
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		23,713,915	0	23,713,915
General Admin Distribution			0	0
Grand Total		<u>\$23,713,915</u>	<u>\$23,713,915</u>	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	\$196,650	\$0	\$196,650
1 Indirect Costs Expenses	359,715	0	359,715
1 General Services	234,119	0	234,119
Subtotal - Citywide Indirect	790,484	0	790,484
2 Chief's Admin	73,409	13,703	87,112
2 Budget & Finance	220,947	42,897	263,844
2 Inspections	23,166	4,484	27,650
2 Internal Affairs Central Intake Office	47,275	8,745	56,020
Subtotal - Chief of Police	364,797	69,829	434,626
4 Psy Svcs	23,383	7,536	30,919
4 Training	15,766	4,498	20,264
4 Employee Svcs	102,489	29,972	132,461
4 Retiree Ins	9,301	0	9,301
Subtotal - Prof Development Command	150,940	42,007	192,946
5 Tech Svcs	0	548,638	548,638
Subtotal - Technology Svcs	0	548,638	548,638
6 Fleet Mgt	0	204,868	204,868
6 Property	0	135,818	135,818
Subtotal - Staff Svcs Command	0	340,686	340,686
Total Incoming	1,306,220	1,001,160	2,307,379
C. Total Allocated		\$26,021,294	\$26,021,294
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	17,263	8.9680%	\$2,243,812	\$0	\$2,243,812	\$0	\$2,243,812
3 Strategic Operations	1,823	0.9470%	236,950	0	236,950	0	236,950
4 Prof Development Command	33,471	17.3880%	4,350,497	0	4,350,497	0	4,350,497
5 Technology Svcs	4,221	2.1928%	548,638	0	548,638	0	548,638
6 Staff Svcs Command	11,319	5.8802%	1,471,222	0	1,471,222	83,498	1,554,720
7 Homeland Sec Command	1,028	0.5340%	133,617	0	133,617	7,583	141,201
8 Law Enforcement	116,122	60.3247%	15,093,317	0	15,093,317	856,611	15,949,928
9 Aviation	3,814	1.9814%	495,736	0	495,736	28,135	523,872
10 Auto Dealers	3,434	1.7839%	446,345	0	446,345	25,332	471,677
Subtotal	192,495	100.0000%	25,020,135	0	25,020,135	1,001,160	26,021,294
Direct Bills					0		0
Total					\$25,020,135		\$26,021,294

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	2,243,812	2,243,812
3 Strategic Operations	236,950	236,950
4 Prof Development Command	4,350,497	4,350,497
5 Technology Svcs	548,638	548,638
6 Staff Svcs Command	1,554,720	1,554,720
7 Homeland Sec Command	141,201	141,201
8 Law Enforcement	15,949,928	15,949,928
9 Aviation	523,872	523,872
10 Auto Dealers	471,677	471,677
Total	\$26,021,294	\$26,021,294

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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

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

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	General Admin	Emergency Communications	Records	Fleet Mgt	Jail	Property
Personnel Costs								
Salaries	S1	34,920,665	424,750	7,989,176	3,794,590	728,947	17,431,492	4,551,711
<i>Salary % Split</i>			<i>1.22%</i>	<i>22.88%</i>	<i>10.87%</i>	<i>2.09%</i>	<i>49.92%</i>	<i>13.03%</i>
Benefits	P	17,989,597	209,263	3,829,028	1,933,682	410,873	9,289,745	2,317,006
Subtotal - Personnel Costs		52,910,262	634,013	11,818,204	5,728,272	1,139,820	26,721,237	6,868,717
Services & Supplies Cost								
Supplies	P	8,054,416	1,711	14,233	9,958	7,787,992	183,210	57,312
Services	P	12,054,972	7,201	17,611	17,671	11,591,113	408,823	12,553
Subtotal - Services & Supplies		20,109,388	8,912	31,844	27,629	19,379,105	592,033	69,865
Department Cost Total		73,019,650	642,925	11,850,048	5,755,901	20,518,925	27,313,270	6,938,582
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		73,019,650	642,925	11,850,048	5,755,901	20,518,925	27,313,270	6,938,582
General Admin Distribution			(642,925)	148,900	70,722	13,586	324,883	84,833
Grand Total		\$73,019,650		\$11,998,948	\$5,826,623	\$20,532,511	\$27,638,153	\$7,023,415
				not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Communications	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$1,221,487	\$0	\$282,894	\$134,365	\$25,812	\$617,243	\$161,174
1 Indirect Costs Expenses	1,107,629	0	256,524	121,840	23,406	559,708	146,151
1 General Services	1,454,222	0	336,795	159,966	30,730	734,848	191,884
Subtotal - Citywide Indirect	3,783,339	0	876,213	416,172	79,947	1,911,799	499,209
2 Chief's Admin	455,980	85,113	125,316	59,521	11,434	273,425	71,397
2 Budget & Finance	680,338	132,089	188,156	89,368	17,168	410,536	107,199
2 Legal Svcs	270,480	172,159	102,514	48,691	9,354	223,675	58,406
2 Inspections	486,482	94,161	134,476	63,871	12,270	293,411	76,615
2 Internal Affairs Central Intake Office	795,788	147,213	218,397	103,731	19,927	476,517	124,428
Subtotal - Chief of Police	2,689,067	630,735	768,859	365,182	70,152	1,677,564	438,045
4 Psy Svcs	145,244	46,811	44,479	21,126	4,058	97,049	25,341
4 Training	505,270	144,160	150,406	71,438	13,723	328,170	85,692
4 Employee Svcs	636,609	186,171	190,554	90,507	17,386	415,768	108,565
4 Retiree Ins	298,100	0	69,039	32,791	6,299	150,636	39,334
Subtotal - Prof Development Command	1,585,223	377,142	454,479	215,862	41,468	991,623	258,933
5 Tech Svcs	1,471,222	83,498	360,070	171,021	32,853	785,632	205,144
Subtotal - Technology Svcs	1,471,222	83,498	360,070	171,021	32,853	785,632	205,144
6 Fleet Mgt	0	1,018,316	235,840	112,016	21,518	514,576	134,366
6 Property	0	843,630	195,383	92,800	17,827	426,304	111,316
Subtotal - Staff Svcs Command	0	1,861,946	431,222	204,816	39,346	940,879	245,682
Total Incoming	9,528,851	2,953,321	2,890,843	1,373,053	263,766	6,307,497	1,647,014
C. Total Allocated	\$85,501,822	\$14,889,790	\$7,199,676	\$20,796,277	\$33,945,650	\$8,670,429	
			17.41%	8.42%	24.32%	39.70%	10.14%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Emergency Communications Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$14,205,808	\$0	\$14,205,808	\$683,982	\$14,889,790
Subtotal	100	100.0000%	14,205,808	0	14,205,808	683,982	14,889,790
Direct Bills					0		0
Total					\$14,205,808		\$14,889,790

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

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	183	5.3182%	\$1,102,673	\$0	\$1,102,673	\$0	\$1,102,673
3 Strategic Operations	7	0.2034%	42,179	0	42,179	0	42,179
4 Prof Development Command	85	2.4702%	512,171	0	512,171	0	512,171
5 Technology Svcs	34	0.9881%	204,868	0	204,868	0	204,868
6 Staff Svcs Command	169	4.9114%	1,018,316	0	1,018,316	0	1,018,316
7 Homeland Sec Command	6	0.1744%	36,153	0	36,153	126	36,280
8 Law Enforcement	2,933	85.2368%	17,672,897	0	17,672,897	61,776	17,734,673
10 Auto Dealers	24	0.6975%	144,613	0	144,613	505	145,118
Subtotal	3,441	100.0000%	20,733,869	0	20,733,869	62,408	20,796,277
Direct Bills					0		0
Total					\$20,733,869		\$20,796,277

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

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	63,421	99.7421%	\$32,369,572	\$0	\$32,369,572	\$1,488,524	\$33,858,097
9 Aviation	164	0.2579%	83,704	0	83,704	3,849	87,553
Subtotal	63,585	100.0000%	32,453,277	0	32,453,277	1,492,374	33,945,650
Direct Bills					0		0
Total					\$32,453,277		\$33,945,650

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Property Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	358.82	5.7116%	\$472,964	\$0	\$472,964	\$0	\$472,964
3 Strategic Operations	19.37	0.3083%	25,532	0	25,532	0	25,532
4 Prof Development Command	302.02	4.8075%	398,096	0	398,096	0	398,096
5 Technology Svcs	103.04	1.6402%	135,818	0	135,818	0	135,818
6 Staff Svcs Command	640.03	10.1879%	843,630	0	843,630	0	843,630
7 Homeland Sec Command	9.65	0.1536%	12,720	0	12,720	774	13,494
8 Law Enforcement	4,821.35	76.7452%	6,355,073	0	6,355,073	386,669	6,741,742
10 Auto Dealers	28.00	0.4457%	36,907	0	36,907	2,246	39,153
Subtotal	6,282.28	100.0000%	8,280,740	0	8,280,740	389,689	8,670,429
Direct Bills					0		0
Total					\$8,280,740		\$8,670,429

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 FULL COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:6 Staff Svcs Command

Department	Emergency Communications	Records	Fleet Mgt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	0	0	1,102,673	0	472,964	1,575,638
3 Strategic Operations	0	0	42,179	0	25,532	67,711
4 Prof Development Command	0	0	512,171	0	398,096	910,266
5 Technology Svcs	0	0	204,868	0	135,818	340,686
6 Staff Svcs Command	0	0	1,018,316	0	843,630	1,861,946
7 Homeland Sec Command	0	0	36,280	0	13,494	49,773
8 Law Enforcement	14,889,790	0	17,734,673	33,858,097	6,741,742	73,224,301
9 Aviation	0	0	0	87,553	0	87,553
10 Auto Dealers	0	0	145,118	0	39,153	184,271
Total	\$14,889,790	\$0	\$20,796,277	\$33,945,650	\$8,670,429	\$78,302,146