

CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2019 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**



CITY OF HOUSTON
Sylvester Turner, Mayor

FINANCE DEPARTMENT
Tantri Emo, Interim Director
Arif Rasheed, Deputy Director

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**City of Houston, Texas
Houston Police Department
FY 2019 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2017**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY2019 Full Cost Allocation Plan
Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2017**

OVERVIEW

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

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

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

¹2 CFR Part 200.56

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan. Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

Note: FY2017 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

ABBREVIATIONS

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

ROUNDING METHODOLOGY

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000th of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION II – FY 2019 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

FY 2017
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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLANFY 2017
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Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 54,268	\$ 36,085,041	\$ 422,395	\$ 184,937	\$ 0	\$ 0	\$ 36,746,641
2 Chief of Police	1,646,599	37,335,313	193,810	75,928	775,620	0	40,027,270
3 Strategic Command	542,009	0	0	0	0	0	542,009
4 Prof Development Command	46,689	44,084,817	1,350,529	177,347	0	0	45,659,382
5 Technology Svcs	144,373	16,117,006	542,455	384,118	0	0	17,187,952
6 Staff Svcs Command	36,644	70,660,346	155,079	182,902	0	0	71,034,971
Tot.Current Allocations	\$2,470,582 =====	\$204,282,523 =====	\$2,664,268 =====	\$1,005,232 =====	\$775,620 =====	\$0 =====	\$211,198,225 =====

CITYWIDE INDIRECT COSTS FUNCTION AND ALLOCATION BASIS

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the city's Full Cost Allocation Plan. Indirect costs are allocated 50% based on 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.

A. Department Costs		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	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 Indirect	P	23,702,173	0	11,851,087	11,851,087	0	0	
GSD	P	13,985,679	0	0	0	13,985,679	0	
Judgements	P	7,193,392	0	0	0	0	7,193,392	
Subtotal - Services & Supplies		44,881,244	0	11,851,087	11,851,087	13,985,679	7,193,392	
Department Cost Total		44,881,244	0	11,851,087	11,851,087	13,985,679	7,193,392	
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	
Total Costs After Adjustments		44,881,244	0	11,851,087	11,851,087	13,985,679	7,193,392	
General Admin Distribution		0	0	0	0	0	0	
Grand Total		\$ 44,881,244		\$ 11,851,087	\$ 11,851,087	\$ 13,985,679	\$ 7,193,392	
		=====	=====	=====	=====	=====	=====	

No Indirect Costs

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Indirect Costs FTE Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	360.20	5.5159	\$ 653,695	\$ 0	\$ 653,695	\$ 0	\$ 653,695	
03 Strategic Operations	16.60	0.2542	30,126	0	30,126	0	30,126	
04 Prof Dev Command	334.40	5.1208	606,873	0	606,873	0	606,873	
05 Tech Services	100.50	1.5390	182,389	0	182,389	0	182,389	
06 Staff Svcs Command	598.90	9.1712	1,086,891	0	1,086,891	0	1,086,891	
07 Homeland Security Command	9.10	0.1394	16,515	0	16,515	0	16,515	
08 Law Enforcement	4,879.90	74.7282	8,856,102	0	8,856,102	0	8,856,102	
09 Aviation	201.10	3.0795	364,959	0	364,959	0	364,959	
10 Auto Dealers	29.50	0.4517	53,537	0	53,537	0	53,537	
Subtotal	6,530.2	100.0000	11,851,087	0	11,851,087	0	11,851,087	
Direct Bills					0		0	
Total					\$ 11,851,087		\$ 11,851,087	
	=====	=====	=====	=====	=====	=====	=====	

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

Indirect Costs Exps Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	47,689,127	5.6773	\$ 672,824	\$ 0	\$ 672,824	\$ 0	\$ 672,824	
03 Strategic Operations	2,062,621	0.2456	29,101	0	29,101	0	29,101	
04 Prof Dev Command	29,897,904	3.5593	421,816	0	421,816	0	421,816	
05 Tech Services	23,753,402	2.8278	335,126	0	335,126	0	335,126	
06 Staff Svcs Command	70,787,192	8.4271	998,703	0	998,703	0	998,703	
07 Homeland Security Command	1,250,563	0.1489	17,644	0	17,644	0	17,644	
08 Law Enforcement	655,789,478	78.0707	9,252,226	0	9,252,226	0	9,252,226	
09 Aviation	4,071,045	0.4847	57,436	0	57,436	0	57,436	
10 Auto Dealers	4,693,091	0.5587	66,213	0	66,213	0	66,213	
Subtotal	839,994,422	100.0000	11,851,089	0	11,851,089	0	11,851,089	
Direct Bills					0		0	
Total					\$ 11,851,089		\$ 11,851,089	
	=====	=====	=====	=====	=====	=====	=====	

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

General Services Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	360.20	5.6912	\$ 795,949	\$ 0	\$ 795,949	\$ 0	\$ 795,949	
03 Strategic Operations	16.60	0.2623	36,682	0	36,682	0	36,682	
04 Prof Dev Command	334.40	5.2835	738,938	0	738,938	0	738,938	
05 Tech Services	100.50	1.5879	222,079	0	222,079	0	222,079	
06 Staff Svcs Command	598.90	9.4626	1,323,415	0	1,323,415	0	1,323,415	
07 Homeland Security Command	9.10	0.1438	20,109	0	20,109	0	20,109	
08 Law Enforcement	4,879.90	77.1026	10,783,321	0	10,783,321	0	10,783,321	
10 Auto Dealers	29.50	0.4661	65,187	0	65,187	0	65,187	
Subtotal	6,329.1	100.0000	13,985,680	0	13,985,680	0	13,985,680	
Direct Bills					0		0	
Total					\$ 13,985,680		\$ 13,985,680	
	=====	=====	=====	=====	=====	=====	=====	

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

Claims & Judgements Allocations		CITY OF HOUSTON, TEXAS					Dept:1 Citywide Indirect		FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
08 Law Enforcement	100	100.0000	\$ 7,193,392	\$ 0	\$ 7,193,392	\$ 0	\$ 7,193,392		
Subtotal	100	100.0000	7,193,392	0	7,193,392	0	7,193,392		
Direct Bills					0		0		
Total					\$ 7,193,392		\$ 7,193,392		
	=====	=====	=====	=====	=====	=====	=====		

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

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department		Indirect	Indirect	General	Claims &	Total
		Costs FTEs	Costs Expenses	Services	Judgements	
0	Direct Billed	\$0	\$0	\$0	\$0	\$0
02	Chief of Police	653,695	672,824	795,949	0	2,122,468
03	Strategic Operations	30,126	29,101	36,682	0	95,909
04	Prof Dev Command	606,873	421,816	738,938	0	1,767,627
05	Tech Services	182,389	335,126	222,079	0	739,594
06	Staff Svcs Command	1,086,891	998,703	1,323,415	0	3,409,009
07	Homeland Security Command	16,515	17,644	20,109	0	54,268
08	Law Enforcement	8,856,102	9,252,226	10,783,321	7,193,392	36,085,041
09	Aviation	364,959	57,436		0	422,395
10	Auto Dealers	53,537	66,213	65,187	0	184,937
Total		\$ 11,851,087	\$ 11,851,089	\$ 13,985,680	\$ 7,193,392	\$ 44,881,248
		=====	=====	=====	=====	=====

CHIEF'S COMMAND FUNCTION AND ALLOCATION BASIS

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

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

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

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description	Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Inspections
Personnel Costs						
Salaries	SI 28,059,848	0	2,466,595	3,103,264	1,669,022	3,846,537
Salary % Split			8.79%	11.06%	5.95%	13.71%
Benefits	P 14,578,530	0	1,151,687	1,849,599	899,164	2,010,964
Subtotal - Personnel Costs	42,638,379	0	3,618,283	4,952,863	2,568,187	5,857,501
Services & Supplies Cost						
Supplies	P 1,689,529	0	18,855	82,868	4,002	11,314
Services	P 3,361,219	0	109,613	2,922,351	140,508	23,918
Subtotal-Services & Supplies	5,050,749	0	128,468	3,005,218	144,510	35,232
Department Cost Total	47,689,127	0	3,746,751	7,958,081	2,712,697	5,892,732
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	47,689,127	0	3,746,751	7,958,081	2,712,697	5,892,732
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 47,689,127 =====		\$ 3,746,751 =====	\$ 7,958,081 =====	\$ 2,712,697 =====	\$ 5,892,732 =====

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description	Amount	Internal Affairs	Criminal Analysis	Planning	Public Affairs
Personnel Costs					
Salaries	S1 28,059,848	5,846,408	4,232,536	2,623,165	4,272,320
Salary % Split		20.84%	15.08%	9.35%	15.23%
Benefits	P 14,578,530	2,856,054	2,148,976	1,326,331	2,335,755
Subtotal - Personnel Costs	42,638,379	8,702,462	6,381,512	3,949,496	6,608,075
Services & Supplies Cost					
Supplies	P 1,689,529	8,053	3,085	1,474,807	86,546
Services	P 3,361,219	5,112	48,301	57,033	54,384
Subtotal-Services & Supplies	5,050,749	13,165	51,386	1,531,840	140,930
Department Cost Total	47,689,127	8,715,627	6,432,898	5,481,336	6,749,005
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	47,689,127	8,715,627	6,432,898	5,481,336	6,749,005
General Admin Distribution		0	0	0	0
Grand Total	\$ 47,689,127 =====	\$ 8,715,627 =====	\$ 6,432,898 =====	\$ 5,481,336 =====	\$ 6,749,005 =====
				not allocated	

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Inspections
1 Indirect Costs FTEs	\$ 653,695	0	\$ 57,463	\$ 72,295	\$ 38,882	\$ 89,610
1 Indirect Costs Expenses	672,824	0	59,145	74,410	40,020	92,233
1 General Services	795,949	0	69,968	88,027	47,344	109,111
Subtotal - Citywide Indirect	2,122,468	0	186,576	234,732	126,246	290,954
2 Chief's Admin	0	216,959	19,072	23,994	12,905	29,741
2 Budget & Finance	0	465,132	40,887	51,441	27,667	63,762
2 Legal Svcs	0	1,646,820	144,764	182,128	97,955	225,751
2 Inspections *	0	522,415	0	522,415	0	0
2 Internal Affairs	0	285,455	25,093	31,570	16,979	39,131
Subtotal-Chief Of Police	0	3,136,781	229,816	811,548	155,505	358,385
4 Psy Svcs	0	82,339	7,238	9,106	4,898	11,287
4 Training	0	621,460	54,629	68,730	36,965	85,192
4 Employees Svcs	0	343,562	30,201	37,996	20,435	47,097
4 Retiree Ins	0	360,383	31,679	39,856	21,436	49,402
4 Subtotal - Prof Dev Command	0	1,407,744	123,748	155,688	83,734	192,978
5 Tech Svcs	0	2,226,820	195,749	246,273	132,453	305,259
5 Subtotal - Technology Svcs	0	2,226,820	195,749	246,273	132,453	305,259
6 Fleet Mgmt	0	839,537	73,800	92,848	49,937	115,086
6 Property	0	500,977	44,038	55,405	29,799	68,675
Subtotal-Staff Svcs Command	0	1,340,514	117,838	148,253	79,735	183,762
Total Incoming	2,122,468	8,111,859	853,726	1,596,494	577,674	1,331,338
C. Total Allocated		\$ 57,923,454	\$ 4,600,477	\$ 9,554,575	\$ 3,290,371	\$ 7,224,070
			7.94%	16.50%	5.68%	12.47%

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Internal Affairs	Criminal Analysis	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 653,695	0	\$ 136,201	\$ 98,603	\$ 61,111	\$ 99,530
1 Indirect Costs Expenses	672,824	0	140,186	101,489	62,899	102,442
1 General Services	795,949	0	165,840	120,061	74,409	121,189
Subtotal - Citywide Indirect	2,122,468	0	442,227	320,153	198,419	323,161
2 Chief's Admin	0	216,959	45,204	32,726	20,282	33,034
2 Budget & Finance	0	465,132	96,913	70,161	43,483	70,820
2 Legal Svcs	0	1,646,820	343,123	248,406	153,953	250,740
2 Inspections *	0	522,415	0	0	0	0
2 Internal Affairs	0	285,455	59,476	43,058	26,686	43,463
Subtotal-Chief Of Police	0	3,136,781	544,716	394,351	244,404	398,056
4 Psy Svcs	0	82,339	17,156	12,420	7,697	12,537
4 Training	0	621,460	129,484	93,741	58,097	94,622
4 Employees Svcs	0	343,562	71,583	51,823	32,118	52,310
4 Retiree Ins	0	360,383	75,088	54,360	33,690	54,871
4 Subtotal - Prof Dev Command	0	1,407,744	293,311	212,344	131,603	214,339
5 Tech Svcs	0	2,226,820	463,969	335,894	208,174	339,049
5 Subtotal - Technology Svcs	0	2,226,820	463,969	335,894	208,174	339,049
6 Fleet Mgmt	0	839,537	174,922	126,636	78,484	127,825
6 Property	0	500,977	104,381	75,567	46,834	76,277
Subtotal-Staff Svcs Command	0	1,340,514	279,303	202,203	125,318	204,103
Total Incoming	2,122,468	8,111,859	2,023,526	1,464,945	907,918	1,478,707
C. Total Allocated	=====	\$ 57,923,454	\$ 10,739,153	\$ 7,897,842	\$ 6,389,254	\$ 8,227,712
			18.54%	13.63%	11.03%	14.20%

Chief's Admin Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief of Police	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	360.20	5.5159	\$ 216,959	\$ 0	\$ 216,959	\$ 0	\$ 216,959	
03 Strategic Operations	16.60	0.2542	9,999	0	9,999	1,795	11,794	
04 Prof Dev Command	334.40	5.1208	201,419	0	201,419	36,158	237,577	
05 Tech Services	100.50	1.5390	60,534	0	60,534	10,867	71,401	
06 Staff Svcs Command	598.90	9.1712	360,735	0	360,735	64,758	425,493	
07 Homeland Security Command	9.10	0.1394	5,481	0	5,481	984	6,465	
08 Law Enforcement	4,879.90	74.7282	2,939,304	0	2,939,304	527,654	3,466,958	
09 Aviation	201.10	3.0795	121,128	0	121,128	21,745	142,873	
10 Auto Dealers	29.50	0.4517	17,769	0	17,769	3,190	20,959	
Subtotal	6,530.2	100.0000	3,933,328	0	3,933,328	667,150	4,600,478	
Direct Bills					0		0	
Total					\$ 3,933,328		\$ 4,600,478	
	=====	=====	=====	=====	=====	=====	=====	

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

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief of Police	47,689,127	5.6773	\$ 465,132	\$ 0	\$ 465,132	\$ 0	\$ 465,132
03 Strategic Operations	2,062,621	0.2456	20,118	0	20,118	3,545	23,663
04 Prof Dev Command	29,897,904	3.5593	291,607	0	291,607	51,387	342,994
05 Tech Services	23,753,402	2.8278	231,677	0	231,677	40,826	272,503
06 Staff Svcs Command	70,787,192	8.4271	690,417	0	690,417	121,664	812,081
07 Homeland Security Command	1,250,563	0.1489	12,197	0	12,197	2,149	14,346
08 Law Enforcement	655,789,478	78.0707	6,396,186	0	6,396,186	1,127,128	7,523,314
09 Aviation	4,071,045	0.4847	39,707	0	39,707	6,997	46,704
10 Auto Dealers	4,693,091	0.5587	45,774	0	45,774	8,066	53,840
Subtotal	839,994,422	100.0000	8,192,815	0	8,192,815	1,361,762	9,554,577
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 8,192,815	=====	\$ 9,554,577

Basis Units: Operating expenditures

Source: COH Expenditure Report

Legal Svcs Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief of Police		FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
02 Chief of Police	8,044.00	58.0082	\$ 1,646,820	\$ 0	\$ 1,646,820	\$ 0	\$ 1,646,820		
03 Strategic Operations	234.00	1.6875	47,906	0	47,906	18,141	66,047		
04 Prof Dev Command	557.00	4.0167	114,033	0	114,033	43,181	157,214		
05 Tech Services	25.00	0.1803	5,118	0	5,118	1,938	7,056		
06 Staff Svcs Command	2,215.00	15.9732	453,469	0	453,469	171,718	625,187		
07 Homeland Security Command	6.00	0.0433	1,228	0	1,228	465	1,693		
08 Law Enforcement	2,767.00	19.9538	566,478	0	566,478	214,512	780,990		
09 Aviation	15.00	0.1082	3,071	0	3,071	1,163	4,234		
10 Auto Dealers	4.00	0.0288	819	0	819	310	1,129		
Subtotal	13,867.00	100.0000	2,838,942	0	2,838,942	451,428	3,290,370		
Direct Bills					0		0		
Total					\$ 2,838,942		\$ 3,290,370		
	=====	=====	=====	=====	=====	=====	=====		

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

Inspections Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief of Police	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	49	8.4483	\$ 522,415	\$ 0	\$ 522,415	\$ 0	\$ 522,415	
03 Strategic Operations	5	0.8621	53,308	0	53,308	9,796	63,104	
04 Prof Dev Command	107	18.4483	1,140,784	0	1,140,784	209,644	1,350,428	
05 Tech Services	2	0.3448	21,323	0	21,323	3,919	25,242	
06 Staff Svcs Command	67	11.5517	714,322	0	714,322	131,273	845,595	
07 Homeland Security Command	83	14.3103	884,907	0	884,907	162,621	1,047,528	
08 Law Enforcement	267	46.0345	2,846,628	0	2,846,628	523,131	3,369,759	
Subtotal	580	100.0000	6,183,687	0	6,183,687	1,040,384	7,224,071	
Direct Bills					0		0	
Total					\$ 6,183,687		\$ 7,224,071	
	=====	=====	=====	=====	=====	=====	=====	

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

Internal Affairs Central Intake Office Allocations			CITY OF HOUSTON, TEXAS				Dept:2 Chief of Police		FY 2017
			HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02	Chief of Police	49	3.1170	\$ 285,455	\$ 0	\$ 285,455	\$ 0	\$ 285,455	
03	Strategic Operations	0	0.0000	0	0	0	0	0	
04	Prof Dev Command	25	1.5903	145,640	0	145,640	25,957	171,597	
05	Tech Services	7	0.4453	40,779	0	40,779	7,268	48,047	
06	Staff Svcs Command	142	9.0331	827,236	0	827,236	147,436	974,672	
07	Homeland Security Command	84	5.3435	489,351	0	489,351	87,215	576,566	
08	Law Enforcement	1,152	73.2824	6,711,099	0	6,711,099	1,196,097	7,907,196	
11	Other	113	7.1883	658,294	0	658,294	117,326	775,620	
Subtotal		1,572	100.0000	9,157,854	0	9,157,854	1,581,299	10,739,153	
Direct Bills						0		0	
Total						\$ 9,157,854		\$ 10,739,153	
		=====	=====	=====	=====	=====	=====	=====	
Basis Units: Number of investigations									
Source: Police Department Report									

Criminal Analysis Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief of Police	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
08 Law Enforcement	100	100.0000	\$ 6,753,051	\$ 0	\$ 6,753,051	\$ 1,144,792	\$ 7,897,843	
Subtotal	100	100.0000	6,753,051	0	6,753,051	1,144,792	7,897,843	
Direct Bills					0		0	
Total					\$ 6,753,051		\$ 7,897,843	
	=====	=====	=====	=====	=====	=====	=====	

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

Planning Allocations		CITY OF HOUSTON, TEXAS					Dept:2 Chief of Police	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
08 Law Enforcement	100	100.0000	\$ 5,679,755	\$ 0	\$ 5,679,755	\$ 709,499	\$ 6,389,254	
Subtotal	100	100.0000	5,679,755	0	5,679,755	709,499	6,389,254	
Direct Bills					0		0	
Total					\$ 5,679,755		\$ 6,389,254	
	=====	=====	=====	=====	=====	=====	=====	

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Dept:2 Chief of Police

FY 2017
5/7/2018

Department	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs	Criminal Analysis
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief of Police	216,959	465,132	1,646,820	522,415	285,455	0
03 Strategic Operations	11,794	23,663	66,047	63,104	0	0
04 Prof Dev Command	237,577	342,994	157,214	1,350,428	171,597	0
05 Tech Services	71,401	272,503	7,056	25,242	48,047	0
06 Staff Svcs Command	425,493	812,081	625,187	845,595	974,672	0
07 Homeland Security Command	6,465	14,346	1,693	1,047,528	576,566	0
08 Law Enforcement	3,466,958	7,523,314	780,990	3,369,759	7,907,196	7,897,843
09 Aviation	142,873	46,704	4,234	0	0	0
10 Auto Dealers	20,959	53,840	1,129	0	0	0
11 Other		0	0	0	775,620	0
Total	\$ 4,600,479 =====	\$ 9,554,577 =====	\$ 3,290,370 =====	\$ 7,224,071 =====	\$ 10,739,153 =====	\$ 7,897,843 =====

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0
02 Chief of Police	0	0	3,136,781
03 Strategic Operations	0	0	164,608
04 Prof Dev Command	0	0	2,259,810
05 Tech Services	0	0	424,248
06 Staff Svcs Command	0	0	3,683,027
07 Homeland Security Command	0	0	1,646,599
08 Law Enforcement	6,389,254	0	37,335,313
09 Aviation	0	0	193,810
10 Auto Dealers	0	0	75,928
11 Other	0	0	775,620
Total	\$ 6,389,254	\$ 0	\$ 49,695,744
	=====	=====	=====

STRATEGIC OPERATIONS FUNCTION AND ALLOCATION BASIS

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.

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,341,033	0	470,483	870,551
Salary % Split				35.08%	64.92%
Benefits	P	678,836	0	218,894	459,942
Subtotal - Personnel Costs		2,019,869	0	689,377	1,330,492
Services & Supplies Cost					
Supplies	P	11,593	0	9,623	1,970
Services	P	31,159	0	29,873	1,286
Subtotal - Services & Supplies		42,752	0	39,496	3,256
Department Cost Total		2,062,621	0	728,872	1,333,748
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,062,621	0	728,872	1,333,748
General Admin Distribution			0	0	0
Grand Total		\$ 2,062,621		\$ 728,872	\$ 1,333,748
		=====	=====	=====	=====
					not allocated

B. Incoming Costs-(Default Spread Salary%)		CITY OF HOUSTON, TEXAS			Dept:3 Strategic Operations	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN				5/7/2018
Department		First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution	
1 Indirect Costs FTEs		30,126	0	10,569	19,557	
1 Indirect Costs Expenses		29,101	0	10,210	18,891	
1 General Services		36,682	0	12,869	23,813	
Subtotal - Citywide Indirect		95,909	0	33,648	62,261	
2 Chief's Admin		9,999	1,795	4,138	7,656	
2 Budget & Finance		20,118	3,545	8,302	15,361	
2 Legal Svcs		47,906	18,141	23,172	42,875	
2 Inspections		53,308	9,796	22,139	40,965	
2 Internal Affairs		0	0	0	0	
Subtotal-Chief Of Police		131,331	33,277	57,751	106,858	
3 Strategic Operations		0	11,495	4,033	7,462	
3 Subtotal - Strategic Ops		0	11,495	4,033	7,462	
4 Psy Svcs		0	3,795	1,331	2,464	
4 Training		0	31,495	11,050	20,445	
4 Employees Svcs		0	15,833	5,555	10,278	
4 Retiree Ins		0	18,264	6,408	11,856	
4 Subtotal - Prof Dev Command		0	69,387	24,343	45,044	
5 Tech Svcs		0	217,471	76,297	141,174	
5 Subtotal - Technology Svcs		0	217,471	76,297	141,174	
6 Fleet Mgmt		0	17,370	6,094	11,276	
6 Property		0	23,088	8,100	14,988	
Subtotal - Staff Svcs Command		0	40,458	14,194	26,264	
Total Incoming		227,240	372,088	210,266	389,063	
C. Total Allocated			\$ 2,661,949	\$ 939,138	\$ 1,722,811	
				35.28%	64.72%	

Strategic Operations Allocations		CITY OF HOUSTON, TEXAS					Dept:3 Strategic Operations		FY 2017	
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018	
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total			
03 Strategic Operations	11.60	1.4216	\$ 11,495	\$ 0	\$ 11,495	\$ 0	\$ 11,495			
04 Prof Dev Command	334.40	40.9804	331,363	0	331,363	54,271	385,634			
07 Homeland Security Command	470.00	57.5980	465,731	0	465,731	76,278	542,009			
Subtotal	816	100.0000	808,589	0	808,589	130,549	939,138			
Direct Bills					0		0			
Total					\$ 808,589		\$ 939,138			
	=====	=====	=====	=====	=====	=====	=====			

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

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Strategic Operations	11,495	0	11,495
04 Prof Dev Command	385,634	0	385,634
07 Homeland Security Command	542,009	0	542,009
Total	\$ 939,138	\$ 0	\$ 939,138
	=====	=====	=====

PROFESSIONAL DEVELOPMENT COMMAND FUNCTION AND ALLOCATION BASIS

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.

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	12,488,808	360,581	789,494	8,282,556
Salary % Split			2.89%	6.32%	66.32%
Benefits	P	15,775,520	350,269	356,887	4,302,868
Subtotal - Personnel Costs		28,264,328	710,850	1,146,381	12,585,424
Services & Supplies Cost					
Supplies	P	1,097,218	1,660	23,456	832,055
Services	P	536,358	1,910	16,506	86,466
Retiree	P	9,694,938	0	0	0
Subtotal - Services & Supplies		11,328,514	3,570	39,962	918,521
Department Cost Total		39,592,842	714,420	1,186,343	13,503,945
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		39,592,842	714,420	1,186,343	13,503,945
General Admin Distribution			714,420-	46,509	487,892
Grand Total		\$ 39,592,842 =====	=====	\$ 1,232,852 =====	\$ 13,991,837 =====

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs					
Salaries	S1	12,488,808	244	3,055,933	0
Salary % Split				24.47%	.00%
Benefits	P	15,775,520	9,190,247	1,575,249	0
Subtotal - Personnel Costs		28,264,328	9,190,491	4,631,182	0
Services & Supplies Cost					
Supplies	P	1,097,218	198,101	41,945	0
Services	P	536,358	62,033	369,443	0
Retiree	P	9,694,938	0	0	9,694,938
Subtotal - Services & Supplies		11,328,514	260,134	411,388	9,694,938
Department Cost Total		39,592,842	9,450,625	5,042,570	9,694,938
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		39,592,842	9,450,625	5,042,570	9,694,938
General Admin Distribution			14	180,012	0
Grand Total		\$ 39,592,842 =====	\$ 9,450,639 =====	\$ 5,222,582 =====	\$ 9,694,938 =====

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	606,873	0	39,505	414,443	12	152,913
1 Indirect Costs Expenses	421,816	0	27,458	288,065	8	106,284
1 General Services	738,938	0	48,102	504,632	15	186,189
Subtotal - Citywide Indirect	1,767,627	0	115,065	1,207,140	36	445,387
2 Chief's Admin	201,419	36,158	15,465	162,245	5	59,862
2 Budget & Finance	291,607	51,387	22,327	234,236	7	86,424
2 Legal Svcs	114,033	43,181	10,234	107,364	3	39,613
2 Inspections	1,140,784	209,644	87,907	922,228	27	340,266
2 Internal Affairs	145,640	25,957	11,170	117,186	3	43,237
Subtotal-Chief Of Police	1,893,483	366,327	147,104	1,543,260	45	569,401
3 Strategic Operations	331,363	54,271	25,103	263,356	8	97,168
3 Subtotal - Strategic Ops	331,363	54,271	25,103	263,356	8	97,168
4 Psy Svcs	0	76,442	4,976	52,203	2	19,261
4 Training	0	333,783	21,728	227,946	7	84,103
4 Employees Svcs	0	318,954	20,763	217,819	6	80,366
4 Retiree Ins	0	193,560	12,600	132,185	4	48,771
4 Subtotal - Prof Dev Command	0	922,739	60,066	630,153	19	232,501
5 Tech Svcs	0	4,251,203	276,735	2,903,213	86	1,071,170
5 Subtotal - Technology Svcs	0	4,251,203	276,735	2,903,213	86	1,071,170
6 Fleet Mgmt	0	486,352	31,659	332,137	10	122,545
6 Property	0	465,094	30,276	317,620	9	117,189
Subtotal - Staff Svcs Command	0	951,446	61,935	649,757	19	239,735
Total Incoming	3,992,473	6,545,986	686,007	7,196,878	212	2,655,362
C. Total Allocated		\$ 50,131,301	\$ 1,918,859	\$ 21,188,715	\$ 9,450,851	\$ 7,877,944
	=====	=====	=====	=====	=====	=====
			3.83%	42.27%	18.85%	15.71%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Retiree Ins
1 Indirect Costs FTEs	606,873	0	0
1 Indirect Costs Expenses	421,816	0	0
1 General Services	738,938	0	0
Subtotal - Citywide Indirect	1,767,627	0	0
2 Chief's Admin	201,419	36,158	0
2 Budget & Finance	291,607	51,387	0
2 Legal Svcs	114,033	43,181	0
2 Inspections	1,140,784	209,644	0
2 Internal Affairs	145,640	25,957	0
Subtotal-Chief Of Police	1,893,483	366,327	0
3 Strategic Operations	331,363	54,271	0
3 Subtotal - Strategic Ops	331,363	54,271	0
4 Psy Svcs	0	76,442	0
4 Training	0	333,783	0
4 Employees Svcs	0	318,954	0
4 Retiree Ins	0	193,560	0
4 Subtotal - Prof Dev Command	0	922,739	0
5 Tech Svcs	0	4,251,203	0
5 Subtotal - Technology Svcs	0	4,251,203	0
6 Fleet Mgmt	0	486,352	0
6 Property	0	465,094	0
Subtotal - Staff Svcs Command	0	951,446	0
Total Incoming	3,992,473	6,545,986	0
C. Total Allocated		\$ 50,131,301	\$ 9,694,938
	=====	=====	=====
			19.34%

Psy Svcs Allocations		CITY OF HOUSTON, TEXAS					Dept:4 Prof Development Command		FY 2017	
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018	
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
02	Chief of Police	360.20	5.5159	\$ 82,339	\$ 0	\$ 82,339	\$ 0	\$ 82,339		
03	Strategic Operations	16.60	0.2542	3,795	0	3,795	0	3,795		
04	Prof Dev Command	334.40	5.1208	76,442	0	76,442	0	76,442		
05	Tech Services	100.50	1.5390	22,974	0	22,974	7,359	30,333		
06	Staff Svcs Command	598.90	9.1712	136,905	0	136,905	43,854	180,759		
07	Homeland Security Command	9.10	0.1394	2,080	0	2,080	666	2,746		
08	Law Enforcement	4,879.90	74.7282	1,115,514	0	1,115,514	357,330	1,472,844		
09	Aviation	201.10	3.0795	45,970	0	45,970	14,726	60,696		
10	Auto Dealers	29.50	0.4517	6,744	0	6,744	2,160	8,904		
Subtotal		6,530.2	100.0000	1,492,763	0	1,492,763	426,096	1,918,859		
Direct Bills						0		0		
Total						\$ 1,492,763		\$ 1,918,859		
		=====	=====	=====	=====	=====	=====	=====		

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

Training Allocations		CITY OF HOUSTON, TEXAS					Dept:4 Prof Development Command		FY 2017	
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018	
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
02	Chief of Police	191.40	3.7172	\$ 621,460	\$ 0	\$ 621,460	\$ 0	\$ 621,460		
03	Strategic Operations	9.70	0.1884	31,495	0	31,495	0	31,495		
04	Prof Dev Command	102.80	1.9965	333,783	0	333,783	0	333,783		
05	Tech Services	5.50	0.1068	17,858	0	17,858	5,075	22,933		
06	Staff Svcs Command	159.00	3.0880	516,260	0	516,260	146,702	662,962		
07	Homeland Security Command	5.40	0.1049	17,533	0	17,533	4,982	22,515		
08	Law Enforcement	4,481.40	87.0344	14,550,735	0	14,550,735	4,134,770	18,685,505		
09	Aviation	172.00	3.3405	558,470	0	558,470	158,696	717,166		
10	Auto Dealers	21.80	0.4234	70,783	0	70,783	20,114	90,897		
11	Other	0.00	0.0000	0	0	0	0	0		
Subtotal		5,149	100.0000	16,718,377	0	16,718,377	4,470,338	21,188,715		
Direct Bills						0		0		
Total						\$ 16,718,377		\$ 21,188,715		
=====		=====	=====	=====	=====	=====	=====	=====		

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

Cadet Training Allocations		CITY OF HOUSTON, TEXAS					FY 2017	
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN					5/7/2018	
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08	Law Enforcement	100	100.0000	\$ 9,450,719	\$ 0	\$ 9,450,719	\$ 132	\$ 9,450,851
	Subtotal	100	100.0000	9,450,719	0	9,450,719	132	9,450,851
	Direct Bills					0		0
	Total					\$ 9,450,719		\$ 9,450,851
		=====	=====	=====	=====	=====	=====	=====

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

Employee Svcs Allocations		CITY OF HOUSTON, TEXAS						FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02	Chief of Police	360.20	5.5159	\$ 343,562	\$ 0	\$ 343,562	\$ 0	\$ 343,562
03	Strategic Operations	16.60	0.2542	15,833	0	15,833	0	15,833
04	Prof Dev Command	334.40	5.1208	318,954	0	318,954	0	318,954
05	Tech Services	100.50	1.5390	95,858	0	95,858	28,486	124,344
06	Staff Svcs Command	598.90	9.1712	571,236	0	571,236	169,757	740,993
07	Homeland Security Command	9.10	0.1394	8,680	0	8,680	2,579	11,259
08	Law Enforcement	4,879.90	74.7282	4,654,494	0	4,654,494	1,383,194	6,037,688
09	Aviation	201.10	3.0795	191,811	0	191,811	57,001	248,812
10	Auto Dealers	29.50	0.4517	28,137	0	28,137	8,362	36,499
Subtotal		6,530.2	100.0000	6,228,565	0	6,228,565	1,649,379	7,877,944
Direct Bills						0		0
Total						\$ 6,228,565		\$ 7,877,944
		=====	=====	=====	=====	=====	=====	=====

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

Retiree Ins Allocations		CITY OF HOUSTON, TEXAS					Dept:4 Prof Development Command		FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
02 Chief of Police	191.40	3.7172	\$ 360,383	\$ 0	\$ 360,383	\$ 0	\$ 360,383		
03 Strategic Operations	9.70	0.1884	18,264	0	18,264	0	18,264		
04 Prof Dev Command	102.80	1.9965	193,560	0	193,560	0	193,560		
05 Tech Services	5.50	0.1068	10,356	0	10,356	0	10,356		
06 Staff Svcs Command	159.00	3.0880	299,378	0	299,378	0	299,378		
07 Homeland Security Command	5.40	0.1049	10,168	0	10,168	0	10,168		
08 Law Enforcement	4,481.40	87.0344	8,437,929	0	8,437,929	0	8,437,929		
09 Aviation	172.00	3.3405	323,855	0	323,855	0	323,855		
10 Auto Dealers	21.80	0.4234	41,047	0	41,047	0	41,047		
11 Other	0.00	0.0000	0	0	0	0	0		
Subtotal	5,149	100.0000	9,694,940	0	9,694,940	0	9,694,940		
Direct Bills					0		0		
Total					\$ 9,694,940		\$ 9,694,940		
	=====	=====	=====	=====	=====	=====	=====		

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Dept:4 Prof Development Command

FY 2017
5/7/2018

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief of Police	82,339	621,460	0	343,562	360,383	1,407,744
03 Strategic Operations	3,795	31,495	0	15,833	18,264	69,387
04 Prof Dev Command	76,442	333,783	0	318,954	193,560	922,739
05 Tech Services	30,333	22,933	0	124,344	10,356	187,966
06 Staff Svcs Command	180,759	662,962	0	740,993	299,378	1,884,092
07 Homeland Security Command	2,746	22,515	0	11,259	10,168	46,689
08 Law Enforcement	1,472,844	18,685,505	9,450,851	6,037,688	8,437,929	44,084,817
09 Aviation	60,696	717,166	0	248,812	323,855	1,350,529
10 Auto Dealers	8,904	90,897	0	36,499	41,047	177,347
11 Other	0	0	0	0	0	0
Total	\$ 1,918,858	\$ 21,188,716	\$ 9,450,851	\$ 7,877,944	\$ 9,694,940	\$ 50,131,310
	=====	=====	=====	=====	=====	=====

**TECHNOLOGY SERVICES
FUNCTION AND ALLOCATION BASIS**

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.

A. Department Costs		CITY OF HOUSTON, TEXAS			Dept:5 Technology Svcs	FY 2017
Description		Amount	General Admin	Tech Svcs		5/7/2018
<hr/>						
Personnel Costs						
Salaries	S1	6,933,196	0	6,933,196		
Salary % Split				100.00%		
Benefits	P	3,682,830	0	3,682,830		
		<hr/>	<hr/>	<hr/>		
Subtotal - Personnel Costs		10,616,026	0	10,616,026		
<hr/>						
Services & Supplies Cost						
Supplies	P	506,004	0	506,004		
Services	P	12,631,372	0	12,631,372		
		<hr/>	<hr/>	<hr/>		
Subtotal - Services & Supplies		13,137,376	0	13,137,376		
<hr/>						
Department Cost Total		23,753,402	0	23,753,402		
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments			0	0		
<hr/>						
Total Costs After Adjustments		23,753,402	0	23,753,402		
<hr/>						
General Admin Distribution			0	0		
<hr/>						
Grand Total		\$ 23,753,402		\$ 23,753,402		
		=====	=====	=====		

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	182,389	0	182,389
1 Indirect Costs Expenses	335,126	0	335,126
1 General Services	222,079	0	222,079
Subtotal - Citywide Indirect	739,594	0	739,594
2 Chief's Admin	60,534	10,867	71,401
2 Budget & Finance	231,677	40,826	272,503
2 Inspections	21,323	3,919	25,242
2 Internal Affairs	40,779	7,268	48,047
Subtotal-Chief Of Police	354,313	62,879	417,192
4 Psy Svcs	22,974	7,359	30,333
4 Training	17,858	5,075	22,933
4 Employees Svcs	95,858	28,486	124,344
4 Retiree Ins	10,356	0	10,356
Subtotal - Prof Dev Command	147,046	40,920	187,966
5 Tech Svcs	0	489,059	489,059
5 Subtotal - Technology Svcs	0	489,059	489,059
6 Fleet Mgmt	0	185,277	185,277
6 Property	0	139,778	139,778
6 Subtotal - Staff Svcs Command	0	325,055	325,055
Total Incoming	1,240,953	917,913	2,158,866
C. Total Allocated		\$ 25,912,268	\$ 25,912,268
			100.00%

Tech Svcs Allocations		CITY OF HOUSTON, TEXAS					Dept:5 Technology Svcs	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	17,776	8.9093	\$ 2,226,820	\$ 0	\$ 2,226,820	\$ 0	\$ 2,226,820	
03 Strategic Operations	1,736	0.8701	217,471	0	217,471	0	217,471	
04 Prof Dev Command	33,936	17.0087	4,251,203	0	4,251,203	0	4,251,203	
05 Tech Services	3,904	1.9567	489,059	0	489,059	0	489,059	
06 Staff Svcs Command	11,689	5.8585	1,464,295	0	1,464,295	75,469	1,539,764	
07 Homeland Security Command	1,096	0.5493	137,297	0	137,297	7,076	144,373	
08 Law Enforcement	122,351	61.3221	15,327,053	0	15,327,053	789,953	16,117,006	
09 Aviation	4,118	2.0639	515,867	0	515,867	26,588	542,455	
10 Auto Dealers	2,916	1.4615	365,291	0	365,291	18,827	384,118	
Subtotal	199,522	100.0000	24,994,356	0	24,994,356	917,913	25,912,269	
Direct Bills					0		0	
Total					\$ 24,994,356		\$ 25,912,269	
	=====	=====	=====	=====	=====	=====	=====	

Basis Units: Number of transactions
Source: COH Transaction Report

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief of Police	2,226,820	2,226,820
03 Strategic Operations	217,471	217,471
04 Prof Dev Command	4,251,203	4,251,203
05 Tech Services	489,059	489,059
06 Staff Svcs Command	1,539,764	1,539,764
07 Homeland Security Command	144,373	144,373
08 Law Enforcement	16,117,006	16,117,006
09 Aviation	542,455	542,455
10 Auto Dealers	384,118	384,118
Total	\$ 25,912,269	\$ 25,912,269
	=====	=====

STAFF SERVICES COMMAND FUNCTION AND ALLOCATION BASIS

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.

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs							
Salaries	SI 34,216,957	477,611	8,086,719	3,931,233	749,634	16,201,431	4,770,330
Salary % Split		1.40%	23.63%	11.49%	2.19%	47.35%	13.94%
Benefits	P 17,980,513	251,727	3,999,397	2,141,168	423,489	8,642,119	2,522,614
Subtotal - Personnel Costs	52,197,470	729,338	12,086,115	6,072,400	1,173,122	24,843,550	7,292,944
Services & Supplies Cost							
Supplies	P 7,084,626	3,308	7,580	14,560	6,899,556	117,504	42,118
Services	P 11,505,096	2,169	9,220	7,773	11,155,276	302,096	28,561
Subtotal - Services & Supplies	18,589,722	5,477	16,800	22,333	18,054,832	419,600	70,679
Department Cost Total	70,787,192	734,815	12,102,915	6,094,733	19,227,955	25,263,150	7,363,623
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments	70,787,192	734,815	12,102,915	6,094,733	19,227,955	25,263,150	7,363,623
General Admin Distribution		734,815-	176,120	85,621	16,328	352,851	103,895
Grand Total	\$ 70,787,192		\$ 12,279,036	\$ 6,180,354	\$ 19,244,282	\$ 25,616,001	\$ 7,467,519
	=====	=====	=====	=====	=====	=====	=====
				not allocated			

HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

5/7/2018

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 1,086,891	0	\$ 260,508	\$ 126,642	\$ 24,149	\$ 521,919	\$ 153,673
1 Indirect Costs Expenses	998,703	0	239,371	116,367	22,189	479,571	141,205
1 General Services	1,323,415	0	317,199	154,202	29,404	635,496	187,115
Subtotal - Citywide Indirect	3,409,009	0	817,078	397,211	75,742	1,636,986	481,993
2 Chief's Admin	360,735	64,758	101,983	49,578	9,454	204,319	60,160
2 Budget & Finance	690,417	121,664	194,641	94,622	18,043	389,957	114,819
2 Legal Svcs	453,469	171,718	149,846	72,846	13,890	300,211	88,394
2 Inspections	714,322	131,273	202,674	98,527	18,787	406,049	119,557
2 Internal Affairs	827,236	147,436	233,611	113,567	21,655	468,031	137,807
Subtotal - Chief of Police	3,046,179	636,849	882,755	429,140	81,829	1,768,567	520,737
4 Psy Svcs	136,905	43,854	43,325	21,062	4,016	86,800	25,557
4 Training	516,260	146,702	158,900	77,247	14,730	318,350	93,735
4 Employees Svcs	571,236	169,757	177,603	86,339	16,463	355,820	104,767
4 Retiree Ins	299,378	0	71,756	34,883	6,652	143,760	42,328
Subtotal - Prof Dev Command	1,523,779	360,313	451,584	219,531	41,861	904,730	266,387
5 Tech Svcs	1,464,295	75,469	369,054	179,410	34,210	739,386	217,704
Subtotal - Technology Svcs	1,464,295	75,469	369,054	179,410	34,210	739,386	217,704
6 Fleet Mgmt	0	926,385	222,038	107,941	20,582	444,845	130,980
6 Property	0	832,968	199,647	97,056	18,507	399,986	117,772
Subtotal-Staff Svcs Command	0	1,759,353	421,685	204,997	39,089	844,831	248,752
Total Incoming	9,443,262	2,831,984	2,942,156	1,430,289	272,731	5,894,500	1,735,573
C. Total Allocated		\$ 83,062,438	\$ 15,221,192	\$ 7,610,643	\$ 19,517,013	\$ 31,510,501	\$ 9,203,092
			18.33%	9.16%	23.50%	37.94%	11.08%

Emergency Communications Allocations		CITY OF HOUSTON, TEXAS					Dept:6 Staff Svcs Command		FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total		
08 Law Enforcement	100	100.0000	\$ 14,542,397	\$ 0	\$ 14,542,397	\$ 678,795	\$ 15,221,192		
Subtotal	100	100.0000	14,542,397	0	14,542,397	678,795	15,221,192		
Direct Bills					0		0		
Total					\$ 14,542,397		\$ 15,221,192		
	=====	=====	=====	=====	=====	=====	=====		

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

Fleet Mgmt Allocations		CITY OF HOUSTON, TEXAS					Dept:6 Staff Svcs Command	FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02 Chief of Police	145	4.3155	\$ 839,537	\$ 0	\$ 839,537	\$ 0	\$ 839,537	
03 Strategic Operations	3	0.0893	17,370	0	17,370	0	17,370	
04 Prof Dev Command	84	2.5000	486,352	0	486,352	0	486,352	
05 Tech Services	32	0.9524	185,277	0	185,277	0	185,277	
06 Staff Svcs Command	160	4.7619	926,385	0	926,385	0	926,385	
07 Homeland Security Command	4	0.1190	23,160	0	23,160	86	23,246	
08 Law Enforcement	2,908	86.5476	16,837,053	0	16,837,053	62,321	16,899,374	
10 Auto Dealers	24	0.7143	138,958	0	138,958	514	139,472	
Subtotal	3,360	100.0000	19,454,092	0	19,454,092	62,921	19,517,013	
Direct Bills					0		0	
Total					\$ 19,454,092		\$ 19,517,013	
	=====	=====	=====	=====	=====	=====	=====	

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

Jail Allocations		CITY OF HOUSTON, TEXAS						FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN						5/7/2018
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08	Law Enforcement	55,400.00	99.5078	\$ 30,002,175	\$ 0	\$ 30,002,175	\$ 1,353,247	\$ 31,355,422
09	Aviation	274.00	0.4922	148,386	0	148,386	6,693	155,079
Subtotal		55,674	100.0000	30,150,561	0	30,150,561	1,359,940	31,510,501
Direct Bills						0		0
Total		=====	=====	=====	=====	\$ 30,150,561	=====	\$ 31,510,501
		=====	=====	=====	=====	=====	=====	=====

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

Property Allocations		CITY OF HOUSTON, TEXAS					Dept:6 Staff Svcs Command		FY 2017
		HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN							5/7/2018
Department		Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
02	Chief of Police	360.20	5.6912	\$ 500,977	\$ 0	\$ 500,977	\$ 0	\$ 500,977	
03	Strategic Operations	16.60	0.2623	23,088	0	23,088	0	23,088	
04	Prof Dev Command	334.40	5.2835	465,094	0	465,094	0	465,094	
05	Tech Services	100.50	1.5879	139,778	0	139,778	0	139,778	
06	Staff Svcs Command	598.90	9.4626	832,968	0	832,968	0	832,968	
07	Homeland Security Command	9.10	0.1438	12,657	0	12,657	741	13,398	
08	Law Enforcement	4,879.90	77.1026	6,787,111	0	6,787,111	397,247	7,184,358	
10	Auto Dealers	29.50	0.4661	41,029	0	41,029	2,401	43,430	
Subtotal		6,329.1	100.0000	8,802,702	0	8,802,702	400,390	9,203,092	
Direct Bills						0		0	
Total						\$ 8,802,702		\$ 9,203,092	
		=====	=====	=====	=====	=====	=====	=====	

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2019 FULL COST ALLOCATION PLAN

Dept:6 Staff Svcs Command

FY 2017
5/7/2018

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief of Police	0	0	839,537	0	500,977	1,340,514
03 Strategic Operations	0	0	17,370	0	23,088	40,458
04 Prof Dev Command	0	0	486,352	0	465,094	951,446
05 Tech Services	0	0	185,277	0	139,778	325,055
06 Staff Svcs Command	0	0	926,385	0	832,968	1,759,353
07 Homeland Security Command	0	0	23,246	0	13,398	36,644
08 Law Enforcement	15,221,192	0	16,899,374	31,355,422	7,184,358	70,660,346
09 Aviation	0	0	0	155,079	0	155,079
10 Auto Dealers	0	0	139,472	0	43,430	182,902
Total	\$ 15,221,192 =====	\$ 0 =====	\$ 19,517,013 =====	\$ 31,510,501 =====	\$ 9,203,091 =====	\$ 75,451,797 =====