

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2020 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Police Department
FY 2020 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**

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SECTION I – OVERVIEW

**City of Houston, Texas
FY2020 Full Cost Allocation Plan
Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2018**

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: FY2018 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 2020 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

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Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 50,679	\$ 42,402,865	\$ 508,272	\$ 218,776	\$ 0	\$ 0	\$ 43,180,592
2 Chief's Command	1,333,681	37,689,935	149,135	74,540	809,041	0	40,056,332
3 Field Command	627	0	0	0	0	0	627
4 Org Development Command	39,564	40,274,151	1,346,983	186,509	0	0	41,847,207
5 Technology Svcs	124,222	17,356,546	715,497	420,433	0	0	18,616,698
6 Support Svcs Command	17,882	66,495,101	163,199	195,079	0	0	66,871,261
Tot.Current Allocations	\$1,566,655 =====	\$204,218,598 =====	\$2,883,086 =====	\$1,095,337 =====	\$809,041 =====	\$0 =====	\$210,572,717 =====

**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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:1 Citywide Indirect

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	27,646,317	0	13,823,159	13,823,159	0	0
GSD	P	14,128,781	0	0	0	14,128,781	0
Judgements	P	9,709,898	0	0	0	0	9,709,898
Subtotal - Services & Supplies		51,484,996	0	13,823,159	13,823,159	14,128,781	9,709,898
Department Cost Total		51,484,996	0	13,823,159	13,823,159	14,128,781	9,709,898
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		51,484,996	0	13,823,159	13,823,159	14,128,781	9,709,898
General Admin Distribution		0	0	0	0	0	0
Grand Total		\$ 51,484,996		\$ 13,823,159	\$ 13,823,159	\$ 14,128,781	\$ 9,709,898
		=====	=====	=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

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HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

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Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 740,634	\$ 0	\$ 740,634	\$ 0	\$ 740,634
03 Field Operations	5.49	0.0865	11,960	0	11,960	0	11,960
04 Org Dev Command	300.36	4.7338	654,362	0	654,362	0	654,362
05 Tech Services	98.85	1.5579	215,354	0	215,354	0	215,354
06 Support Svcs Command	528.48	8.3291	1,151,342	0	1,151,342	0	1,151,342
07 Homeland Security Command	7.73	0.1218	16,840	0	16,840	0	16,840
08 Law Enforcement	4,831.23	76.1423	10,525,274	0	10,525,274	0	10,525,274
09 Aviation	201.91	3.1822	439,879	0	439,879	0	439,879
10 Auto Dealers	30.99	0.4884	67,515	0	67,515	0	67,515
Subtotal	6,345	100.0000	13,823,160	0	13,823,160	0	13,823,160
Direct Bills					0		0
Total					\$ 13,823,160		\$ 13,823,160
	=====	=====	=====	=====	=====	=====	=====

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

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	45,036,270	5.1537	\$ 712,398	\$ 0	\$ 712,398	\$ 0	\$ 712,398
03 Field Operations	624,713	0.0715	9,882	0	9,882	0	9,882
04 Org Dev Command	25,755,393	2.9473	407,407	0	407,407	0	407,407
05 Tech Services	25,342,258	2.9000	400,872	0	400,872	0	400,872
06 Support Svcs Command	67,772,076	7.7554	1,072,040	0	1,072,040	0	1,072,040
07 Homeland Security Command	1,015,255	0.1162	16,060	0	16,060	0	16,060
08 Law Enforcement	698,943,939	79.9826	11,056,120	0	11,056,120	0	11,056,120
09 Aviation	4,323,678	0.4948	68,393	0	68,393	0	68,393
10 Auto Dealers	5,056,555	0.5786	79,986	0	79,986	0	79,986
Subtotal	873,870,138	100.0000	13,823,158	0	13,823,158	0	13,823,158
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 13,823,158	=====	\$ 13,823,158

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

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HOUSTON POLICE DEPARTMENT FY 2020 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
02 Chief's Command	339.96	5.5340	\$ 781,890	\$ 0	\$ 781,890	\$ 0	\$ 781,890
03 Field Operations	5.49	0.0894	12,627	0	12,627	0	12,627
04 Org Dev Command	300.36	4.8894	690,812	0	690,812	0	690,812
05 Tech Services	98.85	1.6091	227,350	0	227,350	0	227,350
06 Support Svcs Command	528.48	8.6028	1,215,476	0	1,215,476	0	1,215,476
07 Homeland Security Command	7.73	0.1258	17,779	0	17,779	0	17,779
08 Law Enforcement	4,831.23	78.6449	11,111,573	0	11,111,573	0	11,111,573
10 Auto Dealers	30.99	0.5045	71,275	0	71,275	0	71,275
Subtotal	6,143.09	100.0000	14,128,782	0	14,128,782	0	14,128,782
Direct Bills					0		0
Total					\$ 14,128,782		\$ 14,128,782
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2020 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
08 Law Enforcement	100	100.0000	\$ 9,709,898	\$ 0	\$ 9,709,898	\$ 0	\$ 9,709,898
Subtotal	100	100.0000	9,709,898	0	9,709,898	0	9,709,898
Direct Bills					0		0
Total					\$ 9,709,898		\$ 9,709,898
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2020 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
02 Chief's Command	740,634	712,398	781,890	0	2,234,922
03 Field Operations	11,960	9,882	12,627	0	34,469
04 Org Dev Command	654,362	407,407	690,812	0	1,752,581
05 Tech Services	215,354	400,872	227,350	0	843,576
06 Support Svcs Command	1,151,342	1,072,040	1,215,476	0	3,438,858
07 Homeland Security Command	16,840	16,060	17,779	0	50,679
08 Law Enforcement	10,525,274	11,056,120	11,111,573	9,709,898	42,402,865
09 Aviation	439,879	68,393		0	508,272
10 Auto Dealers	67,515	79,986	71,275	0	218,776
Total	\$ 13,823,160 =====	\$ 13,823,158 =====	\$ 14,128,782 =====	\$ 9,709,898 =====	\$ 51,484,998 =====

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.
- **Office of 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.
- **Office of Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Office of Public Affairs** – Costs associated with Public Affairs have not been allocated in this plan.
- **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 2020 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief's Command

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Inspections
Personnel Costs							
Salaries	SI	26,326,402	0	1,620,637	3,019,310	1,684,184	3,769,694
Salary % Split				6.16%	11.47%	6.40%	14.32%
Benefits	P	13,520,344	0	792,648	1,625,270	786,890	1,926,450
Subtotal - Personnel Costs		39,846,746	0	2,413,284	4,644,581	2,471,074	5,696,143
Services & Supplies Cost							
Supplies	P	2,428,229	0	49,081	77,272	6,057	7,475
Services	P	2,764,485	0	43,092	2,494,797	80,519	20,968
Subtotal-Services & Supplies		5,192,715	0	92,173	2,572,069	86,577	28,443
Department Cost Total		45,039,460	0	2,505,458	7,216,650	2,557,651	5,724,586
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		45,039,460	0	2,505,458	7,216,650	2,557,651	5,724,586
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 45,039,460		\$ 2,505,458	\$ 7,216,650	\$ 2,557,651	\$ 5,724,586
		=====	=====	=====	=====	=====	=====

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Dept:2 Chief's Command

not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Inspections
1 Indirect Costs FTEs	\$ 740,634	0	\$ 45,593	\$ 84,942	\$ 47,381	\$ 106,052
1 Indirect Costs Expenses	712,398	0	43,855	81,704	45,574	102,009
1 General Services	781,890	0	48,132	89,673	50,020	111,960
Subtotal - Citywide Indirect	2,234,922	0	137,580	256,319	142,975	320,021
2 Chief's Admin	0	141,612	8,717	16,241	9,059	20,278
2 Budget & Finance	0	385,131	23,708	44,170	24,638	55,147
2 Legal Svcs	0	1,941,271	119,503	222,640	124,189	277,973
2 Inspections *	0	706,513	0	706,513	0	0
2 Internal Affairs	0	86,388	5,318	9,908	5,527	12,370
Subtotal - Chief's Command	0	3,260,915	157,246	999,472	163,413	365,767
4 Psy Svcs	0	69,861	4,301	8,012	4,469	10,003
4 Training	0	506,225	31,163	58,058	32,385	72,487
4 Employees Svcs	0	336,536	20,717	38,597	21,529	48,189
4 Retiree Ins	0	366,811	22,581	42,069	23,466	52,524
Subtotal - Org Dev Command	0	1,279,433	78,761	146,736	81,849	183,203
5 Tech Svcs	0	1,884,336	115,998	216,111	120,547	269,820
Subtotal - Technology Svcs	0	1,884,336	115,998	216,111	120,547	269,820
6 Fleet Mgmt	0	726,141	44,701	83,280	46,453	103,977
6 Property	0	497,541	30,628	57,062	31,829	71,243
Subtotal-Support Svcs Command	0	1,223,682	75,329	140,342	78,283	175,220
Total Incoming	2,234,922	7,648,366	564,914	1,758,979	587,066	1,314,032
C. Total Allocated		\$ 54,922,748	\$ 3,070,371	\$ 8,975,629	\$ 3,144,717	\$ 7,038,618
			5.59%	16.34%	5.73%	12.82%

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HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Internal Affairs	Criminal Analysis	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 740,634	0	\$ 165,827	\$ 117,089	\$ 59,794	\$ 113,957
1 Indirect Costs Expenses	712,398	0	159,505	112,625	57,515	109,612
1 General Services	781,890	0	175,064	123,611	63,125	120,305
Subtotal - Citywide Indirect	2,234,922	0	500,396	353,325	180,434	343,874
2 Chief's Admin	0	141,612	31,707	22,388	11,433	21,789
2 Budget & Finance	0	385,131	86,230	60,887	31,093	59,258
2 Legal Svcs	0	1,941,271	434,649	306,901	156,727	298,692
2 Inspections *	0	706,513	0	0	0	0
2 Internal Affairs	0	86,388	19,342	13,657	6,974	13,292
Subtotal-Chief's Command	0	3,260,915	571,928	403,833	206,227	393,031
4 Psy Svcs	0	69,861	15,642	11,045	5,640	10,749
4 Training	0	506,225	113,343	80,031	40,870	77,890
4 Employees Svcs	0	336,536	75,350	53,204	27,170	51,781
4 Retiree Ins	0	366,811	82,129	57,990	29,614	56,439
Subtotal - Org Dev Command	0	1,279,433	286,464	202,269	103,294	196,859
5 Tech Svcs	0	1,884,336	421,901	297,900	152,130	289,931
Subtotal - Technology Svcs	0	1,884,336	421,901	297,900	152,130	289,931
6 Fleet Mgmt	0	726,141	162,582	114,798	58,624	111,727
6 Property	0	497,541	111,399	78,658	40,168	76,554
Subtotal-Support Svcs Command	0	1,223,682	273,981	193,456	98,793	188,281
Total Incoming	2,234,922	7,648,366	2,054,670	1,450,783	740,878	1,411,975
C. Total Allocated		\$ 54,922,748	\$ 10,748,405	\$7,661,403	\$ 6,434,357	\$ 7,849,258
=====	=====	=====	=====	=====	=====	=====
		19.57%	13.95%	11.72%	14.29%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Chief's Admin Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 141,612	\$ 0	\$ 141,612	\$ 0	\$ 141,612
03 Field Operations	5.49	0.0865	2,287	0	2,287	391	2,678
04 Org Dev Command	300.36	4.7338	125,116	0	125,116	21,374	146,490
05 Tech Services	98.85	1.5579	41,176	0	41,176	7,034	48,210
06 Support Svcs Command	528.48	8.3291	220,141	0	220,141	37,608	257,749
07 Homeland Security Command	7.73	0.1218	3,220	0	3,220	550	3,770
08 Law Enforcement	4,831.23	76.1423	2,012,470	0	2,012,470	343,802	2,356,272
09 Aviation	201.91	3.1822	84,107	0	84,107	14,368	98,475
10 Auto Dealers	30.99	0.4884	12,909	0	12,909	2,205	15,114
Subtotal	6,345	100.0000	2,643,038	0	2,643,038	427,334	3,070,372
Direct Bills					0		0
Total					\$ 2,643,038		\$ 3,070,372
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Budget & Finance Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	45,036,270	5.1537	\$ 385,131	\$ 0	\$ 385,131	\$ 0	\$ 385,131
03 Field Operations	624,713	0.0715	5,342	0	5,342	1,133	6,475
04 Org Dev Command	25,755,393	2.9473	220,249	0	220,249	46,694	266,943
05 Tech Services	25,342,258	2.9000	216,716	0	216,716	45,945	262,661
06 Support Svcs Command	67,772,076	7.7554	579,558	0	579,558	122,870	702,428
07 Homeland Security Command	1,015,255	0.1162	8,682	0	8,682	1,841	10,523
08 Law Enforcement	698,943,939	79.9826	5,977,074	0	5,977,074	1,267,172	7,244,246
09 Aviation	4,323,678	0.4948	36,974	0	36,974	7,839	44,813
10 Auto Dealers	5,056,555	0.5786	43,242	0	43,242	9,167	52,409
Subtotal	873,870,138	100.0000	7,472,968	0	7,472,968	1,502,660	8,975,628
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,472,968	=====	\$ 8,975,628

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Legal Svcs Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10,525.00	71.8823	\$ 1,941,271	\$ 0	\$ 1,941,271	\$ 0	\$ 1,941,271
03 Field Operations	229.00	1.5640	42,238	0	42,238	24,702	66,940
04 Org Dev Command	388.00	2.6499	71,564	0	71,564	41,853	113,417
05 Tech Services	10.00	0.0683	1,844	0	1,844	1,079	2,923
06 Support Svcs Command	2,066.00	14.1101	381,061	0	381,061	222,855	603,916
07 Homeland Security Command	43.00	0.2937	7,931	0	7,931	4,638	12,569
08 Law Enforcement	1,337.00	9.1313	246,601	0	246,601	144,219	390,820
09 Aviation	20.00	0.1366	3,689	0	3,689	2,157	5,846
10 Auto Dealers	24.00	0.1639	4,427	0	4,427	2,589	7,016
Subtotal	14,642.00	100.0000	2,700,626	0	2,700,626	444,091	3,144,717
Direct Bills					0		0
Total					\$ 2,700,626		\$ 3,144,717
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Inspections Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	11.6883	\$ 706,513	\$ 0	\$ 706,513	\$ 0	\$ 706,513
03 Field Operations	0	0.0000	0	0	0	0	0
04 Org Dev Command	4	5.1948	314,006	0	314,006	58,471	372,477
05 Tech Services	0	0.0000	0	0	0	0	0
06 Support Svcs Command	0	0.0000	0	0	0	0	0
07 Homeland Security Command	10	12.9870	785,014	0	785,014	146,178	931,192
08 Law Enforcement	54	70.1299	4,239,075	0	4,239,075	789,362	5,028,437
Subtotal	77	100.0000	6,044,608	0	6,044,608	994,011	7,038,619
Direct Bills					0		0
Total					\$ 6,044,608		\$ 7,038,619
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Internal Affairs Central Intake Office Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	14	0.9396	\$ 86,388	\$ 0	\$ 86,388	\$ 0	\$ 86,388
03 Field Operations	0	0.0000	0	0	0	0	0
04 Org Dev Command	18	1.2081	111,070	0	111,070	18,955	130,025
05 Tech Services	0	0.0000	0	0	0	0	0
06 Support Svcs Command	107	7.1812	660,250	0	660,250	112,674	772,924
07 Homeland Security Command	52	3.4899	320,869	0	320,869	54,758	375,627
08 Law Enforcement	1,187	79.6644	7,324,452	0	7,324,452	1,249,948	8,574,400
11 Other	112	7.5168	691,102	0	691,102	117,939	809,041
Subtotal	1,490	100.0000	9,194,131	0	9,194,131	1,554,274	10,748,405
Direct Bills					0		0
Total					\$ 9,194,131		\$ 10,748,405
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Criminal Analysis Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 6,563,945	\$ 0	\$ 6,563,945	\$ 1,097,458	\$ 7,661,403
Subtotal	100	100.0000	6,563,945	0	6,563,945	1,097,458	7,661,403
Direct Bills					0		0
Total					\$ 6,563,945		\$ 7,661,403
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Planning Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 5,873,913	\$ 0	\$ 5,873,913	\$ 560,444	\$ 6,434,357
Subtotal	100	100.0000	5,873,913	0	5,873,913	560,444	6,434,357
Direct Bills					0		0
Total					\$ 5,873,913		\$ 6,434,357
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs	Criminal Analysis
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	141,612	385,131	1,941,271	706,513	86,388	0
03 Field Operations	2,678	6,475	66,940	0	0	0
04 Org Dev Command	146,490	266,943	113,417	372,477	130,025	0
05 Tech Services	48,210	262,661	2,923	0	0	0
06 Support Svcs Command	257,749	702,428	603,916	0	772,924	0
07 Homeland Security Command	3,770	10,523	12,569	931,192	375,627	0
08 Law Enforcement	2,356,272	7,244,246	390,820	5,028,437	8,574,400	7,661,403
09 Aviation	98,475	44,813	5,846	0	0	0
10 Auto Dealers	15,114	52,409	7,016	0	0	0
11 Other		0	0	0	809,041	0
Total	\$ 3,070,370	\$ 8,975,629	\$ 3,144,718	\$ 7,038,619	\$ 10,748,405	\$ 7,661,403
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:2 Chief's Command

Department	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0
02 Chief's Command	0	0	3,260,915
03 Field Operations	0	0	76,092
04 Org Dev Command	0	0	1,029,352
05 Tech Services	0	0	313,794
06 Support Svcs Command	0	0	2,337,016
07 Homeland Security Command	0	0	1,333,681
08 Law Enforcement	6,434,357	0	37,689,935
09 Aviation	0	0	149,135
10 Auto Dealers	0	0	74,540
11 Other	0	0	809,041
Total	\$ 6,434,357	\$ 0	\$ 47,073,501
	=====	=====	=====

**FIELD OPERATIONS
FUNCTION AND ALLOCATION BASIS**

The Field Operations Division of the Police Department is responsible for the supervision and support of the Homeland Security Command, Patrol Region 1, Patrol Region 2, Patrol Region 3 and Office of Planning. The Field Operations Division is allocated based on the FTEs per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:3 Field Operations

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	SI	400,422	0	0	400,422
Salary % Split					100.00%
Benefits	P	218,192	0	0	218,192
Subtotal - Personnel Costs		618,614	0	0	618,614
Services & Supplies Cost					
Supplies	P	1,692	0	0	1,692
Services	P	4,408	0	1,030	3,378
Subtotal - Services & Supplies		6,100	0	1,030	5,070
Department Cost Total		624,714	0	1,030	623,684
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		624,714	0	1,030	623,684
General Admin Distribution			0	0	0
Grand Total		\$ 624,714		\$ 1,030	\$ 623,684
		=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	11,960	0	0	11,960
1 Indirect Costs Expenses	9,882	0	0	9,882
1 General Services	12,627	0	0	12,627
Subtotal - Citywide Indirect	34,469	0	0	34,469
2 Chief's Admin	2,287	391	0	2,678
2 Budget & Finance	5,342	1,133	0	6,475
2 Legal Svcs	42,238	24,702	0	66,940
2 Inspections	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	49,867	26,225	0	76,092
3 Field Ops	0	7	0	7
Subtotal - Field Ops	0	7	0	7
4 Psy Svcs	0	1,128	0	1,128
4 Training	0	9,409	0	9,409
4 Employees Svcs	0	5,435	0	5,435
4 Retiree Ins	0	6,817	0	6,817
Subtotal - Org Dev Command	0	22,789	0	22,789
5 Tech Svcs	0	60,032	0	60,032
Subtotal - Technology Svcs	0	60,032	0	60,032
6 Fleet Mgmt	0	11,712	0	11,712
6 Property	0	8,035	0	8,035
Subtotal - Support Svcs Command	0	19,747	0	19,747
Total Incoming	84,336	128,800	0	213,136
C. Total Allocated		\$ 837,850	\$ 1,030	\$ 836,820
			0.12%	99.88%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Strategic Operations Allocations

Dept:3 Field Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Field Operations	5.49	0.7023	\$ 7	\$ 0	\$ 7	\$ 0	\$ 7
04 Org Dev Command	300.36	38.4225	396	0	396	0	396
07 Homeland Security Command	475.88	60.8752	627	0	627	0	627
Subtotal	781.73	100.0000	1,030	0	1,030	0	1,030
Direct Bills					0		0
Total					\$ 1,030		\$ 1,030
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation

Summary Department

Dept:3 Field Operations

	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field Operations	7	0	7
04 Org Dev Command	396	0	396
07 Homeland Security Command	627	0	627
Total	\$ 1,030	\$ 0	\$ 1,030
	=====	=====	=====

ORGANIZATIONAL DEVELOPMENT COMMAND FUNCTION AND ALLOCATION BASIS

The Organizational Development Command in the Investigative & Support 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 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
- **Inspections** – Costs of audits performed by the Inspections Division have been allocated based on the number of audits performed

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:4 Org Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	SI	12,630,116	0	750,047	8,564,839
Salary % Split				5.94%	67.81%
Benefits	P	11,995,870	0	346,646	4,280,999
Subtotal - Personnel Costs		24,625,986	0	1,096,693	12,845,838
Services & Supplies Cost					
Supplies	P	402,261	0	32,966	222,693
Services	P	727,146	0	20,101	93,313
Retiree	P	10,812,205	0	0	0
Subtotal - Services & Supplies		11,941,612	0	53,067	316,006
Department Cost Total		36,567,598	0	1,149,760	13,161,844
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		36,567,598	0	1,149,760	13,161,844
General Admin Distribution			0	0	0
Grand Total		\$ 36,567,598		\$ 1,149,760	\$ 13,161,844
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:4 Org Development Command

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs					
Salaries	S1	12,630,116	461-	3,315,691	0
Salary % Split				26.25%	.00%
Benefits	P	11,995,870	5,664,702	1,703,523	0
Subtotal - Personnel Costs		24,625,986	5,664,241	5,019,214	0
Services & Supplies Cost					
Supplies	P	402,261	133,090	13,512	0
Services	P	727,146	46,608	567,125	0
Retiree	P	10,812,205	0	0	10,812,205
Subtotal - Services & Supplies		11,941,612	179,698	580,637	10,812,205
Department Cost Total		36,567,598	5,843,939	5,599,851	10,812,205
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		36,567,598	5,843,939	5,599,851	10,812,205
General Admin Distribution			0	0	0
Grand Total		\$ 36,567,598 =====	\$ 5,843,939 =====	\$ 5,599,851 =====	\$ 10,812,205 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	654,362	0	38,860	443,741	23.88-	171,785
1 Indirect Costs Expenses	407,407	0	24,194	276,274	14.87-	106,954
1 General Services	690,812	0	41,024	468,459	25.21-	181,354
Subtotal - Citywide Indirect	1,752,581	0	104,078	1,188,475	63.96-	460,092
2 Chief's Admin	125,116	21,374	8,699	99,339	5.35-	38,457
2 Budget & Finance	220,249	46,694	15,853	181,022	9.74-	70,079
2 Legal Svcs	71,564	41,853	6,735	76,911	4.14-	29,774
2 Inspections	314,006	58,471	22,120	252,587	13.60-	97,784
2 Internal Affairs	111,070	18,955	7,722	88,173	4.75-	34,134
Subtotal-Chief's Command	842,005	187,347	61,129	698,033	37.58-	270,228
3 Field Operations	396	0	24	269	0.01-	104
Subtotal - Field Ops	396	0	24	269	0.01-	104
4 Psy Svcs	0	61,723	3,665	41,856	2.25-	16,204
4 Training	0	324,550	19,274	220,087	11.85-	85,202
4 Employees Svcs	0	297,334	17,657	201,631	10.85-	78,057
4 Retiree Ins	0	235,170	13,966	159,475	8.58-	61,737
Subtotal - Org Dev Command	0	918,777	54,562	623,049	33.53-	241,200
5 Tech Svcs	0	4,707,474	279,556	3,192,271	171.82-	1,235,818
Subtotal - Technology Svcs	0	4,707,474	279,556	3,192,271	171.82-	1,235,818
6 Fleet Mgmt	0	527,038	31,298	357,399	19.24-	138,359
6 Property	0	439,585	26,105	298,095	16.04-	115,401
Subtotal - Support Svcs Command	0	966,623	57,403	655,494	35.28-	253,760
Total Incoming	2,594,982	6,780,221	556,752	6,357,590	342.18-	2,461,203
C. Total Allocated		\$ 45,942,801	\$ 1,706,512	\$ 19,519,434	\$ 5,843,597	\$ 8,061,054
			3.71%	42.49%	12.72%	17.55%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Retiree Ins
1 Indirect Costs FTEs	654,362	0	0
1 Indirect Costs Expenses	407,407	0	0
1 General Services	690,812	0	0
Subtotal - Citywide Indirect	1,752,581	0	0
2 Chief's Admin	125,116	21,374	0
2 Budget & Finance	220,249	46,694	0
2 Legal Svcs	71,564	41,853	0
2 Inspections	314,006	58,471	0
2 Internal Affairs	111,070	18,955	0
Subtotal-Chief's Command	842,005	187,347	0
3 Field Operations	396	0	0
Subtotal - Strategic Ops	396	0	0
4 Psy Svcs	0	61,723	0
4 Training	0	324,550	0
4 Employees Svcs	0	297,334	0
4 Retiree Ins	0	235,170	0
Subtotal - Org Dev Command	0	918,777	0
5 Tech Svcs	0	4,707,474	0
Subtotal - Technology Svcs	0	4,707,474	0
6 Fleet Mgmt	0	527,038	0
6 Property	0	439,585	0
Subtotal - Support Svcs Command	0	966,623	0
Total Incoming	2,594,982	6,780,221	0
C. Total Allocated		\$ 45,942,801	\$ 10,812,205
			23.53%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Psy Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 69,861	\$ 0	\$ 69,861	\$ 0	\$ 69,861
03 Field Operations	5.49	0.0865	1,128	0	1,128	0	1,128
04 Org Dev Command	300.36	4.7338	61,723	0	61,723	0	61,723
05 Tech Services	98.85	1.5579	20,313	0	20,313	6,984	27,297
06 Support Svcs Command	528.48	8.3291	108,601	0	108,601	37,336	145,937
07 Homeland Security Command	7.73	0.1218	1,588	0	1,588	546	2,134
08 Law Enforcement	4,831.23	76.1423	992,801	0	992,801	341,317	1,334,118
09 Aviation	201.91	3.1822	41,492	0	41,492	14,265	55,757
10 Auto Dealers	30.99	0.4884	6,368	0	6,368	2,189	8,557
Subtotal	6,345	100.0000	1,303,875	0	1,303,875	402,637	1,706,512
Direct Bills					0		0
Total					\$ 1,303,875		\$ 1,706,512
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	173.79	3.3926	\$ 506,225	\$ 0	\$ 506,225	\$ 0	\$ 506,225
03 Field Operations	3.23	0.0631	9,409	0	9,409	0	9,409
04 Org Dev Command	111.42	2.1750	324,550	0	324,550	0	324,550
05 Tech Services	5.77	0.1126	16,807	0	16,807	5,488	22,295
06 Support Svcs Command	142.26	2.7771	414,382	0	414,382	135,304	549,686
07 Homeland Security Command	4.58	0.0894	13,341	0	13,341	4,356	17,697
08 Law Enforcement	4,486.48	87.5809	13,068,452	0	13,068,452	4,267,108	17,335,560
09 Aviation	172.11	3.3598	501,331	0	501,331	163,694	665,025
10 Auto Dealers	23.03	0.4496	67,083	0	67,083	21,904	88,987
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,122.67	100.0000	14,921,580	0	14,921,580	4,597,854	19,519,434
Direct Bills					0		0
Total					\$ 14,921,580		\$ 19,519,434
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Cadet Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 5,843,835	\$ 0	\$ 5,843,835	238.18-	\$ 5,843,597
Subtotal	100	100.0000	5,843,835	0	5,843,835	238-	5,843,597
Direct Bills					0		0
Total					\$ 5,843,835		\$ 5,843,597
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Employee Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 336,536	\$ 0	\$ 336,536	\$ 0	\$ 336,536
03 Field Operations	5.49	0.0865	5,435	0	5,435	0	5,435
04 Org Dev Command	300.36	4.7338	297,334	0	297,334	0	297,334
05 Tech Services	98.85	1.5579	97,854	0	97,854	30,873	128,727
06 Support Svcs Command	528.48	8.3291	523,157	0	523,157	165,055	688,212
07 Homeland Security Command	7.73	0.1218	7,652	0	7,652	2,414	10,066
08 Law Enforcement	4,831.23	76.1423	4,782,564	0	4,782,564	1,508,887	6,291,451
09 Aviation	201.91	3.1822	199,876	0	199,876	63,060	262,936
10 Auto Dealers	30.99	0.4884	30,678	0	30,678	9,679	40,357
Subtotal	6,345	100.0000	6,281,086	0	6,281,086	1,779,968	8,061,054
Direct Bills					0		0
Total					\$ 6,281,086		\$ 8,061,054
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Retiree Ins Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	173.79	3.3926	\$ 366,811	\$ 0	\$ 366,811	\$ 0	\$ 366,811
03 Field Operations	3.23	0.0631	6,817	0	6,817	0	6,817
04 Org Dev Command	111.42	2.1750	235,170	0	235,170	0	235,170
05 Tech Services	5.77	0.1126	12,179	0	12,179	0	12,179
06 Support Svcs Command	142.26	2.7771	300,262	0	300,262	0	300,262
07 Homeland Security Command	4.58	0.0894	9,667	0	9,667	0	9,667
08 Law Enforcement	4,486.48	87.5809	9,469,425	0	9,469,425	0	9,469,425
09 Aviation	172.11	3.3598	363,265	0	363,265	0	363,265
10 Auto Dealers	23.03	0.4496	48,608	0	48,608	0	48,608
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,122.67	100.0000	10,812,204	0	10,812,204	0	10,812,204
Direct Bills					0		0
Total					\$ 10,812,204		\$ 10,812,204
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:4 Org Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	69,861	506,225	0	336,536	366,811	1,279,433
03 Field Operations	1,128	9,409	0	5,435	6,817	22,789
04 Org Dev Command	61,723	324,550	0	297,334	235,170	918,777
05 Tech Services	27,297	22,295	0	128,727	12,179	190,497
06 Support Svcs Command	145,937	549,686	0	688,212	300,262	1,684,097
07 Homeland Security Command	2,134	17,697	0	10,066	9,667	39,564
08 Law Enforcement	1,334,118	17,335,560	5,843,597	6,291,451	9,469,425	40,274,151
09 Aviation	55,757	665,025	0	262,936	363,265	1,346,983
10 Auto Dealers	8,557	88,987	0	40,357	48,608	186,509
11 Other	0	0	0	0	0	0
Total	\$ 1,706,512	\$ 19,519,434	\$ 5,843,597	\$ 8,061,054	\$ 10,812,204	\$ 45,942,800
	=====	=====	=====	=====	=====	=====

**TECHNOLOGY SERVICES
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	SI	6,861,038	0	6,861,038
Salary % Split				100.00%
Benefits	P	3,536,943	0	3,536,943
Subtotal - Personnel Costs		10,397,980	0	10,397,980
Services & Supplies Cost				
Supplies	P	465,753	0	465,753
Services	P	14,478,525	0	14,478,525
Subtotal - Services & Supplies		14,944,278	0	14,944,278
Department Cost Total		25,342,258	0	25,342,258
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		25,342,258	0	25,342,258
General Admin Distribution			0	0
Grand Total		\$ 25,342,258 =====	=====	\$ 25,342,258 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	215,354	0	215,354
1 Indirect Costs Expenses	400,872	0	400,872
1 General Services	227,350	0	227,350
Subtotal - Citywide Indirect	843,576	0	843,576
2 Chief's Admin	41,176	7,034	48,210
2 Budget & Finance	216,716	45,945	262,661
2 Inspections	0	0	0
2 Internal Affairs	0	0	0
Subtotal-Chief's Command	257,892	52,979	310,871
4 Psy Svcs	20,313	6,984	27,297
4 Training	16,807	5,488	22,295
4 Employees Svcs	97,854	30,873	128,727
4 Retiree Ins	12,179	0	12,179
Subtotal - Org Dev Command	147,153	43,344	190,497
5 Tech Svcs	0	562,677	562,677
Subtotal - Technology Svcs	0	562,677	562,677
6 Fleet Mgmt	0	52,704	52,704
6 Property	0	144,670	144,670
Subtotal - Support Svcs Command	0	197,374	197,374
 Total Incoming	 1,248,621	 856,375	 2,104,996
C. Total Allocated		\$ 27,447,254	\$ 27,447,254
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	13,717	7.0864	\$ 1,884,336	\$ 0	\$ 1,884,336	\$ 0	\$ 1,884,336
03 Field Operations	437	0.2258	60,032	0	60,032	0	60,032
04 Org Dev Command	34,268	17.7033	4,707,474	0	4,707,474	0	4,707,474
05 Tech Services	4,096	2.1161	562,677	0	562,677	0	562,677
06 Support Svcs Command	11,266	5.8202	1,547,636	0	1,547,636	68,401	1,616,037
07 Homeland Security Command	866	0.4474	118,964	0	118,964	5,258	124,222
08 Law Enforcement	120,999	62.5098	16,621,910	0	16,621,910	734,636	17,356,546
09 Aviation	4,988	2.5769	685,213	0	685,213	30,284	715,497
10 Auto Dealers	2,931	1.5142	402,638	0	402,638	17,795	420,433
Subtotal	193,568	100.0000	26,590,880	0	26,590,880	856,375	27,447,255
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 26,590,880		\$ 27,447,255
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,884,336	1,884,336
03 Field Operations	60,032	60,032
04 Org Dev Command	4,707,474	4,707,474
05 Tech Services	562,677	562,677
06 Support Svcs Command	1,616,037	1,616,037
07 Homeland Security Command	124,222	124,222
08 Law Enforcement	17,356,546	17,356,546
09 Aviation	715,497	715,497
10 Auto Dealers	420,433	420,433
 Total	 \$ 27,447,254 =====	 \$ 27,447,254 =====

SUPPORT SERVICES COMMAND FUNCTION AND ALLOCATION BASIS

The Support Services Command in the Investigative & Support 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.
- **Crime Analysis** – Costs associated with crime analysis are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:6 Support Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs							
Salaries	S1 31,594,955	536,873	8,546,229	3,902,717	782,470	12,933,871	4,892,795
Salary % Split		1.70%	27.05%	12.35%	2.48%	40.94%	15.49%
Benefits	P 16,376,720	259,703	4,083,476	2,178,061	460,488	6,783,491	2,611,500
Subtotal - Personnel Costs	47,971,675	796,576	12,629,705	6,080,778	1,242,958	19,717,362	7,504,295
Services & Supplies Cost							
Supplies	P 8,018,826	1,773	6,476	4,917	7,913,264	52,153	40,243
Services	P 11,781,575	3,338	3,045	8,419	11,435,631	299,117	32,024
Subtotal - Services & Supplies	19,800,401	5,112	9,521	13,336	19,348,895	351,271	72,266
Department Cost Total	67,772,076	801,688	12,639,226	6,094,114	20,591,853	20,068,632	7,576,561
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments	67,772,076	801,688	12,639,226	6,094,114	20,591,853	20,068,632	7,576,561
General Admin Distribution		801,688-	220,600	100,740	20,195	333,855	126,298
Grand Total	\$ 67,772,076		\$ 12,859,827	\$ 6,194,855	\$ 20,612,048	\$ 20,402,487	\$ 7,702,859
	=====	=====	=====	=====	=====	=====	=====
			not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Support Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 1,151,342	0	\$ 316,814	\$ 144,676	\$ 29,007	\$ 479,466	\$ 181,379
1 Indirect Costs Expenses	1,072,040	0	294,992	134,711	27,009	446,441	168,886
1 General Services	1,215,476	0	334,461	152,735	30,623	506,174	191,482
Subtotal - Citywide Indirect	3,438,858	0	946,267	432,122	86,639	1,432,081	541,747
2 Chief's Admin	220,141	37,608	70,925	32,388	6,494	107,337	40,605
2 Budget & Finance	579,558	122,870	193,286	88,266	17,697	292,520	110,658
2 Legal Svcs	381,061	222,855	166,179	75,887	15,215	251,495	95,139
2 Inspections	0	0	0	0	0	0	0
2 Internal Affairs	660,250	112,674	212,685	97,125	19,473	321,877	121,764
Subtotal - Chief's Command	1,841,010	496,007	643,075	293,666	58,879	973,229	368,166
4 Psy Svcs	108,601	37,336	40,157	18,338	3,677	60,774	22,990
4 Training	414,382	135,304	151,257	69,073	13,849	228,912	86,596
4 Employees Svcs	523,157	165,055	189,374	86,480	17,339	286,600	108,419
4 Retiree Ins	300,262	0	82,623	37,731	7,565	125,041	47,302
Subtotal - Org Dev Command	1,346,402	337,695	463,411	211,622	42,430	701,327	265,307
5 Tech Svcs	1,547,636	68,401	444,683	203,070	40,714	672,984	254,586
Subtotal - Technology Svcs	1,547,636	68,401	444,683	203,070	40,714	672,984	254,586
6 Fleet Mgmt	0	1,089,211	299,717	136,869	27,442	453,592	171,591
6 Property	0	773,445	212,828	97,190	19,486	322,094	121,846
Subtotal-Support Svcs Command	0	1,862,656	512,545	234,059	46,928	775,686	293,437
Total Incoming	8,173,906	2,764,759	3,009,981	1,374,539	275,590	4,555,307	1,723,243
C. Total Allocated		\$ 78,710,741	\$ 15,869,808	\$ 7,569,394	\$ 20,887,638	\$ 24,957,794	\$ 9,426,102
			20.16%	9.62%	26.54%	31.71%	11.98%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Emergency Communications Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 15,109,041	\$ 0	\$ 15,109,041	\$ 760,767	\$ 15,869,808
Subtotal	100	100.0000	15,109,041	0	15,109,041	760,767	15,869,808
Direct Bills					0		0
Total					\$ 15,109,041		\$ 15,869,808
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Fleet Mgmt Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	124	3.4880	\$ 726,141	\$ 0	\$ 726,141	\$ 0	\$ 726,141
03 Field Operations	2	0.0563	11,712	0	11,712	0	11,712
04 Org Dev Command	90	2.5316	527,038	0	527,038	0	527,038
05 Tech Services	9	0.2532	52,704	0	52,704	0	52,704
06 Support Svcs Command	186	5.2321	1,089,211	0	1,089,211	0	1,089,211
07 Homeland Security Command	1	0.0281	5,856	0	5,856	22	5,878
08 Law Enforcement	3,118	87.7075	18,258,921	0	18,258,921	69,080	18,328,001
10 Auto Dealers	25	0.7032	146,399	0	146,399	554	146,953
Subtotal	3,555	100.0000	20,817,982	0	20,817,982	69,656	20,887,638
Direct Bills					0		0
Total					\$ 20,817,982		\$ 20,887,638
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Jail Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	51,352.00	99.3461	\$ 23,650,758	\$ 0	\$ 23,650,758	\$ 1,143,838	\$ 24,794,596
09 Aviation	338.00	0.6539	155,670	0	155,670	7,529	163,199
Subtotal	51,690	100.0000	23,806,428	0	23,806,428	1,151,366	24,957,794
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 23,806,428		\$ 24,957,794
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Property Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.5340	\$ 497,541	\$ 0	\$ 497,541	\$ 0	\$ 497,541
03 Field Operations	5.49	0.0894	8,035	0	8,035	0	8,035
04 Org Dev Command	300.36	4.8894	439,585	0	439,585	0	439,585
05 Tech Services	98.85	1.6091	144,670	0	144,670	0	144,670
06 Support Svcs Command	528.48	8.6028	773,445	0	773,445	0	773,445
07 Homeland Security Command	7.73	0.1258	11,313	0	11,313	691	12,004
08 Law Enforcement	4,831.23	78.6449	7,070,634	0	7,070,634	432,062	7,502,696
10 Auto Dealers	30.99	0.5045	45,355	0	45,355	2,771	48,126
Subtotal	6,143.09	100.0000	8,990,578	0	8,990,578	435,524	9,426,102
Direct Bills					0		0
Total					\$ 8,990,578		\$ 9,426,102
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 FULL COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:6 Support Svcs Command

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	726,141	0	497,541	1,223,682
03 Field Operations	0	0	11,712	0	8,035	19,747
04 Org Dev Command	0	0	527,038	0	439,585	966,623
05 Tech Services	0	0	52,704	0	144,670	197,374
06 Support Svcs Command	0	0	1,089,211	0	773,445	1,862,656
07 Homeland Security Command	0	0	5,878	0	12,004	17,882
08 Law Enforcement	15,869,808	0	18,328,001	24,794,596	7,502,696	66,495,101
09 Aviation	0	0	0	163,199	0	163,199
10 Auto Dealers	0	0	146,953	0	48,126	195,079
Total	\$ 15,869,808	\$ 0	\$ 20,887,638	\$ 24,957,795	\$ 9,426,102	\$ 71,141,343
	=====	=====	=====	=====	=====	=====