

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2021 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2019**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Police Department
FY 2021 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2019**

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SECTION I – OVERVIEW

**City of Houston, Texas
FY2021 Full Cost Allocation Plan
Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2019**

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: FY2019 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 2021 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2019**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

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HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 47,442	\$ 35,934,381	\$ 404,445	\$ 197,823	\$ 0	\$ 0	\$ 36,584,091
2 Chief's Command	1,999,421	38,000,482	160,535	74,412	683,718	0	40,918,568
3 Field and Support Ops	0	0	0	0	0	0	0
4 Prof Development Command	47,068	46,371,967	1,502,412	207,621	0	0	48,129,068
5 Technology Svcs	134,032	17,566,270	656,708	383,054	0	0	18,740,064
6 Patrol Support Svcs Command	59,490	67,058,811	187,660	196,737	0	0	67,502,698
Tot.Current Allocations	<u>\$2,287,453</u>	<u>\$204,931,911</u>	<u>\$2,911,760</u>	<u>\$1,059,647</u>	<u>\$683,718</u>	<u>\$0</u>	<u>\$211,874,489</u>

**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 2021 FULL COST ALLOCATION PLAN

FY2019
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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
<hr/>							
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
<hr/>							
Services & Supplies Cost							
Citywide Indirect	P	21,699,605	0	10,849,803	10,849,803	0	0
GSD	P	14,966,863	0	0	0	14,966,863	0
Judgements	P	7,075,188	0	0	0	0	7,075,188
Subtotal - Services & Supplies		43,741,656	0	10,849,803	10,849,803	14,966,863	7,075,188
<hr/>							
Department Cost Total		43,741,656	0	10,849,803	10,849,803	14,966,863	7,075,188
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		43,741,656	0	10,849,803	10,849,803	14,966,863	7,075,188
<hr/>							
General Admin Distribution		0	0	0	0	0	0
<hr/>							
Grand Total		\$ 43,741,656		\$ 10,849,803	\$ 10,849,803	\$ 14,966,863	\$ 7,075,188
<hr/> <hr/>							

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HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Expense%)

No Indirect Costs

Dept:1 Citywide Indirect

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HOUSTON POLICE DEPARTMENT FY 2021 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	340.30	5.3644	\$ 582,024	\$ 0	\$ 582,024	\$ 0	\$ 582,024
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	541,319	0	541,319	0	541,319
05 Tech Services	98.50	1.5527	168,467	0	168,467	0	168,467
06 Patrol Support Services Comman	453.30	7.1457	775,291	0	775,291	0	775,291
07 Homeland Security Command	7.90	0.1245	13,512	0	13,512	0	13,512
08 Law Enforcement	4,892.00	77.1159	8,366,921	0	8,366,921	0	8,366,921
09 Aviation	203.50	3.2079	348,052	0	348,052	0	348,052
10 Auto Dealers	31.70	0.4997	54,217	0	54,217	0	54,217
Subtotal	6,343.7	100.0000	10,849,803	0	10,849,803	0	10,849,803
Direct Bills					0		0
Total					\$ 10,849,803		\$ 10,849,803

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

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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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	45,996,679	5.2995	\$ 574,989	\$ 0	\$ 574,989	\$ 0	\$ 574,989
03 Field and Support Operations	2,567	0.0003	32	0	32	0	32
04 Professional Development Com	30,326,095	3.4940	379,096	0	379,096	0	379,096
05 Tech Services	25,707,589	2.9619	321,362	0	321,362	0	321,362
06 Patrol Support Services Comman	69,516,047	8.0093	868,997	0	868,997	0	868,997
07 Homeland Security Command	1,173,899	0.1353	14,674	0	14,674	0	14,674
08 Law Enforcement	685,397,327	78.9685	8,567,922	0	8,567,922	0	8,567,922
09 Aviation	4,511,218	0.5198	56,393	0	56,393	0	56,393
10 Auto Dealers	5,306,668	0.6114	66,337	0	66,337	0	66,337
Subtotal	867,938,089	100.0000	10,849,802	0	10,849,802	0	10,849,802
Direct Bills					0		0
Total					\$ 10,849,802		\$ 10,849,802
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.5422	\$ 829,488	\$ 0	\$ 829,488	\$ 0	\$ 829,488
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	5.1546	771,475	0	771,475	0	771,475
05 Tech Services	98.50	1.6042	240,096	0	240,096	0	240,096
06 Patrol Support Services Comman	453.30	7.3825	1,104,928	0	1,104,928	0	1,104,928
07 Homeland Security Command	7.90	0.1287	19,256	0	19,256	0	19,256
08 Law Enforcement	4,892.00	79.6717	11,924,350	0	11,924,350	0	11,924,350
10 Auto Dealers	31.70	0.5163	77,269	0	77,269	0	77,269
Subtotal	6,140.2	100.0000	14,966,862	0	14,966,862	0	14,966,862
Direct Bills					0		0
Total					\$ 14,966,862		\$ 14,966,862
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 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	\$ 7,075,188	\$ 0	\$ 7,075,188	\$ 0	\$ 7,075,188
Subtotal	100	100.0000	7,075,188	0	7,075,188	0	7,075,188
Direct Bills					0		0
Total					\$ 7,075,188		\$ 7,075,188
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 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	582,024	574,989	829,488	0	1,986,501
03 Field and Support Operations	0	32	0	0	32
04 Professional Development Com	541,319	379,096	771,475	0	1,691,890
05 Tech Services	168,467	321,362	240,096	0	729,925
06 Patrol Support Services Comman	775,291	868,997	1,104,928	0	2,749,216
07 Homeland Security Command	13,512	14,674	19,256	0	47,442
08 Law Enforcement	8,366,921	8,567,922	11,924,350	7,075,188	35,934,381
09 Aviation	348,052	56,393		0	404,445
10 Auto Dealers	54,217	66,337	77,269	0	197,823
Total	\$ 10,849,803	\$ 10,849,802	\$ 14,966,862	\$ 7,075,188	\$ 43,741,655
	=====	=====	=====	=====	=====

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.
- **Risk Management** – 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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
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A. Department Costs

Dept:2 Chief's Command

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Risk Mgmt
Personnel Costs							
Salaries	S1	27,622,838	0	1,558,599	3,074,037	1,702,935	3,932,194
Salary % Split				5.64%	11.13%	6.16%	14.24%
Benefits	P	13,991,881	0	821,433	1,599,435	778,419	1,930,944
Subtotal - Personnel Costs		41,614,719	0	2,380,032	4,673,472	2,481,354	5,863,138
Services & Supplies Cost							
Supplies	P	1,357,792	0	26,328	279,019	1,956	6,131
Services	P	3,028,343	0	113,258	2,577,966	129,459	9,933
Subtotal-Services & Supplies		4,386,136	0	139,586	2,856,985	131,415	16,063
Department Cost Total		46,000,855	0	2,519,618	7,530,457	2,612,770	5,879,201
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		46,000,855	0	2,519,618	7,530,457	2,612,770	5,879,201
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 46,000,855		\$ 2,519,618	\$ 7,530,457	\$ 2,612,770	\$ 5,879,201
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief's Command

Description		Amount	Internal Affairs	Criminal Analysis	Planning	Public Affairs
Personnel Costs						
Salaries	SI	27,622,838	6,272,977	4,463,602	2,431,123	4,187,370
Salary % Split			22.71%	16.16%	8.80%	15.16%
Benefits	P	13,991,881	3,027,204	2,170,170	1,276,901	2,387,374
Subtotal - Personnel Costs		41,614,719	9,300,182	6,633,773	3,708,025	6,574,744
Services & Supplies Cost						
Supplies	P	1,357,792	8,819	1,461	1,001,431	32,648
Services	P	3,028,343	9,039	81,427	53,474	53,788
Subtotal-Services & Supplies		4,386,136	17,858	82,888	1,054,904	86,436
Department Cost Total		46,000,855	9,318,040	6,716,661	4,762,929	6,661,179
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		46,000,855	9,318,040	6,716,661	4,762,929	6,661,179
General Admin Distribution			0	0	0	0
Grand Total		\$ 46,000,855	\$ 9,318,040	\$ 6,716,661	\$ 4,762,929	\$ 6,661,179
		=====	=====	=====	=====	=====
						not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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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	Risk Mgmt
1 Indirect Costs FTEs	\$ 582,024	0	\$ 32,840	\$ 64,771	\$ 35,882	\$ 82,853
1 Indirect Costs Expenses	574,989	0	32,443	63,988	35,448	81,851
1 General Services	829,488	0	46,803	92,310	51,138	118,080
Subtotal - Citywide Indirect	1,986,501	0	112,086	221,069	122,468	282,784
2 Chief's Admin	0	141,175	7,966	15,711	8,703	20,097
2 Budget & Finance	0	410,795	23,179	45,716	25,326	58,478
2 Legal Svcs	0	1,484,079	83,738	165,157	91,493	211,263
2 Risk Mgmt *	0	1,071,650	0	1,071,650	0	0
2 Internal Affairs	0	182,815	10,315	20,345	11,271	26,024
Subtotal-Chief's Command	0	3,290,514	125,197	1,318,579	136,793	315,862
4 Psy Svcs	0	74,674	4,213	8,310	4,604	10,630
4 Training	0	560,239	31,611	62,347	34,539	79,752
4 Employees Svcs	0	415,964	23,470	46,291	25,644	59,214
4 Retiree Ins	0	433,731	24,473	48,268	26,740	61,743
4 Subtotal - Prof Dev Command	0	1,484,608	83,768	165,216	91,526	211,338
5 Tech Svcs	0	1,830,374	103,277	203,695	112,843	260,559
5 Subtotal - Technology Svcs	0	1,830,374	103,277	203,695	112,843	260,559
6 Fleet Mgmt	0	806,374	45,499	89,738	49,713	114,790
6 Property	0	495,191	27,941	55,108	30,529	70,492
Subtotal-Patrol Support Svcs Command	0	1,301,565	73,440	144,846	80,241	185,282
Total Incoming	1,986,501	7,907,061	497,767	2,053,405	543,871	1,255,825
C. Total Allocated	\$ 55,894,417	\$ 3,017,386	\$ 9,583,861	\$ 3,156,641	\$ 7,135,026	
			5.40%	17.15%	5.65%	12.77%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

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	\$ 582,024	0	\$ 132,174	\$ 94,050	\$ 51,225	\$ 88,230
1 Indirect Costs Expenses	574,989	0	130,577	92,913	50,605	87,163
1 General Services	829,488	0	188,372	134,038	73,004	125,743
Subtotal - Citywide Indirect	1,986,501	0	451,123	321,001	174,834	301,136
2 Chief's Admin	0	141,175	32,060	22,813	12,425	21,401
2 Budget & Finance	0	410,795	93,289	66,381	36,154	62,273
2 Legal Svcs	0	1,484,079	337,025	239,814	130,615	224,973
2 Risk Mgmt *	0	1,071,650	0	0	0	0
2 Internal Affairs	0	182,815	41,516	29,541	16,090	27,713
Subtotal-Chief's Command	0	3,290,514	503,891	358,548	195,284	336,360
4 Psy Svcs	0	74,674	16,958	12,067	6,572	11,320
4 Training	0	560,239	127,227	90,530	49,307	84,927
4 Employees Svcs	0	415,964	94,463	67,216	36,609	63,056
4 Retiree Ins	0	433,731	98,498	70,087	38,173	65,750
4 Subtotal - Prof Dev Command	0	1,484,608	337,146	239,899	130,662	225,053
5 Tech Svcs	0	1,830,374	415,667	295,772	161,093	277,468
5 Subtotal - Technology Svcs	0	1,830,374	415,667	295,772	161,093	277,468
6 Fleet Mgmt	0	806,374	183,123	130,303	70,970	122,239
6 Property	0	495,191	112,455	80,018	43,582	75,067
Subtotal-Patrol Support Svcs Command	0	1,301,565	295,578	210,321	114,552	197,306
Total Incoming	1,986,501	7,907,061	2,003,404	1,425,542	776,425	1,337,323
C. Total Allocated		\$ 55,894,417	\$ 11,321,444	\$ 8,142,203	\$ 5,539,354	\$ 7,998,502
			20.26%	14.57%	9.91%	14.31%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

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	340.30	5.3644	\$ 141,175	\$ 0	\$ 141,175	\$ 0	\$ 141,175
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	131,301	0	131,301	20,333	151,634
05 Tech Services	98.50	1.5527	40,863	0	40,863	6,328	47,191
06 Patrol Support Services Comman	453.30	7.1457	188,053	0	188,053	29,122	217,175
07 Homeland Security Command	7.90	0.1245	3,277	0	3,277	508	3,785
08 Law Enforcement	4,892.00	77.1159	2,029,462	0	2,029,462	314,281	2,343,743
09 Aviation	203.50	3.2079	84,423	0	84,423	13,074	97,497
10 Auto Dealers	31.70	0.4997	13,151	0	13,151	2,037	15,188
Subtotal	6,343.7	100.0000	2,631,705	0	2,631,705	385,681	3,017,386
Direct Bills					0		0
Total					\$ 2,631,705		\$ 3,017,386

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
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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	45,996,679	5.2995	\$ 410,795	\$ 0	\$ 410,795	\$ 0	\$ 410,795
03 Field and Support Operations	2,567	0.0003	23	0	23	6	29
04 Professional Development Com	30,326,095	3.4940	270,841	0	270,841	67,605	338,446
05 Tech Services	25,707,589	2.9619	229,594	0	229,594	57,309	286,903
06 Patrol Support Services Comman	69,516,047	8.0093	620,845	0	620,845	154,971	775,816
07 Homeland Security Command	1,173,899	0.1353	10,484	0	10,484	2,617	13,101
08 Law Enforcement	685,397,327	78.9685	6,121,260	0	6,121,260	1,527,941	7,649,201
09 Aviation	4,511,218	0.5198	40,290	0	40,290	10,057	50,347
10 Auto Dealers	5,306,668	0.6114	47,394	0	47,394	11,830	59,224
Subtotal	867,938,089	100.0000	7,751,526	0	7,751,526	1,832,336	9,583,862
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,751,526	=====	\$ 9,583,862

Basis Units: Operating expenditures

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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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	9,379.00	54.2578	\$ 1,484,079	\$ 0	\$ 1,484,079	\$ 0	\$ 1,484,079
03 Field and Support Operations	197.00	1.1397	31,172	0	31,172	10,499	41,671
04 Professional Development Com	147.00	0.8504	23,260	0	23,260	7,834	31,094
05 Tech Services	0.00	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	1,399.00	8.0933	221,370	0	221,370	74,560	295,930
07 Homeland Security Command	9.00	0.0521	1,424	0	1,424	480	1,904
08 Law Enforcement	6,095.00	35.2597	964,438	0	964,438	324,833	1,289,271
09 Aviation	60.00	0.3471	9,494	0	9,494	3,198	12,692
10 Auto Dealers	0.00	0.0000	0	0	0	0	0
Subtotal	17,286.00	100.0000	2,735,237	0	2,735,237	421,403	3,156,640
Direct Bills					0		0
Total					\$ 2,735,237		\$ 3,156,640

Basis Units: Number of billable hours

Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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Risk Mgmt Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	8	17.3913	\$ 1,071,650	\$ 0	\$ 1,071,650	\$ 0	\$ 1,071,650
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Professional Development Com	2	4.3478	267,912	0	267,912	51,213	319,125
05 Tech Services	1	2.1739	133,956	0	133,956	25,606	159,562
06 Patrol Support Services Comman	0	0.0000	0	0	0	0	0
07 Homeland Security Command	10	21.7391	1,339,562	0	1,339,562	256,063	1,595,625
08 Law Enforcement	25	54.3478	3,348,905	0	3,348,905	640,159	3,989,064
Subtotal	46	100.0000	6,161,985	0	6,161,985	973,041	7,135,026
Direct Bills					0		0
Total					\$ 6,161,985		\$ 7,135,026
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of audits performed

Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
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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	32	1.8713	\$ 182,815	\$ 0	\$ 182,815	\$ 0	\$ 182,815
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Professional Development Com	30	1.7544	171,389	0	171,389	27,752	199,141
05 Tech Services	7	0.4094	39,991	0	39,991	6,476	46,467
06 Patrol Support Services Comman	117	6.8421	668,416	0	668,416	108,234	776,650
07 Homeland Security Command	58	3.3918	331,352	0	331,352	53,655	385,007
08 Law Enforcement	1,363	79.7076	7,786,765	0	7,786,765	1,260,881	9,047,646
11 Other	103	6.0234	588,435	0	588,435	95,283	683,718
Subtotal	1,710	100.0000	9,769,163	0	9,769,163	1,552,281	11,321,444
Direct Bills					0		0
Total					\$ 9,769,163		\$ 11,321,444
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

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	\$ 7,037,662	\$ 0	\$ 7,037,662	\$ 1,104,541	\$ 8,142,203
Subtotal	100	100.0000	7,037,662	0	7,037,662	1,104,541	8,142,203
Direct Bills					0		0
Total					\$ 7,037,662		\$ 8,142,203
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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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	\$ 4,937,763	\$ 0	\$ 4,937,763	\$ 601,591	\$ 5,539,354
Subtotal	100	100.0000	4,937,763	0	4,937,763	601,591	5,539,354
Direct Bills					0		0
Total					\$ 4,937,763		\$ 5,539,354
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Risk Mgmt	Internal Affairs	Criminal Analysis
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	141,175	410,795	1,484,079	1,071,650	182,815	0
03 Field and Support Operations	0	29	41,671	0	0	0
04 Professional Development Com	151,634	338,446	31,094	319,125	199,141	0
05 Tech Services	47,191	286,903	0	159,562	46,467	0
06 Patrol Support Services Comman	217,175	775,816	295,930	0	776,650	0
07 Homeland Security Command	3,785	13,101	1,904	1,595,625	385,007	0
08 Law Enforcement	2,343,743	7,649,201	1,289,271	3,989,064	9,047,646	8,142,203
09 Aviation	97,497	50,347	12,692	0	0	0
10 Auto Dealers	15,188	59,224	0	0	0	0
11 Other		0	0	0	683,718	0
Total	\$ 3,017,388 =====	\$ 9,583,862 =====	\$ 3,156,641 =====	\$ 7,135,026 =====	\$ 11,321,444 =====	\$ 8,142,203 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
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Allocation Summary

Dept:2 Chief's Command

Department	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0
02 Chief's Command	0	0	3,290,514
03 Field and Support Operations	0	0	41,700
04 Professional Development Com	0	0	1,039,441
05 Tech Services	0	0	540,123
06 Patrol Support Services Comman	0	0	2,065,570
07 Homeland Security Command	0	0	1,999,421
08 Law Enforcement	5,539,354	0	38,000,482
09 Aviation	0	0	160,535
10 Auto Dealers	0	0	74,412
11 Other	0	0	683,718
Total	\$ 5,539,354	\$ 0	\$ 47,895,916
	=====	=====	=====

**FIELD AND SUPPORT OPERATIONS
FUNCTION AND ALLOCATION BASIS**

The Field and Support 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 Field and Support Operations division is allocated based on the FTEs per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

A. Department Costs

Dept:3 Field and Support Operations

Description		Amount	General Admin	Field and Support Ops	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	0	0	0	0
Salary % Split					
Benefits	P	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Supplies	P	1,617	0	0	1,617
Services	P	950	0	0	950
Subtotal - Services & Supplies		2,567	0	0	2,567
Department Cost Total		2,567	0	0	2,567
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,567	0	0	2,567
General Admin Distribution			0	0	0
Grand Total		\$ 2,567		0	\$ 2,567
		=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field and Support Operations

Department	First Incoming	Second Incoming	Field and Support Ops	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	32	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	32	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	23	6	0	0
2 Legal Svcs	31,172	10,499	0	0
2 Risk Mgmt	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	31,195	10,505	0	0
3 Field and Support Ops	0	0	0	0
3 Subtotal - Field and Support Operations	0	0	0	0
4 Psy Svcs	0	0	0	0
4 Training	0	0	0	0
4 Employees Svcs	0	0	0	0
4 Retiree Ins	0	0	0	0
4 Subtotal - Prof Dev Command	0	0	0	0
5 Tech Svcs	0	3,014	0	0
5 Subtotal - Technology Svcs	0	3,014	0	0
6 Fleet Mgmt	0	11,772	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	11,772	0	0
 Total Incoming	 31,227	 25,291	 0	 0
C. Total Allocated		\$ 59,085		\$ 2,567
				4.34%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Field and Support Ops Allocations

Dept:3 Field and Support Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Field and Support Operations	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Professional Development Com	316.50	39.4000	0	0	0	0	0
07 Homeland Security Command	486.80	60.6000	0	0	0	0	0
Subtotal	803.3	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$ 0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Allocation Summary

Dept:3 Field and Support Operations

Department	Field and Support Ops	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field and Support Operations	0	0	0
04 Professional Development Com	0	0	0
07 Homeland Security Command	0	0	0
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	14,586,778	0	827,142	9,149,585
Salary % Split				5.67%	62.73%
Benefits	P	14,723,479	120,441	381,074	4,624,303
Subtotal - Personnel Costs		29,310,257	120,441	1,208,216	13,773,888
Services & Supplies Cost					
Supplies	P	471,177	0	16,629	240,231
Services	P	550,574	0	15,405	140,795
Retiree	P	12,258,565	0	0	0
Subtotal - Services & Supplies		13,280,316	0	32,034	381,026
Department Cost Total		42,590,573	120,441	1,240,250	14,154,914
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		42,590,573	120,441	1,240,250	14,154,914
General Admin Distribution			120,441-	6,829	75,547
Grand Total		<u>\$ 42,590,573</u>	<u>=====</u>	<u>\$ 1,247,079</u>	<u>\$ 14,230,461</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

A. Department Costs

Dept: 4 Prof Development Command

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs					
Salaries	S1	14,586,778	245,925	4,364,126	0
Salary % Split			1.69%	29.92%	.00%
Benefits	P	14,723,479	7,399,021	2,198,639	0
Subtotal - Personnel Costs		29,310,257	7,644,946	6,562,765	0
Services & Supplies Cost					
Supplies	P	471,177	174,321	39,995	0
Services	P	550,574	43,860	350,514	0
Retiree	P	12,258,565	0	0	12,258,565
Subtotal - Services & Supplies		13,280,316	218,181	390,509	12,258,565
Department Cost Total		42,590,573	7,863,127	6,953,274	12,258,565
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		42,590,573	7,863,127	6,953,274	12,258,565
General Admin Distribution			2,031	36,034	0
Grand Total		<u>\$ 42,590,573</u>	<u>\$ 7,865,158</u>	<u>\$ 6,989,308</u>	<u>\$ 12,258,565</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	541,319	0	30,695	339,543	9,126	161,954
1 Indirect Costs Expenses	379,096	0	21,497	237,789	6,391	113,419
1 General Services	771,475	0	43,746	483,909	13,007	230,813
Subtotal - Citywide Indirect	1,691,890	0	95,938	1,061,241	28,524	506,186
2 Chief's Admin	131,301	20,333	8,598	95,113	2,556	45,366
2 Budget & Finance	270,841	67,605	19,192	212,291	5,706	101,258
2 Legal Svcs	23,260	7,834	1,763	19,504	524	9,303
2 Risk Mgmt	267,912	51,213	18,096	200,172	5,380	95,477
2 Internal Affairs	171,389	27,752	11,292	124,912	3,357	59,580
Subtotal-Chief's Command	864,703	174,738	58,941	651,991	17,524	310,984
3 Field and Support Ops	0	0	0	0	0	0
3 Subtotal - Field and Support Operations	0	0	0	0	0	0
4 Psy Svcs	0	69,452	3,938	43,564	1,171	20,779
4 Training	0	381,427	21,629	239,251	6,431	114,117
4 Employees Svcs	0	386,872	21,938	242,666	6,522	115,746
4 Retiree Ins	0	295,296	16,745	185,225	4,979	88,348
4 Subtotal - Prof Dev Command	0	1,133,047	64,249	710,706	19,103	338,989
5 Tech Svcs	0	5,202,470	295,006	3,263,260	87,711	1,556,494
5 Subtotal - Technology Svcs	0	5,202,470	295,006	3,263,260	87,711	1,556,494
6 Fleet Mgmt	0	600,366	34,044	376,581	10,122	179,620
6 Property	0	460,558	26,116	288,886	7,765	137,791
Subtotal - Patrol Support Svcs Command	0	1,060,924	60,160	665,467	17,887	317,411
Total Incoming	2,556,593	7,571,179	574,294	6,352,665	170,749	3,030,064
C. Total Allocated		\$ 52,718,345	\$ 1,821,373	\$ 20,583,126	\$ 8,035,906	\$ 10,019,372
			3.45%	39.04%	15.24%	19.01%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept: 4 Prof Development Command

Department	First Incoming	Second Incoming	Retiree Ins
1 Indirect Costs FTEs	541,319	0	0
1 Indirect Costs Expenses	379,096	0	0
1 General Services	771,475	0	0
Subtotal - Citywide Indirect	1,691,890	0	0
2 Chief's Admin	131,301	20,333	0
2 Budget & Finance	270,841	67,605	0
2 Legal Svcs	23,260	7,834	0
2 Risk Mgmt	267,912	51,213	0
2 Internal Affairs	171,389	27,752	0
Subtotal-Chief's Command	864,703	174,738	0
3 Field and Support Ops	0	0	0
3 Subtotal - Field and Support Operations	0	0	0
4 Psy Svcs	0	69,452	0
4 Training	0	381,427	0
4 Employees Svcs	0	386,872	0
4 Retiree Ins	0	295,296	0
4 Subtotal - Prof Dev Command	0	1,133,047	0
5 Tech Svcs	0	5,202,470	0
5 Subtotal - Technology Svcs	0	5,202,470	0
6 Fleet Mgmt	0	600,366	0
6 Property	0	460,558	0
Subtotal - Patrol Support Svcs Command	0	1,060,924	0
Total Incoming	2,556,593	7,571,179	0
C. Total Allocated		\$ 52,718,345	\$ 12,258,565
			23.25%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Psy Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.3644	\$ 74,674	\$ 0	\$ 74,674	\$ 0	\$ 74,674
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	69,452	0	69,452	0	69,452
05 Tech Services	98.50	1.5527	21,614	0	21,614	7,436	29,050
06 Patrol Support Services Comman	453.30	7.1457	99,470	0	99,470	34,222	133,692
07 Homeland Security Command	7.90	0.1245	1,734	0	1,734	596	2,330
08 Law Enforcement	4,892.00	77.1159	1,073,482	0	1,073,482	369,325	1,442,807
09 Aviation	203.50	3.2079	44,655	0	44,655	15,363	60,018
10 Auto Dealers	31.70	0.4997	6,956	0	6,956	2,393	9,349
Subtotal	6,343.7	100.0000	1,392,037	0	1,392,037	429,336	1,821,373
Direct Bills					0		0
Total					\$ 1,392,037		\$ 1,821,373

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	183.60	3.5382	\$ 560,239	\$ 0	\$ 560,239	\$ 0	\$ 560,239
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	125.00	2.4089	381,427	0	381,427	0	381,427
05 Tech Services	7.70	0.1484	23,496	0	23,496	7,493	30,989
06 Patrol Support Services Comman	135.50	2.6112	413,466	0	413,466	131,850	545,316
07 Homeland Security Command	5.00	0.0964	15,257	0	15,257	4,865	20,122
08 Law Enforcement	4,535.10	87.3967	13,838,460	0	13,838,460	4,412,945	18,251,405
09 Aviation	174.20	3.3570	531,556	0	531,556	169,508	701,064
10 Auto Dealers	23.00	0.4432	70,183	0	70,183	22,380	92,563
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,189.1	100.0000	15,834,084	0	15,834,084	4,749,042	20,583,126
Direct Bills					0		0
Total					\$ 15,834,084		\$ 20,583,126

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Cadet Training Allocations

Dept: 4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,908,262	\$ 0	\$ 7,908,262	\$ 127,644	\$ 8,035,906
Subtotal	100	100.0000	7,908,262	0	7,908,262	127,644	8,035,906
Direct Bills					0		0
Total					\$ 7,908,262		\$ 8,035,906
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Employee Svcs Allocations

Dept: 4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.3644	\$ 415,964	\$ 0	\$ 415,964	\$ 0	\$ 415,964
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	386,872	0	386,872	0	386,872
05 Tech Services	98.50	1.5527	120,401	0	120,401	39,234	159,635
06 Patrol Support Services Comman	453.30	7.1457	554,089	0	554,089	180,557	734,646
07 Homeland Security Command	7.90	0.1245	9,657	0	9,657	3,147	12,804
08 Law Enforcement	4,892.00	77.1159	5,979,711	0	5,979,711	1,948,561	7,928,272
09 Aviation	203.50	3.2079	248,747	0	248,747	81,057	329,804
10 Auto Dealers	31.70	0.4997	38,748	0	38,748	12,627	51,375
Subtotal	6,343.7	100.0000	7,754,189	0	7,754,189	2,265,183	10,019,372
Direct Bills					0		0
Total					\$ 7,754,189		\$ 10,019,372
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Retiree Ins Allocations

Dept: 4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	183.60	3.5382	\$ 433,731	\$ 0	\$ 433,731	\$ 0	\$ 433,731
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	125.00	2.4089	295,296	0	295,296	0	295,296
05 Tech Services	7.70	0.1484	18,190	0	18,190	0	18,190
06 Patrol Support Services Comman	135.50	2.6112	320,101	0	320,101	0	320,101
07 Homeland Security Command	5.00	0.0964	11,812	0	11,812	0	11,812
08 Law Enforcement	4,535.10	87.3967	10,713,576	0	10,713,576	0	10,713,576
09 Aviation	174.20	3.3570	411,525	0	411,525	0	411,525
10 Auto Dealers	23.00	0.4432	54,334	0	54,334	0	54,334
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,189.1	100.0000	12,258,565	0	12,258,565	0	12,258,565
Direct Bills					0		0
Total					\$ 12,258,565		\$ 12,258,565
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Allocation Summary

Dept:4 Prof Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	74,674	560,239	0	415,964	433,731	1,484,608
03 Field and Support Operations	0	0	0	0	0	0
04 Professional Development Com	69,452	381,427	0	386,872	295,296	1,133,047
05 Tech Services	29,050	30,989	0	159,635	18,190	237,864
06 Patrol Support Services Comman	133,692	545,316	0	734,646	320,101	1,733,755
07 Homeland Security Command	2,330	20,122	0	12,804	11,812	47,068
08 Law Enforcement	1,442,807	18,251,405	8,035,906	7,928,272	10,713,576	46,371,967
09 Aviation	60,018	701,064	0	329,804	411,525	1,502,412
10 Auto Dealers	9,349	92,563	0	51,375	54,334	207,621
11 Other	0	0	0	0	0	0
Total	<u>\$ 1,821,372</u>	<u>\$ 20,583,125</u>	<u>\$ 8,035,906</u>	<u>\$ 10,019,372</u>	<u>\$ 12,258,565</u>	<u>\$ 52,718,342</u>

**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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

A. Department Costs

Dept: 5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	7,138,229	0	7,138,229
Salary % Split				100.00%
Benefits	P	3,643,016	0	3,643,016
Subtotal - Personnel Costs		10,781,245	0	10,781,245
Services & Supplies Cost				
Supplies	P	456,445	0	456,445
Services	P	14,469,899	0	14,469,899
Subtotal - Services & Supplies		14,926,344	0	14,926,344
Department Cost Total		25,707,589	0	25,707,589
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		25,707,589	0	25,707,589
General Admin Distribution			0	0
Grand Total		\$ 25,707,589		\$ 25,707,589
		=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	168,467	0	168,467
1 Indirect Costs Expenses	321,362	0	321,362
1 General Services	240,096	0	240,096
Subtotal - Citywide Indirect	729,925	0	729,925
2 Chief's Admin	40,863	6,328	47,191
2 Budget & Finance	229,594	57,309	286,903
2 Risk Mgmt	133,956	25,606	159,562
2 Internal Affairs	39,991	6,476	46,467
Subtotal-Chief's Command	444,404	95,719	540,123
4 Psy Svcs	21,614	7,436	29,050
4 Training	23,496	7,493	30,989
4 Employees Svcs	120,401	39,234	159,635
4 Retiree Ins	18,190	0	18,190
Subtotal - Prof Dev Command	183,701	54,163	237,864
5 Tech Svcs	0	551,610	551,610
5 Subtotal - Technology Svcs	0	551,610	551,610
6 Fleet Mgmt	0	182,464	182,464
6 Property	0	143,333	143,333
6 Subtotal - Patrol Support Svcs Command	0	325,797	325,797
 Total Incoming	 1,358,030	 1,027,289	 2,385,319
C. Total Allocated		\$ 28,092,908	\$ 28,092,908
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Tech Svcs Allocations

Dept: 5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	12,752	6.7627	\$ 1,830,374	\$ 0	\$ 1,830,374	\$ 0	\$ 1,830,374
03 Field and Support Operations	21	0.0111	3,014	0	3,014	0	3,014
04 Professional Development Com	36,245	19.2217	5,202,470	0	5,202,470	0	5,202,470
05 Tech Services	3,843	2.0380	551,610	0	551,610	0	551,610
06 Patrol Support Services Comman	11,683	6.1958	1,676,933	0	1,676,933	88,442	1,765,375
07 Homeland Security Command	887	0.4704	127,317	0	127,317	6,715	134,032
08 Law Enforcement	116,251	61.6510	16,686,228	0	16,686,228	880,042	17,566,270
09 Aviation	4,346	2.3048	623,808	0	623,808	32,900	656,708
10 Auto Dealers	2,535	1.3444	363,864	0	363,864	19,190	383,054
Subtotal	188,563	100.0000	27,065,618	0	27,065,618	1,027,289	28,092,907
Direct Bills					0		0
Total					\$ 27,065,618		\$ 28,092,907

Basis Units: Number of transactions

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Allocation Summary

Dept: 5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,830,374	1,830,374
03 Field and Support Operations	3,014	3,014
04 Professional Development Com	5,202,470	5,202,470
05 Tech Services	551,610	551,610
06 Patrol Support Services Comman	1,765,375	1,765,375
07 Homeland Security Command	134,032	134,032
08 Law Enforcement	17,566,270	17,566,270
09 Aviation	656,708	656,708
10 Auto Dealers	383,054	383,054
Total	\$ 28,092,907 =====	\$ 28,092,907 =====

PATROL SUPPORT SERVICES COMMAND FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

A. Department Costs

Dept: 6 Patrol Support Svcs

Description		Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs								
Salaries	S1	28,915,650	536,614	8,682,769	3,977,524	915,420	9,919,778	4,883,545
Salary % Split			1.86%	30.03%	13.76%	3.17%	34.31%	16.89%
Benefits	P	14,921,393	259,249	4,214,785	2,111,428	493,893	5,302,794	2,539,243
Subtotal - Personnel Costs		43,837,043	795,863	12,897,554	6,088,952	1,409,313	15,222,572	7,422,788
Services & Supplies Cost								
Supplies	P	7,729,917	2,666	1,673	11,876	7,619,591	50,598	43,514
Services	P	17,949,087	3,829	4,385	2,781	12,633,913	5,266,232	37,948
Subtotal - Services & Supplies		25,679,004	6,495	6,058	14,657	20,253,504	5,316,830	81,461
Department Cost Total		69,516,047	802,358	12,903,612	6,103,609	21,662,817	20,539,402	7,504,250
Adjustments to Cost								
Subtotal - Adjustments			0	0	0	0	0	0
Total Costs After Adjustments		69,516,047	802,358	12,903,612	6,103,609	21,662,817	20,539,402	7,504,250
General Admin Distribution			802,358-	245,489	112,458	25,884	280,464	138,070
Grand Total		\$ 69,516,047		\$ 13,149,101	\$ 6,216,067	\$ 21,688,701	\$ 20,819,866	\$ 7,642,319
		=====	=====	=====	=====	=====	=====	=====
				not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept: 6 Patrol Support Svcs

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 775,291	0	\$ 237,206	\$ 108,662	\$ 25,009	\$ 271,000	\$ 133,414
1 Indirect Costs Expenses	868,997	0	265,876	121,796	28,031	303,754	149,540
1 General Services	1,104,928	0	338,060	154,863	35,642	386,223	190,139
Subtotal - Citywide Indirect	2,749,216	0	841,142	385,321	88,682	960,977	473,093
2 Chief's Admin	188,053	29,122	66,446	30,439	7,005	75,913	37,372
2 Budget & Finance	620,845	154,971	237,366	108,736	25,025	271,183	133,505
2 Legal Svcs	221,370	74,560	90,542	41,477	9,546	103,441	50,924
2 Risk Mgmt	0	0	0	0	0	0	0
2 Internal Affairs	668,416	108,234	237,622	108,853	25,052	271,475	133,648
Subtotal - Chief's Command	1,698,684	366,887	631,976	289,505	66,628	722,012	355,449
4 Psy Svcs	99,470	34,222	40,904	18,738	4,313	46,732	23,006
4 Training	413,466	131,850	166,843	76,430	17,590	190,613	93,840
4 Employees Svcs	554,089	180,557	224,770	102,966	23,697	256,792	126,420
4 Retiree Ins	320,101	0	97,937	44,864	10,325	111,890	55,084
Subtotal - Prof Dev Command	1,387,126	346,629	530,454	242,998	55,925	606,027	298,350
5 Tech Svcs	1,676,933	88,442	540,129	247,430	56,946	617,080	303,791
Subtotal - Technology Svcs	1,676,933	88,442	540,129	247,430	56,946	617,080	303,791
6 Fleet Mgmt	0	1,094,785	334,957	153,442	35,314	382,678	188,394
6 Property	0	659,624	201,817	92,451	21,277	230,569	113,510
Subtotal-Patrol Support Svcs Command	0	1,754,409	536,774	245,893	56,591	613,247	301,904
Total Incoming	7,511,959	2,556,367	3,080,475	1,411,147	324,772	3,519,343	1,732,587
C. Total Allocated	\$ 79,584,373	\$ 16,229,576	\$ 7,627,214	\$ 22,013,473	\$ 24,339,209	\$ 9,374,906	
			20.39%	9.58%	27.66%	30.58%	11.78%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Emergency Communications Allocations

Dept: 6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 15,447,460	\$ 0	\$ 15,447,460	\$ 782,116	\$ 16,229,576
Subtotal	100	100.0000	15,447,460	0	15,447,460	782,116	16,229,576
Direct Bills					0		0
Total					\$ 15,447,460		\$ 16,229,576
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Fleet Mgmt Allocations

Dept: 6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	137	3.6769	\$ 806,374	\$ 0	\$ 806,374	\$ 0	\$ 806,374
03 Field and Support Operations	2	0.0537	11,772	0	11,772	0	11,772
04 Professional Development Com	102	2.7375	600,366	0	600,366	0	600,366
05 Tech Services	31	0.8320	182,464	0	182,464	0	182,464
06 Patrol Support Services Comman	186	4.9919	1,094,785	0	1,094,785	0	1,094,785
07 Homeland Security Command	8	0.2147	47,087	0	47,087	202	47,289
08 Law Enforcement	3,235	86.8223	19,041,017	0	19,041,017	81,626	19,122,643
10 Auto Dealers	25	0.6710	147,149	0	147,149	631	147,780
Subtotal	3,726	100.0000	21,931,014	0	21,931,014	82,459	22,013,473
Direct Bills					0		0
Total					\$ 21,931,014		\$ 22,013,473
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Jail Allocations

Dept: 6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	52,509.00	99.2290	\$ 23,264,900	\$ 0	\$ 23,264,900	\$ 886,649	\$ 24,151,549
09 Aviation	408.00	0.7710	180,771	0	180,771	6,889	187,660
Subtotal	52,917	100.0000	23,445,671	0	23,445,671	893,538	24,339,209
Direct Bills					0		0
Total					\$ 23,445,671		\$ 24,339,209
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Property Allocations

Dept: 6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.5422	\$ 495,191	\$ 0	\$ 495,191	\$ 0	\$ 495,191
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	5.1546	460,558	0	460,558	0	460,558
05 Tech Services	98.50	1.6042	143,333	0	143,333	0	143,333
06 Patrol Support Services Comman	453.30	7.3825	659,624	0	659,624	0	659,624
07 Homeland Security Command	7.90	0.1287	11,496	0	11,496	705	12,201
08 Law Enforcement	4,892.00	79.6717	7,118,646	0	7,118,646	436,397	7,555,043
10 Auto Dealers	31.70	0.5163	46,129	0	46,129	2,828	48,957
Subtotal	6,140.2	100.0000	8,934,977	0	8,934,977	439,929	9,374,906
Direct Bills					0		0
Total					\$ 8,934,977		\$ 9,374,906
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 FULL COST ALLOCATION PLAN

FY2019
3/31/2020

Allocation Summary

Dept: 6 Patrol Support Svcs

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	806,374	0	495,191	1,301,565
03 Field and Support Operations	0	0	11,772	0	0	11,772
04 Professional Development Com	0	0	600,366	0	460,558	1,060,924
05 Tech Services	0	0	182,464	0	143,333	325,797
06 Patrol Support Services Comman	0	0	1,094,785	0	659,624	1,754,409
07 Homeland Security Command	0	0	47,289	0	12,201	59,490
08 Law Enforcement	16,229,576	0	19,122,643	24,151,549	7,555,043	67,058,811
09 Aviation	0	0	0	187,660	0	187,660
10 Auto Dealers	0	0	147,780	0	48,957	196,737
Total	\$ 16,229,576 =====	\$ 0 =====	\$ 22,013,473 =====	\$ 24,339,209 =====	\$ 9,374,907 =====	\$ 71,957,165 =====