

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2022 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Police Department
FY 2022 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department FY 2022
Full Cost Allocation Plan Based
on Actual Expenditures For the
Fiscal Year Ended June 30, 2020**

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: FY 2020 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 2022 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 45,237	\$ 38,694,366	\$ 391,167	\$ 192,033	\$ 0	\$ 0	\$ 39,322,803
2 Chief's Command	689,018	28,269,049	135,705	81,861	784,424	0	29,960,057
3 Field and Support Operations	0	0	0	0	0	0	0
4 Org Development Command	1,860,786	60,614,767	1,657,616	239,822	0	0	64,372,991
5 Technology Svcs	166,932	19,541,700	696,014	458,614	0	0	20,863,260
6 Patrol Support Svcs Command	13,589	76,581,495	17,624	199,077	0	0	76,811,785
Tot.Current Allocations	\$2,775,562 =====	\$223,701,377 =====	\$2,898,126 =====	\$1,171,407 =====	\$784,424 =====	\$0 =====	\$231,330,896 =====

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 FTE's and 50% based on expenditures. Claims & Judgements indirect costs are allocated directly to law enforcement. General Services indirect costs are allocated based on FTE's, excluding Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	21,372,985	0	10,686,493	10,686,493	0	0
GSD	P	14,825,684	0	0	0	14,825,684	0
Judgements	P	9,750,176	0	0	0	0	9,750,176
Subtotal - Services & Supplies		45,948,845	0	10,686,493	10,686,493	14,825,684	9,750,176
Department Cost Total		45,948,845	0	10,686,493	10,686,493	14,825,684	9,750,176
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		45,948,845	0	10,686,493	10,686,493	14,825,684	9,750,176
General Admin Distribution		0	0	0	0	0	0
Grand Total		\$ 45,948,845		\$ 10,686,493	\$ 10,686,493	\$ 14,825,684	\$ 9,750,176
		=====	=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	245.50	3.9201	\$ 418,921	\$ 0	\$ 418,921	\$ 0	\$ 418,921
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	628,979	0	628,979	0	628,979
05 Tech Services	96.60	1.5425	164,838	0	164,838	0	164,838
06 Patrol Support Services Comman	387.30	6.1843	660,888	0	660,888	0	660,888
07 Homeland Security Command	8.00	0.1277	13,651	0	13,651	0	13,651
08 Law Enforcement	4,925.60	78.6510	8,405,038	0	8,405,038	0	8,405,038
09 Aviation	198.90	3.1760	339,403	0	339,403	0	339,403
10 Auto Dealers	32.10	0.5126	54,775	0	54,775	0	54,775
Subtotal	6,262.6	100.0000	10,686,493	0	10,686,493	0	10,686,493
Direct Bills					0		0
Total					\$ 10,686,493		\$ 10,686,493
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	34,219,300	3.6971	\$ 395,091	\$ 0	\$ 395,091	\$ 0	\$ 395,091
03 Field and Support Operations	338	0.0000	4	0	4	0	4
04 Organizational Development Com	37,346,217	4.0349	431,193	0	431,193	0	431,193
05 Tech Services	29,673,601	3.2060	342,607	0	342,607	0	342,607
06 Patrol Support Services Comman	77,856,940	8.4118	898,924	0	898,924	0	898,924
07 Homeland Security Command	1,041,603	0.1125	12,026	0	12,026	0	12,026
08 Law Enforcement	735,859,066	79.5033	8,496,111	0	8,496,111	0	8,496,111
09 Aviation	4,483,332	0.4844	51,764	0	51,764	0	51,764
10 Auto Dealers	5,090,454	0.5500	58,774	0	58,774	0	58,774
Subtotal	925,570,850	100.0000	10,686,494	0	10,686,494	0	10,686,494
Direct Bills					0		0
Total					\$ 10,686,494		\$ 10,686,494
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	4.0487	\$ 600,245	\$ 0	\$ 600,245	\$ 0	\$ 600,245
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	6.0788	901,223	0	901,223	0	901,223
05 Tech Services	96.60	1.5931	236,186	0	236,186	0	236,186
06 Patrol Support Services Comman	387.30	6.3872	946,944	0	946,944	0	946,944
07 Homeland Security Command	8.00	0.1319	19,560	0	19,560	0	19,560
08 Law Enforcement	4,925.60	81.2309	12,043,041	0	12,043,041	0	12,043,041
10 Auto Dealers	32.10	0.5294	78,484	0	78,484	0	78,484
Subtotal	6,063.7	100.0000	14,825,683	0	14,825,683	0	14,825,683
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 14,825,683		\$ 14,825,683
					=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 9,750,176	\$ 0	\$ 9,750,176	\$ 0	\$ 9,750,176
Subtotal	100	100.0000	9,750,176	0	9,750,176	0	9,750,176
Direct Bills					0		0
Total					\$ 9,750,176		\$ 9,750,176
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	418,921	395,091	600,245	0	1,414,257
03 Field and Support Operations	0	4	0	0	4
04 Organizational Development Com	628,979	431,193	901,223	0	1,961,395
05 Tech Services	164,838	342,607	236,186	0	743,631
06 Patrol Support Services Comman	660,888	898,924	946,944	0	2,506,756
07 Homeland Security Command	13,651	12,026	19,560	0	45,237
08 Law Enforcement	8,405,038	8,496,111	12,043,041	9,750,176	38,694,366
09 Aviation	339,403	51,764		0	391,167
10 Auto Dealers	54,775	58,774	78,484	0	192,033
Total	\$ 10,686,493 =====	\$ 10,686,494 =====	\$ 14,825,683 =====	\$ 9,750,176 =====	\$ 45,948,846 =====

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.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Planning** – Costs associated with planning are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:2 Chief's Command

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
Personnel Costs							
Salaries	SI	20,274,705	0	1,562,069	3,372,735	1,613,699	6,105,373
Salary % Split				7.70%	16.64%	7.96%	30.11%
Benefits	P	9,948,949	0	673,446	1,676,324	758,704	2,892,578
Subtotal - Personnel Costs		30,223,654	0	2,235,514	5,049,058	2,372,403	8,997,951
Services & Supplies Cost							
Supplies	P	1,140,092	0	18,921	81,948	2,400	8,842
Services	P	2,855,554	0	27,537	2,526,474	176,752	11,735
Subtotal-Services & Supplies		3,995,646	0	46,458	2,608,422	179,152	20,577
Department Cost Total		34,219,300	0	2,281,973	7,657,480	2,551,555	9,018,528
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		34,219,300	0	2,281,973	7,657,480	2,551,555	9,018,528
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 34,219,300		\$ 2,281,973	\$ 7,657,480	\$ 2,551,555	\$ 9,018,528
		=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:2 Chief's Command

Description		Amount	Planning	Public Affairs
Personnel Costs				
Salaries	SI	20,274,705	3,861,968	3,758,862
Salary % Split			19.05%	18.54%
Benefits	P	9,948,949	1,986,562	1,961,335
Subtotal - Personnel Costs		30,223,654	5,848,530	5,720,197
Services & Supplies Cost				
Supplies	P	1,140,092	1,004,514	23,468
Services	P	2,855,554	50,250	62,805
Subtotal-Services & Supplies		3,995,646	1,054,764	86,273
Department Cost Total		34,219,300	6,903,293	5,806,470
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		34,219,300	6,903,293	5,806,470
General Admin Distribution			0	0
Grand Total		\$ 34,219,300	\$ 6,903,293	\$ 5,806,470
		=====	=====	=====
			not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
1 Indirect Costs FTEs	\$ 418,921	0	\$ 32,276	\$ 69,688	\$ 33,343	\$ 126,151
1 Indirect Costs Expenses	395,091	0	30,440	65,724	31,446	118,975
1 General Services	600,245	0	46,246	99,852	47,775	180,754
Subtotal - Citywide Indirect	1,414,257	0	108,962	235,264	112,564	425,880
2 Chief's Admin	0	93,727	7,221	15,592	7,460	28,224
2 Budget & Finance	0	291,803	22,482	48,542	23,225	87,872
2 Legal Svcs	0	1,160,340	89,398	193,025	92,354	349,417
2 Internal Affairs	0	112,645	8,679	18,739	8,966	33,921
Subtotal-Chief's Command	0	1,658,515	127,780	275,897	132,005	499,434
4 Psy Svcs	0	51,688	3,982	8,598	4,114	15,565
4 Training	0	343,764	26,485	57,186	27,361	103,519
4 Employees Svcs	0	296,903	22,875	49,390	23,631	89,407
4 Retiree Ins	0	391,644	30,174	65,151	31,172	117,937
4 Risk Management *	0	716,110	0	716,110	0	0
4 Subtotal - Org Dev Command	0	1,800,109	83,517	896,435	86,278	326,428
5 Tech Svcs	0	1,779,427	137,096	296,011	141,628	535,844
5 Subtotal - Technology Svcs	0	1,779,427	137,096	296,011	141,628	535,844
6 Fleet Mgmt	0	54,067	4,166	8,994	4,303	16,281
6 Property	0	401,186	30,909	66,738	31,931	120,810
Subtotal-Patrol Support Svcs Command	0	455,253	35,075	75,732	36,235	137,092
Total Incoming	1,414,257	5,693,304	492,430	1,779,340	508,709	1,924,677
C. Total Allocated	\$ 41,326,861	\$ 2,774,402	\$ 9,436,821	\$ 3,060,264	\$ 10,943,206	
		6.71%	22.83%	7.41%	26.48%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 418,921	0	\$ 79,797	\$ 77,667
1 Indirect Costs Expenses	395,091	0	75,258	73,249
1 General Services	600,245	0	114,336	111,284
Subtotal - Citywide Indirect	1,414,257	0	269,391	262,200
2 Chief's Admin	0	93,727	17,853	17,377
2 Budget & Finance	0	291,803	55,583	54,099
2 Legal Svcs	0	1,160,340	221,024	215,124
2 Internal Affairs	0	112,645	21,457	20,884
Subtotal-Chief's Command	0	1,658,515	315,917	307,484
4 Psy Svcs	0	51,688	9,846	9,583
4 Training	0	343,764	65,481	63,733
4 Employees Svcs	0	296,903	56,555	55,045
4 Retiree Ins	0	391,644	74,601	72,610
4 Risk Management *	0	716,110	0	0
4 Subtotal - Org Dev Command	0	1,800,109	206,482	200,970
5 Tech Svcs	0	1,779,427	338,949	329,900
5 Subtotal - Technology Svcs	0	1,779,427	338,949	329,900
6 Fleet Mgmt	0	54,067	10,299	10,024
6 Property	0	401,186	76,419	74,379
Subtotal-Patrol Support Svcs Command	0	455,253	86,718	84,403
Total Incoming	1,414,257	5,693,304	1,217,457	1,184,957
C. Total Allocated	\$ 41,326,861	\$ 8,120,750	\$ 6,991,427	
		19.65%	16.92%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	245.50	3.9201	\$ 93,727	\$ 0	\$ 93,727	\$ 0	\$ 93,727
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	140,724	0	140,724	23,491	164,215
05 Tech Services	96.60	1.5425	36,880	0	36,880	6,156	43,036
06 Patrol Support Services Comman	387.30	6.1843	147,863	0	147,863	24,683	172,546
07 Homeland Security Command	8.00	0.1277	3,054	0	3,054	510	3,564
08 Law Enforcement	4,925.60	78.6510	1,880,495	0	1,880,495	313,907	2,194,402
09 Aviation	198.90	3.1760	75,936	0	75,936	12,676	88,612
10 Auto Dealers	32.10	0.5126	12,255	0	12,255	2,046	14,301
Subtotal	6,262.6	100.0000	2,390,934	0	2,390,934	383,468	2,774,402
Direct Bills					0		0
Total					\$ 2,390,934		\$ 2,774,402
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	34,219,300	3.6971	\$ 291,803	\$ 0	\$ 291,803	\$ 0	\$ 291,803
03 Field and Support Operations	338	0.0000	3	0	3	1	4
04 Organizational Development Com	37,346,217	4.0349	318,467	0	318,467	64,694	383,161
05 Tech Services	29,673,601	3.2060	253,040	0	253,040	51,403	304,443
06 Patrol Support Services Comman	77,856,940	8.4118	663,920	0	663,920	134,871	798,791
07 Homeland Security Command	1,041,603	0.1125	8,882	0	8,882	1,804	10,686
08 Law Enforcement	735,859,066	79.5033	6,274,990	0	6,274,990	1,274,719	7,549,709
09 Aviation	4,483,332	0.4844	38,231	0	38,231	7,766	45,997
10 Auto Dealers	5,090,454	0.5500	43,409	0	43,409	8,818	52,227
Subtotal	925,570,850	100.0000	7,892,745	0	7,892,745	1,544,076	9,436,821
Direct Bills					0		0
Total					\$ 7,892,745		\$ 9,436,821
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	6,693.00	43.5544	\$ 1,160,340	\$ 0	\$ 1,160,340	\$ 0	\$ 1,160,340
03 Field and Support Operations	189.00	1.2299	32,766	0	32,766	8,632	41,398
04 Organizational Development Com	169.00	1.0998	29,299	0	29,299	7,718	37,017
05 Tech Services	11.00	0.0716	1,907	0	1,907	502	2,409
06 Patrol Support Services Comman	656.00	4.2689	113,728	0	113,728	29,960	143,688
07 Homeland Security Command	2.00	0.0130	347	0	347	91	438
08 Law Enforcement	7,572.00	49.2744	1,312,729	0	1,312,729	345,816	1,658,545
09 Aviation	5.00	0.0325	867	0	867	228	1,095
10 Auto Dealers	70.00	0.4555	12,136	0	12,136	3,197	15,333
Subtotal	15,367.00	100.0000	2,664,119	0	2,664,119	396,145	3,060,264
Direct Bills					0		0
Total					\$ 2,664,119		\$ 3,060,264
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	19	1.1927	\$ 112,645	\$ 0	\$ 112,645	\$ 0	\$ 112,645
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	23	1.4438	136,360	0	136,360	21,901	158,261
05 Tech Services	7	0.4394	41,501	0	41,501	6,666	48,167
06 Patrol Support Services Comman	61	3.8293	361,650	0	361,650	58,086	419,736
07 Homeland Security Command	98	6.1519	581,012	0	581,012	93,318	674,330
08 Law Enforcement	1,271	79.7866	7,535,369	0	7,535,369	1,210,274	8,745,643
11 Other	114	7.1563	675,871	0	675,871	108,553	784,424
Subtotal	1,593	100.0000	9,444,408	0	9,444,408	1,498,797	10,943,205
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 9,444,408		\$ 10,943,205
					=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

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	\$ 7,172,684	\$ 0	\$ 7,172,684	\$ 948,066	\$ 8,120,750
Subtotal	100	100.0000	7,172,684	0	7,172,684	948,066	8,120,750
Direct Bills					0		0
Total					\$ 7,172,684		\$ 8,120,750
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	93,727	291,803	1,160,340	112,645	0	0	1,658,515
03 Field and Support Operations	0	4	41,398	0	0	0	41,401
04 Organizational Development Com	164,215	383,161	37,017	158,261	0	0	742,654
05 Tech Services	43,036	304,443	2,409	48,167	0	0	398,055
06 Patrol Support Services Comman	172,546	798,791	143,688	419,736	0	0	1,534,759
07 Homeland Security Command	3,564	10,686	438	674,330	0	0	689,018
08 Law Enforcement	2,194,402	7,549,709	1,658,545	8,745,643	8,120,750	0	28,269,049
09 Aviation	88,612	45,997	1,095	0	0	0	135,705
10 Auto Dealers	14,301	52,227	15,333	0	0	0	81,861
11 Other		0	0	784,424	0	0	784,424
Total	\$ 2,774,403	\$ 9,436,821	\$ 3,060,263	\$ 10,943,206	\$ 8,120,750	\$ 0	\$ 34,335,441
	=====	=====	=====	=====	=====	=====	=====

Field and Support Operations Function and Allocation Basis

The Field and Support Operations Command 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 and Data Governance. The Field and Support Operations Command costs are allocated based on the FTE's per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:3 Field and Support Operations

Description		Amount	General Admin	Strategic Operations	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	138	0	0	138
Services	P	200	0	0	200
Subtotal - Services & Supplies		338	0	0	338
Department Cost Total		338	0	0	338
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		338	0	0	338
General Admin Distribution			0	0	0
Grand Total		\$ 338		0	\$ 338
		=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field and Support Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	4	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	4	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	3	1	0	0
2 Legal Svcs	32,766	8,632	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	32,769	8,632	0	0
3 Strategic Operations	0	0	0	0
3 Subtotal - Field and Support Ops	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 Risk Management	0	0	0	0
4 Subtotal - Org Dev Command	0	0	0	0
5 Tech Svcs	0	4,732	0	0
5 Subtotal - Technology Svcs	0	4,732	0	0
6 Fleet Mgmt	0	0	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	0	0	0
Total Incoming	4	4,732	0	0

C. Total Allocated

\$ 5,074

\$ 338

6.66%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Strategic Operations 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 Organizational Development Com	368.60	43.2781	0	0	0	0	0
07 Homeland Security Command	483.10	56.7219	0	0	0	0	0
Subtotal	851.7	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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:3 Field and Support Operations

Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field and Support Operations	0	0	0
04 Organizational Development Com	0	0	0
07 Homeland Security Command	0	0	0
	<hr/>	<hr/>	<hr/>
Total	\$ 0	\$ 0	\$ 0
	=====	=====	=====

Organizational Development Command Function and Allocation Basis

The Organizational Development Command in the Investigative & Special Operations Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, disciplinary actions, drug testing, 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 FTE's per division.
- **Retiree Insurance** – Costs associated with retiree insurance are allocated based on the number of classified FTE's per division.
- **Risk Management** – Costs of audits performed by the Inspections Division are allocated based on the number of audits performed.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:4 Organizational Development Comm

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	19,493,102	0	815,072	9,921,134
Salary % Split				4.18%	50.90%
Benefits	P	16,687,450	185,482	381,666	4,879,295
Subtotal - Personnel Costs		36,180,552	185,482	1,196,738	14,800,429
Services & Supplies Cost					
Supplies	P	474,875	0	3,318	263,135
Services	P	690,790	0	28,711	88,954
Retiree	P	18,507,863	0	0	0
Subtotal - Services & Supplies		19,673,528	0	32,029	352,089
Department Cost Total		55,854,080	185,482	1,228,767	15,152,518
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		55,854,080	185,482	1,228,767	15,152,518
General Admin Distribution			185,482-	7,755	94,403
Grand Total		\$ 55,854,080 =====	=====	\$ 1,236,522 =====	\$ 15,246,921 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:4 Organizational Development Comm

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs						
Salaries	Sl	19,493,102	238,134	4,426,585	0	4,092,177
Salary % Split			1.22%	22.71%	.00%	20.99%
Benefits	P	16,687,450	7,156,624	2,119,532	0	1,964,851
Subtotal - Personnel Costs		36,180,552	7,394,758	6,546,117	0	6,057,028
Services & Supplies Cost						
Supplies	P	474,875	183,036	17,065	0	8,321
Services	P	690,790	49,390	523,175	0	561
Retiree	P	18,507,863	0	0	18,507,863	0
Subtotal - Services & Supplies		19,673,528	232,426	540,240	18,507,863	8,882
Department Cost Total		55,854,080	7,627,184	7,086,357	18,507,863	6,065,910
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		55,854,080	7,627,184	7,086,357	18,507,863	6,065,910
General Admin Distribution			2,267	42,119	0	38,938
Grand Total		\$ 55,854,080 =====	\$ 7,629,451 =====	\$ 7,128,476 =====	\$ 18,507,863 =====	\$ 6,104,848 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Organizational Development Comm

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	628,979	0	26,300	320,123	7,684	142,832
1 Indirect Costs Expenses	431,193	0	18,030	219,458	5,268	97,917
1 General Services	901,223	0	37,683	458,683	11,010	204,654
Subtotal - Citywide Indirect	1,961,395	0	82,013	998,264	23,961	445,403
2 Chief's Admin	140,724	23,491	6,866	83,578	2,006	37,291
2 Budget & Finance	318,467	64,694	16,021	195,012	4,681	87,010
2 Legal Svcs	29,299	7,718	1,548	18,840	452	8,406
2 Internal Affairs	136,360	21,901	6,617	80,548	1,933	35,939
Subtotal-Chief's Command	624,850	117,804	31,053	377,979	9,073	168,645
3 Strategic Operations	0	0	0	0	0	0
3 Subtotal - Field and Support Ops	0	0	0	0	0	0
4 Psy Svcs	0	77,605	3,245	39,498	948	17,623
4 Training	0	926,077	38,722	471,333	11,313	210,298
4 Employees Svcs	0	445,778	18,639	226,881	5,446	101,229
4 Retiree Ins	0	1,055,063	44,116	536,981	12,889	239,589
4 Risk Management	0	644,499	26,949	328,022	7,873	146,356
4 Subtotal - Org Dev Command	0	3,071,417	128,426	1,563,216	37,521	697,472
5 Tech Svcs	0	6,178,703	258,352	3,144,689	75,481	1,403,089
5 Subtotal - Technology Svcs	0	6,178,703	258,352	3,144,689	75,481	1,403,089
6 Fleet Mgmt	0	102,127	4,270	51,978	1,248	23,191
6 Property	0	602,351	25,186	306,570	7,359	136,785
Subtotal - Patrol Support Svcs Command	0	704,478	29,457	358,548	8,606	159,976
Total Incoming	1,961,395	9,954,598	498,248	6,064,717	145,570	2,705,940
C. Total Allocated		\$ 67,770,073	\$ 1,734,770	\$ 21,311,638	\$ 7,775,020	\$ 9,834,416
			2.56%	31.45%	11.47%	14.51%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Organizational Development Comm

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	628,979	0	0	132,041
1 Indirect Costs Expenses	431,193	0	0	90,520
1 General Services	901,223	0	0	189,193
Subtotal - Citywide Indirect	1,961,395	0	0	411,755
2 Chief's Admin	140,724	23,491	0	34,474
2 Budget & Finance	318,467	64,694	0	80,437
2 Legal Svcs	29,299	7,718	0	7,771
2 Internal Affairs	136,360	21,901	0	33,224
Subtotal-Chief's Command	624,850	117,804	0	155,905
3 Strategic Operations	0	0	0	0
3 Subtotal - Field and Support Ops	0	0	0	0
4 Psy Svcs	0	77,605	0	16,292
4 Training	0	926,077	0	194,411
4 Employees Svcs	0	445,778	0	93,582
4 Retiree Ins	0	1,055,063	0	221,489
4 Risk Management	0	644,499	0	135,299
4 Subtotal - Org Dev Command	0	3,071,417	0	644,781
5 Tech Svcs	0	6,178,703	0	1,297,092
5 Subtotal - Technology Svcs	0	6,178,703	0	1,297,092
6 Fleet Mgmt	0	102,127	0	21,439
6 Property	0	602,351	0	126,451
Subtotal - Patrol Support Svcs Command	0	704,478	0	147,891
 Total Incoming	 1,961,395	 9,954,598	 0	 2,501,518
C. Total Allocated		\$ 67,770,073	\$ 18,507,863	\$ 8,606,367
	=====	=====	=====	=====
			27.31%	12.70%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Psy Svcs Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	3.9201	\$ 51,688	\$ 0	\$ 51,688	\$ 0	\$ 51,688
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	77,605	0	77,605	0	77,605
05 Tech Services	96.60	1.5425	20,338	0	20,338	7,119	27,457
06 Patrol Support Services Comman	387.30	6.1843	81,542	0	81,542	28,540	110,082
07 Homeland Security Command	8.00	0.1277	1,684	0	1,684	590	2,274
08 Law Enforcement	4,925.60	78.6510	1,037,036	0	1,037,036	362,972	1,400,008
09 Aviation	198.90	3.1760	41,876	0	41,876	14,657	56,533
10 Auto Dealers	32.10	0.5126	6,758	0	6,758	2,365	9,123
Subtotal	6,262.6	100.0000	1,318,527	0	1,318,527	416,243	1,734,770
Direct Bills					0		0
Total					\$ 1,318,527		\$ 1,734,770
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Training Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	113.70	2.1161	\$ 343,764	\$ 0	\$ 343,764	\$ 0	\$ 343,764
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	306.30	5.7006	926,077	0	926,077	0	926,077
05 Tech Services	8.80	0.1638	26,606	0	26,606	9,001	35,607
06 Patrol Support Services Comman	142.70	2.6558	431,444	0	431,444	145,966	577,410
07 Homeland Security Command	5.00	0.0931	15,117	0	15,117	5,114	20,231
08 Law Enforcement	4,601.70	85.6433	13,912,918	0	13,912,918	4,707,004	18,619,922
09 Aviation	171.00	3.1825	517,007	0	517,007	174,913	691,920
10 Auto Dealers	23.90	0.4448	72,260	0	72,260	24,447	96,707
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,373.1	100.0000	16,245,193	0	16,245,193	5,066,445	21,311,638
Direct Bills					0		0
Total					\$ 16,245,193		\$ 21,311,638
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Cadet Training Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,653,419	\$ 0	\$ 7,653,419	\$ 121,601	\$ 7,775,020
Subtotal	100	100.0000	7,653,419	0	7,653,419	121,601	7,775,020
Direct Bills					0		0
Total					\$ 7,653,419		\$ 7,775,020
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Risk Management

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10	10.9890	\$ 716,110	\$ 0	\$ 716,110	\$ 0	\$ 716,110
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	9	9.8901	644,499	0	644,499	0	644,499
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	0	0.0000	0	0	0	0	0
07 Homeland Security Command	12	13.1868	859,332	0	859,332	948,849	1,808,181
08 Law Enforcement	60	65.9341	4,296,662	0	4,296,662	4,744,245	9,040,907
Subtotal	91	100.0000	6,516,603	0	6,516,603	5,693,094	12,209,697
Direct Bills					0		0
Total					\$ 6,516,603		\$ 12,209,697
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Employee Svcs Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	3.9201	\$ 296,903	\$ 0	\$ 296,903	\$ 0	\$ 296,903
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	445,778	0	445,778	0	445,778
05 Tech Services	96.60	1.5425	116,826	0	116,826	38,660	155,486
06 Patrol Support Services Comman	387.30	6.1843	468,393	0	468,393	154,999	623,392
07 Homeland Security Command	8.00	0.1277	9,675	0	9,675	3,202	12,877
08 Law Enforcement	4,925.60	78.6510	5,956,927	0	5,956,927	1,971,240	7,928,167
09 Aviation	198.90	3.1760	240,546	0	240,546	79,600	320,146
10 Auto Dealers	32.10	0.5126	38,821	0	38,821	12,847	51,668
Subtotal	6,262.6	100.0000	7,573,869	0	7,573,869	2,260,547	9,834,416
Direct Bills					0		0
Total					\$ 7,573,869		\$ 9,834,416
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Retiree Ins Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	113.70	2.1161	\$ 391,644	\$ 0	\$ 391,644	\$ 0	\$ 391,644
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	306.30	5.7006	1,055,063	0	1,055,063	0	1,055,063
05 Tech Services	8.80	0.1638	30,312	0	30,312	0	30,312
06 Patrol Support Services Comman	142.70	2.6558	491,536	0	491,536	0	491,536
07 Homeland Security Command	5.00	0.0931	17,223	0	17,223	0	17,223
08 Law Enforcement	4,601.70	85.6433	15,850,744	0	15,850,744	0	15,850,744
09 Aviation	171.00	3.1825	589,016	0	589,016	0	589,016
10 Auto Dealers	23.90	0.4448	82,324	0	82,324	0	82,324
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,373.1	100.0000	18,507,862	0	18,507,862	0	18,507,862
Direct Bills					0		0
Total					\$ 18,507,862		\$ 18,507,862
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:4 Organizational Development Comm

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Risk Management	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	51,688	343,764	0	296,903	391,644	716,110	1,800,109
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	77,605	926,077	0	445,778	1,055,063	644,499	3,149,022
05 Tech Services	27,457	35,607	0	155,486	30,312	0	248,862
06 Patrol Support Services Comman	110,082	577,410	0	623,392	491,536	0	1,802,420
07 Homeland Security Command	2,274	20,231	0	12,877	17,223	1,808,181	1,860,786
08 Law Enforcement	1,400,008	18,619,922	7,775,020	7,928,167	15,850,744	9,040,907	60,614,767
09 Aviation	56,533	691,920	0	320,146	589,016	0	1,657,616
10 Auto Dealers	9,123	96,707	0	51,668	82,324	0	239,822
11 Other	0	0	0	0	0	0	0
Total	\$ 1,734,770	\$ 21,311,638	\$ 7,775,020	\$ 9,834,417	\$ 18,507,862	\$ 12,209,697	\$ 71,373,404
	=====	=====	=====	=====	=====	=====	=====

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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	7,330,936	0	7,330,936
Salary % Split				100.00%
Benefits	P	3,790,668	0	3,790,668
Subtotal - Personnel Costs		11,121,603	0	11,121,603
Services & Supplies Cost				
Supplies	P	161,045	0	161,045
Services	P	18,390,953	0	18,390,953
Subtotal - Services & Supplies		18,551,998	0	18,551,998
Department Cost Total		29,673,601	0	29,673,601
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		29,673,601	0	29,673,601
General Admin Distribution			0	0
Grand Total		\$ 29,673,601 =====	=====	\$ 29,673,601 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	164,838	0	164,838
1 Indirect Costs Expenses	342,607	0	342,607
1 General Services	236,186	0	236,186
Subtotal - Citywide Indirect	743,631	0	743,631
2 Chief's Admin	36,880	6,156	43,036
2 Budget & Finance	253,040	51,403	304,443
2 Internal Affairs	41,501	6,666	48,167
Subtotal-Chief's Command	331,421	64,225	395,646
4 Psy Svcs	20,338	7,119	27,457
4 Training	26,606	9,001	35,607
4 Employees Svcs	116,826	38,660	155,486
4 Retiree Ins	30,312	0	30,312
4 Risk Management	0	0	0
Subtotal - Org Dev Command	173,744	47,661	221,405
5 Tech Svcs	0	547,031	547,031
5 Subtotal - Technology Svcs	0	547,031	547,031
6 Fleet Mgmt	0	54,067	54,067
6 Property	0	157,860	157,860
6 Subtotal - Patrol Support Svcs Command	0	211,927	211,927
Total Incoming	917,375	806,619	1,723,994
C. Total Allocated		\$ 31,397,595	\$ 31,397,595
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	11,281	5.8168	\$ 1,779,427	\$ 0	\$ 1,779,427	\$ 0	\$ 1,779,427
03 Field and Support Operations	30	0.0155	4,732	0	4,732	0	4,732
04 Organizational Development Com	39,171	20.1978	6,178,703	0	6,178,703	0	6,178,703
05 Tech Services	3,468	1.7882	547,031	0	547,031	0	547,031
06 Patrol Support Services Comman	12,382	6.3845	1,953,096	0	1,953,096	71,346	2,024,442
07 Homeland Security Command	1,021	0.5265	161,049	0	161,049	5,883	166,932
08 Law Enforcement	119,522	61.6293	18,853,002	0	18,853,002	688,698	19,541,700
09 Aviation	4,257	2.1950	671,485	0	671,485	24,529	696,014
10 Auto Dealers	2,805	1.4463	442,451	0	442,451	16,163	458,614
Subtotal	193,937	100.0000	30,590,976	0	30,590,976	806,619	31,397,595
Direct Bills					0		0
Total					\$ 30,590,976		\$ 31,397,595
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,779,427	1,779,427
03 Field and Support Operations	4,732	4,732
04 Organizational Development Com	6,178,703	6,178,703
05 Tech Services	547,031	547,031
06 Patrol Support Services Comman	2,024,442	2,024,442
07 Homeland Security Command	166,932	166,932
08 Law Enforcement	19,541,700	19,541,700
09 Aviation	696,014	696,014
10 Auto Dealers	458,614	458,614
	<hr/>	<hr/>
Total	\$ 31,397,595	\$ 31,397,595
	=====	=====

Patrol 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 is not included.
- **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 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:6 Patrol Support Svcs Com

Description		Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs								
Salaries	SI	27,471,429	459,497	8,811,299	3,790,724	954,558	3,051,018	5,427,235
Salary % Split			1.67%	32.07%	13.80%	3.47%	11.11%	19.76%
Benefits	P	13,422,451	205,220	4,019,644	2,114,809	520,089	1,442,351	2,813,499
Subtotal - Personnel Costs		40,893,879	664,718	12,830,944	5,905,533	1,474,647	4,493,369	8,240,734
Services & Supplies Cost								
Supplies	P	7,214,052	2,302	7,176	7,802	7,155,541	0	38,940
Services	P	29,749,009	3,464	17,227	3,954	13,577,013	16,027,937	44,039
Subtotal - Services & Supplies		36,963,061	5,766	24,403	11,756	20,732,554	16,027,937	82,979
Department Cost Total		77,856,940	670,483	12,855,347	5,917,289	22,207,201	20,521,307	8,323,713
Adjustments to Cost								
Subtotal - Adjustments			0	0	0	0	0	0
Total Costs After Adjustments		77,856,940	670,483	12,855,347	5,917,289	22,207,201	20,521,307	8,323,713
General Admin Distribution			670,483-	218,712	94,096	23,695	75,731	134,713
Grand Total		\$ 77,856,940		\$ 13,074,058	\$ 6,011,385	\$ 22,230,896	\$ 20,597,038	\$ 8,458,427
		=====	=====	=====	=====	=====	=====	=====
				not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:6 Patrol Support Svcs Com

Description		Amount	Criminal Analysis
Personnel Costs			
Salaries	SI	27,471,429	4,977,097
Salary % Split			18.12%
Benefits	P	13,422,451	2,306,837
Subtotal - Personnel Costs		40,893,879	7,283,934
Services & Supplies Cost			
Supplies	P	7,214,052	2,290
Services	P	29,749,009	75,376
Subtotal - Services & Supplies		36,963,061	77,666
Department Cost Total		77,856,940	7,361,600
Adjustments to Cost			
Subtotal - Adjustments			0
Total Costs After Adjustments		77,856,940	7,361,600
General Admin Distribution			123,543
Grand Total		\$ 77,856,940	\$ 7,485,144
		=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Patrol Support Svcs Com

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 660,888	0	\$ 215,582	\$ 92,746	\$ 23,354	\$ 74,648	\$ 132,786
1 Indirect Costs Expenses	898,924	0	293,229	126,150	31,766	101,534	180,612
1 General Services	946,944	0	308,893	132,889	33,463	106,958	190,260
Subtotal - Citywide Indirect	2,506,756	0	817,704	351,785	88,583	283,140	503,658
2 Chief's Admin	147,863	24,683	56,284	24,214	6,097	19,489	34,668
2 Budget & Finance	663,920	134,871	260,565	112,098	28,228	90,224	160,493
2 Legal Svcs	113,728	29,960	46,871	20,164	5,078	16,230	28,870
2 Internal Affairs	361,650	58,086	136,918	58,904	14,833	47,410	84,333
Subtotal - Chief's Command	1,287,161	247,600	500,638	215,380	54,236	173,353	308,364
4 Psy Svcs	81,542	28,540	35,909	15,448	3,890	12,434	22,118
4 Training	431,444	145,966	188,351	81,031	20,404	65,219	116,013
4 Employees Svcs	468,393	154,999	203,350	87,484	22,029	70,413	125,252
4 Retiree Ins	491,536	0	160,339	68,980	17,370	55,519	98,759
4 Risk Management	0	0	0	0	0	0	0
Subtotal - Org Dev Command	1,472,915	329,505	587,949	252,943	63,693	203,585	362,142
5 Tech Svcs	1,953,096	71,346	660,373	284,100	71,540	228,663	406,751
Subtotal - Technology Svcs	1,953,096	71,346	660,373	284,100	71,540	228,663	406,751
6 Fleet Mgmt	0	312,389	101,901	43,839	11,039	35,285	62,765
6 Property	0	632,910	206,455	88,819	22,366	71,488	127,164
Subtotal-Patrol Support Svcs Command	0	945,299	308,356	132,658	33,405	106,773	189,929
Total Incoming	7,219,928	1,593,750	2,875,020	1,236,866	311,457	995,514	1,770,844
C. Total Allocated	\$ 86,670,618	\$ 15,949,078	\$ 7,248,251	\$ 22,542,353	\$ 21,592,552	\$ 10,229,271	
		18.40%	8.36%	26.01%	24.91%	11.80%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Department	First Incoming	Second Incoming	Criminal Analysis	Dept:6 Patrol Support Svcs Com
1 Indirect Costs FTEs	\$ 660,888	0	\$ 121,772	
1 Indirect Costs Expenses	898,924	0	165,632	
1 General Services	946,944	0	174,480	
Subtotal - Citywide Indirect	2,506,756	0	461,884	
2 Chief's Admin	147,863	24,683	31,792	
2 Budget & Finance	663,920	134,871	147,182	
2 Legal Svcs	113,728	29,960	26,475	
2 Internal Affairs	361,650	58,086	77,339	
Subtotal - Chief's Command	1,287,161	247,600	282,788	
4 Psy Svcs	81,542	28,540	20,283	
4 Training	431,444	145,966	106,391	
4 Employees Svcs	468,393	154,999	114,863	
4 Retiree Ins	491,536	0	90,568	
4 Risk Management	0	0	0	
Subtotal - Org Dev Command	1,472,915	329,505	332,105	
5 Tech Svcs	1,953,096	71,346	373,015	
Subtotal - Technology Svcs	1,953,096	71,346	373,015	
6 Fleet Mgmt	0	312,389	57,559	
6 Property	0	632,910	116,617	
Subtotal-Patrol Support Svcs Command	0	945,299	174,176	
Total Incoming	7,219,928	1,593,750	1,623,968	
C. Total Allocated		\$ 86,670,618	\$ 9,109,112 10.51%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Emergency Communications Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 15,429,199	\$ 0	\$ 15,429,199	\$ 519,879	\$ 15,949,078
Subtotal	100	100.0000	15,429,199	0	15,429,199	519,879	15,949,078
Direct Bills					0		0
Total					\$ 15,429,199		\$ 15,949,078
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Fleet Mgmt Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	0.2404	\$ 54,067	\$ 0	\$ 54,067	\$ 0	\$ 54,067
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	17	0.4542	102,127	0	102,127	0	102,127
05 Tech Services	9	0.2404	54,067	0	54,067	0	54,067
06 Patrol Support Services Comman	52	1.3893	312,389	0	312,389	0	312,389
07 Homeland Security Command	0	0.0000	0	0	0	0	0
08 Law Enforcement	3,632	97.0345	21,819,203	0	21,819,203	55,950	21,875,153
10 Auto Dealers	24	0.6412	144,180	0	144,180	370	144,550
Subtotal	3,743	100.0000	22,486,033	0	22,486,033	56,320	22,542,353
Direct Bills					0		0
Total					\$ 22,486,033		\$ 22,542,353
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Jail Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	47,744.00	99.9184	\$ 21,395,052	\$ 0	\$ 21,395,052	\$ 179,876	\$ 21,574,928
09 Aviation	39.00	0.0816	17,477	0	17,477	147	17,624
Subtotal	47,783	100.0000	21,412,529	0	21,412,529	180,023	21,592,552
Direct Bills					0		0
Total					\$ 21,412,529		\$ 21,592,552
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Crime Analysis Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 8,815,488	\$ 0	\$ 8,815,488	\$ 0	\$ 8,815,488
Subtotal	100	100.0000	8,815,488	0	8,815,488	0	8,815,488
Direct Bills					0		0
Total					\$ 8,815,488		\$ 8,815,488
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Property Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	4.0487	\$ 401,186	\$ 0	\$ 401,186	\$ 0	\$ 401,186
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	6.0788	602,351	0	602,351	0	602,351
05 Tech Services	96.60	1.5931	157,860	0	157,860	0	157,860
06 Patrol Support Services Comman	387.30	6.3872	632,910	0	632,910	0	632,910
07 Homeland Security Command	8.00	0.1319	13,073	0	13,073	516	13,589
08 Law Enforcement	4,925.60	81.2309	8,049,218	0	8,049,218	317,630	8,366,848
10 Auto Dealers	32.10	0.5294	52,457	0	52,457	2,070	54,527
Subtotal	6,063.7	100.0000	9,909,055	0	9,909,055	320,216	10,229,271
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 9,909,055		\$ 10,229,271
					=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 FULL COST ALLOCATION PLAN

FY 2020
4/1/2021

Allocation Summary

Dept:6 Patrol Support Svcs Com

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Criminal Analysis	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	54,067	0	401,186	0	455,253
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	0	0	102,127	0	602,351	0	704,478
05 Tech Services	0	0	54,067	0	157,860	0	211,927
06 Patrol Support Services Comman	0	0	312,389	0	632,910	0	945,299
07 Homeland Security Command	0	0	0	0	13,589	0	13,589
08 Law Enforcement	15,949,078	0	21,875,153	21,574,928	8,366,848	8,815,488	76,581,495
09 Aviation	0	0	0	17,624	0	0	17,624
10 Auto Dealers	0	0	144,550	0	54,527	0	199,077
Total	\$ 15,949,078	\$ 0	\$ 22,542,353	\$ 21,592,552	\$ 10,229,271	\$ 8,815,488	\$ 79,128,742
	=====	=====	=====	=====	=====	=====	=====