

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2015 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013



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**City of Houston, Texas
Houston Police Department
FY 2015 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**

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FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2015 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2013**

OVERVIEW

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

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

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

¹ 2 CFR PART 225 (Office of Management and Budget (OMB) Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments,” Attachment A, F.1.)

USING A COST ALLOCATION PLAN

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

A cost allocation plan is composed of five primary components:

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

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

² There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the OMB Circular A-87.

Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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

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

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

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

equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

INDIRECT COST RATE PROPOSAL

Some governmental agencies that prepare cost allocation plans must go the additional step of creating an 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. Depending upon the types of programs operated by a governmental agency, one rate base may be more appropriate than another. A rate base could be salaries and wages or total direct costs or total modified direct costs, for example. 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 Sections III the reader will find abbreviations, such as "dept" for "department" and "mgt" for "management." The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as

completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

ROUNDING METHODOLOGY

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

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

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

**SECTION II – FY 2015 FULL COST ALLOCATION PLAN BASED
ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2013**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

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Summary Schedule

| Department | Homeland Sec Command | Law Enforcement | Aviation | Auto Dealers | Ike | Red Light Enforcement | Other | 2nd Allocation Orphans | Total |
|----------------------------------|----------------------------|----------------------|--------------------|--------------------|------------|--------------------------|------------|------------------------------|----------------------|
| 1 Citywide Indirect | \$33,643 | \$43,158,340 | \$420,333 | \$227,873 | \$0 | \$0 | \$0 | \$0 | \$43,840,189 |
| 2 Chief of Police | 13,132 | 11,711,889 | 203,795 | 85,860 | 0 | 0 | 0 | 0 | 12,014,675 |
| 3 Strategic Command | 632,872 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 632,872 |
| 4 Professional Standards | 877,105 | 29,259,950 | 751,775 | 66,060 | 0 | 0 | 0 | 0 | 30,954,890 |
| 5 Support Operations | 112,591 | 10,605,980 | 492,871 | 388,274 | 0 | 37,442 | 0 | 0 | 11,637,158 |
| 6 Staff Svcs Command | 25,914 | 100,048,742 | 727,341 | 242,028 | 0 | 0 | 0 | 0 | 101,044,026 |
| 7 Forensic Svcs Command | 5,212 | 29,703,649 | 0 | 31,970 | 0 | 0 | 0 | 0 | 29,740,831 |
| Total Current Allocations | \$1,700,469 | \$224,488,550 | \$2,596,115 | \$1,042,065 | \$0 | \$37,442 | \$0 | \$0 | \$229,864,640 |

**CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES**

Citywide indirect costs are allocated in the Police Department's 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. General Services indirect costs are allocated based on FTEs, excluding Aviation. Claims & Judgments indirect costs are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:1 Citywide Indirect

| Description | | Amount | General Admin | Indirect Costs FTEs | Indirect Costs Expenses | General Services | Claims & Judgements |
|--------------------------------------|---|---------------------|------------------|------------------------|-------------------------------|---------------------|------------------------|
| Personnel Costs | | | | | | | |
| Salaries | S | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> | <i>.00%</i> |
| Benefits | S | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Personnel Costs | | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | |
| Citywide | P | 25,509,064 | 0 | 12,754,532 | 12,754,532 | 0 | 0 |
| GSD Indirect | P | 19,163,479 | 0 | 0 | 0 | 19,163,479 | 0 |
| Claims | P | 10,477,159 | 0 | 0 | 0 | 0 | 10,477,159 |
| Subtotal - Services & Supplies | | 55,149,702 | 0 | 12,754,532 | 12,754,532 | 19,163,479 | 10,477,159 |
| Department Cost Total | | 55,149,702 | 0 | 12,754,532 | 12,754,532 | 19,163,479 | 10,477,159 |
| Adjustments to Cost | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 55,149,702 | 0 | 12,754,532 | 12,754,532 | 19,163,479 | 10,477,159 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$55,149,702 | | \$12,754,532 | \$12,754,532 | \$19,163,479 | \$10,477,159 |

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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 2015 FULL COST ALLOCATION PLAN

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Indirect Costs FTEs Allocations

Dept:1 Citywide Indirect

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 2 Chief of Police | 159.86 | 2.3215% | \$296,092 | \$0 | \$296,092 | \$0 | \$296,092 |
| 3 Strategic Command | 19.63 | 0.2851% | 36,359 | 0 | 36,359 | 0 | 36,359 |
| 4 Professional Standards | 339.21 | 4.9260% | 628,283 | 0 | 628,283 | 0 | 628,283 |
| 5 Support Operations | 135.95 | 1.9742% | 251,806 | 0 | 251,806 | 0 | 251,806 |
| 6 Staff Svcs Command | 796.40 | 11.5652% | 1,475,088 | 0 | 1,475,088 | 0 | 1,475,088 |
| 7 Forensic Svcs Command | 242.14 | 3.5163% | 448,491 | 0 | 448,491 | 0 | 448,491 |
| 8 Homeland Sec Command | 5.08 | 0.0738% | 9,409 | 0 | 9,409 | 0 | 9,409 |
| 9 Law Enforcement | 4,958.54 | 72.0072% | 9,184,185 | 0 | 9,184,185 | 0 | 9,184,185 |
| 10 Aviation | 198.20 | 2.8782% | 367,105 | 0 | 367,105 | 0 | 367,105 |
| 11 Auto Dealers | 31.16 | 0.4525% | 57,714 | 0 | 57,714 | 0 | 57,714 |
| Subtotal | 6,886.17 | 100.0000% | 12,754,532 | 0 | 12,754,532 | 0 | 12,754,532 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$12,754,532 | | \$12,754,532 |

Basis Units: Number of FTEs per division

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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Indirect Costs Expenses Allocations

Dept:1 Citywide Indirect

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|--------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 2 Chief of Police | 19,073,196 | 2.6067% | \$332,475 | \$0 | \$332,475 | \$0 | \$332,475 |
| 3 Strategic Command | 1,974,451 | 0.2698% | 34,418 | 0 | 34,418 | 0 | 34,418 |
| 4 Professional Standards | 28,810,095 | 3.9375% | 502,205 | 0 | 502,205 | 0 | 502,205 |
| 5 Support Operations | 23,672,660 | 3.2353% | 412,651 | 0 | 412,651 | 0 | 412,651 |
| 6 Staff Svcs Command | 92,023,572 | 12.5768% | 1,604,113 | 0 | 1,604,113 | 0 | 1,604,113 |
| 7 Forensic Svcs Command | 25,007,744 | 3.4178% | 435,924 | 0 | 435,924 | 0 | 435,924 |
| 8 Homeland Sec Command | 555,200 | 0.0759% | 9,678 | 0 | 9,678 | 0 | 9,678 |
| 9 Law Enforcement | 532,882,508 | 72.8288% | 9,288,967 | 0 | 9,288,967 | 0 | 9,288,967 |
| 10 Aviation | 3,053,536 | 0.4173% | 53,228 | 0 | 53,228 | 0 | 53,228 |
| 11 Auto Dealers | 4,639,505 | 0.6341% | 80,874 | 0 | 80,874 | 0 | 80,874 |
| Subtotal | 731,692,467 | 100.0000% | 12,754,532 | 0 | 12,754,532 | 0 | 12,754,532 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$12,754,532 | | \$12,754,532 |

Basis Units: Total operating expenditures w/adj for Aviation @ 15%

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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General Services Allocations

Dept:1 Citywide Indirect

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 2 Chief of Police | 159.86 | 2.3903% | \$458,057 | \$0 | \$458,057 | \$0 | \$458,057 |
| 3 Strategic Command | 19.63 | 0.2935% | 56,247 | 0 | 56,247 | 0 | 56,247 |
| 4 Professional Standards | 339.21 | 5.0719% | 971,961 | 0 | 971,961 | 0 | 971,961 |
| 5 Support Operations | 135.95 | 2.0328% | 389,546 | 0 | 389,546 | 0 | 389,546 |
| 6 Staff Svcs Command | 796.40 | 11.9079% | 2,281,977 | 0 | 2,281,977 | 0 | 2,281,977 |
| 7 Forensic Svcs Command | 242.14 | 3.6205% | 693,820 | 0 | 693,820 | 0 | 693,820 |
| 8 Homeland Sec Command | 5.08 | 0.0760% | 14,556 | 0 | 14,556 | 0 | 14,556 |
| 9 Law Enforcement | 4,958.54 | 74.1412% | 14,208,030 | 0 | 14,208,030 | 0 | 14,208,030 |
| 11 Auto Dealers | 31.16 | 0.4659% | 89,285 | 0 | 89,285 | 0 | 89,285 |
| Subtotal | 6,687.97 | 100.0000% | 19,163,479 | 0 | 19,163,479 | 0 | 19,163,479 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$19,163,479 | | \$19,163,479 |

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

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Claims & Judgements Allocations

Dept:1 Citywide Indirect

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$10,477,159 | \$0 | \$10,477,159 | \$0 | \$10,477,159 |
| Subtotal | 100 | 100.0000% | 10,477,159 | 0 | 10,477,159 | 0 | 10,477,159 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$10,477,159 | | \$10,477,159 |

Basis Units: Directly to Law Enforcement
 Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 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 |
|--------------------------|--------------------------------|--|-----------------------------|------------------------------------|---------------------|
| 2 Chief of Police | \$296,092 | \$332,475 | \$458,057 | \$0 | \$1,086,625 |
| 3 Strategic Command | 36,359 | 34,418 | 56,247 | 0 | 127,023 |
| 4 Professional Standards | 628,283 | 502,205 | 971,961 | 0 | 2,102,448 |
| 5 Support Operations | 251,806 | 412,651 | 389,546 | 0 | 1,054,004 |
| 6 Staff Svcs Command | 1,475,088 | 1,604,113 | 2,281,977 | 0 | 5,361,179 |
| 7 Forensic Svcs Command | 448,491 | 435,924 | 693,820 | 0 | 1,578,234 |
| 8 Homeland Sec Command | 9,409 | 9,678 | 14,556 | 0 | 33,643 |
| 9 Law Enforcement | 9,184,185 | 9,288,967 | 14,208,030 | 10,477,159 | 43,158,340 |
| 10 Aviation | 367,105 | 53,228 | 0 | 0 | 420,333 |
| 11 Auto Dealers | 57,714 | 80,874 | 89,285 | 0 | 227,873 |
| Total | \$12,754,532 | \$12,754,532 | \$19,163,479 | \$10,477,159 | \$55,149,702 |

**CHIEF'S COMMAND (CHIEF OF POLICE)
NATURE AND EXTENT OF SERVICES**

The Houston Police Department is responsible for the preservation of law and order within the corporate limits of the City. To accomplish this goal, the department is organized into nine service groups: The Chief's Command, Strategic Command, Management Services, Professional Development, Special Investigations, Criminal Investigations, Tactical Support, Support Operations and Special Divisions. The Chief's Command is responsible for the general administration and support of the department. The activities of the Chief's Command has been 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. Expenditures for Aviation have been adjusted to 15% of total 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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:2 Chief of Police

| Description | | Amount | General Admin | Chief's Admin | Budget & Finance | Legal Svcs | Public Affairs |
|---|----|---------------------|---------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Costs | | | | | | | |
| Salaries | S1 | 10,436,316 | 0 | 2,913,546 | 2,576,381 | 1,359,826 | 3,586,563 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>27.92%</i> | <i>24.69%</i> | <i>13.03%</i> | <i>34.37%</i> |
| Benefits | P | 4,434,769 | 0 | 1,093,576 | 1,150,874 | 566,187 | 1,624,132 |
| Subtotal - Personnel Costs | | 14,871,085 | 0 | 4,007,122 | 3,727,255 | 1,926,013 | 5,210,695 |
| Services & Supplies Cost | | | | | | | |
| Supplies | P | 171,693 | 0 | 16,251 | 64,790 | 11,458 | 79,194 |
| Services | P | 4,030,418 | 0 | 33,463 | 3,868,913 | 92,323 | 35,719 |
| Subtotal - Services & Supplies | | 4,202,111 | 0 | 49,714 | 3,933,703 | 103,781 | 114,913 |
| Department Cost Total | | 19,073,196 | 0 | 4,056,836 | 7,660,958 | 2,029,794 | 5,325,608 |
| Adjustments to Cost | | | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 19,073,196 | 0 | 4,056,836 | 7,660,958 | 2,029,794 | 5,325,608 |
| General Admin Distribution | | | 0 | 0 | 0 | 0 | 0 |
| Grand Total | | \$19,073,196 | | \$4,056,836 | \$7,660,958 | \$2,029,794 | \$5,325,608 |
| | | | | | | | not allocated |

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HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:2 Chief of Police

| Department | First Incoming | Second Incoming | Chief's Admin | Budget & Finance | Legal Svcs | Public Affairs |
|-----------------------------------|---|--------------------|---------------------|---------------------|-------------------|---------------------|
| 1 Indirect Costs FTEs | \$296,092 | \$0 | \$82,661 | \$73,095 | \$38,580 | \$101,755 |
| 1 Indirect Costs Expenses | 332,475 | 0 | 92,818 | 82,077 | 43,321 | 114,259 |
| 1 General Services | 458,057 | 0 | 127,878 | 113,079 | 59,684 | 157,417 |
| Subtotal - Citywide Indirect | 1,086,625 | 0 | 303,357 | 268,252 | 141,584 | 373,431 |
| 2 Chief's Admin | 0 | 101,220 | 28,258 | 24,988 | 13,189 | 34,786 |
| 2 Budget & Finance | 0 | 206,693 | 57,703 | 51,026 | 26,932 | 71,032 |
| 2 Legal Svcs | 0 | 914,892 | 255,414 | 225,857 | 119,208 | 314,414 |
| Subtotal - Chief of Police | 0 | 1,222,805 | 341,375 | 301,870 | 159,328 | 420,231 |
| 4 Inspection * | 0 | 221,328 | 0 | 221,328 | 0 | 0 |
| 4 Internal Affairs | 0 | 52,217 | 14,578 | 12,891 | 6,804 | 17,945 |
| 4 Psych Svcs | 0 | 29,566 | 8,254 | 7,299 | 3,852 | 10,161 |
| 4 Training | 0 | 129,999 | 36,292 | 32,092 | 16,939 | 44,676 |
| Subtotal - Professional Standards | 0 | 433,111 | 59,124 | 273,610 | 27,595 | 72,782 |
| 5 Tech Svcs | 0 | 2,281,880 | 637,041 | 563,321 | 297,323 | 784,195 |
| Subtotal - Support Operations | 0 | 2,281,880 | 637,041 | 563,321 | 297,323 | 784,195 |
| 6 Fleet Mgt | 0 | 422,601 | 117,979 | 104,326 | 55,064 | 145,232 |
| 6 Employees Svcs | 0 | 233,939 | 65,310 | 57,752 | 30,482 | 80,396 |
| 6 Retiree Ins | 0 | 80,104 | 22,363 | 19,775 | 10,437 | 27,529 |
| Subtotal - Staff Svcs Command | 0 | 736,644 | 205,652 | 181,853 | 95,983 | 253,156 |
| 7 Property | 0 | 157,794 | 44,052 | 38,954 | 20,560 | 54,228 |
| Subtotal - Forensic Svcs Command | 0 | 157,794 | 44,052 | 38,954 | 20,560 | 54,228 |
| Total Incoming | 1,086,625 | 4,832,235 | 1,590,601 22.60% | 1,627,860 37.17% | 742,374 11.09% | 1,958,024 29.14% |
| C. Total Allocated | \$24,992,055 \$5,647,437 \$9,288,818 \$2,772,168 \$7,283,632 | | | | | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Chiefs Admin Allocations

Dept:2 Chief of Police

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 159.86 | 2.3215% | \$101,220 | \$0 | \$101,220 | \$0 | \$101,220 |
| 3 Strategic Command | 19.63 | 0.2851% | 12,429 | 0 | 12,429 | 3,757 | 16,186 |
| 4 Professional Standards | 339.21 | 4.9260% | 214,781 | 0 | 214,781 | 64,916 | 279,698 |
| 5 Support Operations | 135.95 | 1.9742% | 86,081 | 0 | 86,081 | 26,017 | 112,098 |
| 6 Staff Svcs Command | 796.40 | 11.5652% | 504,265 | 0 | 504,265 | 152,411 | 656,676 |
| 7 Forensic Svcs Command | 242.14 | 3.5163% | 153,318 | 0 | 153,318 | 46,339 | 199,658 |
| 8 Homeland Sec Command | 5.08 | 0.0738% | 3,217 | 0 | 3,217 | 972 | 4,189 |
| 9 Law Enforcement | 4,958.54 | 72.0072% | 3,139,654 | 0 | 3,139,654 | 948,938 | 4,088,592 |
| 10 Aviation | 198.20 | 2.8782% | 125,497 | 0 | 125,497 | 37,930 | 163,427 |
| 11 Auto Dealers | 31.16 | 0.4525% | 19,730 | 0 | 19,730 | 5,963 | 25,693 |
| Subtotal | 6,886.17 | 100.0000% | 4,360,193 | 0 | 4,360,193 | 1,287,244 | 5,647,437 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,360,193 | | \$5,647,437 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Budget & Finance Allocations

Dept:2 Chief of Police

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|--------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 19,073,196 | 2.6067% | \$206,693 | \$0 | \$206,693 | \$0 | \$206,693 |
| 3 Strategic Command | 1,974,451 | 0.2698% | 21,397 | 0 | 21,397 | 3,767 | 25,164 |
| 4 Professional Standards | 28,810,095 | 3.9375% | 312,209 | 0 | 312,209 | 54,967 | 367,176 |
| 5 Support Operations | 23,672,660 | 3.2353% | 256,536 | 0 | 256,536 | 45,165 | 301,701 |
| 6 Staff Svcs Command | 92,023,572 | 12.5768% | 997,242 | 0 | 997,242 | 175,572 | 1,172,814 |
| 7 Forensic Svcs Command | 25,007,744 | 3.4178% | 271,004 | 0 | 271,004 | 47,712 | 318,716 |
| 8 Homeland Sec Command | 555,200 | 0.0759% | 6,017 | 0 | 6,017 | 1,059 | 7,076 |
| 9 Law Enforcement | 532,882,508 | 72.8288% | 5,774,745 | 0 | 5,774,745 | 1,016,688 | 6,791,433 |
| 10 Aviation | 3,053,536 | 0.4173% | 33,091 | 0 | 33,091 | 5,826 | 38,916 |
| 11 Auto Dealers | 4,639,505 | 0.6341% | 50,277 | 0 | 50,277 | 8,852 | 59,129 |
| Subtotal | 731,692,467 | 100.0000% | 7,929,210 | 0 | 7,929,210 | 1,359,608 | 9,288,818 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$7,929,210 | | \$9,288,818 |

Basis Units: Total operating expenditures w/adj for Aviation @ 15%

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Legal Svcs Allocations

Dept:2 Chief of Police

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 6,519 | 42.1342% | \$914,892 | \$0 | \$914,892 | \$0 | \$914,892 |
| 3 Strategic Command | 6 | 0.0388% | 842 | 0 | 842 | 403 | 1,245 |
| 4 Professional Standards | 3,314 | 21.4193% | 465,095 | 0 | 465,095 | 222,385 | 687,480 |
| 5 Support Operations | 38 | 0.2456% | 5,333 | 0 | 5,333 | 2,550 | 7,883 |
| 6 Staff Svcs Command | 1,421 | 9.1843% | 199,427 | 0 | 199,427 | 95,356 | 294,783 |
| 7 Forensic Svcs Command | 143 | 0.9243% | 20,069 | 0 | 20,069 | 9,596 | 29,665 |
| 8 Homeland Sec Command | 9 | 0.0582% | 1,263 | 0 | 1,263 | 604 | 1,867 |
| 9 Law Enforcement | 4,010 | 25.9178% | 562,773 | 0 | 562,773 | 269,090 | 831,864 |
| 10 Aviation | 7 | 0.0452% | 982 | 0 | 982 | 470 | 1,452 |
| 11 Auto Dealers | 5 | 0.0323% | 702 | 0 | 702 | 336 | 1,037 |
| Subtotal | 15,472 | 100.0000% | 2,171,378 | 0 | 2,171,378 | 600,790 | 2,772,168 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$2,171,378 | | \$2,772,168 |

Basis Units: Total number of billable hours

Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:2 Chief of Police

| Department | Chief's Admin | Budget & Finance | Legal Svcs | Public Affairs | Total |
|--------------------------|--------------------|--------------------|--------------------|----------------|---------------------|
| 2 Chief of Police | \$101,220 | \$206,693 | \$914,892 | \$0 | \$1,222,805 |
| 3 Strategic Command | 16,186 | 25,164 | 1,245 | 0 | 42,595 |
| 4 Professional Standards | 279,698 | 367,176 | 687,480 | 0 | 1,334,354 |
| 5 Support Operations | 112,098 | 301,701 | 7,883 | 0 | 421,683 |
| 6 Staff Svcs Command | 656,676 | 1,172,814 | 294,783 | 0 | 2,124,272 |
| 7 Forensic Svcs Command | 199,658 | 318,716 | 29,665 | 0 | 548,039 |
| 8 Homeland Sec Command | 4,189 | 7,076 | 1,867 | 0 | 13,132 |
| 9 Law Enforcement | 4,088,592 | 6,791,433 | 831,864 | 0 | 11,711,889 |
| 10 Aviation | 163,427 | 38,916 | 1,452 | 0 | 203,795 |
| 11 Auto Dealers | 25,693 | 59,129 | 1,037 | 0 | 85,860 |
| Total | \$5,647,437 | \$9,288,818 | \$2,772,168 | \$0 | \$17,708,424 |

**STRATEGIC COMMAND
NATURE AND EXTENT OF SERVICES**

The Strategic Command of the Police Department is responsible for the supervision and support of Alternative Dispute Resolution, the Homeland Security Command and the Professional Standards Command. Homeland Security is responsible for supervision and support of police at the Houston Airports, Air Support, Criminal Intelligence, Special Operations and Tactical Operations. The Professional Standards Command is responsible for hiring and training officers and civilian employees and personnel activities, including record keeping, promotional actions, drug testing, personnel concerns, wellness and psychological services. This command is also responsible for investigating employee misconduct. The Strategic Command is allocated based on the FTEs per division supported. The Alternative Dispute Resolution is not allocated.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:3 Strategic Command

| Description | | Amount | General Admin | Strategic Command | Alt Dispute Resolution |
|---|----|--------------------|------------------|----------------------|---------------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | 1,397,742 | 0 | 522,008 | 875,734 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>37.35%</i> | <i>62.65%</i> |
| Benefits | P | 538,862 | 0 | 182,852 | 356,010 |
| Subtotal - Personnel Costs | | 1,936,604 | 0 | 704,860 | 1,231,744 |
| Services & Supplies Cost | | | | | |
| Supplies | P | 27,475 | 0 | 25,911 | 1,564 |
| Services | P | 10,372 | 0 | 13,329 | (2,957) |
| Subtotal - Services & Supplies | | 37,847 | 0 | 39,240 | (1,393) |
| Department Cost Total | | 1,974,451 | 0 | 744,100 | 1,230,351 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 1,974,451 | 0 | 744,100 | 1,230,351 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | \$1,974,451 | | \$744,100 | \$1,230,351 |
| not allocated | | | | | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Command

| Department | First Incoming | Second Incoming | Strategic Command | Alt Dispute Resolution |
|-----------------------------------|--|--------------------|--------------------------|---------------------------|
| 1 Indirect Costs FTEs | \$36,359 | \$0 | \$13,579 | \$22,780 |
| 1 Indirect Costs Expenses | 34,418 | 0 | 12,854 | 21,564 |
| 1 General Services | 56,247 | 0 | 21,006 | 35,241 |
| Subtotal - Citywide Indirect | 127,023 | 0 | 47,439 | 79,585 |
| 2 Chief's Admin | 12,429 | 3,757 | 6,045 | 10,141 |
| 2 Budget & Finance | 21,397 | 3,767 | 9,398 | 15,766 |
| 2 Legal Svcs | 842 | 403 | 465 | 780 |
| Subtotal - Chief of Police | 34,668 | 7,926 | 15,908 | 26,687 |
| 3 Strategic Command * | 0 | 10,220 | 0 | 10,220 |
| Subtotal - Strategic Command | 0 | 10,220 | 0 | 10,220 |
| 4 Inspection | 0 | 73,776 | 27,553 | 46,223 |
| 4 Psych Svcs | 0 | 3,631 | 1,356 | 2,275 |
| 4 Training | 0 | 28,625 | 10,691 | 17,935 |
| Subtotal - Professional Standards | 0 | 106,032 | 39,599 | 66,433 |
| 5 Tech Svcs | 0 | 251,004 | 93,741 | 157,263 |
| Subtotal - Support Operations | 0 | 251,004 | 93,741 | 157,263 |
| 6 Fleet Mgt | 0 | 39,619 | 14,796 | 24,823 |
| 6 Employees Svcs | 0 | 28,727 | 10,728 | 17,998 |
| 6 Retiree Ins | 0 | 17,639 | 6,587 | 11,051 |
| Subtotal - Staff Svcs Command | 0 | 85,984 | 32,112 | 53,872 |
| 7 Property | 0 | 19,376 | 7,236 | 12,140 |
| Subtotal - Forensic Svcs Command | 0 | 19,376 | 7,236 | 12,140 |
| Total Incoming | 161,692 | 480,543 | 236,036 37.46% | 406,199 62.54% |
| C. Total Allocated | \$2,616,685 \$980,136 \$1,636,550 | | | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Strategic Command Allocations

Dept:3 Strategic Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|---------------|-----------------------|---------------------|---------------|--------------------------|----------------------|------------------|
| 3 Strategic Command | 12.56 | 1.2703% | \$10,220 | \$0 | \$10,220 | \$0 | \$10,220 |
| 4 Professional Standards | 339.21 | 34.3083% | 276,006 | 0 | 276,006 | 61,038 | 337,044 |
| 8 Homeland Sec Command | 636.94 | 64.4213% | 518,261 | 0 | 518,261 | 114,612 | 632,872 |
| Subtotal | 988.71 | 100.0000% | 804,486 | 0 | 804,486 | 175,649 | 980,136 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$804,486 | | \$980,136 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Allocation Summary

Dept:3 Strategic Command

| Department | Strategic Command | Alt Dispute Resolution | Total |
|--------------------------|----------------------|---------------------------|------------------|
| 3 Strategic Command | \$10,220 | \$0 | \$10,220 |
| 4 Professional Standards | 337,044 | 0 | 337,044 |
| 8 Homeland Sec Command | 632,872 | 0 | 632,872 |
| Total | \$980,136 | \$0 | \$980,136 |

**PROFESSIONAL STANDARDS
NATURE AND EXTENT OF SERVICES**

The Professional Standards Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are allocated as follows:

- **General Administration** - Costs for general administrative and clerical work are evenly spread across the department's activities.
- **Inspections** - Costs of audits performed by the Inspections Division have been allocated based on the number of audits performed.
- **Internal Affairs Central Intake Office** - Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Psychological Services** - Costs are allocated based on the number of employees per division.
- **Training** - Costs are allocated based on the number of classified employees per division.
- **Cadet Training** - Cost are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:4 Professional Standards

| Description | | Amount | General Admin | Inspection | Internal Affairs | Psych Svcs | Training | Cadet Training |
|---|----|---------------------|-----------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| Personnel Costs | | | | | | | | |
| Salaries | S1 | 17,014,274 | 619,539 | 2,698,776 | 5,524,696 | 759,065 | 7,406,243 | 5,955 |
| <i>Salary % Split</i> | | | <i>3.64%</i> | <i>15.86%</i> | <i>32.47%</i> | <i>4.46%</i> | <i>43.53%</i> | <i>.04%</i> |
| Benefits | P | 11,201,025 | 230,839 | 1,035,804 | 2,130,006 | 280,373 | 3,006,118 | 4,517,884 |
| Subtotal - Personnel Costs | | 28,215,299 | 850,378 | 3,734,580 | 7,654,702 | 1,039,438 | 10,412,361 | 4,523,839 |
| Services & Supplies Cost | | | | | | | | |
| Supplies | P | 474,338 | 18,795 | 1,978 | 8,655 | 16,764 | 402,865 | 25,281 |
| Services | P | 120,459 | (49,111) | 181 | 2,877 | 23,376 | 135,506 | 7,630 |
| Capital | D | 5,833 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 600,630 | (30,316) | 2,159 | 11,532 | 40,140 | 538,371 | 32,911 |
| Department Cost Total | | 28,815,929 | 820,062 | 3,736,739 | 7,666,234 | 1,079,578 | 10,950,732 | 4,556,750 |
| Adjustments to Cost | | | | | | | | |
| Capital | D | (5,833) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal - Adjustments | | (5,833) | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 28,810,096 | 820,062 | 3,736,739 | 7,666,234 | 1,079,578 | 10,950,732 | 4,556,750 |
| General Admin Distribution | | | (820,062) | 134,992 | 276,344 | 37,968 | 370,459 | 298 |
| Grand Total | | \$28,810,096 | | \$3,871,731 | \$7,942,579 | \$1,117,546 | \$11,321,191 | \$4,557,048 |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Professional Standards

| Department | First Incoming | Second Incoming | Inspection | Internal Affairs | Psych Svcs | Training | Cadet Training |
|-----------------------------------|--|--------------------|----------------------------|----------------------------|-------------------------|----------------------------|------------------------|
| 1 Indirect Costs FTEs | \$628,283 | \$0 | \$103,423 | \$211,719 | \$29,089 | \$283,824 | \$228 |
| 1 Indirect Costs Expenses | 502,205 | 0 | 82,669 | 169,233 | 23,252 | 226,868 | 182 |
| 1 General Services | 971,961 | 0 | 159,997 | 327,531 | 45,001 | 439,079 | 353 |
| Subtotal - Citywide Indirect | 2,102,448 | 0 | 346,089 | 708,483 | 97,342 | 949,771 | 764 |
| 2 Chief's Admin | 214,781 | 64,916 | 46,042 | 94,252 | 12,950 | 126,352 | 102 |
| 2 Budget & Finance | 312,209 | 54,967 | 60,442 | 123,731 | 17,000 | 165,870 | 133 |
| 2 Legal Svcs | 465,095 | 222,385 | 113,168 | 231,667 | 31,830 | 310,566 | 250 |
| Subtotal - Chief of Police | 992,086 | 342,268 | 219,651 | 449,651 | 61,780 | 602,788 | 485 |
| 3 Strategic Command | 276,006 | 61,038 | 55,482 | 113,577 | 15,605 | 152,258 | 122 |
| Subtotal - Strategic Command | 276,006 | 61,038 | 55,482 | 113,577 | 15,605 | 152,258 | 122 |
| 4 Inspection | 0 | 368,880 | 60,722 | 124,305 | 17,079 | 166,640 | 134 |
| 4 Internal Affairs | 0 | 126,814 | 20,875 | 42,734 | 5,871 | 57,288 | 46 |
| 4 Psych Svcs | 0 | 62,737 | 10,327 | 21,141 | 2,905 | 28,341 | 23 |
| 4 Training | 0 | 434,074 | 71,454 | 146,274 | 20,097 | 196,091 | 158 |
| Subtotal - Professional Standards | 0 | 992,505 | 163,379 | 334,454 | 45,952 | 448,359 | 361 |
| 5 Tech Svcs | 0 | 732,684 | 120,609 | 246,900 | 33,923 | 330,987 | 266 |
| Subtotal - Support Operations | 0 | 732,684 | 120,609 | 246,900 | 33,923 | 330,987 | 266 |
| 6 Fleet Mgt | 0 | 680,123 | 111,957 | 229,188 | 31,489 | 307,242 | 247 |
| 6 Employees Svcs | 0 | 496,400 | 81,714 | 167,277 | 22,983 | 224,246 | 180 |
| 6 Retiree Ins | 0 | 267,472 | 44,029 | 90,133 | 12,384 | 120,829 | 97 |
| Subtotal - Staff Svcs Command | 0 | 1,443,995 | 237,699 | 486,597 | 66,856 | 652,318 | 524 |
| 7 Property | 0 | 334,827 | 55,117 | 112,830 | 15,502 | 151,256 | 122 |
| Subtotal - Forensic Svcs Command | 0 | 334,827 | 55,117 | 112,830 | 15,502 | 151,256 | 122 |
| Total Incoming | 3,370,540 | 3,907,317 | 1,198,025 14.05% | 2,452,491 28.80% | 336,960 4.03% | 3,287,737 40.48% | 2,644 12.63% |
| C. Total Allocated | \$36,087,953 \$5,069,757 \$10,395,070 \$1,454,506 \$14,608,928 \$4,559,692 | | | | | | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Inspection Allocations

Dept:4 Professional Standards

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 6 | 5.0000% | \$221,328 | \$0 | \$221,328 | \$0 | \$221,328 |
| 3 Strategic Command | 2 | 1.6667% | 73,776 | 0 | 73,776 | 0 | 73,776 |
| 4 Professional Standards | 10 | 8.3333% | 368,880 | 0 | 368,880 | 0 | 368,880 |
| 5 Support Operations | 2 | 1.6667% | 73,776 | 0 | 73,776 | 12,612 | 86,388 |
| 6 Staff Svcs Command | 17 | 14.1667% | 627,097 | 0 | 627,097 | 107,199 | 734,295 |
| 7 Forensic Svcs Command | 9 | 7.5000% | 331,992 | 0 | 331,992 | 56,752 | 388,745 |
| 8 Homeland Sec Command | 8 | 6.6667% | 295,104 | 0 | 295,104 | 50,446 | 345,551 |
| 9 Law Enforcement | 62 | 51.6667% | 2,287,058 | 0 | 2,287,058 | 390,960 | 2,678,018 |
| 10 Aviation | 4 | 3.3333% | 147,552 | 0 | 147,552 | 25,223 | 172,775 |
| Subtotal | 120 | 100.0000% | 4,426,564 | 0 | 4,426,564 | 643,193 | 5,069,757 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,426,564 | | \$5,069,757 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Internal Affairs Allocations

Dept:4 Professional Standards

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 2 Chief of Police | 7 | 0.5752% | \$52,217 | \$0 | \$52,217 | \$0 | \$52,217 |
| 4 Professional Standards | 17 | 1.3969% | 126,814 | 0 | 126,814 | 0 | 126,814 |
| 5 Support Operations | 4 | 0.3287% | 29,839 | 0 | 29,839 | 4,415 | 34,253 |
| 6 Staff Svcs Command | 111 | 9.1208% | 828,020 | 0 | 828,020 | 122,508 | 950,528 |
| 7 Forensic Svcs Command | 10 | 0.8217% | 74,596 | 0 | 74,596 | 11,037 | 85,633 |
| 8 Homeland Sec Command | 61 | 5.0123% | 455,038 | 0 | 455,038 | 67,324 | 522,362 |
| 9 Law Enforcement | 997 | 81.9228% | 7,437,262 | 0 | 7,437,262 | 1,100,366 | 8,537,628 |
| 10 Aviation | 10 | 0.8217% | 74,596 | 0 | 74,596 | 11,037 | 85,633 |
| Subtotal | 1,217 | 100.0000% | 9,078,383 | 0 | 9,078,383 | 1,316,687 | 10,395,070 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$9,078,383 | | \$10,395,070 |

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Psych Svcs Allocations

Dept:4 Professional Standards

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 159.86 | 2.3215% | \$29,566 | \$0 | \$29,566 | \$0 | \$29,566 |
| 3 Strategic Command | 19.63 | 0.2851% | 3,631 | 0 | 3,631 | 0 | 3,631 |
| 4 Professional Standards | 339.21 | 4.9260% | 62,737 | 0 | 62,737 | 0 | 62,737 |
| 5 Support Operations | 135.95 | 1.9742% | 25,144 | 0 | 25,144 | 3,862 | 29,006 |
| 6 Staff Svcs Command | 796.40 | 11.5652% | 147,295 | 0 | 147,295 | 22,627 | 169,921 |
| 7 Forensic Svcs Command | 242.14 | 3.5163% | 44,784 | 0 | 44,784 | 6,879 | 51,663 |
| 8 Homeland Sec Command | 5.08 | 0.0738% | 940 | 0 | 940 | 144 | 1,084 |
| 9 Law Enforcement | 4,958.54 | 72.0072% | 917,084 | 0 | 917,084 | 140,877 | 1,057,961 |
| 10 Aviation | 198.20 | 2.8782% | 36,657 | 0 | 36,657 | 5,631 | 42,288 |
| 11 Auto Dealers | 31.16 | 0.4525% | 5,763 | 0 | 5,763 | 885 | 6,648 |
| Subtotal | 6,886.17 | 100.0000% | 1,273,600 | 0 | 1,273,600 | 180,906 | 1,454,506 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$1,273,600 | | \$1,454,506 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Training Allocations

Dept:4 Professional Standards

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|--------------------|-------------------|---------------|-----------------------|-------------------|---------------------|
| 2 Chief of Police | 55.95 | 1.0122% | \$129,999 | \$0 | \$129,999 | \$0 | \$129,999 |
| 3 Strategic Command | 12.32 | 0.2229% | 28,625 | 0 | 28,625 | 0 | 28,625 |
| 4 Professional Standards | 186.82 | 3.3796% | 434,074 | 0 | 434,074 | 0 | 434,074 |
| 5 Support Operations | 36.59 | 0.6619% | 85,016 | 0 | 85,016 | 12,249 | 97,265 |
| 6 Staff Svcs Command | 259.40 | 4.6926% | 602,712 | 0 | 602,712 | 86,837 | 689,550 |
| 7 Forensic Svcs Command | 106.90 | 1.9339% | 248,381 | 0 | 248,381 | 35,786 | 284,167 |
| 8 Homeland Sec Command | 3.05 | 0.0552% | 7,087 | 0 | 7,087 | 1,021 | 8,108 |
| 9 Law Enforcement | 4,674.75 | 84.5677% | 10,861,720 | 0 | 10,861,720 | 1,564,930 | 12,426,650 |
| 10 Aviation | 169.69 | 3.0697% | 394,272 | 0 | 394,272 | 56,806 | 451,078 |
| 11 Auto Dealers | 22.35 | 0.4043% | 51,930 | 0 | 51,930 | 7,482 | 59,412 |
| Subtotal | 5,527.82 | 100.0000% | 12,843,817 | 0 | 12,843,817 | 1,765,112 | 14,608,928 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$12,843,817 | | \$14,608,928 |

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Cadet Training Allocations

Dept:4 Professional Standards

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$4,558,273 | \$0 | \$4,558,273 | \$1,419 | \$4,559,692 |
| Subtotal | 100 | 100.0000% | 4,558,273 | 0 | 4,558,273 | 1,419 | 4,559,692 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,558,273 | | \$4,559,692 |

Basis Units: Directly to Law Enforcement
 Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:4 Professional Standards

| Department | Inspection | Internal Affairs | Psych Svcs | Training | Cadet Training | Total |
|--------------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| 2 Chief of Police | \$221,328 | \$52,217 | \$29,566 | \$129,999 | \$0 | \$433,111 |
| 3 Strategic Command | 73,776 | 0 | 3,631 | 28,625 | 0 | 106,032 |
| 4 Professional Standards | 368,880 | 126,814 | 62,737 | 434,074 | 0 | 992,505 |
| 5 Support Operations | 86,388 | 34,253 | 29,006 | 97,265 | 0 | 246,913 |
| 6 Staff Svcs Command | 734,295 | 950,528 | 169,921 | 689,550 | 0 | 2,544,295 |
| 7 Forensic Svcs Command | 388,745 | 85,633 | 51,663 | 284,167 | 0 | 810,208 |
| 8 Homeland Sec Command | 345,551 | 522,362 | 1,084 | 8,108 | 0 | 877,105 |
| 9 Law Enforcement | 2,678,018 | 8,537,628 | 1,057,961 | 12,426,650 | 4,559,692 | 29,259,950 |
| 10 Aviation | 172,775 | 85,633 | 42,288 | 451,078 | 0 | 751,775 |
| 11 Auto Dealers | 0 | 0 | 6,648 | 59,412 | 0 | 66,060 |
| Total | \$5,069,757 | \$10,395,070 | \$1,454,506 | \$14,608,928 | \$4,559,692 | \$36,087,953 |

**SUPPORT OPERATIONS
NATURE AND EXTENT OF SERVICES**

The Support Operations of the Police Department is responsible for the supervision and support of Technology Services, Staff Services Command and the Forensic Services Command. Staff Services Command is responsible for the supervision and support of Crime Analysis, Employee Services, Emergency Communications, Jail, Planning, Records and Fleet. The Forensic Services Command is responsible for the Crime Lab, Identification and Property. Support Operations is allocated based on the FTEs per division supported. The Technology Services division is allocated based on the number of transactions per division.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:5 Support Operations

| Description | | Amount | General Admin | Support Ops | Tech Svcs |
|---|----|---------------------|------------------|--------------------|---------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | 8,782,658 | 0 | 2,620,702 | 6,161,956 |
| <i>Salary % Split</i> | | | <i>.00%</i> | <i>29.84%</i> | <i>70.16%</i> |
| Benefits | P | 3,816,274 | 0 | 1,042,013 | 2,774,261 |
| Subtotal - Personnel Costs | | 12,598,932 | 0 | 3,662,715 | 8,936,217 |
| Services & Supplies Cost | | | | | |
| Supplies | P | 1,090,982 | 0 | 71,492 | 1,019,490 |
| Services | P | 9,982,746 | 0 | 272,706 | 9,710,040 |
| Capital | D | 14,990 | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 11,088,718 | 0 | 344,198 | 10,729,530 |
| Department Cost Total | | 23,687,650 | 0 | 4,006,913 | 19,665,747 |
| Adjustments to Cost | | | | | |
| Capital | D | (14,990) | 0 | 0 | 0 |
| Subtotal - Adjustments | | (14,990) | 0 | 0 | 0 |
| Total Costs After Adjustments | | 23,672,660 | 0 | 4,006,913 | 19,665,747 |
| General Admin Distribution | | | 0 | 0 | 0 |
| Grand Total | | \$23,672,660 | | \$4,006,913 | \$19,665,747 |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Support Operations

| Department | First Incoming | Second Incoming | Support Ops | Tech Svcs |
|-----------------------------------|--|--------------------|----------------------------|----------------------------|
| 1 Indirect Costs FTEs | \$251,806 | \$0 | \$75,138 | \$176,668 |
| 1 Indirect Costs Expenses | 412,651 | 0 | 123,133 | 289,518 |
| 1 General Services | 389,546 | 0 | 116,239 | 273,308 |
| Subtotal - Citywide Indirect | 1,054,004 | 0 | 314,509 | 739,494 |
| 2 Chief's Admin | 86,081 | 26,017 | 33,450 | 78,649 |
| 2 Budget & Finance | 256,536 | 45,165 | 90,026 | 211,675 |
| 2 Legal Svcs | 5,333 | 2,550 | 2,352 | 5,531 |
| Subtotal - Chief of Police | 347,950 | 73,732 | 125,828 | 295,855 |
| 4 Inspection | 73,776 | 12,612 | 25,778 | 60,610 |
| 4 Internal Affairs * | 29,839 | 4,415 | 0 | 34,253 |
| 4 Psych Svcs | 25,144 | 3,862 | 8,655 | 20,351 |
| 4 Training | 85,016 | 12,249 | 29,023 | 68,242 |
| Subtotal - Professional Standards | 213,775 | 33,138 | 63,457 | 183,456 |
| 5 Support Ops * | 0 | 392,385 | 0 | 392,385 |
| 5 Tech Svcs | 0 | 1,215,440 | 362,681 | 852,759 |
| Subtotal - Support Operations | 0 | 1,607,825 | 362,681 | 1,245,144 |
| 6 Fleet Mgt | 0 | 389,585 | 116,250 | 273,335 |
| 6 Employees Svcs | 0 | 198,949 | 59,365 | 139,584 |
| 6 Retiree Ins | 0 | 52,386 | 15,632 | 36,754 |
| Subtotal - Staff Svcs Command | 0 | 640,921 | 191,248 | 449,673 |
| 7 Property | 0 | 134,193 | 40,043 | 94,151 |
| Subtotal - Forensic Svcs Command | 0 | 134,193 | 40,043 | 94,151 |
| Total Incoming | 1,615,729 | 2,489,809 | 1,097,766 18.38% | 3,007,772 81.62% |
| C. Total Allocated | \$27,778,198 \$5,104,679 \$22,673,519 | | | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Support Ops Allocations

Dept:5 Support Operations

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 5 Support Operations | 99.69 | 8.7583% | \$392,385 | \$0 | \$392,385 | \$0 | \$392,385 |
| 6 Staff Svcs Command | 796.40 | 69.9683% | 3,134,673 | 0 | 3,134,673 | 478,929 | 3,613,602 |
| 7 Forensic Svcs Command | 242.14 | 21.2734% | 953,076 | 0 | 953,076 | 145,615 | 1,098,691 |
| Subtotal | 1,138.23 | 100.0000% | 4,480,135 | 0 | 4,480,135 | 624,544 | 5,104,679 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,480,135 | | \$5,104,679 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Tech Svcs Allocations

Dept:5 Support Operations

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|---------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 2 Chief of Police | 19,082 | 10.9662% | \$2,281,880 | \$0 | \$2,281,880 | \$0 | \$2,281,880 |
| 3 Strategic Command | 2,099 | 1.2063% | 251,004 | 0 | 251,004 | 0 | 251,004 |
| 4 Professional Standards | 6,127 | 3.5211% | 732,684 | 0 | 732,684 | 0 | 732,684 |
| 5 Support Operations | 10,164 | 5.8411% | 1,215,440 | 0 | 1,215,440 | 0 | 1,215,440 |
| 6 Staff Svcs Command | 39,461 | 22.6778% | 4,718,859 | 0 | 4,718,859 | 539,094 | 5,257,953 |
| 7 Forensic Svcs Command | 9,737 | 5.5958% | 1,164,378 | 0 | 1,164,378 | 133,022 | 1,297,400 |
| 8 Homeland Sec Command | 845 | 0.4856% | 101,048 | 0 | 101,048 | 11,544 | 112,591 |
| 9 Law Enforcement | 79,598 | 45.7441% | 9,518,556 | 0 | 9,518,556 | 1,087,424 | 10,605,980 |
| 10 Aviation | 3,699 | 2.1258% | 442,337 | 0 | 442,337 | 50,534 | 492,871 |
| 11 Auto Dealers | 2,914 | 1.6746% | 348,464 | 0 | 348,464 | 39,809 | 388,274 |
| 13 Red Light Enforcement | 281 | 0.1615% | 33,603 | 0 | 33,603 | 3,839 | 37,442 |
| Subtotal | 174,007 | 100.0000% | 20,808,254 | 0 | 20,808,254 | 1,865,266 | 22,673,519 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$20,808,254 | | \$22,673,519 |

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:5 Support Operations

| Department | Support Ops | Tech Svcs | Total |
|--------------------------|--------------------|---------------------|---------------------|
| 2 Chief of Police | \$0 | \$2,281,880 | \$2,281,880 |
| 3 Strategic Command | 0 | 251,004 | 251,004 |
| 4 Professional Standards | 0 | 732,684 | 732,684 |
| 5 Support Operations | 392,385 | 1,215,440 | 1,607,825 |
| 6 Staff Svcs Command | 3,613,602 | 5,257,953 | 8,871,556 |
| 7 Forensic Svcs Command | 1,098,691 | 1,297,400 | 2,396,091 |
| 8 Homeland Sec Command | 0 | 112,591 | 112,591 |
| 9 Law Enforcement | 0 | 10,605,980 | 10,605,980 |
| 10 Aviation | 0 | 492,871 | 492,871 |
| 11 Auto Dealers | 0 | 388,274 | 388,274 |
| 13 Red Light Enforcement | 0 | 37,442 | 37,442 |
| Total | \$5,104,679 | \$22,673,519 | \$27,778,198 |

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

The Staff Services Command is responsible for developing long-range strategies, providing the employees throughout the department with various types of resources inclusive of, but not limited to: emergency communications, information assessments, detention and evidentiary support services, record keeping, human resources services and technological support. The Staff Services Command also process prisoners in jail, maintains Police fleet vehicles and receives, analyzes and preserves physical evidence in the crime lab. 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 have been allocated directly to Law Enforcement.
- **Records** - Costs associated with the maintenance of police records are included in the Citywide Cost Allocation Plan and have not been allocated in the Police Department Cost Plan.
- **Fleet Management** - Costs associated with maintenance of police vehicles have been 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 have been allocated based on the number of inmates booked.
- **Crime Analysis** - Costs associated with crime analysis are allocated directly to Law Enforcement.
- **Employee Services** - Costs associated with employee services are allocated based on the number of FTEs per division.

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

Continued

- **Planning** - Costs associated with planning are allocated directly to Law Enforcement.
- **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 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:6 Staff Svcs Command

| Description | | Amount | General Admin | Emergency Communctn | Records | Fleet Mgt | Jail | Crime Analysis | Employees Svcs | Planning | | |
|---|----|---------------------|----------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--|--|
| Personnel Costs | | | | | | | | | | | | |
| Salaries | S1 | 41,348,107 | 457,605 | 7,572,854 | 3,311,775 | 565,453 | 15,858,289 | 6,415,562 | 5,273,851 | 1,892,718 | | |
| <i>Salary % Split</i> | | | <i>1.11%</i> | <i>18.31%</i> | <i>8.01%</i> | <i>1.37%</i> | <i>38.35%</i> | <i>15.52%</i> | <i>12.75%</i> | <i>4.58%</i> | | |
| Benefits | P | 17,854,635 | 182,135 | 3,136,655 | 1,542,001 | 365,065 | 7,207,839 | 2,543,445 | 2,151,460 | 726,035 | | |
| Subtotal - Personnel Costs | | 59,202,742 | 639,740 | 10,709,509 | 4,853,776 | 930,518 | 23,066,128 | 8,959,007 | 7,425,311 | 2,618,753 | | |
| Services & Supplies Cost | | | | | | | | | | | | |
| Supplies | P | 14,219,539 | 5,598 | 4,802 | 14,457 | 12,687,971 | 129,487 | 8,422 | 66,136 | 1,302,666 | | |
| Services | P | 10,687,066 | 333,409 | 1,536 | 28,014 | 9,585,575 | 408,825 | 1,469 | 251,389 | 76,849 | | |
| Retiree | P | 7,914,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Transfers & Capital | D | 2,507,915 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Subtotal - Services & Supplies | | 35,328,744 | 339,007 | 6,338 | 42,471 | 22,273,546 | 538,312 | 9,891 | 317,525 | 1,379,515 | | |
| Department Cost Total | | 94,531,486 | 978,747 | 10,715,847 | 4,896,247 | 23,204,064 | 23,604,440 | 8,968,898 | 7,742,836 | 3,998,268 | | |
| Adjustments to Cost | | | | | | | | | | | | |
| Transfers & Capital | D | (2,507,915) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Subtotal - Adjustments | | (2,507,915) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Total Costs After Adjustments | | 92,023,571 | 978,747 | 10,715,847 | 4,896,247 | 23,204,064 | 23,604,440 | 8,968,898 | 7,742,836 | 3,998,268 | | |
| General Admin Distribution | | | (978,747) | 181,262 | 79,270 | 13,535 | 379,581 | 153,562 | 126,234 | 45,304 | | |
| Grand Total | | \$92,023,571 | | \$10,897,109 | \$4,975,517 | \$23,217,599 | \$23,984,021 | \$9,122,460 | \$7,869,070 | \$4,043,572 | | |
| | | | | not allocated | | | | | | | | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Dept:6 Staff Svcs Command

A. Department Costs

| Description | Amount | Retiree Ins |
|--------------------------------------|----------------------------|---------------------------|
| <hr/> | | |
| Personnel Costs | | |
| Salaries | 41,348,107 | 0 |
| <i>Salary % Split</i> | | <i>.00%</i> |
| Benefits | 17,854,635 | 0 |
| Subtotal - Personnel Costs | <u>59,202,742</u> | <u>0</u> |
| | | |
| Services & Supplies Cost | | |
| Supplies | 14,219,539 | 0 |
| Services | 10,687,066 | 0 |
| Retiree | 7,914,224 | 7,914,224 |
| Transfers & Capital | 2,507,915 | 0 |
| Subtotal - Services & Supplies | <u>35,328,744</u> | <u>7,914,224</u> |
| | | |
| Department Cost Total | 94,531,486 | 7,914,224 |
| | | |
| Adjustments to Cost | | |
| Transfers & Capital | (2,507,915) | 0 |
| Subtotal - Adjustments | <u>(2,507,915)</u> | <u>0</u> |
| | | |
| Total Costs After Adjustments | 92,023,571 | 7,914,224 |
| | | |
| General Admin Distribution | | 0 |
| | | |
| Grand Total | <u><u>\$92,023,571</u></u> | <u><u>\$7,914,224</u></u> |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Staff Svcs Command

| Department | First Incoming | Second Incoming | Emergency Communctn | Records | Fleet Mgt | Jail | Crime Analysis | Employees Svcs | Planning | Retiree Ins |
|-----------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|-------------|
| 1 Indirect Costs FTEs | \$1,475,088 | \$0 | \$273,184 | \$119,469 | \$20,398 | \$572,074 | \$231,436 | \$190,249 | \$68,278 | \$0 |
| 1 Indirect Costs Expenses | 1,604,113 | 0 | 297,079 | 129,919 | 22,182 | 622,112 | 251,679 | 206,890 | 74,250 | 0 |
| 1 General Services | 2,281,977 | 0 | 422,618 | 184,820 | 31,556 | 885,004 | 358,033 | 294,318 | 105,627 | 0 |
| Subtotal - Citywide Indirect | 5,361,179 | 0 | 992,882 | 434,209 | 74,137 | 2,079,190 | 841,148 | 691,458 | 248,155 | 0 |
| 2 Chief's Admin | 504,265 | 152,411 | 121,615 | 53,185 | 9,081 | 254,674 | 103,030 | 84,695 | 30,396 | 0 |
| 2 Budget & Finance | 997,242 | 175,572 | 217,203 | 94,988 | 16,218 | 454,844 | 184,010 | 151,264 | 54,287 | 0 |
| 2 Legal Svcs | 199,427 | 95,356 | 54,593 | 23,875 | 4,076 | 114,324 | 46,250 | 38,020 | 13,645 | 0 |
| Subtotal - Chief of Police | 1,700,934 | 423,339 | 393,412 | 172,048 | 29,375 | 823,842 | 333,290 | 273,978 | 98,327 | 0 |
| 4 Inspection | 627,097 | 107,199 | 135,990 | 59,472 | 10,154 | 284,777 | 115,208 | 94,706 | 33,989 | 0 |
| 4 Internal Affairs | 828,020 | 122,508 | 176,036 | 76,985 | 13,144 | 368,637 | 149,134 | 122,594 | 43,998 | 0 |
| 4 Psych Svcs | 147,295 | 22,627 | 31,469 | 13,762 | 2,350 | 65,899 | 26,660 | 21,916 | 7,865 | 0 |
| 4 Training | 602,712 | 86,837 | 127,703 | 55,848 | 9,535 | 267,423 | 108,188 | 88,935 | 31,918 | 0 |
| Subtotal - Professional Standards | 2,205,124 | 339,171 | 471,199 | 206,066 | 35,184 | 986,737 | 399,190 | 328,150 | 117,769 | 0 |
| 5 Support Ops | 3,134,673 | 478,929 | 669,233 | 292,670 | 49,971 | 1,401,439 | 566,960 | 466,064 | 167,265 | 0 |
| 5 Tech Svcs | 4,718,859 | 539,094 | 973,764 | 425,848 | 72,709 | 2,039,157 | 824,953 | 678,144 | 243,377 | 0 |
| Subtotal - Support Operations | 7,853,532 | 1,018,023 | 1,642,998 | 718,519 | 122,680 | 3,440,596 | 1,391,913 | 1,144,209 | 410,642 | 0 |
| 6 Fleet Mgt | 0 | 2,865,763 | 530,735 | 232,102 | 39,629 | 1,111,410 | 449,627 | 369,612 | 132,649 | 0 |
| 6 Employees Svcs | 0 | 1,165,452 | 215,840 | 94,391 | 16,116 | 451,989 | 182,855 | 150,314 | 53,946 | 0 |
| 6 Retiree Ins | 0 | 371,385 | 68,780 | 30,079 | 5,136 | 144,032 | 58,269 | 47,899 | 17,190 | 0 |
| Subtotal - Staff Svcs Command | 0 | 4,402,599 | 815,354 | 356,572 | 60,881 | 1,707,431 | 690,751 | 567,825 | 203,785 | 0 |
| 7 Property | 0 | 786,108 | 145,586 | 63,668 | 10,871 | 304,871 | 123,337 | 101,388 | 36,387 | 0 |
| Subtotal - Forensic Svcs Command | 0 | 786,108 | 145,586 | 63,668 | 10,871 | 304,871 | 123,337 | 101,388 | 36,387 | 0 |
| Total Incoming | 17,120,769 | 6,969,240 | 4,461,430 | 1,951,081 | 333,128 | 9,342,667 | 3,779,629 | 3,107,008 | 1,115,066 | 0 |
| | | | 13.23% | 5.97% | 20.28% | 28.70% | 11.11% | 9.45% | 4.44% | 6.82% |
| C. Total Allocated | \$116,113,580 | \$15,358,540 | \$6,926,598 | \$23,550,726 | \$33,326,687 | \$12,902,089 | \$10,976,078 | \$5,158,637 | \$7,914,224 | |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Emergency Communctn Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$14,067,848 | \$0 | \$14,067,848 | \$1,290,692 | \$15,358,540 |
| Subtotal | 100 | 100.0000% | 14,067,848 | 0 | 14,067,848 | 1,290,692 | 15,358,540 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$14,067,848 | | \$15,358,540 |

Basis Units: Directly to Law Enforcement
 Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Fleet Mgt Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|--------------|--------------------|-------------------|---------------|-----------------------|-------------------|---------------------|
| 2 Chief of Police | 64 | 1.8018% | \$422,601 | \$0 | \$422,601 | \$0 | \$422,601 |
| 3 Strategic Command | 6 | 0.1689% | 39,619 | 0 | 39,619 | 0 | 39,619 |
| 4 Professional Standards | 103 | 2.8998% | 680,123 | 0 | 680,123 | 0 | 680,123 |
| 5 Support Operations | 59 | 1.6610% | 389,585 | 0 | 389,585 | 0 | 389,585 |
| 6 Staff Svcs Command | 434 | 12.2185% | 2,865,763 | 0 | 2,865,763 | 0 | 2,865,763 |
| 7 Forensic Svcs Command | 43 | 1.2106% | 283,935 | 0 | 283,935 | 1,436 | 285,371 |
| 8 Homeland Sec Command | 2 | 0.0563% | 13,206 | 0 | 13,206 | 67 | 13,273 |
| 9 Law Enforcement | 2,817 | 79.3074% | 18,601,045 | 0 | 18,601,045 | 94,070 | 18,695,115 |
| 11 Auto Dealers | 24 | 0.6757% | 158,475 | 0 | 158,475 | 801 | 159,277 |
| Subtotal | 3,552 | 100.0000% | 23,454,353 | 0 | 23,454,353 | 96,374 | 23,550,726 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$23,454,353 | | \$23,550,726 |

Basis Units: Total number of vehicles in Police pool, excl Police Aviation
Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Jail Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 9 Law Enforcement | 100,581 | 99.5152% | \$30,475,387 | \$0 | \$30,475,387 | \$2,689,730 | \$33,165,117 |
| 10 Aviation | 490 | 0.4848% | 148,467 | 0 | 148,467 | 13,104 | 161,570 |
| Subtotal | 101,071 | 100.0000% | 30,623,854 | 0 | 30,623,854 | 2,702,834 | 33,326,687 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$30,623,854 | | \$33,326,687 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Crime Analysis Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$11,808,642 | \$0 | \$11,808,642 | \$1,093,447 | \$12,902,089 |
| Subtotal | 100 | 100.0000% | 11,808,642 | 0 | 11,808,642 | 1,093,447 | 12,902,089 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$11,808,642 | | \$12,902,089 |

Basis Units: Directly to Law Enforcement
 Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Employees Svcs Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 2 Chief of Police | 159.86 | 2.3215% | \$233,939 | \$0 | \$233,939 | \$0 | \$233,939 |
| 3 Strategic Command | 19.63 | 0.2851% | 28,727 | 0 | 28,727 | 0 | 28,727 |
| 4 Professional Standards | 339.21 | 4.9260% | 496,400 | 0 | 496,400 | 0 | 496,400 |
| 5 Support Operations | 135.95 | 1.9742% | 198,949 | 0 | 198,949 | 0 | 198,949 |
| 6 Staff Svcs Command | 796.40 | 11.5652% | 1,165,452 | 0 | 1,165,452 | 0 | 1,165,452 |
| 7 Forensic Svcs Command | 242.14 | 3.5163% | 354,348 | 0 | 354,348 | 40,045 | 394,393 |
| 8 Homeland Sec Command | 5.08 | 0.0738% | 7,434 | 0 | 7,434 | 840 | 8,274 |
| 9 Law Enforcement | 4,958.54 | 72.0072% | 7,256,327 | 0 | 7,256,327 | 820,041 | 8,076,368 |
| 10 Aviation | 198.20 | 2.8782% | 290,046 | 0 | 290,046 | 32,778 | 322,824 |
| 11 Auto Dealers | 31.16 | 0.4525% | 45,600 | 0 | 45,600 | 5,153 | 50,753 |
| Subtotal | 6,886.17 | 100.0000% | 10,077,220 | 0 | 10,077,220 | 898,858 | 10,976,078 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$10,077,220 | | \$10,976,078 |

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Planning Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$4,836,049 | \$0 | \$4,836,049 | \$322,589 | \$5,158,637 |
| Subtotal | 100 | 100.0000% | 4,836,049 | 0 | 4,836,049 | 322,589 | 5,158,637 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$4,836,049 | | \$5,158,637 |

Basis Units: Directly to Law Enforcement
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Retiree Ins Allocations

Dept:6 Staff Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 55.95 | 1.0122% | \$80,104 | \$0 | \$80,104 | \$0 | \$80,104 |
| 3 Strategic Command | 12.32 | 0.2229% | 17,639 | 0 | 17,639 | 0 | 17,639 |
| 4 Professional Standards | 186.82 | 3.3796% | 267,472 | 0 | 267,472 | 0 | 267,472 |
| 5 Support Operations | 36.59 | 0.6619% | 52,386 | 0 | 52,386 | 0 | 52,386 |
| 6 Staff Svcs Command | 259.40 | 4.6926% | 371,385 | 0 | 371,385 | 0 | 371,385 |
| 7 Forensic Svcs Command | 106.90 | 1.9339% | 153,050 | 0 | 153,050 | 0 | 153,050 |
| 8 Homeland Sec Command | 3.05 | 0.0552% | 4,367 | 0 | 4,367 | 0 | 4,367 |
| 9 Law Enforcement | 4,674.75 | 84.5677% | 6,692,877 | 0 | 6,692,877 | 0 | 6,692,877 |
| 10 Aviation | 169.69 | 3.0697% | 242,947 | 0 | 242,947 | 0 | 242,947 |
| 11 Auto Dealers | 22.35 | 0.4043% | 31,999 | 0 | 31,999 | 0 | 31,999 |
| Subtotal | 5,527.82 | 100.0000% | 7,914,224 | 0 | 7,914,224 | 0 | 7,914,224 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$7,914,224 | | \$7,914,224 |

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Allocation Summary

Dept:6 Staff Svcs Command

| Department | Emergency Communctn | Records | Fleet Mgt | Jail | Crime Analysis | Employees Svcs | Planning | Retiree Ins | Total |
|--------------------------|------------------------|------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|----------------------|
| 2 Chief of Police | \$0 | \$0 | \$422,601 | \$0 | \$0 | \$233,939 | \$0 | \$80,104 | \$736,644 |
| 3 Strategic Command | 0 | 0 | 39,619 | 0 | 0 | 28,727 | 0 | 17,639 | 85,984 |
| 4 Professional Standards | 0 | 0 | 680,123 | 0 | 0 | 496,400 | 0 | 267,472 | 1,443,995 |
| 5 Support Operations | 0 | 0 | 389,585 | 0 | 0 | 198,949 | 0 | 52,386 | 640,921 |
| 6 Staff Svcs Command | 0 | 0 | 2,865,763 | 0 | 0 | 1,165,452 | 0 | 371,385 | 4,402,599 |
| 7 Forensic Svcs Command | 0 | 0 | 285,371 | 0 | 0 | 394,393 | 0 | 153,050 | 832,813 |
| 8 Homeland Sec Command | 0 | 0 | 13,273 | 0 | 0 | 8,274 | 0 | 4,367 | 25,914 |
| 9 Law Enforcement | 15,358,540 | 0 | 18,695,115 | 33,165,117 | 12,902,089 | 8,076,368 | 5,158,637 | 6,692,877 | 100,048,742 |
| 10 Aviation | 0 | 0 | 0 | 161,570 | 0 | 322,824 | 0 | 242,947 | 727,341 |
| 11 Auto Dealers | 0 | 0 | 159,277 | 0 | 0 | 50,753 | 0 | 31,999 | 242,028 |
| Total | \$15,358,540 | \$0 | \$23,550,726 | \$33,326,687 | \$12,902,089 | \$10,976,078 | \$5,158,637 | \$7,914,224 | \$109,186,982 |

**FORENSIC SERVICES COMMAND
NATURE AND EXTENT OF SERVICES**

The Forensic Services Command is responsible for the Crime Lab, Identification, and Property. Forensic Services Command is allocated as follows:

- **General Administration** - Costs for general administrative and clerical work are evenly spread across the Command's activities.
- **Crime Lab** - Costs associated with the Crime Lab have been allocated directly to Law Enforcement.
- **Identification** - Costs associated with the identification system have been allocated directly to Law Enforcement.
- **Property** - Costs associated with property management have been allocated based on the number of FTEs, excluding Police-Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

A. Department Costs

Dept:7 Forensic Svcs Command

| Description | | Amount | General Admin | Crime Lab | Identification | Property |
|---|----|---------------------|----------------|--------------------|---------------------|--------------------|
| Personnel Costs | | | | | | |
| Salaries | S1 | 14,189,777 | 545,606 | 4,169,704 | 6,045,293 | 3,429,174 |
| <i>Salary % Split</i> | | | <i>3.85%</i> | <i>29.39%</i> | <i>42.60%</i> | <i>24.17%</i> |
| Benefits | P | 5,979,598 | 189,967 | 1,837,614 | 2,439,651 | 1,512,366 |
| Subtotal - Personnel Costs | | 20,169,375 | 735,573 | 6,007,318 | 8,484,944 | 4,941,540 |
| Services & Supplies Cost | | | | | | |
| Supplies | P | 852,163 | 9,753 | 626,839 | 177,178 | 38,393 |
| Services | P | 3,986,206 | 40,056 | 591,102 | 3,346,101 | 8,947 |
| Capital | D | 20,020 | 0 | 0 | 0 | 0 |
| Subtotal - Services & Supplies | | 4,858,389 | 49,809 | 1,217,941 | 3,523,279 | 47,340 |
| Department Cost Total | | 25,027,764 | 785,382 | 7,225,259 | 12,008,223 | 4,988,880 |
| Adjustments to Cost | | | | | | |
| Capital | D | (20,020) | 0 | 0 | 0 | 0 |
| Subtotal - Adjustments | | (20,020) | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | 25,007,744 | 785,382 | 7,225,259 | 12,008,223 | 4,988,880 |
| General Admin Distribution | | | (785,382) | 240,015 | 347,977 | 197,389 |
| Grand Total | | \$25,007,744 | | \$7,465,274 | \$12,356,200 | \$5,186,269 |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Forensic Svcs Command

| Department | First Incoming | Second Incoming | Crime Lab | Identification | Property |
|-----------------------------------|-------------------|---------------------|--------------------|---------------------|--------------------|
| 1 Indirect Costs FTEs | \$448,491 | \$0 | \$137,060 | \$198,712 | \$112,719 |
| 1 Indirect Costs Expenses | 435,924 | 0 | 133,220 | 193,144 | 109,560 |
| 1 General Services | 693,820 | 0 | 212,034 | 307,409 | 174,377 |
| Subtotal - Citywide Indirect | 1,578,234 | 0 | 482,314 | 699,265 | 396,656 |
| 2 Chief's Admin | 153,318 | 46,339 | 61,016 | 88,462 | 50,180 |
| 2 Budget & Finance | 271,004 | 47,712 | 97,401 | 141,213 | 80,103 |
| 2 Legal Svcs | 20,069 | 9,596 | 9,066 | 13,144 | 7,456 |
| Subtotal - Chief of Police | 444,392 | 103,648 | 167,483 | 242,819 | 137,738 |
| 4 Inspection | 331,992 | 56,752 | 118,802 | 172,240 | 97,703 |
| 4 Internal Affairs | 74,596 | 11,037 | 26,170 | 37,941 | 21,522 |
| 4 Psych Svcs | 44,784 | 6,879 | 15,788 | 22,890 | 12,984 |
| 4 Training | 248,381 | 35,786 | 86,842 | 125,905 | 71,419 |
| Subtotal - Professional Standards | 699,753 | 110,455 | 247,602 | 358,977 | 203,629 |
| 5 Support Ops | 953,076 | 145,615 | 335,764 | 486,795 | 276,133 |
| 5 Tech Svcs | 1,164,378 | 133,022 | 396,490 | 574,836 | 326,074 |
| Subtotal - Support Operations | 2,117,454 | 278,637 | 732,253 | 1,061,631 | 602,207 |
| 6 Fleet Mgt | 283,935 | 1,436 | 87,210 | 126,439 | 71,722 |
| 6 Employees Svcs | 354,348 | 40,045 | 120,528 | 174,743 | 99,122 |
| 6 Retiree Ins | 153,050 | 0 | 46,772 | 67,811 | 38,466 |
| Subtotal - Staff Svcs Command | 791,332 | 41,481 | 254,510 | 368,993 | 209,310 |
| 7 Property | 0 | 239,011 | 73,043 | 105,898 | 60,070 |
| Subtotal - Forensic Svcs Command | 0 | 239,011 | 73,043 | 105,898 | 60,070 |
| Total Incoming | 5,631,165 | 773,231 | 1,957,205 | 2,837,582 | 1,609,610 |
| | | | 30.00% | 48.37% | 21.63% |
| C. Total Allocated | | \$31,412,140 | \$9,422,479 | \$15,193,782 | \$6,795,879 |

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Crime Lab Allocations

Dept:7 Forensic Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$9,186,177 | \$0 | \$9,186,177 | \$236,302 | \$9,422,479 |
| Subtotal | 100 | 100.0000% | 9,186,177 | 0 | 9,186,177 | 236,302 | 9,422,479 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$9,186,177 | | \$9,422,479 |

Basis Units: Directly to Law Enforcement
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Identification Allocations

Dept:7 Forensic Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------------------|-------|-----------------------|---------------------|---------------|--------------------------|----------------------|---------------------|
| 9 Law Enforcement | 100 | 100.0000% | \$14,851,189 | \$0 | \$14,851,189 | \$342,594 | \$15,193,782 |
| Subtotal | 100 | 100.0000% | 14,851,189 | 0 | 14,851,189 | 342,594 | 15,193,782 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$14,851,189 | | \$15,193,782 |

Basis Units: Directly to Law Enforcement
Source: Direct assignment

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
6/25/2014

Property Allocations

Dept:7 Forensic Svcs Command

| Department | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------------------|-----------------|-----------------------|---------------------|---------------|--------------------------|----------------------|--------------------|
| 2 Chief of Police | 159.86 | 2.3903% | \$157,794 | \$0 | \$157,794 | \$0 | \$157,794 |
| 3 Strategic Command | 19.63 | 0.2935% | 19,376 | 0 | 19,376 | 0 | 19,376 |
| 4 Professional Standards | 339.21 | 5.0719% | 334,827 | 0 | 334,827 | 0 | 334,827 |
| 5 Support Operations | 135.95 | 2.0328% | 134,193 | 0 | 134,193 | 0 | 134,193 |
| 6 Staff Svcs Command | 796.40 | 11.9079% | 786,108 | 0 | 786,108 | 0 | 786,108 |
| 7 Forensic Svcs Command | 242.14 | 3.6205% | 239,011 | 0 | 239,011 | 0 | 239,011 |
| 8 Homeland Sec Command | 5.08 | 0.0760% | 5,014 | 0 | 5,014 | 198 | 5,212 |
| 9 Law Enforcement | 4,958.54 | 74.1412% | 4,894,462 | 0 | 4,894,462 | 192,925 | 5,087,388 |
| 11 Auto Dealers | 31.16 | 0.4659% | 30,757 | 0 | 30,757 | 1,212 | 31,970 |
| Subtotal | 6,687.97 | 100.0000% | 6,601,544 | 0 | 6,601,544 | 194,335 | 6,795,879 |
| Direct Bills | | | | | 0 | | 0 |
| Total | | | | | \$6,601,544 | | \$6,795,879 |

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 FULL COST ALLOCATION PLAN

FY 2013
 6/25/2014

Allocation Summary

Dept:7 Forensic Svcs Command

| Department | Crime Lab | Identification | Property | Total |
|--------------------------|--------------------|---------------------|--------------------|---------------------|
| 2 Chief of Police | \$0 | \$0 | \$157,794 | \$157,794 |
| 3 Strategic Command | 0 | 0 | 19,376 | 19,376 |
| 4 Professional Standards | 0 | 0 | 334,827 | 334,827 |
| 5 Support Operations | 0 | 0 | 134,193 | 134,193 |
| 6 Staff Svcs Command | 0 | 0 | 786,108 | 786,108 |
| 7 Forensic Svcs Command | 0 | 0 | 239,011 | 239,011 |
| 8 Homeland Sec Command | 0 | 0 | 5,212 | 5,212 |
| 9 Law Enforcement | 9,422,479 | 15,193,782 | 5,087,388 | 29,703,649 |
| 11 Auto Dealers | 0 | 0 | 31,970 | 31,970 |
| Total | \$9,422,479 | \$15,193,782 | \$6,795,879 | \$31,412,140 |