CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2015 2 CFR PART 225 (OMB A-87) 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
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SECTION I – OVERVIEW

City of Houston, Texas
Houston Police Department
FY 2015 2 CFR PART 225 (OMB A-87) Cost Allocation Plan
Based on Actual Expenditures
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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.)

2 CFR PART 225 (more commonly known as OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments) establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. OMB Circular A-87 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with OMB Circular A-87, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

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]

[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.

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.

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.

CERTIFICATION STATEMENT

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR PART 225 (OMB Circular A-87). To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR PART 225 (OMB Circular A-87).

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 – FY2015 FY 2015 2 CFR PART 225 (OMB A-87) 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Summary Schedule

Department	Homeland Sec Command	Law Enforcement	Aviation	Auto Dealers	Ike	Red Light Enforcement	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	$27,452	$26,687,550	$289,379	$183,198	$0	$0	$0	$0	$27,187,580
2 Chief of Police	13,013	11,607,569	201,557	85,138	0	0	0	0	11,907,277
3 Strategic Command	626,269	0	0	0	0	0	0	0	626,269
4 Profesional Standards	865,305	28,935,042	741,946	65,209	0	0	0	0	30,607,502
5 Support Operations	111,744	10,526,155	489,161	385,352	0	37,160	0	0	11,549,572
6 Staff Svcs Command	25,793	99,022,201	720,768	241,230	0	0	0	0	100,009,992
7 Forensic Svcs Command	5,147	29,389,035	0	31,573	0	0	0	0	29,425,756
Total Current Allocations	$1,674,723	$206,167,553	$2,442,812	$991,700	$0	$37,160	$0	$0	$211,313,948

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 OMB Cost Allocation Plan. Indirect costs are allocated 50% based on FTEs and 50% based on expenditures. General Service's indirect costs are allocated based on FTEs, excluding Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:1 Citywide Indirect**

Description		Amount	General Admin	Indirect Costs FTEs	Indirect Costs Expenses	General Services
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Citywide	P	17,561,785	0	8,780,893	8,780,893	0
GSD Indirect	P	18,841,969	0	0	0	18,841,969
Subtotal - Services & Supplies		36,403,754	0	8,780,893	8,780,893	18,841,969
Department Cost Total		36,403,754	0	8,780,893	8,780,893	18,841,969
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		36,403,754	0	8,780,893	8,780,893	18,841,969
General Admin Distribution			0	0	0	0
Grand Total		$36,403,754		$8,780,893	$8,780,893	$18,841,969

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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%	$203,845	$0	$203,845	$0	$203,845
3	Strategic Command	19.63	0.2851%	25,031	0	25,031	0	25,031
4	Profesional Standards	339.21	4.9260%	432,543	0	432,543	0	432,543
5	Support Operations	135.95	1.9742%	173,357	0	173,357	0	173,357
6	Staff Svcs Command	796.40	11.5652%	1,015,529	0	1,015,529	0	1,015,529
7	Forensic Svcs Command	242.14	3.5163%	308,765	0	308,765	0	308,765
8	Homeland Sec Command	5.08	0.0738%	6,478	0	6,478	0	6,478
9	Law Enforcement	4,958.54	72.0072%	6,322,877	0	6,322,877	0	6,322,877
10	Aviation	198.20	2.8782%	252,735	0	252,735	0	252,735
11	Auto Dealers	31.16	0.4525%	39,734	0	39,734	0	39,734
Subtotal		6,886.17	100.0000%	8,780,893	0	8,780,893	0	8,780,893
Direct Bills						0		0
Total						$8,780,893		$8,780,893

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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%	$228,894	$0	$228,894	$0	$228,894
3	Strategic Command	1,974,451	0.2698%	23,695	0	23,695	0	23,695
4	Profesional Standards	28,810,095	3.9375%	345,744	0	345,744	0	345,744
5	Support Operations	23,672,660	3.2353%	284,091	0	284,091	0	284,091
6	Staff Svcs Command	92,023,572	12.5768%	1,104,356	0	1,104,356	0	1,104,356
7	Forensic Svcs Command	25,007,744	3.4178%	300,113	0	300,113	0	300,113
8	Homeland Sec Command	555,200	0.0759%	6,663	0	6,663	0	6,663
9	Law Enforcement	532,882,508	72.8288%	6,395,015	0	6,395,015	0	6,395,015
10	Aviation	3,053,536	0.4173%	36,645	0	36,645	0	36,645
11	Auto Dealers	4,639,505	0.6341%	55,678	0	55,678	0	55,678
Subtotal		731,692,467	100.0000%	8,780,893	0	8,780,893	0	8,780,893
Direct Bills						0		0
Total						$8,780,893		$8,780,893

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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%	$450,372	$0	$450,372	$0	$450,372
3 Strategic Command	19.63	0.2935%	55,303	0	55,303	0	55,303
4 Profesional Standards	339.21	5.0719%	955,654	0	955,654	0	955,654
5 Support Operations	135.95	2.0328%	383,011	0	383,011	0	383,011
6 Staff Svcs Command	796.40	11.9079%	2,243,692	0	2,243,692	0	2,243,692
7 Forensic Svcs Command	242.14	3.6205%	682,179	0	682,179	0	682,179
8 Homeland Sec Command	5.08	0.0760%	14,312	0	14,312	0	14,312
9 Law Enforcement	4,958.54	74.1412%	13,969,659	0	13,969,659	0	13,969,659
11 Auto Dealers	31.16	0.4659%	87,787	0	87,787	0	87,787
Subtotal	6,687.97	100.0000%	18,841,969	0	18,841,969	0	18,841,969
Direct Bills					0		0
Total					$18,841,969		$18,841,969

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Allocation Summary **Dept:1 Citywide Indirect**

	Department	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Total
2	Chief of Police	$203,845	$228,894	$450,372	$883,111
3	Strategic Command	25,031	23,695	55,303	104,030
4	Profesional Standards	432,543	345,744	955,654	1,733,941
5	Support Operations	173,357	284,091	383,011	840,458
6	Staff Svcs Command	1,015,529	1,104,356	2,243,692	4,363,577
7	Forensic Svcs Command	308,765	300,113	682,179	1,291,057
8	Homeland Sec Command	6,478	6,663	14,312	27,452
9	Law Enforcement	6,322,877	6,395,015	13,969,659	26,687,550
10	Aviation	252,735	36,645	0	289,379
11	Auto Dealers	39,734	55,678	87,787	183,198
Total		$8,780,893	$8,780,893	$18,841,969	$36,403,754

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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
Salary % Split			*.00%*	*27.92%*	*24.69%*	*13.03%*	*34.37%*
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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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	$203,845	$0	$56,908	$50,323	$26,561	$70,054
1	Indirect Costs Expenses	228,894	0	63,901	56,506	29,824	78,662
1	General Services	450,372	0	125,732	111,182	58,682	154,776
	Subtotal - Citywide Indirect	883,111	0	246,542	218,011	115,067	303,492
2	Chief's Admin	0	99,901	27,890	24,662	13,017	34,332
2	Budget & Finance	0	205,383	57,338	50,702	26,761	70,582
2	Legal Svcs	0	903,720	252,295	223,098	117,752	310,574
	Subtotal - Chief of Police	0	1,209,004	337,522	298,463	157,530	415,488
4	Inspection *	0	218,185	0	218,185	0	0
4	Internal Affairs	0	51,477	14,371	12,708	6,707	17,691
4	Psych Svcs	0	29,156	8,139	7,198	3,799	10,020
4	Training	0	128,253	35,805	31,661	16,711	44,076
	Subtotal - Profesional Standards	0	427,070	58,315	269,751	27,217	71,786
5	Tech Svcs	0	2,264,992	632,326	559,152	295,123	778,391
	Subtotal - Support Operations	0	2,264,992	632,326	559,152	295,123	778,391
6	Fleet Mgt	0	422,321	117,901	104,257	55,027	145,136
6	Employees Svcs	0	230,573	64,370	56,921	30,043	79,239
6	Retiree Ins	0	80,104	22,363	19,775	10,437	27,529
	Subtotal - Staff Svcs Command	0	732,998	204,634	180,953	95,508	251,903
7	Property	0	155,820	43,501	38,467	20,303	53,549
	Subtotal - Forensic Svcs Command	0	155,820	43,501	38,467	20,303	53,549
Total Incoming		883,111	4,789,883	1,522,840	1,564,797	710,748	1,874,610
				22.55%	37.28%	11.07%	29.10%
C. Total Allocated			$24,746,190	$5,579,676	$9,225,755	$2,740,542	$7,200,218

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Chief's 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%	$99,901	$0	$99,901	$0	$99,901
3 Strategic Command	19.63	0.2851%	12,267	0	12,267	3,725	15,992
4 Profesional Standards	339.21	4.9260%	211,983	0	211,983	64,364	276,347
5 Support Operations	135.95	1.9742%	84,959	0	84,959	25,796	110,755
6 Staff Svcs Command	796.40	11.5652%	497,695	0	497,695	151,115	648,809
7 Forensic Svcs Command	242.14	3.5163%	151,321	0	151,321	45,945	197,266
8 Homeland Sec Command	5.08	0.0738%	3,175	0	3,175	964	4,139
9 Law Enforcement	4,958.54	72.0072%	3,098,743	0	3,098,743	940,869	4,039,612
10 Aviation	198.20	2.8782%	123,861	0	123,861	37,608	161,469
11 Auto Dealers	31.16	0.4525%	19,473	0	19,473	5,913	25,385
Subtotal	6,886.17	100.0000%	4,303,378	0	4,303,378	1,276,298	5,579,676
Direct Bills					0		0
Total					$4,303,378		$5,579,676

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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%	$205,383	$0	$205,383	$0	$205,383
3 Strategic Command	1,974,451	0.2698%	21,261	0	21,261	3,732	24,993
4 Profesional Standards	28,810,095	3.9375%	310,231	0	310,231	54,448	364,680
5 Support Operations	23,672,660	3.2353%	254,911	0	254,911	44,739	299,650
6 Staff Svcs Command	92,023,572	12.5768%	990,923	0	990,923	173,916	1,164,839
7 Forensic Svcs Command	25,007,744	3.4178%	269,287	0	269,287	47,262	316,549
8 Homeland Sec Command	555,200	0.0759%	5,978	0	5,978	1,049	7,028
9 Law Enforcement	532,882,508	72.8288%	5,738,155	0	5,738,155	1,007,099	6,745,254
10 Aviation	3,053,536	0.4173%	32,881	0	32,881	5,771	38,652
11 Auto Dealers	4,639,505	0.6341%	49,959	0	49,959	8,768	58,727
Subtotal	731,692,467	100.0000%	7,878,969	0	7,878,969	1,346,786	9,225,755
Direct Bills					0		0
Total					$7,878,969		$9,225,755

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

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%	$903,720	$0	$903,720	$0	$903,720
3 Strategic Command	6	0.0388%	832	0	832	399	1,231
4 Profesional Standards	3,314	21.4193%	459,415	0	459,415	220,494	679,910
5 Support Operations	38	0.2456%	5,268	0	5,268	2,528	7,796
6 Staff Svcs Command	1,421	9.1843%	196,991	0	196,991	94,545	291,536
7 Forensic Svcs Command	143	0.9243%	19,824	0	19,824	9,514	29,338
8 Homeland Sec Command	9	0.0582%	1,248	0	1,248	599	1,846
9 Law Enforcement	4,010	25.9178%	555,901	0	555,901	266,802	822,703
10 Aviation	7	0.0452%	970	0	970	466	1,436
11 Auto Dealers	5	0.0323%	693	0	693	333	1,026
Subtotal	15,472	100.0000%	2,144,861	0	2,144,861	595,681	2,740,542
Direct Bills					0		0
Total					$2,144,861		$2,740,542

Basis Units: Total number of billable hours
Source: Police Department Report

Allocation Summary **Dept:2 Chief of Police**

Department	Chief's Admin	Budget & Finance	Legal Svcs	Public Affairs	Total
2 Chief of Police	$99,901	$205,383	$903,720	$0	$1,209,004
3 Strategic Command	15,992	24,993	1,231	0	42,216
4 Profesional Standards	276,347	364,680	679,910	0	1,320,936
5 Support Operations	110,755	299,650	7,796	0	418,201
6 Staff Svcs Command	648,809	1,164,839	291,536	0	2,105,185
7 Forensic Svcs Command	197,266	316,549	29,338	0	543,154
8 Homeland Sec Command	4,139	7,028	1,846	0	13,013
9 Law Enforcement	4,039,612	6,745,254	822,703	0	11,607,569
10 Aviation	161,469	38,652	1,436	0	201,557
11 Auto Dealers	25,385	58,727	1,026	0	85,138
Total	$5,579,676	$9,225,755	$2,740,542	$0	$17,545,973

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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
Salary % Split			*.00%*	*37.35%*	*62.65%*
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

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Command

	Department	First Incoming	Second Incoming	Strategic Command	Alt Dispute Resolution
1	Indirect Costs FTEs	$25,031	$0	$9,348	$15,683
1	Indirect Costs Expenses	23,695	0	8,849	14,846
1	General Services	55,303	0	20,654	34,650
	Subtotal - Citywide Indirect	104,030	0	38,851	65,178
2	Chief's Admin	12,267	3,725	5,973	10,020
2	Budget & Finance	21,261	3,732	9,334	15,659
2	Legal Svcs	832	399	460	771
	Subtotal - Chief of Police	34,360	7,855	15,766	26,450
3	Strategic Command *	0	10,109	0	10,109
	Subtotal - Strategic Command	0	10,109	0	10,109
4	Inspection	0	72,728	27,161	45,567
4	Psych Svcs	0	3,580	1,337	2,243
4	Training	0	28,241	10,547	17,694
	Subtotal - Profesional Standards	0	104,549	39,045	65,504
5	Tech Svcs	0	249,147	93,048	156,099
	Subtotal - Support Operations	0	249,147	93,048	156,099
6	Fleet Mgt	0	39,593	14,786	24,806
6	Employees Svcs	0	28,313	10,574	17,739
6	Retiree Ins	0	17,639	6,587	11,051
	Subtotal - Staff Svcs Command	0	85,544	31,948	53,597
7	Property	0	19,134	7,146	11,988
	Subtotal - Forensic Svcs Command	0	19,134	7,146	11,988
Total Incoming		138,390	476,339	225,804	388,924
				37.46%	62.54%
C. Total Allocated			$2,589,180	$969,905	$1,619,275

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%	$10,109	$0	$10,109	$0	$10,109
4 Profesional Standards	339.21	34.3083%	273,020	0	273,020	60,507	333,527
8 Homeland Sec Command	636.94	64.4213%	512,655	0	512,655	113,614	626,269
Subtotal	988.71	100.0000%	795,784	0	795,784	174,121	969,905
Direct Bills					0		0
Total					$795,784		$969,905

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

Allocation Summary **Dept:3 Strategic Command**

Department	Strategic Command	Alt Dispute Resolution	Total
3 Strategic Command	$10,109	$0	$10,109
4 Profesional Standards	333,527	0	333,527
8 Homeland Sec Command	626,269	0	626,269
Total	$969,905	$0	$969,905

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 actions, 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.

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HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:4 Profesional 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
Salary % Split			*3.64%*	*15.86%*	*32.47%*	*4.46%*	*43.53%*	*.04%*
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

B. Incoming Costs - (Default Spread Salary%) **Dept:4 Profesional Standards**

	Department	First Incoming	Second Incoming	Inspection	Internal Affairs	Psych Svcs	Training	Cadet Training
1	Indirect Costs FTEs	$432,543	$0	$71,202	$145,758	$20,026	$195,399	$157
1	Indirect Costs Expenses	345,744	0	56,914	116,509	16,008	156,188	126
1	General Services	955,654	0	157,312	322,036	44,246	431,712	347
	Subtotal - Citywide Indirect	1,733,941	0	285,428	584,303	80,280	783,300	630
2	Chief's Admin	211,983	64,364	45,490	93,123	12,795	124,838	100
2	Budget & Finance	310,231	54,448	60,031	122,890	16,884	164,742	132
2	Legal Svcs	459,415	220,494	111,922	229,116	31,479	307,146	247
	Subtotal - Chief of Police	981,629	339,307	217,442	445,129	61,158	596,727	480
3	Strategic Command	273,020	60,507	54,903	112,392	15,442	150,669	121
	Subtotal - Strategic Command	273,020	60,507	54,903	112,392	15,442	150,669	121
4	Inspection	0	363,641	59,860	122,540	16,836	164,273	132
4	Internal Affairs	0	125,016	20,579	42,128	5,788	56,475	45
4	Psych Svcs	0	61,866	10,184	20,848	2,864	27,948	22
4	Training	0	428,242	70,494	144,309	19,827	193,456	156
	Subtotal - Profesional Standards	0	978,765	161,117	329,824	45,316	442,153	356
5	Tech Svcs	0	727,262	119,716	245,073	33,672	328,537	264
	Subtotal - Support Operations	0	727,262	119,716	245,073	33,672	328,537	264
6	Fleet Mgt	0	679,673	111,883	229,036	31,468	307,039	247
6	Employees Svcs	0	489,257	80,538	164,870	22,652	221,019	178
6	Retiree Ins	0	267,472	44,029	90,133	12,384	120,829	97
	Subtotal - Staff Svcs Command	0	1,436,401	236,449	484,038	66,504	648,887	522
7	Property	0	330,637	54,427	111,418	15,308	149,364	120
	Subtotal - Forensic Svcs Command	0	330,637	54,427	111,418	15,308	149,364	120
Total Incoming		2,988,591	3,872,878	1,129,483	2,312,177	317,681	3,099,636	2,492
				14.02%	28.75%	4.02%	40.43%	12.78%
C. Total Allocated			$35,671,565	$5,001,214	$10,254,756	$1,435,228	$14,420,827	$4,559,541

Inspection Allocations **Dept:4 Profesional Standards**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	Chief of Police	6	5.0000%	$218,185	$0	$218,185	$0	$218,185
3	Strategic Command	2	1.6667%	72,728	0	72,728	0	72,728
4	Profesional Standards	10	8.3333%	363,641	0	363,641	0	363,641
5	Support Operations	2	1.6667%	72,728	0	72,728	12,500	85,229
6	Staff Svcs Command	17	14.1667%	618,189	0	618,189	106,254	724,443
7	Forensic Svcs Command	9	7.5000%	327,277	0	327,277	56,252	383,529
8	Homeland Sec Command	8	6.6667%	290,913	0	290,913	50,002	340,915
9	Law Enforcement	62	51.6667%	2,254,573	0	2,254,573	387,514	2,642,088
10	Aviation	4	3.3333%	145,456	0	145,456	25,001	170,457
Subtotal		120	100.0000%	4,363,690	0	4,363,690	637,524	5,001,214
Direct Bills						0		0
Total						$4,363,690		$5,001,214

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

Internal Affairs Allocations **Dept:4 Profesional Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	7	0.5752%	$51,477	$0	$51,477	$0	$51,477
4 Profesional Standards	17	1.3969%	125,016	0	125,016	0	125,016
5 Support Operations	4	0.3287%	29,416	0	29,416	4,376	33,791
6 Staff Svcs Command	111	9.1208%	816,281	0	816,281	121,428	937,709
7 Forensic Svcs Command	10	0.8217%	73,539	0	73,539	10,939	84,478
8 Homeland Sec Command	61	5.0123%	448,587	0	448,587	66,731	515,318
9 Law Enforcement	997	81.9228%	7,331,820	0	7,331,820	1,090,668	8,422,488
10 Aviation	10	0.8217%	73,539	0	73,539	10,939	84,478
Subtotal	1,217	100.0000%	8,949,674	0	8,949,674	1,305,082	10,254,756
Direct Bills					0		0
Total					$8,949,674		$10,254,756

Basis Units: Number of Investigations
Source: Police Department Report

Psych Svcs Allocations **Dept:4 Profesional Standards**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	Chief of Police	159.86	2.3215%	$29,156	$0	$29,156	$0	$29,156
3	Strategic Command	19.63	0.2851%	3,580	0	3,580	0	3,580
4	Profesional Standards	339.21	4.9260%	61,866	0	61,866	0	61,866
5	Support Operations	135.95	1.9742%	24,795	0	24,795	3,828	28,623
6	Staff Svcs Command	796.40	11.5652%	145,249	0	145,249	22,427	167,676
7	Forensic Svcs Command	242.14	3.5163%	44,162	0	44,162	6,819	50,981
8	Homeland Sec Command	5.08	0.0738%	927	0	927	143	1,070
9	Law Enforcement	4,958.54	72.0072%	904,350	0	904,350	139,635	1,043,986
10	Aviation	198.20	2.8782%	36,148	0	36,148	5,581	41,730
11	Auto Dealers	31.16	0.4525%	5,683	0	5,683	877	6,561
Subtotal		6,886.17	100.0000%	1,255,916	0	1,255,916	179,312	1,435,228
Direct Bills						0		0
Total						$1,255,916		$1,435,228

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

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Training Allocations **Dept:4 Profesional Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	55.95	1.0122%	$128,253	$0	$128,253	$0	$128,253
3 Strategic Command	12.32	0.2229%	28,241	0	28,241	0	28,241
4 Profesional Standards	186.82	3.3796%	428,242	0	428,242	0	428,242
5 Support Operations	36.59	0.6619%	83,874	0	83,874	12,141	96,015
6 Staff Svcs Command	259.40	4.6926%	594,616	0	594,616	86,072	680,688
7 Forensic Svcs Command	106.90	1.9339%	245,044	0	245,044	35,471	280,515
8 Homeland Sec Command	3.05	0.0552%	6,991	0	6,991	1,012	8,003
9 Law Enforcement	4,674.75	84.5677%	10,715,803	0	10,715,803	1,551,137	12,266,941
10 Aviation	169.69	3.0697%	388,976	0	388,976	56,305	445,281
11 Auto Dealers	22.35	0.4043%	51,232	0	51,232	7,416	58,648
Subtotal	5,527.82	100.0000%	12,671,273	0	12,671,273	1,749,554	14,420,827
Direct Bills					0		0
Total					$12,671,273		$14,420,827

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

Cadet Training Allocations **Dept:4 Profesional Standards**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	$4,558,134	$0	$4,558,134	$1,407	$4,559,541
Subtotal	100	100.0000%	4,558,134	0	4,558,134	1,407	4,559,541
Direct Bills					0		0
Total					$4,558,134		$4,559,541

Basis Units: Directly to Law Enforcement
Source: Direct assignment

Allocation Summary **Dept:4 Profesional Standards**

Department	Inspection	Internal Affairs	Psych Svcs	Training	Cadet Training	Total
2 Chief of Police	$218,185	$51,477	$29,156	$128,253	$0	$427,070
3 Strategic Command	72,728	0	3,580	28,241	0	104,549
4 Profesional Standards	363,641	125,016	61,866	428,242	0	978,765
5 Support Operations	85,229	33,791	28,623	96,015	0	243,659
6 Staff Svcs Command	724,443	937,709	167,676	680,688	0	2,510,517
7 Forensic Svcs Command	383,529	84,478	50,981	280,515	0	799,503
8 Homeland Sec Command	340,915	515,318	1,070	8,003	0	865,305
9 Law Enforcement	2,642,088	8,422,488	1,043,986	12,266,941	4,559,541	28,935,042
10 Aviation	170,457	84,478	41,730	445,281	0	741,946
11 Auto Dealers	0	0	6,561	58,648	0	65,209
Total	$5,001,214	$10,254,756	$1,435,228	$14,420,827	$4,559,541	$35,671,565

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.

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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
Salary % Split			*.00%*	*29.84%*	*70.16%*
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

B. Incoming Costs - (Default Spread Salary%) **Dept:5 Support Operations**

	Department	First Incoming	Second Incoming	Support Ops	Tech Svcs
1	Indirect Costs FTEs	$173,357	$0	$51,729	$121,628
1	Indirect Costs Expenses	284,091	0	84,771	199,319
1	General Services	383,011	0	114,289	268,722
	Subtotal - Citywide Indirect	840,458	0	250,789	589,670
2	Chief's Admin	84,959	25,796	33,049	77,707
2	Budget & Finance	254,911	44,739	89,414	210,236
2	Legal Svcs	5,268	2,528	2,326	5,470
	Subtotal - Chief of Police	345,138	73,064	124,789	293,412
4	Inspection	72,728	12,500	25,432	59,797
4	Internal Affairs *	29,416	4,376	0	33,791
4	Psych Svcs	24,795	3,828	8,541	20,082
4	Training	83,874	12,141	28,650	67,365
	Subtotal - Profesional Standards	210,813	32,846	62,623	181,035
5	Support Ops *	0	386,664	0	386,664
5	Tech Svcs	0	1,206,445	359,997	846,447
	Subtotal - Support Operations	0	1,593,109	359,997	1,233,112
6	Fleet Mgt	0	389,327	116,173	273,154
6	Employees Svcs	0	196,086	58,511	137,575
6	Retiree Ins	0	52,386	15,632	36,754
	Subtotal - Staff Svcs Command	0	637,800	190,316	447,483
7	Property	0	132,514	39,542	92,972
	Subtotal - Forensic Svcs Command	0	132,514	39,542	92,972
Total Incoming		1,396,409	2,469,332	1,028,056	2,837,685
				18.28%	81.72%
C. Total Allocated			$27,538,401	$5,034,969	$22,503,432

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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%	$386,664	$0	$386,664	$0	$386,664
6 Staff Svcs Command	796.40	69.9683%	3,088,972	0	3,088,972	475,561	3,564,533
7 Forensic Svcs Command	242.14	21.2734%	939,181	0	939,181	144,591	1,083,772
Subtotal	1,138.23	100.0000%	4,414,817	0	4,414,817	620,152	5,034,969
Direct Bills					0		0
Total					$4,414,817		$5,034,969

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

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%	$2,264,992	$0	$2,264,992	$0	$2,264,992
3 Strategic Command	2,099	1.2063%	249,147	0	249,147	0	249,147
4 Profesional Standards	6,127	3.5211%	727,262	0	727,262	0	727,262
5 Support Operations	10,164	5.8411%	1,206,445	0	1,206,445	0	1,206,445
6 Staff Svcs Command	39,461	22.6778%	4,683,935	0	4,683,935	534,445	5,218,380
7 Forensic Svcs Command	9,737	5.5958%	1,155,761	0	1,155,761	131,874	1,287,635
8 Homeland Sec Command	845	0.4856%	100,300	0	100,300	11,444	111,744
9 Law Enforcement	79,598	45.7441%	9,448,109	0	9,448,109	1,078,046	10,526,155
10 Aviation	3,699	2.1258%	439,063	0	439,063	50,098	489,161
11 Auto Dealers	2,914	1.6746%	345,885	0	345,885	39,466	385,352
13 Red Light Enforcement	281	0.1615%	33,354	0	33,354	3,806	37,160
Subtotal	174,007	100.0000%	20,654,252	0	20,654,252	1,849,180	22,503,432
Direct Bills					0		0
Total					$20,654,252		$22,503,432

Basis Units: Number of transactions
Source: COH Transaction Report

Allocation Summary **Dept:5 Support Operations**

	Department	Support Ops	Tech Svcs	Total
2	Chief of Police	$0	$2,264,992	$2,264,992
3	Strategic Command	0	249,147	249,147
4	Profesional Standards	0	727,262	727,262
5	Support Operations	386,664	1,206,445	1,593,109
6	Staff Svcs Command	3,564,533	5,218,380	8,782,913
7	Forensic Svcs Command	1,083,772	1,287,635	2,371,407
8	Homeland Sec Command	0	111,744	111,744
9	Law Enforcement	0	10,526,155	10,526,155
10	Aviation	0	489,161	489,161
11	Auto Dealers	0	385,352	385,352
13	Red Light Enforcement	0	37,160	37,160
Total		$5,034,969	$22,503,432	$27,538,401

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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
Salary % Split			*1.11%*	*18.31%*	*8.01%*	*1.37%*	*38.35%*	*15.52%*	*12.75%*	*4.58%*
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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:6 Staff Svcs Command**

Description		Amount	Retiree Ins
Personnel Costs			
Salaries	S1	41,348,107	0
Salary % Split			*.00%*
Benefits	P	17,854,635	0
Subtotal - Personnel Costs		59,202,742	0
Services & Supplies Cost			
Supplies	P	14,219,539	0
Services	P	10,687,066	0
Retiree	P	7,914,224	7,914,224
Transfers & Capital	D	2,507,915	0
Subtotal - Services & Supplies		35,328,744	7,914,224
Department Cost Total		94,531,486	7,914,224
Adjustments to Cost			
Transfers & Capital	D	(2,507,915)	0
Subtotal - Adjustments		(2,507,915)	0
Total Costs After Adjustments		92,023,571	7,914,224
General Admin Distribution			0
Grand Total		$92,023,571	$7,914,224

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	$1,015,529	$0	$188,074	$82,249	$14,043	$393,846	$159,333	$130,978	$47,006	$0
1	Indirect Costs Expenses	1,104,356	0	204,525	89,443	15,272	428,295	173,269	142,434	51,118	0
1	General Services	2,243,692	0	415,528	181,720	31,027	870,156	352,027	289,380	103,855	0
	Subtotal - Citywide Indirect	4,363,577	0	808,127	353,412	60,342	1,692,297	684,628	562,792	201,979	0
2	Chief's Admin	497,695	151,115	120,158	52,548	8,972	251,623	101,796	83,680	30,032	0
2	Budget & Finance	990,923	173,916	215,726	94,342	16,108	451,752	182,759	150,235	53,917	0
2	Legal Svcs	196,991	94,545	53,992	23,612	4,032	113,065	45,741	37,601	13,494	0
	Subtotal - Chief of Police	1,685,609	419,576	389,877	170,502	29,111	816,440	330,295	271,516	97,444	0
4	Inspection	618,189	106,254	134,166	58,674	10,018	280,956	113,662	93,435	33,533	0
4	Internal Affairs	816,281	121,428	173,662	75,946	12,967	363,665	147,123	120,941	43,404	0
4	Psych Svcs	145,249	22,427	31,053	13,580	2,319	65,029	26,308	21,626	7,761	0
4	Training	594,616	86,072	126,062	55,130	9,413	263,987	106,797	87,792	31,507	0
	Subtotal - Profesional Standards	2,174,335	336,181	464,944	203,330	34,717	973,637	393,890	323,794	116,205	0
5	Support Ops	3,088,972	475,561	660,146	288,696	49,292	1,382,409	559,261	459,735	164,993	0
5	Tech Svcs	4,683,935	534,445	966,435	422,643	72,162	2,023,809	818,744	673,040	241,546	0
	Subtotal - Support Operations	7,772,906	1,010,006	1,626,581	711,340	121,454	3,406,218	1,378,005	1,132,776	406,539	0
6	Fleet Mgt	0	2,863,863	530,383	231,948	39,603	1,110,673	449,329	369,367	132,561	0
6	Employees Svcs	0	1,148,681	212,734	93,033	15,884	445,485	180,224	148,151	53,170	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	4,383,929	811,896	355,060	60,623	1,700,190	687,822	565,417	202,921	0
7	Property	0	776,272	143,764	62,871	10,735	301,056	121,794	100,120	35,932	0
	Subtotal - Forensic Svcs Command	0	776,272	143,764	62,871	10,735	301,056	121,794	100,120	35,932	0
Total Incoming		15,996,427	6,925,964	4,245,189	1,856,514	316,982	8,889,837	3,596,435	2,956,415	1,061,020	0
				13.17%	5.94%	20.47%	28.60%	11.07%	9.42%	4.44%	6.89%
C. Total Allocated			$114,945,963	$15,142,299	$6,832,031	$23,534,580	$32,873,858	$12,718,894	$10,825,484	$5,104,591	$7,914,224

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%	$13,859,621	$0	$13,859,621	$1,282,677	$15,142,299
Subtotal	100	100.0000%	13,859,621	0	13,859,621	1,282,677	15,142,299
Direct Bills					0		0
Total					$13,859,621		$15,142,299

Basis Units: Directly to Law Enforcement
Source: Direct assignment

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%	$422,321	$0	$422,321	$0	$422,321
3 Strategic Command	6	0.1689%	39,593	0	39,593	0	39,593
4 Profesional Standards	103	2.8998%	679,673	0	679,673	0	679,673
5 Support Operations	59	1.6610%	389,327	0	389,327	0	389,327
6 Staff Svcs Command	434	12.2185%	2,863,863	0	2,863,863	0	2,863,863
7 Forensic Svcs Command	43	1.2106%	283,747	0	283,747	1,427	285,174
8 Homeland Sec Command	2	0.0563%	13,198	0	13,198	66	13,264
9 Law Enforcement	2,817	79.3074%	18,588,714	0	18,588,714	93,486	18,682,200
11 Auto Dealers	24	0.6757%	158,370	0	158,370	796	159,167
Subtotal	3,552	100.0000%	23,438,805	0	23,438,805	95,775	23,534,580
Direct Bills					0		0
Total					$23,438,805		$23,534,580

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

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%	$30,041,455	$0	$30,041,455	$2,673,028	$32,714,483
10 Aviation	490	0.4848%	146,353	0	146,353	13,022	159,375
Subtotal	101,071	100.0000%	30,187,808	0	30,187,808	2,686,050	32,873,858
Direct Bills					0		0
Total					$30,187,808		$32,873,858

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

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%	$11,632,237	$0	$11,632,237	$1,086,657	$12,718,894
Subtotal	100	100.0000%	11,632,237	0	11,632,237	1,086,657	12,718,894
Direct Bills					0		0
Total					$11,632,237		$12,718,894

Basis Units: Directly to Law Enforcement
Source: Direct assignment

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%	$230,573	$0	$230,573	$0	$230,573
3 Strategic Command	19.63	0.2851%	28,313	0	28,313	0	28,313
4 Profesional Standards	339.21	4.9260%	489,257	0	489,257	0	489,257
5 Support Operations	135.95	1.9742%	196,086	0	196,086	0	196,086
6 Staff Svcs Command	796.40	11.5652%	1,148,681	0	1,148,681	0	1,148,681
7 Forensic Svcs Command	242.14	3.5163%	349,249	0	349,249	39,796	389,045
8 Homeland Sec Command	5.08	0.0738%	7,327	0	7,327	835	8,162
9 Law Enforcement	4,958.54	72.0072%	7,151,908	0	7,151,908	814,949	7,966,857
10 Aviation	198.20	2.8782%	285,872	0	285,872	32,575	318,447
11 Auto Dealers	31.16	0.4525%	44,943	0	44,943	5,121	50,065
Subtotal	6,886.17	100.0000%	9,932,208	0	9,932,208	893,276	10,825,484
Direct Bills					0		0
Total					$9,932,208		$10,825,484

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

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%	$4,784,006	$0	$4,784,006	$320,585	$5,104,591
Subtotal	100	100.0000%	4,784,006	0	4,784,006	320,585	5,104,591
Direct Bills					0		0
Total					$4,784,006		$5,104,591

Basis Units: Directly to Law Enforcement
Source: Direct assignment

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 Profesional 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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	$422,321	$0	$0	$230,573	$0	$80,104	$732,998
3	Strategic Command	0	0	39,593	0	0	28,313	0	17,639	85,544
4	Profesional Standards	0	0	679,673	0	0	489,257	0	267,472	1,436,401
5	Support Operations	0	0	389,327	0	0	196,086	0	52,386	637,800
6	Staff Svcs Command	0	0	2,863,863	0	0	1,148,681	0	371,385	4,383,929
7	Forensic Svcs Command	0	0	285,174	0	0	389,045	0	153,050	827,268
8	Homeland Sec Command	0	0	13,264	0	0	8,162	0	4,367	25,793
9	Law Enforcement	15,142,299	0	18,682,200	32,714,483	12,718,894	7,966,857	5,104,591	6,692,877	99,022,201
10	Aviation	0	0	0	159,375	0	318,447	0	242,947	720,768
11	Auto Dealers	0	0	159,167	0	0	50,065	0	31,999	241,230
Total		$15,142,299	$0	$23,534,580	$32,873,858	$12,718,894	$10,825,484	$5,104,591	$7,914,224	$108,113,931

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.

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
Salary % Split			*3.85%*	*29.39%*	*42.60%*	*24.17%*
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

B. Incoming Costs - (Default Spread Salary%) **Dept:7 Forensic Svcs Command**

	Department	First Incoming	Second Incoming	Crime Lab	Identification	Property
1	Indirect Costs FTEs	$308,765	$0	$94,359	$136,804	$77,601
1	Indirect Costs Expenses	300,113	0	91,715	132,970	75,427
1	General Services	682,179	0	208,476	302,252	171,451
	Subtotal - Citywide Indirect	1,291,057	0	394,551	572,026	324,480
2	Chief's Admin	151,321	45,945	60,285	87,402	49,579
2	Budget & Finance	269,287	47,262	96,739	140,253	79,558
2	Legal Svcs	19,824	9,514	8,966	12,999	7,374
	Subtotal - Chief of Police	440,432	102,722	165,990	240,654	136,510
4	Inspection	327,277	56,252	117,208	169,929	96,392
4	Internal Affairs	73,539	10,939	25,817	37,430	21,232
4	Psych Svcs	44,162	6,819	15,580	22,588	12,813
4	Training	245,044	35,471	85,726	124,287	70,501
	Subtotal - Profesional Standards	690,022	109,481	244,331	354,234	200,938
5	Support Ops	939,181	144,591	331,204	480,184	272,383
5	Tech Svcs	1,155,761	131,874	393,506	570,510	323,620
	Subtotal - Support Operations	2,094,942	276,465	724,710	1,050,694	596,003
6	Fleet Mgt	283,747	1,427	87,150	126,351	71,672
6	Employees Svcs	349,249	39,796	118,893	172,373	97,778
6	Retiree Ins	153,050	0	46,772	67,811	38,466
	Subtotal - Staff Svcs Command	786,045	41,223	252,816	366,536	207,916
7	Property	0	236,020	72,129	104,573	59,319
	Subtotal - Forensic Svcs Command	0	236,020	72,129	104,573	59,319
Total Incoming		5,302,496	765,912	1,854,526	2,688,716	1,525,166
				29.99%	48.41%	21.60%
C. Total Allocated			$31,076,152	$9,319,800	$15,044,917	$6,711,435

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%	$9,085,735	$0	$9,085,735	$234,065	$9,319,800
Subtotal	100	100.0000%	9,085,735	0	9,085,735	234,065	9,319,800
Direct Bills					0		0
Total					$9,085,735		$9,319,800

Basis Units: Directly to Law Enforcement
Source: Direct assignment

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%	$14,705,566	$0	$14,705,566	$339,351	$15,044,917
Subtotal	100	100.0000%	14,705,566	0	14,705,566	339,351	15,044,917
Direct Bills					0		0
Total					$14,705,566		$15,044,917

Basis Units: Directly to Law Enforcement
Source: Direct assignment

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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%	$155,820	$0	$155,820	$0	$155,820
3 Strategic Command	19.63	0.2935%	19,134	0	19,134	0	19,134
4 Profesional Standards	339.21	5.0719%	330,637	0	330,637	0	330,637
5 Support Operations	135.95	2.0328%	132,514	0	132,514	0	132,514
6 Staff Svcs Command	796.40	11.9079%	776,272	0	776,272	0	776,272
7 Forensic Svcs Command	242.14	3.6205%	236,020	0	236,020	0	236,020
8 Homeland Sec Command	5.08	0.0760%	4,952	0	4,952	196	5,147
9 Law Enforcement	4,958.54	74.1412%	4,833,219	0	4,833,219	191,099	5,024,318
11 Auto Dealers	31.16	0.4659%	30,372	0	30,372	1,201	31,573
Subtotal	6,687.97	100.0000%	6,518,940	0	6,518,940	192,496	6,711,435
Direct Bills					0		0
Total					$6,518,940		$6,711,435

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

Allocation Summary **Dept:7 Forensic Svcs Command**

	Department	Crime Lab	Identification	Property	Total
2	Chief of Police	$0	$0	$155,820	$155,820
3	Strategic Command	0	0	19,134	19,134
4	Profesional Standards	0	0	330,637	330,637
5	Support Operations	0	0	132,514	132,514
6	Staff Svcs Command	0	0	776,272	776,272
7	Forensic Svcs Command	0	0	236,020	236,020
8	Homeland Sec Command	0	0	5,147	5,147
9	Law Enforcement	9,319,800	15,044,917	5,024,318	29,389,035
11	Auto Dealers	0	0	31,573	31,573
Total		$9,319,800	$15,044,917	$6,711,435	$31,076,152