

CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**



MGT of America, Inc.
1801 E 51st St. Suite 365-504
Austin, TX 78723

www.mgtofamerica.com

**City of Houston, Texas
Houston Police Department
FY 2016 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2016 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**

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 200

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 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 2 CFR Part 200, 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 2 CFR Part 200.

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.

Note: FY 2014 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

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 200. 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 200.

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 2016 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 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	\$35,287	\$29,070,148	\$308,882	\$185,442	\$0	\$0	\$0	\$0	\$29,599,758
2 Chief of Police	19,916	12,313,358	196,660	85,178	0	0	0	0	12,615,112
3 Strategic Command	1,220,746	0	0	0	0	0	0	0	1,220,746
4 Prof Standards	1,075,099	29,728,751	514,587	74,509	0	0	0	0	31,392,945
5 Technology Svcs	110,094	12,326,878	490,429	435,206	0	0	0	0	13,362,607
6 Staff Svcs Command	24,312	98,456,671	518,646	241,555	0	0	0	0	99,241,185
7 Forensic Svcs Command	5,651	5,733,756	0	36,044	0	0	0	0	5,775,452
Total Current Allocations	\$2,491,104	\$187,629,563	\$2,029,204	\$1,057,934	\$0	\$0	\$0	\$0	\$193,207,805

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CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the city's 2 CFR Part 200 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.

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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
<i>Salary % Split</i>			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Citywide	P	18,726,100	0	9,363,050	9,363,050	0
GSD Indirect	P	19,094,203	0	0	0	19,094,203
Subtotal - Services & Supplies		37,820,303	0	9,363,050	9,363,050	19,094,203
Department Cost Total		37,820,303	0	9,363,050	9,363,050	19,094,203
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		37,820,303	0	9,363,050	9,363,050	19,094,203
General Admin Distribution			0	0	0	0
Grand Total		\$37,820,303		\$9,363,050	\$9,363,050	\$19,094,203

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Citywide Indirect

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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	159.46	2.3333%	\$218,464	\$0	\$218,464	\$0	\$218,464
3 Strategic Command	25.50	0.3731%	34,936	0	34,936	0	34,936
4 Prof Standards	313.00	4.5799%	428,818	0	428,818	0	428,818
5 Technology Svcs	105.18	1.5390%	144,099	0	144,099	0	144,099
6 Staff Svcs Command	765.30	11.1981%	1,048,480	0	1,048,480	0	1,048,480
7 Forensic Svcs Command	77.69	1.1368%	106,437	0	106,437	0	106,437
8 Homeland Sec Command	5.08	0.0743%	6,960	0	6,960	0	6,960
9 Law Enforcement	5,154.10	75.4161%	7,061,244	0	7,061,244	0	7,061,244
10 Aviation	196.51	2.8754%	269,224	0	269,224	0	269,224
11 Auto Dealers	32.40	0.4741%	44,389	0	44,389	0	44,389
Subtotal	6,834.22	100.0000%	9,363,050	0	9,363,050	0	9,363,050
Direct Bills					0		0
Total					\$9,363,050		\$9,363,050

Basis Units: Number of FTEs per division

Source: COH FTE Report

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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	19,344,202	2.4966%	\$233,761	\$0	\$233,761	\$0	\$233,761
3 Strategic Command	2,794,550	0.3607%	33,770	0	33,770	0	33,770
4 Prof Standards	30,693,516	3.9614%	370,910	0	370,910	0	370,910
5 Technology Svcs	20,719,036	2.6741%	250,375	0	250,375	0	250,375
6 Staff Svcs Command	92,550,934	11.9450%	1,118,413	0	1,118,413	0	1,118,413
7 Forensic Svcs Command	5,967,113	0.7701%	72,108	0	72,108	0	72,108
8 Homeland Sec Command	1,134,843	0.1465%	13,714	0	13,714	0	13,714
9 Law Enforcement	594,365,528	76.7110%	7,182,490	0	7,182,490	0	7,182,490
10 Aviation	3,281,797	0.4236%	39,658	0	39,658	0	39,658
11 Auto Dealers	3,959,693	0.5111%	47,850	0	47,850	0	47,850
Subtotal	774,811,212	100.0000%	9,363,050	0	9,363,050	0	9,363,050
Direct Bills					0		0
Total					\$9,363,050		\$9,363,050

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

Source: COH Expenditure Report

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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	159.46	2.4023%	\$458,707	\$0	\$458,707	\$0	\$458,707
3 Strategic Command	25.50	0.3842%	73,354	0	73,354	0	73,354
4 Prof Standards	313.00	4.7155%	900,384	0	900,384	0	900,384
5 Technology Svcs	105.18	1.5846%	302,563	0	302,563	0	302,563
6 Staff Svcs Command	765.30	11.5296%	2,201,481	0	2,201,481	0	2,201,481
7 Forensic Svcs Command	77.69	1.1704%	223,485	0	223,485	0	223,485
8 Homeland Sec Command	5.08	0.0765%	14,613	0	14,613	0	14,613
9 Law Enforcement	5,154.10	77.6488%	14,826,413	0	14,826,413	0	14,826,413
11 Auto Dealers	32.40	0.4881%	93,203	0	93,203	0	93,203
Subtotal	6,637.71	100.0000%	19,094,203	0	19,094,203	0	19,094,203
Direct Bills					0		0
Total					\$19,094,203		\$19,094,203

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

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Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Total
0 Direct Billed	\$0	\$0	\$0	\$0
2 Chief of Police	218,464	233,761	458,707	910,932
3 Strategic Command	34,936	33,770	73,354	142,060
4 Prof Standards	428,818	370,910	900,384	1,700,111
5 Technology Svcs	144,099	250,375	302,563	697,038
6 Staff Svcs Command	1,048,480	1,118,413	2,201,481	4,368,374
7 Forensic Svcs Command	106,437	72,108	223,485	402,031
8 Homeland Sec Command	6,960	13,714	14,613	35,287
9 Law Enforcement	7,061,244	7,182,490	14,826,413	29,070,148
10 Aviation	269,224	39,658	0	308,882
11 Auto Dealers	44,389	47,850	93,203	185,442
Total	\$9,363,050	\$9,363,050	\$19,094,203	\$37,820,303

**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.

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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	10,890,411	0	2,798,719	2,751,250	1,516,678	3,823,764
Salary % Split			.00%	25.70%	25.26%	13.93%	35.11%
Benefits	P	5,017,592	0	1,130,985	1,340,379	658,001	1,888,227
Subtotal - Personnel Costs		15,908,003	0	3,929,704	4,091,630	2,174,678	5,711,991
Services & Supplies Cost							
Supplies	P	234,798	0	52,025	66,653	8,665	107,455
Services	P	3,201,402	0	21,090	3,007,754	111,905	60,653
Subtotal - Services & Supplies		3,436,200	0	73,115	3,074,407	120,570	168,108
Department Cost Total		19,344,202	0	4,002,819	7,166,036	2,295,248	5,880,099
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		19,344,202	0	4,002,819	7,166,036	2,295,248	5,880,099
General Admin Distribution			0	0	0	0	0
Grand Total		\$19,344,202		\$4,002,819	\$7,166,036	\$2,295,248	\$5,880,099
						not allocated	

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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	\$218,464	\$0	\$56,143	\$55,191	\$30,425	\$76,706
1 Indirect Costs Expenses	233,761	0	60,074	59,055	32,555	82,077
1 General Services	458,707	0	117,883	115,883	63,883	161,058
Subtotal - Citywide Indirect	910,932	0	234,100	230,129	126,863	319,840
2 Chief's Admin	0	98,858	25,406	24,975	13,768	34,710
2 Budget & Finance	0	184,655	47,454	46,650	25,716	64,835
2 Legal Svcs	0	968,388	248,865	244,644	134,865	340,013
Subtotal - Chief of Police	0	1,251,901	321,725	316,268	174,349	439,559
4 Inspections *	0	1,335,840	0	1,335,840	0	0
4 Internal Affairs	0	160,672	41,291	40,591	22,376	56,414
4 Psy Svcs	0	28,293	7,271	7,148	3,940	9,934
4 Training	0	132,548	34,063	33,486	18,460	46,539
Subtotal - Prof Standards	0	1,657,353	82,625	1,417,064	44,776	112,887
5 Tech Svcs	0	1,883,563	484,055	475,845	262,319	661,343
Subtotal - Technology Svcs	0	1,883,563	484,055	475,845	262,319	661,343
6 Fleet Mgt	0	468,301	120,348	118,307	65,219	164,427
6 Employees Svcs	0	150,797	38,753	38,096	21,001	52,947
6 Retiree Ins	0	83,228	21,389	21,026	11,591	29,222
Subtotal - Staff Svcs Command	0	702,326	180,490	177,429	97,811	246,596
7 Property	0	171,825	44,157	43,408	23,930	60,330
Subtotal - Forensic Svcs Command	0	171,825	44,157	43,408	23,930	60,330
Total Incoming	910,932	5,666,969	1,347,153	2,660,145	730,047	1,840,555
C. Total Allocated		\$25,922,103	\$5,349,972	\$9,826,181	\$3,025,295	\$7,720,654
			20.64%	37.91%	11.67%	29.78%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	159.46	2.3333%	\$98,858	\$0	\$98,858	\$0	\$98,858
3 Strategic Command	25.50	0.3731%	15,809	0	15,809	4,252	20,061
4 Prof Standards	313.00	4.5799%	194,046	0	194,046	52,195	246,241
5 Technology Svcs	105.18	1.5390%	65,207	0	65,207	17,539	82,746
6 Staff Svcs Command	765.30	11.1981%	474,453	0	474,453	127,618	602,071
7 Forensic Svcs Command	77.69	1.1368%	48,164	0	48,164	12,955	61,120
8 Homeland Sec Command	5.08	0.0743%	3,149	0	3,149	847	3,996
9 Law Enforcement	5,154.10	75.4161%	3,195,317	0	3,195,317	859,475	4,054,792
10 Aviation	196.51	2.8754%	121,828	0	121,828	32,769	154,597
11 Auto Dealers	32.40	0.4741%	20,087	0	20,087	5,403	25,489
Subtotal	6,834.22	100.0000%	4,236,918	0	4,236,918	1,113,054	5,349,972
Direct Bills					0		0
Total					\$4,236,918		\$5,349,972

Basis Units: Number of FTEs per division

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	19,344,202	2.4966%	\$184,655	\$0	\$184,655	\$0	\$184,655
3 Strategic Command	2,794,550	0.3607%	26,676	0	26,676	8,989	35,665
4 Prof Standards	30,693,516	3.9614%	292,993	0	292,993	98,728	391,721
5 Technology Svcs	20,719,036	2.6741%	197,779	0	197,779	66,644	264,423
6 Staff Svcs Command	92,550,934	11.9450%	883,469	0	883,469	297,697	1,181,166
7 Forensic Svcs Command	5,967,113	0.7701%	56,961	0	56,961	19,194	76,154
8 Homeland Sec Command	1,134,843	0.1465%	10,833	0	10,833	3,650	14,483
9 Law Enforcement	594,365,528	76.7110%	5,673,674	0	5,673,674	1,911,821	7,585,494
10 Aviation	3,281,797	0.4236%	31,327	0	31,327	10,556	41,883
11 Auto Dealers	3,959,693	0.5111%	37,798	0	37,798	12,737	50,535
Subtotal	774,811,212	100.0000%	7,396,166	0	7,396,166	2,430,016	9,826,181
Direct Bills					0		0
Total					\$7,396,166		\$9,826,181

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

Source: COH Expenditure Report

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	7,634	39.9811%	\$968,388	\$0	\$968,388	\$0	\$968,388
3 Strategic Command	311	1.6288%	39,451	0	39,451	16,369	55,820
4 Prof Standards	4,632	24.2589%	587,578	0	587,578	243,800	831,378
5 Technology Svcs	39	0.2043%	4,947	0	4,947	2,053	7,000
6 Staff Svcs Command	2,418	12.6637%	306,728	0	306,728	127,269	433,997
7 Forensic Svcs Command	250	1.3093%	31,713	0	31,713	13,158	44,871
8 Homeland Sec Command	8	0.0419%	1,015	0	1,015	421	1,436
9 Law Enforcement	3,750	19.6397%	475,695	0	475,695	197,377	673,072
10 Aviation	1	0.0052%	127	0	127	53	179
11 Auto Dealers	51	0.2671%	6,469	0	6,469	2,684	9,154
Subtotal	19,094	100.0000%	2,422,111	0	2,422,111	603,184	3,025,295
Direct Bills					0		0
Total					\$2,422,111		\$3,025,295

Basis Units: Total number of billable hours

Source: Police Department Report

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Allocation Summary

Dept:2 Chief of Police

Department	Chief's Admin	Budget & Finance	Legal Svcs	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	98,858	184,655	968,388	0	1,251,901
3 Strategic Command	20,061	35,665	55,820	0	111,546
4 Prof Standards	246,241	391,721	831,378	0	1,469,340
5 Technology Svcs	82,746	264,423	7,000	0	354,170
6 Staff Svcs Command	602,071	1,181,166	433,997	0	2,217,234
7 Forensic Svcs Command	61,120	76,154	44,871	0	182,145
8 Homeland Sec Command	3,996	14,483	1,436	0	19,916
9 Law Enforcement	4,054,792	7,585,494	673,072	0	12,313,358
10 Aviation	154,597	41,883	179	0	196,660
11 Auto Dealers	25,489	50,535	9,154	0	85,178
Total	\$5,349,972	\$9,826,181	\$3,025,295	\$0	\$18,201,449

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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 Services 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 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:3 Strategic Command

Description		Amount	General Admin	Strategic Command	Alt Dispute Resolution
<hr/>					
Personnel Costs					
Salaries	S1	1,914,086	0	959,937	954,149
<i>Salary % Split</i>			<i>.00%</i>	<i>50.15%</i>	<i>49.85%</i>
Benefits	P	829,328	0	404,753	424,575
Subtotal - Personnel Costs		2,743,414	0	1,364,691	1,378,724
Services & Supplies Cost					
Supplies	P	45,154	0	42,949	2,205
Services	P	5,982	0	9,776	(3,794)
Subtotal - Services & Supplies		51,136	0	52,725	(1,589)
Department Cost Total		2,794,550	0	1,417,415	1,377,135
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,794,550	0	1,417,415	1,377,135
General Admin Distribution			0	0	0
Grand Total		<u>\$2,794,550</u>		<u>\$1,417,415</u>	<u>\$1,377,135</u>
			not allocated		

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Command

Department	First Incoming	Second Incoming	Strategic Command	Alt Dispute Resolution
1 Indirect Costs FTEs	\$34,936	\$0	\$17,521	\$17,415
1 Indirect Costs Expenses	33,770	0	16,936	16,834
1 General Services	73,354	0	36,788	36,566
Subtotal - Citywide Indirect	142,060	0	71,245	70,815
2 Chief's Admin	15,809	4,252	10,061	10,000
2 Budget & Finance	26,676	8,989	17,886	17,779
2 Legal Svcs	39,451	16,369	27,994	27,826
Subtotal - Chief of Police	81,936	29,610	55,942	55,604
3 Strategic Command *	0	21,133	0	21,133
Subtotal - Strategic Command	0	21,133	0	21,133
4 Inspections	0	166,980	83,742	83,238
4 Internal Affairs	0	16,067	8,058	8,009
4 Psy Svcs	0	4,524	2,269	2,255
4 Training	0	44,994	22,565	22,429
Subtotal - Prof Standards	0	232,565	116,634	115,931
5 Tech Svcs	0	232,596	116,650	115,946
Subtotal - Technology Svcs	0	232,596	116,650	115,946
6 Fleet Mgt	0	85,146	42,702	42,444
6 Employees Svcs	0	24,115	12,094	12,021
6 Retiree Ins	0	28,252	14,169	14,083
Subtotal - Staff Svcs Command	0	137,512	68,964	68,548
7 Property	0	27,477	13,780	13,697
Subtotal - Forensic Svcs Command	0	27,477	13,780	13,697
Total Incoming	223,996	680,895	443,215	461,675
C. Total Allocated		\$3,699,440	\$1,860,630	\$1,838,810
			50.29%	49.71%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Strategic Command Allocations

Dept:3 Strategic Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Strategic Command	13.15	1.3815%	\$21,133	\$0	\$21,133	\$0	\$21,133
4 Prof Standards	315.76	33.1722%	507,453	0	507,453	111,297	618,750
8 Homeland Sec Command	622.97	65.4463%	1,001,165	0	1,001,165	219,581	1,220,746
Subtotal	951.88	100.0000%	1,529,752	0	1,529,752	330,878	1,860,630
Direct Bills					0		0
Total					\$1,529,752		\$1,860,630

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

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:3 Strategic Command

Department	Strategic Command	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
3 Strategic Command	21,133	0	21,133
4 Prof Standards	618,750	0	618,750
8 Homeland Sec Command	1,220,746	0	1,220,746
Total	\$1,860,630	\$0	\$1,860,630

**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, 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 FTEs per division.
- **Training** – Costs are allocated based on the number of classified FTEs per division.
- **Cadet Training** – Cost are allocated directly to law Enforcement.

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:4 Prof Standards

Description		Amount	General Admin	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training
Personnel Costs								
Salaries	S1	18,565,575	1,015,289	3,551,301	5,492,283	709,843	7,688,164	108,696
Salary % Split			5.47%	19.13%	29.58%	3.82%	41.41%	.59%
Benefits	P	11,252,667	382,889	1,486,817	2,290,454	285,373	3,283,753	3,523,381
Subtotal - Personnel Costs		29,818,242	1,398,178	5,038,117	7,782,737	995,216	10,971,918	3,632,077
Services & Supplies Cost								
Supplies	P	681,716	32,057	5,522	7,598	1,583	573,831	61,126
Services	P	193,558	22,321	9,568	14,789	24,287	74,706	47,886
Subtotal - Services & Supplies		875,274	54,378	15,090	22,387	25,870	648,537	109,011
Department Cost Total		30,693,516	1,452,556	5,053,207	7,805,124	1,021,086	11,620,454	3,741,088
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		30,693,516	1,452,556	5,053,207	7,805,124	1,021,086	11,620,454	3,741,088
General Admin Distribution			(1,452,556)	293,925	454,571	58,750	636,314	8,996
Grand Total		\$30,693,515		\$5,347,132	\$8,259,695	\$1,079,837	\$12,256,768	\$3,750,084

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Standards

Department	First Incoming	Second Incoming	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training
1 Indirect Costs FTEs	\$428,818	\$0	\$86,771	\$134,197	\$17,344	\$187,850	\$2,656
1 Indirect Costs Expenses	370,910	0	75,054	116,074	15,002	162,482	2,297
1 General Services	900,384	0	182,193	281,771	36,417	394,426	5,576
Subtotal - Citywide Indirect	1,700,111	0	344,017	532,042	68,763	744,759	10,529
2 Chief's Admin	194,046	52,195	49,827	77,060	9,960	107,869	1,525
2 Budget & Finance	292,993	98,728	79,265	122,587	15,844	171,599	2,426
2 Legal Svcs	587,578	243,800	168,229	260,176	33,626	364,198	5,149
Subtotal - Chief of Police	1,074,618	394,723	297,321	459,823	59,429	643,666	9,100
3 Strategic Command	507,453	111,297	125,204	193,635	25,026	271,053	3,832
Subtotal - Strategic Command	507,453	111,297	125,204	193,635	25,026	271,053	3,832
4 Inspections	0	417,450	84,471	130,639	16,884	182,870	2,585
4 Internal Affairs	0	241,008	48,768	75,422	9,748	105,577	1,493
4 Psy Svcs	0	55,535	11,238	17,380	2,246	24,328	344
4 Training	0	475,267	96,170	148,733	19,223	208,198	2,944
Subtotal - Prof Standards	0	1,189,260	240,647	372,174	48,101	520,973	7,366
5 Tech Svcs	0	753,143	152,398	235,693	30,462	329,925	4,665
Subtotal - Technology Svcs	0	753,143	152,398	235,693	30,462	329,925	4,665
6 Fleet Mgt	0	759,216	153,627	237,593	30,707	332,586	4,702
6 Employees Svcs	0	295,996	59,895	92,630	11,972	129,665	1,833
6 Retiree Ins	0	298,424	60,386	93,391	12,070	130,729	1,848
Subtotal - Staff Svcs Command	0	1,353,636	273,908	423,614	54,749	592,980	8,384
7 Property	0	337,272	68,247	105,548	13,641	147,747	2,089
Subtotal - Forensic Svcs Command	0	337,272	68,247	105,548	13,641	147,747	2,089
Total Incoming	3,282,182	4,139,330	1,501,743	2,322,529	300,172	3,251,104	45,964
C. Total Allocated	\$38,115,027	\$6,848,875	\$10,582,224	\$1,380,009	\$15,507,872	\$3,796,049	
			17.97%	27.76%	3.62%	40.69%	9.96%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Inspections Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	16	22.2222%	\$1,335,840	\$0	\$1,335,840	\$0	\$1,335,840
3 Strategic Command	2	2.7778%	166,980	0	166,980	0	166,980
4 Prof Standards	5	6.9444%	417,450	0	417,450	0	417,450
6 Staff Svcs Command	17	23.6111%	1,419,330	0	1,419,330	290,594	1,709,924
8 Homeland Sec Command	4	5.5556%	333,960	0	333,960	68,375	402,335
9 Law Enforcement	28	38.8889%	2,337,721	0	2,337,721	478,625	2,816,345
Subtotal	72	100.0000%	6,011,281	0	6,011,281	837,594	6,848,875
Direct Bills					0		0
Total					\$6,011,281		\$6,848,875

Basis Units: Number of audits performed

Source: Police Department Report

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Internal Affairs Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	20	1.7301%	\$160,672	\$0	\$160,672	\$0	\$160,672
3 Strategic Command	2	0.1730%	16,067	0	16,067	0	16,067
4 Prof Standards	30	2.5952%	241,008	0	241,008	0	241,008
6 Staff Svcs Command	94	8.1315%	755,158	0	755,158	110,295	865,454
7 Forensic Svcs Command	14	1.2111%	112,470	0	112,470	16,427	128,897
8 Homeland Sec Command	72	6.2284%	578,419	0	578,419	84,482	662,901
9 Law Enforcement	924	79.9308%	7,423,044	0	7,423,044	1,084,181	8,507,225
Subtotal	1,156	100.0000%	9,286,839	0	9,286,839	1,295,385	10,582,224
Direct Bills					0		0
Total					\$9,286,839		\$10,582,224

Basis Units: Number of investigations
Source: Police Department Report

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Psy Svcs Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	159.46	2.3333%	\$28,293	\$0	\$28,293	\$0	\$28,293
3 Strategic Command	25.50	0.3731%	4,524	0	4,524	0	4,524
4 Prof Standards	313.00	4.5799%	55,535	0	55,535	0	55,535
5 Technology Svcs	105.18	1.5390%	18,662	0	18,662	2,779	21,441
6 Staff Svcs Command	765.30	11.1981%	135,786	0	135,786	20,221	156,008
7 Forensic Svcs Command	77.69	1.1368%	13,784	0	13,784	2,053	15,837
8 Homeland Sec Command	5.08	0.0743%	901	0	901	134	1,036
9 Law Enforcement	5,154.10	75.4161%	914,487	0	914,487	136,185	1,050,671
10 Aviation	196.51	2.8754%	34,867	0	34,867	5,192	40,059
11 Auto Dealers	32.40	0.4741%	5,749	0	5,749	856	6,605
Subtotal	6,834.22	100.0000%	1,212,589	0	1,212,589	167,420	1,380,009
Direct Bills					0		0
Total					\$1,212,589		\$1,380,009

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Training Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	52.85	0.9679%	\$132,548	\$0	\$132,548	\$0	\$132,548
3 Strategic Command	17.94	0.3286%	44,994	0	44,994	0	44,994
4 Prof Standards	189.50	3.4705%	475,267	0	475,267	0	475,267
5 Technology Svcs	6.70	0.1227%	16,804	0	16,804	2,336	19,140
6 Staff Svcs Command	223.57	4.0944%	560,714	0	560,714	77,960	638,675
7 Forensic Svcs Command	30.64	0.5611%	76,845	0	76,845	10,684	87,530
8 Homeland Sec Command	3.09	0.0566%	7,750	0	7,750	1,078	8,827
9 Law Enforcement	4,746.18	86.9208%	11,903,436	0	11,903,436	1,655,024	13,558,460
10 Aviation	166.11	3.0421%	416,604	0	416,604	57,924	474,528
11 Auto Dealers	23.77	0.4353%	59,615	0	59,615	8,289	67,904
Subtotal	5,460.35	100.0000%	13,694,577	0	13,694,577	1,813,295	15,507,872
Direct Bills					0		0
Total					\$13,694,577		\$15,507,872

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Cadet Training Allocations

Dept:4 Prof Standards

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	100	100.0000%	\$3,770,412	\$0	\$3,770,412	\$25,637	\$3,796,049
Subtotal	100	100.0000%	3,770,412	0	3,770,412	25,637	3,796,049
Direct Bills					0		0
Total					\$3,770,412		\$3,796,049
Basis Units: Direct allocation to Law Enforcement							
Source: Direct Allocation							

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Prof Standards

Department	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	1,335,840	160,672	28,293	132,548	0	1,657,353
3 Strategic Command	166,980	16,067	4,524	44,994	0	232,565
4 Prof Standards	417,450	241,008	55,535	475,267	0	1,189,260
5 Technology Svcs	0	0	21,441	19,140	0	40,581
6 Staff Svcs Command	1,709,924	865,454	156,008	638,675	0	3,370,060
7 Forensic Svcs Command	0	128,897	15,837	87,530	0	232,264
8 Homeland Sec Command	402,335	662,901	1,036	8,827	0	1,075,099
9 Law Enforcement	2,816,345	8,507,225	1,050,671	13,558,460	3,796,049	29,728,751
10 Aviation	0	0	40,059	474,528	0	514,587
11 Auto Dealers	0	0	6,605	67,904	0	74,509
Total	\$6,848,875	\$10,582,224	\$1,380,009	\$15,507,872	\$3,796,049	\$38,115,028

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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TECHNOLOGY SERVICES
NATURE AND EXTENT OF SERVICES

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

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
<hr/>				
Personnel Costs				
Salaries	S1	6,549,782	0	6,549,782
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	2,983,110	0	2,983,110
Subtotal - Personnel Costs		9,532,892	0	9,532,892
Services & Supplies Cost				
Supplies	P	578,982	0	578,982
Services	P	10,607,161	0	10,607,161
Subtotal - Services & Supplies		11,186,144	0	11,186,144
Department Cost Total		20,719,036	0	20,719,036
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		20,719,036	0	20,719,036
General Admin Distribution			0	0
Grand Total		<u>\$20,719,036</u>	<u>\$20,719,036</u>	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	\$144,099	\$0	\$144,099
1 Indirect Costs Expenses	250,375	0	250,375
1 General Services	302,563	0	302,563
Subtotal - Citywide Indirect	697,038	0	697,038
2 Chief's Admin	65,207	17,539	82,746
2 Budget & Finance	197,779	66,644	264,423
2 Legal Svcs	4,947	2,053	7,000
Subtotal - Chief of Police	267,933	86,236	354,170
4 Psy Svcs	18,662	2,779	21,441
4 Training	16,804	2,336	19,140
Subtotal - Prof Standards	35,466	5,115	40,581
5 Tech Svcs	0	786,030	786,030
Subtotal - Technology Svcs	0	786,030	786,030
6 Fleet Mgt	0	390,251	390,251
6 Employees Svcs	0	99,466	99,466
6 Retiree Ins	0	10,551	10,551
Subtotal - Staff Svcs Command	0	500,268	500,268
7 Property	0	113,336	113,336
Subtotal - Forensic Svcs Command	0	113,336	113,336
Total Incoming	1,000,437	1,490,986	2,491,422
C. Total Allocated		\$23,210,458	\$23,210,458
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	17,354	8.6722%	\$1,883,563	\$0	\$1,883,563	\$0	\$1,883,563
3 Strategic Command	2,143	1.0709%	232,596	0	232,596	0	232,596
4 Prof Standards	6,939	3.4676%	753,143	0	753,143	0	753,143
5 Technology Svcs	7,242	3.6190%	786,030	0	786,030	0	786,030
6 Staff Svcs Command	50,852	25.4120%	5,519,357	0	5,519,357	455,559	5,974,916
7 Forensic Svcs Command	1,852	0.9255%	201,012	0	201,012	16,591	217,603
8 Homeland Sec Command	937	0.4682%	101,700	0	101,700	8,394	110,094
9 Law Enforcement	104,913	52.4277%	11,387,012	0	11,387,012	939,866	12,326,878
10 Aviation	4,174	2.0859%	453,036	0	453,036	37,393	490,429
11 Auto Dealers	3,704	1.8510%	402,024	0	402,024	33,182	435,206
Subtotal	200,110	100.0000%	21,719,472	0	21,719,472	1,490,986	23,210,458
Direct Bills					0		0
Total					\$21,719,472		\$23,210,458

Basis Units: Number of transactions

Source: COH Transaction Report

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	1,883,563	1,883,563
3 Strategic Command	232,596	232,596
4 Prof Standards	753,143	753,143
5 Technology Svcs	786,030	786,030
6 Staff Svcs Command	5,974,916	5,974,916
7 Forensic Svcs Command	217,603	217,603
8 Homeland Sec Command	110,094	110,094
9 Law Enforcement	12,326,878	12,326,878
10 Aviation	490,429	490,429
11 Auto Dealers	435,206	435,206
Total	\$23,210,458	\$23,210,458

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

The Staff Services Command is responsible for developing long-range strategies, communications, the jail functions, preserving records, crime analysis, employee services and plant and equipment. 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 Departmental 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.

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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

Continued

- **Employee Services** – Costs associated with employee services are allocated based on the number of FTEs per division.
- **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.

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HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	General Admin	Emergency Comm	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning
Personnel Costs										
Salaries	S1	39,099,555	445,306	7,884,863	3,560,468	610,398	17,385,726	3,735,239	3,248,936	2,228,619
Salary % Split			1.14%	20.17%	9.11%	1.56%	44.47%	9.55%	8.31%	5.70%
Benefits	P	17,882,827	181,712	3,402,222	1,662,147	319,233	8,307,789	1,603,268	1,482,200	924,255
Subtotal - Personnel Costs		56,982,382	627,018	11,287,085	5,222,614	929,632	25,693,515	5,338,507	4,731,136	3,152,875
Services & Supplies Cost										
Supplies	P	16,954,956	2,129	8,135	20,381	13,255,873	156,076	4,109	68,505	3,439,747
Services	P	10,014,643	77,428	43,903	20,904	8,969,350	417,758	16,529	391,606	77,164
Retiree	P	8,598,953	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		35,568,552	79,558	52,038	41,285	22,225,223	573,835	20,638	460,111	3,516,911
Department Cost Total		92,550,934	706,576	11,339,123	5,263,899	23,154,854	26,267,350	5,359,146	5,191,247	6,669,786
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		92,550,934	706,576	11,339,123	5,263,899	23,154,854	26,267,350	5,359,146	5,191,247	6,669,786
General Admin Distribution			(706,576)	144,130	65,083	11,158	317,800	68,278	59,389	40,738
Grand Total		<u>\$92,550,934</u>		<u>\$11,483,253</u>	<u>\$5,328,982</u>	<u>\$23,166,012</u>	<u>\$26,585,150</u>	<u>\$5,427,424</u>	<u>\$5,250,635</u>	<u>\$6,710,523</u>
not allocated										

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	Retiree Ins
<hr/>			
Personnel Costs			
Salaries	S1	39,099,555	0
<i>Salary % Split</i>			.00%
Benefits	P	17,882,827	0
Subtotal - Personnel Costs		56,982,382	0
Services & Supplies Cost			
Supplies	P	16,954,956	0
Services	P	10,014,643	0
Retiree	P	8,598,953	8,598,953
Subtotal - Services & Supplies		35,568,552	8,598,953
Department Cost Total		92,550,934	8,598,953
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments		92,550,934	8,598,953
General Admin Distribution			0
Grand Total		<u>\$92,550,934</u>	<u>\$8,598,953</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Comm	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins
1 Indirect Costs FTEs	\$1,048,480	\$0	\$213,874	\$96,576	\$16,557	\$471,580	\$101,317	\$88,126	\$60,450	\$0
1 Indirect Costs Expenses	1,118,413	0	228,139	103,018	17,661	503,035	108,075	94,004	64,482	0
1 General Services	2,201,481	0	449,068	202,780	34,764	990,172	212,734	185,037	126,927	0
Subtotal - Citywide Indirect	4,368,374	0	891,080	402,374	68,982	1,964,787	422,125	367,167	251,860	0
2 Chief's Admin	474,453	127,618	122,813	55,457	9,507	270,797	58,179	50,605	34,713	0
2 Budget & Finance	883,469	297,697	240,939	108,798	18,652	531,259	114,139	99,278	68,100	0
2 Legal Svcs	306,728	127,269	88,529	39,976	6,853	195,201	41,938	36,478	25,022	0
Subtotal - Chief of Police	1,664,650	552,584	452,281	204,231	35,013	997,257	214,256	186,361	127,835	0
4 Inspections	1,419,330	290,594	348,798	157,502	27,002	769,082	165,233	143,721	98,586	0
4 Internal Affairs	755,158	110,295	176,539	79,717	13,667	389,260	83,631	72,742	49,898	0
4 Psy Svcs	135,786	20,221	31,823	14,370	2,464	70,168	15,075	13,113	8,995	0
4 Training	560,714	77,960	130,280	58,829	10,085	287,260	61,716	53,681	36,823	0
Subtotal - Prof Standards	2,870,989	499,071	687,440	310,418	53,217	1,515,770	325,656	283,258	194,302	0
5 Tech Svcs	5,519,357	455,559	1,218,790	550,353	94,351	2,687,370	577,368	502,199	344,485	0
Subtotal - Technology Svcs	5,519,357	455,559	1,218,790	550,353	94,351	2,687,370	577,368	502,199	344,485	0
6 Fleet Mgt	0	1,639,054	334,341	150,974	25,883	737,206	158,385	137,764	94,500	0
6 Employees Svcs	0	723,724	147,628	66,663	11,428	325,513	69,935	60,830	41,726	0
6 Retiree Ins	0	352,078	71,818	32,430	5,560	158,356	34,022	29,593	20,299	0
Subtotal - Staff Svcs Command	0	2,714,856	553,788	250,067	42,871	1,221,075	262,342	228,187	156,526	0
7 Property	0	824,646	168,215	75,959	13,022	370,905	79,687	69,312	47,545	0
Subtotal - Forensic Svcs Command	0	824,646	168,215	75,959	13,022	370,905	79,687	69,312	47,545	0
Total Incoming	14,423,371	5,046,715	3,971,593	1,793,402	307,457	8,757,163	1,881,434	1,636,484	1,122,552	0
C. Total Allocated		\$112,021,020	\$15,454,847	\$7,122,384	\$23,473,469	\$35,342,314	\$7,308,858	\$6,887,119	\$7,833,076	\$8,598,953
			13.80%	6.36%	20.95%	31.55%	6.52%	6.15%	6.99%	7.68%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Emergency Communications 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%	\$14,425,396	\$0	\$14,425,396	\$1,029,451	\$15,454,847
Subtotal	100	100.0000%	14,425,396	0	14,425,396	1,029,451	15,454,847
Direct Bills					0		0
Total					\$14,425,396		\$15,454,847

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	66	2.0018%	\$468,301	\$0	\$468,301	\$0	\$468,301
3 Strategic Command	12	0.3640%	85,146	0	85,146	0	85,146
4 Prof Standards	107	3.2454%	759,216	0	759,216	0	759,216
5 Technology Svcs	55	1.6682%	390,251	0	390,251	0	390,251
6 Staff Svcs Command	231	7.0064%	1,639,054	0	1,639,054	0	1,639,054
7 Forensic Svcs Command	17	0.5156%	120,623	0	120,623	479	121,102
8 Homeland Sec Command	2	0.0607%	14,191	0	14,191	56	14,247
9 Law Enforcement	2,783	84.4101%	19,746,702	0	19,746,702	78,481	19,825,183
11 Auto Dealers	24	0.7279%	170,291	0	170,291	677	170,968
Subtotal	3,297	100.0000%	23,393,775	0	23,393,775	79,694	23,473,469
Direct Bills					0		0
Total					\$23,393,775		\$23,473,469

Basis Units: Total number of vehicles in Police Pool, excl Aviation

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Law Enforcement	81,956	99.8416%	\$33,020,049	\$0	\$33,020,049	\$2,266,293	\$35,286,342
10 Aviation	130	0.1584%	52,377	0	52,377	3,595	55,972
Subtotal	82,086	100.0000%	33,072,426	0	33,072,426	2,269,888	35,342,314
Direct Bills					0		0
Total					\$33,072,426		\$35,342,314

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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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%	\$6,821,184	\$0	\$6,821,184	\$487,674	\$7,308,858
Subtotal	100	100.0000%	6,821,184	0	6,821,184	487,674	7,308,858
Direct Bills					0		0
Total					\$6,821,184		\$7,308,858

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	159.46	2.3333%	\$150,797	\$0	\$150,797	\$0	\$150,797
3 Strategic Command	25.50	0.3731%	24,115	0	24,115	0	24,115
4 Prof Standards	313.00	4.5799%	295,996	0	295,996	0	295,996
5 Technology Svcs	105.18	1.5390%	99,466	0	99,466	0	99,466
6 Staff Svcs Command	765.30	11.1981%	723,724	0	723,724	0	723,724
7 Forensic Svcs Command	77.69	1.1368%	73,469	0	73,469	6,029	79,499
8 Homeland Sec Command	5.08	0.0743%	4,804	0	4,804	394	5,198
9 Law Enforcement	5,154.10	75.4161%	4,874,093	0	4,874,093	399,994	5,274,087
10 Aviation	196.51	2.8754%	185,834	0	185,834	15,251	201,085
11 Auto Dealers	32.40	0.4741%	30,640	0	30,640	2,514	33,154
Subtotal	6,834.22	100.0000%	6,462,937	0	6,462,937	424,182	6,887,119
Direct Bills					0		0
Total					\$6,462,937		\$6,887,119

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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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%	\$7,542,106	\$0	\$7,542,106	\$290,969	\$7,833,076
Subtotal	100	100.0000%	7,542,106	0	7,542,106	290,969	7,833,076
Direct Bills					0		0
Total					\$7,542,106		\$7,833,076

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	52.85	0.9679%	\$83,228	\$0	\$83,228	\$0	\$83,228
3 Strategic Command	17.94	0.3286%	28,252	0	28,252	0	28,252
4 Prof Standards	189.50	3.4705%	298,424	0	298,424	0	298,424
5 Technology Svcs	6.70	0.1227%	10,551	0	10,551	0	10,551
6 Staff Svcs Command	223.57	4.0944%	352,078	0	352,078	0	352,078
7 Forensic Svcs Command	30.64	0.5611%	48,252	0	48,252	0	48,252
8 Homeland Sec Command	3.09	0.0566%	4,866	0	4,866	0	4,866
9 Law Enforcement	4,746.18	86.9208%	7,474,279	0	7,474,279	0	7,474,279
10 Aviation	166.11	3.0421%	261,590	0	261,590	0	261,590
11 Auto Dealers	23.77	0.4353%	37,433	0	37,433	0	37,433
Subtotal	5,460.35	100.0000%	8,598,953	0	8,598,953	0	8,598,953
Direct Bills					0		0
Total					\$8,598,953		\$8,598,953

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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Allocation Summary

Dept:6 Staff Svcs Command

Department	Emergency Comm	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	0	0	468,301	0	0	150,797	0	83,228	702,326
3 Strategic Command	0	0	85,146	0	0	24,115	0	28,252	137,512
4 Prof Standards	0	0	759,216	0	0	295,996	0	298,424	1,353,636
5 Technology Svcs	0	0	390,251	0	0	99,466	0	10,551	500,268
6 Staff Svcs Command	0	0	1,639,054	0	0	723,724	0	352,078	2,714,856
7 Forensic Svcs Command	0	0	121,102	0	0	79,499	0	48,252	248,853
8 Homeland Sec Command	0	0	14,247	0	0	5,198	0	4,866	24,312
9 Law Enforcement	15,454,847	0	19,825,183	35,286,342	7,308,858	5,274,087	7,833,076	7,474,279	98,456,671
10 Aviation	0	0	0	55,972	0	201,085	0	261,590	518,646
11 Auto Dealers	0	0	170,968	0	0	33,154	0	37,433	241,555
Total	\$15,454,847	\$0	\$23,473,469	\$35,342,314	\$7,308,858	\$6,887,119	\$7,833,076	\$8,598,953	\$104,898,635

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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FORENSIC SERVICES COMMAND
NATURE AND EXTENT OF SERVICES

The Forensic Services Command is responsible for the Crime Lab, Identification, and Property. Crime Lab and Identification were moved out of the General Fund in FY 2013. Only the Property cost center has been allocated in this plan. Costs associated with property management have been allocated based on the number of FTE positions, excluding Police-Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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A. Department Costs

Dept:7 Forensic Svcs Command

Description		Amount	General Admin	Property
<hr/>				
Personnel Costs				
Salaries	S1	3,898,206	0	3,898,206
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	1,982,573	0	1,982,573
Subtotal - Personnel Costs		5,880,780	0	5,880,780
<hr/>				
Services & Supplies Cost				
supplies	P	38,935	0	38,935
Services	P	47,397	0	47,397
Subtotal - Services & Supplies		86,333	0	86,333
<hr/>				
Department Cost Total		5,967,113	0	5,967,113
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		5,967,113	0	5,967,113
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$5,967,113		\$5,967,113
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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/26/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Forensic Svcs Command

Department	First Incoming	Second Incoming	Property
1 Indirect Costs FTEs	\$106,437	\$0	\$106,437
1 Indirect Costs Expenses	72,108	0	72,108
1 General Services	223,485	0	223,485
Subtotal - Citywide Indirect	402,031	0	402,031
2 Chief's Admin	48,164	12,955	61,120
2 Budget & Finance	56,961	19,194	76,154
2 Legal Svcs	31,713	13,158	44,871
Subtotal - Chief of Police	136,838	45,307	182,145
4 Internal Affairs	112,470	16,427	128,897
4 Psy Svcs	13,784	2,053	15,837
4 Training	76,845	10,684	87,530
Subtotal - Prof Standards	203,100	29,164	232,264
5 Tech Svcs	201,012	16,591	217,603
Subtotal - Technology Svcs	201,012	16,591	217,603
6 Fleet Mgt	120,623	479	121,102
6 Employees Svcs	73,469	6,029	79,499
6 Retiree Ins	48,252	0	48,252
Subtotal - Staff Svcs Command	242,344	6,509	248,853
7 Property	0	83,715	83,715
Subtotal - Forensic Svcs Command	0	83,715	83,715
Total Incoming	1,185,325	181,286	1,366,611
C. Total Allocated		\$7,333,724	\$7,333,723
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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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	159.46	2.4023%	\$171,825	\$0	\$171,825	\$0	\$171,825
3 Strategic Command	25.50	0.3842%	27,477	0	27,477	0	27,477
4 Prof Standards	313.00	4.7155%	337,272	0	337,272	0	337,272
5 Technology Svcs	105.18	1.5846%	113,336	0	113,336	0	113,336
6 Staff Svcs Command	765.30	11.5296%	824,646	0	824,646	0	824,646
7 Forensic Svcs Command	77.69	1.1704%	83,715	0	83,715	0	83,715
8 Homeland Sec Command	5.08	0.0765%	5,474	0	5,474	177	5,651
9 Law Enforcement	5,154.10	77.6488%	5,553,779	0	5,553,779	179,977	5,733,756
11 Auto Dealers	32.40	0.4881%	34,912	0	34,912	1,131	36,044
Subtotal	6,637.71	100.0000%	7,152,437	0	7,152,437	181,286	7,333,723
Direct Bills					0		0
Total					\$7,152,437		\$7,333,723

Basis Units: Number of FTEs per division, excl Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 Forensic Svcs Command

Department	Property	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	171,825	171,825
3 Strategic Command	27,477	27,477
4 Prof Standards	337,272	337,272
5 Technology Svcs	113,336	113,336
6 Staff Svcs Command	824,646	824,646
7 Forensic Svcs Command	83,715	83,715
8 Homeland Sec Command	5,651	5,651
9 Law Enforcement	5,733,756	5,733,756
11 Auto Dealers	36,044	36,044
Total	\$7,333,723	\$7,333,723