

**CITY OF HOUSTON, TEXAS**

**HOUSTON POLICE DEPARTMENT**

**FY 2017 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**



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**City of Houston, Texas  
Houston Police Department  
FY 2017 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**

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## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Police Department  
FY 2017 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2015**

## **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.”<sup>1</sup>

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.

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<sup>1</sup> 2 CFR Part 200.56

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.<sup>2</sup>

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<sup>2</sup> 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 2015 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

## **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 2017 2 CFR PART 200 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2015**

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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	\$44,533	\$25,692,113	\$336,587	\$171,832	\$0	\$0	\$0	\$0	\$26,245,066
2 Chief of Police	19,352	12,129,086	211,606	82,246	0	0	0	0	12,442,290
3 Strategic Command	900,227	0	0	0	0	0	0	0	900,227
4 Prof Standards	909,667	33,260,607	539,907	73,303	0	0	315,036	0	35,098,521
5 Technology Svcs	123,473	13,013,489	509,569	392,238	2,091	18,031	0	0	14,058,891
6 Staff Svcs Command	51,535	94,219,133	714,379	227,408	0	0	0	0	95,212,455
7 Forensic Svcs Command	11,262	6,292,449	0	39,466	0	0	0	0	6,343,176
<b>Total Current Allocations</b>	<b>\$2,060,048</b>	<b>\$184,606,879</b>	<b>\$2,312,048</b>	<b>\$986,493</b>	<b>\$2,091</b>	<b>\$18,031</b>	<b>\$315,036</b>	<b>\$0</b>	<b>\$190,300,625</b>

**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 Services 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	19,131,524	0	9,565,762	9,565,762	0
GSD Indirect	P	14,263,029	0	0	0	14,263,029
Subtotal - Services & Supplies		33,394,553	0	9,565,762	9,565,762	14,263,029
<b>Department Cost Total</b>		33,394,553	0	9,565,762	9,565,762	14,263,029
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		33,394,553	0	9,565,762	9,565,762	14,263,029
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<u>\$33,394,553</u>		<u>\$9,565,762</u>	<u>\$9,565,762</u>	<u>\$14,263,029</u>

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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	158.01	2.3256%	\$222,459	\$0	\$222,459	\$0	\$222,459
3 Strategic Command	21.68	0.3191%	30,523	0	30,523	0	30,523
4 Prof Standards	321.40	4.7303%	452,492	0	452,492	0	452,492
5 Technology Svcs	105.70	1.5557%	148,813	0	148,813	0	148,813
6 Staff Svcs Command	742.93	10.9344%	1,045,955	0	1,045,955	0	1,045,955
7 Forensic Svcs Command	77.15	1.1355%	108,618	0	108,618	0	108,618
8 Homeland Sec Command	9.16	0.1348%	12,896	0	12,896	0	12,896
9 Law Enforcement	5,118.06	75.3271%	7,205,608	0	7,205,608	0	7,205,608
10 Aviation	208.26	3.0651%	293,205	0	293,205	0	293,205
11 Auto Dealers	32.10	0.4724%	45,193	0	45,193	0	45,193
<b>Subtotal</b>	6,794.45	100.0000%	9,565,762	0	9,565,762	0	9,565,762
Direct Bills					0		0
<b>Total</b>					<b>\$9,565,762</b>		<b>\$9,565,762</b>

Basis Units: Number of Full Time Equivalents (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	20,333,196	2.6423%	\$252,755	\$0	\$252,755	\$0	\$252,755
3 Strategic Command	2,441,532	0.3173%	30,350	0	30,350	0	30,350
4 Prof Standards	32,151,612	4.1781%	399,665	0	399,665	0	399,665
5 Technology Svcs	21,706,675	2.8208%	269,828	0	269,828	0	269,828
6 Staff Svcs Command	81,541,281	10.5962%	1,013,611	0	1,013,611	0	1,013,611
7 Forensic Svcs Command	6,789,122	0.8822%	84,393	0	84,393	0	84,393
8 Homeland Sec Command	949,228	0.1234%	11,800	0	11,800	0	11,800
9 Law Enforcement	595,532,239	77.3891%	7,402,853	0	7,402,853	0	7,402,853
10 Aviation	3,489,964	0.4535%	43,383	0	43,383	0	43,383
11 Auto Dealers	4,595,410	0.5972%	57,124	0	57,124	0	57,124
<b>Subtotal</b>	<b>769,530,259</b>	<b>100.0000%</b>	<b>9,565,762</b>	<b>0</b>	<b>9,565,762</b>	<b>0</b>	<b>9,565,762</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,565,762</b>		<b>\$9,565,762</b>

Basis Units: 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	158.01	2.3991%	\$342,186	\$0	\$342,186	\$0	\$342,186
3 Strategic Command	21.68	0.3292%	46,950	0	46,950	0	46,950
4 Prof Standards	321.40	4.8799%	696,023	0	696,023	0	696,023
5 Technology Svcs	105.70	1.6049%	228,904	0	228,904	0	228,904
6 Staff Svcs Command	742.93	11.2801%	1,608,886	0	1,608,886	0	1,608,886
7 Forensic Svcs Command	77.15	1.1714%	167,076	0	167,076	0	167,076
8 Homeland Sec Command	9.16	0.1391%	19,837	0	19,837	0	19,837
9 Law Enforcement	5,118.06	77.7090%	11,083,652	0	11,083,652	0	11,083,652
11 Auto Dealers	32.10	0.4874%	69,516	0	69,516	0	69,516
<b>Subtotal</b>	6,586.19	100.0000%	14,263,029	0	14,263,029	0	14,263,029
Direct Bills					0		0
<b>Total</b>					<b>\$14,263,029</b>		<b>\$14,263,029</b>

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	222,459	252,755	342,186	817,400
3 Strategic Command	30,523	30,350	46,950	107,823
4 Prof Standards	452,492	399,665	696,023	1,548,180
5 Technology Svcs	148,813	269,828	228,904	647,544
6 Staff Svcs Command	1,045,955	1,013,611	1,608,886	3,668,453
7 Forensic Svcs Command	108,618	84,393	167,076	360,087
8 Homeland Sec Command	12,896	11,800	19,837	44,533
9 Law Enforcement	7,205,608	7,402,853	11,083,652	25,692,113
10 Aviation	293,205	43,383	0	336,587
11 Auto Dealers	45,193	57,124	69,516	171,832
<b>Total</b>	<b>\$9,565,762</b>	<b>\$9,565,762</b>	<b>\$14,263,029</b>	<b>\$33,394,553</b>

**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 are identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section is 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 are adjusted to 15% of total expenditures.
- **Legal Services** – Costs of departmental legal services are allocated based upon the number of billable hours.
- **Public Affairs** – Costs associated with Public Affairs are not 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	11,077,772	0	2,732,450	2,740,553	1,662,211	3,942,558
Salary % Split			.00%	24.67%	24.74%	15.00%	35.59%
Benefits	P	5,151,882	0	1,138,294	1,374,209	711,946	1,927,433
Subtotal - Personnel Costs		16,229,654	0	3,870,744	4,114,762	2,374,157	5,869,991
Services & Supplies Cost							
Supplies	P	411,898	0	43,544	237,324	21,741	109,289
Services	P	3,691,644	0	166,363	3,333,456	123,517	68,308
Subtotal - Services & Supplies		4,103,542	0	209,907	3,570,780	145,258	177,597
<b>Department Cost Total</b>		20,333,196	0	4,080,651	7,685,542	2,519,415	6,047,588
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		20,333,196	0	4,080,651	7,685,542	2,519,415	6,047,588
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$20,333,196</b>		<b>\$4,080,651</b>	<b>\$7,685,542</b>	<b>\$2,519,415</b>	<b>\$6,047,588</b>

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	\$222,459	\$0	\$54,872	\$55,035	\$33,380	\$79,173
1 Indirect Costs Expenses	252,755	0	62,345	62,530	37,926	89,955
1 General Services	342,186	0	84,404	84,654	51,345	121,783
Subtotal - Citywide Indirect	817,400	0	201,620	202,218	122,650	290,911
2 Chief's Admin	0	99,587	24,564	24,637	14,943	35,443
2 Budget & Finance	0	208,417	51,408	51,561	31,273	74,175
2 Legal Svcs	0	922,293	227,493	228,168	138,389	328,242
Subtotal - Chief of Police	0	1,230,298	303,466	304,366	184,605	437,861
4 Inspections *	0	418,880	0	418,880	0	0
4 Internal Affairs	0	119,053	29,366	29,453	17,864	42,371
4 Psy Svcs	0	28,356	6,994	7,015	4,255	10,092
4 Training	0	129,171	31,861	31,956	19,382	45,972
Subtotal - Prof Standards	0	695,460	68,221	487,304	41,501	98,434
5 Tech Svcs	0	2,207,189	544,427	546,041	331,187	785,534
Subtotal - Technology Svcs	0	2,207,189	544,427	546,041	331,187	785,534
6 Fleet Mgt	0	428,877	105,787	106,101	64,353	152,637
6 Employees Svcs	0	135,646	33,458	33,558	20,354	48,276
6 Retiree Ins	0	85,716	21,143	21,205	12,862	30,506
Subtotal - Staff Svcs Command	0	650,239	160,388	160,864	97,568	231,419
7 Property	0	189,195	46,667	46,805	28,389	67,334
Subtotal - Forensic Svcs Command	0	189,195	46,667	46,805	28,389	67,334
<b>Total Incoming</b>	<b>817,400</b>	<b>4,972,381</b>	<b>1,324,789</b>	<b>1,747,598</b>	<b>805,899</b>	<b>1,911,493</b>
<b>C. Total Allocated</b>		<b>\$26,122,976</b>	<b>\$5,405,440</b>	<b>\$9,433,140</b>	<b>\$3,325,314</b>	<b>\$7,959,081</b>
			20.69%	36.11%	12.73%	30.47%

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2015  
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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	158.01	2.3256%	\$99,587	\$0	\$99,587	\$0	\$99,587
3 Strategic Command	21.68	0.3191%	13,664	0	13,664	3,669	17,333
4 Prof Standards	321.40	4.7303%	202,566	0	202,566	54,395	256,960
5 Technology Svcs	105.70	1.5557%	66,619	0	66,619	17,889	84,507
6 Staff Svcs Command	742.93	10.9344%	468,239	0	468,239	125,735	593,975
7 Forensic Svcs Command	77.15	1.1355%	48,625	0	48,625	13,057	61,682
8 Homeland Sec Command	9.16	0.1348%	5,773	0	5,773	1,550	7,323
9 Law Enforcement	5,118.06	75.3271%	3,225,709	0	3,225,709	866,194	4,091,904
10 Aviation	208.26	3.0651%	131,258	0	131,258	35,246	166,504
11 Auto Dealers	32.10	0.4724%	20,231	0	20,231	5,433	25,664
<b>Subtotal</b>	6,794.45	100.0000%	4,282,271	0	4,282,271	1,123,169	5,405,440
Direct Bills					0		0
<b>Total</b>					<b>\$4,282,271</b>		<b>\$5,405,440</b>

Basis Units: Number of FTEs per division

Source: COH FTE Report

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FY 2015  
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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	20,333,196	2.6423%	\$208,417	\$0	\$208,417	\$0	\$208,417
3 Strategic Command	2,441,532	0.3173%	25,026	0	25,026	5,036	30,062
4 Prof Standards	32,151,612	4.1781%	329,557	0	329,557	66,320	395,877
5 Technology Svcs	21,706,675	2.8208%	222,496	0	222,496	44,775	267,270
6 Staff Svcs Command	81,541,281	10.5962%	835,806	0	835,806	168,196	1,004,003
7 Forensic Svcs Command	6,789,122	0.8822%	69,589	0	69,589	14,004	83,593
8 Homeland Sec Command	949,228	0.1234%	9,730	0	9,730	1,958	11,688
9 Law Enforcement	595,532,239	77.3891%	6,104,264	0	6,104,264	1,228,413	7,332,677
10 Aviation	3,489,964	0.4535%	35,772	0	35,772	7,199	42,971
11 Auto Dealers	4,595,410	0.5972%	47,103	0	47,103	9,479	56,582
<b>Subtotal</b>	<b>769,530,259</b>	<b>100.0000%</b>	<b>7,887,760</b>	<b>0</b>	<b>7,887,760</b>	<b>1,545,380</b>	<b>9,433,140</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,887,760</b>		<b>\$9,433,140</b>

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

Source: COH Expenditure Report

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FY 2015  
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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	7,563.00	34.9080%	\$922,293	\$0	\$922,293	\$0	\$922,293
3 Strategic Command	267.50	1.2347%	32,621	0	32,621	12,960	45,581
4 Prof Standards	7,145.00	32.9787%	871,319	0	871,319	346,167	1,217,485
5 Technology Svcs	55.00	0.2539%	6,707	0	6,707	2,665	9,372
6 Staff Svcs Command	2,256.00	10.4129%	275,115	0	275,115	109,300	384,415
7 Forensic Svcs Command	230.00	1.0616%	28,048	0	28,048	11,143	39,191
8 Homeland Sec Command	2.00	0.0092%	244	0	244	97	341
9 Law Enforcement	4,134.50	19.0833%	504,194	0	504,194	200,312	704,506
10 Aviation	12.50	0.0577%	1,524	0	1,524	606	2,130
<b>Subtotal</b>	21,665.50	100.0000%	2,642,065	0	2,642,065	683,249	3,325,314
Direct Bills					0		0
<b>Total</b>					<b>\$2,642,065</b>		<b>\$3,325,314</b>

Basis Units: 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	99,587	208,417	922,293	0	1,230,298
3 Strategic Command	17,333	30,062	45,581	0	92,977
4 Prof Standards	256,960	395,877	1,217,485	0	1,870,322
5 Technology Svcs	84,507	267,270	9,372	0	361,150
6 Staff Svcs Command	593,975	1,004,003	384,415	0	1,982,392
7 Forensic Svcs Command	61,682	83,593	39,191	0	184,466
8 Homeland Sec Command	7,323	11,688	341	0	19,352
9 Law Enforcement	4,091,904	7,332,677	704,506	0	12,129,086
10 Aviation	166,504	42,971	2,130	0	211,606
11 Auto Dealers	25,664	56,582	0	0	82,246
<b>Total</b>	<b>\$5,405,440</b>	<b>\$9,433,140</b>	<b>\$3,325,314</b>	<b>\$0</b>	<b>\$18,163,895</b>

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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 2017 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2015  
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**A. Department Costs**

Dept:3 Strategic Command

Description		Amount	General Admin	Strategic Command	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,641,947	0	693,708	948,239
<i>Salary % Split</i>			<i>.00%</i>	<i>42.25%</i>	<i>57.75%</i>
Benefits	P	775,350	0	340,563	434,787
Subtotal - Personnel Costs		2,417,297	0	1,034,271	1,383,026
Services & Supplies Cost					
Supplies	P	16,230	0	14,078	2,152
Services	P	8,006	0	17,302	(9,296)
Subtotal - Services & Supplies		24,236	0	31,380	(7,144)
<b>Department Cost Total</b>		2,441,533	0	1,065,651	1,375,882
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		2,441,533	0	1,065,651	1,375,882
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,441,533</b>		<b>\$1,065,651</b>	<b>\$1,375,882</b>
				not allocated	

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 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	\$30,523	\$0	\$12,896	\$17,627
1 Indirect Costs Expenses	30,350	0	12,823	17,527
1 General Services	46,950	0	19,836	27,114
Subtotal - Citywide Indirect	107,823	0	45,554	62,269
2 Chief's Admin	13,664	3,669	7,323	10,010
2 Budget & Finance	25,026	5,036	12,701	17,361
2 Legal Svcs	32,621	12,960	19,258	26,324
Subtotal - Chief of Police	71,311	21,665	39,282	53,695
3 Strategic Command *	0	14,709	0	14,709
Subtotal - Strategic Command	0	14,709	0	14,709
4 Inspections	0	34,907	14,748	20,159
4 Psy Svcs	0	3,891	1,644	2,247
4 Training	0	36,294	15,334	20,960
Subtotal - Prof Standards	0	75,092	31,726	43,366
5 Tech Svcs	0	300,775	127,075	173,700
Subtotal - Technology Svcs	0	300,775	127,075	173,700
6 Fleet Mgt	0	59,383	25,089	34,294
6 Employees Svcs	0	18,611	7,863	10,748
6 Retiree Ins	0	24,084	10,175	13,909
Subtotal - Staff Svcs Command	0	102,079	43,127	58,951
7 Property	0	25,959	10,967	14,991
Subtotal - Forensic Svcs Command	0	25,959	10,967	14,991
<b>Total Incoming</b>	<b>179,134</b>	<b>540,279</b>	<b>297,731</b>	<b>421,682</b>
<b>C. Total Allocated</b>		<b>\$3,160,946</b>	<b>\$1,363,382</b>	<b>\$1,797,564</b>
			43.13%	56.87%



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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	12.62	1.2888%	\$14,709	\$0	\$14,709	\$0	\$14,709
4 Prof Standards	321.40	32.8224%	374,613	0	374,613	73,833	448,446
8 Homeland Sec Command	645.19	65.8888%	752,011	0	752,011	148,215	900,227
<b>Subtotal</b>	979.21	100.0000%	1,141,333	0	1,141,333	222,049	1,363,382
Direct Bills					0		0
<b>Total</b>					<b>\$1,141,333</b>		<b>\$1,363,382</b>

Basis Units: Number of FTEs supported

Source: COH FTE Report

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FY 2015  
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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	14,709	0	14,709
4 Prof Standards	448,446	0	448,446
8 Homeland Sec Command	900,227	0	900,227
<b>Total</b>	<b>\$1,363,382</b>	<b>\$0</b>	<b>\$1,363,382</b>

**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 are allocated based on the number of audits performed.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs division are 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.

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
6/6/2016

**A. Department Costs**

Dept:4 Prof Standards

Description		Amount	General Admin	Inspections	Internal Affairs	Psy Svcs	Training	Cadet Training
Personnel Costs								
Salaries	S1	18,742,749	1,139,494	3,669,341	5,593,401	715,078	7,473,552	151,883
Salary % Split			6.08%	19.58%	29.84%	3.82%	39.87%	.81%
Benefits	P	12,563,538	435,192	1,610,253	2,378,383	284,681	3,357,299	4,497,731
Subtotal - Personnel Costs		31,306,287	1,574,686	5,279,594	7,971,784	999,759	10,830,851	4,649,614
Services & Supplies Cost								
Supplies	P	547,158	36,836	14,848	8,395	1,716	218,359	267,005
Services	P	298,167	33,446	22,343	28,579	15,896	158,730	39,173
Subtotal - Services & Supplies		845,325	70,282	37,191	36,974	17,612	377,089	306,178
<b>Department Cost Total</b>		32,151,612	1,644,968	5,316,785	8,008,758	1,017,371	11,207,939	4,955,791
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		32,151,612	1,644,968	5,316,785	8,008,758	1,017,371	11,207,939	4,955,791
General Admin Distribution			(1,644,968)	342,888	522,685	66,822	698,380	14,193
<b>Grand Total</b>		<b>\$32,151,612</b>		<b>\$5,659,673</b>	<b>\$8,531,443</b>	<b>\$1,084,193</b>	<b>\$11,906,319</b>	<b>\$4,969,984</b>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2015  
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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	\$452,492	\$0	\$94,321	\$143,779	\$18,381	\$192,108	\$3,904
1 Indirect Costs Expenses	399,665	0	83,309	126,993	16,235	169,680	3,448
1 General Services	696,023	0	145,084	221,160	28,274	295,500	6,005
Subtotal - Citywide Indirect	1,548,180	0	322,713	491,931	62,890	657,288	13,358
2 Chief's Admin	202,566	54,395	53,563	81,649	10,438	109,094	2,217
2 Budget & Finance	329,557	66,320	82,519	125,789	16,081	168,072	3,416
2 Legal Svcs	871,319	346,167	253,781	386,854	49,457	516,890	10,505
Subtotal - Chief of Police	1,403,442	466,881	389,863	594,291	75,976	794,055	16,137
3 Strategic Command	374,613	73,833	93,477	142,493	18,217	190,390	3,869
Subtotal - Strategic Command	374,613	73,833	93,477	142,493	18,217	190,390	3,869
4 Inspections	0	418,880	87,314	133,098	17,016	177,838	3,614
4 Internal Affairs	0	228,948	47,723	72,748	9,300	97,201	1,975
4 Psy Svcs	0	57,677	12,023	18,327	2,343	24,487	498
4 Training	0	463,701	96,657	147,340	18,836	196,866	4,001
Subtotal - Prof Standards	0	1,169,206	243,717	371,513	47,495	496,393	10,088
5 Tech Svcs	0	894,394	186,434	284,192	36,332	379,720	7,717
Subtotal - Technology Svcs	0	894,394	186,434	284,192	36,332	379,720	7,717
6 Fleet Mgt	0	692,802	144,412	220,137	28,143	294,133	5,978
6 Employees Svcs	0	275,910	57,512	87,670	11,208	117,139	2,381
6 Retiree Ins	0	307,705	64,140	97,773	12,500	130,638	2,655
Subtotal - Staff Svcs Command	0	1,276,417	266,065	405,579	51,851	541,909	11,013
7 Property	0	384,832	80,217	122,280	15,633	163,382	3,320
Subtotal - Forensic Svcs Command	0	384,832	80,217	122,280	15,633	163,382	3,320
<b>Total Incoming</b>	<b>3,326,235</b>	<b>4,265,564</b>	<b>1,582,486</b>	<b>2,412,280</b>	<b>308,393</b>	<b>3,223,137</b>	<b>65,503</b>
<b>C. Total Allocated</b>	<b>\$39,743,411</b>	<b>\$7,242,159</b>	<b>\$10,943,723</b>	<b>\$1,392,586</b>	<b>\$15,129,456</b>	<b>\$5,035,487</b>	
			18.22%	27.54%	3.50%	38.07%	12.67%

**CITY OF HOUSTON, TEXAS**  
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FY 2015  
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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	12	6.5934%	\$418,880	\$0	\$418,880	\$0	\$418,880
3 Strategic Command	1	0.5495%	34,907	0	34,907	0	34,907
4 Prof Standards	12	6.5934%	418,880	0	418,880	0	418,880
5 Technology Svcs	1	0.5495%	34,907	0	34,907	5,663	40,570
6 Staff Svcs Command	21	11.5385%	733,040	0	733,040	118,930	851,970
8 Homeland Sec Command	16	8.7912%	558,507	0	558,507	90,613	649,120
9 Law Enforcement	119	65.3846%	4,153,895	0	4,153,895	673,936	4,827,831
<b>Subtotal</b>	182	100.0000%	6,353,016	0	6,353,016	889,143	7,242,159
Direct Bills					0		0
<b>Total</b>					<b>\$6,353,016</b>		<b>\$7,242,159</b>

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

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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	13	1.2416%	\$119,053	\$0	\$119,053	\$0	\$119,053
4 Prof Standards	25	2.3878%	228,948	0	228,948	0	228,948
5 Technology Svcs	1	0.0955%	9,158	0	9,158	1,343	10,501
6 Staff Svcs Command	87	8.3095%	796,740	0	796,740	116,866	913,605
8 Homeland Sec Command	23	2.1968%	210,632	0	210,632	30,896	241,528
9 Law Enforcement	868	82.9035%	7,949,079	0	7,949,079	1,165,972	9,115,051
14 Other	30	2.8653%	274,738	0	274,738	40,299	315,036
<b>Subtotal</b>	1,047	100.0000%	9,588,348	0	9,588,348	1,355,375	10,943,723
Direct Bills					0		0
<b>Total</b>					<b>\$9,588,348</b>		<b>\$10,943,723</b>

Basis Units: Number of investigations  
Source: Police Department Report

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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	158.01	2.3256%	\$28,356	\$0	\$28,356	\$0	\$28,356
3 Strategic Command	21.68	0.3191%	3,891	0	3,891	0	3,891
4 Prof Standards	321.40	4.7303%	57,677	0	57,677	0	57,677
5 Technology Svcs	105.70	1.5557%	18,969	0	18,969	2,910	21,879
6 Staff Svcs Command	742.93	10.9344%	133,324	0	133,324	20,455	153,779
7 Forensic Svcs Command	77.15	1.1355%	13,845	0	13,845	2,124	15,969
8 Homeland Sec Command	9.16	0.1348%	1,644	0	1,644	252	1,896
9 Law Enforcement	5,118.06	75.3271%	918,471	0	918,471	140,916	1,059,387
10 Aviation	208.26	3.0651%	37,374	0	37,374	5,734	43,108
11 Auto Dealers	32.10	0.4724%	5,761	0	5,761	884	6,644
<b>Subtotal</b>	6,794.45	100.0000%	1,219,311	0	1,219,311	173,275	1,392,586
Direct Bills					0		0
<b>Total</b>					<b>\$1,219,311</b>		<b>\$1,392,586</b>

Basis Units: Number of FTEs per division

Source: COH FTE Report



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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	53.10	0.9699%	\$129,171	\$0	\$129,171	\$0	\$129,171
3 Strategic Command	14.92	0.2725%	36,294	0	36,294	0	36,294
4 Prof Standards	190.62	3.4816%	463,701	0	463,701	0	463,701
5 Technology Svcs	6.53	0.1193%	15,885	0	15,885	2,267	18,152
6 Staff Svcs Command	213.04	3.8911%	518,239	0	518,239	73,961	592,200
7 Forensic Svcs Command	31.12	0.5684%	75,702	0	75,702	10,804	86,506
8 Homeland Sec Command	6.16	0.1125%	14,985	0	14,985	2,139	17,123
9 Law Enforcement	4,756.83	86.8824%	11,571,426	0	11,571,426	1,651,425	13,222,851
10 Aviation	178.72	3.2643%	434,753	0	434,753	62,046	496,799
11 Auto Dealers	23.98	0.4380%	58,334	0	58,334	8,325	66,659
<b>Subtotal</b>	<b>5,475.02</b>	<b>100.0000%</b>	<b>13,318,489</b>	<b>0</b>	<b>13,318,489</b>	<b>1,810,967</b>	<b>15,129,456</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,318,489</b>		<b>\$15,129,456</b>

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

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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%	\$4,998,683	\$0	\$4,998,683	\$36,804	\$5,035,487
<b>Subtotal</b>	100	100.0000%	4,998,683	0	4,998,683	36,804	5,035,487
Direct Bills					0		0
<b>Total</b>					<b>\$4,998,683</b>		<b>\$5,035,487</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

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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	418,880	119,053	28,356	129,171	0	695,460
3 Strategic Command	34,907	0	3,891	36,294	0	75,092
4 Prof Standards	418,880	228,948	57,677	463,701	0	1,169,206
5 Technology Svcs	40,570	10,501	21,879	18,152	0	91,102
6 Staff Svcs Command	851,970	913,605	153,779	592,200	0	2,511,555
7 Forensic Svcs Command	0	0	15,969	86,506	0	102,475
8 Homeland Sec Command	649,120	241,528	1,896	17,123	0	909,667
9 Law Enforcement	4,827,831	9,115,051	1,059,387	13,222,851	5,035,487	33,260,607
10 Aviation	0	0	43,108	496,799	0	539,907
11 Auto Dealers	0	0	6,644	66,659	0	73,303
14 Other	0	315,036	0	0	0	315,036
<b>Total</b>	<b>\$7,242,159</b>	<b>\$10,943,723</b>	<b>\$1,392,586</b>	<b>\$15,129,456</b>	<b>\$5,035,487</b>	<b>\$39,743,411</b>

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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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**A. Department Costs**

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	6,872,702	0	6,872,702
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	3,212,049	0	3,212,049
Subtotal - Personnel Costs		10,084,751	0	10,084,751
Services & Supplies Cost				
Supplies	P	311,071	0	311,071
Services	P	11,310,853	0	11,310,853
Subtotal - Services & Supplies		11,621,924	0	11,621,924
<b>Department Cost Total</b>		21,706,675	0	21,706,675
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		21,706,675	0	21,706,675
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$21,706,675</b>		<b>\$21,706,675</b>

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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	\$148,813	\$0	\$148,813
1 Indirect Costs Expenses	269,828	0	269,828
1 General Services	228,904	0	228,904
Subtotal - Citywide Indirect	647,544	0	647,544
2 Chief's Admin	66,619	17,889	84,507
2 Budget & Finance	222,496	44,775	267,270
2 Legal Svcs	6,707	2,665	9,372
Subtotal - Chief of Police	295,821	65,328	361,150
4 Inspections	34,907	5,663	40,570
4 Internal Affairs *	9,158	1,343	10,501
4 Psy Svcs	18,969	2,910	21,879
4 Training	15,885	2,267	18,152
Subtotal - Prof Standards	78,918	12,184	91,102
5 Tech Svcs	0	727,961	727,961
Subtotal - Technology Svcs	0	727,961	727,961
6 Fleet Mgt	0	283,719	283,719
6 Employees Svcs	0	90,739	90,739
6 Retiree Ins	0	10,541	10,541
Subtotal - Staff Svcs Command	0	384,999	384,999
7 Property	0	126,561	126,561
Subtotal - Forensic Svcs Command	0	126,561	126,561
<b>Total Incoming</b>	<b>1,022,284</b>	<b>1,317,034</b>	<b>2,339,317</b>
<b>C. Total Allocated</b>		<b>\$24,045,992</b>	<b>\$24,045,992</b>
			100.00%

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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	18,089	9.7109%	\$2,207,189	\$0	\$2,207,189	\$0	\$2,207,189
3 Strategic Command	2,465	1.3233%	300,775	0	300,775	0	300,775
4 Prof Standards	7,330	3.9350%	894,394	0	894,394	0	894,394
5 Technology Svcs	5,966	3.2028%	727,961	0	727,961	0	727,961
6 Staff Svcs Command	42,917	23.0396%	5,236,659	0	5,236,659	370,826	5,607,485
7 Forensic Svcs Command	1,908	1.0243%	232,811	0	232,811	16,486	249,297
8 Homeland Sec Command	945	0.5073%	115,307	0	115,307	8,165	123,473
9 Law Enforcement	99,599	53.4688%	12,152,901	0	12,152,901	860,589	13,013,489
10 Aviation	3,900	2.0937%	475,871	0	475,871	33,698	509,569
11 Auto Dealers	3,002	1.6116%	366,299	0	366,299	25,939	392,238
12 Ike	16	0.0086%	1,952	0	1,952	138	2,091
13 Red Light Enforcement	138	0.0741%	16,839	0	16,839	1,192	18,031
<b>Subtotal</b>	186,275	100.0000%	22,728,959	0	22,728,959	1,317,034	24,045,992
Direct Bills					0		0
<b>Total</b>					<b>\$22,728,959</b>		<b>\$24,045,992</b>

Basis Units: Number of transactions  
Source: COH Transaction Report

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**Allocation Summary**

**Dept:5 Technology Svcs**

<b>Department</b>	<b>Tech Svcs</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
2 Chief of Police	2,207,189	2,207,189
3 Strategic Command	300,775	300,775
4 Prof Standards	894,394	894,394
5 Technology Svcs	727,961	727,961
6 Staff Svcs Command	5,607,485	5,607,485
7 Forensic Svcs Command	249,297	249,297
8 Homeland Sec Command	123,473	123,473
9 Law Enforcement	13,013,489	13,013,489
10 Aviation	509,569	509,569
11 Auto Dealers	392,238	392,238
12 Ike	2,091	2,091
13 Red Light Enforcement	18,031	18,031
<b>Total</b>	<b>\$24,045,992</b>	<b>\$24,045,992</b>



**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 are allocated directly to Law Enforcement.
- **Records** – Costs associated with the maintenance of police records are included in the citywide Cost Allocation Plan and are not allocated in the Police Departmental Cost Plan.
- **Fleet Management** – Costs associated with maintenance of Police vehicles are allocated based on the number of vehicles in the Police pool, Police-Aviation has been excluded.
- **Jail** – Costs associated with services provided to the Jail and inmates are allocated based on the number of inmates booked.
- **Crime Analysis** – Costs associated with crime analysis are allocated directly to Law Enforcement.

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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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**A. Department Costs**

**Dept:6 Staff Svcs Command**

Description		Amount	General Admin	Emergency Communications	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning
<hr/>										
Personnel Costs										
Salaries	S1	39,629,260	254,503	7,967,504	3,691,218	819,311	17,811,895	3,751,995	3,005,430	2,327,403
Salary % Split			.64%	20.11%	9.31%	2.07%	44.95%	9.47%	7.58%	5.87%
Benefits	P	18,426,500	98,413	3,446,811	1,761,607	432,223	8,620,908	1,683,360	1,356,678	1,026,500
Subtotal - Personnel Costs		58,055,760	352,916	11,414,315	5,452,825	1,251,534	26,432,803	5,435,355	4,362,108	3,353,903
<hr/>										
Services & Supplies Cost										
Supplies	P	11,647,194	326	2,840	17,414	10,388,319	134,043	248	39,816	1,064,188
Services	P	11,838,327	33,634	57,093	21,132	10,871,842	353,540	34,091	434,574	32,421
Retiree	P	8,837,966	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		32,323,487	33,960	59,933	38,546	21,260,161	487,583	34,339	474,390	1,096,609
<hr/>										
<b>Department Cost Total</b>		90,379,247	386,876	11,474,248	5,491,371	22,511,695	26,920,386	5,469,694	4,836,498	4,450,512
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<hr/>										
<b>Total Costs After Adjustments</b>		90,379,247	386,876	11,474,248	5,491,371	22,511,695	26,920,386	5,469,694	4,836,498	4,450,512
<hr/>										
General Admin Distribution			(386,876)	78,285	36,268	8,050	175,010	36,865	29,530	22,868
<hr/>										
<b>Grand Total</b>		<b>\$90,379,247</b>		<b>\$11,552,533</b>	<b>\$5,527,639</b>	<b>\$22,519,745</b>	<b>\$27,095,397</b>	<b>\$5,506,559</b>	<b>\$4,866,028</b>	<b>\$4,473,380</b>
<hr/>										
not allocated										

**CITY OF HOUSTON, TEXAS**  
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**A. Department Costs**

**Dept:6 Staff Svcs Command**

Description		Amount	Retiree Ins
<hr/>			
Personnel Costs			
Salaries	S1	39,629,260	0
<i>Salary % Split</i>			.00%
Benefits	P	18,426,500	0
Subtotal - Personnel Costs		58,055,760	0
Services & Supplies Cost			
Supplies	P	11,647,194	0
Services	P	11,838,327	0
Retiree	P	8,837,966	8,837,966
Subtotal - Services & Supplies		32,323,487	8,837,966
<b>Department Cost Total</b>		90,379,247	8,837,966
Adjustments to Cost			
Subtotal - Adjustments		0	0
<b>Total Costs After Adjustments</b>		90,379,247	8,837,966
General Admin Distribution			0
<b>Grand Total</b>		<u>\$90,379,247</u>	<u>\$8,837,966</u>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:6 Staff Svcs Command**

Department	First Incoming	Second Incoming	Emergency Communications	Records	Fleet Mgt	Jail	Crime Analysis	Employees Svcs	Planning	Retiree Ins
1 Indirect Costs FTEs	\$1,045,955	\$0	\$211,650	\$98,054	\$21,764	\$473,157	\$99,668	\$79,837	\$61,825	\$0
1 Indirect Costs Expenses	1,013,611	0	205,105	95,022	21,091	458,526	96,586	77,368	59,914	0
1 General Services	1,608,886	0	325,559	150,826	33,478	727,809	153,310	122,804	95,100	0
Subtotal - Citywide Indirect	3,668,453	0	742,314	343,902	76,333	1,659,492	349,565	280,009	216,839	0
2 Chief's Admin	468,239	125,735	120,191	55,683	12,359	268,695	56,599	45,337	35,109	0
2 Budget & Finance	835,806	168,196	203,160	94,121	20,891	454,179	95,671	76,634	59,346	0
2 Legal Svcs	275,115	109,300	77,787	36,037	7,999	173,897	36,631	29,342	22,722	0
Subtotal - Chief of Police	1,579,160	403,232	401,138	185,841	41,250	896,772	188,901	151,314	117,177	0
4 Inspections	733,040	118,930	172,397	79,869	17,728	385,404	81,184	65,030	50,359	0
4 Internal Affairs	796,740	116,866	184,869	85,647	19,010	413,286	87,057	69,734	54,002	0
4 Psy Svcs	133,324	20,455	31,117	14,416	3,200	69,565	14,654	11,738	9,090	0
4 Training	518,239	73,961	119,832	55,516	12,323	267,893	56,430	45,202	35,004	0
Subtotal - Prof Standards	2,181,343	330,212	508,215	235,448	52,261	1,136,148	239,324	191,704	148,456	0
5 Tech Svcs	5,236,659	370,826	1,134,678	525,678	116,681	2,536,649	534,334	428,013	331,453	0
Subtotal - Technology Svcs	5,236,659	370,826	1,134,678	525,678	116,681	2,536,649	534,334	428,013	331,453	0
6 Fleet Mgt	0	1,543,959	312,421	144,740	32,127	698,438	147,123	117,849	91,262	0
6 Employees Svcs	0	637,777	129,055	59,789	13,271	288,510	60,773	48,681	37,698	0
6 Retiree Ins	0	343,897	69,588	32,239	7,156	155,568	32,770	26,249	20,327	0
Subtotal - Staff Svcs Command	0	2,525,633	511,063	236,767	52,553	1,142,516	240,666	192,779	149,288	0
7 Property	0	889,556	180,002	83,392	18,510	402,407	84,765	67,899	52,581	0
Subtotal - Forensic Svcs Command	0	889,556	180,002	83,392	18,510	402,407	84,765	67,899	52,581	0
<b>Total Incoming</b>	<b>12,665,616</b>	<b>4,519,459</b>	<b>3,477,409</b>	<b>1,611,029</b>	<b>357,587</b>	<b>7,773,984</b>	<b>1,637,555</b>	<b>1,311,717</b>	<b>1,015,793</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$107,564,321</b>	<b>\$15,029,942</b>	<b>\$7,138,668</b>	<b>\$22,877,333</b>	<b>\$34,869,381</b>	<b>\$7,144,114</b>	<b>\$6,177,745</b>	<b>\$5,489,173</b>	<b>\$8,837,966</b>
			13.97%	6.64%	21.27%	32.42%	6.64%	5.74%	5.10%	8.22%

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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%	\$14,115,427	\$0	\$14,115,427	\$914,515	\$15,029,942
<b>Subtotal</b>	100	100.0000%	14,115,427	0	14,115,427	914,515	15,029,942
Direct Bills					0		0
<b>Total</b>					<b>\$14,115,427</b>		<b>\$15,029,942</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

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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	65	1.8824%	\$428,877	\$0	\$428,877	\$0	\$428,877
3 Strategic Command	9	0.2606%	59,383	0	59,383	0	59,383
4 Prof Standards	105	3.0408%	692,802	0	692,802	0	692,802
5 Technology Svcs	43	1.2453%	283,719	0	283,719	0	283,719
6 Staff Svcs Command	234	6.7767%	1,543,959	0	1,543,959	0	1,543,959
7 Forensic Svcs Command	23	0.6661%	151,757	0	151,757	722	152,478
8 Homeland Sec Command	5	0.1448%	32,991	0	32,991	157	33,147
9 Law Enforcement	2,945	85.2882%	19,431,449	0	19,431,449	92,409	19,523,858
11 Auto Dealers	24	0.6950%	158,355	0	158,355	753	159,108
<b>Subtotal</b>	3,453	100.0000%	22,783,292	0	22,783,292	94,041	22,877,333
Direct Bills					0		0
<b>Total</b>					<b>\$22,783,292</b>		<b>\$22,877,333</b>

Basis Units: Number of vehicles in Police Pool, excl Aviation

Source: City Vehicle Inventory Report

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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	29,467	99.3292%	\$32,604,731	\$0	\$32,604,731	\$2,030,746	\$34,635,477
10 Aviation	199	0.6708%	220,190	0	220,190	13,714	233,904
<b>Subtotal</b>	29,666	100.0000%	32,824,921	0	32,824,921	2,044,460	34,869,381
Direct Bills					0		0
<b>Total</b>					<b>\$32,824,921</b>		<b>\$34,869,381</b>

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



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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%	\$6,713,458	\$0	\$6,713,458	\$430,656	\$7,144,114
<b>Subtotal</b>	100	100.0000%	6,713,458	0	6,713,458	430,656	7,144,114
Direct Bills					0		0
<b>Total</b>					<b>\$6,713,458</b>		<b>\$7,144,114</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

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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	158.01	2.3256%	\$135,646	\$0	\$135,646	\$0	\$135,646
3 Strategic Command	21.68	0.3191%	18,611	0	18,611	0	18,611
4 Prof Standards	321.40	4.7303%	275,910	0	275,910	0	275,910
5 Technology Svcs	105.70	1.5557%	90,739	0	90,739	0	90,739
6 Staff Svcs Command	742.93	10.9344%	637,777	0	637,777	0	637,777
7 Forensic Svcs Command	77.15	1.1355%	66,230	0	66,230	4,888	71,118
8 Homeland Sec Command	9.16	0.1348%	7,864	0	7,864	580	8,444
9 Law Enforcement	5,118.06	75.3271%	4,393,662	0	4,393,662	324,268	4,717,930
10 Aviation	208.26	3.0651%	178,783	0	178,783	13,195	191,978
11 Auto Dealers	32.10	0.4724%	27,557	0	27,557	2,034	29,590
<b>Subtotal</b>	6,794.45	100.0000%	5,832,780	0	5,832,780	344,965	6,177,745
Direct Bills					0		0
<b>Total</b>					<b>\$5,832,780</b>		<b>\$6,177,745</b>

Basis Units: Number of FTEs per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN**

FY 2015  
6/6/2016

**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%	\$5,222,032	\$0	\$5,222,032	\$267,141	\$5,489,173
<b>Subtotal</b>	100	100.0000%	5,222,032	0	5,222,032	267,141	5,489,173
Direct Bills					0		0
<b>Total</b>					<b>\$5,222,032</b>		<b>\$5,489,173</b>

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

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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	53.10	0.9699%	\$85,716	\$0	\$85,716	\$0	\$85,716
3 Strategic Command	14.92	0.2725%	24,084	0	24,084	0	24,084
4 Prof Standards	190.62	3.4816%	307,705	0	307,705	0	307,705
5 Technology Svcs	6.53	0.1193%	10,541	0	10,541	0	10,541
6 Staff Svcs Command	213.04	3.8911%	343,897	0	343,897	0	343,897
7 Forensic Svcs Command	31.12	0.5684%	50,235	0	50,235	0	50,235
8 Homeland Sec Command	6.16	0.1125%	9,944	0	9,944	0	9,944
9 Law Enforcement	4,756.83	86.8824%	7,678,639	0	7,678,639	0	7,678,639
10 Aviation	178.72	3.2643%	288,496	0	288,496	0	288,496
11 Auto Dealers	23.98	0.4380%	38,709	0	38,709	0	38,709
<b>Subtotal</b>	5,475.02	100.0000%	8,837,966	0	8,837,966	0	8,837,966
Direct Bills					0		0
<b>Total</b>					<b>\$8,837,966</b>		<b>\$8,837,966</b>

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
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**Allocation Summary**

**Dept:6 Staff Svcs Command**

Department	Emergency Communications	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	428,877	0	0	135,646	0	85,716	650,239
3 Strategic Command	0	0	59,383	0	0	18,611	0	24,084	102,079
4 Prof Standards	0	0	692,802	0	0	275,910	0	307,705	1,276,417
5 Technology Svcs	0	0	283,719	0	0	90,739	0	10,541	384,999
6 Staff Svcs Command	0	0	1,543,959	0	0	637,777	0	343,897	2,525,633
7 Forensic Svcs Command	0	0	152,478	0	0	71,118	0	50,235	273,832
8 Homeland Sec Command	0	0	33,147	0	0	8,444	0	9,944	51,535
9 Law Enforcement	15,029,942	0	19,523,858	34,635,477	7,144,114	4,717,930	5,489,173	7,678,639	94,219,133
10 Aviation	0	0	0	233,904	0	191,978	0	288,496	714,379
11 Auto Dealers	0	0	159,108	0	0	29,590	0	38,709	227,408
<b>Total</b>	<b>\$15,029,942</b>	<b>\$0</b>	<b>\$22,877,333</b>	<b>\$34,869,381</b>	<b>\$7,144,114</b>	<b>\$6,177,745</b>	<b>\$5,489,173</b>	<b>\$8,837,966</b>	<b>\$100,425,654</b>

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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 is allocated in this plan. Costs associated with property management are allocated based on the number of FTE positions, excluding Police-Aviation.

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**HOUSTON POLICE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:7 Forensic Svcs Command

Description		Amount	General Admin	Property
<hr/>				
Personnel Costs				
Salaries	S1	4,510,327	0	4,510,327
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	2,188,611	0	2,188,611
Subtotal - Personnel Costs		6,698,938	0	6,698,938
Services & Supplies Cost				
Supplies	P	50,970	0	50,970
Services	P	39,214	0	39,214
Subtotal - Services & Supplies		90,184	0	90,184
<b>Department Cost Total</b>		6,789,122	0	6,789,122
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		6,789,122	0	6,789,122
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$6,789,122</u>	<u>\$6,789,122</u>	

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 Forensic Svcs Command

Department	First Incoming	Second Incoming	Property
1 Indirect Costs FTEs	\$108,618	\$0	\$108,618
1 Indirect Costs Expenses	84,393	0	84,393
1 General Services	167,076	0	167,076
Subtotal - Citywide Indirect	360,087	0	360,087
2 Chief's Admin	48,625	13,057	61,682
2 Budget & Finance	69,589	14,004	83,593
2 Legal Svcs	28,048	11,143	39,191
Subtotal - Chief of Police	146,262	38,204	184,466
4 Psy Svcs	13,845	2,124	15,969
4 Training	75,702	10,804	86,506
Subtotal - Prof Standards	89,547	12,928	102,475
5 Tech Svcs	232,811	16,486	249,297
Subtotal - Technology Svcs	232,811	16,486	249,297
6 Fleet Mgt	151,757	722	152,478
6 Employees Svcs	66,230	4,888	71,118
6 Retiree Ins	50,235	0	50,235
Subtotal - Staff Svcs Command	268,222	5,610	273,832
7 Property	0	92,376	92,376
Subtotal - Forensic Svcs Command	0	92,376	92,376
<b>Total Incoming</b>	<b>1,096,929</b>	<b>165,605</b>	<b>1,262,534</b>
<b>C. Total Allocated</b>		<b>\$8,051,656</b>	<b>\$8,051,656</b>
			100.00%



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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	158.01	2.3991%	\$189,195	\$0	\$189,195	\$0	\$189,195
3 Strategic Command	21.68	0.3292%	25,959	0	25,959	0	25,959
4 Prof Standards	321.40	4.8799%	384,832	0	384,832	0	384,832
5 Technology Svcs	105.70	1.6049%	126,561	0	126,561	0	126,561
6 Staff Svcs Command	742.93	11.2801%	889,556	0	889,556	0	889,556
7 Forensic Svcs Command	77.15	1.1714%	92,376	0	92,376	0	92,376
8 Homeland Sec Command	9.16	0.1391%	10,968	0	10,968	294	11,262
9 Law Enforcement	5,118.06	77.7090%	6,128,168	0	6,128,168	164,280	6,292,449
11 Auto Dealers	32.10	0.4874%	38,435	0	38,435	1,030	39,466
<b>Subtotal</b>	6,586.19	100.0000%	7,886,051	0	7,886,051	165,605	8,051,656
Direct Bills					0		0
<b>Total</b>					<b>\$7,886,051</b>		<b>\$8,051,656</b>

Basis Units: Number of FTEs per division, excl Aviation

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT FY 2017 2 CFR PART 200 COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:7 Forensic Svcs Command**

<b>Department</b>	<b>Property</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
2 Chief of Police	189,195	189,195
3 Strategic Command	25,959	25,959
4 Prof Standards	384,832	384,832
5 Technology Svcs	126,561	126,561
6 Staff Svcs Command	889,556	889,556
7 Forensic Svcs Command	92,376	92,376
8 Homeland Sec Command	11,262	11,262
9 Law Enforcement	6,292,449	6,292,449
11 Auto Dealers	39,466	39,466
<b>Total</b>	<b>\$8,051,656</b>	<b>\$8,051,656</b>