

CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**



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**City of Houston, Texas
Houston Police Department
FY 2018 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2018 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2016**

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 200.56

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.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 2016 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 2018 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Summary Schedule

Department	Homeland Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$50,318	\$24,959,622	\$338,031	\$157,411	\$0	\$0	\$25,505,381
2 Chief of Police	1,708,269	39,116,999	216,471	77,042	185,268	0	41,304,049
3 Strategic Operations	846,078	0	0	0	0	0	846,078
4 Prof Development Command	48,571	40,852,335	1,313,151	163,930	0	0	42,377,986
5 Technology Svcs	140,391	15,858,399	520,865	468,970	0	0	16,988,625
6 Staff Svcs Command	49,616	72,667,053	86,705	183,789	0	0	72,987,163
Total Current Allocations	\$2,843,242	\$193,454,407	\$2,475,223	\$1,051,142	\$185,268	\$0	\$200,009,281

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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 Full Cost Allocation Plan. Indirect costs are allocated 50% based on FTEs and 50% based on expenditures. General Services indirect costs are allocated based on FTEs, excluding Aviation.

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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	18,645,729	0	9,322,865	9,322,865	0
GSD Indirect	P	14,096,232	0	0	0	14,096,232
Subtotal - Services & Supplies		32,741,961	0	9,322,865	9,322,865	14,096,232
Department Cost Total		32,741,961	0	9,322,865	9,322,865	14,096,232
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		32,741,961	0	9,322,865	9,322,865	14,096,232
General Admin Distribution			0	0	0	0
Grand Total		<u>\$32,741,961</u>		<u>\$9,322,865</u>	<u>\$9,322,865</u>	<u>\$14,096,232</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	358.82	5.5321%	\$515,752	\$0	\$515,752	\$0	\$515,752
3 Strategic Operations	19.37	0.2986%	27,842	0	27,842	0	27,842
4 Prof Development Command	302.02	4.6564%	434,110	0	434,110	0	434,110
5 Technology Svcs	103.04	1.5886%	148,105	0	148,105	0	148,105
6 Staff Svcs Command	640.03	9.8677%	919,951	0	919,951	0	919,951
7 Homeland Sec Command	9.65	0.1488%	13,870	0	13,870	0	13,870
8 Law Enforcement	4,821.35	74.3333%	6,929,997	0	6,929,997	0	6,929,997
9 Aviation	203.84	3.1427%	292,991	0	292,991	0	292,991
10 Auto Dealers	28.00	0.4317%	40,246	0	40,246	0	40,246
Subtotal	6,486.12	100.0000%	9,322,865	0	9,322,865	0	9,322,865
Direct Bills					0		0
Total					\$9,322,865		\$9,322,865

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	47,796,437	5.8570%	\$546,042	\$0	\$546,042	\$0	\$546,042
3 Strategic Operations	2,410,498	0.2954%	27,538	0	27,538	0	27,538
4 Prof Development Command	27,884,074	3.4169%	318,557	0	318,557	0	318,557
5 Technology Svcs	23,713,915	2.9059%	270,915	0	270,915	0	270,915
6 Staff Svcs Command	73,019,650	8.9479%	834,200	0	834,200	0	834,200
7 Homeland Sec Command	1,294,986	0.1587%	14,794	0	14,794	0	14,794
8 Law Enforcement	631,235,538	77.3522%	7,211,439	0	7,211,439	0	7,211,439
9 Aviation	3,942,462	0.4831%	45,040	0	45,040	0	45,040
10 Auto Dealers	4,756,358	0.5828%	54,338	0	54,338	0	54,338
Subtotal	816,053,918	100.0000%	9,322,865	0	9,322,865	0	9,322,865
Direct Bills					0		0
Total					\$9,322,865		\$9,322,865

Basis Units: Operating expenditures
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	358.82	5.7116%	\$805,123	\$0	\$805,123	\$0	\$805,123
3 Strategic Operations	19.37	0.3083%	43,463	0	43,463	0	43,463
4 Prof Development Command	302.02	4.8075%	677,675	0	677,675	0	677,675
5 Technology Svcs	103.04	1.6402%	231,202	0	231,202	0	231,202
6 Staff Svcs Command	640.03	10.1879%	1,436,105	0	1,436,105	0	1,436,105
7 Homeland Sec Command	9.65	0.1536%	21,653	0	21,653	0	21,653
8 Law Enforcement	4,821.35	76.7452%	10,818,185	0	10,818,185	0	10,818,185
10 Auto Dealers	28.00	0.4457%	62,827	0	62,827	0	62,827
Subtotal	6,282.28	100.0000%	14,096,232	0	14,096,232	0	14,096,232
Direct Bills					0		0
Total					\$14,096,232		\$14,096,232

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	515,752	546,042	805,123	1,866,917
3 Strategic Operations	27,842	27,538	43,463	98,842
4 Prof Development Command	434,110	318,557	677,675	1,430,342
5 Technology Svcs	148,105	270,915	231,202	650,223
6 Staff Svcs Command	919,951	834,200	1,436,105	3,190,256
7 Homeland Sec Command	13,870	14,794	21,653	50,318
8 Law Enforcement	6,929,997	7,211,439	10,818,185	24,959,622
9 Aviation	292,991	45,040	0	338,031
10 Auto Dealers	40,246	54,338	62,827	157,411
Total	\$9,322,865	\$9,322,865	\$14,096,232	\$32,741,961

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**CHIEF'S COMMAND
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. The Chief's Command is responsible for the general administration and support of the department.

The activities of the Chief's Command are identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section has been allocated based on the number of FTEs staffed within the administered divisions.
- **Budget & Finance** – Costs of the financial and budgetary services provided to all divisions in the Houston Police Department have been allocated based on operating expenditures.
- **Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Public Affairs** – Costs associated with Public Affairs have not been allocated in this plan.
- **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.

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**CHIEF'S COMMAND
NATURE AND EXTENT OF SERVICES**

Continued

- **Crime Analysis** – Costs associated with crime analysis are allocated directly to Law Enforcement.
- **Planning** – Costs associated with planning are allocated directly to Law Enforcement.

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A. Department Costs

Dept:2 Chief of Police

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs Central	Criminal Analysis	Planning
Personnel Costs										
Salaries	S1	27,662,013	0	2,823,003	2,968,877	1,559,356	3,868,085	5,827,413	4,007,326	2,478,376
Salary % Split			.00%	10.21%	10.73%	5.64%	13.98%	21.07%	14.49%	8.96%
Benefits	P	14,017,266	0	1,358,469	1,458,534	774,207	2,102,096	2,923,297	2,030,403	1,194,537
Subtotal - Personnel Costs		41,679,279	0	4,181,472	4,427,411	2,333,563	5,970,181	8,750,710	6,037,729	3,672,913
Services & Supplies Cost										
Supplies	P	2,816,376	0	57,817	76,125	5,356	15,604	29,607	1,810	2,533,376
Services	P	3,300,782	0	154,572	2,860,977	108,660	4,170	32,498	29,239	57,209
Subtotal - Services & Supplies		6,117,158	0	212,389	2,937,102	114,016	19,774	62,105	31,049	2,590,585
Department Cost Total		47,796,437	0	4,393,861	7,364,513	2,447,579	5,989,955	8,812,815	6,068,778	6,263,498
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		47,796,437	0	4,393,861	7,364,513	2,447,579	5,989,955	8,812,815	6,068,778	6,263,498
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<u>\$47,796,437</u>		<u>\$4,393,861</u>	<u>\$7,364,513</u>	<u>\$2,447,579</u>	<u>\$5,989,955</u>	<u>\$8,812,815</u>	<u>\$6,068,778</u>	<u>\$6,263,498</u>

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A. Department Costs

Dept:2 Chief of Police

Description		Amount	Public Affairs
<hr/>			
Personnel Costs			
Salaries	S1	27,662,013	4,129,579
<i>Salary % Split</i>			<i>14.93%</i>
Benefits	P	14,017,266	2,175,723
Subtotal - Personnel Costs		41,679,279	6,305,302
Services & Supplies Cost			
Supplies	P	2,816,376	96,681
Services	P	3,300,782	53,457
Subtotal - Services & Supplies		6,117,158	150,138
Department Cost Total		47,796,437	6,455,440
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments		47,796,437	6,455,440
General Admin Distribution			0
Grand Total		<u>\$47,796,437</u>	<u>\$6,455,440</u>
			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	Inspections	Internal Affairs Central	Criminal Analysis	Planning	Public Affairs
1 Indirect Costs FTEs	\$515,752	\$0	\$52,634	\$55,354	\$29,074	\$72,120	\$108,651	\$74,716	\$46,209	\$76,995
1 Indirect Costs Expenses	546,042	0	55,725	58,605	30,781	76,355	115,032	79,104	48,923	81,517
1 General Services	805,123	0	82,166	86,411	45,386	112,583	169,611	116,636	72,135	120,194
Subtotal - Citywide Indirect	1,866,917	0	190,525	200,370	105,241	261,058	393,294	270,456	167,266	278,706
2 Chief's Admin	0	253,614	25,882	27,220	14,297	35,464	53,427	36,740	22,723	37,861
2 Budget & Finance	0	443,077	45,217	47,554	24,977	61,957	93,341	64,187	39,697	66,146
2 Legal Svcs	0	1,851,232	188,925	198,687	104,357	258,865	389,989	268,183	165,861	276,365
2 Inspections *	0	528,578	0	528,578	0	0	0	0	0	0
2 Internal Affairs Central Intake Office	0	187,561	19,141	20,130	10,573	26,227	39,512	27,171	16,804	28,000
Subtotal - Chief of Police	0	3,264,061	279,165	822,169	154,204	382,513	576,270	396,282	245,085	408,372
4 Psy Svcs	0	80,460	8,211	8,636	4,536	11,251	16,950	11,656	7,209	12,012
4 Training	0	603,710	61,611	64,794	34,032	84,419	127,180	87,458	54,089	90,126
4 Employee Svcs	0	353,052	36,030	37,892	19,902	49,369	74,376	51,146	31,632	52,706
4 Retiree Ins	0	360,152	36,755	38,654	20,302	50,361	75,871	52,174	32,268	53,766
Subtotal - Prof Development Command	0	1,397,375	142,607	149,976	78,772	195,400	294,378	202,434	125,198	208,610
5 Tech Svcs	0	2,230,890	227,670	239,434	125,759	311,954	469,970	323,183	199,876	333,043
Subtotal - Technology Svcs	0	2,230,890	227,670	239,434	125,759	311,954	469,970	323,183	199,876	333,043
6 Fleet Mgt	0	1,101,959	112,459	118,270	62,119	154,091	232,144	159,638	98,730	164,508
6 Property	0	468,177	47,779	50,248	26,392	65,467	98,628	67,824	41,946	69,893
Subtotal - Staff Svcs Command	0	1,570,136	160,238	168,518	88,511	219,558	330,772	227,462	140,676	234,401
Total Incoming	1,866,917	8,462,462	1,000,205	1,580,467	552,488	1,370,483	2,064,684	1,419,817	878,102	1,463,132
C. Total Allocated		\$58,125,817	\$5,394,066	\$8,944,980	\$3,000,067	\$7,360,438	\$10,877,499	\$7,488,595	\$7,141,600	\$7,918,572
			9.28%	15.39%	5.16%	12.66%	18.71%	12.88%	12.29%	13.62%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 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	358.82	5.5321%	\$253,614	\$0	\$253,614	\$0	\$253,614
3 Strategic Operations	19.37	0.2986%	13,691	0	13,691	2,560	16,250
4 Prof Development Command	302.02	4.6564%	213,468	0	213,468	39,910	253,377
5 Technology Svcs	103.04	1.5886%	72,829	0	72,829	13,616	86,445
6 Staff Svcs Command	640.03	9.8677%	452,373	0	452,373	84,575	536,948
7 Homeland Sec Command	9.65	0.1488%	6,821	0	6,821	1,275	8,096
8 Law Enforcement	4,821.35	74.3333%	3,407,728	0	3,407,728	637,108	4,044,835
9 Aviation	203.84	3.1427%	144,074	0	144,074	26,936	171,010
10 Auto Dealers	28.00	0.4317%	19,790	0	19,790	3,700	23,490
Subtotal	6,486.12	100.0000%	4,584,386	0	4,584,386	809,680	5,394,066
Direct Bills					0		0
Total					\$4,584,386		\$5,394,066

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

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HOUSTON POLICE DEPARTMENT FY 2018 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	47,796,437	5.8570%	\$443,077	\$0	\$443,077	\$0	\$443,077
3 Strategic Operations	2,410,498	0.2954%	22,346	0	22,346	4,330	26,676
4 Prof Development Command	27,884,074	3.4169%	258,488	0	258,488	50,091	308,578
5 Technology Svcs	23,713,915	2.9059%	219,830	0	219,830	42,600	262,429
6 Staff Svcs Command	73,019,650	8.9479%	676,898	0	676,898	131,172	808,070
7 Homeland Sec Command	1,294,986	0.1587%	12,005	0	12,005	2,326	14,331
8 Law Enforcement	631,235,538	77.3522%	5,851,603	0	5,851,603	1,133,951	6,985,554
9 Aviation	3,942,462	0.4831%	36,547	0	36,547	7,082	43,629
10 Auto Dealers	4,756,358	0.5828%	44,092	0	44,092	8,544	52,636
Subtotal	816,053,918	100.0000%	7,564,883	0	7,564,883	1,380,097	8,944,980
Direct Bills					0		0
Total					\$7,564,883		\$8,944,980

Basis Units: Operating expenditures
Source: COH Expenditure Report

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HOUSTON POLICE DEPARTMENT FY 2018 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	13,238	72.5171%	\$1,851,232	\$0	\$1,851,232	\$0	\$1,851,232
3 Strategic Operations	241	1.3202%	33,702	0	33,702	21,484	55,186
4 Prof Development Command	580	3.1772%	81,109	0	81,109	51,705	132,813
6 Staff Svcs Command	1,919	10.5122%	268,357	0	268,357	171,072	439,429
7 Homeland Sec Command	52	0.2849%	7,272	0	7,272	4,636	11,907
8 Law Enforcement	2,213	12.1227%	309,471	0	309,471	197,281	506,752
9 Aviation	8	0.0438%	1,119	0	1,119	713	1,832
10 Auto Dealers	4	0.0219%	559	0	559	357	916
Subtotal	18,255	100.0000%	2,552,820	0	2,552,820	447,247	3,000,067
Direct Bills					0		0
Total					\$2,552,820		\$3,000,067

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

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Inspections Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	23	8.4559%	\$528,578	\$0	\$528,578	\$0	\$528,578
3 Strategic Operations	4	1.4706%	91,927	0	91,927	17,822	109,749
4 Prof Development Command	30	11.0294%	689,450	0	689,450	133,666	823,116
5 Technology Svcs	1	0.3676%	22,982	0	22,982	4,456	27,437
6 Staff Svcs Command	21	7.7206%	482,615	0	482,615	93,566	576,181
7 Homeland Sec Command	34	12.5000%	781,377	0	781,377	151,488	932,864
8 Law Enforcement	159	58.4559%	3,654,085	0	3,654,085	708,428	4,362,513
Subtotal	272	100.0000%	6,251,013	0	6,251,013	1,109,425	7,360,438
Direct Bills					0		0
Total					\$6,251,013		\$7,360,438

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

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Internal Affairs Central Intake Office Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	24	2.0374%	\$187,561	\$0	\$187,561	\$0	\$187,561
3 Strategic Operations	2	0.1698%	15,630	0	15,630	2,897	18,527
4 Prof Development Command	18	1.5280%	140,671	0	140,671	26,070	166,741
5 Technology Svcs	6	0.5093%	46,890	0	46,890	8,690	55,580
6 Staff Svcs Command	101	8.5739%	789,318	0	789,318	146,283	935,601
7 Homeland Sec Command	80	6.7912%	625,203	0	625,203	115,868	741,070
8 Law Enforcement	927	78.6927%	7,244,535	0	7,244,535	1,342,616	8,587,151
11 Other	20	1.6978%	156,301	0	156,301	28,967	185,268
Subtotal	1,178	100.0000%	9,206,108	0	9,206,108	1,671,390	10,877,499
Direct Bills					0		0
Total					\$9,206,108		\$10,877,499

Basis Units: Number of investigations
Source: Police Department Report

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Criminal Analysis Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$6,339,233	\$0	\$6,339,233	\$1,149,362	\$7,488,595
Subtotal	100	100.0000%	6,339,233	0	6,339,233	1,149,362	7,488,595
Direct Bills					0		0
Total					\$6,339,233		\$7,488,595

Basis Units: Direct allocation to Law Enforcement
Source: Direct Allocation

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Planning Allocations

Dept:2 Chief of Police

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$6,430,764	\$0	\$6,430,764	\$710,836	\$7,141,600
Subtotal	100	100.0000%	6,430,764	0	6,430,764	710,836	7,141,600
Direct Bills					0		0
Total					\$6,430,764		\$7,141,600

Basis Units: Direct allocation to Law Enforcement
Source: Direct Allocation

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Chief of Police

Department	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs Central	Criminal Analysis	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	253,614	443,077	1,851,232	528,578	187,561	0	0	0	3,264,061
3 Strategic Operations	16,250	26,676	55,186	109,749	18,527	0	0	0	226,388
4 Prof Development Command	253,377	308,578	132,813	823,116	166,741	0	0	0	1,684,626
5 Technology Svcs	86,445	262,429	0	27,437	55,580	0	0	0	431,892
6 Staff Svcs Command	536,948	808,070	439,429	576,181	935,601	0	0	0	3,296,230
7 Homeland Sec Command	8,096	14,331	11,907	932,864	741,070	0	0	0	1,708,269
8 Law Enforcement	4,044,835	6,985,554	506,752	4,362,513	8,587,151	7,488,595	7,141,600	0	39,116,999
9 Aviation	171,010	43,629	1,832	0	0	0	0	0	216,471
10 Auto Dealers	23,490	52,636	916	0	0	0	0	0	77,042
11 Other	0	0	0	0	185,268	0	0	0	185,268
Total	\$5,394,066	\$8,944,980	\$3,000,067	\$7,360,438	\$10,877,499	\$7,488,595	\$7,141,600	\$0	\$50,207,245

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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STRATEGIC OPERATIONS
NATURE AND EXTENT OF SERVICES

The Strategic Operations division of the Police Department is responsible for the supervision and support of the Homeland Security Command, Professional Development Command and Staff Services Command. The Strategic Operations division is allocated based on the FTEs per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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A. Department Costs

Dept:3 Strategic Operations

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	1,571,114	0	625,221	945,893
<i>Salary % Split</i>			<i>.00%</i>	<i>39.79%</i>	<i>60.21%</i>
Benefits	P	779,090	0	303,494	475,596
Subtotal - Personnel Costs		2,350,204	0	928,715	1,421,489
Services & Supplies Cost					
Supplies	P	41,627	0	37,597	4,030
Services	P	18,667	0	25,223	(6,556)
Subtotal - Services & Supplies		60,294	0	62,820	(2,526)
Department Cost Total		2,410,498	0	991,534	1,418,964
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,410,498	0	991,534	1,418,964
General Admin Distribution			0	0	0
Grand Total		\$2,410,498		\$991,534	\$1,418,964
				not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:3 Strategic Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	\$27,842	\$0	\$11,079	\$16,762
1 Indirect Costs Expenses	27,538	0	10,959	16,580
1 General Services	43,463	0	17,296	26,167
Subtotal - Citywide Indirect	98,842	0	39,334	59,508
2 Chief's Admin	13,691	2,560	6,467	9,784
2 Budget & Finance	22,346	4,330	10,616	16,060
2 Legal Svcs	33,702	21,484	21,961	33,225
2 Inspections	91,927	17,822	43,674	66,075
2 Internal Affairs Central Intake Office	15,630	2,897	7,373	11,154
Subtotal - Chief of Police	177,295	49,093	90,090	136,297
3 Strategic Operations	0	14,732	5,862	8,869
Subtotal - Strategic Operations	0	14,732	5,862	8,869
4 Psy Svcs	0	4,343	1,728	2,615
4 Training	0	35,703	14,208	21,495
4 Employee Svcs	0	19,059	7,584	11,474
4 Retiree Ins	0	21,299	8,476	12,823
Subtotal - Prof Development Command	0	80,405	31,997	48,408
5 Tech Svcs	0	235,586	93,751	141,835
Subtotal - Technology Svcs	0	235,586	93,751	141,835
6 Fleet Mgt	0	42,151	16,774	25,377
6 Property	0	25,273	10,057	15,216
Subtotal - Staff Svcs Command	0	67,425	26,832	40,593
Total Incoming	276,137	447,240	287,866	435,511
C. Total Allocated		\$3,133,875	\$1,279,400	\$1,854,475
			40.82%	59.18%

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Strategic Operations Allocations

Dept:3 Strategic Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Strategic Operations	12.37	1.3375%	\$14,732	\$0	\$14,732	\$0	\$14,732
4 Prof Development Command	302.02	32.6561%	359,682	0	359,682	58,909	418,590
7 Homeland Sec Command	610.46	66.0064%	727,009	0	727,009	119,069	846,078
Subtotal	924.85	100.0000%	1,101,422	0	1,101,422	177,978	1,279,400
Direct Bills					0		0
Total					\$1,101,422		\$1,279,400

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

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:3 Strategic Operations

Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
3 Strategic Operations	14,732	0	14,732
4 Prof Development Command	418,590	0	418,590
7 Homeland Sec Command	846,078	0	846,078
Total	\$1,279,400	\$0	\$1,279,400

**PROFESSIONAL DEVELOPMENT COMMAND
NATURE AND EXTENT OF SERVICES**

The Professional Development Command in the Strategic Operations division is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, disciplinary actions, drug testing, employee services and retiree insurance. The Command's allocable functions are allocated as follows:

- **General Administration** – Cost for general administrative and clerical work are evenly spread across the department's activities.
- **Psychological Services** – Costs are allocated based on the number of FTE's per division.
- **Training** – Costs are allocated based on the number of classified FTE's per division.
- **Cadet Training** – Costs are allocated directly to Law enforcement.
- **Employee Services** – Costs associated with employee services are allocated based on the number of FTEs per division.
- **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 2018 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs								
Salaries	S1	12,964,840	1,019,116	779,339	7,784,459	282,423	3,099,503	0
Salary % Split			7.86%	6.01%	60.04%	2.18%	23.91%	.00%
Benefits	P	13,174,522	440,784	329,412	4,109,631	6,751,200	1,543,495	0
Subtotal - Personnel Costs		26,139,362	1,459,900	1,108,751	11,894,090	7,033,623	4,642,998	0
Services & Supplies Cost								
Supplies	P	1,095,974	78,527	22,678	557,876	365,441	71,452	0
Services	P	648,738	49,517	12,369	108,145	46,648	432,059	0
Retiree	P	9,343,834	0	0	0	0	0	9,343,834
Subtotal - Services & Supplies		11,088,546	128,044	35,047	666,021	412,089	503,511	9,343,834
Department Cost Total		37,227,908	1,587,944	1,143,798	12,560,111	7,445,712	5,146,509	9,343,834
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		37,227,908	1,587,944	1,143,798	12,560,111	7,445,712	5,146,509	9,343,834
General Admin Distribution			(1,587,944)	103,597	1,034,787	37,542	412,017	0
Grand Total		\$37,227,908		\$1,247,395	\$13,594,899	\$7,483,255	\$5,558,525	\$9,343,834

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins
1 Indirect Costs FTEs	\$434,110	\$0	\$28,321	\$282,889	\$10,263	\$112,637	\$0
1 Indirect Costs Expenses	318,557	0	20,783	207,588	7,531	82,654	0
1 General Services	677,675	0	44,212	441,609	16,022	175,833	0
Subtotal - Citywide Indirect	1,430,342	0	93,315	932,086	33,816	371,124	0
2 Chief's Admin	213,468	39,910	16,530	165,114	5,990	65,743	0
2 Budget & Finance	258,488	50,091	20,132	201,086	7,295	80,065	0
2 Legal Svcs	81,109	51,705	8,665	86,548	3,140	34,460	0
2 Inspections	689,450	133,666	53,700	536,385	19,460	213,570	0
2 Internal Affairs Central Intake Office	140,671	26,070	10,878	108,657	3,942	43,263	0
Subtotal - Chief of Police	1,383,184	301,442	109,905	1,097,790	39,828	437,102	0
3 Strategic Operations	359,682	58,909	27,309	272,775	9,896	108,610	0
Subtotal - Strategic Operations	359,682	58,909	27,309	272,775	9,896	108,610	0
4 Psy Svcs	0	67,723	4,418	44,132	1,601	17,572	0
4 Training	0	321,238	20,958	209,336	7,595	83,350	0
4 Employee Svcs	0	297,165	19,387	193,649	7,026	77,104	0
4 Retiree Ins	0	191,640	12,503	124,882	4,531	49,724	0
Subtotal - Prof Development Command	0	877,767	57,266	571,999	20,752	227,750	0
5 Tech Svcs	0	4,325,444	282,192	2,818,686	102,263	1,122,303	0
Subtotal - Technology Svcs	0	4,325,444	282,192	2,818,686	102,263	1,122,303	0
6 Fleet Mgt	0	511,839	33,392	333,541	12,101	132,805	0
6 Property	0	394,066	25,709	256,794	9,317	102,247	0
Subtotal - Staff Svcs Command	0	905,905	59,101	590,335	21,418	235,051	0
Total Incoming	3,173,208	6,469,466	629,088	6,283,671	227,974	2,501,941	0
C. Total Allocated		\$46,870,582	\$1,876,483	\$19,878,570	\$7,711,228	\$8,060,466	\$9,343,834
			4.00%	42.41%	16.45%	17.20%	19.94%

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Psy Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	358.82	5.5321%	\$80,460	\$0	\$80,460	\$0	\$80,460
3 Strategic Operations	19.37	0.2986%	4,343	0	4,343	0	4,343
4 Prof Development Command	302.02	4.6564%	67,723	0	67,723	0	67,723
5 Technology Svcs	103.04	1.5886%	23,105	0	23,105	7,491	30,596
6 Staff Svcs Command	640.03	9.8677%	143,517	0	143,517	46,528	190,045
7 Homeland Sec Command	9.65	0.1488%	2,164	0	2,164	702	2,865
8 Law Enforcement	4,821.35	74.3333%	1,081,116	0	1,081,116	350,494	1,431,610
9 Aviation	203.84	3.1427%	45,708	0	45,708	14,818	60,526
10 Auto Dealers	28.00	0.4317%	6,279	0	6,279	2,035	8,314
Subtotal	6,486.12	100.0000%	1,454,415	0	1,454,415	422,068	1,876,483
Direct Bills					0		0
Total					\$1,454,415		\$1,876,483

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

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HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	199.02	3.8544%	\$603,710	\$0	\$603,710	\$0	\$603,710
3 Strategic Operations	11.77	0.2280%	35,703	0	35,703	0	35,703
4 Prof Development Command	105.90	2.0510%	321,238	0	321,238	0	321,238
5 Technology Svcs	5.14	0.0995%	15,592	0	15,592	4,471	20,063
6 Staff Svcs Command	164.73	3.1903%	499,694	0	499,694	143,288	642,982
7 Homeland Sec Command	5.85	0.1133%	17,745	0	17,745	5,089	22,834
8 Law Enforcement	4,476.15	86.6900%	13,578,014	0	13,578,014	3,893,516	17,471,530
9 Aviation	173.84	3.3668%	527,329	0	527,329	151,212	678,541
10 Auto Dealers	21.00	0.4067%	63,702	0	63,702	18,267	81,968
Subtotal	5,163.40	100.0000%	15,662,727	0	15,662,727	4,215,843	19,878,570
Direct Bills					0		0
Total					\$15,662,727		\$19,878,570

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Cadet Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$7,558,276	\$0	\$7,558,276	\$152,952	\$7,711,228
Subtotal	100	100.0000%	7,558,276	0	7,558,276	152,952	7,711,228
Direct Bills					0		0
Total					\$7,558,276		\$7,711,228

Basis Units: Direct allocation to Law Enforcement
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Employee Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	358.82	5.5321%	\$353,052	\$0	\$353,052	\$0	\$353,052
3 Strategic Operations	19.37	0.2986%	19,059	0	19,059	0	19,059
4 Prof Development Command	302.02	4.6564%	297,165	0	297,165	0	297,165
5 Technology Svcs	103.04	1.5886%	101,384	0	101,384	29,791	131,175
6 Staff Svcs Command	640.03	9.8677%	629,742	0	629,742	185,045	814,788
7 Homeland Sec Command	9.65	0.1488%	9,495	0	9,495	2,790	12,285
8 Law Enforcement	4,821.35	74.3333%	4,743,852	0	4,743,852	1,393,947	6,137,800
9 Aviation	203.84	3.1427%	200,564	0	200,564	58,934	259,498
10 Auto Dealers	28.00	0.4317%	27,550	0	27,550	8,095	35,645
Subtotal	6,486.12	100.0000%	6,381,863	0	6,381,863	1,678,603	8,060,466
Direct Bills					0		0
Total					\$6,381,863		\$8,060,466

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Retiree Ins Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	199.02	3.8544%	\$360,152	\$0	\$360,152	\$0	\$360,152
3 Strategic Operations	11.77	0.2280%	21,299	0	21,299	0	21,299
4 Prof Development Command	105.90	2.0510%	191,640	0	191,640	0	191,640
5 Technology Svcs	5.14	0.0995%	9,301	0	9,301	0	9,301
6 Staff Svcs Command	164.73	3.1903%	298,100	0	298,100	0	298,100
7 Homeland Sec Command	5.85	0.1133%	10,586	0	10,586	0	10,586
8 Law Enforcement	4,476.15	86.6900%	8,100,167	0	8,100,167	0	8,100,167
9 Aviation	173.84	3.3668%	314,586	0	314,586	0	314,586
10 Auto Dealers	21.00	0.4067%	38,002	0	38,002	0	38,002
Subtotal	5,163.40	100.0000%	9,343,834	0	9,343,834	0	9,343,834
Direct Bills					0		0
Total					\$9,343,834		\$9,343,834

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Prof Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	80,460	603,710	0	353,052	360,152	1,397,375
3 Strategic Operations	4,343	35,703	0	19,059	21,299	80,405
4 Prof Development Command	67,723	321,238	0	297,165	191,640	877,767
5 Technology Svcs	30,596	20,063	0	131,175	9,301	191,135
6 Staff Svcs Command	190,045	642,982	0	814,788	298,100	1,945,915
7 Homeland Sec Command	2,865	22,834	0	12,285	10,586	48,571
8 Law Enforcement	1,431,610	17,471,530	7,711,228	6,137,800	8,100,167	40,852,335
9 Aviation	60,526	678,541	0	259,498	314,586	1,313,151
10 Auto Dealers	8,314	81,968	0	35,645	38,002	163,930
Total	\$1,876,483	\$19,878,570	\$7,711,228	\$8,060,466	\$9,343,834	\$46,870,582

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	6,968,461	0	6,968,461
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	3,714,165	0	3,714,165
Subtotal - Personnel Costs		10,682,626	0	10,682,626
Services & Supplies Cost				
Supplies	P	840,759	0	840,759
Services	P	12,190,530	0	12,190,530
Subtotal - Services & Supplies		13,031,289	0	13,031,289
Department Cost Total		23,713,915	0	23,713,915
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		23,713,915	0	23,713,915
General Admin Distribution			0	0
Grand Total		<u>\$23,713,915</u>		<u>\$23,713,915</u>

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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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	\$148,105	\$0	\$148,105
1 Indirect Costs Expenses	270,915	0	270,915
1 General Services	231,202	0	231,202
Subtotal - Citywide Indirect	650,223	0	650,223
2 Chief's Admin	72,829	13,616	86,445
2 Budget & Finance	219,830	42,600	262,429
2 Inspections	22,982	4,456	27,437
2 Internal Affairs Central Intake Office	46,890	8,690	55,580
Subtotal - Chief of Police	362,530	69,361	431,892
4 Psy Svcs	23,105	7,491	30,596
4 Training	15,592	4,471	20,063
4 Employee Svcs	101,384	29,791	131,175
4 Retiree Ins	9,301	0	9,301
Subtotal - Prof Development Command	149,382	41,752	191,135
5 Tech Svcs	0	545,478	545,478
Subtotal - Technology Svcs	0	545,478	545,478
6 Fleet Mgt	0	204,736	204,736
6 Property	0	134,443	134,443
Subtotal - Staff Svcs Command	0	339,179	339,179
Total Incoming	1,162,135	995,771	2,157,906
C. Total Allocated		\$25,871,821	\$25,871,821
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	17,263	8.9680%	\$2,230,890	\$0	\$2,230,890	\$0	\$2,230,890
3 Strategic Operations	1,823	0.9470%	235,586	0	235,586	0	235,586
4 Prof Development Command	33,471	17.3880%	4,325,444	0	4,325,444	0	4,325,444
5 Technology Svcs	4,221	2.1928%	545,478	0	545,478	0	545,478
6 Staff Svcs Command	11,319	5.8802%	1,462,750	0	1,462,750	83,049	1,545,799
7 Homeland Sec Command	1,028	0.5340%	132,848	0	132,848	7,543	140,391
8 Law Enforcement	116,122	60.3247%	15,006,399	0	15,006,399	852,000	15,858,399
9 Aviation	3,814	1.9814%	492,882	0	492,882	27,984	520,865
10 Auto Dealers	3,434	1.7839%	443,774	0	443,774	25,196	468,970
Subtotal	192,495	100.0000%	24,876,050	0	24,876,050	995,771	25,871,821
Direct Bills					0		0
Total					\$24,876,050		\$25,871,821

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
2 Chief of Police	2,230,890	2,230,890
3 Strategic Operations	235,586	235,586
4 Prof Development Command	4,325,444	4,325,444
5 Technology Svcs	545,478	545,478
6 Staff Svcs Command	1,545,799	1,545,799
7 Homeland Sec Command	140,391	140,391
8 Law Enforcement	15,858,399	15,858,399
9 Aviation	520,865	520,865
10 Auto Dealers	468,970	468,970
Total	\$25,871,821	\$25,871,821

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

The Staff Services Command in the Strategic Operations division is responsible for developing long-range strategies, communications, the jail functions, property and preserving records. The Command's allocable functions are:

- **General Administration** – Costs for general administrative and clerical work are evenly spread across the department's activities.
- **Emergency Communications** – Costs associated with emergency communications are allocated directly to Law Enforcement.
- **Records** – Costs associated with the maintenance of police records are included in the citywide Cost Allocation Plan and are not allocated in the Police Departmental Cost Plan.
- **Fleet Management** – Costs associated with maintenance of Police vehicles are allocated based on the number of vehicles in the Police pool, Police-Aviation has been excluded.
- **Jail** – Costs associated with services provided to the Jail and inmates are allocated based on the number of inmates booked.
- **Property** – Costs associated with property management are allocated based on the number of FTE positions, excluding Police-Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

A. Department Costs

Dept:6 Staff Svcs Command

Description		Amount	General Admin	Emergency Communications	Records	Fleet Mgt	Jail	Property
Personnel Costs								
Salaries	S1	34,920,665	424,750	7,989,176	3,794,590	728,947	17,431,492	4,551,711
Salary % Split			1.22%	22.88%	10.87%	2.09%	49.92%	13.03%
Benefits	P	17,989,597	209,263	3,829,028	1,933,682	410,873	9,289,745	2,317,006
Subtotal - Personnel Costs		52,910,262	634,013	11,818,204	5,728,272	1,139,820	26,721,237	6,868,717
Services & Supplies Cost								
Supplies	P	8,054,416	1,711	14,233	9,958	7,787,992	183,210	57,312
Services	P	12,054,972	7,201	17,611	17,671	11,591,113	408,823	12,553
Subtotal - Services & Supplies		20,109,388	8,912	31,844	27,629	19,379,105	592,033	69,865
Department Cost Total		73,019,650	642,925	11,850,048	5,755,901	20,518,925	27,313,270	6,938,582
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		73,019,650	642,925	11,850,048	5,755,901	20,518,925	27,313,270	6,938,582
General Admin Distribution			(642,925)	148,900	70,722	13,586	324,883	84,833
Grand Total		<u>\$73,019,650</u>		<u>\$11,998,948</u>	<u>\$5,826,623</u>	<u>\$20,532,511</u>	<u>\$27,638,153</u>	<u>\$7,023,415</u>
				not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Staff Svcs Command

Department	First Incoming	Second Incoming	Emergency Communications	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$919,951	\$0	\$213,059	\$101,196	\$19,440	\$464,870	\$121,387
1 Indirect Costs Expenses	834,200	0	193,199	91,763	17,628	421,538	110,072
1 General Services	1,436,105	0	332,599	157,973	30,347	725,693	189,493
Subtotal - Citywide Indirect	3,190,256	0	738,856	350,932	67,415	1,612,102	420,952
2 Chief's Admin	452,373	84,575	124,356	59,065	11,346	271,331	70,850
2 Budget & Finance	676,898	131,172	187,147	88,889	17,076	408,334	106,624
2 Legal Svcs	268,357	171,072	101,771	48,338	9,286	222,052	57,982
2 Inspections	482,615	93,566	133,442	63,381	12,176	291,156	76,027
2 Internal Affairs Central Intake Office	789,318	146,283	216,683	102,917	19,771	472,778	123,452
Subtotal - Chief of Police	2,669,561	626,668	763,399	362,589	69,654	1,665,652	434,935
4 Psy Svcs	143,517	46,528	44,014	20,905	4,016	96,034	25,076
4 Training	499,694	143,288	148,913	70,729	13,587	324,912	84,841
4 Employee Svcs	629,742	185,045	188,703	89,628	17,218	411,729	107,511
4 Retiree Ins	298,100	0	69,039	32,791	6,299	150,636	39,334
Subtotal - Prof Development Command	1,571,054	374,861	450,669	214,053	41,120	983,311	256,762
5 Tech Svcs	1,462,750	83,049	358,003	170,040	32,665	781,124	203,967
Subtotal - Technology Svcs	1,462,750	83,049	358,003	170,040	32,665	781,124	203,967
6 Fleet Mgt	0	1,017,656	235,687	111,943	21,505	514,243	134,279
6 Property	0	835,091	193,405	91,861	17,647	421,989	110,190
Subtotal - Staff Svcs Command	0	1,852,747	429,092	203,804	39,151	936,231	244,469
Total Incoming	8,893,620	2,937,326	2,740,020	1,301,418	250,004	5,978,419	1,561,085
C. Total Allocated		\$84,850,596	\$14,738,968	\$7,128,041	\$20,782,515	\$33,616,572	\$8,584,500
			17.37%	8.40%	24.49%	39.62%	10.12%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Emergency Communications Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	100	100.0000%	\$14,058,690	\$0	\$14,058,690	\$680,278	\$14,738,968
Subtotal	100	100.0000%	14,058,690	0	14,058,690	680,278	14,738,968
Direct Bills					0		0
Total					\$14,058,690		\$14,738,968

Basis Units: Direct allocation to Law Enforcement
Source: Direct Allocation

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

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	183	5.3182%	\$1,101,959	\$0	\$1,101,959	\$0	\$1,101,959
3 Strategic Operations	7	0.2034%	42,151	0	42,151	0	42,151
4 Prof Development Command	85	2.4702%	511,839	0	511,839	0	511,839
5 Technology Svcs	34	0.9881%	204,736	0	204,736	0	204,736
6 Staff Svcs Command	169	4.9114%	1,017,656	0	1,017,656	0	1,017,656
7 Homeland Sec Command	6	0.1744%	36,130	0	36,130	126	36,255
8 Law Enforcement	2,933	85.2368%	17,661,455	0	17,661,455	61,441	17,722,896
10 Auto Dealers	24	0.6975%	144,519	0	144,519	503	145,022
Subtotal	3,441	100.0000%	20,720,446	0	20,720,446	62,070	20,782,515
Direct Bills					0		0
Total					\$20,720,446		\$20,782,515

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

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Jail Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Law Enforcement	63,421	99.7421%	\$32,049,405	\$0	\$32,049,405	\$1,480,462	\$33,529,868
9 Aviation	164	0.2579%	82,876	0	82,876	3,828	86,705
Subtotal	63,585	100.0000%	32,132,281	0	32,132,281	1,484,291	33,616,572
Direct Bills					0		0
Total					\$32,132,281		\$33,616,572

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
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Property Allocations

Dept:6 Staff Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 Chief of Police	358.82	5.7116%	\$468,177	\$0	\$468,177	\$0	\$468,177
3 Strategic Operations	19.37	0.3083%	25,273	0	25,273	0	25,273
4 Prof Development Command	302.02	4.8075%	394,066	0	394,066	0	394,066
5 Technology Svcs	103.04	1.6402%	134,443	0	134,443	0	134,443
6 Staff Svcs Command	640.03	10.1879%	835,091	0	835,091	0	835,091
7 Homeland Sec Command	9.65	0.1536%	12,591	0	12,591	770	13,361
8 Law Enforcement	4,821.35	76.7452%	6,290,746	0	6,290,746	384,575	6,675,321
10 Auto Dealers	28.00	0.4457%	36,534	0	36,534	2,233	38,767
Subtotal	6,282.28	100.0000%	8,196,922	0	8,196,922	387,578	8,584,500
Direct Bills					0		0
Total					\$8,196,922		\$8,584,500

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2018 2 CFR PART 200 COST ALLOCATION PLAN

FY 2016
4/25/2017

Allocation Summary

Dept:6 Staff Svcs Command

Department	Emergency Communications	Records	Fleet Mgt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
2 Chief of Police	0	0	1,101,959	0	468,177	1,570,136
3 Strategic Operations	0	0	42,151	0	25,273	67,425
4 Prof Development Command	0	0	511,839	0	394,066	905,905
5 Technology Svcs	0	0	204,736	0	134,443	339,179
6 Staff Svcs Command	0	0	1,017,656	0	835,091	1,852,747
7 Homeland Sec Command	0	0	36,255	0	13,361	49,616
8 Law Enforcement	14,738,968	0	17,722,896	33,529,868	6,675,321	72,667,053
9 Aviation	0	0	0	86,705	0	86,705
10 Auto Dealers	0	0	145,022	0	38,767	183,789
Total	\$14,738,968	\$0	\$20,782,515	\$33,616,572	\$8,584,500	\$77,722,555