

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**FY 2019 2 CFR PART 200 COST ALLOCATION PLAN**

**Based on Actual Expenditures**  
**For the Fiscal Year Ended**  
**June 30, 2017**



**CITY OF HOUSTON**  
Sylvester Turner, Mayor

**FINANCE DEPARTMENT**  
Tantri Emo, Interim Director  
Arif Rasheed, Deputy Director

[www.houstontx.gov](http://www.houstontx.gov)

**City of Houston, Texas  
Houston Police Department  
FY 2019 2 CFR Part 200 Cost Allocation  
Plan Based on Actual Expenditures For  
the Fiscal Year Ended  
June 30, 2017**

**TABLE OF CONTENTS**

**SECTION I            OVERVIEW**

**SECTION II            FY 2019 2 CFR PART 200 COST ALLOCATION PLAN BASED ON  
ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

## **SECTION I – OVERVIEW**

**City of Houston, Texas  
Houston Police Department  
FY 2019 2 CFR Part 200 Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2017**

## **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 are centralized payroll and accounting offices that assist agencies within the government.

---

<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>

---

<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 basis 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 basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system 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.

Result of the mathematical operations through 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 and describes the allocation basis for each function that is allocated.

Each schedule is composed of the following sections:

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

Department Costs identifies the amount of costs incurred by the agency as reported in 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.



Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system 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; 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 Function and Allocation Basis. 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 basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2017 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

## **INDIRECT COST RATE PROPOSAL**

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

## **CERTIFICATION STATEMENT**

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR Part 200. To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR Part 200.

## **ABBREVIATIONS**

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" 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 2019 2 CFR PART 200 COST ALLOCATION  
PLAN BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2017**

**Table of Contents**

| Schedule Description                     | Allocation Basis Units                              | Allocation Basis Source  | Page # |
|--|---|--------------------------|--------|
| <b>Table of Contents</b>                 |   |                          | 1      |
| <b>Summary Schedule</b>                  |   |                          | 3      |
| <b>Citywide Indirect</b>                 |   |                          | 4      |
| 1 Department Costs                       |   |                          | 5      |
| 1 Incoming Costs                         |   |                          | 6      |
| 1 Indirect Costs FTEs                    | Number of Full Time Equivalents (FTEs) per division | COH FTE Report           | 7      |
| 1 Indirect Costs Expenses                | Operating expenditures                              | COH Expenditure Report   | 8      |
| 1 General Services                       | Number of FTEs per division excluding Aviation      | COH FTE Report           | 9      |
| 1 Allocation Summary                     |   |                          | 10     |
| <b>Chief of Police</b>                   |   |                          | 11     |
| 2 Department Costs                       |   |                          | 12     |
| 2 Incoming Costs                         |   |                          | 14     |
| 2 Chief's Admin                          | Number of FTEs per division                         | COH FTE Report           | 16     |
| 2 Budget & Finance                       | Operating expenditures                              | COH Expenditure Report   | 17     |
| 2 Legal Svcs                             | Number of billable hours                            | Police Department Report | 18     |
| 2 Inspections                            | Number of audits performed                          | Police Department Report | 19     |
| 2 Internal Affairs Central Intake Office | Number of investigations                            | Police Department Report | 20     |
| 2 Criminal Analysis                      | Direct allocation to Law Enforcement                | Direct Allocation        | 21     |
| 2 Planning                               | Direct allocation to Law Enforcement                | Direct Allocation        | 22     |
| 2 Public Affairs                         | **Not Allocated**                                   |                          |        |
| 2 Allocation Summary                     |   |                          | 23     |
| <b>Strategic Operations</b>              |   |                          | 25     |
| 3 Department Costs                       |   |                          | 26     |
| 3 Incoming Costs                         |   |                          | 27     |
| 3 Strategic Operations                   | Number of FTEs supported                            | COH FTE Report           | 28     |
| 3 Alt Dispute Resolution                 | **Not Allocated**                                   |                          |        |
| 3 Allocation Summary                     |   |                          | 29     |
| <b>Prof Development Command</b>          |   |                          | 30     |
| 4 Department Costs                       |   |                          | 31     |
| 4 Incoming Costs                         |   |                          | 34     |
| 4 Psy Svcs                               | Number of FTEs per division                         | COH FTE Report           | 35     |
| 4 Training                               | Number of classified FTEs per division              | COH FTE Report           | 36     |
| 4 Cadet Training                         | Direct allocation to Law Enforcement                | Direct Allocation        | 37     |
| 4 Employee Svcs                          | Number of FTEs per division                         | COH FTE Report           | 38     |
| 4 Retiree Ins                            | Number of classified FTEs per division              | COH FTE Report           | 39     |
| 4 Allocation Summary                     |   |                          | 40     |

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

FY 2017  
5/7/2018

|                            |  |                               |    |
|----------------------------|--|-------------------------------|----|
| <b>Technology Svcs</b>     |  |                               | 41 |
| 5 Department Costs         |  |                               | 42 |
| 5 Incoming Costs           |  |                               | 43 |
| 5 Tech Svcs                | Number of transactions                           | COH Transaction Report        | 44 |
| 5 Allocation Summary       |  |                               | 45 |
| <b>Staff Svcs Command</b>  |  |                               | 46 |
| 6 Department Costs         |  |                               | 47 |
| 6 Incoming Costs           |  |                               | 48 |
| 6 Emergency Communications | Direct allocation to Law Enforcement             | Direct Allocation             | 49 |
| 6 Records                  | **Not Allocated**                                |                               |    |
| 6 Fleet Mgt                | Number of vehicles in Police Pool, excl Aviation | City Vehicle Inventory Report | 50 |
| 6 Jail                     | Number of inmates booked                         | Police Department Report      | 51 |
| 6 Property                 | Number of FTEs per division excluding Aviation   | COH FTE Report                | 52 |
| 6 Allocation Summary       |  |                               | 53 |

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLANFY 2017  
5/7/2018

| Department                 | HomeLand<br>Sec<br>Command | Law<br>Enforcement     | Aviation             | Auto Dealers       | Other              | 2nd<br>Allocation<br>Orphans | Total                  |
|----------------------------|----------------------------|------------------------|----------------------|--------------------|--------------------|------------------------------|------------------------|
| 1 Citywide Indirect        | \$ 46,084                  | \$ 24,551,679          | \$ 324,177           | \$ 156,310         | \$ 0               | \$ 0                         | \$ 25,078,250          |
| 2 Chief of Police          | 1,635,253                  | 37,104,801             | 192,581              | 75,527             | 770,177            | 0                            | 39,778,339             |
| 3 Strategic Command        | 538,529                    | 0                      | 0                    | 0                  | 0                  | 0                            | 538,529                |
| 4 Prof Development Command | 46,339                     | 43,833,941             | 1,340,696            | 176,041            | 0                  | 0                            | 45,397,017             |
| 5 Technology Svcs          | 143,645                    | 16,035,734             | 539,719              | 382,181            | 0                  | 0                            | 17,101,279             |
| 6 Staff Svcs Command       | 36,514                     | 70,190,577             | 153,768              | 182,447            | 0                  | 0                            | 70,563,306             |
| Tot.Current Allocations    | \$2,446,364<br>=====       | \$191,716,732<br>===== | \$2,550,941<br>===== | \$972,506<br>===== | \$770,177<br>===== | \$0<br>=====                 | \$198,456,720<br>===== |

## **CITYWIDE INDIRECT COSTS FUNCTION AND ALLOCATION BASIS**

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.



## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                    |   | Amount        | General<br>Admin | Indirect<br>Costs FTE | Indirect<br>Costs Exps | General<br>Services |
|--------------------------------|---|---------------|------------------|-----------------------|------------------------|---------------------|
| Personnel Costs                |   |               |                  |                       |                        |                     |
| Salaries                       | S | 0             | 0                | 0                     | 0                      | 0                   |
| Salary % Split                 |   |               | .00%             | .00%                  | .00%                   | .00%                |
| Benefits                       | S | 0             | 0                | 0                     | 0                      | 0                   |
| Subtotal - Personnel Costs     |   | 0             | 0                | 0                     | 0                      | 0                   |
| Services & Supplies Cost       |   |               |                  |                       |                        |                     |
| Citywide                       | P | 18,190,760    | 0                | 9,095,380             | 9,095,380              | 0                   |
| GSD Indirect                   | P | 13,818,007    | 0                | 0                     | 0                      | 13,818,007          |
| Subtotal - Services & Supplies |   | 32,008,767    | 0                | 9,095,380             | 9,095,380              | 13,818,007          |
| Department Cost Total          |   | 32,008,767    | 0                | 9,095,380             | 9,095,380              | 13,818,007          |
| Adjustments to Cost            |   |               |                  |                       |                        |                     |
| Subtotal - Adjustments         |   | 0             | 0                | 0                     | 0                      | 0                   |
| Total Costs After Adjustments  |   | 32,008,767    | 0                | 9,095,380             | 9,095,380              | 13,818,007          |
| General Admin Distribution     |   | 0             | 0                | 0                     | 0                      | 0                   |
| Grand Total                    |   | \$ 32,008,767 |                  | \$ 9,095,380          | \$ 9,095,380           | \$ 13,818,007       |
|                                |   | =====         | =====            | =====                 | =====                  | =====               |

No Indirect Costs

Page Intentionally Left Blank

| Indirect Costs FTE Allocations |          | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:1 Citywide Indirect | FY 2017  |
|--------------------------------|----------|--|---------------------|------------------|--------------------------|----------------------|--------------------------|----------|
|                                |          | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                          | 5/7/2018 |
| Department                     | Units    | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                    |          |
| 02 Chief of Police             | 360.20   | 5.5159   | \$ 501,693          | \$ 0             | \$ 501,693               | \$ 0                 | \$ 501,693               |          |
| 03 Strategic Operations        | 16.60    | 0.2542   | 23,121              | 0                | 23,121                   | 0                    | 23,121                   |          |
| 04 Prof Dev Command            | 334.40   | 5.1208   | 465,758             | 0                | 465,758                  | 0                    | 465,758                  |          |
| 05 Tech Services               | 100.50   | 1.5390   | 139,978             | 0                | 139,978                  | 0                    | 139,978                  |          |
| 06 Staff Svcs Command          | 598.90   | 9.1712   | 834,159             | 0                | 834,159                  | 0                    | 834,159                  |          |
| 07 Homeland Security Command   | 9.10     | 0.1394   | 12,675              | 0                | 12,675                   | 0                    | 12,675                   |          |
| 08 Law Enforcement             | 4,879.90 | 74.7282  | 6,796,812           | 0                | 6,796,812                | 0                    | 6,796,812                |          |
| 09 Aviation                    | 201.10   | 3.0795   | 280,096             | 0                | 280,096                  | 0                    | 280,096                  |          |
| 10 Auto Dealers                | 29.50    | 0.4517   | 41,088              | 0                | 41,088                   | 0                    | 41,088                   |          |
| Subtotal                       | 6,530.2  | 100.0000   | 9,095,380           | 0                | 9,095,380                | 0                    | 9,095,380                |          |
| Direct Bills                   |          |  |                     |                  | 0                        |                      | 0                        |          |
| Total                          |          |  |                     |                  | \$ 9,095,380             |                      | \$ 9,095,380             |          |
|                                | =====    | =====  | =====               | =====            | =====                    | =====                | =====                    |          |

Basis Units: Number of Full Time Equivalents (FTEs) per division  
Source: COH FTE Report

| Indirect Costs Exps Allocations |             | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:1 Citywide Indirect | FY 2017  |
|---------------------------------|-------------|--|---------------------|------------------|--------------------------|----------------------|--------------------------|----------|
|                                 |             | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                          | 5/7/2018 |
| Department                      | Units       | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                    |          |
| 02 Chief of Police              | 47,689,127  | 5.6773   | \$ 516,373          | \$ 0             | \$ 516,373               | \$ 0                 | \$ 516,373               |          |
| 03 Strategic Operations         | 2,062,621   | 0.2456   | 22,334              | 0                | 22,334                   | 0                    | 22,334                   |          |
| 04 Prof Dev Command             | 29,897,904  | 3.5593   | 323,732             | 0                | 323,732                  | 0                    | 323,732                  |          |
| 05 Tech Services                | 23,753,402  | 2.8278   | 257,200             | 0                | 257,200                  | 0                    | 257,200                  |          |
| 06 Staff Svcs Command           | 70,787,192  | 8.4271   | 766,477             | 0                | 766,477                  | 0                    | 766,477                  |          |
| 07 Homeland Security Command    | 1,250,563   | 0.1489   | 13,541              | 0                | 13,541                   | 0                    | 13,541                   |          |
| 08 Law Enforcement              | 655,789,478 | 78.0707  | 7,100,826           | 0                | 7,100,826                | 0                    | 7,100,826                |          |
| 09 Aviation                     | 4,071,045   | 0.4847   | 44,081              | 0                | 44,081                   | 0                    | 44,081                   |          |
| 10 Auto Dealers                 | 4,693,091   | 0.5587   | 50,816              | 0                | 50,816                   | 0                    | 50,816                   |          |
| Subtotal                        | 839,994,422 | 100.0000   | 9,095,380           | 0                | 9,095,380                | 0                    | 9,095,380                |          |
| Direct Bills                    |             |  |                     |                  | 0                        |                      | 0                        |          |
| Total                           |             |  |                     |                  | \$ 9,095,380             |                      | \$ 9,095,380             |          |
|                                 | =====       | =====  | =====               | =====            | =====                    | =====                | =====                    |          |

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

| General Services Allocations |          | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:1 Citywide Indirect | FY 2017  |
|------------------------------|----------|--|---------------------|------------------|--------------------------|----------------------|--------------------------|----------|
|                              |          | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                          | 5/7/2018 |
| Department                   | Units    | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                    |          |
| 02 Chief of Police           | 360.20   | 5.6912   | \$ 786,407          | \$ 0             | \$ 786,407               | \$ 0                 | \$ 786,407               |          |
| 03 Strategic Operations      | 16.60    | 0.2623   | 36,242              | 0                | 36,242                   | 0                    | 36,242                   |          |
| 04 Prof Dev Command          | 334.40   | 5.2835   | 730,079             | 0                | 730,079                  | 0                    | 730,079                  |          |
| 05 Tech Services             | 100.50   | 1.5879   | 219,417             | 0                | 219,417                  | 0                    | 219,417                  |          |
| 06 Staff Svcs Command        | 598.90   | 9.4626   | 1,307,548           | 0                | 1,307,548                | 0                    | 1,307,548                |          |
| 07 Homeland Security Command | 9.10     | 0.1438   | 19,868              | 0                | 19,868                   | 0                    | 19,868                   |          |
| 08 Law Enforcement           | 4,879.90 | 77.1026  | 10,654,041          | 0                | 10,654,041               | 0                    | 10,654,041               |          |
| 10 Auto Dealers              | 29.50    | 0.4661   | 64,406              | 0                | 64,406                   | 0                    | 64,406                   |          |
| Subtotal                     | 6,329.1  | 100.0000   | 13,818,008          | 0                | 13,818,008               | 0                    | 13,818,008               |          |
| Direct Bills                 |          |  |                     |                  | 0                        |                      | 0                        |          |
| Total                        |          |  |                     |                  | \$ 13,818,008            |                      | \$ 13,818,008            |          |
|                              | =====    | =====  | =====               | =====            | =====                    | =====                | =====                    |          |

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

HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Department |                           | Indirect     | Indirect       | General       | Total         |
|------------|---------------------------|--------------|----------------|---------------|---------------|
|            |                           | Costs FTEs   | Costs Expenses | Services      |               |
| 0          | Direct Billed             | \$0          | \$0            | \$0           | \$0           |
| 02         | Chief of Police           | 501,693      | 516,373        | 786,407       | 1,804,473     |
| 03         | Strategic Operations      | 23,121       | 22,334         | 36,242        | 81,697        |
| 04         | Prof Dev Command          | 465,758      | 323,732        | 730,079       | 1,519,569     |
| 05         | Tech Services             | 139,978      | 257,200        | 219,417       | 616,595       |
| 06         | Staff Svcs Command        | 834,159      | 766,477        | 1,307,548     | 2,908,184     |
| 07         | Homeland Security Command | 12,675       | 13,541         | 19,868        | 46,084        |
| 08         | Law Enforcement           | 6,796,812    | 7,100,826      | 10,654,041    | 24,551,679    |
| 09         | Aviation                  | 280,096      | 44,081         |               | 324,177       |
| 10         | Auto Dealers              | 41,088       | 50,816         | 64,406        | 156,310       |
| Total      |                           | \$ 9,095,380 | \$ 9,095,380   | \$ 13,818,008 | \$ 32,008,768 |
|            |                           | =====        | =====          | =====         | =====         |

## **CHIEF'S COMMAND FUNCTION AND ALLOCATION BASIS**

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

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                   | Amount                 | General<br>Admin | Chief's<br>Admin      | Budget &<br>Finance   | Legal Svcs            | Inspections           |
|-------------------------------|------------------------|------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel Costs               |                        |                  |                       |                       |                       |                       |
| Salaries                      | SI 28,059,848          | 0                | 2,466,595             | 3,103,264             | 1,669,022             | 3,846,537             |
| Salary % Split                |                        |                  | 8.79%                 | 11.06%                | 5.95%                 | 13.71%                |
| Benefits                      | P 14,578,530           | 0                | 1,151,687             | 1,849,599             | 899,164               | 2,010,964             |
| Subtotal - Personnel Costs    | 42,638,379             | 0                | 3,618,283             | 4,952,863             | 2,568,187             | 5,857,501             |
| Services & Supplies Cost      |                        |                  |                       |                       |                       |                       |
| Supplies                      | P 1,689,529            | 0                | 18,855                | 82,868                | 4,002                 | 11,314                |
| Services                      | P 3,361,219            | 0                | 109,613               | 2,922,351             | 140,508               | 23,918                |
| Subtotal-Services & Supplies  | 5,050,749              | 0                | 128,468               | 3,005,218             | 144,510               | 35,232                |
| Department Cost Total         | 47,689,127             | 0                | 3,746,751             | 7,958,081             | 2,712,697             | 5,892,732             |
| Adjustments to Cost           |                        |                  |                       |                       |                       |                       |
| Subtotal - Adjustments        |                        | 0                | 0                     | 0                     | 0                     | 0                     |
| Total Costs After Adjustments | 47,689,127             | 0                | 3,746,751             | 7,958,081             | 2,712,697             | 5,892,732             |
| General Admin Distribution    |                        | 0                | 0                     | 0                     | 0                     | 0                     |
| Grand Total                   | \$ 47,689,127<br>===== |                  | \$ 3,746,751<br>===== | \$ 7,958,081<br>===== | \$ 2,712,697<br>===== | \$ 5,892,732<br>===== |



## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                   | Amount        | Internal<br>Affairs | Criminal<br>Analysis | Planning     | Public<br>Affairs |
|-------------------------------|---------------|---------------------|----------------------|--------------|-------------------|
| Personnel Costs               |               |                     |                      |              |                   |
| Salaries                      | SI 28,059,848 | 5,846,408           | 4,232,536            | 2,623,165    | 4,272,320         |
| Salary % Split                |               | 20.84%              | 15.08%               | 9.35%        | 15.23%            |
| Benefits                      | P 14,578,530  | 2,856,054           | 2,148,976            | 1,326,331    | 2,335,755         |
| Subtotal - Personnel Costs    | 42,638,379    | 8,702,462           | 6,381,512            | 3,949,496    | 6,608,075         |
| Services & Supplies Cost      |               |                     |                      |              |                   |
| Supplies                      | P 1,689,529   | 8,053               | 3,085                | 1,474,807    | 86,546            |
| Services                      | P 3,361,219   | 5,112               | 48,301               | 57,033       | 54,384            |
| Subtotal-Services & Supplies  | 5,050,749     | 13,165              | 51,386               | 1,531,840    | 140,930           |
| Department Cost Total         | 47,689,127    | 8,715,627           | 6,432,898            | 5,481,336    | 6,749,005         |
| Adjustments to Cost           |               |                     |                      |              |                   |
| Subtotal - Adjustments        |               | 0                   | 0                    | 0            | 0                 |
| Total Costs After Adjustments | 47,689,127    | 8,715,627           | 6,432,898            | 5,481,336    | 6,749,005         |
| General Admin Distribution    |               | 0                   | 0                    | 0            | 0                 |
| Grand Total                   | \$ 47,689,127 | \$ 8,715,627        | \$ 6,432,898         | \$ 5,481,336 | \$ 6,749,005      |
|                               | =====         | =====               | =====                | =====        | =====             |
|                               |               |                     |                      |              | not allocated     |

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Department                    | First<br>Incoming | Second<br>Incoming | Chief's<br>Admin | Budget &<br>Finance | Legal Svcs   | Inspections  |
|-------------------------------|-------------------|--------------------|------------------|---------------------|--------------|--------------|
| 1 Indirect Costs FTEs         | \$ 501,693        | 0                  | \$ 44,101        | \$ 55,484           | \$ 29,841    | \$ 68,774    |
| 1 Indirect Costs Expenses     | 516,373           | 0                  | 45,392           | 57,108              | 30,714       | 70,786       |
| 1 General Services            | 786,407           | 0                  | 69,129           | 86,972              | 46,776       | 107,803      |
| Subtotal - Citywide Indirect  | 1,804,473         | 0                  | 158,622          | 199,564             | 107,331      | 247,363      |
| 2 Chief's Admin               | 0                 | 215,417            | 18,936           | 23,824              | 12,813       | 29,530       |
| 2 Budget & Finance            | 0                 | 463,135            | 40,712           | 51,220              | 27,548       | 63,488       |
| 2 Legal Svcs                  | 0                 | 1,635,848          | 143,799          | 180,915             | 97,302       | 224,247      |
| 2 Inspections *               | 0                 | 518,732            | 0                | 518,732             | 0            | 0            |
| 2 Internal Affairs            | 0                 | 283,389            | 24,911           | 31,341              | 16,856       | 38,848       |
| Subtotal-Chief Of Police      | 0                 | 3,116,521          | 228,359          | 806,032             | 154,519      | 356,113      |
| 4 Psy Svcs                    | 0                 | 81,396             | 7,155            | 9,002               | 4,842        | 11,158       |
| 4 Training                    | 0                 | 614,790            | 54,043           | 67,992              | 36,568       | 84,277       |
| 4 Employees Svcs              | 0                 | 339,910            | 29,880           | 37,592              | 20,218       | 46,596       |
| 4 Retiree Ins                 | 0                 | 360,383            | 31,679           | 39,856              | 21,436       | 49,402       |
| 4 Subtotal - Prof Dev Command | 0                 | 1,396,479          | 122,757          | 154,442             | 83,064       | 191,434      |
| 5 Tech Svcs                   | 0                 | 2,215,564          | 194,759          | 245,028             | 131,784      | 303,716      |
| 5 Subtotal - Technology Svcs  | 0                 | 2,215,564          | 194,759          | 245,028             | 131,784      | 303,716      |
| 6 Fleet Mgmt                  | 0                 | 839,018            | 73,754           | 92,790              | 49,906       | 115,015      |
| 6 Property                    | 0                 | 496,624            | 43,656           | 54,924              | 29,540       | 68,079       |
| Subtotal-Staff Svcs Command   | 0                 | 1,335,642          | 117,410          | 147,714             | 79,445       | 183,094      |
| Total Incoming                | 1,804,473         | 8,064,206          | 821,907          | 1,552,780           | 556,143      | 1,281,719    |
| C. Total Allocated            | =====             | \$ 57,557,806      | \$ 4,568,658     | \$ 9,510,861        | \$ 3,268,841 | \$ 7,174,452 |
|                               |                   |                    | 7.94%            | 16.52%              | 5.68%        | 12.46%       |

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Department                    | First<br>Incoming | Second<br>Incoming | Internal<br>Affairs | Criminal<br>Analysis | Planning     | Public<br>Affairs |
|-------------------------------|-------------------|--------------------|---------------------|----------------------|--------------|-------------------|
| 1 Indirect Costs FTEs         | \$ 501,693        | 0                  | \$ 104,530          | \$ 75,675            | \$ 46,901    | \$ 76,386         |
| 1 Indirect Costs Expenses     | 516,373           | 0                  | 107,589             | 77,890               | 48,273       | 78,621            |
| 1 General Services            | 786,407           | 0                  | 163,852             | 118,622              | 73,517       | 119,736           |
| Subtotal - Citywide Indirect  | 1,804,473         | 0                  | 375,971             | 272,187              | 168,691      | 274,743           |
| 2 Chief's Admin               | 0                 | 215,417            | 44,883              | 32,494               | 20,138       | 32,799            |
| 2 Budget & Finance            | 0                 | 463,135            | 96,496              | 69,859               | 43,296       | 70,516            |
| 2 Legal Svcs                  | 0                 | 1,635,848          | 340,837             | 246,751              | 152,927      | 249,069           |
| 2 Inspections *               | 0                 | 518,732            | 0                   | 0                    | 0            | 0                 |
| 2 Internal Affairs            | 0                 | 283,389            | 59,046              | 42,746               | 26,493       | 43,148            |
| Subtotal-Chief Of Police      | 0                 | 3,116,521          | 541,262             | 391,850              | 242,854      | 395,532           |
| 4 Psy Svcs                    | 0                 | 81,396             | 16,959              | 12,278               | 7,609        | 12,393            |
| 4 Training                    | 0                 | 614,790            | 128,095             | 92,735               | 57,474       | 93,606            |
| 4 Employees Svcs              | 0                 | 339,910            | 70,822              | 51,272               | 31,776       | 51,754            |
| 4 Retiree Ins                 | 0                 | 360,383            | 75,088              | 54,360               | 33,690       | 54,871            |
| 4 Subtotal - Prof Dev Command | 0                 | 1,396,479          | 290,963             | 210,645              | 130,550      | 212,624           |
| 5 Tech Svcs                   | 0                 | 2,215,564          | 461,624             | 334,196              | 207,122      | 337,335           |
| 5 Subtotal - Technology Svcs  | 0                 | 2,215,564          | 461,624             | 334,196              | 207,122      | 337,335           |
| 6 Fleet Mgmt                  | 0                 | 839,018            | 174,814             | 126,557              | 78,436       | 127,746           |
| 6 Property                    | 0                 | 496,624            | 103,474             | 74,911               | 46,427       | 75,614            |
| Subtotal-Staff Svcs Command   | 0                 | 1,335,642          | 278,288             | 201,468              | 124,862      | 203,361           |
| Total Incoming                | 1,804,473         | 8,064,206          | 1,948,108           | 1,410,346            | 874,080      | 1,423,594         |
| C. Total Allocated            | \$ 57,557,806     | \$ 10,663,736      | \$ 7,843,244        | \$ 6,355,415         | \$ 8,172,599 |                   |
|                               | =====             | =====              | =====               | =====                | =====        | =====             |
|                               |                   |                    | 18.53%              | 13.63%               | 11.04%       | 14.20%            |

| Chief's Admin Allocations    |          | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:2 Chief of Police | FY 2017  |
|------------------------------|----------|--|---------------------|------------------|--------------------------|----------------------|------------------------|----------|
|                              |          | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                        | 5/7/2018 |
| Department                   | Units    | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                  |          |
| 02 Chief of Police           | 360.20   | 5.5159   | \$ 215,417          | \$ 0             | \$ 215,417               | \$ 0                 | \$ 215,417             |          |
| 03 Strategic Operations      | 16.60    | 0.2542   | 9,928               | 0                | 9,928                    | 1,785                | 11,713                 |          |
| 04 Prof Dev Command          | 334.40   | 5.1208   | 199,987             | 0                | 199,987                  | 35,949               | 235,936                |          |
| 05 Tech Services             | 100.50   | 1.5390   | 60,104              | 0                | 60,104                   | 10,804               | 70,908                 |          |
| 06 Staff Svcs Command        | 598.90   | 9.1712   | 358,171             | 0                | 358,171                  | 64,383               | 422,554                |          |
| 07 Homeland Security Command | 9.10     | 0.1394   | 5,442               | 0                | 5,442                    | 978                  | 6,420                  |          |
| 08 Law Enforcement           | 4,879.90 | 74.7282  | 2,918,414           | 0                | 2,918,414                | 524,597              | 3,443,011              |          |
| 09 Aviation                  | 201.10   | 3.0795   | 120,267             | 0                | 120,267                  | 21,619               | 141,886                |          |
| 10 Auto Dealers              | 29.50    | 0.4517   | 17,642              | 0                | 17,642                   | 3,171                | 20,813                 |          |
| Subtotal                     | 6,530.2  | 100.0000   | 3,905,372           | 0                | 3,905,372                | 663,285              | 4,568,657              |          |
| Direct Bills                 |          |  |                     |                  | 0                        |                      | 0                      |          |
| Total                        |          |  |                     |                  | \$ 3,905,372             |                      | \$ 4,568,657           |          |
|                              | =====    | =====  | =====               | =====            | =====                    | =====                | =====                  |          |

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

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Dept:2 Chief of Police

FY 2017  
5/7/2018

| Department                   | Units       | Allocation<br>Percent | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total        |
|------------------------------|-------------|-----------------------|---------------------|------------------|--------------------------|----------------------|--------------|
| 02 Chief of Police           | 47,689,127  | 5.6773                | \$ 463,135          | \$ 0             | \$ 463,135               | \$ 0                 | \$ 463,135   |
| 03 Strategic Operations      | 2,062,621   | 0.2456                | 20,031              | 0                | 20,031                   | 3,523                | 23,554       |
| 04 Prof Dev Command          | 29,897,904  | 3.5593                | 290,355             | 0                | 290,355                  | 51,064               | 341,419      |
| 05 Tech Services             | 23,753,402  | 2.8278                | 230,682             | 0                | 230,682                  | 40,570               | 271,252      |
| 06 Staff Svcs Command        | 70,787,192  | 8.4271                | 687,453             | 0                | 687,453                  | 120,901              | 808,354      |
| 07 Homeland Security Command | 1,250,563   | 0.1489                | 12,145              | 0                | 12,145                   | 2,136                | 14,281       |
| 08 Law Enforcement           | 655,789,478 | 78.0707               | 6,368,730           | 0                | 6,368,730                | 1,120,054            | 7,488,784    |
| 09 Aviation                  | 4,071,045   | 0.4847                | 39,536              | 0                | 39,536                   | 6,953                | 46,489       |
| 10 Auto Dealers              | 4,693,091   | 0.5587                | 45,577              | 0                | 45,577                   | 8,016                | 53,593       |
| Subtotal                     | 839,994,422 | 100.0000              | 8,157,644           | 0                | 8,157,644                | 1,353,216            | 9,510,860    |
| Direct Bills                 |             |                       |                     |                  | 0                        |                      | 0            |
| Total                        | =====       | =====                 | =====               | =====            | \$ 8,157,644             | =====                | \$ 9,510,860 |

Basis Units: Operating expenditures  
Source: COH Expenditure Report

|                              |           |  |                     |                  |                          |                      |                        |  |          |
|------------------------------|-----------|--|---------------------|------------------|--------------------------|----------------------|------------------------|--|----------|
| Legal Svcs Allocations       |           | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:2 Chief of Police |  | FY 2017  |
|                              |           | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                        |  | 5/7/2018 |
| Department                   | Units     | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                  |  |          |
| 02 Chief of Police           | 8,044.00  | 58.0082  | \$ 1,635,848        | \$ 0             | \$ 1,635,848             | \$ 0                 | \$ 1,635,848           |  |          |
| 03 Strategic Operations      | 234.00    | 1.6875   | 47,587              | 0                | 47,587                   | 18,036               | 65,623                 |  |          |
| 04 Prof Dev Command          | 557.00    | 4.0167   | 113,273             | 0                | 113,273                  | 42,931               | 156,204                |  |          |
| 05 Tech Services             | 25.00     | 0.1803   | 5,084               | 0                | 5,084                    | 1,927                | 7,011                  |  |          |
| 06 Staff Svcs Command        | 2,215.00  | 15.9732  | 450,448             | 0                | 450,448                  | 170,723              | 621,171                |  |          |
| 07 Homeland Security Command | 6.00      | 0.0433   | 1,220               | 0                | 1,220                    | 462                  | 1,682                  |  |          |
| 08 Law Enforcement           | 2,767.00  | 19.9538  | 562,704             | 0                | 562,704                  | 213,269              | 775,973                |  |          |
| 09 Aviation                  | 15.00     | 0.1082   | 3,050               | 0                | 3,050                    | 1,156                | 4,206                  |  |          |
| 10 Auto Dealers              | 4.00      | 0.0288   | 813                 | 0                | 813                      | 308                  | 1,121                  |  |          |
| Subtotal                     | 13,867.00 | 100.0000   | 2,820,027           | 0                | 2,820,027                | 448,812              | 3,268,839              |  |          |
| Direct Bills                 |           |  |                     |                  | 0                        |                      | 0                      |  |          |
| Total                        |           |  |                     |                  | \$ 2,820,027             |                      | \$ 3,268,839           |  |          |
|                              | =====     | =====  | =====               | =====            | =====                    | =====                | =====                  |  |          |

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

| Inspections Allocations      |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:2 Chief of Police | FY 2017  |
|------------------------------|-------|--|---------------------|------------------|--------------------------|----------------------|------------------------|----------|
|                              |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                        | 5/7/2018 |
| Department                   | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                  |          |
| 02 Chief of Police           | 49    | 8.4483   | \$ 518,732          | \$ 0             | \$ 518,732               | \$ 0                 | \$ 518,732             |          |
| 03 Strategic Operations      | 5     | 0.8621   | 52,932              | 0                | 52,932                   | 9,740                | 62,672                 |          |
| 04 Prof Dev Command          | 107   | 18.4483  | 1,132,742           | 0                | 1,132,742                | 208,430              | 1,341,172              |          |
| 05 Tech Services             | 2     | 0.3448   | 21,173              | 0                | 21,173                   | 3,896                | 25,069                 |          |
| 06 Staff Svcs Command        | 67    | 11.5517  | 709,287             | 0                | 709,287                  | 130,512              | 839,799                |          |
| 07 Homeland Security Command | 83    | 14.3103  | 878,669             | 0                | 878,669                  | 161,679              | 1,040,348              |          |
| 08 Law Enforcement           | 267   | 46.0345  | 2,826,561           | 0                | 2,826,561                | 520,100              | 3,346,661              |          |
| Subtotal                     | 580   | 100.0000   | 6,140,096           | 0                | 6,140,096                | 1,034,356            | 7,174,452              |          |
| Direct Bills                 |       |  |                     |                  | 0                        |                      | 0                      |          |
| Total                        |       |  |                     |                  | \$ 6,140,096             |                      | \$ 7,174,452           |          |
|                              | ===== | =====  | =====               | =====            | =====                    | =====                | =====                  |          |

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

| Internal Affairs Central Intake Office Allocations |                           |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          | Dept:2 Chief of Police |               | FY 2017  |  |
|--|---------------------------|-------|--|---------------------|------------------|--------------------------|------------------------|---------------|----------|--|
|  |                           |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                        |               | 5/7/2018 |  |
| Department   |                           | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation   | Total         |          |  |
| 02   | Chief of Police           | 49    | 3.1170   | \$ 283,389          | \$ 0             | \$ 283,389               | \$ 0                   | \$ 283,389    |          |  |
| 03   | Strategic Operations      | 0     | 0.0000   | 0                   | 0                | 0                        | 0                      | 0             |          |  |
| 04   | Prof Dev Command          | 25    | 1.5903   | 144,587             | 0                | 144,587                  | 25,807                 | 170,394       |          |  |
| 05   | Tech Services             | 7     | 0.4453   | 40,484              | 0                | 40,484                   | 7,226                  | 47,710        |          |  |
| 06   | Staff Svcs Command        | 142   | 9.0331   | 821,251             | 0                | 821,251                  | 146,581                | 967,832       |          |  |
| 07   | Homeland Security Command | 84    | 5.3435   | 485,811             | 0                | 485,811                  | 86,710                 | 572,521       |          |  |
| 08   | Law Enforcement           | 1,152 | 73.2824  | 6,662,545           | 0                | 6,662,545                | 1,189,168              | 7,851,713     |          |  |
| 11   | Other                     | 113   | 7.1883   | 653,531             | 0                | 653,531                  | 116,646                | 770,177       |          |  |
| Subtotal   |                           | 1,572 | 100.0000   | 9,091,598           | 0                | 9,091,598                | 1,572,137              | 10,663,735    |          |  |
| Direct Bills                                       |                           |       |  |                     |                  | 0                        |                        | 0             |          |  |
| Total  |                           |       |  |                     |                  | \$ 9,091,598             |                        | \$ 10,663,735 |          |  |
|  |                           | ===== | =====  | =====               | =====            | =====                    | =====                  | =====         |          |  |
| Basis Units: Number of investigations              |                           |       |  |                     |                  |                          |                        |               |          |  |
| Source: Police Department Report                   |                           |       |  |                     |                  |                          |                        |               |          |  |



|                               |       |  |                     |                  |                          |                      |                        |          |
|-------------------------------|-------|--|---------------------|------------------|--------------------------|----------------------|------------------------|----------|
| Criminal Analysis Allocations |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:2 Chief of Police | FY 2017  |
|                               |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                        | 5/7/2018 |
| Department                    | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                  |          |
| 08 Law Enforcement            | 100   | 100.0000   | \$ 6,705,085        | \$ 0             | \$ 6,705,085             | \$ 1,138,159         | \$ 7,843,244           |          |
| Subtotal                      | 100   | 100.0000   | 6,705,085           | 0                | 6,705,085                | 1,138,159            | 7,843,244              |          |
| Direct Bills                  |       |  |                     |                  | 0                        |                      | 0                      |          |
| Total                         |       |  |                     |                  | \$ 6,705,085             |                      | \$ 7,843,244           |          |
|                               | ===== | =====  | =====               | =====            | =====                    | =====                | =====                  |          |

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

| Planning Allocations |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:2 Chief of Police | FY 2017  |
|----------------------|-------|--|---------------------|------------------|--------------------------|----------------------|------------------------|----------|
|                      |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                        | 5/7/2018 |
| Department           | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                  |          |
| 08 Law Enforcement   | 100   | 100.0000   | \$ 5,650,027        | \$ 0             | \$ 5,650,027             | \$ 705,389           | \$ 6,355,416           |          |
| Subtotal             | 100   | 100.0000   | 5,650,027           | 0                | 5,650,027                | 705,389              | 6,355,416              |          |
| Direct Bills         |       |  |                     |                  | 0                        |                      | 0                      |          |
| Total                |       |  |                     |                  | \$ 5,650,027             |                      | \$ 6,355,416           |          |
|                      | ===== | =====  | =====               | =====            | =====                    | =====                | =====                  |          |

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

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Dept:2 Chief of Police

FY 2017  
5/7/2018

| Department                   | Chief's<br>Admin      | Budget &<br>Finance   | Legal Svcs            | Inspections           | Internal<br>Affairs    | Criminal<br>Analysis  |
|------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| 0 Direct Billed              | \$0                   | \$0                   | \$0                   | \$0                   | \$0                    | \$0                   |
| 02 Chief of Police           | 215,417               | 463,135               | 1,635,848             | 518,732               | 283,389                | 0                     |
| 03 Strategic Operations      | 11,713                | 23,554                | 65,623                | 62,672                | 0                      | 0                     |
| 04 Prof Dev Command          | 235,936               | 341,419               | 156,204               | 1,341,172             | 170,394                | 0                     |
| 05 Tech Services             | 70,908                | 271,252               | 7,011                 | 25,069                | 47,710                 | 0                     |
| 06 Staff Svcs Command        | 422,554               | 808,354               | 621,171               | 839,799               | 967,832                | 0                     |
| 07 Homeland Security Command | 6,420                 | 14,281                | 1,682                 | 1,040,348             | 572,521                | 0                     |
| 08 Law Enforcement           | 3,443,011             | 7,488,784             | 775,973               | 3,346,661             | 7,851,713              | 7,843,244             |
| 09 Aviation                  | 141,886               | 46,489                | 4,206                 | 0                     | 0                      | 0                     |
| 10 Auto Dealers              | 20,813                | 53,593                | 1,121                 | 0                     | 0                      | 0                     |
| 11 Other                     |                       | 0                     | 0                     | 0                     | 770,177                | 0                     |
| Total                        | \$ 4,568,658<br>===== | \$ 9,510,861<br>===== | \$ 3,268,839<br>===== | \$ 7,174,453<br>===== | \$ 10,663,736<br>===== | \$ 7,843,244<br>===== |

HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Department                   | Planning     | Public Affairs | Total         |
|------------------------------|--------------|----------------|---------------|
| 0 Direct Billed              | \$0          | \$0            | \$0           |
| 02 Chief of Police           | 0            | 0              | 3,116,521     |
| 03 Strategic Operations      | 0            | 0              | 163,561       |
| 04 Prof Dev Command          | 0            | 0              | 2,245,124     |
| 05 Tech Services             | 0            | 0              | 421,949       |
| 06 Staff Svcs Command        | 0            | 0              | 3,659,710     |
| 07 Homeland Security Command | 0            | 0              | 1,635,253     |
| 08 Law Enforcement           | 6,355,416    | 0              | 37,104,801    |
| 09 Aviation                  | 0            | 0              | 192,581       |
| 10 Auto Dealers              | 0            | 0              | 75,527        |
| 11 Other                     | 0            | 0              | 770,177       |
| Total                        | \$ 6,355,416 | \$ 0           | \$ 49,385,204 |
|                              | =====        | =====          | =====         |

## **STRATEGIC OPERATIONS FUNCTION AND ALLOCATION BASIS**

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.

| A. Department Costs            |    | CITY OF HOUSTON, TEXAS   |                  |                         |                           | Dept:3 Strategic Operations | FY 2017  |
|--------------------------------|----|--|------------------|-------------------------|---------------------------|-----------------------------|----------|
|                                |    | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                  |                         |                           |                             | 5/7/2018 |
| Description                    |    | Amount   | General<br>Admin | Strategic<br>Operations | Alt Dispute<br>Resolution |                             |          |
| Personnel Costs                |    |  |                  |                         |                           |                             |          |
| Salaries                       | S1 | 1,341,033  | 0                | 470,483                 | 870,551                   |                             |          |
| Salary % Split                 |    |  |                  | 35.08%                  | 64.92%                    |                             |          |
| Benefits                       | P  | 678,836  | 0                | 218,894                 | 459,942                   |                             |          |
| Subtotal - Personnel Costs     |    | 2,019,869  | 0                | 689,377                 | 1,330,492                 |                             |          |
| Services & Supplies Cost       |    |  |                  |                         |                           |                             |          |
| Supplies                       | P  | 11,593   | 0                | 9,623                   | 1,970                     |                             |          |
| Services                       | P  | 31,159   | 0                | 29,873                  | 1,286                     |                             |          |
| Subtotal - Services & Supplies |    | 42,752   | 0                | 39,496                  | 3,256                     |                             |          |
| Department Cost Total          |    | 2,062,621  | 0                | 728,872                 | 1,333,748                 |                             |          |
| Adjustments to Cost            |    |  |                  |                         |                           |                             |          |
| Subtotal - Adjustments         |    |  | 0                | 0                       | 0                         |                             |          |
| Total Costs After Adjustments  |    | 2,062,621  | 0                | 728,872                 | 1,333,748                 |                             |          |
| General Admin Distribution     |    |  | 0                | 0                       | 0                         |                             |          |
| Grand Total                    |    | \$ 2,062,621   |                  | \$ 728,872              | \$ 1,333,748              |                             |          |
|                                |    | =====  | =====            | =====                   | =====                     |                             |          |
|                                |    |  |                  |                         | not allocated             |                             |          |

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

| Department                    | First<br>Incoming | Second<br>Incoming | Strategic<br>Operations | Alt Dispute<br>Resolution |
|-------------------------------|-------------------|--------------------|-------------------------|---------------------------|
| 1 Indirect Costs FTEs         | 23,121            | 0                  | 8,112                   | 15,009                    |
| 1 Indirect Costs Expenses     | 22,334            | 0                  | 7,836                   | 14,498                    |
| 1 General Services            | 36,242            | 0                  | 12,715                  | 23,527                    |
| Subtotal - Citywide Indirect  | 81,697            | 0                  | 28,663                  | 53,034                    |
| 2 Chief's Admin               | 9,928             | 1,785              | 4,109                   | 7,603                     |
| 2 Budget & Finance            | 20,031            | 3,523              | 8,264                   | 15,290                    |
| 2 Legal Svcs                  | 47,587            | 18,036             | 23,023                  | 42,600                    |
| 2 Inspections                 | 52,932            | 9,740              | 21,987                  | 40,684                    |
| 2 Internal Affairs            | 0                 | 0                  | 0                       | 0                         |
| Subtotal-Chief Of Police      | 130,478           | 33,083             | 57,383                  | 106,178                   |
| 3 Strategic Operations        | 0                 | 11,420             | 4,007                   | 7,413                     |
| 3 Subtotal - Strategic Ops    | 0                 | 11,420             | 4,007                   | 7,413                     |
| 4 Psy Svcs                    | 0                 | 3,751              | 1,316                   | 2,435                     |
| 4 Training                    | 0                 | 31,157             | 10,931                  | 20,226                    |
| 4 Employees Svcs              | 0                 | 15,665             | 5,496                   | 10,169                    |
| 4 Retiree Ins                 | 0                 | 18,264             | 6,408                   | 11,856                    |
| 4 Subtotal - Prof Dev Command | 0                 | 68,837             | 24,151                  | 44,686                    |
| 5 Tech Svcs                   | 0                 | 216,371            | 75,911                  | 140,460                   |
| 5 Subtotal - Technology Svcs  | 0                 | 216,371            | 75,911                  | 140,460                   |
| 6 Fleet Mgmt                  | 0                 | 17,359             | 6,090                   | 11,269                    |
| 6 Property                    | 0                 | 22,887             | 8,030                   | 14,857                    |
| Subtotal - Staff Svcs Command | 0                 | 40,246             | 14,120                  | 26,126                    |
| Total Incoming                | 212,175           | 369,957            | 204,234                 | 377,898                   |
| C. Total Allocated            |                   | \$ 2,644,753       | \$ 933,106              | \$ 1,711,647              |
|                               | =====             | =====              | =====                   | =====                     |
|                               |                   |                    | 35.28%                  | 64.72%                    |

| Strategic Operations Allocations |        | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:3 Strategic Operations |  | FY 2017  |  |
|----------------------------------|--------|--|---------------------|------------------|--------------------------|----------------------|-----------------------------|--|----------|--|
|                                  |        | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                             |  | 5/7/2018 |  |
| Department                       | Units  | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                       |  |          |  |
| 03 Strategic Operations          | 11.60  | 1.4216   | \$ 11,420           | \$ 0             | \$ 11,420                | \$ 0                 | \$ 11,420                   |  |          |  |
| 04 Prof Dev Command              | 334.40 | 40.9804  | 329,197             | 0                | 329,197                  | 53,960               | 383,157                     |  |          |  |
| 07 Homeland Security Command     | 470.00 | 57.5980  | 462,687             | 0                | 462,687                  | 75,842               | 538,529                     |  |          |  |
| Subtotal                         | 816    | 100.0000   | 803,304             | 0                | 803,304                  | 129,802              | 933,106                     |  |          |  |
| Direct Bills                     |        |  |                     |                  | 0                        |                      | 0                           |  |          |  |
| Total                            |        |  |                     |                  | \$ 803,304               |                      | \$ 933,106                  |  |          |  |
|                                  | =====  | =====  | =====               | =====            | =====                    | =====                | =====                       |  |          |  |

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



| Allocation Summary           |                         | CITY OF HOUSTON, TEXAS   |            | Dept:3 Strategic Operations | FY 2017  |
|------------------------------|-------------------------|--|------------|-----------------------------|----------|
|                              |                         | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |            |                             | 5/7/2018 |
| Department                   | Strategic<br>Operations | Alt Dispute<br>Resolution  | Total      |                             |          |
| 0 Direct Billed              | \$0                     | \$0  | \$0        |                             |          |
| 03 Strategic Operations      | 11,420                  | 0  | 11,420     |                             |          |
| 04 Prof Dev Command          | 383,157                 | 0  | 383,157    |                             |          |
| 07 Homeland Security Command | 538,529                 | 0  | 538,529    |                             |          |
| Total                        | \$ 933,106              | \$ 0   | \$ 933,106 |                             |          |
|                              | =====                   | =====  | =====      |                             |          |

## **PROFESSIONAL DEVELOPMENT COMMAND FUNCTION AND ALLOCATION BASIS**

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.

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                    |    | Amount                 | General<br>Admin | Psy Svcs              | Training               |
|--------------------------------|----|------------------------|------------------|-----------------------|------------------------|
| Personnel Costs                |    |                        |                  |                       |                        |
| Salaries                       | S1 | 12,488,808             | 360,581          | 789,494               | 8,282,556              |
| Salary % Split                 |    |                        | 2.89%            | 6.32%                 | 66.32%                 |
| Benefits                       | P  | 15,775,520             | 350,269          | 356,887               | 4,302,868              |
| Subtotal - Personnel Costs     |    | 28,264,328             | 710,850          | 1,146,381             | 12,585,424             |
| Services & Supplies Cost       |    |                        |                  |                       |                        |
| Supplies                       | P  | 1,097,218              | 1,660            | 23,456                | 832,055                |
| Services                       | P  | 536,358                | 1,910            | 16,506                | 86,466                 |
| Retiree                        | P  | 9,694,938              | 0                | 0                     | 0                      |
| Subtotal - Services & Supplies |    | 11,328,514             | 3,570            | 39,962                | 918,521                |
| Department Cost Total          |    | 39,592,842             | 714,420          | 1,186,343             | 13,503,945             |
| Adjustments to Cost            |    |                        |                  |                       |                        |
| Subtotal - Adjustments         |    |                        | 0                | 0                     | 0                      |
| Total Costs After Adjustments  |    | 39,592,842             | 714,420          | 1,186,343             | 13,503,945             |
| General Admin Distribution     |    |                        | 714,420-         | 46,509                | 487,892                |
| Grand Total                    |    | \$ 39,592,842<br>===== | =====            | \$ 1,232,852<br>===== | \$ 13,991,837<br>===== |

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                    |    | Amount                 | Cadet<br>Training     | Employee<br>Svcs      | Retiree Ins           |
|--------------------------------|----|------------------------|-----------------------|-----------------------|-----------------------|
| Personnel Costs                |    |                        |                       |                       |                       |
| Salaries                       | S1 | 12,488,808             | 244                   | 3,055,933             | 0                     |
| Salary % Split                 |    |                        |                       | 24.47%                | .00%                  |
| Benefits                       | P  | 15,775,520             | 9,190,247             | 1,575,249             | 0                     |
| Subtotal - Personnel Costs     |    | 28,264,328             | 9,190,491             | 4,631,182             | 0                     |
| Services & Supplies Cost       |    |                        |                       |                       |                       |
| Supplies                       | P  | 1,097,218              | 198,101               | 41,945                | 0                     |
| Services                       | P  | 536,358                | 62,033                | 369,443               | 0                     |
| Retiree                        | P  | 9,694,938              | 0                     | 0                     | 9,694,938             |
| Subtotal - Services & Supplies |    | 11,328,514             | 260,134               | 411,388               | 9,694,938             |
| Department Cost Total          |    | 39,592,842             | 9,450,625             | 5,042,570             | 9,694,938             |
| Adjustments to Cost            |    |                        |                       |                       |                       |
| Subtotal - Adjustments         |    |                        | 0                     | 0                     | 0                     |
| Total Costs After Adjustments  |    | 39,592,842             | 9,450,625             | 5,042,570             | 9,694,938             |
| General Admin Distribution     |    |                        | 14                    | 180,012               | 0                     |
| Grand Total                    |    | \$ 39,592,842<br>===== | \$ 9,450,639<br>===== | \$ 5,222,582<br>===== | \$ 9,694,938<br>===== |

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

| Department                    | First<br>Incoming | Second<br>Incoming | Psy Svcs     | Training      | Cadet<br>Training | Employee<br>Svcs |
|-------------------------------|-------------------|--------------------|--------------|---------------|-------------------|------------------|
| 1 Indirect Costs FTEs         | 465,758           | 0                  | 30,319       | 318,073       | 9                 | 117,356          |
| 1 Indirect Costs Expenses     | 323,732           | 0                  | 21,074       | 221,082       | 7                 | 81,570           |
| 1 General Services            | 730,079           | 0                  | 47,525       | 498,582       | 15                | 183,957          |
| Subtotal - Citywide Indirect  | 1,519,569         | 0                  | 98,917       | 1,037,737     | 31                | 382,884          |
| 2 Chief's Admin               | 199,987           | 35,949             | 15,358       | 161,124       | 5                 | 59,448           |
| 2 Budget & Finance            | 290,355           | 51,064             | 22,225       | 233,160       | 7                 | 86,027           |
| 2 Legal Svcs                  | 113,273           | 42,931             | 10,168       | 106,674       | 3                 | 39,359           |
| 2 Inspections                 | 1,132,742         | 208,430            | 87,304       | 915,907       | 27                | 337,933          |
| 2 Internal Affairs            | 144,587           | 25,807             | 11,092       | 116,364       | 3                 | 42,934           |
| Subtotal-Chief Of Police      | 1,880,944         | 364,180            | 146,148      | 1,533,230     | 45                | 565,701          |
| 3 Strategic Operations        | 329,197           | 53,960             | 24,942       | 261,664       | 8                 | 96,544           |
| 3 Subtotal - Strategic Ops    | 329,197           | 53,960             | 24,942       | 261,664       | 8                 | 96,544           |
| 4 Psy Svcs                    | 0                 | 75,566             | 4,919        | 51,605        | 2                 | 19,040           |
| 4 Training                    | 0                 | 330,200            | 21,495       | 225,499       | 7                 | 83,200           |
| 4 Employees Svcs              | 0                 | 315,563            | 20,542       | 215,503       | 6                 | 79,512           |
| 4 Retiree Ins                 | 0                 | 193,560            | 12,600       | 132,185       | 4                 | 48,771           |
| 4 Subtotal - Prof Dev Command | 0                 | 914,889            | 59,555       | 624,792       | 18                | 230,523          |
| 5 Tech Svcs                   | 0                 | 4,229,713          | 275,336      | 2,888,537     | 85                | 1,065,755        |
| 5 Subtotal - Technology Svcs  | 0                 | 4,229,713          | 275,336      | 2,888,537     | 85                | 1,065,755        |
| 6 Fleet Mgmt                  | 0                 | 486,052            | 31,640       | 331,932       | 10                | 122,470          |
| 6 Property                    | 0                 | 461,052            | 30,012       | 314,860       | 9                 | 116,171          |
| Subtotal - Staff Svcs Command | 0                 | 947,104            | 61,652       | 646,792       | 19                | 238,641          |
| Total Incoming                | 3,729,710         | 6,509,846          | 666,550      | 6,992,753     | 206               | 2,580,048        |
| C. Total Allocated            |                   | \$ 49,832,398      | \$ 1,899,402 | \$ 20,984,590 | \$ 9,450,845      | \$ 7,802,630     |
|                               |                   |                    | 3.81%        | 42.11%        | 18.97%            | 15.66%           |

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

| Department                    | First<br>Incoming | Second<br>Incoming | Retiree Ins  |
|-------------------------------|-------------------|--------------------|--------------|
| 1 Indirect Costs FTEs         | 465,758           | 0                  | 0            |
| 1 Indirect Costs Expenses     | 323,732           | 0                  | 0            |
| 1 General Services            | 730,079           | 0                  | 0            |
| Subtotal - Citywide Indirect  | 1,519,569         | 0                  | 0            |
| 2 Chief's Admin               | 199,987           | 35,949             | 0            |
| 2 Budget & Finance            | 290,355           | 51,064             | 0            |
| 2 Legal Svcs                  | 113,273           | 42,931             | 0            |
| 2 Inspections                 | 1,132,742         | 208,430            | 0            |
| 2 Internal Affairs            | 144,587           | 25,807             | 0            |
| Subtotal-Chief Of Police      | 1,880,944         | 364,180            | 0            |
| 3 Strategic Operations        | 329,197           | 53,960             | 0            |
| 3 Subtotal - Strategic Ops    | 329,197           | 53,960             | 0            |
| 4 Psy Svcs                    | 0                 | 75,566             | 0            |
| 4 Training                    | 0                 | 330,200            | 0            |
| 4 Employees Svcs              | 0                 | 315,563            | 0            |
| 4 Retiree Ins                 | 0                 | 193,560            | 0            |
| 4 Subtotal - Prof Dev Command | 0                 | 914,889            | 0            |
| 5 Tech Svcs                   | 0                 | 4,229,713          | 0            |
| 5 Subtotal - Technology Svcs  | 0                 | 4,229,713          | 0            |
| 6 Fleet Mgmt                  | 0                 | 486,052            | 0            |
| 6 Property                    | 0                 | 461,052            | 0            |
| Subtotal - Staff Svcs Command | 0                 | 947,104            | 0            |
| Total Incoming                | 3,729,710         | 6,509,846          | 0            |
| C. Total Allocated            |                   | \$ 49,832,398      | \$ 9,694,938 |
|                               | =====             | =====              | =====        |
|                               |                   |                    | 19.46%       |

| Psy Svcs Allocations |                           | CITY OF HOUSTON, TEXAS   |                       |                     |                  |                          | Dept:4 Prof Development Command |              | FY 2017  |  |
|----------------------|---------------------------|--|-----------------------|---------------------|------------------|--------------------------|---------------------------------|--------------|----------|--|
|                      |                           | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                       |                     |                  |                          |                                 |              | 5/7/2018 |  |
| Department           |                           | Units  | Allocation<br>Percent | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation            | Total        |          |  |
| 02                   | Chief of Police           | 360.20   | 5.5159                | \$ 81,396           | \$ 0             | \$ 81,396                | \$ 0                            | \$ 81,396    |          |  |
| 03                   | Strategic Operations      | 16.60  | 0.2542                | 3,751               | 0                | 3,751                    | 0                               | 3,751        |          |  |
| 04                   | Prof Dev Command          | 334.40   | 5.1208                | 75,566              | 0                | 75,566                   | 0                               | 75,566       |          |  |
| 05                   | Tech Services             | 100.50   | 1.5390                | 22,710              | 0                | 22,710                   | 7,319                           | 30,029       |          |  |
| 06                   | Staff Svcs Command        | 598.90   | 9.1712                | 135,336             | 0                | 135,336                  | 43,613                          | 178,949      |          |  |
| 07                   | Homeland Security Command | 9.10   | 0.1394                | 2,056               | 0                | 2,056                    | 663                             | 2,719        |          |  |
| 08                   | Law Enforcement           | 4,879.90   | 74.7282               | 1,102,731           | 0                | 1,102,731                | 355,360                         | 1,458,091    |          |  |
| 09                   | Aviation                  | 201.10   | 3.0795                | 45,443              | 0                | 45,443                   | 14,644                          | 60,087       |          |  |
| 10                   | Auto Dealers              | 29.50  | 0.4517                | 6,666               | 0                | 6,666                    | 2,148                           | 8,814        |          |  |
| Subtotal             |                           | 6,530.2  | 100.0000              | 1,475,655           | 0                | 1,475,655                | 423,747                         | 1,899,402    |          |  |
| Direct Bills         |                           |  |                       |                     |                  | 0                        |                                 | 0            |          |  |
| Total                |                           |  |                       |                     |                  | \$ 1,475,655             |                                 | \$ 1,899,402 |          |  |
|                      |                           | =====  | =====                 | =====               | =====            | =====                    | =====                           | =====        |          |  |

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

| Training Allocations |                           | CITY OF HOUSTON, TEXAS   |                       |                     |                  |                          | Dept:4 Prof Development Command |               | FY 2017  |  |
|----------------------|---------------------------|--|-----------------------|---------------------|------------------|--------------------------|---------------------------------|---------------|----------|--|
|                      |                           | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                       |                     |                  |                          |                                 |               | 5/7/2018 |  |
| Department           |                           | Units  | Allocation<br>Percent | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation            | Total         |          |  |
| 02                   | Chief of Police           | 191.40   | 3.7172                | \$ 614,790          | \$ 0             | \$ 614,790               | \$ 0                            | \$ 614,790    |          |  |
| 03                   | Strategic Operations      | 9.70   | 0.1884                | 31,157              | 0                | 31,157                   | 0                               | 31,157        |          |  |
| 04                   | Prof Dev Command          | 102.80   | 1.9965                | 330,200             | 0                | 330,200                  | 0                               | 330,200       |          |  |
| 05                   | Tech Services             | 5.50   | 0.1068                | 17,666              | 0                | 17,666                   | 5,047                           | 22,713        |          |  |
| 06                   | Staff Svcs Command        | 159.00   | 3.0880                | 510,719             | 0                | 510,719                  | 145,892                         | 656,611       |          |  |
| 07                   | Homeland Security Command | 5.40   | 0.1049                | 17,345              | 0                | 17,345                   | 4,955                           | 22,300        |          |  |
| 08                   | Law Enforcement           | 4,481.40   | 87.0344               | 14,394,555          | 0                | 14,394,555               | 4,111,944                       | 18,506,499    |          |  |
| 09                   | Aviation                  | 172.00   | 3.3405                | 552,475             | 0                | 552,475                  | 157,820                         | 710,295       |          |  |
| 10                   | Auto Dealers              | 21.80  | 0.4234                | 70,023              | 0                | 70,023                   | 20,003                          | 90,026        |          |  |
| 11                   | Other                     | 0.00   | 0.0000                | 0                   | 0                | 0                        | 0                               | 0             |          |  |
| Subtotal             |                           | 5,149  | 100.0000              | 16,538,930          | 0                | 16,538,930               | 4,445,660                       | 20,984,590    |          |  |
| Direct Bills         |                           |  |                       |                     |                  | 0                        |                                 | 0             |          |  |
| Total                |                           |  |                       |                     |                  | \$ 16,538,930            |                                 | \$ 20,984,590 |          |  |
| =====                |                           | =====  | =====                 | =====               | =====            | =====                    | =====                           | =====         |          |  |

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



|                            |       |  |                     |                  |                          |                      |              |
|----------------------------|-------|--|---------------------|------------------|--------------------------|----------------------|--------------|
| Cadet Training Allocations |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | FY 2017      |
|                            |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      | 5/7/2018     |
| Department                 | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total        |
| 08 Law Enforcement         | 100   | 100.0000   | \$ 9,450,714        | \$ 0             | \$ 9,450,714             | \$ 131               | \$ 9,450,845 |
| Subtotal                   | 100   | 100.0000   | 9,450,714           | 0                | 9,450,714                | 131                  | 9,450,845    |
| Direct Bills               |       |  |                     |                  | 0                        |                      | 0            |
| Total                      |       |  |                     |                  | \$ 9,450,714             |                      | \$ 9,450,845 |
|                            | ===== | =====  | =====               | =====            | =====                    | =====                | =====        |

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

| Employee Svcs Allocations    |          | CITY OF HOUSTON, TEXAS   |                     |                  |                          | Dept:4 Prof Development Command |              | FY 2017  |
|------------------------------|----------|--|---------------------|------------------|--------------------------|---------------------------------|--------------|----------|
|                              |          | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                                 |              | 5/7/2018 |
| Department                   | Units    | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation            | Total        |          |
| 02 Chief of Police           | 360.20   | 5.5159   | \$ 339,910          | \$ 0             | \$ 339,910               | \$ 0                            | \$ 339,910   |          |
| 03 Strategic Operations      | 16.60    | 0.2542   | 15,665              | 0                | 15,665                   | 0                               | 15,665       |          |
| 04 Prof Dev Command          | 334.40   | 5.1208   | 315,563             | 0                | 315,563                  | 0                               | 315,563      |          |
| 05 Tech Services             | 100.50   | 1.5390   | 94,839              | 0                | 94,839                   | 28,329                          | 123,168      |          |
| 06 Staff Svcs Command        | 598.90   | 9.1712   | 565,164             | 0                | 565,164                  | 168,819                         | 733,983      |          |
| 07 Homeland Security Command | 9.10     | 0.1394   | 8,587               | 0                | 8,587                    | 2,565                           | 11,152       |          |
| 08 Law Enforcement           | 4,879.90 | 74.7282  | 4,605,018           | 0                | 4,605,018                | 1,375,558                       | 5,980,576    |          |
| 09 Aviation                  | 201.10   | 3.0795   | 189,772             | 0                | 189,772                  | 56,687                          | 246,459      |          |
| 10 Auto Dealers              | 29.50    | 0.4517   | 27,838              | 0                | 27,838                   | 8,316                           | 36,154       |          |
| Subtotal                     | 6,530.2  | 100.0000   | 6,162,356           | 0                | 6,162,356                | 1,640,274                       | 7,802,630    |          |
| Direct Bills                 |          |  |                     |                  | 0                        |                                 | 0            |          |
| Total                        |          |  |                     |                  | \$ 6,162,356             |                                 | \$ 7,802,630 |          |
|                              | =====    | =====  | =====               | =====            | =====                    | =====                           | =====        |          |

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

| Retiree Ins Allocations      |          | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:4 Prof Development Command |  | FY 2017  |
|------------------------------|----------|--|---------------------|------------------|--------------------------|----------------------|---------------------------------|--|----------|
|                              |          | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                                 |  | 5/7/2018 |
| Department                   | Units    | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                           |  |          |
| 02 Chief of Police           | 191.40   | 3.7172   | \$ 360,383          | \$ 0             | \$ 360,383               | \$ 0                 | \$ 360,383                      |  |          |
| 03 Strategic Operations      | 9.70     | 0.1884   | 18,264              | 0                | 18,264                   | 0                    | 18,264                          |  |          |
| 04 Prof Dev Command          | 102.80   | 1.9965   | 193,560             | 0                | 193,560                  | 0                    | 193,560                         |  |          |
| 05 Tech Services             | 5.50     | 0.1068   | 10,356              | 0                | 10,356                   | 0                    | 10,356                          |  |          |
| 06 Staff Svcs Command        | 159.00   | 3.0880   | 299,378             | 0                | 299,378                  | 0                    | 299,378                         |  |          |
| 07 Homeland Security Command | 5.40     | 0.1049   | 10,168              | 0                | 10,168                   | 0                    | 10,168                          |  |          |
| 08 Law Enforcement           | 4,481.40 | 87.0344  | 8,437,929           | 0                | 8,437,929                | 0                    | 8,437,929                       |  |          |
| 09 Aviation                  | 172.00   | 3.3405   | 323,855             | 0                | 323,855                  | 0                    | 323,855                         |  |          |
| 10 Auto Dealers              | 21.80    | 0.4234   | 41,047              | 0                | 41,047                   | 0                    | 41,047                          |  |          |
| 11 Other                     | 0.00     | 0.0000   | 0                   | 0                | 0                        | 0                    | 0                               |  |          |
| Subtotal                     | 5,149    | 100.0000   | 9,694,940           | 0                | 9,694,940                | 0                    | 9,694,940                       |  |          |
| Direct Bills                 |          |  |                     |                  | 0                        |                      | 0                               |  |          |
| Total                        |          |  |                     |                  | \$ 9,694,940             |                      | \$ 9,694,940                    |  |          |
|                              | =====    | =====  | =====               | =====            | =====                    | =====                | =====                           |  |          |

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

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Department                   | Psy Svcs     | Training      | Cadet<br>Training | Employee<br>Svcs | Retiree Ins  | Total         |
|------------------------------|--------------|---------------|-------------------|------------------|--------------|---------------|
| 0 Direct Billed              | \$0          | \$0           | \$0               | \$0              | \$0          | \$0           |
| 02 Chief of Police           | 81,396       | 614,790       | 0                 | 339,910          | 360,383      | 1,396,479     |
| 03 Strategic Operations      | 3,751        | 31,157        | 0                 | 15,665           | 18,264       | 68,837        |
| 04 Prof Dev Command          | 75,566       | 330,200       | 0                 | 315,563          | 193,560      | 914,889       |
| 05 Tech Services             | 30,029       | 22,713        | 0                 | 123,168          | 10,356       | 186,265       |
| 06 Staff Svcs Command        | 178,949      | 656,611       | 0                 | 733,983          | 299,378      | 1,868,921     |
| 07 Homeland Security Command | 2,719        | 22,300        | 0                 | 11,152           | 10,168       | 46,339        |
| 08 Law Enforcement           | 1,458,091    | 18,506,499    | 9,450,845         | 5,980,576        | 8,437,929    | 43,833,941    |
| 09 Aviation                  | 60,087       | 710,295       | 0                 | 246,459          | 323,855      | 1,340,696     |
| 10 Auto Dealers              | 8,814        | 90,026        | 0                 | 36,154           | 41,047       | 176,041       |
| 11 Other                     | 0            | 0             | 0                 | 0                | 0            | 0             |
| Total                        | \$ 1,899,402 | \$ 20,984,591 | \$ 9,450,845      | \$ 7,802,630     | \$ 9,694,940 | \$ 49,832,408 |
|                              | =====        | =====         | =====             | =====            | =====        | =====         |

**TECHNOLOGY SERVICES  
FUNCTION AND ALLOCATION BASIS**

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.

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                    |    | Amount                 | General<br>Admin | Tech Svcs              |
|--------------------------------|----|------------------------|------------------|------------------------|
| Personnel Costs                |    |                        |                  |                        |
| Salaries                       | S1 | 6,933,196              | 0                | 6,933,196              |
| Salary % Split                 |    |                        |                  | 100.00%                |
| Benefits                       | P  | 3,682,830              | 0                | 3,682,830              |
| Subtotal - Personnel Costs     |    | 10,616,026             | 0                | 10,616,026             |
| Services & Supplies Cost       |    |                        |                  |                        |
| Supplies                       | P  | 506,004                | 0                | 506,004                |
| Services                       | P  | 12,631,372             | 0                | 12,631,372             |
| Subtotal - Services & Supplies |    | 13,137,376             | 0                | 13,137,376             |
| Department Cost Total          |    | 23,753,402             | 0                | 23,753,402             |
| Adjustments to Cost            |    |                        |                  |                        |
| Subtotal - Adjustments         |    |                        | 0                | 0                      |
| Total Costs After Adjustments  |    | 23,753,402             | 0                | 23,753,402             |
| General Admin Distribution     |    |                        | 0                | 0                      |
| Grand Total                    |    | \$ 23,753,402<br>===== | =====            | \$ 23,753,402<br>===== |

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

| Department                      | First<br>Incoming | Second<br>Incoming | Tech Svcs     |
|---------------------------------|-------------------|--------------------|---------------|
| 1 Indirect Costs FTEs           | 139,978           | 0                  | 139,978       |
| 1 Indirect Costs Expenses       | 257,200           | 0                  | 257,200       |
| 1 General Services              | 219,417           | 0                  | 219,417       |
| Subtotal - Citywide Indirect    | 616,595           | 0                  | 616,595       |
| 2 Chief's Admin                 | 60,104            | 10,804             | 70,908        |
| 2 Budget & Finance              | 230,682           | 40,570             | 271,252       |
| 2 Inspections                   | 21,173            | 3,896              | 25,069        |
| 2 Internal Affairs              | 40,484            | 7,226              | 47,710        |
| Subtotal-Chief Of Police        | 352,443           | 62,495             | 414,938       |
| 4 Psy Svcs                      | 22,710            | 7,319              | 30,029        |
| 4 Training                      | 17,666            | 5,047              | 22,713        |
| 4 Employees Svcs                | 94,839            | 28,329             | 123,168       |
| 4 Retiree Ins                   | 10,356            | 0                  | 10,356        |
| Subtotal - Prof Dev Command     | 145,571           | 40,694             | 186,265       |
| 5 Tech Svcs                     | 0                 | 486,586            | 486,586       |
| 5 Subtotal - Technology Svcs    | 0                 | 486,586            | 486,586       |
| 6 Fleet Mgmt                    | 0                 | 185,163            | 185,163       |
| 6 Property                      | 0                 | 138,564            | 138,564       |
| 6 Subtotal - Staff Svcs Command | 0                 | 323,727            | 323,727       |
| Total Incoming                  | 1,114,609         | 913,502            | 2,028,111     |
| C. Total Allocated              |                   | \$ 25,781,514      | \$ 25,781,514 |
|                                 |                   |                    | 100.00%       |

| Tech Svcs Allocations        |         | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:5 Technology Svcs | FY 2017  |
|------------------------------|---------|--|---------------------|------------------|--------------------------|----------------------|------------------------|----------|
|                              |         | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                        | 5/7/2018 |
| Department                   | Units   | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                  |          |
| 02 Chief of Police           | 17,776  | 8.9093   | \$ 2,215,564        | \$ 0             | \$ 2,215,564             | \$ 0                 | \$ 2,215,564           |          |
| 03 Strategic Operations      | 1,736   | 0.8701   | 216,371             | 0                | 216,371                  | 0                    | 216,371                |          |
| 04 Prof Dev Command          | 33,936  | 17.0087  | 4,229,713           | 0                | 4,229,713                | 0                    | 4,229,713              |          |
| 05 Tech Services             | 3,904   | 1.9567   | 486,586             | 0                | 486,586                  | 0                    | 486,586                |          |
| 06 Staff Svcs Command        | 11,689  | 5.8585   | 1,456,893           | 0                | 1,456,893                | 75,107               | 1,532,000              |          |
| 07 Homeland Security Command | 1,096   | 0.5493   | 136,603             | 0                | 136,603                  | 7,042                | 143,645                |          |
| 08 Law Enforcement           | 122,351 | 61.3221  | 15,249,577          | 0                | 15,249,577               | 786,157              | 16,035,734             |          |
| 09 Aviation                  | 4,118   | 2.0639   | 513,259             | 0                | 513,259                  | 26,460               | 539,719                |          |
| 10 Auto Dealers              | 2,916   | 1.4615   | 363,444             | 0                | 363,444                  | 18,737               | 382,181                |          |
| Subtotal                     | 199,522 | 100.0000   | 24,868,010          | 0                | 24,868,010               | 913,502              | 25,781,512             |          |
| Direct Bills                 |         |  |                     |                  | 0                        |                      | 0                      |          |
| Total                        |         |  |                     |                  | \$ 24,868,010            |                      | \$ 25,781,512          |          |
|                              | =====   | =====  | =====               | =====            | =====                    | =====                | =====                  |          |

Basis Units: Number of transactions  
Source: COH Transaction Report



| Department                   | Tech Svcs              | Total                  |
|------------------------------|------------------------|------------------------|
| 0 Direct Billed              | \$0                    | \$0                    |
| 02 Chief of Police           | 2,215,564              | 2,215,564              |
| 03 Strategic Operations      | 216,371                | 216,371                |
| 04 Prof Dev Command          | 4,229,713              | 4,229,713              |
| 05 Tech Services             | 486,586                | 486,586                |
| 06 Staff Svcs Command        | 1,532,000              | 1,532,000              |
| 07 Homeland Security Command | 143,645                | 143,645                |
| 08 Law Enforcement           | 16,035,734             | 16,035,734             |
| 09 Aviation                  | 539,719                | 539,719                |
| 10 Auto Dealers              | 382,181                | 382,181                |
| Total                        | \$ 25,781,513<br>===== | \$ 25,781,513<br>===== |

## **STAFF SERVICES COMMAND FUNCTION AND ALLOCATION BASIS**

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.

## HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

5/7/2018

| Description                    | Amount        | General<br>Admin | Emergency<br>Communication | Records      | Fleet Mgmt    | Jail          | Property     |
|--------------------------------|---------------|------------------|----------------------------|--------------|---------------|---------------|--------------|
| Personnel Costs                |               |                  |                            |              |               |               |              |
| Salaries                       | SI 34,216,957 | 477,611          | 8,086,719                  | 3,931,233    | 749,634       | 16,201,431    | 4,770,330    |
| Salary % Split                 |               | 1.40%            | 23.63%                     | 11.49%       | 2.19%         | 47.35%        | 13.94%       |
| Benefits                       | P 17,980,513  | 251,727          | 3,999,397                  | 2,141,168    | 423,489       | 8,642,119     | 2,522,614    |
| Subtotal - Personnel Costs     | 52,197,470    | 729,338          | 12,086,115                 | 6,072,400    | 1,173,122     | 24,843,550    | 7,292,944    |
| Services & Supplies Cost       |               |                  |                            |              |               |               |              |
| Supplies                       | P 7,084,626   | 3,308            | 7,580                      | 14,560       | 6,899,556     | 117,504       | 42,118       |
| Services                       | P 11,505,096  | 2,169            | 9,220                      | 7,773        | 11,155,276    | 302,096       | 28,561       |
| Subtotal - Services & Supplies | 18,589,722    | 5,477            | 16,800                     | 22,333       | 18,054,832    | 419,600       | 70,679       |
| Department Cost Total          | 70,787,192    | 734,815          | 12,102,915                 | 6,094,733    | 19,227,955    | 25,263,150    | 7,363,623    |
| Adjustments to Cost            |               |                  |                            |              |               |               |              |
| Subtotal - Adjustments         |               | 0                | 0                          | 0            | 0             | 0             | 0            |
| Total Costs After Adjustments  | 70,787,192    | 734,815          | 12,102,915                 | 6,094,733    | 19,227,955    | 25,263,150    | 7,363,623    |
| General Admin Distribution     |               | 734,815-         | 176,120                    | 85,621       | 16,328        | 352,851       | 103,895      |
| Grand Total                    | \$ 70,787,192 |                  | \$ 12,279,036              | \$ 6,180,354 | \$ 19,244,282 | \$ 25,616,001 | \$ 7,467,519 |
|                                | =====         | =====            | =====                      | =====        | =====         | =====         | =====        |
|                                |               |                  | not allocated              |              |               |               |              |

| B. Incoming Costs-(Default Spread Salary%) |  | CITY OF HOUSTON, TEXAS   |                    |                            |               |               |              | Dept:6 Staff Svcs Command | FY 2017  |
|--|--|--|--------------------|----------------------------|---------------|---------------|--------------|---------------------------|----------|
|  |  | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                    |                            |               |               |              |                           | 5/7/2018 |
| Department                                 |  | First<br>Incoming  | Second<br>Incoming | Emergency<br>Communication | Records       | Fleet Mgt     | Jail         | Property                  |          |
| 1 Indirect Costs FTEs                      |  | \$ 834,159   | 0                  | \$ 199,933                 | \$ 97,195     | \$ 18,533     | \$ 400,558   | \$ 117,940                |          |
| 1 Indirect Costs Expenses                  |  | 766,477  | 0                  | 183,711                    | 89,308        | 17,030        | 368,058      | 108,371                   |          |
| 1 General Services                         |  | 1,307,548  | 0                  | 313,396                    | 152,353       | 29,051        | 627,877      | 184,872                   |          |
| Subtotal - Citywide Indirect               |  | 2,908,184  | 0                  | 697,040                    | 338,856       | 64,614        | 1,396,493    | 411,183                   |          |
| 2 Chief's Admin                            |  | 358,171  | 64,383             | 101,279                    | 49,235        | 9,388         | 202,908      | 59,744                    |          |
| 2 Budget & Finance                         |  | 687,453  | 120,901            | 193,748                    | 94,188        | 17,960        | 388,167      | 114,292                   |          |
| 2 Legal Svcs                               |  | 450,448  | 170,723            | 148,883                    | 72,378        | 13,801        | 298,283      | 87,826                    |          |
| 2 Inspections                              |  | 709,287  | 130,512            | 201,285                    | 97,852        | 18,659        | 403,266      | 118,737                   |          |
| 2 Internal Affairs                         |  | 821,251  | 146,581            | 231,972                    | 112,770       | 21,503        | 464,747      | 136,840                   |          |
| Subtotal - Chief of Police                 |  | 3,026,610  | 633,100            | 877,167                    | 426,423       | 81,311        | 1,757,371    | 517,439                   |          |
| 4 Psy Svcs                                 |  | 135,336  | 43,613             | 42,891                     | 20,851        | 3,976         | 85,930       | 25,301                    |          |
| 4 Training                                 |  | 510,719  | 145,892            | 157,378                    | 76,507        | 14,589        | 315,301      | 92,837                    |          |
| 4 Employees Svcs                           |  | 565,164  | 168,819            | 175,923                    | 85,522        | 16,308        | 352,454      | 103,776                   |          |
| 4 Retiree Ins                              |  | 299,378  | 0                  | 71,756                     | 34,883        | 6,652         | 143,760      | 42,328                    |          |
| Subtotal - Prof Dev Command                |  | 1,510,597  | 358,324            | 447,948                    | 217,763       | 41,525        | 897,445      | 264,242                   |          |
| 5 Tech Svcs                                |  | 1,456,893  | 75,107             | 367,193                    | 178,506       | 34,038        | 735,657      | 216,606                   |          |
| Subtotal - Technology Svcs                 |  | 1,456,893  | 75,107             | 367,193                    | 178,506       | 34,038        | 735,657      | 216,606                   |          |
| 6 Fleet Mgmt                               |  | 0  | 925,813            | 221,901                    | 107,874       | 20,570        | 444,570      | 130,899                   |          |
| 6 Property                                 |  | 0  | 825,730            | 197,913                    | 96,212        | 18,346        | 396,511      | 116,748                   |          |
| Subtotal-Staff Svcs Command                |  | 0  | 1,751,543          | 419,814                    | 204,086       | 38,916        | 841,081      | 247,647                   |          |
| Total Incoming                             |  | 8,902,284  | 2,818,074          | 2,809,162                  | 1,365,634     | 260,404       | 5,628,047    | 1,657,117                 |          |
| C. Total Allocated                         |  | \$ 82,507,550  | \$ 15,088,198      | \$ 7,545,988               | \$ 19,504,686 | \$ 31,244,048 | \$ 9,124,636 |                           |          |
|  |  | =====  | =====              | =====                      | =====         | =====         | =====        | =====                     |          |
|  |  |  | 18.29%             | 9.15%                      | 23.64%        | 37.87%        | 11.06%       |                           |          |

|                                      |       |  |                     |                  |                          |                      |                           |  |          |
|--------------------------------------|-------|--|---------------------|------------------|--------------------------|----------------------|---------------------------|--|----------|
| Emergency Communications Allocations |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:6 Staff Svcs Command |  | FY 2017  |
|                                      |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                           |  | 5/7/2018 |
| Department                           | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                     |  |          |
| 08 Law Enforcement                   | 100   | 100.0000   | \$ 14,412,735       | \$ 0             | \$ 14,412,735            | \$ 675,463           | \$ 15,088,198             |  |          |
| Subtotal                             | 100   | 100.0000   | 14,412,735          | 0                | 14,412,735               | 675,463              | 15,088,198                |  |          |
| Direct Bills                         |       |  |                     |                  | 0                        |                      | 0                         |  |          |
| Total                                |       |  |                     |                  | \$ 14,412,735            |                      | \$ 15,088,198             |  |          |
|                                      | ===== | =====  | =====               | =====            | =====                    | =====                | =====                     |  |          |

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

| Fleet Mgmt Allocations       |       | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      | Dept:6 Staff Svcs Command |  | FY 2017  |
|------------------------------|-------|--|---------------------|------------------|--------------------------|----------------------|---------------------------|--|----------|
|                              |       | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |                           |  | 5/7/2018 |
| Department                   | Units | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total                     |  |          |
| 02 Chief of Police           | 145   | 4.3155   | \$ 839,018          | \$ 0             | \$ 839,018               | \$ 0                 | \$ 839,018                |  |          |
| 03 Strategic Operations      | 3     | 0.0893   | 17,359              | 0                | 17,359                   | 0                    | 17,359                    |  |          |
| 04 Prof Dev Command          | 84    | 2.5000   | 486,052             | 0                | 486,052                  | 0                    | 486,052                   |  |          |
| 05 Tech Services             | 32    | 0.9524   | 185,163             | 0                | 185,163                  | 0                    | 185,163                   |  |          |
| 06 Staff Svcs Command        | 160   | 4.7619   | 925,813             | 0                | 925,813                  | 0                    | 925,813                   |  |          |
| 07 Homeland Security Command | 4     | 0.1190   | 23,145              | 0                | 23,145                   | 85                   | 23,230                    |  |          |
| 08 Law Enforcement           | 2,908 | 86.5476  | 16,826,651          | 0                | 16,826,651               | 62,016               | 16,888,667                |  |          |
| 10 Auto Dealers              | 24    | 0.7143   | 138,872             | 0                | 138,872                  | 512                  | 139,384                   |  |          |
| Subtotal                     | 3,360 | 100.0000   | 19,442,073          | 0                | 19,442,073               | 62,613               | 19,504,686                |  |          |
| Direct Bills                 |       |  |                     |                  | 0                        |                      | 0                         |  |          |
| Total                        |       |  |                     |                  | \$ 19,442,073            |                      | \$ 19,504,686             |  |          |
|                              | ===== | =====  | =====               | =====            | =====                    | =====                | =====                     |  |          |

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

| Jail Allocations                      |           | CITY OF HOUSTON, TEXAS   |                     |                  |                          |                      |               | Dept:6 Staff Svcs Command | FY 2017  |
|---------------------------------------|-----------|--|---------------------|------------------|--------------------------|----------------------|---------------|---------------------------|----------|
|                                       |           | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                     |                  |                          |                      |               |                           | 5/7/2018 |
| Department                            | Units     | Allocation<br>Percent  | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation | Total         |                           |          |
| 08 Law Enforcement                    | 55,400.00 | 99.5078  | \$ 29,743,681       | \$ 0             | \$ 29,743,681            | \$ 1,346,599         | \$ 31,090,280 |                           |          |
| 09 Aviation                           | 274.00    | 0.4922   | 147,108             | 0                | 147,108                  | 6,660                | 153,768       |                           |          |
| Subtotal                              | 55,674    | 100.0000   | 29,890,789          | 0                | 29,890,789               | 1,353,259            | 31,244,048    |                           |          |
| Direct Bills                          |           |  |                     |                  | 0                        |                      | 0             |                           |          |
| Total                                 |           |  |                     |                  | \$ 29,890,789            |                      | \$ 31,244,048 |                           |          |
|                                       | =====     | =====  | =====               | =====            | =====                    | =====                | =====         |                           |          |
| Basis Units: Number of inmates booked |           |  |                     |                  |                          |                      |               |                           |          |
| Source: Police Department Jail Report |           |  |                     |                  |                          |                      |               |                           |          |

| Property Allocations |                           | CITY OF HOUSTON, TEXAS   |                       |                     |                  |                          | Dept:6 Staff Svcs Command |              | FY 2017  |
|----------------------|---------------------------|--|-----------------------|---------------------|------------------|--------------------------|---------------------------|--------------|----------|
|                      |                           | HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN |                       |                     |                  |                          |                           |              | 5/7/2018 |
| Department           |                           | Units  | Allocation<br>Percent | First<br>Allocation | Direct<br>Billed | Department<br>Allocation | Second<br>Allocation      | Total        |          |
| 02                   | Chief of Police           | 360.20   | 5.6912                | \$ 496,624          | \$ 0             | \$ 496,624               | \$ 0                      | \$ 496,624   |          |
| 03                   | Strategic Operations      | 16.60  | 0.2623                | 22,887              | 0                | 22,887                   | 0                         | 22,887       |          |
| 04                   | Prof Dev Command          | 334.40   | 5.2835                | 461,052             | 0                | 461,052                  | 0                         | 461,052      |          |
| 05                   | Tech Services             | 100.50   | 1.5879                | 138,564             | 0                | 138,564                  | 0                         | 138,564      |          |
| 06                   | Staff Svcs Command        | 598.90   | 9.4626                | 825,730             | 0                | 825,730                  | 0                         | 825,730      |          |
| 07                   | Homeland Security Command | 9.10   | 0.1438                | 12,547              | 0                | 12,547                   | 737                       | 13,284       |          |
| 08                   | Law Enforcement           | 4,879.90   | 77.1026               | 6,728,136           | 0                | 6,728,136                | 395,296                   | 7,123,432    |          |
| 10                   | Auto Dealers              | 29.50  | 0.4661                | 40,673              | 0                | 40,673                   | 2,390                     | 43,063       |          |
| Subtotal             |                           | 6,329.1  | 100.0000              | 8,726,213           | 0                | 8,726,213                | 398,423                   | 9,124,636    |          |
| Direct Bills         |                           |  |                       |                     |                  | 0                        |                           | 0            |          |
| Total                |                           |  |                       |                     |                  | \$ 8,726,213             |                           | \$ 9,124,636 |          |
|                      |                           | =====  | =====                 | =====               | =====            | =====                    | =====                     | =====        |          |

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



CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT FY 2019 2 CFR 200 COST ALLOCATION PLAN

Dept:6 Staff Svcs Command

FY 2017  
5/7/2018

| Department                   | Emergency<br>Communicatio | Records | Fleet Mgmt    | Jail          | Property     | Total         |
|------------------------------|---------------------------|---------|---------------|---------------|--------------|---------------|
| 0 Direct Billed              | \$0                       | \$0     | \$0           | \$0           | \$0          | \$0           |
| 02 Chief of Police           | 0                         | 0       | 839,018       | 0             | 496,624      | 1,335,642     |
| 03 Strategic Operations      | 0                         | 0       | 17,359        | 0             | 22,887       | 40,246        |
| 04 Prof Dev Command          | 0                         | 0       | 486,052       | 0             | 461,052      | 947,104       |
| 05 Tech Services             | 0                         | 0       | 185,163       | 0             | 138,564      | 323,727       |
| 06 Staff Svcs Command        | 0                         | 0       | 925,813       | 0             | 825,730      | 1,751,543     |
| 07 Homeland Security Command | 0                         | 0       | 23,230        | 0             | 13,284       | 36,514        |
| 08 Law Enforcement           | 15,088,198                | 0       | 16,888,667    | 31,090,280    | 7,123,432    | 70,190,577    |
| 09 Aviation                  | 0                         | 0       | 0             | 153,768       | 0            | 153,768       |
| 10 Auto Dealers              | 0                         | 0       | 139,384       | 0             | 43,063       | 182,447       |
| Total                        | \$ 15,088,198             | \$ 0    | \$ 19,504,686 | \$ 31,244,048 | \$ 9,124,636 | \$ 74,961,568 |
|                              | =====                     | =====   | =====         | =====         | =====        | =====         |