

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2020 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**



CITY OF HOUSTON
Sylvester Turner, Mayor
FINANCE DEPARTMENT
Tantri Emo
Chief Business Officer/Director of Finance
Arif Rasheed, Deputy Director
www.houstontx.gov

**City of Houston, Texas
Houston Police Department
FY 2020 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2018**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2020 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2018**

OVERVIEW

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”¹

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there are centralized payroll and accounting offices that assist agencies within the government.

¹2 CFR Part 200.56

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with 2 CFR Part 200, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

USING A COST ALLOCATION PLAN

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.²

² There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

A cost allocation plan is composed of five primary components:

- Central service agencies,
- Benefiting agencies,
- Expenditures of central service agencies,
- Functions or activities carried out by central service agencies, and
- Means of allocating the functions or activities of central service agencies.

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan. Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

The costs of providing central services are identified from the government's financial records. Expenditures of the central service agencies are analyzed to ensure the expenditures are allowable according to federal standards and to identify expenditures that may benefit another agency or agencies disproportionately to others. After analyzing, the expenditures are distributed into cost pools called functions or activities.

One or more function or activity is identified for each central service agency. Examples of functions are payroll services, administrative coordination, building operations, and legal services. The purpose of identifying the various activities within a unit of government is to allow for different allocation bases to be used to distribute the costs of providing the function.

An allocation 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: FY2018 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 2020 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
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Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 40,501	\$ 26,023,882	\$ 354,166	\$ 173,248	\$ 0	\$ 0	\$ 26,591,797
2 Chief's Command	1,319,832	37,344,032	147,741	73,929	800,458	0	39,685,992
3 Field Operations	627	0	0	0	0	0	627
4 Org Development Command	39,171	39,943,647	1,333,971	184,688	0	0	41,501,477
5 Technology Svcs	123,316	17,229,866	710,275	417,365	0	0	18,480,822
6 Support Svcs Command	17,728	65,867,823	161,155	194,346	0	0	66,241,052
Tot.Current Allocations	\$1,541,175 =====	\$186,409,250 =====	\$2,707,308 =====	\$1,043,576 =====	\$800,458 =====	\$0 =====	\$192,501,767 =====

**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. Claims & Judgements indirect costs are allocated directly to Law Enforcement. General Services indirect costs are allocated based on FTEs, excluding Aviation.

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A. Department Costs

Dept:1 Citywide Indirect

Description		Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
Citywide	P	19,264,032	0	9,632,016	9,632,016	0
GSD Indirect	P	13,968,991	0	0	0	13,968,991
Subtotal - Services & Supplies		33,233,023	0	9,632,016	9,632,016	13,968,991
Department Cost Total		33,233,023	0	9,632,016	9,632,016	13,968,991
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		33,233,023	0	9,632,016	9,632,016	13,968,991
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 33,233,023		\$ 9,632,016	\$ 9,632,016	\$ 13,968,991
		=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

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Indirect Costs FTE Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 516,076	\$ 0	\$ 516,076	\$ 0	\$ 516,076
03 Field Operations	5.49	0.0865	8,334	0	8,334	0	8,334
04 Org Dev Command	300.36	4.7338	455,961	0	455,961	0	455,961
05 Tech Services	98.85	1.5579	150,059	0	150,059	0	150,059
06 Support Svcs Command	528.48	8.3291	802,258	0	802,258	0	802,258
07 Homeland Security Command	7.73	0.1218	11,734	0	11,734	0	11,734
08 Law Enforcement	4,831.23	76.1423	7,334,040	0	7,334,040	0	7,334,040
09 Aviation	201.91	3.1822	306,509	0	306,509	0	306,509
10 Auto Dealers	30.99	0.4884	47,044	0	47,044	0	47,044
Subtotal	6,345	100.0000	9,632,015	0	9,632,015	0	9,632,015
Direct Bills					0		0
Total					\$ 9,632,015		\$ 9,632,015
	=====	=====	=====	=====	=====	=====	=====

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

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Indirect Costs Exps Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	45,036,270	5.1537	\$ 496,401	\$ 0	\$ 496,401	\$ 0	\$ 496,401
03 Field Operations	624,713	0.0715	6,886	0	6,886	0	6,886
04 Org Dev Command	25,755,393	2.9473	283,882	0	283,882	0	283,882
05 Tech Services	25,342,258	2.9000	279,329	0	279,329	0	279,329
06 Support Svcs Command	67,772,076	7.7554	747,001	0	747,001	0	747,001
07 Homeland Security Command	1,015,255	0.1162	11,190	0	11,190	0	11,190
08 Law Enforcement	698,943,939	79.9826	7,703,936	0	7,703,936	0	7,703,936
09 Aviation	4,323,678	0.4948	47,657	0	47,657	0	47,657
10 Auto Dealers	5,056,555	0.5786	55,735	0	55,735	0	55,735
Subtotal	873,870,138	100.0000	9,632,017	0	9,632,017	0	9,632,017
Direct Bills					0		0
Total					\$ 9,632,017		\$ 9,632,017
	=====	=====	=====	=====	=====	=====	=====

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

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General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.5340	\$ 773,047	\$ 0	\$ 773,047	\$ 0	\$ 773,047
03 Field Operations	5.49	0.0894	12,484	0	12,484	0	12,484
04 Org Dev Command	300.36	4.8894	682,999	0	682,999	0	682,999
05 Tech Services	98.85	1.6091	224,779	0	224,779	0	224,779
06 Support Svcs Command	528.48	8.6028	1,201,730	0	1,201,730	0	1,201,730
07 Homeland Security Command	7.73	0.1258	17,577	0	17,577	0	17,577
08 Law Enforcement	4,831.23	78.6449	10,985,906	0	10,985,906	0	10,985,906
10 Auto Dealers	30.99	0.5045	70,469	0	70,469	0	70,469
Subtotal	6,143.09	100.0000	13,968,991	0	13,968,991	0	13,968,991
Direct Bills					0		0
Total					\$ 13,968,991		\$ 13,968,991
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:1 Citywide Indirect

Department	Indirect Costs FTEs	Indirect Costs Expenses	General Services	Total
0 Direct Billed	\$0	\$0	\$0	\$0
02 Chief's Command	516,076	496,401	773,047	1,785,524
03 Field Operations	8,334	6,886	12,484	27,704
04 Org Dev Command	455,961	283,882	682,999	1,422,842
05 Tech Services	150,059	279,329	224,779	654,167
06 Support Svcs Command	802,258	747,001	1,201,730	2,750,989
07 Homeland Security Command	11,734	11,190	17,577	40,501
08 Law Enforcement	7,334,040	7,703,936	10,985,906	26,023,882
09 Aviation	306,509	47,657		354,166
10 Auto Dealers	47,044	55,735	70,469	173,248
Total	\$ 9,632,015 =====	\$ 9,632,017 =====	\$ 13,968,991 =====	\$ 33,233,023 =====

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.
- **Office of 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.
- **Office of Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Office of Public Affairs** – Costs associated with Public Affairs have not been allocated in this plan.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.

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A. Department Costs

Dept:2 Chief's Command

Description	Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Inspections
Personnel Costs						
Salaries	S1 26,326,402	0	1,620,637	3,019,310	1,684,184	3,769,694
Salary % Split			6.16%	11.47%	6.40%	14.32%
Benefits	P 13,520,344	0	792,648	1,625,270	786,890	1,926,450
Subtotal - Personnel Costs	39,846,746	0	2,413,284	4,644,581	2,471,074	5,696,143
Services & Supplies Cost						
Supplies	P 2,428,229	0	49,081	77,272	6,057	7,475
Services	P 2,764,485	0	43,092	2,494,797	80,519	20,968
Subtotal-Services & Supplies	5,192,715	0	92,173	2,572,069	86,577	28,443
Department Cost Total	45,039,460	0	2,505,458	7,216,650	2,557,651	5,724,586
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	45,039,460	0	2,505,458	7,216,650	2,557,651	5,724,586
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 45,039,460		\$ 2,505,458	\$ 7,216,650	\$ 2,557,651	\$ 5,724,586
	=====	=====	=====	=====	=====	=====

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A. Department Costs

Dept:2 Chief's Command

Description		Amount	Internal Affairs	Criminal Analysis	Planning	Public Affairs
Personnel Costs						
Salaries	SI	26,326,402	5,894,455	4,162,024	2,125,426	4,050,673
Salary % Split			22.39%	15.81%	8.07%	15.39%
Benefits	P	13,520,344	2,788,942	2,027,142	1,318,007	2,254,995
Subtotal - Personnel Costs		39,846,746	8,683,396	6,189,166	3,443,432	6,305,668
Services & Supplies Cost						
Supplies	P	2,428,229	9,102	1,063	2,185,832	92,345
Services	P	2,764,485	1,236	20,390	64,214	39,269
Subtotal-Services & Supplies		5,192,715	10,338	21,453	2,250,047	131,614
Department Cost Total		45,039,460	8,693,735	6,210,620	5,693,479	6,437,282
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		45,039,460	8,693,735	6,210,620	5,693,479	6,437,282
General Admin Distribution			0	0	0	0
Grand Total		\$ 45,039,460	\$ 8,693,735	\$ 6,210,620	\$ 5,693,479	\$ 6,437,282
		=====	=====	=====	=====	=====

not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Chief's Admin	Budget & Finance	Legal Svcs	Inspections
1 Indirect Costs FTEs	\$ 516,076	0	\$ 31,769	\$ 59,188	\$ 33,015	\$ 73,897
1 Indirect Costs Expenses	496,401	0	30,558	56,931	31,756	71,080
1 General Services	773,047	0	47,588	88,659	49,454	110,693
Subtotal - Citywide Indirect	1,785,524	0	109,915	204,778	114,225	255,670
2 Chief's Admin	0	140,130	8,626	16,071	8,965	20,065
2 Budget & Finance	0	382,475	23,545	43,865	24,468	54,767
2 Legal Svcs	0	1,920,605	118,231	220,270	122,867	275,013
2 Inspections *	0	698,991	0	698,991	0	0
2 Internal Affairs	0	85,442	5,260	9,799	5,466	12,235
Subtotal-Chief's Command	0	3,227,643	155,661	988,997	161,765	362,080
4 Psy Svcs	0	68,785	4,234	7,889	4,400	9,849
4 Training	0	498,451	30,684	57,166	31,887	71,374
4 Employees Svcs	0	331,783	20,424	38,052	21,225	47,508
4 Retiree Ins	0	366,811	22,581	42,069	23,466	52,524
Subtotal - Org Dev Command	0	1,265,830	77,923	145,176	80,979	181,255
5 Tech Svcs	0	1,870,639	115,155	214,540	119,670	267,859
Subtotal - Technology Svcs	0	1,870,639	115,155	214,540	119,670	267,859
6 Fleet Mgmt	0	725,497	44,661	83,206	46,412	103,885
6 Property	0	491,158	30,235	56,330	31,421	70,329
Subtotal-Support Svcs Command	0	1,216,655	74,896	139,536	77,833	174,214
Total Incoming	1,785,524	7,580,767	533,550	1,693,026	554,473	1,241,078
C. Total Allocated		\$ 54,405,751	\$ 3,039,008	\$ 8,909,676	\$ 3,112,124	\$ 6,965,665
		=====	=====	=====	=====	=====
			5.59%	16.38%	5.72%	12.80%

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B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Internal Affairs	Criminal Analysis	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 516,076	0	\$ 115,549	\$ 81,588	\$ 41,665	\$ 79,406
1 Indirect Costs Expenses	496,401	0	111,144	78,478	40,076	76,378
1 General Services	773,047	0	173,084	122,213	62,411	118,944
Subtotal - Citywide Indirect	1,785,524	0	399,777	282,279	144,152	274,728
2 Chief's Admin	0	140,130	31,375	22,154	11,313	21,561
2 Budget & Finance	0	382,475	85,636	60,467	30,879	58,849
2 Legal Svcs	0	1,920,605	430,022	303,634	155,058	295,512
2 Inspections *	0	698,991	0	0	0	0
2 Internal Affairs	0	85,442	19,130	13,508	6,898	13,146
Subtotal-Chief's Command	0	3,227,643	566,163	399,762	204,148	389,069
4 Psy Svcs	0	68,785	15,401	10,874	5,553	10,584
4 Training	0	498,451	111,603	78,802	40,242	76,694
4 Employees Svcs	0	331,783	74,286	52,453	26,786	51,049
4 Retiree Ins	0	366,811	82,129	57,990	29,614	56,439
Subtotal - Org Dev Command	0	1,265,830	283,418	200,119	102,196	194,766
5 Tech Svcs	0	1,870,639	418,834	295,735	151,024	287,824
Subtotal - Technology Svcs	0	1,870,639	418,834	295,735	151,024	287,824
6 Fleet Mgmt	0	725,497	162,438	114,696	58,572	111,628
6 Property	0	491,158	109,970	77,649	39,653	75,572
Subtotal-Support Svcs Command	0	1,216,655	272,408	192,345	98,225	187,199
Total Incoming	1,785,524	7,580,767	1,940,600	1,370,240	699,745	1,333,586
C. Total Allocated		\$ 54,405,751	\$ 10,634,334	\$ 7,580,859	\$ 6,393,224	\$ 7,770,868
			19.55%	13.93%	11.75%	14.28%

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Chief's Admin Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 140,130	\$ 0	\$ 140,130	\$ 0	\$ 140,130
03 Field Operations	5.49	0.0865	2,263	0	2,263	387	2,650
04 Org Dev Command	300.36	4.7338	123,807	0	123,807	21,189	144,996
05 Tech Services	98.85	1.5579	40,745	0	40,745	6,974	47,719
06 Support Svcs Command	528.48	8.3291	217,836	0	217,836	37,282	255,118
07 Homeland Security Command	7.73	0.1218	3,186	0	3,186	545	3,731
08 Law Enforcement	4,831.23	76.1423	1,991,405	0	1,991,405	340,827	2,332,232
09 Aviation	201.91	3.1822	83,226	0	83,226	14,244	97,470
10 Auto Dealers	30.99	0.4884	12,774	0	12,774	2,186	14,960
Subtotal	6,345	100.0000	2,615,372	0	2,615,372	423,635	3,039,007
Direct Bills					0		0
Total					\$ 2,615,372		\$ 3,039,007
	=====	=====	=====	=====	=====	=====	=====

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

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Budget & Finance Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	45,036,270	5.1537	\$ 382,475	\$ 0	\$ 382,475	\$ 0	\$ 382,475
03 Field Operations	624,713	0.0715	5,305	0	5,305	1,122	6,427
04 Org Dev Command	25,755,393	2.9473	218,730	0	218,730	46,246	264,976
05 Tech Services	25,342,258	2.9000	215,222	0	215,222	45,504	260,726
06 Support Svcs Command	67,772,076	7.7554	575,561	0	575,561	121,691	697,252
07 Homeland Security Command	1,015,255	0.1162	8,622	0	8,622	1,823	10,445
08 Law Enforcement	698,943,939	79.9826	5,935,850	0	5,935,850	1,255,019	7,190,869
09 Aviation	4,323,678	0.4948	36,719	0	36,719	7,764	44,483
10 Auto Dealers	5,056,555	0.5786	42,943	0	42,943	9,080	52,023
Subtotal	873,870,138	100.0000	7,421,427	0	7,421,427	1,488,248	8,909,675
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,421,427	=====	\$ 8,909,675

Basis Units: Operating expenditures
Source: COH Expenditure Report

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Legal Svcs Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10,525.00	71.8823	\$ 1,920,605	\$ 0	\$ 1,920,605	\$ 0	\$ 1,920,605
03 Field Operations	229.00	1.5640	41,788	0	41,788	24,488	66,276
04 Org Dev Command	388.00	2.6499	70,802	0	70,802	41,490	112,292
05 Tech Services	10.00	0.0683	1,825	0	1,825	1,069	2,894
06 Support Svcs Command	2,066.00	14.1101	377,004	0	377,004	220,926	597,930
07 Homeland Security Command	43.00	0.2937	7,847	0	7,847	4,598	12,445
08 Law Enforcement	1,337.00	9.1313	243,976	0	243,976	142,971	386,947
09 Aviation	20.00	0.1366	3,650	0	3,650	2,139	5,789
10 Auto Dealers	24.00	0.1639	4,380	0	4,380	2,566	6,946
Subtotal	14,642.00	100.0000	2,671,877	0	2,671,877	440,248	3,112,125
Direct Bills					0		0
Total					\$ 2,671,877		\$ 3,112,125
	=====	=====	=====	=====	=====	=====	=====

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

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Inspections Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	11.6883	\$ 698,991	\$ 0	\$ 698,991	\$ 0	\$ 698,991
03 Field Operations	0	0.0000	0	0	0	0	0
04 Org Dev Command	4	5.1948	310,663	0	310,663	57,965	368,628
05 Tech Services	0	0.0000	0	0	0	0	0
06 Support Svcs Command	0	0.0000	0	0	0	0	0
07 Homeland Security Command	10	12.9870	776,657	0	776,657	144,913	921,570
08 Law Enforcement	54	70.1299	4,193,946	0	4,193,946	782,530	4,976,476
Subtotal	77	100.0000	5,980,257	0	5,980,257	985,408	6,965,665
Direct Bills					0		0
Total					\$ 5,980,257		\$ 6,965,665
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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Internal Affairs Central Intake Office Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	14	0.9396	\$ 85,442	\$ 0	\$ 85,442	\$ 0	\$ 85,442
03 Field Operations	0	0.0000	0	0	0	0	0
04 Org Dev Command	18	1.2081	109,855	0	109,855	18,791	128,646
05 Tech Services	0	0.0000	0	0	0	0	0
06 Support Svcs Command	107	7.1812	653,024	0	653,024	111,699	764,723
07 Homeland Security Command	52	3.4899	317,357	0	317,357	54,284	371,641
08 Law Enforcement	1,187	79.6644	7,244,294	0	7,244,294	1,239,131	8,483,425
11 Other	112	7.5168	683,539	0	683,539	116,919	800,458
Subtotal	1,490	100.0000	9,093,511	0	9,093,511	1,540,823	10,634,334
Direct Bills					0		0
Total					\$ 9,093,511		\$ 10,634,334
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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Criminal Analysis Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 6,492,899	\$ 0	\$ 6,492,899	\$ 1,087,961	\$ 7,580,860
Subtotal	100	100.0000	6,492,899	0	6,492,899	1,087,961	7,580,860
Direct Bills					0		0
Total					\$ 6,492,899		\$ 7,580,860
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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Planning Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 5,837,631	\$ 0	\$ 5,837,631	\$ 555,593	\$ 6,393,224
Subtotal	100	100.0000	5,837,631	0	5,837,631	555,593	6,393,224
Direct Bills					0		0
Total					\$ 5,837,631		\$ 6,393,224
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Inspections	Internal Affairs	Criminal Analysis
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	140,130	382,475	1,920,605	698,991	85,442	0
03 Field Operations	2,650	6,427	66,276	0	0	0
04 Org Dev Command	144,996	264,976	112,292	368,628	128,646	0
05 Tech Services	47,719	260,726	2,894	0	0	0
06 Support Svcs Command	255,118	697,252	597,930	0	764,723	0
07 Homeland Security Command	3,731	10,445	12,445	921,570	371,641	0
08 Law Enforcement	2,332,232	7,190,869	386,947	4,976,476	8,483,425	7,580,860
09 Aviation	97,470	44,483	5,789	0	0	0
10 Auto Dealers	14,960	52,023	6,946	0	0	0
11 Other		0	0	0	800,458	0
Total	\$ 3,039,006	\$ 8,909,676	\$ 3,112,124	\$ 6,965,665	\$ 10,634,335	\$ 7,580,860
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Chief's Command

Department	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0
02 Chief's Command	0	0	3,227,643
03 Field Operations	0	0	75,353
04 Org Dev Command	0	0	1,019,539
05 Tech Services	0	0	311,339
06 Support Svcs Command	0	0	2,315,024
07 Homeland Security Command	0	0	1,319,832
08 Law Enforcement	6,393,224	0	37,344,032
09 Aviation	0	0	147,741
10 Auto Dealers	0	0	73,929
11 Other	0	0	800,458
Total	\$ 6,393,224	\$ 0	\$ 46,634,890
	=====	=====	=====

**FIELD OPERATIONS
FUNCTION AND ALLOCATION BASIS**

The Field Operations Division of the Police Department is responsible for the supervision and support of the Homeland Security Command, Patrol Region 1, Patrol Region 2, Patrol Region 3 and Office of Planning. The Field Operations Division is allocated based on the FTEs per command supported.

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A. Department Costs

Dept:3 Field Operations

Description		Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs					
Salaries	SI	400,422	0	0	400,422
Salary % Split					100.00%
Benefits	P	218,192	0	0	218,192
Subtotal - Personnel Costs		618,614	0	0	618,614
Services & Supplies Cost					
Supplies	P	1,692	0	0	1,692
Services	P	4,408	0	1,030	3,378
Subtotal - Services & Supplies		6,100	0	1,030	5,070
Department Cost Total		624,714	0	1,030	623,684
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		624,714	0	1,030	623,684
General Admin Distribution			0	0	0
Grand Total		\$ 624,714		\$ 1,030	\$ 623,684
		=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field Operations

Department	First Incoming	Second Incoming	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	8,334	0	0	8,334
1 Indirect Costs Expenses	6,886	0	0	6,886
1 General Services	12,484	0	0	12,484
Subtotal - Citywide Indirect	27,704	0	0	27,704
2 Chief's Admin	2,263	387	0	2,650
2 Budget & Finance	5,305	1,122	0	6,427
2 Legal Svcs	41,788	24,488	0	66,276
2 Inspections	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	49,356	25,997	0	75,353
3 Field Operations	0	7	0	7
Subtotal - Field Ops	0	7	0	7
4 Psy Svcs	0	1,111	0	1,111
4 Training	0	9,264	0	9,264
4 Employees Svcs	0	5,358	0	5,358
4 Retiree Ins	0	6,817	0	6,817
Subtotal - Org Dev Command	0	22,550	0	22,550
5 Tech Svcs	0	59,595	0	59,595
Subtotal - Technology Svcs	0	59,595	0	59,595
6 Fleet Mgmt	0	11,702	0	11,702
6 Property	0	7,932	0	7,932
Subtotal - Support Svcs Command	0	19,634	0	19,634
Total Incoming	77,060	127,783	0	204,843
C. Total Allocated		\$ 829,557	\$ 1,030	\$ 828,527
			0.12%	99.88%

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Strategic Operations Allocations

Dept:3 Field Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Field Operations	5.49	0.7023	\$ 7	\$ 0	\$ 7	\$ 0	\$ 7
04 Org Dev Command	300.36	38.4225	396	0	396	0	396
07 Homeland Security Command	475.88	60.8752	627	0	627	0	627
Subtotal	781.73	100.0000	1,030	0	1,030	0	1,030
Direct Bills					0		0
Total					\$ 1,030		\$ 1,030
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:3 Field Operations

Department	Strategic Operations	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field Operations	7	0	7
04 Org Dev Command	396	0	396
07 Homeland Security Command	627	0	627
 Total	 \$ 1,030 =====	 \$ 0 =====	 \$ 1,030 =====

ORGANIZATIONAL DEVELOPMENT COMMAND FUNCTION AND ALLOCATION BASIS

The Organizational Development Command in the Investigative & Support 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
- **Inspections** – Costs of audits performed by the Inspections Division have been allocated based on the number of audits performed

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A. Department Costs

Dept:4 Org Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	SI	12,630,116	0	750,047	8,564,839
Salary % Split				5.94%	67.81%
Benefits	P	11,995,870	0	346,646	4,280,999
Subtotal - Personnel Costs		24,625,986	0	1,096,693	12,845,838
Services & Supplies Cost					
Supplies	P	402,261	0	32,966	222,693
Services	P	727,146	0	20,101	93,313
Retiree	P	10,812,205	0	0	0
Subtotal - Services & Supplies		11,941,612	0	53,067	316,006
Department Cost Total		36,567,598	0	1,149,760	13,161,844
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		36,567,598	0	1,149,760	13,161,844
General Admin Distribution			0	0	0
Grand Total		\$ 36,567,598		\$ 1,149,760	\$ 13,161,844
		=====	=====	=====	=====

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HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:4 Org Development Command

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs					
Salaries	S1	12,630,116	461-	3,315,691	0
Salary % Split				26.25%	.00%
Benefits	P	11,995,870	5,664,702	1,703,523	0
Subtotal - Personnel Costs		24,625,986	5,664,241	5,019,214	0
Services & Supplies Cost					
Supplies	P	402,261	133,090	13,512	0
Services	P	727,146	46,608	567,125	0
Retiree	P	10,812,205	0	0	10,812,205
Subtotal - Services & Supplies		11,941,612	179,698	580,637	10,812,205
Department Cost Total		36,567,598	5,843,939	5,599,851	10,812,205
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		36,567,598	5,843,939	5,599,851	10,812,205
General Admin Distribution			0	0	0
Grand Total		\$ 36,567,598 =====	\$ 5,843,939 =====	\$ 5,599,851 =====	\$ 10,812,205 =====

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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	455,961	0	27,078	309,200	16.64-	119,700
1 Indirect Costs Expenses	283,882	0	16,859	192,508	10.36-	74,525
1 General Services	682,999	0	40,560	463,161	24.93-	179,303
Subtotal - Citywide Indirect	1,422,842	0	84,496	964,869	51.93-	373,528
2 Chief's Admin	123,807	21,189	8,611	98,326	5.29-	38,065
2 Budget & Finance	218,730	46,246	15,736	179,688	9.67-	69,562
2 Legal Svcs	70,802	41,490	6,669	76,149	4.10-	29,479
2 Inspections	310,663	57,965	21,891	249,977	13.45-	96,773
2 Internal Affairs	109,855	18,791	7,640	87,238	4.70-	33,772
Subtotal-Chief's Command	833,857	185,682	60,546	691,378	37.21-	267,652
3 Field Operations	396	0	24	269	0.01-	104
Subtotal - Field Ops	396	0	24	269	0.01-	104
4 Psy Svcs	0	60,773	3,609	41,212	2.22-	15,954
4 Training	0	319,566	18,978	216,707	11.66-	83,893
4 Employees Svcs	0	293,135	17,408	198,783	10.70-	76,955
4 Retiree Ins	0	235,170	13,966	159,475	8.58-	61,737
Subtotal - Org Dev Command	0	908,644	53,960	616,177	33.16-	238,540
5 Tech Svcs	0	4,673,255	277,524	3,169,066	170.57-	1,226,835
Subtotal - Technology Svcs	0	4,673,255	277,524	3,169,066	170.57-	1,226,835
6 Fleet Mgmt	0	526,571	31,271	357,083	19.22-	138,237
6 Property	0	433,945	25,770	294,270	15.84-	113,920
Subtotal - Support Svcs Command	0	960,516	57,041	651,353	35.06-	252,157
Total Incoming	2,257,095	6,728,097	533,591	6,093,113	327.94-	2,358,816
C. Total Allocated		\$ 45,552,790	\$ 1,683,351	\$ 19,254,957	\$ 5,843,611	\$ 7,958,667
			3.70%	42.27%	12.83%	17.47%

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HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Retiree Ins
1 Indirect Costs FTEs	455,961	0	0
1 Indirect Costs Expenses	283,882	0	0
1 General Services	682,999	0	0
Subtotal - Citywide Indirect	1,422,842	0	0
2 Chief's Admin	123,807	21,189	0
2 Budget & Finance	218,730	46,246	0
2 Legal Svcs	70,802	41,490	0
2 Inspections	310,663	57,965	0
2 Internal Affairs	109,855	18,791	0
Subtotal-Chief's Command	833,857	185,682	0
3 Field Operations	396	0	0
Subtotal - Field Ops	396	0	0
4 Psy Svcs	0	60,773	0
4 Training	0	319,566	0
4 Employees Svcs	0	293,135	0
4 Retiree Ins	0	235,170	0
Subtotal - Org Dev Command	0	908,644	0
5 Tech Svcs	0	4,673,255	0
Subtotal - Technology Svcs	0	4,673,255	0
6 Fleet Mgmt	0	526,571	0
6 Property	0	433,945	0
Subtotal - Support Svcs Command	0	960,516	0
Total Incoming	2,257,095	6,728,097	0
C. Total Allocated		\$ 45,552,790	\$ 10,812,205
			23.74%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Psy Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 68,785	\$ 0	\$ 68,785	\$ 0	\$ 68,785
03 Field Operations	5.49	0.0865	1,111	0	1,111	0	1,111
04 Org Dev Command	300.36	4.7338	60,773	0	60,773	0	60,773
05 Tech Services	98.85	1.5579	20,001	0	20,001	6,930	26,931
06 Support Svcs Command	528.48	8.3291	106,929	0	106,929	37,049	143,978
07 Homeland Security Command	7.73	0.1218	1,564	0	1,564	542	2,106
08 Law Enforcement	4,831.23	76.1423	977,522	0	977,522	338,694	1,316,216
09 Aviation	201.91	3.1822	40,853	0	40,853	14,155	55,008
10 Auto Dealers	30.99	0.4884	6,270	0	6,270	2,173	8,443
Subtotal	6,345	100.0000	1,283,808	0	1,283,808	399,543	1,683,351
Direct Bills					0		0
Total					\$ 1,283,808		\$ 1,683,351
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	173.79	3.3926	\$ 498,451	\$ 0	\$ 498,451	\$ 0	\$ 498,451
03 Field Operations	3.23	0.0631	9,264	0	9,264	0	9,264
04 Org Dev Command	111.42	2.1750	319,566	0	319,566	0	319,566
05 Tech Services	5.77	0.1126	16,549	0	16,549	5,446	21,995
06 Support Svcs Command	142.26	2.7771	408,019	0	408,019	134,264	542,283
07 Homeland Security Command	4.58	0.0894	13,136	0	13,136	4,323	17,459
08 Law Enforcement	4,486.48	87.5809	12,867,777	0	12,867,777	4,234,305	17,102,082
09 Aviation	172.11	3.3598	493,633	0	493,633	162,436	656,069
10 Auto Dealers	23.03	0.4496	66,053	0	66,053	21,736	87,789
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,122.67	100.0000	14,692,448	0	14,692,448	4,562,509	19,254,957
Direct Bills					0		0
Total					\$ 14,692,448		\$ 19,254,957
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Cadet Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 5,843,849	\$ 0	\$ 5,843,849	237.94-	\$ 5,843,611
Subtotal	100	100.0000	5,843,849	0	5,843,849	238-	5,843,611
Direct Bills					0		0
Total					\$ 5,843,849		\$ 5,843,611
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Employee Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.3579	\$ 331,783	\$ 0	\$ 331,783	\$ 0	\$ 331,783
03 Field Operations	5.49	0.0865	5,358	0	5,358	0	5,358
04 Org Dev Command	300.36	4.7338	293,135	0	293,135	0	293,135
05 Tech Services	98.85	1.5579	96,472	0	96,472	30,635	127,107
06 Support Svcs Command	528.48	8.3291	515,768	0	515,768	163,786	679,554
07 Homeland Security Command	7.73	0.1218	7,544	0	7,544	2,396	9,940
08 Law Enforcement	4,831.23	76.1423	4,715,024	0	4,715,024	1,497,288	6,212,312
09 Aviation	201.91	3.1822	197,053	0	197,053	62,576	259,629
10 Auto Dealers	30.99	0.4884	30,245	0	30,245	9,604	39,849
Subtotal	6,345	100.0000	6,192,382	0	6,192,382	1,766,285	7,958,667
Direct Bills					0		0
Total					\$ 6,192,382		\$ 7,958,667
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Retiree Ins Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	173.79	3.3926	\$ 366,811	\$ 0	\$ 366,811	\$ 0	\$ 366,811
03 Field Operations	3.23	0.0631	6,817	0	6,817	0	6,817
04 Org Dev Command	111.42	2.1750	235,170	0	235,170	0	235,170
05 Tech Services	5.77	0.1126	12,179	0	12,179	0	12,179
06 Support Svcs Command	142.26	2.7771	300,262	0	300,262	0	300,262
07 Homeland Security Command	4.58	0.0894	9,667	0	9,667	0	9,667
08 Law Enforcement	4,486.48	87.5809	9,469,425	0	9,469,425	0	9,469,425
09 Aviation	172.11	3.3598	363,265	0	363,265	0	363,265
10 Auto Dealers	23.03	0.4496	48,608	0	48,608	0	48,608
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,122.67	100.0000	10,812,204	0	10,812,204	0	10,812,204
Direct Bills					0		0
Total					\$ 10,812,204		\$ 10,812,204
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:4 Org Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	68,785	498,451	0	331,783	366,811	1,265,830
03 Field Operations	1,111	9,264	0	5,358	6,817	22,550
04 Org Dev Command	60,773	319,566	0	293,135	235,170	908,644
05 Tech Services	26,931	21,995	0	127,107	12,179	188,212
06 Support Svcs Command	143,978	542,283	0	679,554	300,262	1,666,077
07 Homeland Security Command	2,106	17,459	0	9,940	9,667	39,171
08 Law Enforcement	1,316,216	17,102,082	5,843,611	6,212,312	9,469,425	39,943,647
09 Aviation	55,008	656,069	0	259,629	363,265	1,333,971
10 Auto Dealers	8,443	87,789	0	39,849	48,608	184,688
11 Other	0	0	0	0	0	0
 Total	 \$ 1,683,351	 \$ 19,254,958	 \$ 5,843,611	 \$ 7,958,667	 \$ 10,812,204	 \$ 45,552,790
	=====	=====	=====	=====	=====	=====

**TECHNOLOGY SERVICES
FUNCTION AND ALLOCATION BASIS**

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	SI	6,861,038	0	6,861,038
Salary % Split				100.00%
Benefits	P	3,536,943	0	3,536,943
Subtotal - Personnel Costs		10,397,980	0	10,397,980
Services & Supplies Cost				
Supplies	P	465,753	0	465,753
Services	P	14,478,525	0	14,478,525
Subtotal - Services & Supplies		14,944,278	0	14,944,278
Department Cost Total		25,342,258	0	25,342,258
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		25,342,258	0	25,342,258
General Admin Distribution			0	0
Grand Total		\$ 25,342,258		\$ 25,342,258
		=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	150,059	0	150,059
1 Indirect Costs Expenses	279,329	0	279,329
1 General Services	224,779	0	224,779
Subtotal - Citywide Indirect	654,167	0	654,167
2 Chief's Admin	40,745	6,974	47,719
2 Budget & Finance	215,222	45,504	260,726
2 Inspections	0	0	0
2 Internal Affairs	0	0	0
Subtotal-Chief's Command	255,967	52,478	308,445
4 Psy Svcs	20,001	6,930	26,931
4 Training	16,549	5,446	21,995
4 Employees Svcs	96,472	30,635	127,107
4 Retiree Ins	12,179	0	12,179
Subtotal - Org Dev Command	145,201	43,011	188,212
5 Tech Svcs	0	558,587	558,587
Subtotal - Technology Svcs	0	558,587	558,587
6 Fleet Mgmt	0	52,657	52,657
6 Property	0	142,814	142,814
Subtotal - Support Svcs Command	0	195,471	195,471
 Total Incoming	 1,055,335	 849,547	 1,904,882
C. Total Allocated		\$ 27,247,140	\$ 27,247,140
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	13,717	7.0864	\$ 1,870,639	\$ 0	\$ 1,870,639	\$ 0	\$ 1,870,639
03 Field Operations	437	0.2258	59,595	0	59,595	0	59,595
04 Org Dev Command	34,268	17.7033	4,673,255	0	4,673,255	0	4,673,255
05 Tech Services	4,096	2.1161	558,587	0	558,587	0	558,587
06 Support Svcs Command	11,266	5.8202	1,536,387	0	1,536,387	67,855	1,604,242
07 Homeland Security Command	866	0.4474	118,100	0	118,100	5,216	123,316
08 Law Enforcement	120,999	62.5098	16,501,087	0	16,501,087	728,779	17,229,866
09 Aviation	4,988	2.5769	680,232	0	680,232	30,043	710,275
10 Auto Dealers	2,931	1.5142	399,712	0	399,712	17,653	417,365
Subtotal	193,568	100.0000	26,397,594	0	26,397,594	849,547	27,247,141
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 26,397,594	=====	\$ 27,247,141

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,870,639	1,870,639
03 Field Operations	59,595	59,595
04 Org Dev Command	4,673,255	4,673,255
05 Tech Services	558,587	558,587
06 Support Svcs Command	1,604,242	1,604,242
07 Homeland Security Command	123,316	123,316
08 Law Enforcement	17,229,866	17,229,866
09 Aviation	710,275	710,275
10 Auto Dealers	417,365	417,365
Total	\$ 27,247,140 =====	\$ 27,247,140 =====

SUPPORT SERVICES COMMAND FUNCTION AND ALLOCATION BASIS

The Support Services Command in the Investigative & Support 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.
- **Crime Analysis** – Costs associated with crime analysis are allocated directly to Law Enforcement.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

A. Department Costs

Dept:6 Support Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs							
Salaries	S1 31,594,955	536,873	8,546,229	3,902,717	782,470	12,933,871	4,892,795
Salary % Split		1.70%	27.05%	12.35%	2.48%	40.94%	15.49%
Benefits	P 16,376,720	259,703	4,083,476	2,178,061	460,488	6,783,491	2,611,500
Subtotal - Personnel Costs	47,971,675	796,576	12,629,705	6,080,778	1,242,958	19,717,362	7,504,295
Services & Supplies Cost							
Supplies	P 8,018,826	1,773	6,476	4,917	7,913,264	52,153	40,243
Services	P 11,781,575	3,338	3,045	8,419	11,435,631	299,117	32,024
Subtotal - Services & Supplies	19,800,401	5,112	9,521	13,336	19,348,895	351,271	72,266
Department Cost Total	67,772,076	801,688	12,639,226	6,094,114	20,591,853	20,068,632	7,576,561
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments	67,772,076	801,688	12,639,226	6,094,114	20,591,853	20,068,632	7,576,561
General Admin Distribution		801,688-	220,600	100,740	20,195	333,855	126,298
Grand Total	\$ 67,772,076		\$ 12,859,827	\$ 6,194,855	\$ 20,612,048	\$ 20,402,487	\$ 7,702,859
	=====	=====	=====	=====	=====	=====	=====
			not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Support Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 802,258	0	\$ 220,757	\$ 100,811	\$ 20,212	\$ 334,093	\$ 126,385
1 Indirect Costs Expenses	747,001	0	205,552	93,867	18,820	311,082	117,680
1 General Services	1,201,730	0	330,679	151,008	30,276	500,450	189,317
Subtotal - Citywide Indirect	2,750,989	0	756,988	345,686	69,308	1,145,625	433,382
2 Chief's Admin	217,836	37,282	70,201	32,058	6,427	106,242	40,191
2 Budget & Finance	575,561	121,691	191,862	87,616	17,567	290,364	109,843
2 Legal Svcs	377,004	220,926	164,532	75,135	15,064	249,003	94,196
2 Inspections	0	0	0	0	0	0	0
2 Internal Affairs	653,024	111,699	210,428	96,094	19,266	318,462	120,472
Subtotal - Chief's Command	1,823,425	491,598	637,023	290,903	58,324	964,071	364,702
4 Psy Svcs	106,929	37,049	39,618	18,092	3,627	59,958	22,682
4 Training	408,019	134,264	149,219	68,143	13,662	225,829	85,430
4 Employees Svcs	515,768	163,786	186,992	85,392	17,121	282,994	107,055
4 Retiree Ins	300,262	0	82,623	37,731	7,565	125,041	47,302
Subtotal - Org Dev Command	1,330,978	335,099	458,452	209,358	41,975	693,822	262,469
5 Tech Svcs	1,536,387	67,855	441,438	201,587	40,417	668,072	252,728
Subtotal - Technology Svcs	1,536,387	67,855	441,438	201,587	40,417	668,072	252,728
6 Fleet Mgmt	0	1,088,246	299,452	136,748	27,417	453,190	171,439
6 Property	0	763,522	210,098	95,943	19,236	317,962	120,283
Subtotal-Support Svcs Command	0	1,851,768	509,550	232,691	46,653	771,152	291,722
Total Incoming	7,441,779	2,746,320	2,803,451	1,280,225	256,677	4,242,742	1,605,003
C. Total Allocated		\$ 77,960,175	\$ 15,663,278	\$ 7,475,080	\$ 20,868,725	\$ 24,645,229	\$ 9,307,862
			20.09%	9.59%	26.77%	31.61%	11.94%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Emergency Communications Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 14,907,581	\$ 0	\$ 14,907,581	\$ 755,697	\$ 15,663,278
Subtotal	100	100.0000	14,907,581	0	14,907,581	755,697	15,663,278
Direct Bills					0		0
Total					\$ 14,907,581		\$ 15,663,278
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Fleet Mgmt Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	124	3.4880	\$ 725,497	\$ 0	\$ 725,497	\$ 0	\$ 725,497
03 Field Operations	2	0.0563	11,702	0	11,702	0	11,702
04 Org Dev Command	90	2.5316	526,571	0	526,571	0	526,571
05 Tech Services	9	0.2532	52,657	0	52,657	0	52,657
06 Support Svcs Command	186	5.2321	1,088,246	0	1,088,246	0	1,088,246
07 Homeland Security Command	1	0.0281	5,851	0	5,851	22	5,873
08 Law Enforcement	3,118	87.7075	18,242,743	0	18,242,743	68,616	18,311,359
10 Auto Dealers	25	0.7032	146,270	0	146,270	550	146,820
Subtotal	3,555	100.0000	20,799,537	0	20,799,537	69,188	20,868,725
Direct Bills					0		0
Total					\$ 20,799,537		\$ 20,868,725
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Jail Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	51,352.00	99.3461	\$ 23,347,865	\$ 0	\$ 23,347,865	\$ 1,136,210	\$ 24,484,075
09 Aviation	338.00	0.6539	153,676	0	153,676	7,479	161,155
Subtotal	51,690	100.0000	23,501,541	0	23,501,541	1,143,688	24,645,229
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 23,501,541 =====	=====	\$ 24,645,229 =====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Property Allocations

Dept:6 Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	339.96	5.5340	\$ 491,158	\$ 0	\$ 491,158	\$ 0	\$ 491,158
03 Field Operations	5.49	0.0894	7,932	0	7,932	0	7,932
04 Org Dev Command	300.36	4.8894	433,945	0	433,945	0	433,945
05 Tech Services	98.85	1.6091	142,814	0	142,814	0	142,814
06 Support Svcs Command	528.48	8.6028	763,522	0	763,522	0	763,522
07 Homeland Security Command	7.73	0.1258	11,168	0	11,168	687	11,855
08 Law Enforcement	4,831.23	78.6449	6,979,926	0	6,979,926	429,185	7,409,111
10 Auto Dealers	30.99	0.5045	44,773	0	44,773	2,753	47,526
Subtotal	6,143.09	100.0000	8,875,238	0	8,875,238	432,624	9,307,862
Direct Bills					0		0
Total					\$ 8,875,238		\$ 9,307,862
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2020 2 CFR 200 COST ALLOCATION PLAN

FY 2018
3/31/2019

Allocation Summary

Dept:6 Support Svcs Command

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	725,497	0	491,158	1,216,655
03 Field Operations	0	0	11,702	0	7,932	19,634
04 Org Dev Command	0	0	526,571	0	433,945	960,516
05 Tech Services	0	0	52,657	0	142,814	195,471
06 Support Svcs Command	0	0	1,088,246	0	763,522	1,851,768
07 Homeland Security Command	0	0	5,873	0	11,855	17,728
08 Law Enforcement	15,663,278	0	18,311,359	24,484,075	7,409,111	65,867,823
09 Aviation	0	0	0	161,155	0	161,155
10 Auto Dealers	0	0	146,820	0	47,526	194,346
Total	\$ 15,663,278	\$ 0	\$ 20,868,725	\$ 24,645,230	\$ 9,307,863	\$ 70,485,096
	=====	=====	=====	=====	=====	=====