

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2021 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2019**



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 2021 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2019**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2021 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2019**

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: FY2019 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 2021 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	\$ 39,258	\$ 23,937,018	\$ 290,540	\$ 162,882	\$ 0	\$ 0	\$ 24,429,698
2	Chief's Command	1,984,388	37,740,854	159,487	73,991	678,525	0	40,637,245
3	Field and Support Ops	0	0	0	0	0	0	0
4	Prof Development Command	46,730	46,102,074	1,491,968	206,154	0	0	47,846,926
5	Technology Svcs	133,311	17,471,849	653,178	380,995	0	0	18,639,333
6	Patrol Support Svcs Command	59,337	66,632,093	186,256	196,156	0	0	67,073,842
	Tot.Current Allocations	<u>\$2,263,024</u>	<u>\$191,883,888</u>	<u>\$2,781,429</u>	<u>\$1,020,178</u>	<u>\$678,525</u>	<u>\$0</u>	<u>\$198,627,044</u>

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	15,588,267	0	7,794,134	7,794,134	0
GSD Indirect	P	14,775,133	0	0	0	14,775,133
Subtotal - Services & Supplies		30,363,400	0	7,794,134	7,794,134	14,775,133
Department Cost Total		30,363,400	0	7,794,134	7,794,134	14,775,133
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		30,363,400	0	7,794,134	7,794,134	14,775,133
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 30,363,400		\$ 7,794,134	\$ 7,794,134	\$ 14,775,133

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B. Incoming Costs-(Default Spread Expense%)

No Indirect Costs

Dept:1 Citywide Indirect

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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	340.30	5.3644	\$ 418,107	\$ 0	\$ 418,107	\$ 0	\$ 418,107
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	388,865	0	388,865	0	388,865
05 Tech Services	98.50	1.5527	121,021	0	121,021	0	121,021
06 Patrol Support Services Comman	453.30	7.1457	556,943	0	556,943	0	556,943
07 Homeland Security Command	7.90	0.1245	9,706	0	9,706	0	9,706
08 Law Enforcement	4,892.00	77.1159	6,010,515	0	6,010,515	0	6,010,515
09 Aviation	203.50	3.2079	250,029	0	250,029	0	250,029
10 Auto Dealers	31.70	0.4997	38,948	0	38,948	0	38,948
Subtotal	6,343.7	100.0000	7,794,134	0	7,794,134	0	7,794,134
Direct Bills					0		0
Total					\$ 7,794,134		\$ 7,794,134

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	45,996,679	5.2995	\$ 413,053	\$ 0	\$ 413,053	\$ 0	\$ 413,053
03 Field and Support Operations	2,567	0.0003	23	0	23	0	23
04 Professional Development Com	30,326,095	3.4940	272,330	0	272,330	0	272,330
05 Tech Services	25,707,589	2.9619	230,856	0	230,856	0	230,856
06 Patrol Support Services Comman	69,516,047	8.0093	624,258	0	624,258	0	624,258
07 Homeland Security Command	1,173,899	0.1353	10,542	0	10,542	0	10,542
08 Law Enforcement	685,397,327	78.9685	6,154,907	0	6,154,907	0	6,154,907
09 Aviation	4,511,218	0.5198	40,511	0	40,511	0	40,511
10 Auto Dealers	5,306,668	0.6114	47,654	0	47,654	0	47,654
Subtotal	867,938,089	100.0000	7,794,134	0	7,794,134	0	7,794,134
Direct Bills					0		0
Total					\$ 7,794,134		\$ 7,794,134
	=====	=====	=====	=====	=====	=====	=====

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	340.30	5.5422	\$ 818,862	\$ 0	\$ 818,862	\$ 0	\$ 818,862
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	5.1546	761,592	0	761,592	0	761,592
05 Tech Services	98.50	1.6042	237,020	0	237,020	0	237,020
06 Patrol Support Services Comman	453.30	7.3825	1,090,774	0	1,090,774	0	1,090,774
07 Homeland Security Command	7.90	0.1287	19,010	0	19,010	0	19,010
08 Law Enforcement	4,892.00	79.6717	11,771,596	0	11,771,596	0	11,771,596
10 Auto Dealers	31.70	0.5163	76,280	0	76,280	0	76,280
Subtotal	6,140.2	100.0000	14,775,134	0	14,775,134	0	14,775,134
Direct Bills					0		0
Total					\$ 14,775,134		\$ 14,775,134
	=====	=====	=====	=====	=====	=====	=====

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	418,107	413,053	818,862	1,650,022
03 Field and Support Operations	0	23	0	23
04 Professional Development Com	388,865	272,330	761,592	1,422,787
05 Tech Services	121,021	230,856	237,020	588,897
06 Patrol Support Services Comman	556,943	624,258	1,090,774	2,271,975
07 Homeland Security Command	9,706	10,542	19,010	39,258
08 Law Enforcement	6,010,515	6,154,907	11,771,596	23,937,018
09 Aviation	250,029	40,511		290,540
10 Auto Dealers	38,948	47,654	76,280	162,882
Total	\$ 7,794,134 =====	\$ 7,794,134 =====	\$ 14,775,134 =====	\$ 30,363,402 =====

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.
- **Risk Management** – 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.

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A. Department Costs

Dept:2 Chief's Command

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Risk Mgmt
Personnel Costs							
Salaries	S1	27,622,838	0	1,558,599	3,074,037	1,702,935	3,932,194
Salary % Split				5.64%	11.13%	6.16%	14.24%
Benefits	P	13,991,881	0	821,433	1,599,435	778,419	1,930,944
Subtotal - Personnel Costs		41,614,719	0	2,380,032	4,673,472	2,481,354	5,863,138
Services & Supplies Cost							
Supplies	P	1,357,792	0	26,328	279,019	1,956	6,131
Services	P	3,028,343	0	113,258	2,577,966	129,459	9,933
Subtotal-Services & Supplies		4,386,136	0	139,586	2,856,985	131,415	16,063
Department Cost Total		46,000,855	0	2,519,618	7,530,457	2,612,770	5,879,201
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		46,000,855	0	2,519,618	7,530,457	2,612,770	5,879,201
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 46,000,855		\$ 2,519,618	\$ 7,530,457	\$ 2,612,770	\$ 5,879,201
		=====	=====	=====	=====	=====	=====

Dept:2 Chief's Command

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	Risk Mgmt
1 Indirect Costs FTEs	\$ 418,107	0	\$ 23,591	\$ 46,529	\$ 25,776	\$ 59,519
1 Indirect Costs Expenses	413,053	0	23,306	45,967	25,465	58,799
1 General Services	818,862	0	46,203	91,128	50,483	116,567
Subtotal - Citywide Indirect	1,650,022	0	93,100	183,624	101,724	234,885
2 Chief's Admin	0	140,156	7,908	15,597	8,641	19,952
2 Budget & Finance	0	408,810	23,067	45,495	25,203	58,195
2 Legal Svcs	0	1,472,824	83,103	163,905	90,800	209,661
2 Risk Mgmt *	0	1,063,319	0	1,063,319	0	0
2 Internal Affairs	0	181,385	10,234	20,186	11,182	25,821
Subtotal-Chief's Command	0	3,266,494	124,312	1,308,502	135,826	313,629
4 Psy Svcs	0	73,838	4,166	8,217	4,552	10,511
4 Training	0	554,137	31,267	61,668	34,163	78,883
4 Employees Svcs	0	411,551	23,221	45,800	25,372	58,586
4 Retiree Ins	0	433,731	24,473	48,268	26,740	61,743
4 Subtotal - Prof Dev Command	0	1,473,257	83,127	163,953	90,826	209,723
5 Tech Svcs	0	1,820,530	102,722	202,600	112,236	259,158
5 Subtotal - Technology Svcs	0	1,820,530	102,722	202,600	112,236	259,158
6 Fleet Mgmt	0	805,770	45,465	89,671	49,676	114,704
6 Property	0	490,337	27,667	54,568	30,229	69,801
Subtotal-Patrol Support Svcs Command	0	1,296,107	73,132	144,239	79,905	184,505
Total Incoming	1,650,022	7,856,388	476,392	2,002,916	520,517	1,201,899
C. Total Allocated	\$ 55,507,265	\$ 2,996,010	\$ 9,533,373	\$ 3,133,286	\$ 7,081,100	
			5.40%	17.18%	5.64%	12.76%

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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	\$ 418,107	0	\$ 94,950	\$ 67,562	\$ 36,798	\$ 63,381
1 Indirect Costs Expenses	413,053	0	93,802	66,746	36,353	62,615
1 General Services	818,862	0	185,959	132,321	72,069	124,132
Subtotal - Citywide Indirect	1,650,022	0	374,711	266,629	145,220	250,128
2 Chief's Admin	0	140,156	31,829	22,648	12,335	21,246
2 Budget & Finance	0	408,810	92,838	66,060	35,980	61,972
2 Legal Svcs	0	1,472,824	334,469	237,995	129,625	223,267
2 Risk Mgmt *	0	1,063,319	0	0	0	0
2 Internal Affairs	0	181,385	41,191	29,310	15,964	27,496
Subtotal-Chief Of Police	0	3,266,494	500,328	356,013	193,904	333,982
4 Psy Svcs	0	73,838	16,768	11,932	6,499	11,193
4 Training	0	554,137	125,841	89,544	48,770	84,002
4 Employees Svcs	0	411,551	93,461	66,503	36,221	62,387
4 Retiree Ins	0	433,731	98,498	70,087	38,173	65,750
4 Subtotal - Prof Dev Command	0	1,473,257	334,568	238,065	129,663	223,333
5 Tech Svcs	0	1,820,530	413,431	294,181	160,227	275,976
5 Subtotal - Technology Svcs	0	1,820,530	413,431	294,181	160,227	275,976
6 Fleet Mgmt	0	805,770	182,986	130,205	70,917	122,147
6 Property	0	490,337	111,353	79,234	43,155	74,331
Subtotal-Patrol Support Svcs Command	0	1,296,107	294,338	209,439	114,072	196,478
Total Incoming	1,650,022	7,856,388	1,917,376	1,364,328	743,085	1,279,896
C. Total Allocated	=====	=====	=====	=====	=====	=====
		\$ 55,507,265	\$ 11,235,416	\$ 8,080,989	\$ 5,506,014	\$ 7,941,076
			20.24%	14.56%	9.92%	14.31%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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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	340.30	5.3644	\$ 140,156	\$ 0	\$ 140,156	\$ 0	\$ 140,156
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	130,354	0	130,354	20,207	150,561
05 Tech Services	98.50	1.5527	40,568	0	40,568	6,289	46,857
06 Patrol Support Services Comman	453.30	7.1457	186,696	0	186,696	28,941	215,637
07 Homeland Security Command	7.90	0.1245	3,254	0	3,254	504	3,758
08 Law Enforcement	4,892.00	77.1159	2,014,821	0	2,014,821	312,334	2,327,155
09 Aviation	203.50	3.2079	83,814	0	83,814	12,993	96,807
10 Auto Dealers	31.70	0.4997	13,056	0	13,056	2,024	15,080
Subtotal	6,343.7	100.0000	2,612,719	0	2,612,719	383,292	2,996,011
Direct Bills					0		0
Total					\$ 2,612,719		\$ 2,996,011
	=====	=====	=====	=====	=====	=====	=====

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	45,996,679	5.2995	\$ 408,810	\$ 0	\$ 408,810	\$ 0	\$ 408,810
03 Field and Support Operations	2,567	0.0003	23	0	23	6	29
04 Professional Development Com	30,326,095	3.4940	269,533	0	269,533	67,124	336,657
05 Tech Services	25,707,589	2.9619	228,485	0	228,485	56,901	285,386
06 Patrol Support Services Comman	69,516,047	8.0093	617,846	0	617,846	153,867	771,713
07 Homeland Security Command	1,173,899	0.1353	10,433	0	10,433	2,598	13,031
08 Law Enforcement	685,397,327	78.9685	6,091,691	0	6,091,691	1,517,065	7,608,756
09 Aviation	4,511,218	0.5198	40,095	0	40,095	9,985	50,080
10 Auto Dealers	5,306,668	0.6114	47,165	0	47,165	11,746	58,911
Subtotal	867,938,089	100.0000	7,714,081	0	7,714,081	1,819,292	9,533,373
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,714,081	=====	\$ 9,533,373

Basis Units: Operating expenditures
Source: COH Expenditure Report

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HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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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	9,379.00	54.2578	\$ 1,472,824	\$ 0	\$ 1,472,824	\$ 0	\$ 1,472,824
03 Field and Support Operations	197.00	1.1397	30,936	0	30,936	10,434	41,370
04 Professional Development Com	147.00	0.8504	23,084	0	23,084	7,786	30,870
05 Tech Services	0.00	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	1,399.00	8.0933	219,691	0	219,691	74,098	293,789
07 Homeland Security Command	9.00	0.0521	1,413	0	1,413	477	1,890
08 Law Enforcement	6,095.00	35.2597	957,124	0	957,124	322,820	1,279,944
09 Aviation	60.00	0.3471	9,422	0	9,422	3,178	12,600
10 Auto Dealers	0.00	0.0000	0	0	0	0	0
Subtotal	17,286.00	100.0000	2,714,494	0	2,714,494	418,793	3,133,287
Direct Bills					0		0
Total					\$ 2,714,494		\$ 3,133,287
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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Risk Mgmt Allocations

Dept:2 Chief's Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	8	17.3913	\$ 1,063,319	\$ 0	\$ 1,063,319	\$ 0	\$ 1,063,319
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Professional Development Com	2	4.3478	265,830	0	265,830	50,895	316,725
05 Tech Services	1	2.1739	132,915	0	132,915	25,448	158,363
06 Patrol Support Services Comman	0	0.0000	0	0	0	0	0
07 Homeland Security Command	10	21.7391	1,329,149	0	1,329,149	254,477	1,583,626
08 Law Enforcement	25	54.3478	3,322,873	0	3,322,873	636,193	3,959,066
Subtotal	46	100.0000	6,114,086	0	6,114,086	967,014	7,081,100
Direct Bills					0		0
Total					\$ 6,114,086		\$ 7,081,100
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 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	32	1.8713	\$ 181,385	\$ 0	\$ 181,385	\$ 0	\$ 181,385
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Professional Development Com	30	1.7544	170,048	0	170,048	27,580	197,628
05 Tech Services	7	0.4094	39,678	0	39,678	6,435	46,113
06 Patrol Support Services Comman	117	6.8421	663,188	0	663,188	107,564	770,752
07 Homeland Security Command	58	3.3918	328,760	0	328,760	53,322	382,082
08 Law Enforcement	1,363	79.7076	7,725,859	0	7,725,859	1,253,071	8,978,930
11 Other	103	6.0234	583,832	0	583,832	94,693	678,525
Subtotal	1,710	100.0000	9,692,750	0	9,692,750	1,542,665	11,235,415
Direct Bills					0		0
Total					\$ 9,692,750		\$ 11,235,415
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 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	\$ 6,983,290	\$ 0	\$ 6,983,290	\$ 1,097,699	\$ 8,080,989
Subtotal	100	100.0000	6,983,290	0	6,983,290	1,097,699	8,080,989
Direct Bills					0		0
Total					\$ 6,983,290		\$ 8,080,989
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2021 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	\$ 4,908,149	\$ 0	\$ 4,908,149	\$ 597,865	\$ 5,506,014
Subtotal	100	100.0000	4,908,149	0	4,908,149	597,865	5,506,014
Direct Bills					0		0
Total					\$ 4,908,149		\$ 5,506,014
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Chief's Command

Department	Chief's Admin	Budget & Finance	Legal Svcs	Risk Mgmt	Internal Affairs	Criminal Analysis
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	140,156	408,810	1,472,824	1,063,319	181,385	0
03 Field and Support Operations	0	29	41,370	0	0	0
04 Professional Development Com	150,561	336,657	30,870	316,725	197,628	0
05 Tech Services	46,857	285,386	0	158,363	46,113	0
06 Patrol Support Services Comman	215,637	771,713	293,789	0	770,752	0
07 Homeland Security Command	3,758	13,031	1,890	1,583,626	382,082	0
08 Law Enforcement	2,327,155	7,608,756	1,279,944	3,959,066	8,978,930	8,080,989
09 Aviation	96,807	50,080	12,600	0	0	0
10 Auto Dealers	15,080	58,911	0	0	0	0
11 Other		0	0	0	678,525	0
 Total	 \$ 2,996,011	 \$ 9,533,373	 \$ 3,133,287	 \$ 7,081,099	 \$ 11,235,415	 \$ 8,080,989
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 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	3,266,494
03 Field and Support Operations	0	0	41,399
04 Professional Development Com	0	0	1,032,442
05 Tech Services	0	0	536,719
06 Patrol Support Services Comman	0	0	2,051,891
07 Homeland Security Command	0	0	1,984,388
08 Law Enforcement	5,506,014	0	37,740,854
09 Aviation	0	0	159,487
10 Auto Dealers	0	0	73,991
11 Other	0	0	678,525
 Total	 \$ 5,506,014 =====	 \$ 0 =====	 \$ 47,566,190 =====

**FIELD AND SUPPORT OPERATIONS
FUNCTION AND ALLOCATION BASIS**

The Field and Support 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 Field and Support Operations division is allocated based on the FTEs per command supported.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
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A. Department Costs

Dept:3 Field and Support Operations

Description		Amount	General Admin	Field and Support Ops	Alt Dispute Resolution
Personnel Costs					
Salaries	S1	0	0	0	0
Salary % Split					
Benefits	P	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Supplies	P	1,617	0	0	1,617
Services	P	950	0	0	950
Subtotal - Services & Supplies		2,567	0	0	2,567
Department Cost Total		2,567	0	0	2,567
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,567	0	0	2,567
General Admin Distribution			0	0	0
Grand Total		\$ 2,567		0	\$ 2,567
		=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field and Support Operations

Department	First Incoming	Second Incoming	Field and Support Ops	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	23	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	23	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	23	6	0	0
2 Legal Svcs	30,936	10,434	0	0
2 Risk Mgmt	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	30,959	10,440	0	0
3 Field and Support Ops	0	0	0	0
3 Subtotal - Field and Support Operations	0	0	0	0
4 Psy Svcs	0	0	0	0
4 Training	0	0	0	0
4 Employees Svcs	0	0	0	0
4 Retiree Ins	0	0	0	0
4 Subtotal - Prof Dev Command	0	0	0	0
5 Tech Svcs	0	2,998	0	0
5 Subtotal - Technology Svcs	0	2,998	0	0
6 Fleet Mgmt	0	11,763	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	11,763	0	0
Total Incoming	30,982	25,201	0	0
C. Total Allocated		\$ 58,750		\$ 2,567
				4.37%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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Field and Support Ops Allocations

Dept:3 Field and Support Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Field and Support Operations	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Professional Development Com	316.50	39.4000	0	0	0	0	0
07 Homeland Security Command	486.80	60.6000	0	0	0	0	0
Subtotal	803.3	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$ 0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:3 Field and Support Operations

Department	Field and Support Ops	Alt Dispute Resolution	Total
0 Direct Billed	\$0	\$0	\$0
03 Field and Support Operations	0	0	0
04 Professional Development Com	0	0	0
07 Homeland Security Command	0	0	0
Total	\$ 0	\$ 0	\$ 0
	=====	=====	=====

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.

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HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
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A. Department Costs

Dept:4 Prof Development Command

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	14,586,778	0	827,142	9,149,585
Salary % Split				5.67%	62.73%
Benefits	P	14,723,479	120,441	381,074	4,624,303
Subtotal - Personnel Costs		29,310,257	120,441	1,208,216	13,773,888
Services & Supplies Cost					
Supplies	P	471,177	0	16,629	240,231
Services	P	550,574	0	15,405	140,795
Retiree	P	12,258,565	0	0	0
Subtotal - Services & Supplies		13,280,316	0	32,034	381,026
Department Cost Total		42,590,573	120,441	1,240,250	14,154,914
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		42,590,573	120,441	1,240,250	14,154,914
General Admin Distribution			120,441-	6,829	75,547
Grand Total		\$ 42,590,573 =====	=====	\$ 1,247,079 =====	\$ 14,230,461 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:4 Prof Development Command

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins
Personnel Costs					
Salaries	S1	14,586,778	245,925	4,364,126	0
Salary % Split			1.69%	29.92%	.00%
Benefits	P	14,723,479	7,399,021	2,198,639	0
Subtotal - Personnel Costs		29,310,257	7,644,946	6,562,765	0
Services & Supplies Cost					
Supplies	P	471,177	174,321	39,995	0
Services	P	550,574	43,860	350,514	0
Retiree	P	12,258,565	0	0	12,258,565
Subtotal - Services & Supplies		13,280,316	218,181	390,509	12,258,565
Department Cost Total		42,590,573	7,863,127	6,953,274	12,258,565
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		42,590,573	7,863,127	6,953,274	12,258,565
General Admin Distribution			2,031	36,034	0
Grand Total		\$ 42,590,573 =====	\$ 7,865,158 =====	\$ 6,989,308 =====	\$ 12,258,565 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)			Dept:4 Prof Development Command			
Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	388,865	0	22,051	243,916	6,556	116,342
1 Indirect Costs Expenses	272,330	0	15,442	170,820	4,591	81,477
1 General Services	761,592	0	43,186	477,710	12,840	227,856
Subtotal - Citywide Indirect	1,422,787	0	80,679	892,446	23,987	425,675
2 Chief's Admin	130,354	20,207	8,538	94,440	2,538	45,045
2 Budget & Finance	269,533	67,124	19,090	211,169	5,676	100,722
2 Legal Svcs	23,084	7,786	1,750	19,363	520	9,236
2 Risk Mgmt	265,830	50,895	17,960	198,667	5,340	94,759
2 Internal Affairs	170,048	27,580	11,207	123,963	3,332	59,127
Subtotal-Chief's Command	858,849	173,593	58,545	647,601	17,406	308,890
3 Field and Support Ops	0	0	0	0	0	0
3 Subtotal - Field and Support Operations	0	0	0	0	0	0
4 Psy Svcs	0	68,674	3,894	43,076	1,158	20,546
4 Training	0	377,272	21,393	236,645	6,361	112,874
4 Employees Svcs	0	382,768	21,705	240,092	6,453	114,518
4 Retiree Ins	0	295,296	16,745	185,225	4,979	88,348
4 Subtotal - Prof Dev Command	0	1,124,010	63,737	705,038	18,950	336,285
5 Tech Svcs	0	5,174,491	293,419	3,245,710	87,239	1,548,123
5 Subtotal - Technology Svcs	0	5,174,491	293,419	3,245,710	87,239	1,548,123
6 Fleet Mgmt	0	599,916	34,018	376,299	10,114	179,485
6 Property	0	456,043	25,860	286,054	7,689	136,441
Subtotal - Patrol Support Svcs Command	0	1,055,959	59,878	662,352	17,803	315,926
Total Incoming	2,281,636	7,528,053	556,258	6,153,147	165,386	2,934,899
C. Total Allocated		\$ 52,400,262	\$ 1,803,337	\$ 20,383,608	\$ 8,030,544	\$ 9,924,207
			3.44%	38.90%	15.33%	18.94%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%) Dept:4 Prof Development Command

Department	First Incoming	Second Incoming	Retiree Ins
1 Indirect Costs FTEs	388,865	0	0
1 Indirect Costs Expenses	272,330	0	0
1 General Services	761,592	0	0
Subtotal - Citywide Indirect	1,422,787	0	0
2 Chief's Admin	130,354	20,207	0
2 Budget & Finance	269,533	67,124	0
2 Legal Svcs	23,084	7,786	0
2 Risk Mgmt	265,830	50,895	0
2 Internal Affairs	170,048	27,580	0
Subtotal-Chief's Command	858,849	173,593	0
3 Field and Support Ops	0	0	0
3 Subtotal - Field and Support Operations	0	0	0
4 Psy Svcs	0	68,674	0
4 Training	0	377,272	0
4 Employees Svcs	0	382,768	0
4 Retiree Ins	0	295,296	0
4 Subtotal - Prof Dev Command	0	1,124,010	0
5 Tech Svcs	0	5,174,491	0
5 Subtotal - Technology Svcs	0	5,174,491	0
6 Fleet Mgmt	0	599,916	0
6 Property	0	456,043	0
Subtotal - Patrol Support Svcs Command	0	1,055,959	0
Total Incoming	2,281,636	7,528,053	0
C. Total Allocated		\$ 52,400,262	\$ 12,258,565
			23.39%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

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Psy Svcs Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.3644	\$ 73,838	\$ 0	\$ 73,838	\$ 0	\$ 73,838
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	68,674	0	68,674	0	68,674
05 Tech Services	98.50	1.5527	21,372	0	21,372	7,394	28,766
06 Patrol Support Services Comman	453.30	7.1457	98,356	0	98,356	34,027	132,383
07 Homeland Security Command	7.90	0.1245	1,714	0	1,714	593	2,307
08 Law Enforcement	4,892.00	77.1159	1,061,460	0	1,061,460	367,220	1,428,680
09 Aviation	203.50	3.2079	44,155	0	44,155	15,276	59,431
10 Auto Dealers	31.70	0.4997	6,878	0	6,878	2,380	9,258
Subtotal	6,343.7	100.0000	1,376,447	0	1,376,447	426,890	1,803,337
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 1,376,447	=====	\$ 1,803,337

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Training Allocations

Dept: 4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	183.60	3.5382	\$ 554,137	\$ 0	\$ 554,137	\$ 0	\$ 554,137
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	125.00	2.4089	377,272	0	377,272	0	377,272
05 Tech Services	7.70	0.1484	23,240	0	23,240	7,450	30,690
06 Patrol Support Services Comman	135.50	2.6112	408,963	0	408,963	131,099	540,062
07 Homeland Security Command	5.00	0.0964	15,091	0	15,091	4,838	19,929
08 Law Enforcement	4,535.10	87.3967	13,687,730	0	13,687,730	4,387,809	18,075,539
09 Aviation	174.20	3.3570	525,766	0	525,766	168,542	694,308
10 Auto Dealers	23.00	0.4432	69,418	0	69,418	22,253	91,671
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,189.1	100.0000	15,661,617	0	15,661,617	4,721,991	20,383,608
Direct Bills					0		0
Total					\$ 15,661,617		\$ 20,383,608
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Cadet Training Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,903,626	\$ 0	\$ 7,903,626	\$ 126,918	\$ 8,030,544
Subtotal	100	100.0000	7,903,626	0	7,903,626	126,918	8,030,544
Direct Bills					0		0
Total					\$ 7,903,626		\$ 8,030,544
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Employee Svcs Allocations Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.3644	\$ 411,551	\$ 0	\$ 411,551	\$ 0	\$ 411,551
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	4.9892	382,768	0	382,768	0	382,768
05 Tech Services	98.50	1.5527	119,124	0	119,124	39,011	158,135
06 Patrol Support Services Comman	453.30	7.1457	548,211	0	548,211	179,528	727,739
07 Homeland Security Command	7.90	0.1245	9,554	0	9,554	3,129	12,683
08 Law Enforcement	4,892.00	77.1159	5,916,274	0	5,916,274	1,937,462	7,853,736
09 Aviation	203.50	3.2079	246,108	0	246,108	80,596	326,704
10 Auto Dealers	31.70	0.4997	38,337	0	38,337	12,555	50,892
Subtotal	6,343.7	100.0000	7,671,927	0	7,671,927	2,252,280	9,924,207
Direct Bills					0		0
Total					\$ 7,671,927		\$ 9,924,207
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Retiree Ins Allocations

Dept:4 Prof Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	183.60	3.5382	\$ 433,731	\$ 0	\$ 433,731	\$ 0	\$ 433,731
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	125.00	2.4089	295,296	0	295,296	0	295,296
05 Tech Services	7.70	0.1484	18,190	0	18,190	0	18,190
06 Patrol Support Services Comman	135.50	2.6112	320,101	0	320,101	0	320,101
07 Homeland Security Command	5.00	0.0964	11,812	0	11,812	0	11,812
08 Law Enforcement	4,535.10	87.3967	10,713,576	0	10,713,576	0	10,713,576
09 Aviation	174.20	3.3570	411,525	0	411,525	0	411,525
10 Auto Dealers	23.00	0.4432	54,334	0	54,334	0	54,334
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,189.1	100.0000	12,258,565	0	12,258,565	0	12,258,565
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 12,258,565		\$ 12,258,565

Basis Units: Number of classified FTEs per division

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:4 Prof Development Command

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	73,838	554,137	0	411,551	433,731	1,473,257
03 Field and Support Operations	0	0	0	0	0	0
04 Professional Development Com	68,674	377,272	0	382,768	295,296	1,124,010
05 Tech Services	28,766	30,690	0	158,135	18,190	235,780
06 Patrol Support Services Comman	132,383	540,062	0	727,739	320,101	1,720,285
07 Homeland Security Command	2,307	19,929	0	12,683	11,812	46,730
08 Law Enforcement	1,428,680	18,075,539	8,030,544	7,853,736	10,713,576	46,102,074
09 Aviation	59,431	694,308	0	326,704	411,525	1,491,968
10 Auto Dealers	9,258	91,671	0	50,892	54,334	206,154
11 Other	0	0	0	0	0	0
Total	\$ 1,803,337	\$ 20,383,608	\$ 8,030,544	\$ 9,924,208	\$ 12,258,565	\$ 52,400,258
	=====	=====	=====	=====	=====	=====

**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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	7,138,229	0	7,138,229
Salary % Split				100.00%
Benefits	P	3,643,016	0	3,643,016
Subtotal - Personnel Costs		10,781,245	0	10,781,245
Services & Supplies Cost				
Supplies	P	456,445	0	456,445
Services	P	14,469,899	0	14,469,899
Subtotal - Services & Supplies		14,926,344	0	14,926,344
Department Cost Total		25,707,589	0	25,707,589
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		25,707,589	0	25,707,589
General Admin Distribution			0	0
Grand Total		\$ 25,707,589		\$ 25,707,589
		=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	121,021	0	121,021
1 Indirect Costs Expenses	230,856	0	230,856
1 General Services	237,020	0	237,020
Subtotal - Citywide Indirect	588,897	0	588,897
2 Chief's Admin	40,568	6,289	46,857
2 Budget & Finance	228,485	56,901	285,386
2 Risk Mgmt	132,915	25,448	158,363
2 Internal Affairs	39,678	6,435	46,113
Subtotal-Chief's Command	441,646	95,073	536,719
4 Psy Svcs	21,372	7,394	28,766
4 Training	23,240	7,450	30,690
4 Employees Svcs	119,124	39,011	158,135
4 Retiree Ins	18,190	0	18,190
Subtotal - Prof Dev Command	181,926	53,854	235,780
5 Tech Svcs	0	548,643	548,643
5 Subtotal - Technology Svcs	0	548,643	548,643
6 Fleet Mgmt	0	182,327	182,327
6 Property	0	141,928	141,928
6 Subtotal - Patrol Support Svcs Command	0	324,255	324,255
 Total Incoming	 1,212,469	 1,021,826	 2,234,295
C. Total Allocated		\$ 27,941,883	\$ 27,941,883
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	12,752	6.7627	\$ 1,820,530	\$ 0	\$ 1,820,530	\$ 0	\$ 1,820,530
03 Field and Support Operations	21	0.0111	2,998	0	2,998	0	2,998
04 Professional Development Com	36,245	19.2217	5,174,491	0	5,174,491	0	5,174,491
05 Tech Services	3,843	2.0380	548,643	0	548,643	0	548,643
06 Patrol Support Services Comman	11,683	6.1958	1,667,915	0	1,667,915	87,972	1,755,887
07 Homeland Security Command	887	0.4704	126,632	0	126,632	6,679	133,311
08 Law Enforcement	116,251	61.6510	16,596,488	0	16,596,488	875,361	17,471,849
09 Aviation	4,346	2.3048	620,453	0	620,453	32,725	653,178
10 Auto Dealers	2,535	1.3444	361,907	0	361,907	19,088	380,995
Subtotal	188,563	100.0000	26,920,057	0	26,920,057	1,021,826	27,941,883
Direct Bills					0		0
Total					\$ 26,920,057		\$ 27,941,883
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,820,530	1,820,530
03 Field and Support Operations	2,998	2,998
04 Professional Development Com	5,174,491	5,174,491
05 Tech Services	548,643	548,643
06 Patrol Support Services Comman	1,755,887	1,755,887
07 Homeland Security Command	133,311	133,311
08 Law Enforcement	17,471,849	17,471,849
09 Aviation	653,178	653,178
10 Auto Dealers	380,995	380,995
 Total	 \$ 27,941,882 =====	 \$ 27,941,882 =====

PATROL SUPPORT SERVICES COMMAND FUNCTION AND ALLOCATION BASIS

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

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

A. Department Costs

Dept:6 Patrol Support Svcs

Description		Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
<hr/>								
Personnel Costs								
Salaries	S1	28,915,650	536,614	8,682,769	3,977,524	915,420	9,919,778	4,883,545
Salary % Split			1.86%	30.03%	13.76%	3.17%	34.31%	16.89%
Benefits	P	14,921,393	259,249	4,214,785	2,111,428	493,893	5,302,794	2,539,243
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Personnel Costs		43,837,043	795,863	12,897,554	6,088,952	1,409,313	15,222,572	7,422,788
<hr/>								
Services & Supplies Cost								
Supplies	P	7,729,917	2,666	1,673	11,876	7,619,591	50,598	43,514
Services	P	17,949,087	3,829	4,385	2,781	12,633,913	5,266,232	37,948
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - Services & Supplies		25,679,004	6,495	6,058	14,657	20,253,504	5,316,830	81,461
<hr/>								
Department Cost Total		69,516,047	802,358	12,903,612	6,103,609	21,662,817	20,539,402	7,504,250
<hr/>								
Adjustments to Cost								
Subtotal - Adjustments			0	0	0	0	0	0
<hr/>								
Total Costs After Adjustments		69,516,047	802,358	12,903,612	6,103,609	21,662,817	20,539,402	7,504,250
<hr/>								
General Admin Distribution			802,358-	245,489	112,458	25,884	280,464	138,070
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Grand Total		\$ 69,516,047		\$ 13,149,101	\$ 6,216,067	\$ 21,688,701	\$ 20,819,866	\$ 7,642,319
		=====	=====	=====	=====	=====	=====	=====
not allocated								

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

B. Incoming Costs-(Default Spread Salary%) Dept:6 Patrol Support Svcs

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 556,943	0	\$ 170,401	\$ 78,059	\$ 17,965	\$ 194,677	\$ 95,840
1 Indirect Costs Expenses	624,258	0	190,996	87,494	20,137	218,207	107,424
1 General Services	1,090,774	0	333,730	152,880	35,185	381,276	187,704
Subtotal - Citywide Indirect	2,271,975	0	695,127	318,433	73,287	794,160	390,968
2 Chief's Admin	186,696	28,941	65,976	30,223	6,956	75,375	37,108
2 Budget & Finance	617,846	153,867	236,111	108,161	24,893	269,749	132,799
2 Legal Svcs	219,691	74,098	89,887	41,177	9,477	102,693	50,556
2 Risk Mgmt	0	0	0	0	0	0	0
2 Internal Affairs	663,188	107,564	235,817	108,026	24,862	269,413	132,633
Subtotal - Chief's Command	1,687,421	364,470	627,791	287,587	66,188	717,230	353,096
4 Psy Svcs	98,356	34,027	40,504	18,554	4,270	46,274	22,781
4 Training	408,963	131,099	165,236	75,694	17,421	188,777	92,936
4 Employees Svcs	548,211	179,528	222,657	101,998	23,475	254,378	125,232
4 Retiree Ins	320,101	0	97,937	44,864	10,325	111,890	55,084
Subtotal - Prof Dev Command	1,375,631	344,654	526,334	241,110	55,491	601,319	296,033
5 Tech Svcs	1,667,915	87,972	537,226	246,100	56,640	613,763	302,158
Subtotal - Technology Svcs	1,667,915	87,972	537,226	246,100	56,640	613,763	302,158
6 Fleet Mgmt	0	1,093,965	334,706	153,327	35,288	382,391	188,253
6 Property	0	653,158	199,838	91,545	21,069	228,309	112,397
Subtotal- Patrol Support Svcs Command	0	1,747,123	534,544	244,872	56,357	610,700	300,650
Total Incoming	7,002,942	2,544,219	2,921,022	1,338,102	307,963	3,337,172	1,642,905
C. Total Allocated	\$ 79,063,208	\$ 16,070,123	\$ 7,554,169	\$ 21,996,664	\$ 24,157,038	\$ 9,285,224	
			20.33%	9.55%	27.82%	30.55%	11.74%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Emergency Communications Allocations

Dept:6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 15,291,721	\$ 0	\$ 15,291,721	\$ 778,402	\$ 16,070,123
Subtotal	100	100.0000	15,291,721	0	15,291,721	778,402	16,070,123
Direct Bills					0		0
Total					\$ 15,291,721		\$ 16,070,123
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Fleet Mgmt Allocations

Dept:6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	137	3.6769	\$ 805,770	\$ 0	\$ 805,770	\$ 0	\$ 805,770
03 Field and Support Operations	2	0.0537	11,763	0	11,763	0	11,763
04 Professional Development Com	102	2.7375	599,916	0	599,916	0	599,916
05 Tech Services	31	0.8320	182,327	0	182,327	0	182,327
06 Patrol Support Services Comman	186	4.9919	1,093,965	0	1,093,965	0	1,093,965
07 Homeland Security Command	8	0.2147	47,052	0	47,052	201	47,253
08 Law Enforcement	3,235	86.8223	19,026,762	0	19,026,762	81,242	19,108,004
10 Auto Dealers	25	0.6710	147,038	0	147,038	628	147,666
Subtotal	3,726	100.0000	21,914,593	0	21,914,593	82,071	21,996,664
Direct Bills					0		0
Total					\$ 21,914,593		\$ 21,996,664
	=====	=====	=====	=====	=====	=====	=====

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

Source: City Vehicle Inventory Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Jail Allocations					Dept:6 Patrol Support Svcs		
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	52,509.00	99.2290	\$ 23,088,345	\$ 0	\$ 23,088,345	\$ 882,437	\$ 23,970,782
09 Aviation	408.00	0.7710	179,399	0	179,399	6,857	186,256
Subtotal	52,917	100.0000	23,267,744	0	23,267,744	889,294	24,157,038
Direct Bills					0		0
Total					\$ 23,267,744		\$ 24,157,038
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Property Allocations

Dept: 6 Patrol Support Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	340.30	5.5422	\$ 490,337	\$ 0	\$ 490,337	\$ 0	\$ 490,337
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Professional Development Com	316.50	5.1546	456,043	0	456,043	0	456,043
05 Tech Services	98.50	1.6042	141,928	0	141,928	0	141,928
06 Patrol Support Services Comman	453.30	7.3825	653,158	0	653,158	0	653,158
07 Homeland Security Command	7.90	0.1287	11,383	0	11,383	701	12,084
08 Law Enforcement	4,892.00	79.6717	7,048,860	0	7,048,860	434,324	7,483,184
10 Auto Dealers	31.70	0.5163	45,676	0	45,676	2,814	48,490
Subtotal	6,140.2	100.0000	8,847,385	0	8,847,385	437,839	9,285,224
Direct Bills					0		0
Total					\$ 8,847,385		\$ 9,285,224
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division excluding Aviation

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2021 2 CFR 200 COST ALLOCATION PLAN

FY 2019
3/31/2020

Allocation Summary

Dept: 6 Patrol Support Svcs

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	805,770	0	490,337	1,296,107
03 Field and Support Operations	0	0	11,763	0	0	11,763
04 Professional Development Com	0	0	599,916	0	456,043	1,055,959
05 Tech Services	0	0	182,327	0	141,928	324,255
06 Patrol Support Services Comman	0	0	1,093,965	0	653,158	1,747,123
07 Homeland Security Command	0	0	47,253	0	12,084	59,337
08 Law Enforcement	16,070,123	0	19,108,004	23,970,782	7,483,184	66,632,093
09 Aviation	0	0	0	186,256	0	186,256
10 Auto Dealers	0	0	147,666	0	48,490	196,156
Total	\$ 16,070,123 =====	\$ 0 =====	\$ 21,996,664 =====	\$ 24,157,038 =====	\$ 9,285,224 =====	\$ 71,509,049 =====