

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2022 2 CFR PART 200 COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**



CITY OF HOUSTON
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**City of Houston, Texas
Houston Police Department
FY 2022 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2020**

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SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2022 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2020**

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: FY 2020 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 2022 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

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FY 2020
4/1/2021

Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 38,010	\$ 24,197,501	\$ 284,683	\$ 160,172	\$ 0	\$ 0	\$ 24,680,366
2 Chief's Command	684,143	28,091,030	134,819	81,380	778,853	0	29,770,225
3 Field and Support Operations	0	0	0	0	0	0	0
4 Org Development Command	1,862,681	60,389,747	1,648,763	238,519	0	0	64,139,710
5 Technology Svcs	166,152	19,450,316	692,760	456,469	0	0	20,765,697
6 Patrol Support Svcs Command	13,464	76,195,623	17,580	198,464	0	0	76,425,131
Tot.Current Allocations	\$2,764,450 =====	\$208,324,217 =====	\$2,778,605 =====	\$1,135,004 =====	\$778,853 =====	\$0 =====	\$215,781,129 =====

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 FTE's and 50% based on expenditures. Claims & Judgements indirect costs are allocated directly to law enforcement. General Services indirect costs are allocated based on FTE's, excluding Aviation.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	15,554,831	0	7,777,416	7,777,416	0
GSD Indirect	P	14,646,123	0	0	0	14,646,123
Subtotal - Services & Supplies		30,200,954	0	7,777,416	7,777,416	14,646,123
Department Cost Total		30,200,954	0	7,777,416	7,777,416	14,646,123
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		30,200,954	0	7,777,416	7,777,416	14,646,123
General Admin Distribution		0	0	0	0	0
Grand Total		\$ 30,200,954		\$ 7,777,416	\$ 7,777,416	\$ 14,646,123
		=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	245.50	3.9201	\$ 304,882	\$ 0	\$ 304,882	\$ 0	\$ 304,882
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	457,758	0	457,758	0	457,758
05 Tech Services	96.60	1.5425	119,966	0	119,966	0	119,966
06 Patrol Support Services Comman	387.30	6.1843	480,981	0	480,981	0	480,981
07 Homeland Security Command	8.00	0.1277	9,935	0	9,935	0	9,935
08 Law Enforcement	4,925.60	78.6510	6,117,019	0	6,117,019	0	6,117,019
09 Aviation	198.90	3.1760	247,010	0	247,010	0	247,010
10 Auto Dealers	32.10	0.5126	39,864	0	39,864	0	39,864
Subtotal	6,262.6	100.0000	7,777,415	0	7,777,415	0	7,777,415
Direct Bills					0		0
Total					\$ 7,777,415		\$ 7,777,415
	=====	=====	=====	=====	=====	=====	=====

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	34,219,300	3.6971	\$ 287,539	\$ 0	\$ 287,539	\$ 0	\$ 287,539
03 Field and Support Operations	338	0.0000	3	0	3	0	3
04 Organizational Development Com	37,346,217	4.0349	313,814	0	313,814	0	313,814
05 Tech Services	29,673,601	3.2060	249,342	0	249,342	0	249,342
06 Patrol Support Services Comman	77,856,940	8.4118	654,219	0	654,219	0	654,219
07 Homeland Security Command	1,041,603	0.1125	8,752	0	8,752	0	8,752
08 Law Enforcement	735,859,066	79.5033	6,183,300	0	6,183,300	0	6,183,300
09 Aviation	4,483,332	0.4844	37,673	0	37,673	0	37,673
10 Auto Dealers	5,090,454	0.5500	42,774	0	42,774	0	42,774
Subtotal	925,570,850	100.0000	7,777,416	0	7,777,416	0	7,777,416
Direct Bills					0		0
Total					\$ 7,777,416		\$ 7,777,416
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	4.0487	\$ 592,975	\$ 0	\$ 592,975	\$ 0	\$ 592,975
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	6.0788	890,308	0	890,308	0	890,308
05 Tech Services	96.60	1.5931	233,325	0	233,325	0	233,325
06 Patrol Support Services Comman	387.30	6.3872	935,476	0	935,476	0	935,476
07 Homeland Security Command	8.00	0.1319	19,323	0	19,323	0	19,323
08 Law Enforcement	4,925.60	81.2309	11,897,182	0	11,897,182	0	11,897,182
10 Auto Dealers	32.10	0.5294	77,534	0	77,534	0	77,534
Subtotal	6,063.7	100.0000	14,646,123	0	14,646,123	0	14,646,123
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 14,646,123		\$ 14,646,123
					=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

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	304,882	287,539	592,975	1,185,396
03 Field and Support Operations	0	3	0	3
04 Organizational Development Com	457,758	313,814	890,308	1,661,880
05 Tech Services	119,966	249,342	233,325	602,633
06 Patrol Support Services Comman	480,981	654,219	935,476	2,070,676
07 Homeland Security Command	9,935	8,752	19,323	38,010
08 Law Enforcement	6,117,019	6,183,300	11,897,182	24,197,501
09 Aviation	247,010	37,673		284,683
10 Auto Dealers	39,864	42,774	77,534	160,172
Total	\$ 7,777,415 =====	\$ 7,777,416 =====	\$ 14,646,123 =====	\$ 30,200,954 =====

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.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Planning** – Costs associated with planning are allocated directly to Law Enforcement.

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
4/1/2021

A. Department Costs

Dept:2 Chief's Command

Description		Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
Personnel Costs							
Salaries	SI	20,274,705	0	1,562,069	3,372,735	1,613,699	6,105,373
Salary % Split				7.70%	16.64%	7.96%	30.11%
Benefits	P	9,948,949	0	673,446	1,676,324	758,704	2,892,578
Subtotal - Personnel Costs		30,223,654	0	2,235,514	5,049,058	2,372,403	8,997,951
Services & Supplies Cost							
Supplies	P	1,140,092	0	18,921	81,948	2,400	8,842
Services	P	2,855,554	0	27,537	2,526,474	176,752	11,735
Subtotal-Services & Supplies		3,995,646	0	46,458	2,608,422	179,152	20,577
Department Cost Total		34,219,300	0	2,281,973	7,657,480	2,551,555	9,018,528
Adjustments to Cost							
Subtotal - Adjustments			0	0	0	0	0
Total Costs After Adjustments		34,219,300	0	2,281,973	7,657,480	2,551,555	9,018,528
General Admin Distribution			0	0	0	0	0
Grand Total		\$ 34,219,300		\$ 2,281,973	\$ 7,657,480	\$ 2,551,555	\$ 9,018,528
		=====	=====	=====	=====	=====	=====

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A. Department Costs

Dept:2 Chief's Command

Description		Amount	Planning	Public Affairs
Personnel Costs				
Salaries	SI	20,274,705	3,861,968	3,758,862
Salary % Split			19.05%	18.54%
Benefits	P	9,948,949	1,986,562	1,961,335
Subtotal - Personnel Costs		30,223,654	5,848,530	5,720,197
Services & Supplies Cost				
Supplies	P	1,140,092	1,004,514	23,468
Services	P	2,855,554	50,250	62,805
Subtotal-Services & Supplies		3,995,646	1,054,764	86,273
Department Cost Total		34,219,300	6,903,293	5,806,470
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		34,219,300	6,903,293	5,806,470
General Admin Distribution			0	0
Grand Total		\$ 34,219,300	\$ 6,903,293	\$ 5,806,470
		=====	=====	=====
			not allocated	

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	Internal Affairs
1 Indirect Costs FTEs	\$ 304,882	0	\$ 23,490	\$ 50,718	\$ 24,266	\$ 91,810
1 Indirect Costs Expenses	287,539	0	22,153	47,833	22,886	86,587
1 General Services	592,975	0	45,686	98,643	47,196	178,564
Subtotal - Citywide Indirect	1,185,396	0	91,329	197,194	94,348	356,961
2 Chief's Admin	0	93,036	7,168	15,477	7,405	28,016
2 Budget & Finance	0	290,395	22,373	48,308	23,113	87,448
2 Legal Svcs	0	1,152,406	88,787	191,705	91,722	347,027
2 Internal Affairs	0	111,823	8,615	18,602	8,900	33,674
Subtotal-Chief's Command	0	1,647,660	126,944	274,092	131,141	496,165
4 Psy Svcs	0	51,197	3,944	8,517	4,075	15,417
4 Training	0	340,538	26,237	56,649	27,104	102,547
4 Employees Svcs	0	294,237	22,669	48,947	23,419	88,604
4 Retiree Ins	0	391,644	30,174	65,151	31,172	117,937
4 Risk Management *	0	709,201	0	709,201	0	0
4 Subtotal - Org Dev Command	0	1,786,817	83,025	888,465	85,770	324,506
5 Tech Svcs	0	1,771,150	136,458	294,634	140,969	533,352
5 Subtotal - Technology Svcs	0	1,771,150	136,458	294,634	140,969	533,352
6 Fleet Mgmt	0	54,028	4,163	8,988	4,300	16,270
6 Property	0	397,429	30,620	66,113	31,632	119,679
Subtotal-Patrol Support Svcs Command	0	451,457	34,783	75,101	35,932	135,949
Total Incoming	1,185,396	5,657,084	472,539	1,729,485	488,160	1,846,932
C. Total Allocated	\$ 41,061,780	\$ 2,754,511	\$ 9,386,966	\$ 3,039,715	\$ 10,865,460	
		6.71%	22.86%	7.40%	26.46%	

CITY OF HOUSTON, TEXAS
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B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 304,882	0	\$ 58,075	\$ 56,524
1 Indirect Costs Expenses	287,539	0	54,771	53,309
1 General Services	592,975	0	112,951	109,936
Subtotal - Citywide Indirect	1,185,396	0	225,797	219,769
2 Chief's Admin	0	93,036	17,722	17,249
2 Budget & Finance	0	290,395	55,315	53,838
2 Legal Svcs	0	1,152,406	219,513	213,653
2 Internal Affairs	0	111,823	21,300	20,732
Subtotal-Chief's Command	0	1,647,660	313,850	305,471
4 Psy Svcs	0	51,197	9,752	9,492
4 Training	0	340,538	64,866	63,135
4 Employees Svcs	0	294,237	56,047	54,551
4 Retiree Ins	0	391,644	74,601	72,610
4 Risk Management *	0	709,201	0	0
4 Subtotal - Org Dev Command	0	1,786,817	205,266	199,787
5 Tech Svcs	0	1,771,150	337,372	328,366
5 Subtotal - Technology Svcs	0	1,771,150	337,372	328,366
6 Fleet Mgmt	0	54,028	10,291	10,017
6 Property	0	397,429	75,703	73,682
Subtotal-Patrol Support Svcs Command	0	451,457	85,994	83,699
Total Incoming	1,185,396	5,657,084	1,168,280	1,137,092
C. Total Allocated	\$ 41,061,780	\$ 8,071,573	\$ 6,943,562	
		19.66%	16.91%	

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HOUSTON POLICE DEPARTMENT FY 2022 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	245.50	3.9201	\$ 93,036	\$ 0	\$ 93,036	\$ 0	\$ 93,036
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	139,686	0	139,686	23,352	163,038
05 Tech Services	96.60	1.5425	36,608	0	36,608	6,120	42,728
06 Patrol Support Services Comman	387.30	6.1843	146,773	0	146,773	24,537	171,310
07 Homeland Security Command	8.00	0.1277	3,032	0	3,032	507	3,539
08 Law Enforcement	4,925.60	78.6510	1,866,626	0	1,866,626	312,058	2,178,684
09 Aviation	198.90	3.1760	75,376	0	75,376	12,601	87,977
10 Auto Dealers	32.10	0.5126	12,165	0	12,165	2,034	14,199
Subtotal	6,262.6	100.0000	2,373,302	0	2,373,302	381,210	2,754,512
Direct Bills					0		0
Total					\$ 2,373,302		\$ 2,754,512
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs per division

Source: COH FTE Report

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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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	34,219,300	3.6971	\$ 290,395	\$ 0	\$ 290,395	\$ 0	\$ 290,395
03 Field and Support Operations	338	0.0000	3	0	3	1	4
04 Organizational Development Com	37,346,217	4.0349	316,931	0	316,931	64,201	381,132
05 Tech Services	29,673,601	3.2060	251,819	0	251,819	51,011	302,830
06 Patrol Support Services Comman	77,856,940	8.4118	660,718	0	660,718	133,841	794,559
07 Homeland Security Command	1,041,603	0.1125	8,839	0	8,839	1,791	10,630
08 Law Enforcement	735,859,066	79.5033	6,244,723	0	6,244,723	1,264,990	7,509,713
09 Aviation	4,483,332	0.4844	38,047	0	38,047	7,707	45,754
10 Auto Dealers	5,090,454	0.5500	43,199	0	43,199	8,751	51,950
Subtotal	925,570,850	100.0000	7,854,674	0	7,854,674	1,532,291	9,386,965
Direct Bills					0		0
Total					\$ 7,854,674		\$ 9,386,965
	=====	=====	=====	=====	=====	=====	=====

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	6,693.00	43.5544	\$ 1,152,406	\$ 0	\$ 1,152,406	\$ 0	\$ 1,152,406
03 Field and Support Operations	189.00	1.2299	32,542	0	32,542	8,581	41,123
04 Organizational Development Com	169.00	1.0998	29,099	0	29,099	7,673	36,772
05 Tech Services	11.00	0.0716	1,894	0	1,894	499	2,393
06 Patrol Support Services Comman	656.00	4.2689	112,951	0	112,951	29,783	142,734
07 Homeland Security Command	2.00	0.0130	344	0	344	91	435
08 Law Enforcement	7,572.00	49.2744	1,303,753	0	1,303,753	343,780	1,647,533
09 Aviation	5.00	0.0325	861	0	861	227	1,088
10 Auto Dealers	70.00	0.4555	12,053	0	12,053	3,178	15,231
Subtotal	15,367.00	100.0000	2,645,903	0	2,645,903	393,812	3,039,715
Direct Bills					0		0
Total					\$ 2,645,903		\$ 3,039,715
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2022 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	19	1.1927	\$ 111,823	\$ 0	\$ 111,823	\$ 0	\$ 111,823
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	23	1.4438	135,365	0	135,365	21,772	157,137
05 Tech Services	7	0.4394	41,198	0	41,198	6,626	47,824
06 Patrol Support Services Comman	61	3.8293	359,011	0	359,011	57,743	416,754
07 Homeland Security Command	98	6.1519	576,772	0	576,772	92,768	669,540
08 Law Enforcement	1,271	79.7866	7,480,381	0	7,480,381	1,203,147	8,683,528
11 Other	114	7.1563	670,939	0	670,939	107,914	778,853
Subtotal	1,593	100.0000	9,375,489	0	9,375,489	1,489,971	10,865,460
Direct Bills					0		0
Total					\$ 9,375,489		\$ 10,865,460
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

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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	\$ 7,129,090	\$ 0	\$ 7,129,090	\$ 942,483	\$ 8,071,573
Subtotal	100	100.0000	7,129,090	0	7,129,090	942,483	8,071,573
Direct Bills					0		0
Total					\$ 7,129,090		\$ 8,071,573
	=====	=====	=====	=====	=====	=====	=====

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	Internal Affairs	Planning	Public Affairs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	93,036	290,395	1,152,406	111,823	0	0	1,647,660
03 Field and Support Operations	0	4	41,123	0	0	0	41,126
04 Organizational Development Com	163,038	381,132	36,772	157,137	0	0	738,079
05 Tech Services	42,728	302,830	2,393	47,824	0	0	395,776
06 Patrol Support Services Comman	171,310	794,559	142,734	416,754	0	0	1,525,358
07 Homeland Security Command	3,539	10,630	435	669,540	0	0	684,143
08 Law Enforcement	2,178,684	7,509,713	1,647,533	8,683,528	8,071,573	0	28,091,030
09 Aviation	87,977	45,754	1,088	0	0	0	134,819
10 Auto Dealers	14,199	51,950	15,231	0	0	0	81,380
11 Other		0	0	778,853	0	0	778,853
Total	\$ 2,754,511	\$ 9,386,967	\$ 3,039,715	\$ 10,865,459	\$ 8,071,573	\$ 0	\$ 34,118,224
	=====	=====	=====	=====	=====	=====	=====

Field and Support Operations Function and Allocation Basis

The Field and Support Operations Command 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 and Data Governance. The Field and Support Operations Command costs are allocated based on the FTE's per command supported.

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A. Department Costs

Dept:3 Field and Support Operations

Description		Amount	General Admin	Strategic Operations	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	138	0	0	138
Services	P	200	0	0	200
Subtotal - Services & Supplies		338	0	0	338
Department Cost Total		338	0	0	338
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		338	0	0	338
General Admin Distribution			0	0	0
Grand Total		\$ 338		0	\$ 338
		=====	=====	=====	=====
					not allocated

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HOUSTON POLICE DEPARTMENT FY 2022 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	Strategic Operations	Alt Dispute Resolution
1 Indirect Costs FTEs	0	0	0	0
1 Indirect Costs Expenses	3	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	3	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	3	1	0	0
2 Legal Svcs	32,542	8,581	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	32,545	8,581	0	0
3 Strategic Operations	0	0	0	0
3 Subtotal - Field and Support Ops	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 Risk Management	0	0	0	0
4 Subtotal - Org Dev Command	0	0	0	0
5 Tech Svcs	0	4,710	0	0
5 Subtotal - Technology Svcs	0	4,710	0	0
6 Fleet Mgmt	0	0	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	0	0	0
Total Incoming	3	4,710	0	0
C. Total Allocated		\$ 5,051		\$ 338
	=====	=====	=====	6.69%

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Strategic Operations 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 Organizational Development Com	368.60	43.2781	0	0	0	0	0
07 Homeland Security Command	483.10	56.7219	0	0	0	0	0
Subtotal	851.7	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$ 0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported

Source: COH FTE Report

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Allocation Summary

Dept:3 Field and Support Operations

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

Organizational Development Command Function and Allocation Basis

The Organizational Development Command in the Investigative & Special Operations Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the training activities, disciplinary actions, drug testing, 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 FTE's per division.
- **Retiree Insurance** – Costs associated with retiree insurance are allocated based on the number of classified FTE's per division.
- **Risk Management** – Costs of audits performed by the Inspections Division are allocated based on the number of audits performed.

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A. Department Costs

Dept:4 Organizational Development Comm

Description		Amount	General Admin	Psy Svcs	Training
Personnel Costs					
Salaries	S1	19,493,102	0	815,072	9,921,134
Salary % Split				4.18%	50.90%
Benefits	P	16,687,450	185,482	381,666	4,879,295
Subtotal - Personnel Costs		36,180,552	185,482	1,196,738	14,800,429
Services & Supplies Cost					
Supplies	P	474,875	0	3,318	263,135
Services	P	690,790	0	28,711	88,954
Retiree	P	18,507,863	0	0	0
Subtotal - Services & Supplies		19,673,528	0	32,029	352,089
Department Cost Total		55,854,080	185,482	1,228,767	15,152,518
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		55,854,080	185,482	1,228,767	15,152,518
General Admin Distribution			185,482-	7,755	94,403
Grand Total		\$ 55,854,080 =====	=====	\$ 1,236,522 =====	\$ 15,246,921 =====

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A. Department Costs

Dept:4 Organizational Development Comm

Description		Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs						
Salaries	Sl	19,493,102	238,134	4,426,585	0	4,092,177
Salary % Split			1.22%	22.71%	.00%	20.99%
Benefits	P	16,687,450	7,156,624	2,119,532	0	1,964,851
Subtotal - Personnel Costs		36,180,552	7,394,758	6,546,117	0	6,057,028
Services & Supplies Cost						
Supplies	P	474,875	183,036	17,065	0	8,321
Services	P	690,790	49,390	523,175	0	561
Retiree	P	18,507,863	0	0	18,507,863	0
Subtotal - Services & Supplies		19,673,528	232,426	540,240	18,507,863	8,882
Department Cost Total		55,854,080	7,627,184	7,086,357	18,507,863	6,065,910
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		55,854,080	7,627,184	7,086,357	18,507,863	6,065,910
General Admin Distribution			2,267	42,119	0	38,938
Grand Total		\$ 55,854,080 =====	\$ 7,629,451 =====	\$ 7,128,476 =====	\$ 18,507,863 =====	\$ 6,104,848 =====

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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Organizational Development Comm

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	457,758	0	19,140	232,979	5,592	103,950
1 Indirect Costs Expenses	313,814	0	13,122	159,718	3,834	71,262
1 General Services	890,308	0	37,227	453,128	10,876	202,175
Subtotal - Citywide Indirect	1,661,880	0	69,489	845,824	20,302	377,388
2 Chief's Admin	139,686	23,352	6,817	82,979	1,992	37,024
2 Budget & Finance	316,931	64,201	15,936	193,979	4,656	86,549
2 Legal Svcs	29,099	7,673	1,538	18,715	449	8,350
2 Internal Affairs	135,365	21,772	6,570	79,976	1,920	35,683
Subtotal-Chief's Command	621,081	116,998	30,862	375,650	9,017	167,606
3 Strategic Operations	0	0	0	0	0	0
3 Subtotal - Field and Support Ops	0	0	0	0	0	0
4 Psy Svcs	0	76,868	3,214	39,122	939	17,456
4 Training	0	917,387	38,359	466,910	11,207	208,325
4 Employees Svcs	0	441,775	18,472	224,844	5,397	100,320
4 Retiree Ins	0	1,055,063	44,116	536,981	12,889	239,589
4 Risk Management	0	638,281	26,689	324,857	7,797	144,944
4 Subtotal - Org Dev Command	0	3,052,506	127,636	1,553,592	37,290	693,177
5 Tech Svcs	0	6,149,962	257,151	3,130,061	75,130	1,396,562
5 Subtotal - Technology Svcs	0	6,149,962	257,151	3,130,061	75,130	1,396,562
6 Fleet Mgmt	0	102,053	4,267	51,941	1,247	23,175
6 Property	0	596,710	24,950	303,699	7,290	135,504
Subtotal - Patrol Support Svcs Command	0	698,763	29,218	355,640	8,536	158,678
Total Incoming	1,661,880	9,901,231	483,493	5,885,116	141,259	2,625,806
C. Total Allocated		\$ 67,417,191	\$ 1,720,015	\$ 21,132,037	\$ 7,770,709	\$ 9,754,282
			2.55%	31.35%	11.53%	14.47%

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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Organizational Development Comm

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	457,758	0	0	96,097
1 Indirect Costs Expenses	313,814	0	0	65,879
1 General Services	890,308	0	0	186,902
Subtotal - Citywide Indirect	1,661,880	0	0	348,878
2 Chief's Admin	139,686	23,352	0	34,227
2 Budget & Finance	316,931	64,201	0	80,011
2 Legal Svcs	29,099	7,673	0	7,719
2 Internal Affairs	135,365	21,772	0	32,988
Subtotal-Chief's Command	621,081	116,998	0	154,945
3 Strategic Operations	0	0	0	0
3 Subtotal - Field and Support Ops	0	0	0	0
4 Psy Svcs	0	76,868	0	16,137
4 Training	0	917,387	0	192,587
4 Employees Svcs	0	441,775	0	92,742
4 Retiree Ins	0	1,055,063	0	221,489
4 Risk Management	0	638,281	0	133,994
4 Subtotal - Org Dev Command	0	3,052,506	0	640,811
5 Tech Svcs	0	6,149,962	0	1,291,058
5 Subtotal - Technology Svcs	0	6,149,962	0	1,291,058
6 Fleet Mgmt	0	102,053	0	21,424
6 Property	0	596,710	0	125,267
Subtotal - Patrol Support Svcs Command	0	698,763	0	146,691
Total Incoming	1,661,880	9,901,231	0	2,427,438

C. Total Allocated

	\$ 67,417,191	\$ 18,507,863	\$ 8,532,286
=====	=====	=====	=====
		27.45%	12.66%

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Psy Svcs Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	3.9201	\$ 51,197	\$ 0	\$ 51,197	\$ 0	\$ 51,197
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	76,868	0	76,868	0	76,868
05 Tech Services	96.60	1.5425	20,145	0	20,145	7,080	27,225
06 Patrol Support Services Comman	387.30	6.1843	80,768	0	80,768	28,387	109,155
07 Homeland Security Command	8.00	0.1277	1,668	0	1,668	586	2,254
08 Law Enforcement	4,925.60	78.6510	1,027,187	0	1,027,187	361,023	1,388,210
09 Aviation	198.90	3.1760	41,479	0	41,479	14,578	56,057
10 Auto Dealers	32.10	0.5126	6,694	0	6,694	2,353	9,047
Subtotal	6,262.6	100.0000	1,306,006	0	1,306,006	414,009	1,720,015
Direct Bills					0		0
Total					\$ 1,306,006		\$ 1,720,015
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Training Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	113.70	2.1161	\$ 340,538	\$ 0	\$ 340,538	\$ 0	\$ 340,538
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	306.30	5.7006	917,387	0	917,387	0	917,387
05 Tech Services	8.80	0.1638	26,357	0	26,357	8,953	35,310
06 Patrol Support Services Comman	142.70	2.6558	427,395	0	427,395	145,183	572,578
07 Homeland Security Command	5.00	0.0931	14,975	0	14,975	5,087	20,062
08 Law Enforcement	4,601.70	85.6433	13,782,363	0	13,782,363	4,681,770	18,464,133
09 Aviation	171.00	3.1825	512,155	0	512,155	173,975	686,130
10 Auto Dealers	23.90	0.4448	71,582	0	71,582	24,316	95,898
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,373.1	100.0000	16,092,752	0	16,092,752	5,039,285	21,132,037
Direct Bills					0		0
Total					\$ 16,092,752		\$ 21,132,037
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Cadet Training Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,649,759	\$ 0	\$ 7,649,759	\$ 120,950	\$ 7,770,709
Subtotal	100	100.0000	7,649,759	0	7,649,759	120,950	7,770,709
Direct Bills					0		0
Total					\$ 7,649,759		\$ 7,770,709
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Risk Management

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10	10.9890	\$ 709,201	\$ 0	\$ 709,201	\$ 0	\$ 709,201
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	9	9.8901	638,281	0	638,281	0	638,281
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	0	0.0000	0	0	0	0	0
07 Homeland Security Command	12	13.1868	851,041	0	851,041	959,328	1,810,369
08 Law Enforcement	60	65.9341	4,255,204	0	4,255,204	4,796,642	9,051,846
Subtotal	91	100.0000	6,453,727	0	6,453,727	5,755,971	12,209,698
Direct Bills					0		0
Total					\$ 6,453,727		\$ 12,209,698
	=====	=====	=====	=====	=====	=====	=====

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

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Employee Svcs Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	3.9201	\$ 294,237	\$ 0	\$ 294,237	\$ 0	\$ 294,237
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	5.8857	441,775	0	441,775	0	441,775
05 Tech Services	96.60	1.5425	115,777	0	115,777	38,452	154,229
06 Patrol Support Services Comman	387.30	6.1843	464,187	0	464,187	154,167	618,354
07 Homeland Security Command	8.00	0.1277	9,588	0	9,588	3,184	12,772
08 Law Enforcement	4,925.60	78.6510	5,903,434	0	5,903,434	1,960,669	7,864,103
09 Aviation	198.90	3.1760	238,386	0	238,386	79,174	317,560
10 Auto Dealers	32.10	0.5126	38,473	0	38,473	12,778	51,251
Subtotal	6,262.6	100.0000	7,505,857	0	7,505,857	2,248,425	9,754,282
Direct Bills					0		0
Total					\$ 7,505,857		\$ 9,754,282
	=====	=====	=====	=====	=====	=====	=====

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

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Retiree Ins Allocations

Dept:4 Organizational Development Comm

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	113.70	2.1161	\$ 391,644	\$ 0	\$ 391,644	\$ 0	\$ 391,644
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	306.30	5.7006	1,055,063	0	1,055,063	0	1,055,063
05 Tech Services	8.80	0.1638	30,312	0	30,312	0	30,312
06 Patrol Support Services Comman	142.70	2.6558	491,536	0	491,536	0	491,536
07 Homeland Security Command	5.00	0.0931	17,223	0	17,223	0	17,223
08 Law Enforcement	4,601.70	85.6433	15,850,744	0	15,850,744	0	15,850,744
09 Aviation	171.00	3.1825	589,016	0	589,016	0	589,016
10 Auto Dealers	23.90	0.4448	82,324	0	82,324	0	82,324
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,373.1	100.0000	18,507,862	0	18,507,862	0	18,507,862
Direct Bills					0		0
Total					\$ 18,507,862		\$ 18,507,862
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:4 Organizational Development Comm

Department	Psy Svcs	Training	Cadet Training	Employee Svcs	Retiree Ins	Risk Management	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	51,197	340,538	0	294,237	391,644	709,201	1,786,817
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	76,868	917,387	0	441,775	1,055,063	638,281	3,129,374
05 Tech Services	27,225	35,310	0	154,229	30,312	0	247,077
06 Patrol Support Services Comman	109,155	572,578	0	618,354	491,536	0	1,791,624
07 Homeland Security Command	2,254	20,062	0	12,772	17,223	1,810,369	1,862,681
08 Law Enforcement	1,388,210	18,464,133	7,770,709	7,864,103	15,850,744	9,051,846	60,389,747
09 Aviation	56,057	686,130	0	317,560	589,016	0	1,648,763
10 Auto Dealers	9,047	95,898	0	51,251	82,324	0	238,519
11 Other	0	0	0	0	0	0	0
Total	\$ 1,720,013	\$ 21,132,036	\$ 7,770,709	\$ 9,754,281	\$ 18,507,862	\$ 12,209,697	\$ 71,094,602
	=====	=====	=====	=====	=====	=====	=====

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.

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:5 Technology Svcs

Description		Amount	General Admin	Tech Svcs
Personnel Costs				
Salaries	S1	7,330,936	0	7,330,936
Salary % Split				100.00%
Benefits	P	3,790,668	0	3,790,668
Subtotal - Personnel Costs		11,121,603	0	11,121,603
Services & Supplies Cost				
Supplies	P	161,045	0	161,045
Services	P	18,390,953	0	18,390,953
Subtotal - Services & Supplies		18,551,998	0	18,551,998
Department Cost Total		29,673,601	0	29,673,601
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		29,673,601	0	29,673,601
General Admin Distribution			0	0
Grand Total		\$ 29,673,601 =====	=====	\$ 29,673,601 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	119,966	0	119,966
1 Indirect Costs Expenses	249,342	0	249,342
1 General Services	233,325	0	233,325
Subtotal - Citywide Indirect	602,633	0	602,633
2 Chief's Admin	36,608	6,120	42,728
2 Budget & Finance	251,819	51,011	302,830
2 Internal Affairs	41,198	6,626	47,824
Subtotal-Chief's Command	329,625	63,757	393,382
4 Psy Svcs	20,145	7,080	27,225
4 Training	26,357	8,953	35,310
4 Employees Svcs	115,777	38,452	154,229
4 Retiree Ins	30,312	0	30,312
4 Risk Management	0	0	0
Subtotal - Org Dev Command	172,446	47,405	219,851
5 Tech Svcs	0	544,486	544,486
5 Subtotal - Technology Svcs	0	544,486	544,486
6 Fleet Mgmt	0	54,028	54,028
6 Property	0	156,381	156,381
6 Subtotal - Patrol Support Svcs Command	0	210,409	210,409
Total Incoming	775,079	802,300	1,577,379
C. Total Allocated		\$ 31,250,981	\$ 31,250,981
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	11,281	5.8168	\$ 1,771,150	\$ 0	\$ 1,771,150	\$ 0	\$ 1,771,150
03 Field and Support Operations	30	0.0155	4,710	0	4,710	0	4,710
04 Organizational Development Com	39,171	20.1978	6,149,962	0	6,149,962	0	6,149,962
05 Tech Services	3,468	1.7882	544,486	0	544,486	0	544,486
06 Patrol Support Services Comman	12,382	6.3845	1,944,011	0	1,944,011	70,964	2,014,975
07 Homeland Security Command	1,021	0.5265	160,300	0	160,300	5,852	166,152
08 Law Enforcement	119,522	61.6293	18,765,306	0	18,765,306	685,010	19,450,316
09 Aviation	4,257	2.1950	668,362	0	668,362	24,398	692,760
10 Auto Dealers	2,805	1.4463	440,393	0	440,393	16,076	456,469
Subtotal	193,937	100.0000	30,448,680	0	30,448,680	802,300	31,250,980
Direct Bills					0		0
Total					\$ 30,448,680		\$ 31,250,980
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	1,771,150	1,771,150
03 Field and Support Operations	4,710	4,710
04 Organizational Development Com	6,149,962	6,149,962
05 Tech Services	544,486	544,486
06 Patrol Support Services Comman	2,014,975	2,014,975
07 Homeland Security Command	166,152	166,152
08 Law Enforcement	19,450,316	19,450,316
09 Aviation	692,760	692,760
10 Auto Dealers	456,469	456,469
Total	\$ 31,250,980 =====	\$ 31,250,980 =====

Patrol 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 is not included.
- **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 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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A. Department Costs

Dept:6 Patrol Support Svcs Com

Description		Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs								
Salaries	SI	27,471,429	459,497	8,811,299	3,790,724	954,558	3,051,018	5,427,235
Salary % Split			1.67%	32.07%	13.80%	3.47%	11.11%	19.76%
Benefits	P	13,422,451	205,220	4,019,644	2,114,809	520,089	1,442,351	2,813,499
Subtotal - Personnel Costs		40,893,879	664,718	12,830,944	5,905,533	1,474,647	4,493,369	8,240,734
Services & Supplies Cost								
Supplies	P	7,214,052	2,302	7,176	7,802	7,155,541	0	38,940
Services	P	29,749,009	3,464	17,227	3,954	13,577,013	16,027,937	44,039
Subtotal - Services & Supplies		36,963,061	5,766	24,403	11,756	20,732,554	16,027,937	82,979
Department Cost Total		77,856,940	670,483	12,855,347	5,917,289	22,207,201	20,521,307	8,323,713
Adjustments to Cost								
Subtotal - Adjustments			0	0	0	0	0	0
Total Costs After Adjustments		77,856,940	670,483	12,855,347	5,917,289	22,207,201	20,521,307	8,323,713
General Admin Distribution			670,483-	218,712	94,096	23,695	75,731	134,713
Grand Total		\$ 77,856,940		\$ 13,074,058	\$ 6,011,385	\$ 22,230,896	\$ 20,597,038	\$ 8,458,427
		=====	=====	=====	=====	=====	=====	=====
				not allocated				

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

FY 2020
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A. Department Costs

Dept:6 Patrol Support Svcs Com

Description		Amount	Criminal Analysis
Personnel Costs			
Salaries	SI	27,471,429	4,977,097
Salary % Split			18.12%
Benefits	P	13,422,451	2,306,837
Subtotal - Personnel Costs		40,893,879	7,283,934
Services & Supplies Cost			
Supplies	P	7,214,052	2,290
Services	P	29,749,009	75,376
Subtotal - Services & Supplies		36,963,061	77,666
Department Cost Total		77,856,940	7,361,600
Adjustments to Cost			
Subtotal - Adjustments			0
Total Costs After Adjustments		77,856,940	7,361,600
General Admin Distribution			123,543
Grand Total		\$ 77,856,940	\$ 7,485,144
		=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Patrol Support Svcs Com

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 480,981	0	\$ 156,896	\$ 67,498	\$ 16,997	\$ 54,327	\$ 96,639
1 Indirect Costs Expenses	654,219	0	213,406	91,810	23,119	73,895	131,446
1 General Services	935,476	0	305,152	131,280	33,058	105,663	187,956
Subtotal - Citywide Indirect	2,070,676	0	675,454	290,588	73,174	233,885	416,041
2 Chief's Admin	146,773	24,537	55,881	24,041	6,054	19,350	34,420
2 Budget & Finance	660,718	133,841	259,185	111,504	28,078	89,746	159,643
2 Legal Svcs	112,951	29,783	46,560	20,031	5,044	16,122	28,678
2 Internal Affairs	359,011	57,743	135,945	58,485	14,727	47,073	83,734
Subtotal - Chief of Police	1,279,453	245,904	497,571	214,061	53,903	172,291	306,475
4 Psy Svcs	80,768	28,387	35,606	15,318	3,857	12,329	21,931
4 Training	427,395	145,183	186,775	80,353	20,234	64,673	115,042
4 Employees Svcs	464,187	154,167	201,707	86,777	21,851	69,844	124,240
4 Retiree Ins	491,536	0	160,339	68,980	17,370	55,519	98,759
4 Risk Management	0	0	0	0	0	0	0
Subtotal - Prof Dev Command	1,463,886	327,737	584,427	251,428	63,312	202,365	359,972
5 Tech Svcs	1,944,011	70,964	657,285	282,772	71,205	227,593	404,849
Subtotal - Technology Svcs	1,944,011	70,964	657,285	282,772	71,205	227,593	404,849
6 Fleet Mgmt	0	312,163	101,828	43,807	11,031	35,259	62,720
6 Property	0	626,982	204,522	87,988	22,156	70,818	125,973
Subtotal-Staff Svcs Command	0	939,145	306,350	131,795	33,187	106,077	188,693
Total Incoming	6,758,026	1,583,750	2,721,087	1,170,644	294,781	942,211	1,676,030
C. Total Allocated	\$ 86,198,716	\$ 15,795,145	\$ 7,182,029	\$ 22,525,677	\$ 21,539,249	\$ 10,134,457	
		18.32%	8.33%	26.13%	24.99%	11.76%	

CITY OF HOUSTON, TEXAS
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Department	First Incoming	Second Incoming	Criminal Analysis	Dept:6 Patrol Support Svcs Com
1 Indirect Costs FTEs	\$ 480,981	0	\$ 88,623	
1 Indirect Costs Expenses	654,219	0	120,543	
1 General Services	935,476	0	172,367	
Subtotal - Citywide Indirect	2,070,676	0	381,533	
2 Chief's Admin	146,773	24,537	31,565	
2 Budget & Finance	660,718	133,841	146,402	
2 Legal Svcs	112,951	29,783	26,300	
2 Internal Affairs	359,011	57,743	76,789	
Subtotal - Chief of Police	1,279,453	245,904	281,056	
4 Psy Svcs	80,768	28,387	20,112	
4 Training	427,395	145,183	105,501	
4 Employees Svcs	464,187	154,167	113,935	
4 Retiree Ins	491,536	0	90,568	
4 Risk Management	0	0	0	
Subtotal - Prof Dev Command	1,463,886	327,737	330,116	
5 Tech Svcs	1,944,011	70,964	371,270	
Subtotal - Technology Svcs	1,944,011	70,964	371,270	
6 Fleet Mgmt	0	312,163	57,518	
6 Property	0	626,982	115,525	
Subtotal-Staff Svcs Command	0	939,145	173,043	
Total Incoming	6,758,026	1,583,750	1,537,018	
C. Total Allocated	\$ 86,198,716	\$ 9,022,162	10.47%	

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Emergency Communications Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 15,278,526	\$ 0	\$ 15,278,526	\$ 516,619	\$ 15,795,145
Subtotal	100	100.0000	15,278,526	0	15,278,526	516,619	15,795,145
Direct Bills					0		0
Total					\$ 15,278,526		\$ 15,795,145
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Direct allocation to Law Enforcement

Source: Direct Allocation

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Fleet Mgmt Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	0.2404	\$ 54,028	\$ 0	\$ 54,028	\$ 0	\$ 54,028
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	17	0.4542	102,053	0	102,053	0	102,053
05 Tech Services	9	0.2404	54,028	0	54,028	0	54,028
06 Patrol Support Services Comman	52	1.3893	312,163	0	312,163	0	312,163
07 Homeland Security Command	0	0.0000	0	0	0	0	0
08 Law Enforcement	3,632	97.0345	21,803,364	0	21,803,364	55,598	21,858,962
10 Auto Dealers	24	0.6412	144,075	0	144,075	367	144,442
Subtotal	3,743	100.0000	22,469,711	0	22,469,711	55,966	22,525,677
Direct Bills					0		0
Total					\$ 22,469,711		\$ 22,525,677
	=====	=====	=====	=====	=====	=====	=====

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

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Jail Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	47,744.00	99.9184	\$ 21,342,923	\$ 0	\$ 21,342,923	\$ 178,746	\$ 21,521,669
09 Aviation	39.00	0.0816	17,434	0	17,434	146	17,580
Subtotal	47,783	100.0000	21,360,357	0	21,360,357	178,892	21,539,249
Direct Bills					0		0
Total					\$ 21,360,357		\$ 21,539,249
	=====	=====	=====	=====	=====	=====	=====

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

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Crime Analysis Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 8,730,378	\$ 0	\$ 8,730,378	\$ 0	\$ 8,730,378
Subtotal	100	100.0000	8,730,378	0	8,730,378	0	8,730,378
Direct Bills					0		0
Total					\$ 8,730,378		\$ 8,730,378
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Property Allocations

Dept:6 Patrol Support Svcs Com

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	245.50	4.0487	\$ 397,429	\$ 0	\$ 397,429	\$ 0	\$ 397,429
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	368.60	6.0788	596,710	0	596,710	0	596,710
05 Tech Services	96.60	1.5931	156,381	0	156,381	0	156,381
06 Patrol Support Services Comman	387.30	6.3872	626,982	0	626,982	0	626,982
07 Homeland Security Command	8.00	0.1319	12,951	0	12,951	513	13,464
08 Law Enforcement	4,925.60	81.2309	7,973,831	0	7,973,831	315,638	8,289,469
10 Auto Dealers	32.10	0.5294	51,965	0	51,965	2,057	54,022
Subtotal	6,063.7	100.0000	9,816,249	0	9,816,249	318,208	10,134,457
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 9,816,249		\$ 10,134,457

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

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HOUSTON POLICE DEPARTMENT FY 2022 2 CFR 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:6 Patrol Support Svcs Com

Department	Emergency Communicatio	Records	Fleet Mgmt	Jail	Property	Criminal Analysis	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
02 Chief's Command	0	0	54,028	0	397,429	0	451,457
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	0	0	102,053	0	596,710	0	698,763
05 Tech Services	0	0	54,028	0	156,381	0	210,409
06 Patrol Support Services Comman	0	0	312,163	0	626,982	0	939,145
07 Homeland Security Command	0	0	0	0	13,464	0	13,464
08 Law Enforcement	15,795,145	0	21,858,962	21,521,669	8,289,469	8,730,378	76,195,623
09 Aviation	0	0	0	17,580	0	0	17,580
10 Auto Dealers	0	0	144,442	0	54,022	0	198,464
Total	\$ 15,795,145	\$ 0	\$ 22,525,676	\$ 21,539,249	\$ 10,134,457	\$ 8,730,378	\$ 78,724,905
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