

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2024 2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022



CITY OF HOUSTON

Sylvester Turner, Mayor

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**City of Houston, Texas
Houston Police Department
FY 2024 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2022**

TABLE OF CONTENTS

SECTION I

OVERVIEW

SECTION II

**FY 2024 2 CFR PART 200 COST ALLOCATION PLAN BASED ON
ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2024 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2022**

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 2022 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 2024 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			3
Citywide Indirect			4
1 Department Costs			5
1 Incoming Costs			6
1 Indirect Costs FTEs	Number of Full Time Equivalents (FTEs) per division	COH FTE Report	7
1 Indirect Costs Expenses	Operating expenditures	COH Expenditure Report	8
1 General Services	Number of FTEs per division excluding Aviation	COH FTE Report	9
1 Allocation Summary			10
Chiefs Command			11
2 Department Costs			12
2 Incoming Costs			14
2 Chief's Admin	Number of FTEs per division	COH FTE Report	16
2 Budget & Finance	Operating expenditures	COH Expenditure Report	17
2 Legal Svcs	Number of billable hours	Police Department Report	18
2 Internal Affairs Central Intake Office	Number of investigations	Police Department Report	19
2 Planning	Direct allocation to Law Enforcement	Direct Allocation	20
2 Public Affairs	**Not Allocated**		
2 Allocation Summary			21
Field and Support Operations			22
3 Department Costs			23
3 Incoming Costs			24
3 Strategic Operations	Number of FTEs supported	COH FTE Report	25
3 Alt Dispute Resolution	**Not Allocated**		26
3 Allocation Summary			
Org Development Command			27
4 Department Costs			28
4 Incoming Costs			30
4 Psy Svcs	Number of FTEs per division	COH FTE Report	32
4 Training	Number of classified FTEs per division	COH FTE Report	33
4 Cadet Training	Direct allocation to Law Enforcement	Direct Allocation	34
4 Risk Management	Number of audits performed	Police Department Report	35
4 Employee Svcs	Number of FTEs per division	COH FTE Report	36
4 Retiree Ins	Number of classified FTEs per division	COH FTE Report	37
4 Allocation Summary			38

Technology Svcs			39
5 Department Costs			40
5 Incoming Costs			41
5 Tech Svcs	Number of transactions	COH Transaction Report	42
5 Allocation Summary			43
Patrol Support Svcs Command			44
6 Department Costs			45
6 Incoming Costs			47
6 Emergency Communications	Direct allocation to Law Enforcement	Direct Allocation	49
6 Records	**Not Allocated**		
6 Fleet Mgt	Number of vehicles in Police Pool, excl Aviation	City Vehicle Inventory Report	50
6 Jail	Number of inmates booked	Police Department Report	51
6 Criminal Analysis	Direct allocation to Law Enforcement	Direct Allocation	52
6 Property	Number of FTEs per division excluding Aviation	COH FTE Report	53
6 Allocation Summary			54

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 33,891	\$ 20,683,813	\$ 203,471	\$ 132,250	\$ 0	\$ 0	\$ 21,053,425
2 Chief's Command	642,040	31,239,769	183,998	69,809	983,826	0	33,119,442
3 Field and Support Operations	19	0	0	0	0	0	19
4 Org Development Command	1,919,926	68,948,656	1,941,722	255,784	0	0	73,066,088
5 Technology Svcs	211,893	27,307,090	976,092	590,975	0	0	29,086,050
6 Patrol Support Svcs Command	20,771	82,185,945	0	322,818	0	0	82,529,534
 Tot.Current Allocations	 \$2,828,540 =====	 \$230,365,273 =====	 \$3,305,283 =====	 \$1,371,636 =====	 \$983,826 =====	 \$0 =====	 \$238,854,558 =====

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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:1 Citywide Indirect

Description	Amount	General Admin	Indirect Costs FTE	Indirect Costs Exps	General Services
Personnel Costs					
Salaries	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
Citywide	11,173,230	0	5,586,615	5,586,615	0
GSD Indirect	15,082,441	0	0	0	15,082,441
Subtotal - Services & Supplies	26,255,671	0	5,586,615	5,586,615	15,082,441
Department Cost Total	26,255,671	0	5,586,615	5,586,615	15,082,441
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	26,255,671	0	5,586,615	5,586,615	15,082,441
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 26,255,671		\$ 5,586,615	\$ 5,586,615	\$ 15,082,441
	=====	=====	=====	=====	=====

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	258.40	4.2097	\$ 235,180	\$ 0	\$ 235,180	\$ 0	\$ 235,180
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	369,061	0	369,061	0	369,061
05 Tech Services	101.50	1.6536	92,379	0	92,379	0	92,379
06 Patrol Support Services Comman	393.40	6.4090	358,049	0	358,049	0	358,049
07 Homeland Security Command	7.90	0.1287	7,190	0	7,190	0	7,190
08 Law Enforcement	4,748.50	77.3598	4,321,795	0	4,321,795	0	4,321,795
09 Aviation	193.60	3.1540	176,203	0	176,203	0	176,203
10 Auto Dealers	29.40	0.4790	26,758	0	26,758	0	26,758
Subtotal	6,138.2	100.0000	5,586,615	0	5,586,615	0	5,586,615
Direct Bills					0		0
Total					\$ 5,586,615		\$ 5,586,615
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	38,223,988	3.9704	\$ 221,813	\$ 0	\$ 221,813	\$ 0	\$ 221,813
03 Field and Support Operations	3,203	0.0003	19	0	19	0	19
04 Organizational Development Com	44,774,221	4.6508	259,823	0	259,823	0	259,823
05 Tech Services	41,754,862	4.3372	242,302	0	242,302	0	242,302
06 Patrol Support Services Comman	83,328,178	8.6555	483,551	0	483,551	0	483,551
07 Homeland Security Command	1,147,223	0.1192	6,657	0	6,657	0	6,657
08 Law Enforcement	743,461,163	77.2253	4,314,282	0	4,314,282	0	4,314,282
09 Aviation	4,699,022	0.4881	27,268	0	27,268	0	27,268
10 Auto Dealers	5,324,736	0.5531	30,899	0	30,899	0	30,899
Subtotal	962,716,594	100.0000	5,586,614	0	5,586,614	0	5,586,614
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 5,586,614	=====	\$ 5,586,614

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.3468	\$ 655,604	\$ 0	\$ 655,604	\$ 0	\$ 655,604
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.8213	1,028,821	0	1,028,821	0	1,028,821
05 Tech Services	101.50	1.7074	257,522	0	257,522	0	257,522
06 Patrol Support Services Comman	393.40	6.6178	998,121	0	998,121	0	998,121
07 Homeland Security Command	7.90	0.1329	20,044	0	20,044	0	20,044
08 Law Enforcement	4,748.50	79.8792	12,047,736	0	12,047,736	0	12,047,736
10 Auto Dealers	29.40	0.4946	74,593	0	74,593	0	74,593
Subtotal	5,944.6	100.0000	15,082,441	0	15,082,441	0	15,082,441
Direct Bills					0		0
Total					\$ 15,082,441		\$ 15,082,441
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	235,180	221,813	655,604	1,112,597
03 Field and Support Operations	0	19	0	19
04 Organizational Development Com	369,061	259,823	1,028,821	1,657,705
05 Tech Services	92,379	242,302	257,522	592,203
06 Patrol Support Services Comman	358,049	483,551	998,121	1,839,721
07 Homeland Security Command	7,190	6,657	20,044	33,891
08 Law Enforcement	4,321,795	4,314,282	12,047,736	20,683,813
09 Aviation	176,203	27,268		203,471
10 Auto Dealers	26,758	30,899	74,593	132,250
Total	\$ 5,586,615 =====	\$ 5,586,614 =====	\$ 15,082,441 =====	\$ 26,255,670 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:2 Chief's Command

Description	Amount	General Admin	Chief's Admin	Budget & Finance	Legal Svcs	Internal Affairs
Personnel Costs						
Salaries	S1 22,810,229	0	2,423,296	3,607,576	1,833,309	6,443,275
Salary % Split			10.62%	15.82%	8.04%	28.25%
Benefits	P 11,830,523	0	1,161,560	1,990,222	961,886	3,153,689
Subtotal - Personnel Costs	34,640,752	0	3,584,855	5,597,798	2,795,195	9,596,964
Services & Supplies Cost						
Supplies	P 2,188,208	0	39,539	179,590	16,751	15,165
Services	P 1,395,027	0	62,110	820,508	78,333	190,476
Subtotal-Services & Supplies	3,583,235	0	101,649	1,000,098	95,083	205,642
Department Cost Total	38,223,988	0	3,686,504	6,597,896	2,890,278	9,802,606
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	38,223,988	0	3,686,504	6,597,896	2,890,278	9,802,606
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 38,223,988		\$ 3,686,504	\$ 6,597,896	\$ 2,890,278	\$ 9,802,606
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:2 Chief's Command

Description	Amount	Planning	Public Affairs
<hr/>			
Personnel Costs			
Salaries	S1 22,810,229	4,120,946	4,381,827
Salary % Split		18.07%	19.21%
Benefits	P 11,830,523	2,279,769	2,283,397
Subtotal - Personnel Costs	<hr/> 34,640,752	<hr/> 6,400,716	<hr/> 6,665,224
Services & Supplies Cost			
Supplies	P 2,188,208	1,846,134	91,029
Services	P 1,395,027	94,611	148,989
Subtotal-Services & Supplies	<hr/> 3,583,235	<hr/> 1,940,745	<hr/> 240,019
Department Cost Total	38,223,988	8,341,461	6,905,243
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	38,223,988	8,341,461	6,905,243
General Admin Distribution		0	0
Grand Total	<hr/> \$ 38,223,988	<hr/> \$ 8,341,461	<hr/> \$ 6,905,243
	=====	=====	=====
		not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$ 235,180	0	\$ 24,985	\$ 37,195	\$ 18,902	\$ 66,432
1 Indirect Costs Expenses	221,813	0	23,565	35,081	17,828	62,656
1 General Services	655,604	0	69,649	103,688	52,692	185,190
Subtotal - Citywide Indirect	1,112,597	0	118,199	175,964	89,422	314,278
2 Chief's Admin	0	160,167	17,016	25,331	12,873	45,243
2 Budget & Finance	0	268,951	28,573	42,536	21,616	75,971
2 Legal Svcs	0	1,194,829	126,935	188,969	96,031	337,507
2 Internal Affairs	0	151,321	16,076	23,932	12,162	42,744
Subtotal-Chief's Command	0	1,775,268	188,599	280,769	142,682	501,465
4 Psy Svcs	0	74,123	7,875	11,723	5,957	20,938
4 Training	0	499,871	53,105	79,058	40,176	141,200
4 Employees Svcs	0	375,794	39,923	59,434	30,203	106,152
4 Retiree Ins	0	430,237	45,707	68,045	34,579	121,530
4 Risk Management *	0	799,285	0	799,285	0	0
Subtotal - Org Development Command	0	2,179,310	146,610	1,017,544	110,915	389,820
5 Tech Svcs	0	2,221,044	235,957	351,271	178,510	627,385
Subtotal - Technology Svcs	0	2,221,044	235,957	351,271	178,510	627,385
6 Fleet Mgmt	0	54,686	5,810	8,649	4,395	15,447
6 Property	0	458,944	48,757	72,585	36,886	129,639
Subtotal-Patrol Support Svcs Command	0	513,630	54,567	81,234	41,281	145,087
Total Incoming	1,112,597	6,689,252	743,931	1,906,783	562,810	1,978,035
C. Total Allocated		\$ 46,025,837	\$ 4,430,436 9.63%	\$ 8,504,679 18.48%	\$ 3,453,089 7.50%	\$ 11,780,640 25.60%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 235,180	0	\$ 42,488	\$ 45,178
1 Indirect Costs Expenses	221,813	0	40,073	42,610
1 General Services	655,604	0	118,443	125,941
Subtotal - Citywide Indirect	1,112,597	0	201,004	213,729
2 Chief's Admin	0	160,167	28,936	30,768
2 Budget & Finance	0	268,951	48,589	51,665
2 Legal Svcs	0	1,194,829	215,860	229,525
2 Internal Affairs	0	151,321	27,338	29,069
Subtotal-Chief's Command	0	1,775,268	320,723	341,027
4 Psy Svcs	0	74,123	13,391	14,239
4 Training	0	499,871	90,308	96,025
4 Employees Svcs	0	375,794	67,892	72,190
4 Retiree Ins	0	430,237	77,727	82,648
4 Risk Management *	0	799,285	0	0
Subtotal - Org Development Command	0	2,179,310	249,318	265,101
5 Tech Svcs	0	2,221,044	401,258	426,660
Subtotal - Technology Svcs	0	2,221,044	401,258	426,660
6 Fleet Mgmt	0	54,686	9,880	10,505
6 Property	0	458,944	82,914	88,163
Subtotal-Patrol Support Svcs Command	0	513,630	92,793	98,668
Total Incoming	<u>1,112,597</u>	<u>6,689,252</u>	<u>1,265,097</u>	<u>1,345,186</u>
C. Total Allocated		\$ 46,025,837	\$ 9,606,558	\$ 8,250,429
	=====	=====	=====	=====
			20.87%	17.93%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	258.40	4.2097	\$ 160,167	\$ 0	\$ 160,167	\$ 0	\$ 160,167
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	251,345	0	251,345	43,154	294,499
05 Tech Services	101.50	1.6536	62,914	0	62,914	10,802	73,716
06 Patrol Support Services Comman	393.40	6.4090	243,845	0	243,845	41,866	285,711
07 Homeland Security Command	7.90	0.1287	4,897	0	4,897	841	5,738
08 Law Enforcement	4,748.50	77.3598	2,943,311	0	2,943,311	505,339	3,448,650
09 Aviation	193.60	3.1540	120,001	0	120,001	20,603	140,604
10 Auto Dealers	29.40	0.4790	18,223	0	18,223	3,129	21,352
Subtotal	6,138.2	100.0000	3,804,703	0	3,804,703	625,732	4,430,435
Direct Bills					0		0
Total					\$ 3,804,703		\$ 4,430,435
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	38,223,988	3.9704	\$ 268,951	\$ 0	\$ 268,951	\$ 0	\$ 268,951
03 Field and Support Operations	3,203	0.0003	23	0	23	6	29
04 Organizational Development Com	44,774,221	4.6508	315,040	0	315,040	83,826	398,866
05 Tech Services	41,754,862	4.3372	293,795	0	293,795	78,173	371,968
06 Patrol Support Services Comman	83,328,178	8.6555	586,313	0	586,313	156,006	742,319
07 Homeland Security Command	1,147,223	0.1192	8,072	0	8,072	2,148	10,220
08 Law Enforcement	743,461,163	77.2253	5,231,136	0	5,231,136	1,391,895	6,623,031
09 Aviation	4,699,022	0.4881	33,063	0	33,063	8,797	41,860
10 Auto Dealers	5,324,736	0.5531	37,466	0	37,466	9,969	47,435
Subtotal	962,716,594	100.0000	6,773,859	0	6,773,859	1,730,819	8,504,678
Direct Bills					0		0
Total					\$ 6,773,859		\$ 8,504,678
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	5,915.00	40.0990	\$ 1,194,829	\$ 0	\$ 1,194,829	\$ 0	\$ 1,194,829
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	141.00	0.9559	28,482	0	28,482	7,554	36,036
05 Tech Services	51.00	0.3457	10,302	0	10,302	2,732	13,034
06 Patrol Support Services Comman	626.00	4.2438	126,452	0	126,452	33,538	159,990
07 Homeland Security Command	15.00	0.1017	3,030	0	3,030	804	3,834
08 Law Enforcement	7,993.00	54.1862	1,614,585	0	1,614,585	428,225	2,042,810
09 Aviation	6.00	0.0407	1,212	0	1,212	321	1,533
10 Auto Dealers	4.00	0.0271	808	0	808	214	1,022
Subtotal	14,751.00	100.0000	2,979,700	0	2,979,700	473,388	3,453,088
Direct Bills					0		0
Total					\$ 2,979,700		\$ 3,453,088
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	21	1.4957	\$ 151,321	\$ 0	\$ 151,321	\$ 0	\$ 151,321
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	19	1.3533	136,909	0	136,909	22,857	159,766
05 Tech Services	10	0.7123	72,058	0	72,058	12,030	84,088
06 Patrol Support Services Comman	31	2.2080	223,378	0	223,378	37,293	260,671
07 Homeland Security Command	74	5.2707	533,226	0	533,226	89,022	622,248
08 Law Enforcement	1,132	80.6268	8,156,918	0	8,156,918	1,361,802	9,518,720
11 Other	117	8.3333	843,074	0	843,074	140,752	983,826
Subtotal	1,404	100.0000	10,116,884	0	10,116,884	1,663,757	11,780,641
Direct Bills					0		0
Total					\$ 10,116,884		\$ 11,780,641
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of investigations
Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	\$ 8,542,465	\$ 0	\$ 8,542,465	\$ 1,064,093	\$ 9,606,558
Subtotal	100	100.0000	8,542,465	0	8,542,465	1,064,093	9,606,558
Direct Bills					0		0
Total					\$ 8,542,465		\$ 9,606,558
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	160,167	268,951	1,194,829	151,321	0	0	1,775,268
03 Field and Support Operations	0	29	0	0	0	0	29
04 Organizational Development Com	294,499	398,866	36,036	159,766	0	0	889,166
05 Tech Services	73,716	371,968	13,034	84,088	0	0	542,806
06 Patrol Support Services Comman	285,711	742,319	159,990	260,671	0	0	1,448,691
07 Homeland Security Command	5,738	10,220	3,834	622,248	0	0	642,040
08 Law Enforcement	3,448,650	6,623,031	2,042,810	9,518,720	9,606,558	0	31,239,769
09 Aviation	140,604	41,860	1,533	0	0	0	183,998
10 Auto Dealers	21,352	47,435	1,022	0	0	0	69,809
11 Other		0	0	983,826	0	0	983,826
Total	\$ 4,430,437	\$ 8,504,679	\$ 3,453,088	\$ 11,780,640	\$ 9,606,558	\$ 0	\$ 37,775,402

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:3 Field and Support Operations

Description	Amount	General Admin	Strategic Operations	Alt Dispute Resolution
Personnel Costs				
Salaries	0	0	0	0
Salary % Split				
Benefits	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Supplies	1,619	0	0	1,619
Services	1,583	0	983	600
Subtotal - Services & Supplies	3,202	0	983	2,219
Department Cost Total	3,202	0	983	2,219
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	3,202	0	983	2,219
General Admin Distribution		0	0	0
Grand Total	\$ 3,202		\$ 983	\$ 2,219
	=====	=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	19	0	0	0
1 General Services	0	0	0	0
Subtotal - Citywide Indirect	19	0	0	0
2 Chief's Admin	0	0	0	0
2 Budget & Finance	23	6	0	0
2 Legal Svcs	0	0	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	23	6	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 Development Command	0	0	0	0
5 Tech Svcs	0	1,720	0	0
5 Subtotal - Technology Svcs	0	1,720	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	19	1,720	0	0
C. Total Allocated		\$ 4,941	\$ 983	\$ 2,219
			19.89%	44.91%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	405.50	98.0890	964	0	964	0	964
07 Homeland Security Command	7.90	1.9110	19	0	19	0	19
Subtotal	413.4	100.0000	983	0	983	0	983
Direct Bills					0		0
Total					\$ 983		\$ 983
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

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	964	0	964
07 Homeland Security Command	19	0	19
 Total	 \$ 983 =====	 \$ 0 =====	 \$ 983 =====

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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:4 Org Development Command

Description	Amount	General Admin	Psy Svcs	Training
<hr/>				
Personnel Costs				
Salaries	S1 20,699,870	0	967,047	10,843,688
Salary % Split			4.67%	52.39%
Benefits	P 18,216,000	59,876-	459,041	5,871,371
Subtotal - Personnel Costs	<hr/> 38,915,870	<hr/> 59,876.00-	<hr/> 1,426,088	<hr/> 16,715,059
Services & Supplies Cost				
Supplies	P 1,985,250	58-	1,940	1,807,424
Services	P 3,873,101	2,881,601	123,453	117,632
Retiree	P 18,063,092	0	0	0
Subtotal - Services & Supplies	<hr/> 23,921,443	<hr/> 2,881,543	<hr/> 125,393	<hr/> 1,925,056
Department Cost Total	62,837,313	2,821,667	1,551,481	18,640,115
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	<hr/> 62,837,313	<hr/> 2,821,667	<hr/> 1,551,481	<hr/> 18,640,115
General Admin Distribution		2,821,667-	131,828	1,478,130
Grand Total	<hr/> \$ 62,837,313 =====	<hr/> =====	<hr/> \$ 1,683,309 =====	<hr/> \$ 20,118,245 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:4 Org Development Command

Description	Amount	Cadet Training	Employee Svcs	Retiree Ins	Risk Management
Personnel Costs					
Salaries	S1 20,699,870	277,839	4,688,804	0	3,922,493
Salary % Split		1.34%	22.65%	.00%	18.95%
Benefits	P 18,216,000	7,346,055	2,557,092	0	2,042,318
Subtotal - Personnel Costs	38,915,870	7,623,894	7,245,896	0	5,964,811
Services & Supplies Cost					
Supplies	P 1,985,250	141,316	29,374	0	5,253
Services	P 3,873,101	93,977	636,970	0	19,467
Retiree	P 18,063,092	0	0	18,063,092	0
Subtotal - Services & Supplies	23,921,443	235,293	666,344	18,063,092	24,720
Department Cost Total	62,837,313	7,859,187	7,912,240	18,063,092	5,989,531
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	62,837,313	7,859,187	7,912,240	18,063,092	5,989,531
General Admin Distribution		37,867	639,136	0	534,678
Grand Total	\$ 62,837,313 =====	\$ 7,897,054 =====	\$ 8,551,376 =====	\$ 18,063,092 =====	\$ 6,524,209 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Psy Svcs	Training	Cadet Training	Employee Svcs
1 Indirect Costs FTEs	369,061	0	17,242	193,334	4,954	83,597
1 Indirect Costs Expenses	259,823	0	12,138	136,109	3,487	58,853
1 General Services	1,028,821	0	48,064	538,951	13,809	233,042
Subtotal - Citywide Indirect	1,657,705	0	77,444	868,394	22,250	375,493
2 Chief's Admin	251,345	43,154	13,758	154,274	3,953	66,708
2 Budget & Finance	315,040	83,826	18,634	208,947	5,354	90,349
2 Legal Svcs	28,482	7,554	1,684	18,878	484	8,163
2 Internal Affairs	136,909	22,857	7,464	83,694	2,144	36,189
Subtotal-Chief's Command	731,776	157,390	41,540	465,792	11,935	201,408
3 Strategic Operations	964	0	45	505	13	218
3 Subtotal - Field and Support Ops	0	0	0	0	0	0
4 Psy Svcs	0	116,319	5,434	60,934	1,561	26,348
4 Training	0	1,370,768	64,039	718,081	18,399	310,498
4 Employees Svcs	0	589,724	27,550	308,929	7,915	133,581
4 Retiree Ins	0	1,179,813	55,118	618,049	15,836	267,244
4 Risk Management	0	355,238	16,596	186,092	4,768	80,466
4 Subtotal - Org Development Command	0	3,611,862	168,737	1,892,085	48,479	818,136
5 Tech Svcs	0	8,876,866	414,705	4,650,173	119,148	2,010,732
5 Subtotal - Technology Svcs	0	8,876,866	414,705	4,650,173	119,148	2,010,732
6 Fleet Mgmt	0	127,601	5,961	66,844	1,713	28,903
6 Property	0	720,208	33,646	377,283	9,667	163,137
Subtotal - Patrol Support Svcs Command	0	847,809	39,608	444,127	11,380	192,040
Total Incoming	1,657,705	13,336,537	700,494	7,854,779	201,257	3,396,401
C. Total Allocated		\$ 77,831,555	\$ 2,383,803	\$ 27,973,024	\$ 8,098,310	\$ 11,947,777
			3.06%	35.94%	10.40%	15.35%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	369,061	0	0	69,935
1 Indirect Costs Expenses	259,823	0	0	49,235
1 General Services	1,028,821	0	0	194,955
Subtotal - Citywide Indirect	1,657,705	0	0	314,125
2 Chief's Admin	251,345	43,154	0	55,806
2 Budget & Finance	315,040	83,826	0	75,582
2 Legal Svcs	28,482	7,554	0	6,829
2 Internal Affairs	136,909	22,857	0	30,275
Subtotal-Chief's Command	731,776	157,390	0	168,491
3 Strategic Operations	964	0	0	183
3 Subtotal - Field and Support Ops	0	0	0	0
4 Psy Svcs	0	116,319	0	22,042
4 Training	0	1,370,768	0	259,752
4 Employees Svcs	0	589,724	0	111,749
4 Retiree Ins	0	1,179,813	0	223,567
4 Risk Management	0	355,238	0	67,315
4 Subtotal - Org Development Command	0	3,611,862	0	684,425
5 Tech Svcs	0	8,876,866	0	1,682,109
5 Subtotal - Technology Svcs	0	8,876,866	0	1,682,109
6 Fleet Mgmt	0	127,601	0	24,180
6 Property	0	720,208	0	136,475
Subtotal - Patrol Support Svcs Command	0	847,809	0	160,654
Total Incoming	1,657,705	13,336,537	0	2,841,313
C. Total Allocated		\$ 77,831,555	\$ 18,063,092	\$ 9,365,522
			23.21%	12.03%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Psy Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.2097	\$ 74,123	\$ 0	\$ 74,123	\$ 0	\$ 74,123
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	116,319	0	116,319	0	116,319
05 Tech Services	101.50	1.6536	29,116	0	29,116	11,552	40,668
06 Patrol Support Services Comman	393.40	6.4090	112,848	0	112,848	44,774	157,622
07 Homeland Security Command	7.90	0.1287	2,266	0	2,266	899	3,165
08 Law Enforcement	4,748.50	77.3598	1,362,119	0	1,362,119	540,439	1,902,558
09 Aviation	193.60	3.1540	55,535	0	55,535	22,034	77,569
10 Auto Dealers	29.40	0.4790	8,433	0	8,433	3,346	11,779
Subtotal	6,138.2	100.0000	1,760,759	0	1,760,759	623,044	2,383,803
Direct Bills					0		0
Total					\$ 1,760,759		\$ 2,383,803
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	125.70	2.3819	\$ 499,871	\$ 0	\$ 499,871	\$ 0	\$ 499,871
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	344.70	6.5316	1,370,768	0	1,370,768	0	1,370,768
05 Tech Services	16.60	0.3145	66,013	0	66,013	24,126	90,139
06 Patrol Support Services Comman	149.00	2.8234	592,528	0	592,528	216,553	809,081
07 Homeland Security Command	4.80	0.0910	19,088	0	19,088	6,976	26,064
08 Law Enforcement	4,449.00	84.3029	17,692,336	0	17,692,336	6,466,081	24,158,417
09 Aviation	166.70	3.1588	662,916	0	662,916	242,278	905,194
10 Auto Dealers	20.90	0.3960	83,113	0	83,113	30,376	113,489
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,277.4	100.0000	20,986,633	0	20,986,633	6,986,391	27,973,024
Direct Bills					0		0
Total					\$ 20,986,633		\$ 27,973,024
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Cadet Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 7,919,300	\$ 0	\$ 7,919,300	\$ 179,010	\$ 8,098,310
Subtotal	100	100.0000	7,919,300	0	7,919,300	179,010	8,098,310
Direct Bills					0		0
Total					\$ 7,919,300		\$ 8,098,310
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Risk Management

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	11.6883	\$ 799,285	\$ 0	\$ 799,285	\$ 0	\$ 799,285
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	4	5.1948	355,238	0	355,238	0	355,238
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	10	12.9870	888,094	0	888,094	970,326	1,858,420
08 Law Enforcement	54	70.1299	4,795,710	0	4,795,710	5,239,759	10,035,469
Subtotal	77	100.0000	6,838,327	0	6,838,327	6,210,084	13,048,411
Direct Bills					0		0
Total					\$ 6,838,327		\$ 13,048,411

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Employee Svcs Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.2097	\$ 375,794	\$ 0	\$ 375,794	\$ 0	\$ 375,794
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.6062	589,724	0	589,724	0	589,724
05 Tech Services	101.50	1.6536	147,613	0	147,613	56,011	203,624
06 Patrol Support Services Comman	393.40	6.4090	572,127	0	572,127	217,092	789,219
07 Homeland Security Command	7.90	0.1287	11,489	0	11,489	4,360	15,849
08 Law Enforcement	4,748.50	77.3598	6,905,804	0	6,905,804	2,620,392	9,526,196
09 Aviation	193.60	3.1540	281,555	0	281,555	106,835	388,390
10 Auto Dealers	29.40	0.4790	42,757	0	42,757	16,224	58,981
Subtotal	6,138.2	100.0000	8,926,863	0	8,926,863	3,020,914	11,947,777
Direct Bills					0		0
Total					\$ 8,926,863		\$ 11,947,777
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Retiree Ins Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	125.70	2.3819	\$ 430,237	\$ 0	\$ 430,237	\$ 0	\$ 430,237
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	344.70	6.5316	1,179,813	0	1,179,813	0	1,179,813
05 Tech Services	16.60	0.3145	56,817	0	56,817	0	56,817
06 Patrol Support Services Comman	149.00	2.8234	509,986	0	509,986	0	509,986
07 Homeland Security Command	4.80	0.0910	16,429	0	16,429	0	16,429
08 Law Enforcement	4,449.00	84.3029	15,227,706	0	15,227,706	0	15,227,706
09 Aviation	166.70	3.1588	570,568	0	570,568	0	570,568
10 Auto Dealers	20.90	0.3960	71,535	0	71,535	0	71,535
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,277.4	100.0000	18,063,091	0	18,063,091	0	18,063,091
Direct Bills					0		0
Total					\$ 18,063,091		\$ 18,063,091
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:4 Org Development Command

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	74,123	499,871	0	375,794	430,237	799,285	2,179,310
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	116,319	1,370,768	0	589,724	1,179,813	355,238	3,611,862
05 Tech Services	40,668	90,139	0	203,624	56,817	0	391,248
06 Patrol Support Services Comman	157,622	809,081	0	789,219	509,986	0	2,265,908
07 Homeland Security Command	3,165	26,064	0	15,849	16,429	1,858,420	1,919,926
08 Law Enforcement	1,902,558	24,158,417	8,098,310	9,526,196	15,227,706	10,035,469	68,948,656
09 Aviation	77,569	905,194	0	388,390	570,568	0	1,941,722
10 Auto Dealers	11,779	113,489	0	58,981	71,535	0	255,784
11 Other	0	0	0	0	0	0	0
Total	\$ 2,383,803	\$ 27,973,023	\$ 8,098,310	\$ 11,947,777	\$ 18,063,091	\$ 13,048,412	\$ 81,514,416
	=====	=====	=====	=====	=====	=====	=====

Technology Services Function and Allocation Basis

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:5 Technology Svcs

Description	Amount	General Admin	Tech Svcs
<hr/>			
Personnel Costs			
Salaries	8,263,453	0	8,263,453
Salary % Split			100.00%
Benefits	4,541,015	0	4,541,015
Subtotal - Personnel Costs	<hr/> 12,804,468	<hr/> 0	<hr/> 12,804,468
Services & Supplies Cost			
Supplies	197,800	0	197,800
Services	28,752,593	0	28,752,593
Subtotal - Services & Supplies	<hr/> 28,950,394	<hr/> 0	<hr/> 28,950,394
Department Cost Total	41,754,862	0	41,754,862
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	41,754,862	0	41,754,862
General Admin Distribution		0	0
Grand Total	<hr/> \$ 41,754,862	<hr/> 0	<hr/> \$ 41,754,862
	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	92,379	0	92,379
1 Indirect Costs Expenses	242,302	0	242,302
1 General Services	257,522	0	257,522
Subtotal - Citywide Indirect	592,203	0	592,203
2 Chief's Admin	62,914	10,802	73,716
2 Budget & Finance	293,795	78,173	371,968
2 Legal Svcs	10,302	2,732	13,034
2 Internal Affairs	72,058	12,030	84,088
Subtotal-Chief's Command	439,069	103,737	542,806
4 Psy Svcs	29,116	11,552	40,668
4 Training	66,013	24,126	90,139
4 Employees Svcs	147,613	56,011	203,624
4 Retiree Ins	56,817	0	56,817
4 Risk Management	0	0	0
Subtotal - Org Development Command	299,559	91,689	391,248
5 Tech Svcs	0	923,733	923,733
5 Subtotal - Technology Svcs	0	0	0
6 Fleet Mgmt	0	18,229	18,229
6 Property	0	180,274	180,274
6 Subtotal - Patrol Support Svcs Command	0	18,229	18,229
Total Incoming	1,031,272	1,207,744	2,239,016
C. Total Allocated		\$ 43,993,877	\$ 43,993,877
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	10,327	5.1910	\$ 2,221,044	\$ 0	\$ 2,221,044	\$ 0	\$ 2,221,044
03 Field and Support Operations	8	0.0040	1,720	0	1,720	0	1,720
04 Organizational Development Com	41,274	20.7471	8,876,866	0	8,876,866	0	8,876,866
05 Tech Services	4,295	2.1590	923,733	0	923,733	0	923,733
06 Patrol Support Services Comman	12,905	6.4869	2,775,499	0	2,775,499	108,966	2,884,465
07 Homeland Security Command	948	0.4765	203,888	0	203,888	8,005	211,893
08 Law Enforcement	122,171	61.4113	26,275,515	0	26,275,515	1,031,575	27,307,090
09 Aviation	4,367	2.1951	939,218	0	939,218	36,874	976,092
10 Auto Dealers	2,644	1.3291	568,650	0	568,650	22,325	590,975
Subtotal	198,939	100.0000	42,786,133	0	42,786,133	1,207,744	43,993,877
Direct Bills					0		0
Total					\$ 42,786,133		\$ 43,993,877
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	2,221,044	2,221,044
03 Field and Support Operations	1,720	1,720
04 Organizational Development Com	8,876,866	8,876,866
05 Tech Services	923,733	923,733
06 Patrol Support Services Comman	2,884,465	2,884,465
07 Homeland Security Command	211,893	211,893
08 Law Enforcement	27,307,090	27,307,090
09 Aviation	976,092	976,092
10 Auto Dealers	590,975	590,975
 Total	 \$ 43,993,878 =====	 \$ 43,993,878 =====

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 FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs							
Salaries	S1 30,089,729	1,563,561	9,431,990	3,691,671	1,164,146	3,397,119	5,544,566
Salary % Split		5.20%	31.35%	12.27%	3.87%	11.29%	18.43%
Benefits	P 15,183,812	751,576	4,344,074	2,056,835	616,269	1,669,975	2,995,119
Subtotal - Personnel Costs	45,273,541	2,315,137	13,776,065	5,748,506	1,780,415	5,067,094	8,539,685
Services & Supplies Cost							
Supplies	P 464,718	7,942	2,200	8,949	384,475	8,909	32,069
Services	P 37,589,919	9,098	8,373	3,445	24,001,837	13,450,292	59,284
Subtotal - Services & Supplies	38,054,637	17,040	10,572	12,394	24,386,312	13,459,201	91,352
Department Cost Total	83,328,178	2,332,177	13,786,637	5,760,900	26,166,728	18,526,295	8,631,037
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments	83,328,178	2,332,177	13,786,637	5,760,900	26,166,728	18,526,295	8,631,037
General Admin Distribution		2,332,177-	771,111	301,807	95,176	277,739	453,305
Grand Total	\$ 83,328,178		\$ 14,557,748	\$ 6,062,707	\$ 26,261,904	\$ 18,804,034	\$ 9,084,343
	=====	=====	=====	=====	=====	=====	=====
				not allocated			

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	Criminal Analysis
Personnel Costs		
Salaries	S1 30,089,729	5,296,677
Salary % Split		17.60%
Benefits	P 15,183,812	2,749,962
Subtotal - Personnel Costs	45,273,541	8,046,639
Services & Supplies Cost		
Supplies	P 464,718	20,175
Services	P 37,589,919	57,590
Subtotal - Services & Supplies	38,054,637	77,765
Department Cost Total	83,328,178	8,124,403
Adjustments to Cost		
Subtotal - Adjustments		0
Total Costs After Adjustments	83,328,178	8,124,403
General Admin Distribution		433,039
Grand Total	\$ 83,328,178 =====	\$ 8,557,442 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

B. Incoming Costs-(Default Spread Salary%)

Dept:6 Patrol Support Svcs Command

Department	First Incoming	Second Incoming	Emergency Communication	Records	Fleet Mgt	Jail	Property
1 Indirect Costs FTEs	\$ 358,049	0	\$ 118,386	\$ 46,336	\$ 14,612	\$ 42,639	\$ 69,593
1 Indirect Costs Expenses	483,551	0	159,883	62,578	19,734	57,585	93,987
1 General Services	998,121	0	330,022	129,170	40,733	118,864	194,003
Subtotal - Citywide Indirect	1,839,721	0	608,291	238,084	75,079	219,088	357,583
2 Chief's Admin	243,845	41,866	94,468	36,975	11,660	34,025	55,533
2 Budget & Finance	586,313	156,006	245,442	96,066	30,294	88,401	144,283
2 Legal Svcs	126,452	33,538	52,900	20,705	6,529	19,053	31,097
2 Internal Affairs	223,378	37,293	86,189	33,734	10,638	31,043	50,666
Subtotal - Chief's Command	1,179,988	268,703	478,999	187,480	59,121	172,522	281,579
4 Psy Svcs	112,848	44,774	52,117	20,398	6,433	18,771	30,637
4 Training	592,528	216,553	267,517	104,706	33,019	96,352	157,260
4 Employees Svcs	572,127	217,092	260,950	102,135	32,208	93,987	153,399
4 Retiree Ins	509,986	0	168,623	65,999	20,813	60,733	99,125
4 Risk Management	0	0	0	0	0	0	0
Subtotal - Org Development Command	1,787,489	478,419	749,207	293,238	92,473	269,843	440,421
5 Tech Svcs	2,775,499	108,966	953,728	373,287	117,715	343,505	560,648
Subtotal - Technology Svcs	2,775,499	108,966	953,728	373,287	117,715	343,505	560,648
6 Fleet Mgmt	0	455,717	150,680	58,976	18,598	54,270	88,577
6 Property	0	698,717	231,026	90,423	28,515	83,209	135,808
Subtotal-Patrol Support Svcs Command	0	1,154,434	381,706	149,399	47,113	137,479	224,385
Total Incoming	7,582,697	2,010,522	3,171,931	1,241,488	391,501	1,142,437	1,864,616
C. Total Allocated		\$ 92,921,397	\$ 17,729,679	\$ 7,304,195	\$ 26,653,405	\$ 19,946,471	\$ 10,948,959
=====		=====	=====	=====	=====	=====	=====
		19.08%	7.86%	28.68%	21.47%	11.78%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	\$ 358,049	0	\$ 66,482
1 Indirect Costs Expenses	483,551	0	89,785
1 General Services	998,121	0	185,329
Subtotal - Citywide Indirect	1,839,721	0	341,596
2 Chief's Admin	243,845	41,866	53,050
2 Budget & Finance	586,313	156,006	137,832
2 Legal Svcs	126,452	33,538	29,707
2 Internal Affairs	223,378	37,293	48,401
Subtotal - Chief's Command	1,179,988	268,703	268,990
4 Psy Svcs	112,848	44,774	29,267
4 Training	592,528	216,553	150,228
4 Employees Svcs	572,127	217,092	146,540
4 Retiree Ins	509,986	0	94,693
4 Risk Management	0	0	0
Subtotal - Prof Dev Command	1,787,489	478,419	420,728
5 Tech Svcs	2,775,499	108,966	535,581
Subtotal - Technology Svcs	2,775,499	108,966	535,581
6 Fleet Mgmt	0	455,717	84,617
6 Property	0	698,717	129,736
Subtotal-Patrol Support Svcs Command	0	1,154,434	214,353
Total Incoming	<u>7,582,697</u>	<u>2,010,522</u>	<u>1,781,248</u>
C. Total Allocated	\$ 92,921,397	\$ 10,338,690	
	=====	=====	=====
			11.13%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Emergency Communications Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 17,064,891	\$ 0	\$ 17,064,891	\$ 664,788	\$ 17,729,679
Subtotal	100	100.0000	17,064,891	0	17,064,891	664,788	17,729,679
Direct Bills					0		0
Total					\$ 17,064,891		\$ 17,729,679
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Fleet Mgmt Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	9	0.2058	\$ 54,686	\$ 0	\$ 54,686	\$ 0	\$ 54,686
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	21	0.4802	127,601	0	127,601	0	127,601
05 Tech Services	3	0.0686	18,229	0	18,229	0	18,229
06 Patrol Support Services Comman	75	1.7151	455,717	0	455,717	0	455,717
07 Homeland Security Command	1	0.0229	6,076	0	6,076	19	6,095
08 Law Enforcement	4,220	96.5013	25,641,691	0	25,641,691	81,185	25,722,876
10 Auto Dealers	44	1.0062	267,354	0	267,354	846	268,200
Subtotal	4,373	100.0000	26,571,354	0	26,571,354	82,051	26,653,405
Direct Bills					0		0
Total					\$ 26,571,354		\$ 26,653,405
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Jail Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	40,758.00	100.0000	\$ 19,707,057	\$ 0	\$ 19,707,057	\$ 239,414	\$ 19,946,471
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	40,758	100.0000	19,707,057	0	19,707,057	239,414	19,946,471
Direct Bills					0		0
Total					\$ 19,707,057		\$ 19,946,471
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Crime Analysis Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	100	100.0000	\$ 9,965,397	\$ 0	\$ 9,965,397	\$ 0	\$ 9,965,397
Subtotal	100	100.0000	9,965,397	0	9,965,397	0	9,965,397
Direct Bills					0		0
Total					\$ 9,965,397		\$ 9,965,397
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Property Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	258.40	4.3468	\$ 458,944	\$ 0	\$ 458,944	\$ 0	\$ 458,944
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	405.50	6.8213	720,208	0	720,208	0	720,208
05 Tech Services	101.50	1.7074	180,274	0	180,274	0	180,274
06 Patrol Support Services Comman	393.40	6.6178	698,717	0	698,717	0	698,717
07 Homeland Security Command	7.90	0.1329	14,031	0	14,031	645	14,676
08 Law Enforcement	4,748.50	79.8792	8,433,801	0	8,433,801	387,721	8,821,522
10 Auto Dealers	29.40	0.4946	52,217	0	52,217	2,401	54,618
Subtotal	5,944.6	100.0000	10,558,192	0	10,558,192	390,767	10,948,959
Direct Bills					0		0
Total					\$ 10,558,192		\$ 10,948,959
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2024 2CFR 200 COST ALLOCATION PLAN

FY2022
5/23/2023

Allocation Summary

Dept:6 Patrol Support Svcs Command

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	54,686	0	458,944	0	513,630
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	0	0	127,601	0	720,208	0	847,809
05 Tech Services	0	0	18,229	0	180,274	0	198,503
06 Patrol Support Services Comman	0	0	455,717	0	698,717	0	1,154,434
07 Homeland Security Command	0	0	6,095	0	14,676	0	20,771
08 Law Enforcement	17,729,679	0	25,722,876	19,946,471	8,821,522	9,965,397	82,185,945
09 Aviation	0	0	0	0	0	0	0
10 Auto Dealers	0	0	268,200	0	54,618	0	322,818
Total	\$ 17,729,679	\$ 0	\$ 26,653,404	\$ 19,946,471	\$ 10,948,959	\$ 9,965,397	\$ 85,243,910
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