

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2025 2 CFR PART 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023



CITY OF HOUSTON

John Whitmire, Mayor

FINANCE DEPARTMENT

Melissa Dubowski

Chief Business Officer/Director of Finance

Arif Rasheed, Deputy Director

www.houstontx.gov

**City of Houston, Texas
Houston Police Department
FY 2025 2 CFR Part 200 Cost Allocation
Plan Based on Actual Expenditures For
the Fiscal Year Ended
June 30, 2023**

TABLE OF CONTENTS

SECTION I

OVERVIEW

SECTION II

**FY 2025 2 CFR PART 200 COST ALLOCATION PLAN BASED ON
ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SECTION I – OVERVIEW

**City of Houston, Texas
Houston Police Department
FY 2025 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**

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 2023 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 2025 2 CFR PART 200 COST ALLOCATION
PLAN BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

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			
3 Incoming Costs			23
3 Field & Support Operations	Number of FTEs supported	COH FTE Report	24
3 Alt Dispute Resolution	**Not Allocated**		25
3 Allocation Summary			26
Org Development Command			27
4 Department Costs			
4 Incoming Costs			28
4 Psy Svcs	Number of FTEs per division	COH FTE Report	30
4 Training	Number of classified FTEs per division	COH FTE Report	32
4 Cadet Training	Direct allocation to Law Enforcement	Direct Allocation	33
4 Risk Management	Number of audits performed	Police Department Report	34
4 Employee Svcs	Number of FTEs per division	COH FTE Report	35
4 Retiree Ins	Number of classified FTEs per division	COH FTE Report	36
4 Allocation Summary			37

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Summary Schedule

Department	HomeLand Sec Command	Law Enforcement	Aviation	Auto Dealers	Other	2nd Allocation Orphans	Total
1 Citywide Indirect	\$ 39,029	\$ 21,546,316	\$ 210,071	\$ 134,175	\$ 0	\$ 0	\$ 21,929,591
2 Chief's Command	537,521	34,930,652	278,129	99,453	803,780	0	36,649,535
3 Field and Support Operations	0	0	0	0	0	0	0
4 Org Development Command	3,345,416	71,103,279	2,225,481	271,281	0	0	76,945,457
5 Technology Svcs	210,828	32,116,468	970,470	689,440	0	0	33,987,206
6 Patrol Support Svcs Command	23,459	88,637,661	0	54,352	0	0	88,715,472
 Tot.Current Allocations	 \$4,156,253 =====	 \$248,334,376 =====	 \$3,684,151 =====	 \$1,248,701 =====	 \$803,780 =====	 \$0 =====	 \$258,227,261 =====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	11,065,641	0	5,532,821	5,532,821	0
GSD Indirect	16,329,208	0	0	0	16,329,208
Subtotal - Services & Supplies	27,394,849	0	5,532,821	5,532,821	16,329,208
Department Cost Total	27,394,849	0	5,532,821	5,532,821	16,329,208
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	27,394,849	0	5,532,821	5,532,821	16,329,208
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 27,394,849		\$ 5,532,821	\$ 5,532,821	\$ 16,329,208

B. Incoming Costs-(Default Spread Expense%)

Dept:1 Citywide Indirect

No Indirect Costs

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	265.80	4.3979	\$ 243,328	\$ 0	\$ 243,328	\$ 0	\$ 243,328
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	333,225	0	333,225	0	333,225
05 Tech Services	100.70	1.6662	92,186	0	92,186	0	92,186
06 Patrol Support Services Comman	409.90	6.7822	375,245	0	375,245	0	375,245
07 Homeland Security Command	8.50	0.1406	7,781	0	7,781	0	7,781
08 Law Enforcement	4,668.70	77.2478	4,273,980	0	4,273,980	0	4,273,980
09 Aviation	198.40	3.2827	181,626	0	181,626	0	181,626
10 Auto Dealers	27.80	0.4600	25,450	0	25,450	0	25,450
Subtotal	6,043.8	100.0000	5,532,821	0	5,532,821	0	5,532,821
Direct Bills					0		0
Total					\$ 5,532,821		\$ 5,532,821
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	42,584,973	4.2571	\$ 235,538	\$ 0	\$ 235,538	\$ 0	\$ 235,538
03 Field and Support Operations	600	0.0001	3	0	3	0	3
04 Organizational Development Com	45,610,767	4.5596	252,274	0	252,274	0	252,274
05 Tech Services	47,445,544	4.7430	262,422	0	262,422	0	262,422
06 Patrol Support Services Comman	87,744,073	8.7716	485,314	0	485,314	0	485,314
07 Homeland Security Command	1,356,501	0.1356	7,503	0	7,503	0	7,503
08 Law Enforcement	764,823,821	76.4575	4,230,256	0	4,230,256	0	4,230,256
09 Aviation	5,142,725	0.5141	28,445	0	28,445	0	28,445
10 Auto Dealers	5,616,524	0.5615	31,065	0	31,065	0	31,065
Subtotal	1,000,325,527	100.0000	5,532,820	0	5,532,820	0	5,532,820
Direct Bills					0		0
Total					\$ 5,532,820		\$ 5,532,820

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

General Services Allocations

Dept:1 Citywide Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	265.80	4.5472	\$ 742,516	\$ 0	\$ 742,516	\$ 0	\$ 742,516
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.2271	1,016,839	0	1,016,839	0	1,016,839
05 Tech Services	100.70	1.7227	281,307	0	281,307	0	281,307
06 Patrol Support Services Comman	409.90	7.0124	1,145,062	0	1,145,062	0	1,145,062
07 Homeland Security Command	8.50	0.1454	23,745	0	23,745	0	23,745
08 Law Enforcement	4,668.70	79.8696	13,042,080	0	13,042,080	0	13,042,080
10 Auto Dealers	27.80	0.4756	77,660	0	77,660	0	77,660
Subtotal	5,845.4	100.0000	16,329,209	0	16,329,209	0	16,329,209
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 16,329,209	=====	\$ 16,329,209

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	243,328	235,538	742,516	1,221,382
03 Field and Support Operations	0	3	0	3
04 Organizational Development Com	333,225	252,274	1,016,839	1,602,338
05 Tech Services	92,186	262,422	281,307	635,915
06 Patrol Support Services Comman	375,245	485,314	1,145,062	2,005,621
07 Homeland Security Command	7,781	7,503	23,745	39,029
08 Law Enforcement	4,273,980	4,230,256	13,042,080	21,546,316
09 Aviation	181,626	28,445		210,071
10 Auto Dealers	25,450	31,065	77,660	134,175
 Total	 \$ 5,532,821 =====	 \$ 5,532,820 =====	 \$ 16,329,209 =====	 \$ 27,394,850 =====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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 24,973,889	0	3,409,649	3,684,203	3,267,979	6,798,679
Salary % Split			13.65%	14.75%	13.09%	27.22%
Benefits	P 12,349,764	0	1,618,780	1,976,313	1,726,374	3,153,062
Subtotal - Personnel Costs	37,323,653	0	5,028,429	5,660,516	4,994,353	9,951,741
Services & Supplies Cost						
Supplies	P 3,170,144	0	51,718	81,661	1,108	10,478
Services	P 2,091,176	0	163,470	1,290,836	151,328	157,850
Subtotal-Services & Supplies	5,261,320	0	215,188	1,372,497	152,436	168,327
Department Cost Total	42,584,973	0	5,243,617	7,033,013	5,146,789	10,120,068
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	42,584,973	0	5,243,617	7,033,013	5,146,789	10,120,068
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 42,584,973		\$ 5,243,617	\$ 7,033,013	\$ 5,146,789	\$ 10,120,068
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:2 Chief's Command

Description		Amount	Planning	Public Affairs
Personnel Costs				
Salaries	S1	24,973,889	3,069,345	4,744,033
Salary % Split			12.29%	19.00%
Benefits	P	12,349,764	1,479,816	2,395,420
Subtotal - Personnel Costs		37,323,653	4,549,161	7,139,453
Services & Supplies Cost				
Supplies	P	3,170,144	2,925,265	99,915
Services	P	2,091,176	122,514	205,179
Subtotal-Services & Supplies		5,261,320	3,047,779	305,094
Department Cost Total		42,584,973	7,596,940	7,444,546
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		42,584,973	7,596,940	7,444,546
General Admin Distribution			0	0
Grand Total		\$ 42,584,973	\$ 7,596,940	\$ 7,444,546
		=====	=====	=====
			not allocated	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 243,328	0	\$ 33,221	\$ 35,896	\$ 31,841	\$ 66,242
1 Indirect Costs Expenses	235,538	0	32,158	34,747	30,822	64,121
1 General Services	742,516	0	101,375	109,537	97,163	202,137
Subtotal - Citywide Indirect	1,221,382	0	166,754	180,180	159,826	332,500
2 Chief's Admin	0	237,942	32,486	35,102	31,136	64,775
2 Budget & Finance	0	307,074	41,925	45,300	40,182	83,595
2 Legal Svcs	0	2,174,261	296,850	320,751	284,515	591,903
2 Internal Affairs	0	107,206	14,637	15,815	14,029	29,185
Subtotal-Chief's Command	0	2,826,483	385,897	416,968	369,862	769,459
4 Psy Svcs	0	83,520	11,403	12,321	10,929	22,737
4 Training	0	553,751	75,603	81,690	72,462	150,749
4 Employees Svcs	0	490,457	66,962	72,353	64,179	133,518
4 Retiree Ins	0	551,529	75,300	81,363	72,171	150,144
4 Risk Management *	0	1,315,234	0	1,315,234	0	0
4 Subtotal - Org Development Command	0	2,994,491	229,267	1,562,961	219,741	457,147
5 Tech Svcs	0	2,534,736	346,065	373,929	331,685	690,036
5 Subtotal - Technology Svcs	0	2,534,736	346,065	373,929	331,685	690,036
6 Fleet Mgmt	0	54,507	7,442	8,041	7,133	14,839
6 Property	0	490,473	66,964	72,356	64,181	133,522
Subtotal-Patrol Support Svcs Command	0	544,980	74,406	80,397	71,314	148,361
Total Incoming	1,221,382	8,900,690	1,202,389	2,614,436	1,152,428	2,397,504
C. Total Allocated	\$ 52,707,045	\$ 6,446,006	\$ 9,647,449	\$ 6,299,217	\$ 12,517,572	\$ 12,517,572
		=====	=====	=====	=====	=====
		12.23%	18.30%	11.95%	23.75%	

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:2 Chief's Command

Department	First Incoming	Second Incoming	Planning	Public Affairs
1 Indirect Costs FTEs	\$ 243,328	0	\$ 29,905	\$ 46,223
1 Indirect Costs Expenses	235,538	0	28,948	44,743
1 General Services	742,516	0	91,257	141,048
Subtotal - Citywide Indirect	1,221,382	0	150,110	232,014
2 Chief's Admin	0	237,942	29,244	45,199
2 Budget & Finance	0	307,074	37,740	58,332
2 Legal Svcs	0	2,174,261	267,221	413,023
2 Internal Affairs	0	107,206	13,176	20,365
Subtotal-Chief's Command	0	2,826,483	347,380	536,919
4 Psy Svcs	0	83,520	10,265	15,865
4 Training	0	553,751	68,057	105,191
4 Employees Svcs	0	490,457	60,278	93,167
4 Retiree Ins	0	551,529	67,784	104,768
4 Risk Management *	0	1,315,234	0	0
Subtotal - Org Development Command	0	2,994,491	206,384	318,992
5 Tech Svcs	0	2,534,736	311,524	481,498
Subtotal - Technology Svcs	0	2,534,736	311,524	481,498
6 Fleet Mgmt	0	54,507	6,699	10,354
6 Property	0	490,473	60,280	93,170
Subtotal-Patrol Support Svcs Command	0	544,980	66,979	103,524
Total Incoming	<u>1,221,382</u>	<u>8,900,690</u>	<u>1,082,378</u>	<u>1,672,947</u>
C. Total Allocated		\$ 52,707,045	\$ 8,679,318	\$ 9,117,494
		=====	=====	=====
			16.47%	17.30%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	265.80	4.3979	\$ 237,942	\$ 0	\$ 237,942	\$ 0	\$ 237,942
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	325,850	0	325,850	65,242	391,092
05 Tech Services	100.70	1.6662	90,146	0	90,146	18,049	108,195
06 Patrol Support Services Comman	409.90	6.7822	366,940	0	366,940	73,469	440,409
07 Homeland Security Command	8.50	0.1406	7,609	0	7,609	1,524	9,133
08 Law Enforcement	4,668.70	77.2478	4,179,390	0	4,179,390	836,806	5,016,196
09 Aviation	198.40	3.2827	177,606	0	177,606	35,561	213,167
10 Auto Dealers	27.80	0.4600	24,886	0	24,886	4,983	29,869
Subtotal	6,043.8	100.0000	5,410,369	0	5,410,369	1,035,635	6,446,004
Direct Bills					0		0
Total					\$ 5,410,369		\$ 6,446,004
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	42,584,973	4.2571	\$ 307,074	\$ 0	\$ 307,074	\$ 0	\$ 307,074
03 Field and Support Operations	600	0.0001	4	0	4	2	6
04 Organizational Development Com	45,610,767	4.5596	328,892	0	328,892	115,927	444,819
05 Tech Services	47,445,544	4.7430	342,122	0	342,122	120,591	462,713
06 Patrol Support Services Comman	87,744,073	8.7716	632,709	0	632,709	223,016	855,725
07 Homeland Security Command	1,356,501	0.1356	9,782	0	9,782	3,448	13,230
08 Law Enforcement	764,823,821	76.4575	5,515,026	0	5,515,026	1,943,926	7,458,952
09 Aviation	5,142,725	0.5141	37,083	0	37,083	13,071	50,154
10 Auto Dealers	5,616,524	0.5615	40,500	0	40,500	14,275	54,775
Subtotal	1,000,325,527	100.0000	7,213,192	0	7,213,192	2,434,256	9,647,448
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 7,213,192	=====	\$ 9,647,448

Basis Units: Operating expenditures
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	7,734.00	40.9727	\$ 2,174,261	\$ 0	\$ 2,174,261	\$ 0	\$ 2,174,261
03 Field and Support Operations	84.00	0.4450	23,615	0	23,615	7,483	31,098
04 Organizational Development Com	818.00	4.3335	229,965	0	229,965	72,873	302,838
05 Tech Services	84.00	0.4450	23,615	0	23,615	7,483	31,098
06 Patrol Support Services Comman	1,232.00	6.5268	346,352	0	346,352	109,755	456,107
07 Homeland Security Command	2.00	0.0106	562	0	562	178	740
08 Law Enforcement	8,842.00	46.8426	2,485,754	0	2,485,754	787,703	3,273,457
09 Aviation	40.00	0.2119	11,245	0	11,245	3,563	14,808
10 Auto Dealers	40.00	0.2119	11,245	0	11,245	3,563	14,808
Subtotal	18,876.00	100.0000	5,306,614	0	5,306,614	992,602	6,299,216
Direct Bills					0		0
Total					\$ 5,306,614		\$ 6,299,216
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	12	1.0256	\$ 107,206	\$ 0	\$ 107,206	\$ 0	\$ 107,206
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	13	1.1111	116,140	0	116,140	23,182	139,322
05 Tech Services	10	0.8547	89,338	0	89,338	17,833	107,171
06 Patrol Support Services Comman	32	2.7350	285,882	0	285,882	57,064	342,946
07 Homeland Security Command	48	4.1026	428,823	0	428,823	85,596	514,419
08 Law Enforcement	980	83.7607	8,755,143	0	8,755,143	1,747,585	10,502,728
11 Other	75	6.4103	670,036	0	670,036	133,744	803,780
Subtotal	1,170	100.0000	10,452,568	0	10,452,568	2,065,004	12,517,572
Direct Bills					0		0
Total					\$ 10,452,568		\$ 12,517,572

Basis Units: Number of investigations

Source: Police Department Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 7,747,050	\$ 0	\$ 7,747,050	\$ 932,268	\$ 8,679,318
Subtotal	100	100.0000	7,747,050	0	7,747,050	932,268	8,679,318
Direct Bills					0		0
Total					\$ 7,747,050		\$ 8,679,318

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	237,942	307,074	2,174,261	107,206	0	0	2,826,483
03 Field and Support Operations	0	6	31,098	0	0	0	31,104
04 Organizational Development Com	391,092	444,819	302,838	139,322	0	0	1,278,072
05 Tech Services	108,195	462,713	31,098	107,171	0	0	709,177
06 Patrol Support Services Comman	440,409	855,725	456,107	342,946	0	0	2,095,187
07 Homeland Security Command	9,133	13,230	740	514,419	0	0	537,521
08 Law Enforcement	5,016,196	7,458,952	3,273,457	10,502,728	8,679,318	0	34,930,652
09 Aviation	213,167	50,154	14,808	0	0	0	278,129
10 Auto Dealers	29,869	54,775	14,808	0	0	0	99,453
11 Other	0	0	0	803,780	0	0	803,780
Total	\$ 6,446,003	\$ 9,647,448	\$ 6,299,215	\$ 12,517,572	\$ 8,679,318	\$ 0	\$ 43,589,558
	=====	=====	=====	=====	=====	=====	=====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:3 Field & 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	0	0	0	0
Services	600	0	0	600
Subtotal - Services & Supplies	600	0	0	600
Department Cost Total	600	0	0	600
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	600	0	0	600
General Admin Distribution		0	0	0
Grand Total	\$ 600		0	\$ 600
	=====	=====	=====	=====
				not allocated

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Field & 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	4	2	0	0
2 Legal Svcs	23,615	7,483	0	0
2 Internal Affairs	0	0	0	0
Subtotal-Chief's Command	23,619	7,485	0	0
3 Field & Support Operations	0	0	0	0
3 Subtotal - Field & Support Operations	0	0	0	0
4 Psy Svcs	0	0	0	0
4 Training	0	0	0	0
4 Employees Svcs	0	0	0	0
4 Retiree Ins	0	0	0	0
4 Risk Management	0	0	0	0
4 Subtotal - Org Development Command	0	0	0	0
5 Tech Svcs	0	1,916	0	0
5 Subtotal - Technology Svcs	0	1,916	0	0
6 Fleet Mgmt	0	0	0	0
6 Property	0	0	0	0
Subtotal - Patrol Support Svcs Command	0	0	0	0
<hr/>				
Total Incoming	3	1,916	0	0
<hr/>				
C. Total Allocated		\$ 2,519		\$ 600
				=====
				23.82%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Field & Support Operations

Dept:3 Field & Support Operations

Allocations 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	364.00	97.7181	0	0	0	0	0
07 Homeland Security Command	8.50	2.2819	0	0	0	0	0
Subtotal	372.5	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$ 0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:3 Field & 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
	<u> </u>	<u> </u>	<u> </u>
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.

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:4 Org Development Command

Description	Amount	General Admin	Psy Svcs	Training
Personnel Costs				
Salaries	22,285,041	416,391	1,026,725	11,215,826
Salary % Split		1.87%	4.61%	50.33%
Benefits	17,135,057	197,201	478,641	5,766,778
Subtotal - Personnel Costs	39,420,098	613,592	1,505,366	16,982,604
Services & Supplies Cost				
Supplies	1,388,495	214	2,755	1,017,066
Services	4,802,174	2,382,181	128,098	103,605
Retiree	20,890,765	0	0	0
Subtotal - Services & Supplies	27,081,434	2,382,395	130,853	1,120,671
Department Cost Total	66,501,532	2,995,987	1,636,219	18,103,275
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	66,501,532	2,995,987	1,636,219	18,103,275
General Admin Distribution		2,995,987-	140,662	1,536,552
Grand Total	\$ 66,501,532 =====	=====	\$ 1,776,881 =====	\$ 19,639,827 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:4 Org Development Command

Description	Amount	Cadet Training	Employee Svc	Retiree Ins	Risk Management
Personnel Costs					
Salaries	S1 22,285,041	76,751	5,227,721	0	4,321,626
Salary % Split			23.46%	.00%	19.39%
Benefits	P 17,135,057	5,799,550	2,652,349	0	2,240,538
Subtotal - Personnel Costs	39,420,098	5,876,301	7,880,070	0	6,562,164
Services & Supplies Cost					
Supplies	P 1,388,495	340,087	18,746	0	9,627
Services	P 4,802,174	60,393	1,914,791	0	213,107
Retiree	P 20,890,765	0	0	20,890,765	0
Subtotal - Services & Supplies	27,081,434	400,480	1,933,537	20,890,765	222,734
Department Cost Total	66,501,532	6,276,781	9,813,607	20,890,765	6,784,898
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	66,501,532	6,276,781	9,813,607	20,890,765	6,784,898
General Admin Distribution		10,516	716,191	0	592,067
Grand Total	\$ 66,501,532 =====	\$ 6,287,297 =====	\$ 10,529,798 =====	\$ 20,890,765 =====	\$ 7,376,965 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	333,225	0	15,645	170,902	1,170	79,658
1 Indirect Costs Expenses	252,274	0	11,844	129,384	885	60,306
1 General Services	1,016,839	0	47,740	521,509	3,569	243,076
Subtotal - Citywide Indirect	1,602,338	0	75,229	821,795	5,624	383,040
2 Chief's Admin	325,850	65,242	18,362	200,581	1,373	93,491
2 Budget & Finance	328,892	115,927	20,884	228,136	1,561	106,334
2 Legal Svcs	229,965	72,873	14,218	155,317	1,063	72,394
2 Internal Affairs	116,140	23,182	6,541	71,455	489	33,305
Subtotal-Chief's Command	1,000,847	277,225	60,005	655,488	4,486	305,524
3 Field & Support Operations	0	0	0	0	0	0
3 Subtotal - Field & Support Operations	0	0	0	0	0	0
4 Psy Svcs	0	114,377	5,370	58,661	401	27,342
4 Training	0	1,208,294	56,729	619,701	4,241	288,844
4 Employees Svcs	0	671,657	31,534	344,474	2,357	160,560
4 Retiree Ins	0	1,203,446	56,501	617,214	4,224	287,685
4 Risk Management	0	563,672	26,464	289,092	1,978	134,746
4 Subtotal - Org Development Command	0	3,761,446	176,599	1,929,142	13,201	899,177
5 Tech Svcs	0	9,900,795	464,839	5,077,844	34,748	2,366,794
5 Subtotal - Technology Svcs	0	9,900,795	464,839	5,077,844	34,748	2,366,794
6 Fleet Mgmt	0	136,267	6,398	69,888	478	32,575
6 Property	0	671,678	31,535	344,485	2,357	160,565
Subtotal - Patrol Support Svcs Command	0	807,945	37,933	414,373	2,836	193,140
Total Incoming	2,603,185	14,747,411	814,604	8,898,642	60,894	4,147,676
C. Total Allocated		\$ 83,852,128	\$ 2,591,485	\$ 28,538,469	\$ 6,348,191	\$ 14,677,473
			3.09%	34.03%	7.57%	17.50%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Org Development Command

Department	First Incoming	Second Incoming	Retiree Ins	Risk Management
1 Indirect Costs FTEs	333,225	0	0	65,851
1 Indirect Costs Expenses	252,274	0	0	49,854
1 General Services	1,016,839	0	0	200,945
Subtotal - Citywide Indirect	1,602,338	0	0	316,650
2 Chief's Admin	325,850	65,242	0	77,287
2 Budget & Finance	328,892	115,927	0	87,904
2 Legal Svcs	229,965	72,873	0	59,846
2 Internal Affairs	116,140	23,182	0	27,533
Subtotal-Chief's Command	1,000,847	277,225	0	252,569
3 Field & Support Operations	0	0	0	0
3 Subtotal - Field & Support Operations	0	0	0	0
4 Psy Svcs	0	114,377	0	22,603
4 Training	0	1,208,294	0	238,780
4 Employees Svcs	0	671,657	0	132,731
4 Retiree Ins	0	1,203,446	0	237,822
4 Risk Management	0	563,672	0	111,391
4 Subtotal - Org Development Command	0	3,761,446	0	743,327
5 Tech Svcs	0	9,900,795	0	1,956,569
5 Subtotal - Technology Svcs	0	9,900,795	0	1,956,569
6 Fleet Mgmt	0	136,267	0	26,929
6 Property	0	671,678	0	132,735
Subtotal - Patrol Support Svcs Command	0	807,945	0	159,664
Total Incoming	2,603,185	14,747,411	0	3,428,780
C. Total Allocated		\$ 83,852,128	\$ 20,890,765	\$ 10,805,745
		=====	=====	=====
			24.91%	12.89%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	265.80	4.3979	\$ 83,520	\$ 0	\$ 83,520	\$ 0	\$ 83,520
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	114,377	0	114,377	0	114,377
05 Tech Services	100.70	1.6662	31,642	0	31,642	12,878	44,520
06 Patrol Support Services Comman	409.90	6.7822	128,800	0	128,800	52,421	181,221
07 Homeland Security Command	8.50	0.1406	2,671	0	2,671	1,087	3,758
08 Law Enforcement	4,668.70	77.2478	1,467,012	0	1,467,012	597,071	2,064,083
09 Aviation	198.40	3.2827	62,342	0	62,342	25,373	87,715
10 Auto Dealers	27.80	0.4600	8,735	0	8,735	3,555	12,290
Subtotal	6,043.8	100.0000	1,899,099	0	1,899,099	692,386	2,591,485
Direct Bills					0		0
Total					\$ 1,899,099		\$ 2,591,485
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Training Allocations

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	136.80	2.6401	\$ 553,751	\$ 0	\$ 553,751	\$ 0	\$ 553,751
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	298.50	5.7607	1,208,294	0	1,208,294	0	1,208,294
05 Tech Services	16.50	0.3184	66,790	0	66,790	26,293	93,083
06 Patrol Support Services Comman	167.00	3.2229	675,997	0	675,997	266,120	942,117
07 Homeland Security Command	5.40	0.1042	21,859	0	21,859	8,605	30,464
08 Law Enforcement	4,368.10	84.2986	17,681,564	0	17,681,564	6,960,711	24,642,275
09 Aviation	169.80	3.2769	687,331	0	687,331	270,582	957,913
10 Auto Dealers	19.60	0.3783	79,338	0	79,338	31,233	110,571
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,181.7	100.0000	20,974,924	0	20,974,924	7,563,545	28,538,469
Direct Bills					0		0
Total					\$ 20,974,924		\$ 28,538,469
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 6,296,434	\$ 0	\$ 6,296,434	\$ 51,757	\$ 6,348,191
Subtotal	100	100.0000	6,296,434	0	6,296,434	51,757	6,348,191
Direct Bills					0		0
Total					\$ 6,296,434		\$ 6,348,191

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Risk Management

Dept:4 Org Development Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	14	16.6667	\$ 1,315,234	\$ 0	\$ 1,315,234	\$ 0	\$ 1,315,234
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	6	7.1429	563,672	0	563,672	0	563,672
05 Tech Services	0	0.0000	0	0	0	0	0
06 Patrol Support Services Comman	5	5.9524	469,727	0	469,727	551,587	1,021,314
07 Homeland Security Command	16	19.0476	1,503,125	0	1,503,125	1,765,079	3,268,204
08 Law Enforcement	43	51.1905	4,039,648	0	4,039,648	4,743,649	8,783,297
Subtotal	84	100.0000	7,891,406	0	7,891,406	7,060,315	14,951,721
Direct Bills					0		0
Total					\$ 7,891,406		\$ 14,951,721
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	265.80	4.3979	\$ 490,457	\$ 0	\$ 490,457	\$ 0	\$ 490,457
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.0227	671,657	0	671,657	0	671,657
05 Tech Services	100.70	1.6662	185,813	0	185,813	65,572	251,385
06 Patrol Support Services Comman	409.90	6.7822	756,352	0	756,352	266,911	1,023,263
07 Homeland Security Command	8.50	0.1406	15,684	0	15,684	5,535	21,219
08 Law Enforcement	4,668.70	77.2478	8,614,739	0	8,614,739	3,040,074	11,654,813
09 Aviation	198.40	3.2827	366,090	0	366,090	129,190	495,280
10 Auto Dealers	27.80	0.4600	51,297	0	51,297	18,102	69,399
Subtotal	6,043.8	100.0000	11,152,089	0	11,152,089	3,525,384	14,677,473
Direct Bills					0		0
Total					\$ 11,152,089		\$ 14,677,473
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	136.80	2.6401	\$ 551,529	\$ 0	\$ 551,529	\$ 0	\$ 551,529
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	298.50	5.7607	1,203,446	0	1,203,446	0	1,203,446
05 Tech Services	16.50	0.3184	66,522	0	66,522	0	66,522
06 Patrol Support Services Comman	167.00	3.2229	673,284	0	673,284	0	673,284
07 Homeland Security Command	5.40	0.1042	21,771	0	21,771	0	21,771
08 Law Enforcement	4,368.10	84.2986	17,610,620	0	17,610,620	0	17,610,620
09 Aviation	169.80	3.2769	684,573	0	684,573	0	684,573
10 Auto Dealers	19.60	0.3783	79,020	0	79,020	0	79,020
11 Other	0.00	0.0000	0	0	0	0	0
Subtotal	5,181.7	100.0000	20,890,765	0	20,890,765	0	20,890,765
Direct Bills					0		0
Total					\$ 20,890,765		\$ 20,890,765

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	83,520	553,751	0	490,457	551,529	1,315,234	2,994,491
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	114,377	1,208,294	0	671,657	1,203,446	563,672	3,761,446
05 Tech Services	44,520	93,083	0	251,385	66,522	0	455,511
06 Patrol Support Services Comman	181,221	942,117	0	1,023,263	673,284	1,021,314	3,841,199
07 Homeland Security Command	3,758	30,464	0	21,219	21,771	3,268,204	3,345,416
08 Law Enforcement	2,064,083	24,642,275	6,348,191	11,654,813	17,610,620	8,783,297	71,103,279
09 Aviation	87,715	957,913	0	495,280	684,573	0	2,225,481
10 Auto Dealers	12,290	110,571	0	69,399	79,020	0	271,281
11 Other	0	0	0	0	0	0	0
Total	\$ 2,591,484	\$ 28,538,468	\$ 6,348,191	\$ 14,677,473	\$ 20,890,765	\$ 14,951,721	\$ 87,998,104
	=====	=====	=====	=====	=====	=====	=====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:5 Technology Svcs

Description	Amount	General Admin	Tech Svcs
Personnel Costs			
Salaries	8,442,271	0	8,442,271
Salary % Split			100.00%
Benefits	4,525,597	0	4,525,597
Subtotal - Personnel Costs	12,967,868	0	12,967,868
Services & Supplies Cost			
Supplies	489,240	0	489,240
Services	33,988,435	0	33,988,435
Subtotal - Services & Supplies	34,477,676	0	34,477,676
Department Cost Total	47,445,544	0	47,445,544
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	47,445,544	0	47,445,544
General Admin Distribution		0	0
Grand Total	\$ 47,445,544	0	\$ 47,445,544

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Technology Svcs

Department	First Incoming	Second Incoming	Tech Svcs
1 Indirect Costs FTEs	92,186	0	92,186
1 Indirect Costs Expenses	262,422	0	262,422
1 General Services	281,307	0	281,307
Subtotal - Citywide Indirect	635,915	0	635,915
2 Chief's Admin	90,146	18,049	108,195
2 Budget & Finance	342,122	120,591	462,713
2 Legal Svcs	23,615	7,483	31,098
2 Internal Affairs	89,338	17,833	107,171
Subtotal-Chief's Command	545,221	163,956	709,177
4 Psy Svcs	31,642	12,878	44,520
4 Training	66,790	26,293	93,083
4 Employees Svcs	185,813	65,572	251,385
4 Retiree Ins	66,522	0	66,522
4 Risk Management	0	0	0
Subtotal - Org Development Command	350,767	104,744	455,511
5 Tech Svcs	0	855,979	855,979
5 Subtotal - Technology Svcs	0	855,979	855,979
6 Fleet Mgmt	0	20,440	20,440
6 Property	0	185,819	185,819
6 Subtotal - Patrol Support Svcs Command	0	206,259	206,259
Total Incoming	<u>1,531,903</u>	<u>1,330,937</u>	<u>2,862,840</u>
C. Total Allocated		\$ 50,308,384	\$ 50,308,384
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Tech Svcs Allocations

Dept:5 Technology Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
02 Chief's Command	11,910	5.1753	\$ 2,534,736	\$ 0	\$ 2,534,736	\$ 0	\$ 2,534,736
03 Field and Support Operations	9	0.0039	1,916	0	1,916	0	1,916
04 Organizational Development Com	46,521	20.2150	9,900,795	0	9,900,795	0	9,900,795
05 Tech Services	4,022	1.7477	855,979	0	855,979	0	855,979
06 Patrol Support Services Comman	13,715	5.9596	2,918,884	0	2,918,884	108,868	3,027,752
07 Homeland Security Command	955	0.4150	203,247	0	203,247	7,581	210,828
08 Law Enforcement	145,480	63.2162	30,961,665	0	30,961,665	1,154,803	32,116,468
09 Aviation	4,396	1.9102	935,575	0	935,575	34,895	970,470
10 Auto Dealers	3,123	1.3571	664,650	0	664,650	24,790	689,440
Subtotal	230,131	100.0000	48,977,447	0	48,977,447	1,330,937	50,308,384
Direct Bills					0		0
Total					\$ 48,977,447		\$ 50,308,384
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of transactions
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Allocation Summary

Dept:5 Technology Svcs

Department	Tech Svcs	Total
0 Direct Billed	\$0	\$0
02 Chief's Command	2,534,736	2,534,736
03 Field and Support Operations	1,916	1,916
04 Organizational Development Com	9,900,795	9,900,795
05 Tech Services	855,979	855,979
06 Patrol Support Services Comman	3,027,752	3,027,752
07 Homeland Security Command	210,828	210,828
08 Law Enforcement	32,116,468	32,116,468
09 Aviation	970,470	970,470
10 Auto Dealers	689,440	689,440
Total	\$ 50,308,384 =====	\$ 50,308,384 =====

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 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	General Admin	Emergency Communication	Records	Fleet Mgmt	Jail	Property
Personnel Costs							
Salaries	S1 32,605,370	1,209,616	10,147,868	3,883,403	1,165,110	3,531,001	5,711,551
Salary % Split		3.71%	31.12%	11.91%	3.57%	10.83%	17.52%
Benefits	P 15,921,699	577,545	4,533,887	2,199,534	586,989	1,650,410	2,943,180
Subtotal - Personnel Costs	48,527,069	1,787,162	14,681,755	6,082,937	1,752,099	5,181,411	8,654,731
Services & Supplies Cost							
Supplies	P 214,958	22,980	2,818	2,672	133,176	5,637	41,880
Services	P 39,002,046	5,056	11,697	2,815	24,827,617	14,007,338	74,825
Subtotal - Services & Supplies	39,217,004	28,036	14,515	5,487	24,960,793	14,012,974	116,706
Department Cost Total	87,744,073	1,815,197	14,696,270	6,088,424	26,712,892	19,194,385	8,771,437
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments	87,744,073	1,815,197	14,696,270	6,088,424	26,712,892	19,194,385	8,771,437
General Admin Distribution		1,815,197-	586,708	224,522	67,362	204,155	330,221
Grand Total	\$ 87,744,073		\$ 15,282,978	\$ 6,312,946	\$ 26,780,254	\$ 19,398,540	\$ 9,101,658
	=====	=====	=====	=====	=====	=====	=====
				not allocated			

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

A. Department Costs

Dept:6 Patrol Support Svcs Command

Description	Amount	Criminal Analysis
Personnel Costs		
Salaries	S1 32,605,370	6,956,821
Salary % Split		21.34%
Benefits	P 15,921,699	3,430,153
Subtotal - Personnel Costs	48,527,069	10,386,975
Services & Supplies Cost		
Supplies	P 214,958	5,794
Services	P 39,002,046	72,698
Subtotal - Services & Supplies	39,217,004	78,493
Department Cost Total	87,744,073	10,465,468
Adjustments to Cost		
Subtotal - Adjustments		0
Total Costs After Adjustments	87,744,073	10,465,468
General Admin Distribution		402,211
Grand Total	\$ 87,744,073 =====	\$ 10,867,679 =====

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 375,245	0	\$ 121,288	\$ 46,415	\$ 13,925	\$ 42,203	\$ 68,265
1 Indirect Costs Expenses	485,314	0	156,865	60,029	18,010	54,582	88,289
1 General Services	1,145,062	0	370,112	141,635	42,493	128,782	208,311
Subtotal - Citywide Indirect	2,005,621	0	648,265	248,079	74,428	225,567	364,865
2 Chief's Admin	366,940	73,469	142,351	54,475	16,344	49,532	80,120
2 Budget & Finance	632,709	223,016	276,591	105,846	31,756	96,241	155,674
2 Legal Svcs	346,352	109,755	147,425	56,417	16,926	51,297	82,975
2 Internal Affairs	285,882	57,064	110,848	42,420	12,727	38,570	62,389
Subtotal - Chief's Command	1,631,883	463,304	677,215	259,158	77,753	235,640	381,158
4 Psy Svcs	128,800	52,421	58,575	22,416	6,725	20,381	32,968
4 Training	675,997	266,120	304,515	116,532	34,962	105,957	171,391
4 Employees Svcs	756,352	266,911	330,743	126,569	37,973	115,083	186,153
4 Retiree Ins	673,284	0	217,622	83,280	24,986	75,722	122,484
4 Risk Management	469,727	551,587	330,113	126,328	37,901	114,864	185,798
Subtotal - Org Development Command	2,704,160	1,137,039	1,241,568	475,125	142,547	432,007	698,794
5 Tech Svcs	2,918,884	108,868	978,642	374,509	112,360	340,522	550,812
Subtotal - Technology Svcs	2,918,884	108,868	978,642	374,509	112,360	340,522	550,812
6 Fleet Mgmt	0	374,734	121,123	46,352	13,906	42,145	68,172
6 Property	0	756,376	244,479	93,558	28,069	85,067	137,601
Subtotal-Patrol Support Svcs Command	0	1,131,110	365,602	139,910	41,975	127,212	205,773
Total Incoming	<u>9,260,548</u>	<u>2,840,321</u>	<u>3,911,292</u>	<u>1,496,781</u>	<u>449,063</u>	<u>1,360,948</u>	<u>2,201,402</u>
C. Total Allocated		\$ 99,844,942	\$ 19,194,270	\$ 7,809,727	\$ 27,229,317	\$ 20,759,488	\$ 11,303,060
			=====	=====	=====	=====	=====
			19.22%	7.82%	27.27%	20.79%	11.32%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Department	First Incoming	Second Incoming	Criminal Analysis
1 Indirect Costs FTEs	\$ 375,245	0	\$ 83,149
1 Indirect Costs Expenses	485,314	0	107,538
1 General Services	1,145,062	0	253,728
Subtotal - Citywide Indirect	2,005,621	0	444,415
2 Chief's Admin	366,940	73,469	97,588
2 Budget & Finance	632,709	223,016	189,616
2 Legal Svcs	346,352	109,755	101,066
2 Internal Affairs	285,882	57,064	75,992
Subtotal - Chief's Command	1,631,883	463,304	464,262
4 Psy Svcs	128,800	52,421	40,156
4 Training	675,997	266,120	208,759
4 Employees Svcs	756,352	266,911	226,739
4 Retiree Ins	673,284	0	149,190
4 Risk Management	469,727	551,587	226,308
Subtotal - Org Development Command	2,704,160	1,137,039	851,152
5 Tech Svcs	2,918,884	108,868	670,904
Subtotal - Technology Svcs	2,918,884	108,868	670,904
6 Fleet Mgmt	0	374,734	83,035
6 Property	0	756,376	167,601
Subtotal-Patrol Support Svcs Command	0	1,131,110	250,636
Total Incoming	<u>9,260,548</u>	<u>2,840,321</u>	<u>2,681,369</u>
C. Total Allocated	\$ 99,844,942	\$ 13,549,048	=====
			13.57%

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 18,276,172	\$ 0	\$ 18,276,172	\$ 918,098	\$ 19,194,270
Subtotal	100	100.0000	18,276,172	0	18,276,172	918,098	19,194,270
Direct Bills					0		0
Total	=====	=====	=====	=====	\$ 18,276,172	=====	\$ 19,194,270

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	8	0.2010	\$ 54,507	\$ 0	\$ 54,507	\$ 0	\$ 54,507
03 Field and Support Operations	0	0.0000	0	0	0	0	0
04 Organizational Development Com	20	0.5024	136,267	0	136,267	0	136,267
05 Tech Services	3	0.0754	20,440	0	20,440	0	20,440
06 Patrol Support Services Comman	55	1.3816	374,734	0	374,734	0	374,734
07 Homeland Security Command	1	0.0251	6,813	0	6,813	27	6,840
08 Law Enforcement	3,894	97.8146	26,531,152	0	26,531,152	105,377	26,636,529
10 Auto Dealers	0	0.0000	0	0	0	0	0
Subtotal	3,981	100.0000	27,123,913	0	27,123,913	105,404	27,229,317
Direct Bills					0		0
Total					\$ 27,123,913		\$ 27,229,317

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

Jail Allocations

Dept:6 Patrol Support Svcs Command

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
08 Law Enforcement	43,944.00	100.0000	\$ 20,440,074	\$ 0	\$ 20,440,074	\$ 319,414	\$ 20,759,488
09 Aviation	0.00	0.0000	0	0	0	0	0
Subtotal	43,944	100.0000	20,440,074	0	20,440,074	319,414	20,759,488
Direct Bills					0		0
Total					\$ 20,440,074		\$ 20,759,488
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	\$ 12,919,631	\$ 0	\$ 12,919,631	\$ 0	\$ 12,919,631
Subtotal	100	100.0000	12,919,631	0	12,919,631	0	12,919,631
Direct Bills					0		0
Total					\$ 12,919,631		\$ 12,919,631

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	265.80	4.5472	\$ 490,473	\$ 0	\$ 490,473	\$ 0	\$ 490,473
03 Field and Support Operations	0.00	0.0000	0	0	0	0	0
04 Organizational Development Com	364.00	6.2271	671,678	0	671,678	0	671,678
05 Tech Services	100.70	1.7227	185,819	0	185,819	0	185,819
06 Patrol Support Services Comman	409.90	7.0124	756,376	0	756,376	0	756,376
07 Homeland Security Command	8.50	0.1454	15,685	0	15,685	934	16,619
08 Law Enforcement	4,668.70	79.8696	8,615,009	0	8,615,009	512,734	9,127,743
10 Auto Dealers	27.80	0.4756	51,299	0	51,299	3,053	54,352
Subtotal	5,845.4	100.0000	10,786,339	0	10,786,339	516,721	11,303,060
Direct Bills					0		0
Total					\$ 10,786,339		\$ 11,303,060
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
4/26/2024

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	54,507	0	490,473	0	544,980
03 Field and Support Operations	0	0	0	0	0	0	0
04 Organizational Development Com	0	0	136,267	0	671,678	0	807,945
05 Tech Services	0	0	20,440	0	185,819	0	206,259
06 Patrol Support Services Comman	0	0	374,734	0	756,376	0	1,131,110
07 Homeland Security Command	0	0	6,840	0	16,619	0	23,459
08 Law Enforcement	19,194,270	0	26,636,529	20,759,488	9,127,743	12,919,631	88,637,661
09 Aviation	0	0	0	0	0	0	0
10 Auto Dealers	0	0	0	0	54,352	0	54,352
Total	\$ 19,194,270	\$ 0	\$ 27,229,317	\$ 20,759,488	\$ 11,303,060	\$ 12,919,631	\$ 91,405,766
	=====	=====	=====	=====	=====	=====	=====