

FY 2004 FULL COST ALLOCATION PLAN

FOR

THE POLICE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2002

TABLE OF CONTENTS

I. Introduction

II. FY 2004 HPD Full Cost Allocation Plan

I. INTRODUCTION

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2004 Full Cost Allocation Plan** (the Plan) for indirect services provided by the **Police Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2002** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Police Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second

step-down allocation from each central service division is made.

Costs allocated from each Police Department central service, consist of the following:

First Allocation - the actual operating expenditures for the division, plus all allocated costs from other central service divisions which have been identified up to this point.

Second Allocation - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the top with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost

adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is

provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

SUMMARY SCHEDULES

City of Houston, Texas
FY 2004 Full Cost Plan. Police
Allocated Costs by Department:
Consolidated

Central Svc Departments	POLICE LAW ENF.	POLICE-AVIATION	MUNICIPAL COURTS	PARKS & RECREATI	POLICE AUTO DEAL	Subtotal	Unallocated	Total
INDIRECT COSTS								
CHIEF'S COMMAND	41,798,541	760,953			129,495	42,688,989	39,495,982	82,184,971
PROFESSIONAL DEV	16,475,680	733,732			61,710	17,271,122	438,376	17,709,498
TECHNICAL SVCS	58,580,189	409,534			17,425	59,007,148		59,007,148
SUPPORT SVCS	14,352,452				99,799	14,452,251	88,741	14,540,992
SPECIAL D. - ADM		2,776				2,776		2,776
POLICE-CITY MARS			7,523,474			7,523,474		7,523,474
POLICE-PARKS DIV				55,774		55,774		55,774
Total Allocated	\$131,206,862	\$1,906,995	\$7,523,474	\$55,774	\$308,429	\$141,001,534	\$40,023,099	\$181,024,633

City of Houston, Texas
FY 2004 Full Cost Plan. Police
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$61,904,633	
CHIEF'S COMMAND	27,927,000		
PROFESSIONAL DEV	18,848,000		
TECHNICAL SVCS.....	51,070,000		
SUPPORT SVCS	15,045,000		
SPECIAL D. - ADM			
POLICE-CITY MARS	6,176,000		
POLICE-PARKS DIV.....	54,000		
POLICE LAW ENF.			131,206,862
POLICE-AVIATION			1,906,995
MUNICIPAL COURTS			7,523,474
PARKS & RECREATI.....			55,774
POLICE AUTO DEAL			308,429
Unallocated			40,023,099
Total	----- \$119,120,000 =====	----- \$61,904,633 =====	----- \$181,024,633 =====

City of Houston, Texas
 FY 2004 Full Cost Plan. Police
 Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	DIRECT ALLOCATION TO CHIEF'S COMMAND
CHIEF'S COMMAND	
2.004 CHIEF'S C ADMIN	NUMBER OF EMPLOYEES
2.005 BUDGET & FINAN.	OPER. EXP., WITH ADJ. FOR POLICE - AVIATION
2.006 LEGAL SERVICES	NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)
2.007 INSPECTIONS	NUMBER OF AUDITS
2.008 INTERNAL AFFAIR	# OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION
PROFESSIONAL DEVELOPMENT	
3.004 PERSONNEL SVCS	NUMBER OF EMPLOYEES
3.005 CLASSIF. TRAIN.	NUMBER OF CLASSIFIED EMPLOYEES
3.006 CIVILIAN EMPLOY	NUMBER OF CIVILIAN EMPLOYEES
TECHNICAL SERVICES	
4.004 EMERGENCY COMMU	ALLOCATION TO POLICE LAW ENFORCEMENT
4.005 COMMUNICA.MAINT	# OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION
4.006 JAIL	NUMBER OF BOOKING SERVICES
4.007 RECORDS	ALLOCATION TO POLICE LAW ENFORCEMENT
4.008 INFORMATION SVC	NUMBER OF HOURS EXPENDED
4.009 IDENTIFICATION	ALLOCATION TO POLICE LAW ENFORCEMENT
4.010 CRIME LAB	ALLOCATION TO POLICE LAW ENFORCEMENT
SUPPORT SERVICES	
5.004 FLEET MAINT	# OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION
5.005 FACILITY MGMT	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION
5.006 PROPERTY & SUPP	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
SPECIAL D. - ADM	
6.004 ADMINISTRATION	NUMBER OF EMPLOYEES
POLICE-CITY MARSHAL	
7.004 POLICE SERVICES	DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE
POLICE-PARKS DIVISION	
8.004 POLICE SERVICES	DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

DETAIL SCHEDULES

SCHEDULE 1.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

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 OMB A-87 Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	61,904,633			
Total departmental cost adjustments:	61,904,633			61,904,633
Total to be allocated:	\$61,904,633			\$61,904,633
	=====			=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Schedule of costs to be
allocated by function

	Total General & admn	INDIRECT COSTS
Cost adjustments		

Departmental cost adjustments		
CITYWIDE INDIRECT	\$61,904,633	\$61,904,633
Functional cost	61,904,633	61,904,633
Allocable costs	61,904,633	61,904,633
1st Allocation	61,904,633	61,904,633
-----		-----
Total allocated	\$61,904,633	\$61,904,633
=====		=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Detail allocation of
INDIRECT COSTS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	100	100.000	\$61,904,633		\$61,904,633		\$61,904,633
Subtotal	100	100.000	61,904,633		61,904,633		61,904,633
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$61,904,633		\$61,904,633		\$61,904,633
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO CHIEF'S COMMAND

Source: FY 2004 OMB A-87 Cost Allocation Plan

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Departmental Cost
Allocation Summary

	Total	INDIRECT COSTS
CHIEF'S COMMAND	\$61,904,633	\$61,904,633
Direct Billed		
Total	\$61,904,633 =====	\$61,904,633 =====

SCHEDULE 2.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CHIEF'S COMMAND (ADMINISTRATION)

NATURE AND EXTENT OF SERVICES

The Houston Police Department is responsible for preservation of law and order within the corporate limits of the City. To accomplish this goal the Department is organized into nine service groups: The Chief's Command, Management Services, Professional Development, Technical Services, Special Investigations, Criminal Investigations, Tactical Support, Support Services and Special Divisions. The Chief's Command is responsible for the general administration and support of the Department. The five allocable functions are: Chief's Administration, Budget and Finance, Legal Services, Inspections, and Internal Affairs, and the allocation bases are: number of employees, size of operating expenditures, total number of billable hours, number of operational audits completed, and number of investigations, respectively.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$27,927,000			\$27,927,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CITYWIDE INDIRECT COSTS	61,904,633		61,904,633	
CHIEF'S COMMAND		5,652,211	5,652,211	
PROFESSIONAL DEVELOPMENT		1,188,550	1,188,550	
TECHNICAL SERVICES		1,002,753	1,002,753	
SUPPORT SERVICES		1,001,617	1,001,617	
Total allocated additions:	61,904,633	8,845,131	70,749,764	70,749,764
Total to be allocated:	\$89,831,633 =====	\$8,845,131 =====		\$98,676,764 =====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admn	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Wages & benefits									

SALARIES & WAGES	\$16,939,000	\$2,516,000	\$1,487,000	\$1,020,000	\$767,000	\$1,032,000	\$510,000	\$3,952,000	\$5,655,000
FRINGE BENEFITS	4,746,000	743,000	455,000	269,000	201,000	246,000	157,000	983,000	1,692,000
Other expense and cost									

SUPPLIES	279,000	19,000	171,000	17,000	2,000	32,000	5,000	6,000	27,000
OTHER EXPENSES	5,963,000	74,000	5,670,000	109,000	2,000	54,000	15,000	28,000	11,000
CAPITAL OUTLAY SERVICES									
Departmental									
Expenditures	27,927,000	3,352,000	7,783,000	1,415,000	972,000	1,364,000	687,000	4,969,000	7,385,000
Functional cost	27,927,000	3,352,000	7,783,000	1,415,000	972,000	1,364,000	687,000	4,969,000	7,385,000
Additions: 1st									
Others	61,904,633	9,194,879	5,434,334	3,727,654	2,803,049	3,771,508	1,863,827	14,442,831	20,666,551
Allocable costs	89,831,633	12,546,879	13,217,334	5,142,654	3,775,049	5,135,508	2,550,827	19,411,831	28,051,551
Unallocated	(35,737,886)					(5,135,508)	(2,550,827)		(28,051,551)
1st Allocation	54,093,747	12,546,879	13,217,334	5,142,654	3,775,049			19,411,831	

Additions: 2nd									
Others	8,845,131	1,313,794	776,475	532,619	400,509	538,885	266,310	2,063,638	2,952,901
Allocable costs	8,845,131	1,313,794	776,475	532,619	400,509	538,885	266,310	2,063,638	2,952,901
Unallocated	(3,758,096)					(538,885)	(266,310)		(2,952,901)
2nd Allocation	5,087,035	1,313,794	776,475	532,619	400,509			2,063,638	

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admn	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Total allocated	\$59,180,782 =====	\$13,860,673 =====	\$13,993,809 =====	\$5,675,273 =====	\$4,175,558 =====			\$21,475,469 =====	

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
CHIEF'S C ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	465	6.478	\$812,803		\$812,803		\$812,803
PROFESSIONAL DEV	337	4.694	589,064		589,064	65,954	655,018
TECHNICAL SVCS	966	13.457	1,688,532		1,688,532	189,055	1,877,587
SUPPORT SVCS	197	2.744	344,349		344,349	38,555	382,904
POLICE-CITY MARS	99	1.379	173,048		173,048	19,375	192,423
POLICE LAW ENF.	4,859	67.692	8,493,353		8,493,353	950,950	9,444,303
POLICE-AVIATION	235	3.273	410,771		410,771	45,992	456,763
POLICE AUTO DEAL	20	0.283	34,959		34,959	3,913	38,872
Subtotal	7,178	100.000	12,546,879		12,546,879	1,313,794	13,860,673
	-----	-----	-----	-----	-----	-----	-----
Total	7,178	100.000	\$12,546,879		\$12,546,879	\$1,313,794	\$13,860,673
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
BUDGET & FINAN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	27,926	6.530	\$863,142		\$863,142		\$863,142
PROFESSIONAL DEV	18,849	4.407	582,589		582,589	36,616	619,205
TECHNICAL SVCS	51,071	11.942	1,578,513		1,578,513	99,211	1,677,724
SUPPORT SVCS	15,045	3.518	465,014		465,014	29,227	494,241
POLICE-CITY MARS	6,176	1.444	190,889		190,889	11,998	202,887
POLICE-PARKS DIV	54	0.012	1,669		1,669	105	1,774
POLICE LAW ENF.	300,775	70.335	9,296,413		9,296,413	584,290	9,880,703
POLICE-AVIATION	5,947	1.390	183,811		183,811	11,553	195,364
POLICE AUTO DEAL	1,789	0.422	55,294		55,294	3,475	58,769
Subtotal	427,632	100.000	13,217,334		13,217,334	776,475	13,993,809
	-----	-----	-----	-----	-----	-----	-----
Total	427,632	100.000	\$13,217,334		\$13,217,334	\$776,475	\$13,993,809
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: OPER. EXP., WITH ADJ. FOR POLICE - AVIATION

Source: EXPENDITURE REPORT

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	12,060	50.599	\$2,602,182		\$2,602,182		\$2,602,182
PROFESSIONAL DEV	360	1.510	77,677		77,677	16,285	93,962
TECHNICAL SVCS	1,404	5.890	302,941		302,941	63,513	366,454
SUPPORT SVCS	99	0.415	21,361		21,361	4,478	25,839
SPECIAL D. - ADM	8	0.037	1,726		1,726	363	2,089
POLICE-LAW ENF.	9,901	41.541	2,136,335		2,136,335	447,890	2,584,225
POLICE-AVIATION	2	0.008	432		432	90	522
Subtotal	23,834	100.000	5,142,654		5,142,654	532,619	5,675,273
	-----	-----	-----	-----	-----	-----	-----
Total	23,834	100.000	\$5,142,654		\$5,142,654	\$532,619	\$5,675,273
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
INSPECTIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	3	30.000	\$1,132,515		\$1,132,515		\$1,132,515
TECHNICAL SVCS	2	20.000	755,010		755,010	114,431	869,441
SUPPORT SVCS	1	10.000	377,505		377,505	57,216	434,721
POLICE LAW ENF.	4	40.000	1,510,019		1,510,019	228,862	1,738,881
Subtotal	10	100.000	3,775,049		3,775,049	400,509	4,175,558
	-----	-----	-----	-----	-----	-----	-----
Total	10	100.000	\$3,775,049		\$3,775,049	\$400,509	\$4,175,558
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF AUDITS

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
INTERNAL AFFAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	42	1.244	\$241,569		\$241,569		\$241,569
PROFESSIONAL DEV	40	1.185	230,066		230,066	24,766	254,832
TECHNICAL SVCS	352	10.429	2,024,582		2,024,582	217,942	2,242,524
SUPPORT SVCS	26	0.770	149,543		149,543	16,098	165,641
POLICE-CITY MARS	44	1.303	253,073		253,073	27,243	280,316
POLICE LAW ENF.	2,849	84.414	16,386,461		16,386,461	1,763,968	18,150,429
POLICE-AVIATION	17	0.503	97,778		97,778	10,526	108,304
POLICE AUTO DEAL	5	0.152	28,759		28,759	3,095	31,854
Subtotal	3,375	100.000	19,411,831		19,411,831	2,063,638	21,475,469
	-----	-----	-----	-----	-----	-----	-----
Total	3,375	100.000	\$19,411,831		\$19,411,831	\$2,063,638	\$21,475,469
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT RECORDS

City of Houston, Texas
 FY 2004 Full Cost Plan. Police
 CHIEF'S COMMAND
 Departmental Cost
 Allocation Summary

	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	\$5,652,211	\$812,803	\$863,142	\$2,602,182	\$1,132,515	\$241,569
PROFESSIONAL DEV	1,623,017	655,018	619,205	93,962		254,832
TECHNICAL SVCS	7,033,730	1,877,587	1,677,724	366,454	869,441	2,242,524
SUPPORT SVCS	1,503,346	382,904	494,241	25,839	434,721	165,641
SPECIAL D. - ADM	2,089			2,089		
POLICE-CITY MARS	675,626	192,423	202,887			280,316
POLICE-PARKS DIV	1,774		1,774			
POLICE LAW ENF.	41,798,541	9,444,303	9,880,703	2,584,225	1,738,881	18,150,429
POLICE-AVIATION	760,953	456,763	195,364	522		108,304
POLICE AUTO DEAL	129,495	38,872	58,769			31,854
Direct Billed						
Total	\$59,180,782 =====	\$13,860,673 =====	\$13,993,809 =====	\$5,675,273 =====	\$4,175,558 =====	\$21,475,469 =====

SCHEDULE 3.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

PROFESSIONAL DEVELOPMENT COMMAND

NATURE AND EXTENT OF SERVICES

The Professional Development Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the personnel activities, such as record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are Personnel, Training for Classified employees and Civilian employees. The bases for allocation are: number of employees, number of classified employees and number of civilian employees, respectively.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Costs to be allocated.

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,848,000			\$18,848,000
Deductions:				
APITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	1,479,396	143,621	1,623,017	
PROFESSIONAL DEVELOPMENT		824,819	824,819	
TECHNICAL SERVICES		764,608	764,608	
SUPPORT SERVICES		734,164	734,164	
Total allocated additions:	1,479,396	2,467,212	3,946,608	3,946,608
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$20,327,396 =====	\$2,467,212 =====		\$22,794,608 =====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Schedule of costs to be
allocated by function

	Total	General & admn	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
Wages & benefits						

SALARIES & WAGES	\$14,451,000		\$4,857,000	\$8,126,000	\$1,192,000	\$276,000
FRINGE BENEFITS	3,680,000		1,326,000	1,960,000	328,000	66,000
Other expense and cost						

SUPPLIES	349,000		32,000	309,000	4,000	4,000
OTHER EXPENSES	368,000		177,000	174,000		17,000
APITAL OUTLAY						
Departmental Expenditures	18,848,000		6,392,000	10,569,000	1,524,000	363,000
Cost adjustments						

Departmental cost adjustments						
CREDIT DIRECT COSTS						
Functional cost	18,848,000		6,392,000	10,569,000	1,524,000	363,000
Additions: 1st						
Others	1,479,396		497,227	831,885	122,029	28,255
Allocable costs	20,327,396		6,889,227	11,400,885	1,646,029	391,255
Unallocated	(391,255)					(391,255)
1st Allocation	19,936,141		6,889,227	11,400,885	1,646,029	

Additions: 2nd						
Others	2,467,212		829,233	1,387,348	203,510	47,121
Allocable costs	2,467,212		829,233	1,387,348	203,510	47,121
Unallocated	(47,121)					(47,121)

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Schedule of costs to be
allocated by function

	Total	General & admn	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
2nd Allocation	\$2,420,091		\$829,233	\$1,387,348	\$203,510	
	-----		-----	-----	-----	
Total allocated	\$22,356,232		\$7,718,460	\$12,788,233	\$1,849,539	
	=====		=====	=====	=====	

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	465	6.478	\$446,293		\$446,293		\$446,293
PROFESSIONAL DEV	337	4.694	323,442		323,442		323,442
TECHNICAL SVCS	966	13.457	927,138		927,138	125,633	1,052,771
SUPPORT SVCS	197	2.744	189,075		189,075	25,621	214,696
POLICE-CITY MARS	99	1.379	95,017		95,017	12,875	107,892
POLICE LAW ENF.	4,859	67.692	4,663,521		4,663,521	631,939	5,295,460
POLICE-AVIATION	235	3.273	225,546		225,546	30,563	256,109
POLICE AUTO DEAL	20	0.283	19,195		19,195	2,602	21,797
Subtotal	7,178	100.000	6,889,227		6,889,227	829,233	7,718,460
	-----	-----	-----	-----	-----	-----	-----
Total	7,178	100.000	\$6,889,227		\$6,889,227	\$829,233	\$7,718,460
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
CLASSIF. TRAIN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	263	4.879	\$556,296		\$556,296		\$556,296
PROFESSIONAL DEV	160	2.968	338,431		338,431		338,431
TECHNICAL SVCS	174	3.228	368,043		368,043	48,600	416,643
SUPPORT SVCS	9	0.166	19,037		19,037	2,514	21,551
POLICE-CITY MARS	82	1.521	173,446		173,446	22,904	196,350
POLICE LAW ENF.	4,517	83.803	9,554,322		9,554,322	1,261,657	10,815,979
POLICE-AVIATION	171	3.172	361,698		361,698	47,763	409,461
POLICE AUTO DEAL	14	0.263	29,612		29,612	3,910	33,522
Subtotal	5,390	100.000	11,400,885		11,400,885	1,387,348	12,788,233
	-----	-----	-----	-----	-----	-----	-----
Total	5,390	100.000	\$11,400,885		\$11,400,885	\$1,387,348	\$12,788,233
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CLASSIFIED EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
CIVILIAN EMPLOY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	202	11.297	\$185,961		\$185,961		\$185,961
PROFESSIONAL DEV	177	9.899	162,946		162,946		162,946
TECHNICAL SVCS	792	44.295	729,114		729,114	114,393	843,507
SUPPORT SVCS	188	10.514	173,072		173,072	27,154	200,226
POLICE-CITY MARS	17	0.950	15,650		15,650	2,455	18,105
POLICE LAW ENF.	342	19.127	314,844		314,844	49,397	364,241
POLICE-AVIATION	64	3.579	58,918		58,918	9,244	68,162
POLICE AUTO DEAL	6	0.339	5,524		5,524	867	6,391
Subtotal	1,788	100.000	1,646,029		1,646,029	203,510	1,849,539
	-----	-----	-----	-----	-----	-----	-----
Total	1,788	100.000	\$1,646,029		\$1,646,029	\$203,510	\$1,849,539
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CIVILIAN EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Departmental Cost
Allocation Summary

	Total	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	\$1,188,550	\$446,293	\$556,296	\$185,961
PROFESSIONAL DEV	824,819	323,442	338,431	162,946
TECHNICAL SVCS	2,312,921	1,052,771	416,643	843,507
SUPPORT SVCS	436,473	214,696	21,551	200,226
POLICE-CITY MARS	322,347	107,892	196,350	18,105
POLICE LAW ENF.	16,475,680	5,295,460	10,815,979	364,241
POLICE-AVIATION	733,732	256,109	409,461	68,162
POLICE AUTO DEAL	61,710	21,797	33,522	6,391
Direct Billed				
Total	\$22,356,232	\$7,718,460	\$12,788,233	\$1,849,539
	=====	=====	=====	=====

SCHEDULE 4.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

TECHNICAL SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Technical Services Command provides specialized support to patrol and investigative activities. The Command's allocable functions are: Emergency Communications, Communications Maintenance, Jail, Records, Information Services, Identification, and Crime Lab. The costs related to Emergency Communications, Records, Identification and Crime Lab are allocated to Law Enforcement. The allocation bases for the remainders are: numbers of radios maintained, booking services, and hours expended, respectively.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$51,070,000			\$51,070,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	6,349,578	684,152	7,033,730	
PROFESSIONAL DEVELOPMENT	2,024,295	288,626	2,312,921	
TECHNICAL SERVICES		6,858,148	6,858,148	
SUPPORT SERVICES		1,052,398	1,052,398	
Total allocated additions:	8,373,873	8,883,324	17,257,197	17,257,197
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$59,443,873	\$8,883,324		\$68,327,197
	=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	EMERGENCY COMMU	COMMUNICA. MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
Wages & benefits									

SALARIES & WAGES	\$34,403,000	\$453,000	\$8,260,000	\$1,894,000	\$12,061,000	\$2,341,000	\$3,583,000	\$3,688,000	\$2,123,000
FRINGE BENEFITS	10,116,000	128,000	2,721,000	458,000	3,405,000	782,000	1,003,000	1,017,000	602,000
Other expense and cost									

SUPPLIES	1,651,000	2,000	9,000	488,000	87,000	13,000	699,000	30,000	323,000
OTHER EXPENSES	4,900,000	3,000	334,000	174,000	501,000	3,000	3,815,000	24,000	46,000
CAPITAL OUTLAY									
Departmental Expenditures	51,070,000	586,000	11,324,000	3,014,000	16,054,000	3,139,000	9,100,000	4,759,000	3,094,000
Cost adjustments									

Departmental cost adjustments									
CREDIT DIRECT COSTS									
Functional cost	51,070,000	586,000	11,324,000	3,014,000	16,054,000	3,139,000	9,100,000	4,759,000	3,094,000
Additions: 1st									
Others	8,373,873	110,263	2,010,528	461,010	2,935,711	569,812	872,121	897,679	516,749
Reallocate admin		(696,263)	158,038	41,185	225,062	43,956	118,187	67,042	42,793
Allocable costs	59,443,873		13,492,566	3,516,195	19,214,773	3,752,768	10,090,308	5,723,721	3,653,542
1st Allocation	59,443,873		13,492,566	3,516,195	19,214,773	3,752,768	10,090,308	5,723,721	3,653,542

Additions: 2nd									
Others	8,883,324	116,971	2,132,845	489,057	3,114,315	604,478	925,179	952,292	548,187
Reallocate admin		(116,971)	26,550	6,919	37,810	7,385	19,855	11,263	7,189
Allocable costs	8,883,324		2,159,395	495,976	3,152,125	611,863	945,034	963,555	555,376

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	EMERGENCY COMMU	COMMUNICA.MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
2nd Allocation	\$8,883,324		\$2,159,395	\$495,976	\$3,152,125	\$611,863	\$945,034	\$963,555	\$555,376
Total allocated	\$68,327,197		\$15,651,961	\$4,012,171	\$22,366,898	\$4,364,631	\$11,035,342	\$6,687,276	\$4,208,918

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
EMERGENCY COMMU

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$13,492,566		\$13,492,566	\$2,159,395	\$15,651,961
Subtotal	100	100.000	13,492,566		13,492,566	2,159,395	15,651,961
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$13,492,566		\$13,492,566	\$2,159,395	\$15,651,961
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
COMMUNICA.MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	334	2.944	\$103,545		\$103,545		\$103,545
PROFESSIONAL DEV	258	2.274	79,984		79,984		79,984
TECHNICAL SVCS	2,679	23.620	830,531		830,531		830,531
SUPPORT SVCS	670	5.907	207,710		207,710	41,173	248,883
SPECIAL D. - ADM	5	0.044	1,550		1,550	307	1,857
POLICE-CITY MARS	130	1.146	40,302		40,302	7,989	48,291
POLICE LAW ENF.	6,967	61.426	2,159,877		2,159,877	428,133	2,588,010
POLICE-AVIATION	278	2.451	86,184		86,184	17,084	103,268
POLICE AUTO DEAL	21	0.188	6,512		6,512	1,290	7,802
Subtotal	11,342	100.000	3,516,195		3,516,195	495,976	4,012,171
	-----	-----	-----	-----	-----	-----	-----
Total	11,342	100.000	\$3,516,195		\$3,516,195	\$495,976	\$4,012,171
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT LOG

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
JAIL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100,383	99.121	\$19,045,911		\$19,045,911	\$3,124,424	\$22,170,335
POLICE-AVIATION	890	0.879	168,862		168,862	27,701	196,563
Subtotal	101,273	100.000	19,214,773		19,214,773	3,152,125	22,366,898
	-----	-----	-----	-----	-----	-----	-----
Total	101,273	100.000	\$19,214,773		\$19,214,773	\$3,152,125	\$22,366,898
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BOOKING SERVICES

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
RECORDS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$3,752,768		\$3,752,768	\$611,863	\$4,364,631
Subtotal	100	100.000	3,752,768		3,752,768	611,863	4,364,631
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,752,768		\$3,752,768	\$611,863	\$4,364,631
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
INFORMATION SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	3,872	8.911	\$899,208		\$899,208		\$899,208
PROFESSIONAL DEV	2,948	6.784	684,624		684,624		684,624
TECHNICAL SVCS	25,955	59.736	6,027,617		6,027,617		6,027,617
SUPPORT SVCS	1,136	2.614	263,817		263,817	100,577	364,394
POLICE-CITY MARS	97	0.223	22,527		22,527	8,588	31,115
POLICE LAW ENF.	9,069	20.872	2,106,124		2,106,124	802,934	2,909,058
POLICE-AVIATION	342	0.787	79,424		79,424	30,279	109,703
POLICE AUTO DEAL	30	0.073	6,967		6,967	2,656	9,623
Subtotal	43,449	100.000	10,090,308		10,090,308	945,034	11,035,342
	-----	-----	-----	-----	-----	-----	-----
Total	43,449	100.000	\$10,090,308		\$10,090,308	\$945,034	\$11,035,342
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF HOURS EXPENDED

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
IDENTIFICATION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$5,723,721		\$5,723,721	\$963,555	\$6,687,276
Subtotal	100	100.000	5,723,721		5,723,721	963,555	6,687,276
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$5,723,721		\$5,723,721	\$963,555	\$6,687,276
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
CRIME LAB

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$3,653,542		\$3,653,542	\$555,376	\$4,208,918
Subtotal	100	100.000	3,653,542		3,653,542	555,376	4,208,918
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,653,542		\$3,653,542	\$555,376	\$4,208,918
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2004 Full Cost Plan. Police
TECHNICAL SERVICES
Departmental Cost
Allocation Summary

	Total	EMERGENCY COMMU	COMMUNICA. MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
CHIEF'S COMMAND	\$1,002,753		\$103,545			\$899,208		
PROFESSIONAL DEV	764,608		79,984			684,624		
TECHNICAL SVCS	6,858,148		830,531			6,027,617		
SUPPORT SVCS	613,277		248,883			364,394		
SPECIAL D. - ADM	1,857		1,857					
POLICE-CITY MARS	79,406		48,291			31,115		
POLICE LAW ENF.	58,580,189	15,651,961	2,588,010	22,170,335	4,364,631	2,909,058	6,687,276	4,208,918
POLICE-AVIATION	409,534		103,268	196,563		109,703		
POLICE AUTO DEAL	17,425		7,802			9,623		
Direct Billed								
Total	\$68,327,197	\$15,651,961	\$4,012,171	\$22,366,898	\$4,364,631	\$11,035,342	\$6,687,276	\$4,208,918
	=====	=====	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON. POLICE DEPARTMENT

SUPPORT SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Support Services Command is responsible for developing long-range strategies; coordination of confiscated property; issuing supplies to department personnel and preserving property, plant and equipment. The allocable functions are: Fleet Maintenance, Facilities Management, and Property and Supply. The City's Building Services Department is maintaining the Police facilities. The allocation bases are: number of vehicles in pool, number of employees excluding Police-Aviation, and number of employees excluding Police-Aviation, respectively.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SUPPORT SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$15,045,000			\$15,045,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	1,357,772	145,574	1,503,346	
PROFESSIONAL DEVELOPMENT	381,184	55,289	436,473	
TECHNICAL SERVICES	471,527	141,750	613,277	
SUPPORT SERVICES		216,313	216,313	
Total allocated additions:	2,210,483	558,926	2,769,409	2,769,409
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$17,255,483 =====	\$558,926 =====		\$17,814,409 =====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SUPPORT SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP
Wages & benefits						

SALARIES & WAGES	\$5,987,000		\$4,540,000	\$3,000	\$47,000	\$1,397,000
FRINGE BENEFITS	2,036,000		1,574,000	10,000	20,000	432,000
Other expense and cost						

SUPPLIES	7,025,000		5,185,000			1,840,000
OTHER EXPENSES	(3,000)			(3,000)		
CAPITAL OUTLAY						
Departmental						
Expenditures	15,045,000		11,299,000	10,000	67,000	3,669,000
Cost adjustments						

Departmental cost adjustments						
CREDIT DIRECT COSTS						
Functional cost	15,045,000		11,299,000	10,000	67,000	3,669,000
Additions: 1st						
Others	2,210,483		1,676,231	1,108	17,353	515,791
Allocable costs	17,255,483		12,975,231	11,108	84,353	4,184,791
Unallocated	(84,353)				(84,353)	
1st Allocation	17,171,130		12,975,231	11,108		4,184,791

Additions: 2nd						
Others	558,926		423,839	280	4,388	130,419
Allocable costs	558,926		423,839	280	4,388	130,419
Unallocated	(4,388)				(4,388)	

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SUPPORT SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP
2nd Allocation	\$554,538		\$423,839	\$280		\$130,419
	-----		-----	-----		-----
Total allocated	\$17,725,668		\$13,399,070	\$11,388		\$4,315,210
	=====		=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SUPPORT SERVICES
Detail allocation of
FLEET MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	163	5.553	\$720,601		\$720,601		\$720,601
PROFESSIONAL DEV	120	4.088	530,503		530,503		530,503
TECHNICAL SVCS	106	3.611	468,611		468,611		468,611
SUPPORT SVCS	22	0.749	97,259		97,259		97,259
POLICE-CITY MARS	45	1.533	198,939		198,939	7,557	206,496
POLICE LAW ENF.	2,460	83.816	10,875,321		10,875,321	413,092	11,288,413
POLICE AUTO DEAL	19	0.650	83,997		83,997	3,190	87,187
Subtotal	2,935	100.000	12,975,231		12,975,231	423,839	13,399,070
	-----	-----	-----	-----	-----	-----	-----
Total	2,935	100.000	\$12,975,231		\$12,975,231	\$423,839	\$13,399,070
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION

Source: FLEET VEHICLE INVENTORY - DEPARTMENT REPORT

City of Houston, Texas
 FY 2004 Full Cost Plan. Police
 SUPPORT SERVICES
 Detail allocation of
 FACILITY MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	465	6.697	\$744		\$744		\$744
PROFESSIONAL DEV	337	4.853	539		539		539
TECHNICAL SVCS	966	13.913	1,545		1,545		1,545
SUPPORT SVCS	197	2.837	315		315		315
POLICE-CITY MARS	99	1.425	158		158	6	164
POLICE LAW ENF.	4,859	69.984	7,774		7,774	273	8,047
POLICE AUTO DEAL	20	0.291	33		33	1	34
Subtotal	6,943	100.000	11,108		11,108	280	11,388
	-----	-----	-----	-----	-----	-----	-----
Total	6,943	100.000	\$11,108		\$11,108	\$280	\$11,388
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SUPPORT SERVICES
Detail allocation of
PROPERTY & SUPP

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	465	6.697	\$280,272		\$280,272		\$280,272
PROFESSIONAL DEV	337	4.853	203,122		203,122		203,122
TECHNICAL SVCS	966	13.913	582,242		582,242		582,242
SUPPORT SVCS	197	2.837	118,739		118,739		118,739
POLICE-CITY MARS	99	1.425	59,671		59,671	2,594	62,265
POLICE LAW ENF.	4,859	69.984	2,928,691		2,928,691	127,301	3,055,992
POLICE AUTO DEAL	20	0.291	12,054		12,054	524	12,578
Subtotal	6,943	100.000	4,184,791		4,184,791	130,419	4,315,210
	-----	-----	-----	-----	-----	-----	-----
Total	6,943	100.000	\$4,184,791		\$4,184,791	\$130,419	\$4,315,210
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Source: STAFFING BY DIVISION

SUPPORT SERVICES

Departmental Cost

Allocation Summary

	Total	FLEET MAINT	FACILITY MGMT	PROPERTY & SUPP
CHIEF'S COMMAND	\$1,001,617	\$720,601	\$744	\$280,272
PROFESSIONAL DEV	734,164	530,503	539	203,122
TECHNICAL SVCS	1,052,398	468,611	1,545	582,242
SUPPORT SVCS	216,313	97,259	315	118,739
POLICE-CITY MARS	268,925	206,496	164	62,265
POLICE LAW ENF.	14,352,452	11,288,413	8,047	3,055,992
POLICE AUTO DEAL	99,799	87,187	34	12,578
Direct Billed				
Total	\$17,725,668	\$13,399,070	\$11,388	\$4,315,210
	=====	=====	=====	=====

SCHEDULE 6.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

SPECIAL DIVISIONS - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Police Department renders police services to City Marshal, Parks and Recreation, and Aviation through its Special Divisions which is comprised of these three components and the administration. The allocation basis for the administrative cost of this division is the number of employees. There were no employees in Parks Division in FY 2002, thus there is no allocation to this Division.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SPECIAL D. - ADM
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	1,726	363	2,089	
TECHNICAL SERVICES	1,550	307	1,857	
Total allocated additions:	3,276	670	3,946	3,946
Total to be allocated:	\$3,276	\$670		\$3,946
	=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SPECIAL D. - ADM
Schedule of costs to be
allocated by function

Total General & admn ADMINISTRATION

Other expense and cost

SUPPLIES
OTHER CHARGES
CAPITAL OUTLAY

Functional cost

Additions: 1st

Others	3,276	3,276	
Reallocate admin		(3,276)	3,276
Allocable costs	3,276		3,276
1st Allocation	3,276		3,276

Additions: 2nd

Others	670	670	
Reallocate admin		(670)	670
Allocable costs	670		670
2nd Allocation	670		670

Total allocated	\$3,946		\$3,946
-----------------	---------	--	---------

City of Houston, Texas
FY 2004 Full Cost Plan. Police
SPECIAL D. - ADM
Detail allocation of
ADMINISTRATION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE-CITY MARS	99	29.641	\$971		\$971	\$199	\$1,170
POLICE-AVIATION	235	70.359	2,305		2,305	471	2,776
Subtotal	334	100.000	3,276		3,276	670	3,946
	-----	-----	-----	-----	-----	-----	-----
Total	334	100.000	\$3,276		\$3,276	\$670	\$3,946
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

Total ADMINISTRATION

POLICE-CITY MARS	\$1,170	\$1,170
POLICE-AVIATION	2,776	2,776

Direct Billed

Total	\$3,946	\$3,946
	=====	=====

SCHEDULE 7.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - CITY MARSHAL

NATURE AND EXTENT OF SERVICES

City Marshal is one of the three components of the Special Divisions. This entity receives services from the Special Divisions' Administration. The cost of this entity along with the allocated cost from the Special Divisions is directly allocated to Municipal Courts - Justice.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-CITY MARSHAL
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,176,000			\$6,176,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	617,010	58,616	675,626	
PROFESSIONAL DEVELOPMENT	284,113	38,234	322,347	
TECHNICAL SERVICES	62,829	16,577	79,406	
SUPPORT SERVICES	258,768	10,157	268,925	
SPECIAL D. - ADM	971	199	1,170	
Total allocated additions:	1,223,691	123,783	1,347,474	1,347,474
Total to be allocated:	\$7,399,691	\$123,783		\$7,523,474
	=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-CITY MARSHAL
Schedule of costs to be
allocated by function

	Total General & admn		POLICE SERVICES
Wages & benefits			

SALARIES & WAGES	\$4,570,000		\$4,570,000
FRINGE BENEFITS	1,409,000		1,409,000
Other expense and cost			

SUPPLIES	6,000		6,000
OTHER CHARGES	191,000		191,000
CAPITAL OUTLAY			
SERVICES			
Departmental			
Expenditures	6,176,000		6,176,000
Functional cost	6,176,000		6,176,000
Additions: 1st			
Others	1,223,691	1,223,691	
Reallocate admin		(1,223,691)	1,223,691
Allocable costs	7,399,691		7,399,691
1st Allocation	7,399,691		7,399,691

Additions: 2nd			
Others	123,783	123,783	
Reallocate admin		(123,783)	123,783
Allocable costs	123,783		123,783
2nd Allocation	123,783		123,783

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-CITY MARSHAL
Schedule of costs to be
allocated by function

	Total General & admn	POLICE SERVICES
Total allocated	\$7,523,474	\$7,523,474
	=====	=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-CITY MARSHAL
Detail allocation of
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUNICIPAL COURTS	100	100.000	\$7,399,691		\$7,399,691	\$123,783	\$7,523,474
Subtotal	100	100.000	7,399,691		7,399,691	123,783	7,523,474
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$7,399,691		\$7,399,691	\$123,783	\$7,523,474
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-CITY MARSHAL
Departmental Cost
Allocation Summary

	Total	POLICE SERVICES
MUNICIPAL COURTS	\$7,523,474	\$7,523,474
Direct Billed		
Total	\$7,523,474	\$7,523,474
	=====	=====

SCHEDULE 8.001

FY2004 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - PARKS DIVISION

NATURE AND EXTENT OF SERVICES

Parks Division is one of the three components of the Special Divisions. Though this division receives services from the Special Divisions' Administration, there is no allocation to this Division due to the fact that there were no employees in this Division in FY 2002. The cost of this division is directly allocated to Parks and Recreation Department.

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-PARKS DIVISION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$54,000			\$54,000
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	1,669	105	1,774	
Total allocated additions:	1,669	105	1,774	1,774
Total to be allocated:	\$55,669	\$105		\$55,774
	=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-PARKS DIVISION
Schedule of costs to be
allocated by function

	Total General & admn		POLICE SERVICES
Wages & benefits			

FRINGE BENEFITS	\$54,000		\$54,000
Other expense and cost			

SUPPLIES			
OTHER CHARGES			
CAPITAL OUTLAY			
Departmental			
Expenditures	54,000		54,000
Functional cost	54,000		54,000
Additions: 1st			
Others	1,669	1,669	
Reallocate admin		(1,669)	1,669
Allocable costs	55,669		55,669
1st Allocation	55,669		55,669
-----			-----
Additions: 2nd			
Others	105	105	
Reallocate admin		(105)	105
Allocable costs	105		105
2nd Allocation	105		105
-----			-----
Total allocated	\$55,774		\$55,774
=====			=====

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-PARKS DIVISION
Detail allocation of
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PARKS & RECREATI	100	100.000	\$55,669		\$55,669	\$105	\$55,774
Subtotal	100	100.000	55,669		55,669	105	55,774
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$55,669		\$55,669	\$105	\$55,774
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Plan. Police
POLICE-PARKS DIVISION
Departmental Cost
Allocation Summary

Detail page 59
Schedule 8.005
FISCAL 2002

	Total	POLICE SERVICES
PARKS & RECREATI	\$55,774	\$55,774
Direct Billed		
Total	\$55,774	\$55,774
	=====	=====