

FY 2004 OMB A-87 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

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## I. INTRODUCTION

## INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2004 OMB A-87 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 divisions 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.

**II. FY 2004 HPD OMB A-87 COST ALLOCATION PLAN**

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City of Houston, Texas  
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**SUMMARY SCHEDULES**

City of Houston, Texas  
FY 2004 OMB A-87 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	36,656,559	668,440			115,152	37,440,151	34,104,701	71,544,852
PROFESSIONAL DEV	16,325,464	727,031			61,150	17,113,645	434,428	17,548,073
TECHNICAL SVCS	57,715,469	404,016			17,218	58,136,703		58,136,703
SUPPORT SVCS	14,197,835				98,723	14,296,558	87,251	14,383,809
SPECIAL D. - ADM		2,567				2,567		2,567
POLICE-CITY MARS			7,435,691			7,435,691		7,435,691
POLICE-PARKS DIV				55,633		55,633		55,633
Total Allocated	\$124,895,327	\$1,802,054	\$7,435,691	\$55,633	\$292,243	\$134,480,948	\$34,626,380	\$169,107,328

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$49,987,328	
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.			124,895,327
POLICE-AVIATION			1,802,054
MUNICIPAL COURTS			7,435,691
PARKS & RECREATI.....			55,633
POLICE AUTO DEAL			292,243
Unallocated			34,626,380
Total	\$119,120,000	\$49,987,328	\$169,107,328

City of Houston, Texas  
 FY 2004 OMB A-87 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 OMB A-87 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 OMB 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 OMB A-87 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	49,987,328			
Total departmental cost adjustments:	49,987,328			49,987,328
Total to be allocated:	\$49,987,328			\$49,987,328
	=====			=====

City of Houston, Texas  
FY 2004 OMB A-87 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	\$49,987,328	\$49,987,328
Functional cost	49,987,328	49,987,328
Allocable costs	49,987,328	49,987,328
1st Allocation	49,987,328	49,987,328
-----		-----
Total allocated	\$49,987,328	\$49,987,328
=====		=====

City of Houston, Texas  
FY 2004 OMB A-87 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	\$49,987,328		\$49,987,328		\$49,987,328
Subtotal	100	100.000	49,987,328		49,987,328		49,987,328
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$49,987,328		\$49,987,328		\$49,987,328
	=====	=====	=====	=====	=====	=====	=====

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

Source: FY 2004 OMB A-87 Cost Allocation Plan

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
CITYWIDE INDIRECT COSTS  
Departmental Cost  
Allocation Summary

	Total	INDIRECT COSTS
CHIEF'S COMMAND	\$49,987,328	\$49,987,328
Direct Billed		
Total	\$49,987,328 =====	\$49,987,328 =====

SCHEDULE 2.001

FY2004 HPD OMB 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 OMB A-87 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	49,987,328		49,987,328	
CHIEF'S COMMAND		4,909,625	4,909,625	
PROFESSIONAL DEVELOPMENT		1,178,423	1,178,423	
TECHNICAL SERVICES		993,680	993,680	
SUPPORT SERVICES		991,680	991,680	
Total allocated additions:	49,987,328	8,073,408	58,060,736	58,060,736
Total to be allocated:	\$77,914,328 =====	\$8,073,408 =====		\$85,987,736 =====

City of Houston, Texas  
FY 2004 OMB A-87 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
<b>Wages &amp; benefits</b>									
-----									
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
<b>Other expense and cost</b>									
-----									
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									
<b>Departmental</b>									
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
<b>Additions: 1st</b>									
Others	49,987,328	7,424,766	4,388,167	3,010,040	2,263,432	3,045,453	1,505,020	11,662,431	16,688,019
Allocable costs	77,914,328	10,776,766	12,171,167	4,425,040	3,235,432	4,409,453	2,192,020	16,631,431	24,073,019
Unallocated	(30,674,492)					(4,409,453)	(2,192,020)		(24,073,019)
1st Allocation	47,239,836	10,776,766	12,171,167	4,425,040	3,235,432			16,631,431	
-----									
<b>Additions: 2nd</b>									
Others	8,073,408	1,199,167	708,729	486,149	365,565	491,868	243,074	1,883,589	2,695,267
Allocable costs	8,073,408	1,199,167	708,729	486,149	365,565	491,868	243,074	1,883,589	2,695,267
Unallocated	(3,430,209)					(491,868)	(243,074)		(2,695,267)
2nd Allocation	4,643,199	1,199,167	708,729	486,149	365,565			1,883,589	
-----									

City of Houston, Texas  
FY 2004 OMB A-87 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	\$51,883,035 =====	\$11,975,933 =====	\$12,879,896 =====	\$4,911,189 =====	\$3,600,997 =====			\$18,515,020 =====	

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	\$698,133		\$698,133		\$698,133
PROFESSIONAL DEV	337	4.694	505,959		505,959	60,200	566,159
TECHNICAL SVCS	966	13.457	1,450,314		1,450,314	172,560	1,622,874
SUPPORT SVCS	197	2.744	295,768		295,768	35,191	330,959
POLICE-CITY MARS	99	1.379	148,635		148,635	17,685	166,320
POLICE LAW ENF.	4,859	67.692	7,295,111		7,295,111	867,980	8,163,091
POLICE-AVIATION	235	3.273	352,820		352,820	41,979	394,799
POLICE AUTO DEAL	20	0.283	30,026		30,026	3,572	33,598
Subtotal	7,178	100.000	10,776,766		10,776,766	1,199,167	11,975,933
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Total	7,178	100.000	\$10,776,766		\$10,776,766	\$1,199,167	\$11,975,933
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 OMB A-87 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	\$794,824		\$794,824		\$794,824
PROFESSIONAL DEV	18,849	4.407	536,476		536,476	33,422	569,898
TECHNICAL SVCS	51,071	11.942	1,453,571		1,453,571	90,555	1,544,126
SUPPORT SVCS	15,045	3.518	428,207		428,207	26,677	454,884
POLICE-CITY MARS	6,176	1.444	175,780		175,780	10,951	186,731
POLICE-PARKS DIV	54	0.012	1,537		1,537	96	1,633
POLICE LAW ENF.	300,775	70.335	8,560,591		8,560,591	533,312	9,093,903
POLICE-AVIATION	5,947	1.390	169,262		169,262	10,545	179,807
POLICE AUTO DEAL	1,789	0.422	50,919		50,919	3,171	54,090
Subtotal	427,632	100.000	12,171,167		12,171,167	708,729	12,879,896
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Total	427,632	100.000	\$12,171,167		\$12,171,167	\$708,729	\$12,879,896
	=====	=====	=====	=====	=====	=====	=====

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

Source: EXPENDITURE REPORT

City of Houston, Texas  
FY 2004 OMB A-87 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	\$2,239,069		\$2,239,069		\$2,239,069
PROFESSIONAL DEV	360	1.510	66,838		66,838	14,864	81,702
TECHNICAL SVCS	1,404	5.890	260,668		260,668	57,971	318,639
SUPPORT SVCS	99	0.415	18,380		18,380	4,088	22,468
SPECIAL D. - ADM	8	0.037	1,486		1,486	330	1,816
POLICE LAW ENF.	9,901	41.541	1,838,228		1,838,228	408,813	2,247,041
POLICE-AVIATION	2	0.008	371		371	83	454
Subtotal	23,834	100.000	4,425,040		4,425,040	486,149	4,911,189
	-----	-----	-----	-----	-----	-----	-----
Total	23,834	100.000	\$4,425,040		\$4,425,040	\$486,149	\$4,911,189
	=====	=====	=====	=====	=====	=====	=====

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

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2004 OMB A-87 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	\$970,630		\$970,630		\$970,630
TECHNICAL SVCS	2	20.000	647,086		647,086	104,447	751,533
SUPPORT SVCS	1	10.000	323,543		323,543	52,224	375,767
POLICE LAW ENF.	4	40.000	1,294,173		1,294,173	208,894	1,503,067
Subtotal	10	100.000	3,235,432		3,235,432	365,565	3,600,997
-----							
Total	10	100.000	\$3,235,432		\$3,235,432	\$365,565	\$3,600,997
=====							

(A) Alloc basis: NUMBER OF AUDITS

Source: DEPARTMENT RECORDS

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$206,969		\$206,969		\$206,969
PROFESSIONAL DEV	40	1.185	197,113		197,113	22,605	219,718
TECHNICAL SVCS	352	10.429	1,734,597		1,734,597	198,927	1,933,524
SUPPORT SVCS	26	0.770	128,124		128,124	14,693	142,817
POLICE-CITY MARS	44	1.303	216,825		216,825	24,866	241,691
POLICE LAW ENF.	2,849	84.414	14,039,392		14,039,392	1,610,065	15,649,457
POLICE-AVIATION	17	0.503	83,773		83,773	9,607	93,380
POLICE AUTO DEAL	5	0.152	24,638		24,638	2,826	27,464
Subtotal	3,375	100.000	16,631,431		16,631,431	1,883,589	18,515,020
	-----	-----	-----	-----	-----	-----	-----
Total	3,375	100.000	\$16,631,431		\$16,631,431	\$1,883,589	\$18,515,020
	=====	=====	=====	=====	=====	=====	=====

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

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
CHIEF'S COMMAND  
Departmental Cost  
Allocation Summary

	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	\$4,909,625	\$698,133	\$794,824	\$2,239,069	\$970,630	\$206,969
PROFESSIONAL DEV	1,437,477	566,159	569,898	81,702		219,718
TECHNICAL SVCS	6,170,696	1,622,874	1,544,126	318,639	751,533	1,933,524
SUPPORT SVCS	1,326,895	330,959	454,884	22,468	375,767	142,817
SPECIAL D. - ADM	1,816			1,816		
POLICE-CITY MARS	594,742	166,320	186,731			241,691
POLICE-PARKS DIV	1,633		1,633			
POLICE LAW ENF.	36,656,559	8,163,091	9,093,903	2,247,041	1,503,067	15,649,457
POLICE-AVIATION	668,440	394,799	179,807	454		93,380
POLICE AUTO DEAL	115,152	33,598	54,090			27,464
Direct Billed						
Total	\$51,883,035	\$11,975,933	\$12,879,896	\$4,911,189	\$3,600,997	\$18,515,020
	=====	=====	=====	=====	=====	=====

SCHEDULE 3.001

FY2004 HPD OMB 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 OMB A-87 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	1,306,386	131,091	1,437,477	
PROFESSIONAL DEVELOPMENT		817,788	817,788	
TECHNICAL SERVICES		757,684	757,684	
SUPPORT SERVICES		726,880	726,880	
Total allocated additions:	1,306,386	2,433,443	3,739,829	3,739,829
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$20,154,386 =====	\$2,433,443 =====		\$22,587,829 =====

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Schedule of costs to be  
allocated by function

	Total	General & admn	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
<b>Wages &amp; benefits</b>						
-----						
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
<b>Other expense and cost</b>						
-----						
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
<b>Additions: 1st</b>						
Others	1,306,386		439,078	734,599	107,758	24,951
Allocable costs	20,154,386		6,831,078	11,303,599	1,631,758	387,951
Unallocated	(387,951)					(387,951)
1st Allocation	19,766,435		6,831,078	11,303,599	1,631,758	
-----						
<b>Additions: 2nd</b>						
Others	2,433,443		817,883	1,368,359	200,724	46,477
Allocable costs	2,433,443		817,883	1,368,359	200,724	46,477
Unallocated	(46,477)					(46,477)

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Schedule of costs to be  
allocated by function

	Total	General & admn	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
2nd Allocation	\$2,386,966		\$817,883	\$1,368,359	\$200,724	
	-----		-----	-----	-----	
Total allocated	\$22,153,401		\$7,648,961	\$12,671,958	\$1,832,482	
	=====		=====	=====	=====	

City of Houston, Texas  
FY 2004 OMB A-87 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	\$442,526		\$442,526		\$442,526
PROFESSIONAL DEV	337	4.694	320,712		320,712		320,712
TECHNICAL SVCS	966	13.457	919,312		919,312	123,914	1,043,226
SUPPORT SVCS	197	2.744	187,479		187,479	25,270	212,749
POLICE-CITY MARS	99	1.379	94,215		94,215	12,699	106,914
POLICE LAW ENF.	4,859	67.692	4,624,158		4,624,158	623,289	5,247,447
POLICE-AVIATION	235	3.273	223,642		223,642	30,145	253,787
POLICE AUTO DEAL	20	0.283	19,034		19,034	2,566	21,600
Subtotal	7,178	100.000	6,831,078		6,831,078	817,883	7,648,961
	-----	-----	-----	-----	-----	-----	-----
Total	7,178	100.000	\$6,831,078		\$6,831,078	\$817,883	\$7,648,961
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 OMB A-87 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	\$551,549		\$551,549		\$551,549
PROFESSIONAL DEV	160	2.968	335,543		335,543		335,543
TECHNICAL SVCS	174	3.228	364,903		364,903	47,935	412,838
SUPPORT SVCS	9	0.166	18,874		18,874	2,479	21,353
POLICE-CITY MARS	82	1.521	171,966		171,966	22,590	194,556
POLICE LAW ENF.	4,517	83.803	9,472,793		9,472,793	1,244,388	10,717,181
POLICE-AVIATION	171	3.172	358,611		358,611	47,109	405,720
POLICE AUTO DEAL	14	0.263	29,360		29,360	3,858	33,218
Subtotal	5,390	100.000	11,303,599		11,303,599	1,368,359	12,671,958
	-----	-----	-----	-----	-----	-----	-----
Total	5,390	100.000	\$11,303,599		\$11,303,599	\$1,368,359	\$12,671,958
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CLASSIFIED EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 OMB A-87 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	\$184,348		\$184,348		\$184,348
PROFESSIONAL DEV	177	9.899	161,533		161,533		161,533
TECHNICAL SVCS	792	44.295	722,792		722,792	112,827	835,619
SUPPORT SVCS	188	10.514	171,572		171,572	26,782	198,354
POLICE-CITY MARS	17	0.950	15,514		15,514	2,422	17,936
POLICE LAW ENF.	342	19.127	312,115		312,115	48,721	360,836
POLICE-AVIATION	64	3.579	58,407		58,407	9,117	67,524
POLICE AUTO DEAL	6	0.339	5,477		5,477	855	6,332
Subtotal	1,788	100.000	1,631,758		1,631,758	200,724	1,832,482
	-----	-----	-----	-----	-----	-----	-----
Total	1,788	100.000	\$1,631,758		\$1,631,758	\$200,724	\$1,832,482
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CIVILIAN EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
PROFESSIONAL DEVELOPMENT  
Departmental Cost  
Allocation Summary

	Total	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	\$1,178,423	\$442,526	\$551,549	\$184,348
PROFESSIONAL DEV	817,788	320,712	335,543	161,533
TECHNICAL SVCS	2,291,683	1,043,226	412,838	835,619
SUPPORT SVCS	432,456	212,749	21,353	198,354
POLICE-CITY MARS	319,406	106,914	194,556	17,936
POLICE LAW ENF.	16,325,464	5,247,447	10,717,181	360,836
POLICE-AVIATION	727,031	253,787	405,720	67,524
POLICE AUTO DEAL	61,150	21,600	33,218	6,332
Direct Billed				
Total	\$22,153,401	\$7,648,961	\$12,671,958	\$1,832,482
	=====	=====	=====	=====

SCHEDULE 4.001

FY2004 HPD OMB 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 OMB A-87 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	5,546,236	624,460	6,170,696	
PROFESSIONAL DEVELOPMENT	2,007,007	284,676	2,291,683	
TECHNICAL SERVICES		6,795,551	6,795,551	
SUPPORT SERVICES		1,042,093	1,042,093	
Total allocated additions:	7,553,243	8,746,780	16,300,023	16,300,023
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$58,623,243 =====	\$8,746,780 =====		\$67,370,023 =====

City of Houston, Texas  
FY 2004 OMB A-87 Plan: Police  
TECHNICAL SERVICES  
Schedule of costs to be  
allocated by function

	Total	General & admin	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	7,553,243	99,457	1,813,498	415,831	2,648,015	513,971	786,654	809,707	466,110
Reallocate admin		(685,457)	155,429	40,578	221,262	43,218	116,968	65,883	42,119
Allocable costs	58,623,243		13,292,927	3,470,409	18,923,277	3,696,189	10,003,622	5,634,590	3,602,229
1st Allocation	58,623,243		13,292,927	3,470,409	18,923,277	3,696,189	10,003,622	5,634,590	3,602,229
-----									
Additions: 2nd									
Others	8,746,780	115,173	2,100,061	481,539	3,066,445	595,187	910,959	937,654	539,762
Reallocate admin		(115,173)	26,116	6,818	37,177	7,262	19,653	11,070	7,077
Allocable costs	8,746,780		2,126,177	488,357	3,103,622	602,449	930,612	948,724	546,839

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$8,746,780		\$2,126,177	\$488,357	\$3,103,622	\$602,449	\$930,612	\$948,724	\$546,839
	-----		-----	-----	-----	-----	-----	-----	-----
Total allocated	\$67,370,023		\$15,419,104	\$3,958,766	\$22,026,899	\$4,298,638	\$10,934,234	\$6,583,314	\$4,149,068
	=====		=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas  
FY 2004 OMB A-87 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	\$13,292,927		\$13,292,927	\$2,126,177	\$15,419,104
Subtotal	100	100.000	13,292,927		13,292,927	2,126,177	15,419,104
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$13,292,927		\$13,292,927	\$2,126,177	\$15,419,104
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

## 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	\$102,197		\$102,197		\$102,197
PROFESSIONAL DEV	258	2.274	78,942		78,942		78,942
TECHNICAL SVCS	2,679	23.620	819,717		819,717		819,717
SUPPORT SVCS	670	5.907	205,006		205,006	40,540	245,546
SPECIAL D. - ADM	5	0.044	1,530		1,530	303	1,833
POLICE-CITY MARS	130	1.146	39,777		39,777	7,866	47,643
POLICE LAW ENF.	6,967	61.426	2,131,753		2,131,753	421,557	2,553,310
POLICE-AVIATION	278	2.451	85,062		85,062	16,821	101,883
POLICE AUTO DEAL	21	0.188	6,425		6,425	1,270	7,695
Subtotal	11,342	100.000	3,470,409		3,470,409	488,357	3,958,766
	-----	-----	-----	-----	-----	-----	-----
Total	11,342	100.000	\$3,470,409		\$3,470,409	\$488,357	\$3,958,766
	=====	=====	=====	=====	=====	=====	=====

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

Source: DEPARTMENT LOG

City of Houston, Texas  
FY 2004 OMB A-87 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	\$18,756,977		\$18,756,977	\$3,076,347	\$21,833,324
POLICE-AVIATION	890	0.879	166,300		166,300	27,275	193,575
Subtotal	101,273	100.000	18,923,277		18,923,277	3,103,622	22,026,899
	-----	-----	-----	-----	-----	-----	-----
Total	101,273	100.000	\$18,923,277		\$18,923,277	\$3,103,622	\$22,026,899
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BOOKING SERVICES

Source: DEPARTMENT RECORDS

City of Houston, Texas  
FY 2004 OMB A-87 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	\$3,696,189		\$3,696,189	\$602,449	\$4,298,638
Subtotal	100	100.000	3,696,189		3,696,189	602,449	4,298,638
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,696,189		\$3,696,189	\$602,449	\$4,298,638
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

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	\$891,483		\$891,483		\$891,483
PROFESSIONAL DEV	2,948	6.784	678,742		678,742		678,742
TECHNICAL SVCS	25,955	59.736	5,975,834		5,975,834		5,975,834
SUPPORT SVCS	1,136	2.614	261,551		261,551	99,042	360,593
POLICE-CITY MARS	97	0.223	22,333		22,333	8,457	30,790
POLICE LAW ENF.	9,069	20.872	2,088,031		2,088,031	790,680	2,878,711
POLICE-AVIATION	342	0.787	78,741		78,741	29,817	108,558
POLICE AUTO DEAL	30	0.073	6,907		6,907	2,616	9,523
Subtotal	43,449	100.000	10,003,622		10,003,622	930,612	10,934,234
	-----	-----	-----	-----	-----	-----	-----
Total	43,449	100.000	\$10,003,622		\$10,003,622	\$930,612	\$10,934,234
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF HOURS EXPENDED

Source: DEPARTMENT RECORDS

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$5,634,590		\$5,634,590	\$948,724	\$6,583,314
Subtotal	100	100.000	5,634,590		5,634,590	948,724	6,583,314
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$5,634,590		\$5,634,590	\$948,724	\$6,583,314
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$3,602,229		\$3,602,229	\$546,839	\$4,149,068
Subtotal	100	100.000	3,602,229		3,602,229	546,839	4,149,068
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,602,229		\$3,602,229	\$546,839	\$4,149,068
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
TECHNICAL SERVICES  
Departmental Cost  
Allocation Summary

	Total	EMERGENCY COMMU	COMMUNICA. MAINT	JAIL	RECORDS	INFORMATION SVC	IDENTIFICATION	CRIME LAB
CHIEF'S COMMAND	\$993,680		\$102,197			\$891,483		
PROFESSIONAL DEV	757,684		78,942			678,742		
TECHNICAL SVCS	6,795,551		819,717			5,975,834		
SUPPORT SVCS	606,139		245,546			360,593		
SPECIAL D. - ADM	1,833		1,833					
POLICE-CITY MARS	78,433		47,643			30,790		
POLICE LAW ENF.	57,715,469	15,419,104	2,553,310	21,833,324	4,298,638	2,878,711	6,583,314	4,149,068
POLICE-AVIATION	404,016		101,883	193,575		108,558		
POLICE AUTO DEAL	17,218		7,695			9,523		
Direct Billed								
Total	\$67,370,023	\$15,419,104	\$3,958,766	\$22,026,899	\$4,298,638	\$10,934,234	\$6,583,314	\$4,149,068
	=====	=====	=====	=====	=====	=====	=====	=====

SCHEDULE 5.001

FY2004 HPD OMB COST ALLOCATION PLAN

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 OMB A-87 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	1,194,022	132,873	1,326,895	
PROFESSIONAL DEVELOPMENT	377,925	54,531	432,456	
TECHNICAL SERVICES	466,557	139,582	606,139	
SUPPORT SERVICES		214,194	214,194	
Total allocated additions:	2,038,504	541,180	2,579,684	2,579,684
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$17,083,504	\$541,180		\$17,624,684
	=====	=====		=====

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Schedule of costs to be  
allocated by function

	Total	General & admn	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP
<b>Wages &amp; benefits</b>						
-----						
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
<b>Other expense and cost</b>						
-----						
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
<b>Additions: 1st</b>						
Others	2,038,504		1,545,817	1,021	16,003	475,663
Allocable costs	17,083,504		12,844,817	11,021	83,003	4,144,663
Unallocated	(83,003)				(83,003)	
1st Allocation	17,000,501		12,844,817	11,021		4,144,663
-----						
<b>Additions: 2nd</b>						
Others	541,180		410,382	271	4,248	126,279
Allocable costs	541,180		410,382	271	4,248	126,279
Unallocated	(4,248)				(4,248)	

City of Houston, Texas  
 FY 2004 OMB A-87 Plan. Police  
 SUPPORT SERVICES  
 Schedule of costs to be  
 allocated by function

	Total	General & admn	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP
2nd Allocation	\$536,932		\$410,382	\$271		\$126,279
	-----		-----	-----		-----
Total allocated	\$17,537,433		\$13,255,199	\$11,292		\$4,270,942
	=====		=====	=====		=====

City of Houston, Texas  
FY 2004 OMB A-87 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	\$713,358		\$713,358		\$713,358
PROFESSIONAL DEV	120	4.088	525,171		525,171		525,171
TECHNICAL SVCS	106	3.611	463,901		463,901		463,901
SUPPORT SVCS	22	0.749	96,281		96,281		96,281
POLICE-CITY MARS	45	1.533	196,939		196,939	7,317	204,256
POLICE LAW ENF.	2,460	83.816	10,766,014		10,766,014	399,976	11,165,990
POLICE AUTO DEAL	19	0.650	83,153		83,153	3,089	86,242
Subtotal	2,935	100.000	12,844,817		12,844,817	410,382	13,255,199
	-----	-----	-----	-----	-----	-----	-----
Total	2,935	100.000	\$12,844,817		\$12,844,817	\$410,382	\$13,255,199
	=====	=====	=====	=====	=====	=====	=====

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

Source: FLEET VEHICLE INVENTORY - DEPARTMENT REPORT

City of Houston, Texas  
FY 2004 OMB A-87 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	\$738		\$738		\$738
PROFESSIONAL DEV	337	4.853	535		535		535
TECHNICAL SVCS	966	13.913	1,533		1,533		1,533
SUPPORT SVCS	197	2.837	313		313		313
POLICE-CITY MARS	99	1.425	157		157	5	162
POLICE LAW ENF.	4,859	69.984	7,713		7,713	265	7,978
POLICE AUTO DEAL	20	0.291	32		32	1	33
Subtotal	6,943	100.000	11,021		11,021	271	11,292
	-----	-----	-----	-----	-----	-----	-----
Total	6,943	100.000	\$11,021		\$11,021	\$271	\$11,292
	=====	=====	=====	=====	=====	=====	=====

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

Source: STAFFING BY DIVISION

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$277,584		\$277,584		\$277,584
PROFESSIONAL DEV	337	4.853	201,174		201,174		201,174
TECHNICAL SVCS	966	13.913	576,659		576,659		576,659
SUPPORT SVCS	197	2.837	117,600		117,600		117,600
POLICE-CITY MARS	99	1.425	59,099		59,099	2,511	61,610
POLICE LAW ENF.	4,859	69.984	2,900,607		2,900,607	123,260	3,023,867
POLICE AUTO DEAL	20	0.291	11,940		11,940	508	12,448
Subtotal	6,943	100.000	4,144,663		4,144,663	126,279	4,270,942
	-----	-----	-----	-----	-----	-----	-----
Total	6,943	100.000	\$4,144,663		\$4,144,663	\$126,279	\$4,270,942
	=====	=====	=====	=====	=====	=====	=====

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

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
SUPPORT SERVICES  
Departmental Cost  
Allocation Summary

	Total	FLEET MAINT	FACILITY MGMT	PROPERTY & SUPP
CHIEF'S COMMAND	\$991,680	\$713,358	\$738	\$277,584
PROFESSIONAL DEV	726,880	525,171	535	201,174
TECHNICAL SVCS	1,042,093	463,901	1,533	576,659
SUPPORT SVCS	214,194	96,281	313	117,600
POLICE-CITY MARS	266,028	204,256	162	61,610
POLICE LAW ENF.	14,197,835	11,165,990	7,978	3,023,867
POLICE AUTO DEAL	98,723	86,242	33	12,448
Direct Billed				
Total	\$17,537,433	\$13,255,199	\$11,292	\$4,270,942
	=====	=====	=====	=====

SCHEDULE 6.001

FY2004 HPD OMB 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 OMB A-87 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	1,486	330	1,816	
TECHNICAL SERVICES	1,530	303	1,833	
Total allocated additions:	3,016	633	3,649	3,649
Total to be allocated:	\$3,016	\$633		\$3,649
	=====	=====		=====

City of Houston, Texas  
FY 2004 OMB A-87 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	3,016	3,016	
Reallocate admin		(3,016)	3,016
Allocable costs	3,016		3,016
1st Allocation	3,016		3,016

Additions: 2nd

Others	633	633	
Reallocate admin		(633)	633
Allocable costs	633		633
2nd Allocation	633		633

Total allocated	\$3,649		\$3,649
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City of Houston, Texas  
 FY 2004 OMB A-87 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	\$894		\$894	\$188	\$1,082
POLICE-AVIATION	235	70.359	2,122		2,122	445	2,567
Subtotal	334	100.000	3,016		3,016	633	3,649
	-----	-----	-----	-----	-----	-----	-----
Total	334	100.000	\$3,016		\$3,016	\$633	\$3,649
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
SPECIAL D. - ADM  
Departmental Cost  
Allocation Summary

Total ADMINISTRATION

POLICE-CITY MARS	\$1,082	\$1,082
POLICE-AVIATION	2,567	2,567

Direct Billed

Total	\$3,649	\$3,649
	=====	=====

SCHEDULE 7.001

FY2004 HPD OMB 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 OMB A-87 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	541,240	53,502	594,742	
PROFESSIONAL DEVELOPMENT	281,695	37,711	319,406	
TECHNICAL SERVICES	62,110	16,323	78,433	
SUPPORT SERVICES	256,195	9,833	266,028	
SPECIAL D. - ADM	894	188	1,082	
Total allocated additions:	1,142,134	117,557	1,259,691	1,259,691
Total to be allocated:	\$7,318,134	\$117,557		\$7,435,691
	=====	=====		=====

## POLICE-CITY MARSHAL

Schedule of costs to be  
allocated by function

	Total General & admin		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	1,142,134	1,142,134	
Reallocate admin		(1,142,134)	1,142,134
Allocable costs	7,318,134		7,318,134
1st Allocation	7,318,134		7,318,134
-----			
Additions: 2nd			
Others	117,557	117,557	
Reallocate admin		(117,557)	117,557
Allocable costs	117,557		117,557
2nd Allocation	117,557		117,557
-----			

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Schedule of costs to be  
allocated by function

	Total General & admn	POLICE SERVICES
Total allocated	\$7,435,691 =====	\$7,435,691 =====

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$7,318,134		\$7,318,134	\$117,557	\$7,435,691
Subtotal	100	100.000	7,318,134		7,318,134	117,557	7,435,691
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$7,318,134		\$7,318,134	\$117,557	\$7,435,691
	=====	=====	=====	=====	=====	=====	=====

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

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
POLICE-CITY MARSHAL  
Departmental Cost  
Allocation Summary

	Total	POLICE SERVICES
MUNICIPAL COURTS	\$7,435,691	\$7,435,691
Direct Billed		
Total	\$7,435,691	\$7,435,691
	=====	=====

SCHEDULE 8.001

FY2004 HPD OMB 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 OMB A-87 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	1,537	96	1,633	
Total allocated additions:	1,537	96	1,633	1,633
Total to be allocated:	\$55,537	\$96		\$55,633
	=====	=====		=====

City of Houston, Texas  
FY 2004 OMB A-87 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	1,537	1,537	
Reallocate admin		(1,537)	1,537
Allocable costs	55,537		55,537
1st Allocation	55,537		55,537
-----			-----
Additions: 2nd			
Others	96	96	
Reallocate admin		(96)	96
Allocable costs	96		96
2nd Allocation	96		96
-----			-----
Total allocated	\$55,633		\$55,633
=====			=====

City of Houston, Texas  
 FY 2004 OMB A-87 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	\$55,537		\$55,537	\$96	\$55,633
Subtotal	100	100.000	55,537		55,537	96	55,633
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$55,537		\$55,537	\$96	\$55,633
	=====	=====	=====	=====	=====	=====	=====

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

City of Houston, Texas  
FY 2004 OMB A-87 Plan. Police  
POLICE-PARKS DIVISION  
Departmental Cost  
Allocation Summary

	Total	POLICE SERVICES
PARKS & RECREATI	\$55,633	\$55,633
Direct Billed		
Total	\$55,633	\$55,633
	=====	=====