

**THE CITY OF HOUSTON, TEXAS**

**HOUSTON POLICE DEPARTMENT**

**FY 2006 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures  
For the Fiscal Year Ended June 30, 2004**

**MAXIMUS<sup>®</sup>**  
*HELPING GOVERNMENT SERVE THE PEOPLE<sup>®</sup>*

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***SECTION I***  
***Introduction***

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## INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the Houston Police Department is based on actual expenditures for the fiscal year ended June 30, 2004. The Plan was prepared by MAXIMUS, Inc. at the request of the City of Houston, Texas.

## 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 years 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.

***SECTION II***

***SUMMARY SCHEDULES***

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CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
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**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Allocated Costs By Department**

\* Group

Central Service Departments	POLICE LAW	POLICE-AVIATION	MUNICIPAL COURTS -	PARKS & RECREATION	POLICE AUTO DEALERS	SubTotal	Direct Billed
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHIEF'S COMMAND	39,033,650.81	810,424.87	0.00	0.00	103,457.58	39,947,533.26	0.00
PROFESSIONAL	14,253,042.43	572,591.95	0.00	0.00	69,111.39	14,894,745.77	0.00
TECHNICAL SERVICES	30,378,802.88	160,161.95	0.00	0.00	10,679.98	30,549,644.81	0.00
SUPPORT SERVICES	32,260,226.58	76,886.36	0.00	0.00	68,931.18	32,406,044.12	0.00
SPECIAL D. - ADM	0.00	842.57	0.00	0.00	0.00	842.57	0.00
POLICE-CITY MARSHAL	0.00	0.00	8,256,826.42	0.00	0.00	8,256,826.42	0.00
POLICE-PARKS DIVISION	0.00	0.00	0.00	25.63	0.00	25.63	0.00
<b>Total Allocated</b>	<b>115,925,722.70</b>	<b>1,620,907.70</b>	<b>8,256,826.42</b>	<b>25.63</b>	<b>252,180.13</b>	<b>126,055,662.58</b>	<b>0.00</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>115,925,722.70</b>	<b>1,620,907.70</b>	<b>8,256,826.42</b>	<b>25.63</b>	<b>252,180.13</b>	<b>126,055,662.58</b>	<b>0.00</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>115,925,722.70</b>	<b>1,620,907.70</b>	<b>8,256,826.42</b>	<b>25.63</b>	<b>252,180.13</b>	<b>126,055,662.58</b>	<b>0.00</b>

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Allocated Costs By Department**

\* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT COSTS	0.00	0.00
CHIEF'S COMMAND	29,592,410.53	69,539,943.79
PROFESSIONAL	1,151,020.89	16,045,766.66
TECHNICAL SERVICES	0.00	30,549,644.81
SUPPORT SERVICES	28.00	32,406,072.12
SPECIAL D. - ADM	0.00	842.57
POLICE-CITY MARSHAL	0.00	8,256,826.42
POLICE-PARKS DIVISION	0.00	25.63
Total Allocated	<u>30,743,459.42</u>	<u>156,799,122.00</u>
Roll Forward	0.00	0.00
Cost With Roll Forward	<u>30,743,459.42</u>	<u>156,799,122.00</u>
Adjustments	0.00	0.00
Proposed Costs	<u><u>30,743,459.42</u></u>	<u><u>156,799,122.00</u></u>

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	50,655,760.00		
CHIEF'S COMMAND	24,497,688.00	0.00		
PROFESSIONAL DEVELOPMENT	17,358,648.00	0.00		
TECHNICAL SERVICES	24,700,865.00	( 13,884.00)		
SUPPORT SERVICES	32,389,286.00	0.00		
SPECIAL D. - ADM	0.00	0.00		
POLICE-CITY MARSHAL	7,210,734.00	0.00		
POLICE-PARKS DIVISION	25.00	0.00		
POLICE LAW ENFORCEMENT			115,925,722.70	
POLICE-AVIATION			1,620,907.70	
MUNICIPAL COURTS - JUSTICE			8,256,826.42	
PARKS & RECREATION DEPT.			25.63	
POLICE AUTO DEALERS			252,180.13	
Direct Billed Total			0.00	
Unallocated Total			30,743,459.42	
Totals	<u>106,157,246.00</u>	<u>50,641,876.00</u>	<u>156,799,122.00</u>	Deviation 0.00

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>CITYWIDE INDIRECT COSTS</b>		
1.4.1 INDIRECT COSTS	DIRECT ALLOCATION TO CHIEF'S COMMAND	FY 2006 OMB A-87 Cost Allocation Plan
<b>CHIEF'S COMMAND</b>		
2.4.1 CHIEF'S C ADMIN	NUMBER OF EMPLOYEES	STAFFING BY DIVISION
2.4.2 BUDGET & FINAN.	OPER. EXP., WITH ADJ. FOR POLICE - AVIATION	EXPENDITURE REPORT
2.4.3 LEGAL SERVICES	NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)	DEPARTMENT RECORDS
2.4.4 INSPECTIONS	NUMBER OF AUDITS	DEPARTMENT RECORDS
2.4.5 INTERNAL AFFAIR	# OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION	DEPARTMENT RECORDS
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5.4.4 JAIL	NUMBER OF BOOKING SERVICES	DEPT. RECORDS
<b>SPECIAL D. - ADM</b>		
6.4.1 ADMINISTRATION	NUMBER OF EMPLOYEES	STAFFING BY DIVISION
<b>POLICE-CITY MARSHAL</b>		
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CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
POLICE-PARKS DIVISION		
8.4.1 POLICE SERVICES	DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT	



***SECTION III***

***DETAIL SCHEDULES***

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**SCHEDULE 1.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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 Full Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CITYWIDE INDIRECT COSTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
CITYWIDE INDIRECT	50,655,760.00			
Total Departmental Cost Adjustments:	50,655,760.00			50,655,760.00
<b>Total To Be Allocated:</b>	<b>50,655,760.00</b>	<b>0.00</b>		<b>50,655,760.00</b>



**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
CITYWIDE INDIRECT	50,655,760.00	0.00	50,655,760.00
<b>Functional Cost</b>			
Functional Cost	50,655,760.00	0.00	50,655,760.00
<b>Allocation Step 1</b>			
1st Allocation	50,655,760.00	0.00	50,655,760.00
<b>Allocation Step 2</b>			
2nd Allocation	0.00	0.00	0.00
<b>Total For 010 CITYWIDE INDIRECT</b>			
Total Allocated	50,655,760.00	0.00	50,655,760.00

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CITYWIDE INDIRECT COSTS

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	100	100.0000	50,655,760.00		50,655,760.00		50,655,760.00
SubTotal	100	100.0000	50,655,760.00		50,655,760.00		50,655,760.00
TOTAL	100	100.0000	50,655,760.00		50,655,760.00		50,655,760.00

Allocation Basis: DIRECT ALLOCATION TO CHIEF'S COMMAND

Allocation Source: FY 2006 OMB A-87 Cost Allocation Plan



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF'S COMMAND	50,655,760.00	50,655,760.00
Direct Billed	0.00	0.00
<b>Total</b>	<u><u>50,655,760.00</u></u>	<u><u>50,655,760.00</u></u>



**SCHEDULE 2.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**CHIEF'S COMMAND (ADMINISTRATION)**  
**NATURE AND EXTENT OF SERVICES**

The Houston Police Department is responsible for the 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 activities of the Chief's command has been identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section has been allocated based on the number of FTEs staffed within the divisions administered to.
- **Budget & Finance** – Costs of the financial and budgetary services provided to all divisions in the Houston Police Department have been allocated based on operating expenditures.
- **Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Inspections**- Costs of audits performed by the Inspections division have been allocated based on the number of audits performed.
- **Internal Affairs** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .2 - Costs To Be Allocated  
For Department CHIEF'S COMMAND**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,497,688.00			24,497,688.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CITYWIDE INDIRECT COSTS	50,655,760.00		50,655,760.00	
CHIEF'S COMMAND		7,301,015.49	7,301,015.49	
PROFESSIONAL DEVELOPMENT		910,007.07	910,007.07	
TECHNICAL SERVICES		572,978.53	572,978.53	
SUPPORT SERVICES		799,118.63	799,118.63	
Total Allocated Additions:	<u>50,655,760.00</u>	<u>9,583,119.72</u>	<u>60,238,879.72</u>	60,238,879.72
Total To Be Allocated:	<u><u>75,153,448.00</u></u>	<u><u>9,583,119.72</u></u>		<u><u>84,736,567.72</u></u>



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CHIEF'S COMMAND**

	Total	General & Admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	15,040,793.00	0.00	1,315,376.00	1,548,626.00	1,201,000.00
FRINGE BENEFITS	5,121,741.00	0.00	805,534.00	558,164.00	339,523.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	202,623.00	0.00	7,553.00	164,404.00	7,996.00
OTHER EXPENSES	4,132,531.00	0.00	33,222.00	3,999,095.00	48,947.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
SERVICES	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	24,497,688.00	0.00	2,161,685.00	6,270,289.00	1,597,466.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	24,497,688.00	0.00	2,161,685.00	6,270,289.00	1,597,466.00
<b>Allocation Step 1</b>					
Inbound- All Others	50,655,760.00	0.00	4,430,043.77	5,215,604.68	4,044,837.61
Unallocated Costs	( 26,086,780.56)	0.00	0.00	0.00	0.00
1st Allocation	49,066,667.44	0.00	6,591,728.77	11,485,893.68	5,642,303.61
<b>Allocation Step 2</b>					
Inbound- All Others	9,583,119.72	0.00	838,081.19	986,694.59	765,207.41
Unallocated Costs	( 3,505,629.97)	0.00	0.00	0.00	0.00
2nd Allocation	6,077,489.75	0.00	838,081.19	986,694.59	765,207.41
<b>Total For 020 CHIEF'S COMMAND</b>					
Total Allocated	55,144,157.19	0.00	7,429,809.96	12,472,588.27	6,407,511.02



**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department CHIEF'S COMMAND**

	INSPECTIONS	INTERNAL AFFAIR	COMMUNITY OUTRE	MEDIA RELATIONS	COMMUNITY SVCS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	818,723.00	4,654,950.00	( 119,705.00)	521,535.00	5,100,288.00
FRINGE BENEFITS	180,904.00	1,241,317.00	249,322.00	199,561.00	1,547,416.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	2,629.00	2,877.00	8,103.00	1,253.00	7,808.00
OTHER EXPENSES	197.00	10,407.00	40,206.00	231.00	226.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
SERVICES	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	1,002,453.00	5,909,551.00	177,926.00	722,580.00	6,655,738.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Total Expenditures	1,002,453.00	5,909,551.00	177,926.00	722,580.00	6,655,738.00
<b>Allocation Step 1</b>					
Inbound- All Others	2,757,370.31	15,677,367.07	( 403,153.49)	1,756,473.28	17,177,216.77
Unallocated Costs	0.00	0.00	225,227.49	( 2,479,053.28)	( 23,832,954.77)
1st Allocation	3,759,823.31	21,586,918.07	0.00	0.00	0.00
<b>Allocation Step 2</b>					
Inbound- All Others	521,642.75	2,965,863.81	( 76,269.08)	332,291.80	3,249,607.25
Unallocated Costs	0.00	0.00	76,269.08	( 332,291.80)	( 3,249,607.25)
2nd Allocation	521,642.75	2,965,863.81	0.00	0.00	0.00
<b>Total For 020 CHIEF'S COMMAND</b>					
Total Allocated	4,281,466.06	24,552,781.88	0.00	0.00	0.00



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CHIEF'S COMMAND**

Activity - CHIEF'S C ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	399	6.0925	401,603.25		401,603.25		401,603.25
PROFESSIONAL DEVELOPMENT	209	3.1913	210,363.62		210,363.62	28,481.13	238,844.75
TECHNICAL SERVICES	909	13.8800	914,930.77		914,930.77	123,872.49	1,038,803.26
SUPPORT SERVICES	174	2.6569	175,135.25		175,135.25	23,711.56	198,846.81
POLICE LAW ENFORCEMENT	4,536	69.2625	4,565,595.02		4,565,595.02	618,135.98	5,183,731.00
POLICE-AVIATION	195	2.9776	196,272.28		196,272.28	26,573.31	222,845.59
POLICE-CITY MARSHAL	101	1.5422	101,658.96		101,658.96	13,763.61	115,422.57
POLICE AUTO DEALERS	26	0.3970	26,169.62		26,169.62	3,543.11	29,712.73
SubTotal	6,549	100.0000	6,591,728.77		6,591,728.77	838,081.19	7,429,809.96
TOTAL	6,549	100.0000	6,591,728.77		6,591,728.77	838,081.19	7,429,809.96

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: STAFFING BY DIVISION

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department CHIEF'S COMMAND

Activity - BUDGET & FINAN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	24,497,688	5.3616	615,824.23		615,824.23		615,824.23
PROFESSIONAL DEVELOPMENT	17,358,648	3.7991	436,362.65		436,362.65	39,609.37	475,972.02
TECHNICAL SERVICES	24,700,865	5.4060	620,931.78		620,931.78	56,363.02	677,294.80
SUPPORT SERVICES	32,389,286	7.0887	814,203.65		814,203.65	73,906.65	888,110.30
POLICE LAW ENFORCEMENT	344,926,675	75.4909	8,670,786.37		8,670,786.37	787,061.95	9,457,848.32
POLICE-AVIATION	3,692,418	0.8081	92,820.26		92,820.26	8,425.44	101,245.70
POLICE-CITY MARSHAL	7,210,734	1.5781	181,263.83		181,263.83	16,453.63	197,717.46
POLICE-PARKS DIVISION	25		0.57		0.57	0.06	0.63
POLICE AUTO DEALERS	2,136,217	0.4675	53,700.34		53,700.34	4,874.47	58,574.81
SubTotal	456,912,556	100.0000	11,485,893.68		11,485,893.68	986,694.59	12,472,588.27
TOTAL	456,912,556	100.0000	11,485,893.68		11,485,893.68	986,694.59	12,472,588.27

Allocation Basis: OPER. EXP., WITH ADJ. FOR POLICE - AVIATION

Allocation Source: EXPENDITURE REPORT



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CHIEF'S COMMAND**

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	10,696	62.1031	3,504,039.98		3,504,039.98		3,504,039.98
PROFESSIONAL DEVELOPMENT	38	0.2206	12,448.90		12,448.90	4,455.01	16,903.91
TECHNICAL SERVICES	39	0.2264	12,776.49		12,776.49	4,572.25	17,348.74
SUPPORT SERVICES	4	0.0232	1,310.43		1,310.43	468.95	1,779.38
POLICE LAW ENFORCEMENT	6,442	37.4035	2,110,417.45		2,110,417.45	755,242.26	2,865,659.71
POLICE-AVIATION	2	0.0116	655.18		655.18	234.47	889.65
SPECIAL D. - ADM	2	0.0116	655.18		655.18	234.47	889.65
SubTotal	17,223	100.0000	5,642,303.61		5,642,303.61	765,207.41	6,407,511.02
TOTAL	17,223	100.0000	5,642,303.61		5,642,303.61	765,207.41	6,407,511.02

Allocation Basis: NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)

Allocation Source: DEPARTMENT RECORDS



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CHIEF'S COMMAND**

Activity - INSPECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	8	66.6666	2,506,548.85		2,506,548.85		2,506,548.85
TECHNICAL SERVICES	2	16.6667	626,637.23		626,637.23	260,821.37	887,458.60
POLICE LAW ENFORCEMENT	2	16.6667	626,637.23		626,637.23	260,821.38	887,458.61
SubTotal	12	100.0000	3,759,823.31		3,759,823.31	521,642.75	4,281,466.06
<b>TOTAL</b>	<b>12</b>	<b>100.0000</b>	<b>3,759,823.31</b>		<b>3,759,823.31</b>	<b>521,642.75</b>	<b>4,281,466.06</b>

Allocation Basis: NUMBER OF AUDITS

Allocation Source: DEPARTMENT RECORDS

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CHIEF'S COMMAND**

## Activity - INTERNAL AFFAIR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	41	1.2647	272,999.18		272,999.18		272,999.18
PROFESSIONAL DEVELOPMENT	37	1.1413	246,365.24		246,365.24	34,282.09	280,647.33
TECHNICAL SERVICES	327	10.0864	2,177,335.56		2,177,335.56	302,979.54	2,480,315.10
SUPPORT SERVICES	30	0.9254	199,755.63		199,755.63	27,796.28	227,551.91
POLICE LAW ENFORCEMENT	2,721	83.9295	18,117,829.95		18,117,829.95	2,521,123.22	20,638,953.17
POLICE-AVIATION	64	1.9741	426,145.19		426,145.19	59,298.74	485,443.93
POLICE-CITY MARSHAL	20	0.6169	133,170.35		133,170.35	18,530.87	151,701.22
POLICE AUTO DEALERS	2	0.0617	13,316.97		13,316.97	1,853.07	15,170.04
SubTotal	3,242	100.0000	21,586,918.07		21,586,918.07	2,965,863.81	24,552,781.88
TOTAL	3,242	100.0000	21,586,918.07		21,586,918.07	2,965,863.81	24,552,781.88

Allocation Basis: # OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION

Allocation Source: DEPARTMENT RECORDS

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department CHIEF'S COMMAND**

Receiving Department	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	7,301,015.49	401,603.25	615,824.23	3,504,039.98	2,506,548.85	272,999.18
PROFESSIONAL	1,012,368.01	238,844.75	475,972.02	16,903.91	0.00	280,647.33
TECHNICAL SERVICES	5,101,220.50	1,038,803.26	677,294.80	17,348.74	887,458.60	2,480,315.10
SUPPORT SERVICES	1,316,288.40	198,846.81	888,110.30	1,779.38	0.00	227,551.91
POLICE LAW ENFORCEMENT	39,033,650.81	5,183,731.00	9,457,848.32	2,865,659.71	887,458.61	20,638,953.17
POLICE-AVIATION	810,424.87	222,845.59	101,245.70	889.65	0.00	485,443.93
SPECIAL D. - ADM	889.65	0.00	0.00	889.65	0.00	0.00
POLICE-CITY MARSHAL	464,841.25	115,422.57	197,717.46	0.00	0.00	151,701.22
POLICE-PARKS DIVISION	0.63	0.00	0.63	0.00	0.00	0.00
POLICE AUTO DEALERS	103,457.58	29,712.73	58,574.81	0.00	0.00	15,170.04
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>55,144,157.19</b>	<b>7,429,809.96</b>	<b>12,472,588.27</b>	<b>6,407,511.02</b>	<b>4,281,466.06</b>	<b>24,552,781.88</b>

**SCHEDULE 3.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PROFESSIONAL DEVELOPMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,358,648.00			17,358,648.00
APITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S COMMAND	905,540.41	106,827.60	1,012,368.01	
PROFESSIONAL DEVELOPMENT		475,258.83	475,258.83	
TECHNICAL SERVICES		375,671.27	375,671.27	
SUPPORT SERVICES		512,946.11	512,946.11	
Total Allocated Additions:	<u>905,540.41</u>	<u>1,470,703.81</u>	<u>2,376,244.22</u>	2,376,244.22
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>18,264,188.41</u></u>	<u><u>1,470,703.81</u></u>		<u><u>19,734,892.22</u></u>

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department PROFESSIONAL DEVELOPMENT**

	Total	General & Admin	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	12,391,575.00	0.00	5,316,502.00	6,509,176.00	35,065.00
FRINGE BENEFITS	4,557,125.00	0.00	1,490,668.00	2,605,008.00	20,266.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	102,495.00	0.00	12,563.00	88,334.00	809.00
OTHER EXPENSES	307,453.00	0.00	88,218.00	142,812.00	0.00
APITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	17,358,648.00	0.00	6,907,951.00	9,345,330.00	56,140.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Total Functional Cost	17,358,648.00	0.00	6,907,951.00	9,345,330.00	56,140.00
<b>Allocation Step 1</b>					
Inbound- All Others	905,540.41	0.00	388,514.57	475,671.72	2,562.45
Unallocated Costs	( 1,088,018.67)	0.00	0.00	0.00	0.00
1st Allocation	17,176,169.74	0.00	7,296,465.57	9,821,001.72	58,702.45
<b>Allocation Step 2</b>					
Inbound- All Others	1,470,703.81	0.00	630,993.22	772,546.65	4,161.72
Unallocated Costs	( 63,002.22)	0.00	0.00	0.00	0.00
2nd Allocation	1,407,701.59	0.00	630,993.22	772,546.65	4,161.72
<b>Total For 040 PROFESSIONAL</b>					
Total Allocated	18,583,871.33	0.00	7,927,458.79	10,593,548.37	62,864.17



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PROFESSIONAL DEVELOPMENT**

ADMINISTRATION

<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	530,832.00
FRINGE BENEFITS	441,183.00
<b>Other Expense &amp; Cost</b>	
SUPPLIES	789.00
OTHER EXPENSES	76,423.00
APITAL OUTLAY	0.00
<b>Departmental Totals</b>	
Total Expenditures	1,049,227.00
<b>Deductions</b>	
Total Deductions	0.00
<b>Cost Adjustments</b>	
CREDIT DIRECT COSTS	0.00
<b>Functional Cost</b>	
	1,049,227.00
<b>Allocation Step 1</b>	
Inbound- All Others	38,791.67
Unallocated Costs	( 1,088,018.67)
1st Allocation	0.00
<b>Allocation Step 2</b>	
Inbound- All Others	63,002.22
Unallocated Costs	( 63,002.22)
2nd Allocation	0.00
<b>Total For 040 PROFESSIONAL</b>	
Total Allocated	0.00

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL DEVELOPMENT**

Activity - PERSONNEL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	399	6.0925	444,539.57		444,539.57		444,539.57
PROFESSIONAL DEVELOPMENT	209	3.1913	232,854.08		232,854.08		232,854.08
TECHNICAL SERVICES	909	13.8800	1,012,748.11		1,012,748.11	96,544.83	1,109,292.94
SUPPORT SERVICES	174	2.6569	193,859.36		193,859.36	18,480.53	212,339.89
POLICE LAW ENFORCEMENT	4,536	69.2625	5,053,713.22		5,053,713.22	481,768.26	5,535,481.48
POLICE-AVIATION	195	2.9776	217,256.20		217,256.20	20,710.94	237,967.14
POLICE-CITY MARSHAL	101	1.5422	112,527.55		112,527.55	10,727.20	123,254.75
POLICE AUTO DEALERS	26	0.3970	28,967.48		28,967.48	2,761.46	31,728.94
SubTotal	6,549	100.0000	7,296,465.57		7,296,465.57	630,993.22	7,927,458.79
TOTAL	6,549	100.0000	7,296,465.57		7,296,465.57	630,993.22	7,927,458.79

Allocation Basis: NUMBER OF EMPLOYEES  
Allocation Source: Human Resources



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL DEVELOPMENT**

Activity - CLASSIF. TRAIN.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	242	4.6709	458,730.45		458,730.45		458,730.45
PROFESSIONAL DEVELOPMENT	126	2.4320	238,843.13		238,843.13		238,843.13
TECHNICAL SERVICES	316	6.0992	599,003.42		599,003.42	50,721.95	649,725.37
SUPPORT SERVICES	3	0.0579	5,686.75		5,686.75	481.54	6,168.29
POLICE LAW ENFORCEMENT	4,233	81.7024	8,023,991.55		8,023,991.55	679,449.41	8,703,440.96
POLICE-AVIATION	162	3.1268	307,083.97		307,083.97	26,003.02	333,086.99
POLICE-CITY MARSHAL	81	1.5634	153,542.03		153,542.03	13,001.51	166,543.54
POLICE AUTO DEALERS	18	0.3474	34,120.42		34,120.42	2,889.22	37,009.64
SubTotal	5,181	100.0000	9,821,001.72		9,821,001.72	772,546.65	10,593,548.37
TOTAL	5,181	100.0000	9,821,001.72		9,821,001.72	772,546.65	10,593,548.37

Allocation Basis: NUMBER OF CLASSIFIED EMPLOYEES

Allocation Source: STAFFING BY DIVISION

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROFESSIONAL DEVELOPMENT**

Activity - CIVILIAN EMPLOY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	157	11.4766	6,737.05		6,737.05		6,737.05
PROFESSIONAL DEVELOPMENT	83	6.0673	3,561.62		3,561.62		3,561.62
TECHNICAL SERVICES	593	43.3479	25,446.31		25,446.31	2,187.85	27,634.16
SUPPORT SERVICES	171	12.5000	7,337.81		7,337.81	630.90	7,968.71
POLICE LAW ENFORCEMENT	303	22.1491	13,002.08		13,002.08	1,117.91	14,119.99
POLICE-AVIATION	33	2.4123	1,416.07		1,416.07	121.75	1,537.82
POLICE-CITY MARSHAL	20	1.4620	858.22		858.22	73.79	932.01
POLICE AUTO DEALERS	8	0.5848	343.29		343.29	29.52	372.81
SubTotal	1,368	100.0000	58,702.45		58,702.45	4,161.72	62,864.17
TOTAL	1,368	100.0000	58,702.45		58,702.45	4,161.72	62,864.17

Allocation Basis: NUMBER OF CIVILIAN EMPLOYEES

Allocation Source: STAFFING BY DIVISION



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department PROFESSIONAL DEVELOPMENT**

Receiving Department	Total	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	910,007.07	444,539.57	458,730.45	6,737.05
PROFESSIONAL	475,258.83	232,854.08	238,843.13	3,561.62
TECHNICAL SERVICES	1,786,652.47	1,109,292.94	649,725.37	27,634.16
SUPPORT SERVICES	226,476.89	212,339.89	6,168.29	7,968.71
POLICE LAW ENFORCEMENT	14,253,042.43	5,535,481.48	8,703,440.96	14,119.99
POLICE-AVIATION	572,591.95	237,967.14	333,086.99	1,537.82
POLICE-CITY MARSHAL	290,730.30	123,254.75	166,543.54	932.01
POLICE AUTO DEALERS	69,111.39	31,728.94	37,009.64	372.81
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>18,583,871.33</b>	<b>7,927,458.79</b>	<b>10,593,548.37</b>	<b>62,864.17</b>

**SCHEDULE 4.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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, 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, and hours expended, respectively.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .2 - Costs To Be Allocated**  
**For Department TECHNICAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,700,865.00			24,700,865.00
CAPITAL OUTLAY	( 13,884.00)			
Total Deductions:	( 13,884.00)			( 13,884.00)
CHIEF'S COMMAND	4,352,611.83	748,608.67	5,101,220.50	
PROFESSIONAL DEVELOPMENT	1,637,197.84	149,454.63	1,786,652.47	
TECHNICAL SERVICES		7,630,717.90	7,630,717.90	
SUPPORT SERVICES		841,079.09	841,079.09	
Total Allocated Additions:	5,989,809.67	9,369,860.29	15,359,669.96	15,359,669.96
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	0.00			0.00
Total To Be Allocated:	30,676,790.67	9,369,860.29		40,046,650.96

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department TECHNICAL SERVICES**

	Total	General & Admin	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	14,857,777.00	736.00	1,708,298.00	1,545,203.00	2,165,331.00
FRINGE BENEFITS	5,109,914.00	85,641.00	602,292.00	486,993.00	936,176.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	1,157,113.00	513.00	480.00	366,968.00	1,728.00
OTHER EXPENSES	3,562,177.00	110.00	13,945.00	305,653.00	650.00
CAPITAL OUTLAY	13,884.00	13,884.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	24,700,865.00	100,884.00	2,325,015.00	2,704,817.00	3,103,885.00
<b>Deductions</b>					
Total Deductions	( 13,884.00)	( 13,884.00)	0.00	0.00	0.00
<b>Cost Adjustments</b>					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	24,686,981.00	87,000.00	2,325,015.00	2,704,817.00	3,103,885.00
<b>Allocation Step 1</b>					
Inbound- All Others	5,989,809.67	296.74	688,688.49	622,937.87	872,938.15
Reallocate Admin Costs		( 87,296.74)	8,600.56	9,496.84	11,349.10
1st Allocation	30,676,790.67	0.00	3,022,304.05	3,337,251.71	3,988,172.25
<b>Allocation Step 2</b>					
Inbound- All Others	9,369,860.29	464.18	1,077,315.52	974,461.82	1,365,537.30
Reallocate Admin Costs		( 464.18)	45.73	50.50	60.35
2nd Allocation	9,369,860.29	0.00	1,077,361.25	974,512.32	1,365,597.65
<b>Total For 050 TECHNICAL SERVICES</b>					
Total Allocated	40,046,650.96	0.00	4,099,665.30	4,311,764.03	5,353,769.90



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TECHNICAL SERVICES**

	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	3,169,093.00	4,209,900.00	2,059,216.00
FRINGE BENEFITS	1,041,519.00	1,300,394.00	656,899.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	592,110.00	118,303.00	77,011.00
OTHER EXPENSES	3,067,810.00	10,594.00	163,415.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	7,870,532.00	5,639,191.00	2,956,541.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
CREDIT DIRECT COSTS	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	7,870,532.00	5,639,191.00	2,956,541.00
<b>Allocation Step 1</b>			
Inbound- All Others	1,277,597.83	1,697,191.96	830,158.63
Reallocate Admin Costs	26,107.05	20,936.64	10,806.55
1st Allocation	9,174,236.88	7,357,319.60	3,797,506.18
<b>Allocation Step 2</b>			
Inbound- All Others	1,998,546.51	2,654,917.67	1,298,617.29
Reallocate Admin Costs	138.81	111.33	57.46
2nd Allocation	1,998,685.32	2,655,029.00	1,298,674.75
<b>Total For 050 TECHNICAL SERVICES</b>			
Total Allocated	11,172,922.20	10,012,348.60	5,096,180.93

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department TECHNICAL SERVICES

Activity - EMERGENCY COMMU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE LAW ENFORCEMENT	100	100.0000	3,022,304.05		3,022,304.05	1,077,361.25	4,099,665.30
SubTotal	100	100.0000	3,022,304.05		3,022,304.05	1,077,361.25	4,099,665.30
TOTAL	100	100.0000	3,022,304.05		3,022,304.05	1,077,361.25	4,099,665.30

Allocation Basis: ALLOCATION TO POLICE LAW ENFORCEMENT

Allocation Source:



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TECHNICAL SERVICES**

Activity - COMMUNICA.MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	334	2.8382	94,718.04		94,718.04		94,718.04
PROFESSIONAL DEVELOPMENT	263	2.2349	74,583.37		74,583.37		74,583.37
TECHNICAL SERVICES	1,954	16.6044	554,128.99		554,128.99		554,128.99
SUPPORT SERVICES	1,265	10.7495	358,737.54		358,737.54	133,748.30	492,485.84
POLICE LAW ENFORCEMENT	7,484	63.5961	2,122,365.04		2,122,365.04	791,282.45	2,913,647.49
POLICE-AVIATION	296	2.5153	83,941.76		83,941.76	31,296.04	115,237.80
SPECIAL D. - ADM	1	0.0085	283.60		283.60	105.73	389.33
POLICE-CITY MARSHAL	145	1.2322	41,120.11		41,120.11	15,330.83	56,450.94
POLICE AUTO DEALERS	26	0.2209	7,373.26		7,373.26	2,748.97	10,122.23
SubTotal	11,768	100.0000	3,337,251.71		3,337,251.71	974,512.32	4,311,764.03
TOTAL	11,768	100.0000	3,337,251.71		3,337,251.71	974,512.32	4,311,764.03

Allocation Basis: # OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION

Allocation Source: DEPARTMENT LOG

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department TECHNICAL SERVICES**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE LAW ENFORCEMENT	100	100.0000	3,988,172.25		3,988,172.25	1,365,597.65	5,353,769.90
SubTotal	100	100.0000	3,988,172.25		3,988,172.25	1,365,597.65	5,353,769.90
TOTAL	100	100.0000	3,988,172.25		3,988,172.25	1,365,597.65	5,353,769.90

Allocation Basis: ALLOCATION TO POLICE LAW ENFORCEMENT

Allocation Source:



CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department TECHNICAL SERVICES

Activity - TECHNOLOGY SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	2,308	5.2131	478,260.49		478,260.49		478,260.49
PROFESSIONAL DEVELOPMENT	1,453	3.2819	301,087.90		301,087.90		301,087.90
TECHNICAL SERVICES	34,157	77.1355	7,076,588.91		7,076,588.91		7,076,588.91
SUPPORT SERVICES	656	1.4826	136,020.72		136,020.72	206,222.23	342,242.95
POLICE LAW ENFORCEMENT	5,569	12.5770	1,153,841.57		1,153,841.57	1,749,349.09	2,903,190.66
POLICE-AVIATION	86	0.1946	17,854.62		17,854.62	27,069.53	44,924.15
POLICE-CITY MARSHAL	50	0.1129	10,361.02		10,361.02	15,708.37	26,069.39
POLICE AUTO DEALERS	1	0.0024	221.65		221.65	336.10	557.75
SubTotal	44,281	100.0000	9,174,236.88		9,174,236.88	1,998,685.32	11,172,922.20
TOTAL	44,281	100.0000	9,174,236.88		9,174,236.88	1,998,685.32	11,172,922.20

Allocation Basis: NUMBER OF HOURS EXPENDED

Allocation Source: DEPARTMENT RECORDS



CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department TECHNICAL SERVICES

Activity - IDENTIFICATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE LAW ENFORCEMENT	100	100.0000	7,357,319.60		7,357,319.60	2,655,029.00	10,012,348.60
SubTotal	100	100.0000	7,357,319.60		7,357,319.60	2,655,029.00	10,012,348.60
TOTAL	100	100.0000	7,357,319.60		7,357,319.60	2,655,029.00	10,012,348.60

Allocation Basis: ALLOCATION TO POLICE LAW ENFORCEMENT

Allocation Source:



**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department TECHNICAL SERVICES**

Activity - CRIME LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE LAW ENFORCEMENT	100	100.0000	3,797,506.18		3,797,506.18	1,298,674.75	5,096,180.93
SubTotal	100	100.0000	3,797,506.18		3,797,506.18	1,298,674.75	5,096,180.93
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>3,797,506.18</b>		<b>3,797,506.18</b>	<b>1,298,674.75</b>	<b>5,096,180.93</b>

Allocation Basis: ALLOCATION TO POLICE LAW ENFORCEMENT

Allocation Source:

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department TECHNICAL SERVICES**

Receiving Department	Total	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
CHIEF'S COMMAND	572,978.53	0.00	94,718.04	0.00	478,260.49	0.00	0.00
PROFESSIONAL	375,671.27	0.00	74,583.37	0.00	301,087.90	0.00	0.00
TECHNICAL SERVICES	7,630,717.90	0.00	554,128.99	0.00	7,076,588.91	0.00	0.00
SUPPORT SERVICES	834,728.79	0.00	492,485.84	0.00	342,242.95	0.00	0.00
POLICE LAW ENFORCEMENT	30,378,802.88	4,099,665.30	2,913,647.49	5,353,769.90	2,903,190.66	10,012,348.60	5,096,180.93
POLICE-AVIATION	160,161.95	0.00	115,237.80	0.00	44,924.15	0.00	0.00
SPECIAL D. - ADM	389.33	0.00	389.33	0.00	0.00	0.00	0.00
POLICE-CITY MARSHAL	82,520.33	0.00	56,450.94	0.00	26,069.39	0.00	0.00
POLICE AUTO DEALERS	10,679.98	0.00	10,122.23	0.00	557.75	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>40,046,650.96</b>	<b>4,099,665.30</b>	<b>4,311,764.03</b>	<b>5,353,769.90</b>	<b>11,172,922.20</b>	<b>10,012,348.60</b>	<b>5,096,180.93</b>

**SCHEDULE 5.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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, Property and Supply, and Jail. 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, number of employees excluding Police-Aviation, and number of booking services, respectively.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SUPPORT SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	32,389,286.00			32,389,286.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S COMMAND	1,190,404.96	125,883.44	1,316,288.40	
PROFESSIONAL DEVELOPMENT	206,883.92	19,592.97	226,476.89	
TECHNICAL SERVICES	494,758.26	339,970.53	834,728.79	
SUPPORT SERVICES		313,876.84	313,876.84	
Total Allocated Additions:	<u>1,892,047.14</u>	<u>799,323.78</u>	<u>2,691,370.92</u>	2,691,370.92
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>34,281,333.14</u></u>	<u><u>799,323.78</u></u>		<u><u>35,080,656.92</u></u>



**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department SUPPORT SERVICES**

	Total	General & Admin	FLEET MAINT	FACILITY MGMT	PROPERTY & SUPP
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	18,408,642.00	0.00	4,756,906.00	4,914.00	1,406,085.00
FRINGE BENEFITS	6,018,990.00	0.00	1,729,147.00	489.00	521,677.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	6,878,740.00	0.00	5,316,502.00	0.00	1,481,525.00
OTHER EXPENSES	1,082,914.00	0.00	466,369.00	0.00	10,960.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	32,389,286.00	0.00	12,268,924.00	5,403.00	3,420,247.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	32,389,286.00	0.00	12,268,924.00	5,403.00	3,420,247.00
<b>Allocation Step 1</b>					
Inbound- All Others	1,892,047.14	0.00	488,916.58	505.06	144,517.95
Unallocated Costs	( 28.00)	0.00	0.00	0.00	0.00
1st Allocation	34,281,305.14	0.00	12,757,840.58	5,908.06	3,564,764.95
<b>Allocation Step 2</b>					
Inbound- All Others	799,323.78	0.00	206,550.16	213.37	61,053.78
2nd Allocation	799,323.78	0.00	206,550.16	213.37	61,053.78
<b>Total For 060 SUPPORT SERVICES</b>					
Total Allocated	35,080,628.92	0.00	12,964,390.74	6,121.43	3,625,818.73



**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department SUPPORT SERVICES**

	JAIL	ADMINISTRATION
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	12,240,737.00	0.00
FRINGE BENEFITS	3,767,677.00	0.00
<b>Other Expense &amp; Cost</b>		
SUPPLIES	80,713.00	0.00
OTHER EXPENSES	605,557.00	28.00
CAPITAL OUTLAY	0.00	0.00
<b>Departmental Totals</b>		
Total Expenditures	16,694,684.00	28.00
<b>Deductions</b>		
Total Deductions	0.00	0.00
<b>Cost Adjustments</b>		
CREDIT DIRECT COSTS	0.00	0.00
<b>Functional Cost</b>		
Functional Cost	16,694,684.00	28.00
<b>Allocation Step 1</b>		
Inbound- All Others	1,258,107.55	0.00
Unallocated Costs	0.00	( 28.00)
1st Allocation	17,952,791.55	0.00
<b>Allocation Step 2</b>		
Inbound- All Others	531,506.47	0.00
2nd Allocation	531,506.47	0.00
<b>Total For 060 SUPPORT SERVICES</b>		
Total Allocated	18,484,298.02	0.00



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SUPPORT SERVICES**

## Activity - FLEET MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	141	4.5062	574,897.89		574,897.89		574,897.89
PROFESSIONAL DEVELOPMENT	97	3.1000	395,497.14		395,497.14		395,497.14
TECHNICAL SERVICES	81	2.5887	330,260.43		330,260.43		330,260.43
SUPPORT SERVICES	53	1.6938	216,096.39		216,096.39		216,096.39
POLICE LAW ENFORCEMENT	2,708	86.5453	11,041,301.58		11,041,301.58	202,879.16	11,244,180.74
POLICE-CITY MARSHAL	36	1.1505	146,782.40		146,782.40	2,697.06	149,479.46
POLICE AUTO DEALERS	13	0.4155	53,004.75		53,004.75	973.94	53,978.69
SubTotal	3,129	100.0000	12,757,840.58		12,757,840.58	206,550.16	12,964,390.74
TOTAL	3,129	100.0000	12,757,840.58		12,757,840.58	206,550.16	12,964,390.74

Allocation Basis: # OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION

Allocation Source: FLEET VEHICLE INVENTORY - DEPARTMENT REPORT

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SUPPORT SERVICES**

Activity - FACILITY MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	399	6.2795	371.00		371.00		371.00
PROFESSIONAL DEVELOPMENT	209	3.2893	194.33		194.33		194.33
TECHNICAL SERVICES	909	14.3059	845.20		845.20		845.20
SUPPORT SERVICES	174	2.7384	161.79		161.79		161.79
POLICE LAW ENFORCEMENT	4,536	71.3881	4,217.65		4,217.65	207.56	4,425.21
POLICE-CITY MARSHAL	101	1.5896	93.91		93.91	4.62	98.53
POLICE AUTO DEALERS	26	0.4092	24.18		24.18	1.19	25.37
SubTotal	6,354	100.0000	5,908.06		5,908.06	213.37	6,121.43
TOTAL	6,354	100.0000	5,908.06		5,908.06	213.37	6,121.43

Allocation Basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Allocation Source: STAFFING BY DIVISION

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department SUPPORT SERVICES

Activity - PROPERTY & SUPP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	399	6.2795	223,849.74		223,849.74		223,849.74
PROFESSIONAL DEVELOPMENT	209	3.2893	117,254.64		117,254.64		117,254.64
TECHNICAL SERVICES	909	14.3059	509,973.46		509,973.46		509,973.46
SUPPORT SERVICES	174	2.7384	97,618.66		97,618.66		97,618.66
POLICE LAW ENFORCEMENT	4,536	71.3881	2,544,818.03		2,544,818.03	59,390.94	2,604,208.97
POLICE-CITY MARSHAL	101	1.5896	56,663.72		56,663.72	1,322.42	57,986.14
POLICE AUTO DEALERS	26	0.4092	14,586.70		14,586.70	340.42	14,927.12
SubTotal	6,354	100.0000	3,564,764.95		3,564,764.95	61,053.78	3,625,818.73
TOTAL	6,354	100.0000	3,564,764.95		3,564,764.95	61,053.78	3,625,818.73

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: HUMAN RESOURCES



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SUPPORT SERVICES**

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE LAW ENFORCEMENT	113,720	99.5840	17,878,116.02		17,878,116.02	529,295.64	18,407,411.66
POLICE-AVIATION	475	0.4160	74,675.53		74,675.53	2,210.83	76,886.36
SubTotal	114,195	100.0000	17,952,791.55		17,952,791.55	531,506.47	18,484,298.02
TOTAL	114,195	100.0000	17,952,791.55		17,952,791.55	531,506.47	18,484,298.02

Allocation Basis: NUMBER OF BOOKING SERVICES

Allocation Source: DEPT. RECORDS

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department SUPPORT SERVICES**

Receiving Department	Total	FLEET MAINT	FACILITY MGMT	PROPERTY & SUPP	JAIL
CHIEF'S COMMAND	799,118.63	574,897.89	371.00	223,849.74	0.00
PROFESSIONAL	512,946.11	395,497.14	194.33	117,254.64	0.00
TECHNICAL SERVICES	841,079.09	330,260.43	845.20	509,973.46	0.00
SUPPORT SERVICES	313,876.84	216,096.39	161.79	97,618.66	0.00
POLICE LAW ENFORCEMENT	32,260,226.58	11,244,180.74	4,425.21	2,604,208.97	18,407,411.66
POLICE-AVIATION	76,886.36	0.00	0.00	0.00	76,886.36
POLICE-CITY MARSHAL	207,564.13	149,479.46	98.53	57,986.14	0.00
POLICE AUTO DEALERS	68,931.18	53,978.69	25.37	14,927.12	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>35,080,628.92</b>	<b>12,964,390.74</b>	<b>6,121.43</b>	<b>3,625,818.73</b>	<b>18,484,298.02</b>

**SCHEDULE 6.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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 2004, thus there is no allocation to this Division.

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .2 - Costs To Be Allocated  
For Department SPECIAL D. - ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S COMMAND	655.18	234.47	889.65	
TECHNICAL SERVICES	283.60	105.73	389.33	
Total Allocated Additions:	<u>938.78</u>	<u>340.20</u>	1,278.98	1,278.98
Total To Be Allocated:	<u><u>938.78</u></u>	<u><u>340.20</u></u>		<u><u>1,278.98</u></u>

**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .3 - Costs Allocated By Activity  
For Department SPECIAL D. - ADM**

	Total	General & Admin	ADMINISTRATION
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Total	0.00	0.00	0.00
<b>Allocation Step 1</b>			
Inbound- All Others	938.78	0.00	938.78
1st Allocation	938.78	0.00	938.78
<b>Allocation Step 2</b>			
Inbound- All Others	340.20	0.00	340.20
2nd Allocation	340.20	0.00	340.20
<b>Total For 081 SPECIAL D. - ADM</b>			
Total Allocated	1,278.98	0.00	1,278.98

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department SPECIAL D. - ADM

Activity - ADMINISTRATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE-AVIATION	195	65.8784	618.45		618.45	224.12	842.57
POLICE-CITY MARSHAL	101	34.1216	320.33		320.33	116.08	436.41
SubTotal	296	100.0000	938.78		938.78	340.20	1,278.98
TOTAL	296	100.0000	938.78		938.78	340.20	1,278.98

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: STAFFING BY DIVISION



CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department SPECIAL D. - ADM

Receiving Department	Total	ADMINISTRATION
POLICE-AVIATION	842.57	842.57
POLICE-CITY MARSHAL	436.41	436.41
Direct Billed	0.00	0.00
<b>Total</b>	<b>1,278.98</b>	<b>1,278.98</b>



**SCHEDULE 7.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .2 - Costs To Be Allocated**  
**For Department POLICE-CITY MARSHAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,210,734.00			7,210,734.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S COMMAND	416,093.14	48,748.11	464,841.25	
PROFESSIONAL DEVELOPMENT	266,927.80	23,802.50	290,730.30	
TECHNICAL SERVICES	51,481.13	31,039.20	82,520.33	
SUPPORT SERVICES	203,540.03	4,024.10	207,564.13	
SPECIAL D. - ADM	320.33	116.08	436.41	
Total Allocated Additions:	<u>938,362.43</u>	<u>107,729.99</u>	<u>1,046,092.42</u>	1,046,092.42
Total To Be Allocated:	<u><u>8,149,096.43</u></u>	<u><u>107,729.99</u></u>		<u><u>8,256,826.42</u></u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-CITY MARSHAL**

	Total	General & Admin	POLICE SERVICES
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	5,511,253.00	0.00	5,511,253.00
FRINGE BENEFITS	1,728,370.00	0.00	1,728,370.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	225.00	0.00	225.00
OTHER CHARGES	( 29,114.00)	0.00	( 29,114.00)
CAPITAL OUTLAY	0.00	0.00	0.00
SERVICES	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	7,210,734.00	0.00	7,210,734.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Total	7,210,734.00	0.00	7,210,734.00
<b>Allocation Step 1</b>			
Inbound- All Others	938,362.43	938,362.43	0.00
Reallocate Admin Costs		( 938,362.43)	938,362.43
1st Allocation	8,149,096.43	0.00	8,149,096.43
<b>Allocation Step 2</b>			
Inbound- All Others	107,729.99	107,729.99	0.00
Reallocate Admin Costs		( 107,729.99)	107,729.99
2nd Allocation	107,729.99	0.00	107,729.99
<b>Total For 082 POLICE-CITY</b>			
Total Allocated	8,256,826.42	0.00	8,256,826.42



**CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-CITY MARSHAL**

Activity - POLICE SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MUNICIPAL COURTS - JUSTICE	100	100.0000	8,149,096.43		8,149,096.43	107,729.99	8,256,826.42
SubTotal	100	100.0000	8,149,096.43		8,149,096.43	107,729.99	8,256,826.42
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>8,149,096.43</b>		<b>8,149,096.43</b>	<b>107,729.99</b>	<b>8,256,826.42</b>

Allocation Basis: DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE

Allocation Source:

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .5 - Allocation Summary  
For Department POLICE-CITY MARSHAL

Receiving Department	Total	POLICE SERVICES
MUNICIPAL COURTS - JUSTICE	8,256,826.42	8,256,826.42
Direct Billed	0.00	0.00
<b>Total</b>	<b>8,256,826.42</b>	<b>8,256,826.42</b>



**SCHEDULE 8.1**  
**FY 2006 HPD FULL COST ALLOCATION PLAN**

**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 2003. The cost of this division is directly allocated to Parks and Recreation Department.

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .2 - Costs To Be Allocated**  
**For Department POLICE-PARKS DIVISION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25.00			25.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S COMMAND	0.57	0.06	0.63	
Total Allocated Additions:	0.57	0.06	0.63	0.63
Total To Be Allocated:	<u>25.57</u>	<u>0.06</u>		<u>25.63</u>

**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE-PARKS DIVISION**

	Total	General & Admin	POLICE SERVICES
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	25.00	0.00	25.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	25.00	0.00	25.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Total	25.00	0.00	25.00
<b>Allocation Step 1</b>			
Inbound- All Others	0.57	0.57	0.00
Reallocate Admin Costs		( 0.57)	0.57
1st Allocation	25.57	0.00	25.57
<b>Allocation Step 2</b>			
Inbound- All Others	0.06	0.06	0.00
Reallocate Admin Costs		( 0.06)	0.06
2nd Allocation	0.06	0.00	0.06
<b>Total For 083 POLICE-PARKS</b>			
Total Allocated	25.63	0.00	25.63

CITY OF HOUSTON, TEXAS  
HOUSTON POLICE DEPARTMENT  
Schedule .4 - Detail Activity Allocations  
For Department POLICE-PARKS DIVISION

Activity - POLICE SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS & RECREATION DEPT.	100	100.0000	25.57		25.57	0.06	25.63
SubTotal	100	100.0000	25.57		25.57	0.06	25.63
TOTAL	100	100.0000	25.57		25.57	0.06	25.63

Allocation Basis: DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

Allocation Source:



**CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**Schedule .5 - Allocation Summary**  
**For Department POLICE-PARKS DIVISION**

Receiving Department	Total	POLICE SERVICES
PARKS & RECREATION DEPT.	25.63	25.63
Direct Billed	0.00	0.00
<b>Total</b>	<b>25.63</b>	<b>25.63</b>