

THE CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
FY 2006 OMB A-87 COST ALLOCATION PLAN

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

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Introduction

INTRODUCTION

The FY 2006 OMB 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.

FY 2006 OMB Cost Allocation 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

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**CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT
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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	34,721,500.03	717,410.04	0.00	0.00	93,515.66	35,532,425.73	0.00
PROFESSIONAL DEVELOPMENT	14,171,716.94	569,317.25	0.00	0.00	68,714.67	14,809,748.86	0.00
TECHNICAL SERVICES	29,813,677.69	157,531.96	0.00	0.00	10,502.05	29,981,711.70	0.00
SUPPORT SERVICES	32,129,814.31	76,505.65	0.00	0.00	68,735.32	32,275,055.28	0.00
SPECIAL D. - ADM	0.00	770.00	0.00	0.00	0.00	770.00	0.00
POLICE-CITY MARSHAL	0.00	0.00	8,205,605.18	0.00	0.00	8,205,605.18	0.00
POLICE-PARKS DIVISION	0.00	0.00	0.00	25.58	0.00	25.58	0.00
Total Allocated	110,836,708.97	1,521,534.90	8,205,605.18	25.58	241,467.70	120,805,342.33	0.00
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	110,836,708.97	1,521,534.90	8,205,605.18	25.58	241,467.70	120,805,342.33	0.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	110,836,708.97	1,521,534.90	8,205,605.18	25.58	241,467.70	120,805,342.33	0.00



**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	26,041,966.72	61,574,392.45
PROFESSIONAL DEVELOPMENT	1,146,297.95	15,956,046.81
TECHNICAL SERVICES	0.00	29,981,711.70
SUPPORT SERVICES	28.00	32,275,083.28
SPECIAL D. - ADM	0.00	770.00
POLICE-CITY MARSHAL	0.00	8,205,605.18
POLICE-PARKS DIVISION	0.00	25.58
Total Allocated	27,188,292.67	147,993,635.00
Roll Forward	0.00	0.00
Cost With Roll Forward	27,188,292.67	147,993,635.00
Adjustments	0.00	0.00
Proposed Costs	27,188,292.67	147,993,635.00

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

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	41,850,273.00		
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			110,836,708.97	
POLICE-AVIATION			1,521,534.90	
MUNICIPAL COURTS - JUSTICE			8,205,605.18	
PARKS & RECREATION DEPT.			25.58	
POLICE AUTO DEALERS			241,467.70	
Direct Billed Total			0.00	
Unallocated Total			27,188,292.67	
Totals	<u>106,157,246.00</u>	<u>41,836,389.00</u>	<u>147,993,635.00</u>	Deviation 0.00

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

Department	Allocation Basis:	Allocation Source:
CITYWIDE INDIRECT COSTS		
1.4.1 INDIRECT COSTS	DIRECT ALLOCATION TO CHIEF'S COMMAND	FY 2006 OMB A-87 Cost Allocation Plan
CHIEF'S COMMAND		
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
PROFESSIONAL DEVELOPMENT		
3.4.1 PERSONNEL SVCS	NUMBER OF EMPLOYEES	HUMAN RESOURCES
3.4.2 CLASSIF. TRAIN.	NUMBER OF CLASSIFIED EMPLOYEES	STAFFING BY DIVISION
3.4.3 CIVILIAN EMPLOY	NUMBER OF CIVILIAN EMPLOYEES	STAFFING BY DIVISION
TECHNICAL SERVICES		
4.4.1 EMERGENCY COMMU	ALLOCATION TO POLICE LAW ENFORCEMENT	
4.4.2 COMMUNICA.MAINT	# OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION	DEPARTMENT LOG
4.4.3 RECORDS	ALLOCATION TO POLICE LAW ENFORCEMENT	
4.4.4 TECHNOLOGY SVCS	NUMBER OF HOURS EXPENDED	DEPARTMENT RECORDS
4.4.5 IDENTIFICATION	ALLOCATION TO POLICE LAW ENFORCEMENT	
4.4.6 CRIME LAB	ALLOCATION TO POLICE LAW ENFORCEMENT	
SUPPORT SERVICES		
5.4.1 FLEET MAINT	# OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION	FLEET VEHICLE INVENTORY - DEPARTMENT REPORT
5.4.2 FACILITY MGMT	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION	STAFFING BY DIVISION
5.4.3 PROPERTY & SUPP	NUMBER OF EMPLOYEES	HUMAN RESOURCES
5.4.4 JAIL	NUMBER OF BOOKING SERVICES	DEPT. RECORDS
SPECIAL D. - ADM		
6.4.1 ADMINISTRATION	NUMBER OF EMPLOYEES	STAFFING BY DIVISION
POLICE-CITY MARSHAL		
7.4.1 POLICE SERVICES	DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE	

**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

SCHEDULE 1.1
FY 2006 HPD OMB 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 OMB A-87 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	41,850,273.00			
Total Departmental Cost Adjustments:	41,850,273.00			41,850,273.00
Total To Be Allocated:	41,850,273.00	0.00		41,850,273.00

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

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
CITYWIDE INDIRECT	41,850,273.00	0.00	41,850,273.00
Functional Cost	41,850,273.00	0.00	41,850,273.00
Allocation Step 1			
1st Allocation	41,850,273.00	0.00	41,850,273.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 010 CITYWIDE INDIRECT			
Total Allocated	41,850,273.00	0.00	41,850,273.00



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	41,850,273.00		41,850,273.00		41,850,273.00
SubTotal	100	100.0000	41,850,273.00		41,850,273.00		41,850,273.00
TOTAL	100	100.0000	41,850,273.00		41,850,273.00		41,850,273.00

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	41,850,273.00	41,850,273.00
Direct Billed	0.00	0.00
Total	<u>41,850,273.00</u>	<u>41,850,273.00</u>

SCHEDULE 2.1
FY 2006 HPD OMB 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.
- **Community Outreach, Media Relations, and Community Services** have not been allocated in this Plan.

**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	41,850,273.00		41,850,273.00	
CHIEF'S COMMAND		6,414,827.64	6,414,827.64	
PROFESSIONAL DEVELOPMENT		905,331.75	905,331.75	
TECHNICAL SERVICES		565,657.43	565,657.43	
SUPPORT SERVICES		797,165.43	797,165.43	
Total Allocated Additions:	<u>41,850,273.00</u>	<u>8,682,982.25</u>	50,533,255.25	50,533,255.25
Total To Be Allocated:	<u><u>66,347,961.00</u></u>	<u><u>8,682,982.25</u></u>		<u><u>75,030,943.25</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
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	24,497,688.00	0.00	2,161,685.00	6,270,289.00	1,597,466.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Total Expenditures	24,497,688.00	0.00	2,161,685.00	6,270,289.00	1,597,466.00
Allocation Step 1					
Inbound- All Others	41,850,273.00	0.00	3,659,969.59	4,308,976.51	3,341,723.79
Unallocated Costs	(22,865,618.75)	0.00	0.00	0.00	0.00
1st Allocation	43,482,342.25	0.00	5,821,654.59	10,579,265.51	4,939,189.79
Allocation Step 2					
Inbound- All Others	8,682,982.25	0.00	759,360.66	894,014.87	693,331.88
Unallocated Costs	(3,176,347.97)	0.00	0.00	0.00	0.00
2nd Allocation	5,506,634.28	0.00	759,360.66	894,014.87	693,331.88
Total For 020 CHIEF'S COMMAND					
Total Allocated	48,988,976.53	0.00	6,581,015.25	11,473,280.38	5,632,521.67



**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
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	1,002,453.00	5,909,551.00	177,926.00	722,580.00	6,655,738.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Total Expenditures	1,002,453.00	5,909,551.00	177,926.00	722,580.00	6,655,738.00
Allocation Step 1					
Inbound- All Others	2,278,056.84	12,952,171.52	(333,073.35)	1,451,145.66	14,191,302.44
Unallocated Costs	0.00	0.00	155,147.35	(2,173,725.66)	(20,847,040.44)
1st Allocation	3,280,509.84	18,861,722.52	0.00	0.00	0.00
Allocation Step 2					
Inbound- All Others	472,645.11	2,687,281.76	(69,105.16)	301,079.80	2,944,373.33
Unallocated Costs	0.00	0.00	69,105.16	(301,079.80)	(2,944,373.33)
2nd Allocation	472,645.11	2,687,281.76	0.00	0.00	0.00
Total For 020 CHIEF'S COMMAND					
Total Allocated	3,753,154.95	21,549,004.28	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	354,686.23		354,686.23		354,686.23
PROFESSIONAL DEVELOPMENT	209	3.1913	185,788.03		185,788.03	25,805.92	211,593.95
TECHNICAL SERVICES	909	13.8800	808,044.61		808,044.61	112,237.21	920,281.82
SUPPORT SERVICES	174	2.6569	154,675.19		154,675.19	21,484.35	176,159.54
POLICE LAW ENFORCEMENT	4,536	69.2625	4,032,222.52		4,032,222.52	560,074.79	4,592,297.31
POLICE-AVIATION	195	2.9776	173,342.91		173,342.91	24,077.29	197,420.20
POLICE-CITY MARSHAL	101	1.5422	89,782.72		89,782.72	12,470.80	102,253.52
POLICE AUTO DEALERS	26	0.3970	23,112.38		23,112.38	3,210.30	26,322.68
SubTotal	6,549	100.0000	5,821,654.59		5,821,654.59	759,360.66	6,581,015.25
TOTAL	6,549	100.0000	5,821,654.59		5,821,654.59	759,360.66	6,581,015.25

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	567,214.73		567,214.73		567,214.73
PROFESSIONAL DEVELOPMENT	17,358,648	3.7991	401,918.78		401,918.78	35,888.89	437,807.67
TECHNICAL SERVICES	24,700,865	5.4060	571,919.11		571,919.11	51,068.87	622,987.98
SUPPORT SERVICES	32,389,286	7.0887	749,935.25		749,935.25	66,964.64	816,899.89
POLICE LAW ENFORCEMENT	344,926,675	75.4909	7,986,366.03		7,986,366.03	713,133.62	8,699,499.65
POLICE-AVIATION	3,692,418	0.8081	85,493.58		85,493.58	7,634.05	93,127.63
POLICE-CITY MARSHAL	7,210,734	1.5781	166,955.94		166,955.94	14,908.14	181,864.08
POLICE-PARKS DIVISION	25		0.53		0.53	0.05	0.58
POLICE AUTO DEALERS	2,136,217	0.4675	49,461.56		49,461.56	4,416.61	53,878.17
SubTotal	456,912,556	100.0000	10,579,265.51		10,579,265.51	894,014.87	11,473,280.38
TOTAL	456,912,556	100.0000	10,579,265.51		10,579,265.51	894,014.87	11,473,280.38

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	3,067,385.18		3,067,385.18		3,067,385.18
PROFESSIONAL DEVELOPMENT	38	0.2206	10,897.58		10,897.58	4,036.56	14,934.14
TECHNICAL SERVICES	39	0.2264	11,184.35		11,184.35	4,142.78	15,327.13
SUPPORT SERVICES	4	0.0232	1,147.13		1,147.13	424.90	1,572.03
POLICE LAW ENFORCEMENT	6,442	37.4035	1,847,428.47		1,847,428.47	684,302.74	2,531,731.21
POLICE-AVIATION	2	0.0116	573.54		573.54	212.45	785.99
SPECIAL D. - ADM	2	0.0116	573.54		573.54	212.45	785.99
SubTotal	17,223	100.0000	4,939,189.79		4,939,189.79	693,331.88	5,632,521.67
TOTAL	17,223	100.0000	4,939,189.79		4,939,189.79	693,331.88	5,632,521.67

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	2,187,006.54		2,187,006.54		2,187,006.54
TECHNICAL SERVICES	2	16.6667	546,751.65		546,751.65	236,322.55	783,074.20
POLICE LAW ENFORCEMENT	2	16.6667	546,751.65		546,751.65	236,322.56	783,074.21
SubTotal	12	100.0000	3,280,509.84		3,280,509.84	472,645.11	3,753,154.95
TOTAL	12	100.0000	3,280,509.84		3,280,509.84	472,645.11	3,753,154.95

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	238,534.96		238,534.96		238,534.96
PROFESSIONAL DEVELOPMENT	37	1.1413	215,263.37		215,263.37	31,061.99	246,325.36
TECHNICAL SERVICES	327	10.0864	1,902,462.37		1,902,462.37	274,520.83	2,176,983.20
SUPPORT SERVICES	30	0.9254	174,537.89		174,537.89	25,185.39	199,723.28
POLICE LAW ENFORCEMENT	2,721	83.9295	15,830,582.22		15,830,582.22	2,284,315.43	18,114,897.65
POLICE-AVIATION	64	1.9741	372,347.38		372,347.38	53,728.84	426,076.22
POLICE-CITY MARSHAL	20	0.6169	116,358.53		116,358.53	16,790.27	133,148.80
POLICE AUTO DEALERS	2	0.0617	11,635.80		11,635.80	1,679.01	13,314.81
SubTotal	3,242	100.0000	18,861,722.52		18,861,722.52	2,687,281.76	21,549,004.28
TOTAL	3,242	100.0000	18,861,722.52		18,861,722.52	2,687,281.76	21,549,004.28

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	6,414,827.64	354,686.23	567,214.73	3,067,385.18	2,187,006.54	238,534.96
PROFESSIONAL DEVELOPMENT	910,661.12	211,593.95	437,807.67	14,934.14	0.00	246,325.36
TECHNICAL SERVICES	4,518,654.33	920,281.82	622,987.98	15,327.13	783,074.20	2,176,983.20
SUPPORT SERVICES	1,194,354.74	176,159.54	816,899.89	1,572.03	0.00	199,723.28
POLICE LAW ENFORCEMENT	34,721,500.03	4,592,297.31	8,699,499.65	2,531,731.21	783,074.21	18,114,897.65
POLICE-AVIATION	717,410.04	197,420.20	93,127.63	785.99	0.00	426,076.22
SPECIAL D. - ADM	785.99	0.00	0.00	785.99	0.00	0.00
POLICE-CITY MARSHAL	417,266.40	102,253.52	181,864.08	0.00	0.00	133,148.80
POLICE-PARKS DIVISION	0.58	0.00	0.58	0.00	0.00	0.00
POLICE AUTO DEALERS	93,515.66	26,322.68	53,878.17	0.00	0.00	13,314.81
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	48,988,976.53	6,581,015.25	11,473,280.38	5,632,521.67	3,753,154.95	21,549,004.28

SCHEDULE 3.1
FY 2006 HPD OMB 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 Services** – Costs associated with personnel activities are allocated based on the number of FTEs.
- **Classified employees training** – Costs associated with the training of classified employees is allocated based on the number of classified employees trained.
- **Civilian employees training** – Costs associated with training civilian employees are allocated based on the number of civilian employees trained.

**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	813,867.76	96,793.36	910,661.12	
PROFESSIONAL DEVELOPMENT		472,816.79	472,816.79	
TECHNICAL SERVICES		370,819.63	370,819.63	
SUPPORT SERVICES		511,696.17	511,696.17	
Total Allocated Additions:	<u>813,867.76</u>	<u>1,452,125.95</u>	<u>2,265,993.71</u>	2,265,993.71
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>18,172,515.76</u></u>	<u><u>1,452,125.95</u></u>		<u><u>19,624,641.71</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
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	17,358,648.00	0.00	6,907,951.00	9,345,330.00	56,140.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
Functional Cost	17,358,648.00	0.00	6,907,951.00	9,345,330.00	56,140.00
Allocation Step 1					
Inbound- All Others	813,867.76	0.00	349,183.18	427,516.96	2,303.04
Unallocated Costs	(1,084,091.58)	0.00	0.00	0.00	0.00
1st Allocation	17,088,424.18	0.00	7,257,134.18	9,772,846.96	58,443.04
Allocation Step 2					
Inbound- All Others	1,452,125.95	0.00	623,022.54	762,787.89	4,109.15
Unallocated Costs	(62,206.37)	0.00	0.00	0.00	0.00
2nd Allocation	1,389,919.58	0.00	623,022.54	762,787.89	4,109.15
Total For 040 PROFESSIONAL					
Total Allocated	18,478,343.76	0.00	7,880,156.72	10,535,634.85	62,552.19

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

ADMINISTRATION	
Wages & Benefits	
SALARIES & WAGES	530,832.00
FRINGE BENEFITS	441,183.00
Other Expense & Cost	
SUPPLIES	789.00
OTHER EXPENSES	76,423.00
APITAL OUTLAY	0.00
Departmental Totals	
Total Expenditures	1,049,227.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
CREDIT DIRECT COSTS	0.00
Functional Cost	1,049,227.00
Allocation Step 1	
Inbound- All Others	34,864.58
Unallocated Costs	(1,084,091.58)
1st Allocation	0.00
Allocation Step 2	
Inbound- All Others	62,206.37
Unallocated Costs	(62,206.37)
2nd Allocation	0.00
Total For 040 PROFESSIONAL	
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	442,143.29		442,143.29		442,143.29
PROFESSIONAL DEVELOPMENT	209	3.1913	231,598.88		231,598.88		231,598.88
TECHNICAL SERVICES	909	13.8800	1,007,288.92		1,007,288.92	95,325.28	1,102,614.20
SUPPORT SERVICES	174	2.6569	192,814.36		192,814.36	18,247.08	211,061.44
POLICE LAW ENFORCEMENT	4,536	69.2625	5,026,471.34		5,026,471.34	475,682.59	5,502,153.93
POLICE-AVIATION	195	2.9776	216,085.09		216,085.09	20,449.32	236,534.41
POLICE-CITY MARSHAL	101	1.5422	111,920.97		111,920.97	10,591.69	122,512.66
POLICE AUTO DEALERS	26	0.3970	28,811.33		28,811.33	2,726.58	31,537.91
SubTotal	6,549	100.0000	7,257,134.18		7,257,134.18	623,022.54	7,880,156.72
TOTAL	6,549	100.0000	7,257,134.18		7,257,134.18	623,022.54	7,880,156.72

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	456,481.18		456,481.18		456,481.18
PROFESSIONAL DEVELOPMENT	126	2.4320	237,672.02		237,672.02		237,672.02
TECHNICAL SERVICES	316	6.0992	596,066.36		596,066.36	50,081.24	646,147.60
SUPPORT SERVICES	3	0.0579	5,658.87		5,658.87	475.45	6,134.32
POLICE LAW ENFORCEMENT	4,233	81.7024	7,984,647.97		7,984,647.97	670,866.63	8,655,514.60
POLICE-AVIATION	162	3.1268	305,578.26		305,578.26	25,674.56	331,252.82
POLICE-CITY MARSHAL	81	1.5634	152,789.18		152,789.18	12,837.28	165,626.46
POLICE AUTO DEALERS	18	0.3474	33,953.12		33,953.12	2,852.73	36,805.85
SubTotal	5,181	100.0000	9,772,846.96		9,772,846.96	762,787.89	10,535,634.85
TOTAL	5,181	100.0000	9,772,846.96		9,772,846.96	762,787.89	10,535,634.85

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	6,707.28		6,707.28		6,707.28
PROFESSIONAL DEVELOPMENT	83	6.0673	3,545.89		3,545.89		3,545.89
TECHNICAL SERVICES	593	43.3479	25,333.86		25,333.86	2,160.22	27,494.08
SUPPORT SERVICES	171	12.5000	7,305.38		7,305.38	622.93	7,928.31
POLICE LAW ENFORCEMENT	303	22.1491	12,944.62		12,944.62	1,103.79	14,048.41
POLICE-AVIATION	33	2.4123	1,409.81		1,409.81	120.21	1,530.02
POLICE-CITY MARSHAL	20	1.4620	854.43		854.43	72.86	927.29
POLICE AUTO DEALERS	8	0.5848	341.77		341.77	29.14	370.91
SubTotal	1,368	100.0000	58,443.04		58,443.04	4,109.15	62,552.19
TOTAL	1,368	100.0000	58,443.04		58,443.04	4,109.15	62,552.19

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	905,331.75	442,143.29	456,481.18	6,707.28
PROFESSIONAL DEVELOPMENT	472,816.79	231,598.88	237,672.02	3,545.89
TECHNICAL SERVICES	1,776,255.88	1,102,614.20	646,147.60	27,494.08
SUPPORT SERVICES	225,124.07	211,061.44	6,134.32	7,928.31
POLICE LAW ENFORCEMENT	14,171,716.94	5,502,153.93	8,655,514.60	14,048.41
POLICE-AVIATION	569,317.25	236,534.41	331,252.82	1,530.02
POLICE-CITY MARSHAL	289,066.41	122,512.66	165,626.46	927.29
POLICE AUTO DEALERS	68,714.67	31,537.91	36,805.85	370.91
Direct Billed	0.00	0.00	0.00	0.00
Total	18,478,343.76	7,880,156.72	10,535,634.85	62,552.19

SCHEDULE 4.1
FY 2006 HPD OMB 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** – Costs associated with emergency communications have been allocated directly to Law Enforcement.
- **Communications Maintenance** – Costs of maintaining communications and radio equipment have been allocated based on the number of radios maintained.
- **Records** – Costs associated with the maintenance of police records have been allocated directly to Law Enforcement.
- **Technology Services** – Costs associated with technology services provided to the Department have been allocated based on the number of hours expended by staff.
- **Identification** – Costs associated with the identification system have been allocated directly to Law Enforcement.
- **Crime Lab** – Costs associated with the Crime Lab have been allocated directly to Law Enforcement.

**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:	<u>(13,884.00)</u>			(13,884.00)
CHIEF'S COMMAND	3,840,362.09	678,292.24	4,518,654.33	
PROFESSIONAL DEVELOPMENT	1,628,689.14	147,566.74	1,776,255.88	
TECHNICAL SERVICES		7,536,141.49	7,536,141.49	
SUPPORT SERVICES		838,983.82	838,983.82	
Total Allocated Additions:	<u>5,469,051.23</u>	<u>9,200,984.29</u>	<u>14,670,035.52</u>	<u>14,670,035.52</u>
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			<u>0.00</u>
Total To Be Allocated:	<u><u>30,156,032.23</u></u>	<u><u>9,200,984.29</u></u>		<u><u>39,357,016.52</u></u>

**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
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	24,700,865.00	100,884.00	2,325,015.00	2,704,817.00	3,103,885.00
Deductions					
Total Deductions	(13,884.00)	(13,884.00)	0.00	0.00	0.00
Cost Adjustments					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
Functional Cost	24,686,981.00	87,000.00	2,325,015.00	2,704,817.00	3,103,885.00
Allocation Step 1					
Inbound- All Others	5,469,051.23	270.94	628,813.41	568,779.19	797,044.27
Reallocate Admin Costs		(87,270.94)	8,573.15	9,501.19	11,322.01
1st Allocation	30,156,032.23	0.00	2,962,401.56	3,283,097.38	3,912,251.28
Allocation Step 2					
Inbound- All Others	9,200,984.29	455.82	1,057,898.72	956,898.78	1,340,925.78
Reallocate Admin Costs		(455.82)	44.78	49.63	59.14
2nd Allocation	9,200,984.29	0.00	1,057,943.50	956,948.41	1,340,984.92
Total For 050 TECHNICAL SERVICES					
Total Allocated	39,357,016.52	0.00	4,020,345.06	4,240,045.79	5,253,236.20



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

	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
Wages & Benefits			
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
Other Expense & Cost			
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
Departmental Totals			
Total Expenditures	7,870,532.00	5,639,191.00	2,956,541.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
CREDIT DIRECT COSTS	0.00	0.00	0.00
Functional Cost			
Total	7,870,532.00	5,639,191.00	2,956,541.00
Allocation Step 1			
Inbound- All Others	1,166,522.54	1,549,636.85	757,984.03
Reallocate Admin Costs	26,228.92	20,864.74	10,780.93
1st Allocation	9,063,283.46	7,209,692.59	3,725,305.96
Allocation Step 2			
Inbound- All Others	1,962,526.06	2,607,067.24	1,275,211.89
Reallocate Admin Costs	136.98	108.98	56.31
2nd Allocation	1,962,663.04	2,607,176.22	1,275,268.20
Total For 050 TECHNICAL SERVICES			
Total Allocated	11,025,946.50	9,816,868.81	5,000,574.16

**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	2,962,401.56		2,962,401.56	1,057,943.50	4,020,345.06
SubTotal	100	100.0000	2,962,401.56		2,962,401.56	1,057,943.50	4,020,345.06
TOTAL	100	100.0000	2,962,401.56		2,962,401.56	1,057,943.50	4,020,345.06

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	93,181.03		93,181.03		93,181.03
PROFESSIONAL DEVELOPMENT	263	2.2349	73,373.09		73,373.09		73,373.09
TECHNICAL SERVICES	1,954	16.6044	545,137.01		545,137.01		545,137.01
SUPPORT SERVICES	1,265	10.7495	352,916.22		352,916.22	131,337.71	484,253.93
POLICE LAW ENFORCEMENT	7,484	63.5961	2,087,924.95		2,087,924.95	777,020.93	2,864,945.88
POLICE-AVIATION	296	2.5153	82,579.62		82,579.62	30,731.99	113,311.61
SPECIAL D. - ADM	1	0.0085	279.00		279.00	103.83	382.83
POLICE-CITY MARSHAL	145	1.2322	40,452.85		40,452.85	15,054.52	55,507.37
POLICE AUTO DEALERS	26	0.2209	7,253.61		7,253.61	2,699.43	9,953.04
SubTotal	11,768	100.0000	3,283,097.38		3,283,097.38	956,948.41	4,240,045.79
TOTAL	11,768	100.0000	3,283,097.38		3,283,097.38	956,948.41	4,240,045.79

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	3,912,251.28		3,912,251.28	1,340,984.92	5,253,236.20
SubTotal	100	100.0000	3,912,251.28		3,912,251.28	1,340,984.92	5,253,236.20
TOTAL	100	100.0000	3,912,251.28		3,912,251.28	1,340,984.92	5,253,236.20

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	472,476.40		472,476.40		472,476.40
PROFESSIONAL DEVELOPMENT	1,453	3.2819	297,446.54		297,446.54		297,446.54
TECHNICAL SERVICES	34,157	77.1355	6,991,004.48		6,991,004.48		6,991,004.48
SUPPORT SERVICES	656	1.4826	134,375.68		134,375.68	202,505.49	336,881.17
POLICE LAW ENFORCEMENT	5,569	12.5770	1,139,886.99		1,139,886.99	1,717,820.59	2,857,707.58
POLICE-AVIATION	86	0.1946	17,638.69		17,638.69	26,581.66	44,220.35
POLICE-CITY MARSHAL	50	0.1129	10,235.71		10,235.71	15,425.26	25,660.97
POLICE AUTO DEALERS	1	0.0024	218.97		218.97	330.04	549.01
SubTotal	44,281	100.0000	9,063,283.46		9,063,283.46	1,962,663.04	11,025,946.50
TOTAL	44,281	100.0000	9,063,283.46		9,063,283.46	1,962,663.04	11,025,946.50

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	7,209,692.59		7,209,692.59	2,607,176.22	9,816,868.81
SubTotal	100	100.0000	7,209,692.59		7,209,692.59	2,607,176.22	9,816,868.81
TOTAL	100	100.0000	7,209,692.59		7,209,692.59	2,607,176.22	9,816,868.81

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	3,725,305.96		3,725,305.96	1,275,268.20	5,000,574.16
SubTotal	100	100.0000	3,725,305.96		3,725,305.96	1,275,268.20	5,000,574.16
TOTAL	100	100.0000	3,725,305.96		3,725,305.96	1,275,268.20	5,000,574.16

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	565,657.43	0.00	93,181.03	0.00	472,476.40	0.00	0.00
PROFESSIONAL DEVELOPMENT	370,819.63	0.00	73,373.09	0.00	297,446.54	0.00	0.00
TECHNICAL SERVICES	7,536,141.49	0.00	545,137.01	0.00	6,991,004.48	0.00	0.00
SUPPORT SERVICES	821,135.10	0.00	484,253.93	0.00	336,881.17	0.00	0.00
POLICE LAW ENFORCEMENT	29,813,677.69	4,020,345.06	2,864,945.88	5,253,236.20	2,857,707.58	9,816,868.81	5,000,574.16
POLICE-AVIATION	157,531.96	0.00	113,311.61	0.00	44,220.35	0.00	0.00
SPECIAL D. - ADM	382.83	0.00	382.83	0.00	0.00	0.00	0.00
POLICE-CITY MARSHAL	81,168.34	0.00	55,507.37	0.00	25,660.97	0.00	0.00
POLICE AUTO DEALERS	10,502.05	0.00	9,953.04	0.00	549.01	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	39,357,016.52	4,020,345.06	4,240,045.79	5,253,236.20	11,025,946.50	9,816,868.81	5,000,574.16

SCHEDULE 5.1
FY 2006 HPD OMB 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** – Costs associated with maintenance of Police vehicles have been allocated based on the number of vehicles in the Police pool.
- **Facility Management** – Costs associated with the maintenance of Police facilities have been allocated based on the number of FTEs.
- **Property & Supplies** – Costs associated with the procurement of equipment and supplies have been allocated based on the number of FTEs.
- **Jail** – Costs associated with services provided to the Jail and inmates have been allocated based on the number of inmates booked.

**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:	0.00			0.00
CHIEF'S COMMAND	1,080,295.46	114,059.28	1,194,354.74	
PROFESSIONAL DEVELOPMENT	205,778.61	19,345.46	225,124.07	
TECHNICAL SERVICES	487,291.90	333,843.20	821,135.10	
SUPPORT SERVICES		313,108.26	313,108.26	
Total Allocated Additions:	1,773,365.97	780,356.20	2,553,722.17	2,553,722.17
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	0.00			0.00
Total To Be Allocated:	34,162,651.97	780,356.20		34,943,008.17

**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
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	32,389,286.00	0.00	12,268,924.00	5,403.00	3,420,247.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
Functional Cost	32,389,286.00	0.00	12,268,924.00	5,403.00	3,420,247.00
Allocation Step 1					
Inbound- All Others	1,773,365.97	0.00	458,248.64	473.38	135,452.87
Unallocated Costs	(28.00)	0.00	0.00	0.00	0.00
1st Allocation	34,162,623.97	0.00	12,727,172.64	5,876.38	3,555,699.87
Allocation Step 2					
Inbound- All Others	780,356.20	0.00	201,648.83	208.31	59,605.00
2nd Allocation	780,356.20	0.00	201,648.83	208.31	59,605.00
Total For 060 SUPPORT SERVICES					
Total Allocated	34,942,980.17	0.00	12,928,821.47	6,084.69	3,615,304.87

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

	JAIL	ADMINISTRATION
Wages & Benefits		
SALARIES & WAGES	12,240,737.00	0.00
FRINGE BENEFITS	3,767,677.00	0.00
Other Expense & Cost		
SUPPLIES	80,713.00	0.00
OTHER EXPENSES	605,557.00	28.00
CAPITAL OUTLAY	0.00	0.00
Departmental Totals		
Total Expenditures	16,694,684.00	28.00
Deductions		
Total Deductions	0.00	0.00
Cost Adjustments		
CREDIT DIRECT COSTS	0.00	0.00
Functional Cost	16,694,684.00	28.00
Allocation Step 1		
Inbound- All Others	1,179,191.08	0.00
Unallocated Costs	0.00	(28.00)
1st Allocation	17,873,875.08	0.00
Allocation Step 2		
Inbound- All Others	518,894.06	0.00
2nd Allocation	518,894.06	0.00
Total For 060 SUPPORT SERVICES		
Total Allocated	18,392,769.14	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	573,515.93		573,515.93		573,515.93
PROFESSIONAL DEVELOPMENT	97	3.1000	394,546.42		394,546.42		394,546.42
TECHNICAL SERVICES	81	2.5887	329,466.54		329,466.54		329,466.54
SUPPORT SERVICES	53	1.6938	215,576.92		215,576.92		215,576.92
POLICE LAW ENFORCEMENT	2,708	86.5453	11,014,759.94		11,014,759.94	198,064.94	11,212,824.88
POLICE-CITY MARSHAL	36	1.1505	146,429.56		146,429.56	2,633.06	149,062.62
POLICE AUTO DEALERS	13	0.4155	52,877.33		52,877.33	950.83	53,828.16
SubTotal	3,129	100.0000	12,727,172.64		12,727,172.64	201,648.83	12,928,821.47
TOTAL	3,129	100.0000	12,727,172.64		12,727,172.64	201,648.83	12,928,821.47

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	369.01		369.01		369.01
PROFESSIONAL DEVELOPMENT	209	3.2893	193.29		193.29		193.29
TECHNICAL SERVICES	909	14.3059	840.67		840.67		840.67
SUPPORT SERVICES	174	2.7384	160.92		160.92		160.92
POLICE LAW ENFORCEMENT	4,536	71.3881	4,195.03		4,195.03	202.64	4,397.67
POLICE-CITY MARSHAL	101	1.5896	93.41		93.41	4.51	97.92
POLICE AUTO DEALERS	26	0.4092	24.05		24.05	1.16	25.21
SubTotal	6,354	100.0000	5,876.38		5,876.38	208.31	6,084.69
TOTAL	6,354	100.0000	5,876.38		5,876.38	208.31	6,084.69

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	223,280.49		223,280.49		223,280.49
PROFESSIONAL DEVELOPMENT	209	3.2893	116,956.46		116,956.46		116,956.46
TECHNICAL SERVICES	909	14.3059	508,676.61		508,676.61		508,676.61
SUPPORT SERVICES	174	2.7384	97,370.42		97,370.42		97,370.42
POLICE LAW ENFORCEMENT	4,536	71.3881	2,538,346.66		2,538,346.66	57,981.61	2,596,328.27
POLICE-CITY MARSHAL	101	1.5896	56,519.63		56,519.63	1,291.04	57,810.67
POLICE AUTO DEALERS	26	0.4092	14,549.60		14,549.60	332.35	14,881.95
SubTotal	6,354	100.0000	3,555,699.87		3,555,699.87	59,605.00	3,615,304.87
TOTAL	6,354	100.0000	3,555,699.87		3,555,699.87	59,605.00	3,615,304.87

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	17,799,527.80		17,799,527.80	516,735.69	18,316,263.49
POLICE-AVIATION	475	0.4160	74,347.28		74,347.28	2,158.37	76,505.65
SubTotal	114,195	100.0000	17,873,875.08		17,873,875.08	518,894.06	18,392,769.14
TOTAL	114,195	100.0000	17,873,875.08		17,873,875.08	518,894.06	18,392,769.14

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	797,165.43	573,515.93	369.01	223,280.49	0.00
PROFESSIONAL DEVELOPMENT	511,696.17	394,546.42	193.29	116,956.46	0.00
TECHNICAL SERVICES	838,983.82	329,466.54	840.67	508,676.61	0.00
SUPPORT SERVICES	313,108.26	215,576.92	160.92	97,370.42	0.00
POLICE LAW ENFORCEMENT	32,129,814.31	11,212,824.88	4,397.67	2,596,328.27	18,316,263.49
POLICE-AVIATION	76,505.65	0.00	0.00	0.00	76,505.65
POLICE-CITY MARSHAL	206,971.21	149,062.62	97.92	57,810.67	0.00
POLICE AUTO DEALERS	68,735.32	53,828.16	25.21	14,881.95	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	34,942,980.17	12,928,821.47	6,084.69	3,615,304.87	18,392,769.14

SCHEDULE 6.1
FY 2006 HPD OMB 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	573.54	212.45	785.99	
TECHNICAL SERVICES	279.00	103.83	382.83	
Total Allocated Additions:	<u>852.54</u>	<u>316.28</u>	1,168.82	1,168.82
Total To Be Allocated:	<u><u>852.54</u></u>	<u><u>316.28</u></u>		<u><u>1,168.82</u></u>

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

	Total	General & Admin	ADMINISTRATION
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
SUPPLIES	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	0.00	0.00	0.00
Allocation Step 1			
Inbound- All Others	852.54	0.00	852.54
1st Allocation	852.54	0.00	852.54
Allocation Step 2			
Inbound- All Others	316.28	0.00	316.28
2nd Allocation	316.28	0.00	316.28
Total For 081 SPECIAL D. - ADM			
Total Allocated	1,168.82	0.00	1,168.82

**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	561.64		561.64	208.36	770.00
POLICE-CITY MARSHAL	101	34.1216	290.90		290.90	107.92	398.82
SubTotal	296	100.0000	852.54		852.54	316.28	1,168.82
TOTAL	296	100.0000	852.54		852.54	316.28	1,168.82

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	770.00	770.00
POLICE-CITY MARSHAL	398.82	398.82
Direct Billed	0.00	0.00
Total	1,168.82	1,168.82

SCHEDULE 7.1
FY 2006 HPD OMB 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:	0.00			0.00
CHIEF'S COMMAND	373,097.19	44,169.21	417,266.40	
PROFESSIONAL DEVELOPMENT	265,564.58	23,501.83	289,066.41	
TECHNICAL SERVICES	50,688.56	30,479.78	81,168.34	
SUPPORT SERVICES	203,042.60	3,928.61	206,971.21	
SPECIAL D. - ADM	290.90	107.92	398.82	
Total Allocated Additions:	892,683.83	102,187.35	994,871.18	994,871.18
Total To Be Allocated:	8,103,417.83	102,187.35		8,205,605.18

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

	Total	General & Admin	POLICE SERVICES
Wages & Benefits			
SALARIES & WAGES	5,511,253.00	0.00	5,511,253.00
FRINGE BENEFITS	1,728,370.00	0.00	1,728,370.00
Other Expense & Cost			
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
Departmental Totals			
Total Expenditures	7,210,734.00	0.00	7,210,734.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	7,210,734.00	0.00	7,210,734.00
Allocation Step 1			
Inbound- All Others	892,683.83	892,683.83	0.00
Reallocate Admin Costs		(892,683.83)	892,683.83
1st Allocation	8,103,417.83	0.00	8,103,417.83
Allocation Step 2			
Inbound- All Others	102,187.35	102,187.35	0.00
Reallocate Admin Costs		(102,187.35)	102,187.35
2nd Allocation	102,187.35	0.00	102,187.35
Total For 082 POLICE-CITY			
Total Allocated	8,205,605.18	0.00	8,205,605.18

**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	8,103,417.83		8,103,417.83	102,187.35	8,205,605.18
SubTotal	100	100.0000	8,103,417.83		8,103,417.83	102,187.35	8,205,605.18
TOTAL	100	100.0000	8,103,417.83		8,103,417.83	102,187.35	8,205,605.18

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	8,205,605.18	8,205,605.18
Direct Billed	0.00	0.00
Total	8,205,605.18	8,205,605.18

SCHEDULE 8.1
FY 2006 HPD OMB 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 2004. 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:	<u>0.00</u>			0.00
CHIEF'S COMMAND	0.53	0.05	0.58	
Total Allocated Additions:	<u>0.53</u>	<u>0.05</u>	0.58	0.58
Total To Be Allocated:	<u><u>25.53</u></u>	<u><u>0.05</u></u>		<u><u>25.58</u></u>

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

	Total	General & Admin	POLICE SERVICES
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	25.00	0.00	25.00
Other Expense & Cost			
SUPPLIES	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	25.00	0.00	25.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Total	25.00	0.00	25.00
Allocation Step 1			
Inbound- All Others	0.53	0.53	0.00
Reallocate Admin Costs		(0.53)	0.53
1st Allocation	25.53	0.00	25.53
Allocation Step 2			
Inbound- All Others	0.05	0.05	0.00
Reallocate Admin Costs		(0.05)	0.05
2nd Allocation	0.05	0.00	0.05
Total For 083 POLICE-PARKS			
Total Allocated	25.58	0.00	25.58

**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	25.53		25.53	0.05	25.58
SubTotal	100	100.0000	25.53		25.53	0.05	25.58
TOTAL	100	100.0000	25.53		25.53	0.05	25.58

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.	25.58	25.58
Direct Billed	0.00	0.00
Total	25.58	25.58