

HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Allocated Costs By Department

* Group

Central Service Departments	POL. LAW ENF.*	AVIATION	MUN CRTS - JUST	AUTO DEALERS	HURRICANE IKE	DARLEP - RED LIGHT ENFORCEMENT	SubTotal
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF OF POLICE	29,904,288	662,347	0	189,954	7,494	574,378	31,338,461
PROFESSIONAL	32,225,141	1,218,795	0	179,181	0	0	33,623,117
SUPPORT OPERATIONS	104,167,819	516,457	0	315,096	1,585	450,054	105,451,011
ADMIN OPERATIONS	9,727,708	135,513	0	0	0	0	9,863,221
Total Allocated	176,024,956	2,533,112	0	684,231	9,079	1,024,432	180,275,810
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	176,024,956	2,533,112	0	684,231	9,079	1,024,432	180,275,810
Adjustments	0	0	0	0	0	0	0
Proposed Costs	176,024,956	2,533,112	0	684,231	9,079	1,024,432	180,275,810



**HOUSTON POLICE DEPARTMENT
 FULL COST ALLOCATION PLAN
 Allocated Costs By Department**

* Group

Central Service Departments	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0
CHIEF OF POLICE	0	20,613,800	51,952,261
PROFESSIONAL	0	0	33,623,117
SUPPORT OPERATIONS	0	0	105,451,011
ADMIN OPERATIONS	0	13,805,665	23,668,886
Total Allocated	0	34,419,465	214,695,275
Roll Forward	0	0	0
Cost With Roll Forward	0	34,419,465	214,695,275
Adjustments	0	0	0
Proposed Costs	0	34,419,465	214,695,275



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	48,648,330		
CHIEF OF POLICE	16,738,064	(615,081)		
PROFESSIONAL DEVELOPMENT	33,862,262	0		
SUPPORT OPERATIONS	102,634,795	(5,487,928)		
ADMIN OPERATIONS	18,914,833	0		
POLICE LAW ENFORCEMENT			176,024,956	
AVIATION			2,533,112	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			0	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			684,231	
HURRICANE IKE			9,079	
DARLEP - RED LIGHT ENFORCEMENT			1,024,432	
Direct Billed Total			0	
Unallocated Total			34,419,465	
Totals	<u>172,149,954</u>	<u>42,545,321</u>	<u>214,695,275</u>	Deviation 0

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
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	N/A
CHIEF OF POLICE		
2.4.1 CHIEF ADM	Total number of full time equivalent positions served	Human Resources
2.4.2 BUDGET/FIN	Total expenditures, with adjustment for Police-Aviation	Controller's Office
2.4.3 LEGAL	Number of billable hours	Department Records
PROFESSIONAL DEVELOPMENT		
3.4.1 HUMAN RESOURCES	Total number of full time equivalent positions served	Human Resources
3.4.2 TRAINING	Number of classified full time equivalent positions	Human Resources
SUPPORT OPERATIONS		
4.4.1 EMG COMMU	Direct allocation to Police-Law Enforcement	N/A
4.4.2 COMMU MNGMT	Number of radios maintained	Department Log
4.4.3 RECORDS	Direct allocation to Police-Law Enforcement	N/A
4.4.4 TECH SVCS	Total Number of Transactions	Department Records
4.4.5 IDENTIF	Direct allocation to Police-Law Enforcement	N/A
4.4.6 CRIME LAB	Direct allocation to Police-Law Enforcement	N/A
4.4.7 FLEET MNGMT	Number of vehicles in pool, excluding Police-Aviation	Fleet vehicle Report
4.4.8 PROPERTY/SUPPLY	Total number of full time equivalent positions, excl. Police-Aviation	Human Resources
4.4.9 JAIL	Number of booking services	Department Records
ADMIN OPERATIONS		
5.4.1 INTERN AFF CENT INTAK OFF	Number of investigations	Department Records
5.4.2 INSPECTIONS	Number of audits	Department Records



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
CITYWIDE INDIRECT	48,648,330			
Total Departmental Cost Adjustments:	<u>48,648,330</u>			48,648,330
Total To Be Allocated:	<u><u>48,648,330</u></u>	<u><u>0</u></u>		<u><u>48,648,330</u></u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	48,648,330	0	48,648,330
Functional Cost	48,648,330	0	48,648,330
Allocation Step 1			
1st Allocation	48,648,330	0	48,648,330
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	48,648,330	0	48,648,330



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CITYWIDE INDIRECT COSTS**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	100	100.0000	48,648,330		48,648,330		48,648,330
SubTotal	100	100.0000	48,648,330		48,648,330		48,648,330
Total	100	100.0000	48,648,330		48,648,330		48,648,330

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF OF POLICE	48,648,330	48,648,330
Direct Billed	0	0
Total	<u>48,648,330</u>	<u>48,648,330</u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CHIEF OF POLICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,738,064			16,738,064
TRANSFERS	(615,081)			
Total Deductions:	<u>(615,081)</u>			(615,081)
CITYWIDE INDIRECT COSTS	48,648,330		48,648,330	
CHIEF OF POLICE		5,540,155	5,540,155	
PROFESSIONAL DEVELOPMENT		675,117	675,117	
SUPPORT OPERATIONS		1,536,399	1,536,399	
ADMIN OPERATIONS		265,908	265,908	
Total Allocated Additions:	<u>48,648,330</u>	<u>8,017,579</u>	<u>56,665,909</u>	<u>56,665,909</u>
Total To Be Allocated:	<u><u>64,771,313</u></u>	<u><u>8,017,579</u></u>		<u><u>72,788,892</u></u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CHIEF OF POLICE**

	Total	General & Admin	CHIEF ADM	BUDGET/FIN	LEGAL
Wages & Benefits					
SALARIES & WAGES	9,423,591	0	2,654,723	2,503,279	1,468,383
FRINGE BENEFITS	3,161,743	0	850,957	874,226	481,206
Other Expense & Cost					
SUPPLIES	255,075	0	9,126	168,714	59,180
CONTRACTUAL SVCS	3,122,456	0	55,409	2,875,213	168,799
OTHER EXPENSES	160,118	0	2,108	158,010	0
*TRANSFERS	615,081	615,081	0	0	0
Departmental Totals					
Total Expenditures	16,738,064	615,081	3,572,323	6,579,442	2,177,568
Deductions					
Total Deductions	(615,081)	(615,081)	0	0	0
Functional Cost					
Functional Cost	16,122,983	0	3,572,323	6,579,442	2,177,568
Allocation Step 1					
Inbound- All Others	48,648,330	0	13,704,738	12,922,923	7,580,378
Unallocated Costs	(18,233,941)	0	0	0	0
1st Allocation	46,537,372	0	17,277,061	19,502,365	9,757,946
Allocation Step 2					
Inbound- All Others	8,017,579	0	2,258,635	2,129,787	1,249,298
Unallocated Costs	(2,379,859)	0	0	0	0
2nd Allocation	5,637,720	0	2,258,635	2,129,787	1,249,298
Total For 020 CHIEF OF POLICE					
Total Allocated	52,175,092	0	19,535,696	21,632,152	11,007,244



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CHIEF OF POLICE**

	PUBLIC AFF
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Wages & Benefits	
SALARIES & WAGES	2,797,206
FRINGE BENEFITS	955,354
Other Expense & Cost	
SUPPLIES	18,055
CONTRACTUAL SVCS	23,035
OTHER EXPENSES	0
*TRANSFERS	0
Departmental Totals	
Total Expenditures	3,793,650
Deductions	
Total Deductions	0
Functional Cost	3,793,650
Allocation Step 1	
Inbound- All Others	14,440,291
Unallocated Costs	(18,233,941)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,379,859
Unallocated Costs	(2,379,859)
2nd Allocation	0
Total For 020 CHIEF OF POLICE	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF OF POLICE**

Activity - CHIEF ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	160	2.2542	389,452		389,452		389,452
PROFESSIONAL DEVELOPMENT	366	5.1564	890,871		890,871	119,150	1,010,021
SUPPORT OPERATIONS	1,081	15.2296	2,631,235		2,631,235	351,915	2,983,150
POLICE LAW ENFORCEMENT	5,050	71.1467	12,292,076		12,292,076	1,644,005	13,936,081
AVIATION	195	2.7473	474,645		474,645	63,481	538,126
ADMIN OPERATIONS	216	3.0431	525,760		525,760	70,318	596,078
AUTO DEALERS	30	0.4227	73,022		73,022	9,766	82,788
SubTotal	7,098	100.0000	17,277,061		17,277,061	2,258,635	19,535,696
Total	7,098	100.0000	17,277,061		17,277,061	2,258,635	19,535,696

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF OF POLICE**

Activity - BUDGET/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	25,721,632	3.4649	675,743		675,743		675,743
PROFESSIONAL DEVELOPMENT	33,835,731	4.5580	888,911		888,911	100,559	989,470
SUPPORT OPERATIONS	116,869,822	15.7434	3,070,330		3,070,330	347,335	3,417,665
POLICE LAW ENFORCEMENT	520,498,166	70.1155	13,674,199		13,674,199	1,546,912	15,221,111
AVIATION	2,838,945	0.3824	74,583		74,583	8,437	83,020
ADMIN OPERATIONS	19,016,428	2.5617	499,588		499,588	56,517	556,105
AUTO DEALERS	3,664,641	0.4937	96,275		96,275	10,891	107,166
HURRICANE IKE	256,233	0.0345	6,732		6,732	762	7,494
DARLEP - RED LIGHT ENFORCEMENT	19,641,320	2.6459	516,004		516,004	58,374	574,378
SubTotal	742,342,918	100.0000	19,502,365		19,502,365	2,129,787	21,632,152
Total	742,342,918	100.0000	19,502,365		19,502,365	2,129,787	21,632,152

Allocation Basis: Total expenditures, with adjustment for Police-Aviation

Allocation Source: Controller's Office



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF OF POLICE**

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	8,058	45.8596	4,474,960		4,474,960		4,474,960
PROFESSIONAL DEVELOPMENT	1,550	8.8214	860,783		860,783	203,554	1,064,337
SUPPORT OPERATIONS	2,995	17.0451	1,663,255		1,663,255	393,319	2,056,574
POLICE LAW ENFORCEMENT	1,088	6.1920	604,214		604,214	142,882	747,096
AVIATION	60	0.3415	33,321		33,321	7,880	41,201
ADMIN OPERATIONS	3,820	21.7404	2,121,413		2,121,413	501,663	2,623,076
SubTotal	17,571	100.0000	9,757,946		9,757,946	1,249,298	11,007,244
Total	17,571	100.0000	9,757,946		9,757,946	1,249,298	11,007,244

Allocation Basis: Number of billable hours

Allocation Source: Department Records



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CHIEF OF POLICE**

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	5,540,155	389,452	675,743	4,474,960
PROFESSIONAL	3,063,828	1,010,021	989,470	1,064,337
SUPPORT OPERATIONS	8,457,389	2,983,150	3,417,665	2,056,574
POLICE LAW	29,904,288	13,936,081	15,221,111	747,096
AVIATION	662,347	538,126	83,020	41,201
ADMIN OPERATIONS	3,775,259	596,078	556,105	2,623,076
AUTO DEALERS	189,954	82,788	107,166	0
HURRICANE IKE	7,494	0	7,494	0
DARLEP - RED LIGHT	574,378	0	574,378	0
Direct Billed	0	0	0	0
Total	52,175,092	19,535,696	21,632,152	11,007,244



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,862,262			33,862,262
CHIEF OF POLICE	2,640,565	423,263	3,063,828	
PROFESSIONAL DEVELOPMENT		1,636,400	1,636,400	
SUPPORT OPERATIONS		3,335,309	3,335,309	
ADMIN OPERATIONS		430,331	430,331	
Total Allocated Additions:	<u>2,640,565</u>	<u>5,825,303</u>	<u>8,465,868</u>	<u>8,465,868</u>
Total To Be Allocated:	<u><u>36,502,827</u></u>	<u><u>5,825,303</u></u>		<u><u>42,328,130</u></u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PROFESSIONAL DEVELOPMENT**

	Total	General & Admin	HUMAN RESOURCES	TRAINING
Wages & Benefits				
SALARIES & WAGES	14,538,003	559,311	7,541,488	6,437,204
FRINGE BENEFITS	4,876,482	168,960	2,550,324	2,157,198
Other Expense & Cost				
HEALTH INS RET CLASS	13,217,895	0	13,217,895	0
SUPPLIES	220,669	1,638	71,018	148,013
SERVICES	1,009,213	0	808,076	201,137
Departmental Totals				
Total Expenditures	33,862,262	729,909	24,188,801	8,943,552
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	33,862,262	729,909	24,188,801	8,943,552
Allocation Step 1				
Inbound- All Others	2,640,565	101,589	1,369,774	1,169,202
Reallocate Admin Costs		(831,498)	595,770	235,728
1st Allocation	36,502,827	0	26,154,345	10,348,482
Allocation Step 2				
Inbound- All Others	5,825,303	224,113	3,021,835	2,579,355
Reallocate Admin Costs		(224,113)	160,577	63,536
2nd Allocation	5,825,303	0	3,182,412	2,642,891
Total For 040 PROFESSIONAL DEVELOPMENT				
Total Allocated	42,328,130	0	29,336,757	12,991,373



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL DEVELOPMENT**

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	160	2.2542	589,560		589,560		589,560
PROFESSIONAL DEVELOPMENT	366	5.1564	1,348,618		1,348,618		1,348,618
SUPPORT OPERATIONS	1,081	15.2296	3,983,213		3,983,213	523,461	4,506,674
POLICE LAW ENFORCEMENT	5,050	71.1467	18,607,980		18,607,980	2,445,403	21,053,383
AVIATION	195	2.7473	718,526		718,526	94,426	812,952
ADMIN OPERATIONS	216	3.0431	795,906		795,906	104,595	900,501
AUTO DEALERS	30	0.4227	110,542		110,542	14,527	125,069
SubTotal	7,098	100.0000	26,154,345		26,154,345	3,182,412	29,336,757
Total	7,098	100.0000	26,154,345		26,154,345	3,182,412	29,336,757

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL DEVELOPMENT**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	44	0.8268	85,557		85,557		85,557
PROFESSIONAL DEVELOPMENT	148	2.7809	287,782		287,782		287,782
SUPPORT OPERATIONS	225	4.2277	437,506		437,506	115,916	553,422
POLICE LAW ENFORCEMENT	4,542	85.3439	8,831,794		8,831,794	2,339,964	11,171,758
AVIATION	165	3.1003	320,838		320,838	85,005	405,843
ADMIN OPERATIONS	176	3.3070	342,227		342,227	90,672	432,899
AUTO DEALERS	22	0.4134	42,778		42,778	11,334	54,112
SubTotal	5,322	100.0000	10,348,482		10,348,482	2,642,891	12,991,373
Total	5,322	100.0000	10,348,482		10,348,482	2,642,891	12,991,373

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT
 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department PROFESSIONAL DEVELOPMENT**

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	675,117	589,560	85,557
PROFESSIONAL	1,636,400	1,348,618	287,782
SUPPORT OPERATIONS	5,060,096	4,506,674	553,422
POLICE LAW	32,225,141	21,053,383	11,171,758
AVIATION	1,218,795	812,952	405,843
ADMIN OPERATIONS	1,333,400	900,501	432,899
AUTO DEALERS	179,181	125,069	54,112
Direct Billed	0	0	0
Total	42,328,130	29,336,757	12,991,373



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department SUPPORT OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	102,634,795			102,634,795
CAPITAL OUTLAY	(88,731)			
TRANSFER	(5,399,197)			
Total Deductions:	<u>(5,487,928)</u>			(5,487,928)
CHIEF OF POLICE	7,364,820	1,092,569	8,457,389	
PROFESSIONAL DEVELOPMENT	4,420,719	639,377	5,060,096	
SUPPORT OPERATIONS		6,679,517	6,679,517	
ADMIN OPERATIONS		1,326,484	1,326,484	
Total Allocated Additions:	<u>11,785,539</u>	<u>9,737,947</u>	<u>21,523,486</u>	<u>21,523,486</u>
Total To Be Allocated:	<u><u>108,932,406</u></u>	<u><u>9,737,947</u></u>		<u><u>118,670,353</u></u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department SUPPORT OPERATIONS**

	Total	General & Admin	EMG COMMU	COMMU MNGMT	RECORDS
Wages & Benefits					
SALARIES & WAGES	52,227,911	1,696,300	7,313,104	1,214,944	3,545,011
FRINGE BENEFITS	18,673,491	550,369	2,545,126	489,077	1,305,299
Other Expense & Cost					
SUPPLIES	12,542,131	216,492	7,975	142,210	15,723
SERVICES	13,532,302	511,018	2,149	188,966	387,785
NON CAP EQUIP	171,032	22,241	0	9,018	0
*CAPITAL OUTLAY	88,731	88,731	0	0	0
*TRANSFER	5,399,197	5,399,197	0	0	0
Departmental Totals					
Total Expenditures	102,634,795	8,484,348	9,868,354	2,044,215	5,253,818
Deductions					
Total Deductions	(5,487,928)	(5,487,928)	0	0	0
Functional Cost					
Functional Cost	97,146,867	2,996,420	9,868,354	2,044,215	5,253,818
Allocation Step 1					
Inbound- All Others	11,785,539	11,785,539	0	0	0
Reallocate Admin Costs		(14,781,959)	1,549,371	320,946	824,863
1st Allocation	108,932,406	0	11,417,725	2,365,161	6,078,681
Allocation Step 2					
Inbound- All Others	9,737,947	9,737,947	0	0	0
Reallocate Admin Costs		(9,737,947)	1,020,683	211,430	543,397
2nd Allocation	9,737,947	0	1,020,683	211,430	543,397
Total For 050 SUPPORT OPERATIONS					
Total Allocated	118,670,353	0	12,438,408	2,576,591	6,622,078



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department SUPPORT OPERATIONS**

	TECH SVCS	IDENTIF	CRIME LAB	FLEET MNGMT	PROPERTY/SUPPLY
Wages & Benefits					
SALARIES & WAGES	5,685,643	5,146,100	3,473,377	4,664,854	2,587,999
FRINGE BENEFITS	2,017,770	1,710,530	1,108,893	1,815,816	1,016,634
Other Expense & Cost					
SUPPLIES	572,348	139,523	303,740	9,286,863	1,605,781
SERVICES	7,229,571	2,598,062	619,025	1,003,820	289,299
NON CAP EQUIP	74,775	0	8,667	24,767	1,518
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFER	0	0	0	0	0
Departmental Totals					
Total Expenditures	15,580,107	9,594,215	5,513,702	16,796,120	5,501,231
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	15,580,107	9,594,215	5,513,702	16,796,120	5,501,231
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,446,133	1,506,326	865,676	2,637,057	863,710
1st Allocation	18,026,240	11,100,541	6,379,378	19,433,177	6,364,941
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,611,445	992,326	570,283	1,737,221	568,988
2nd Allocation	1,611,445	992,326	570,283	1,737,221	568,988
Total For 050 SUPPORT OPERATIONS					
Total Allocated	19,637,685	12,092,867	6,949,661	21,170,398	6,933,929



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department SUPPORT OPERATIONS**

JAIL	
<hr/>	
Wages & Benefits	
SALARIES & WAGES	16,900,579
FRINGE BENEFITS	6,113,977
Other Expense & Cost	
SUPPLIES	251,476
SERVICES	702,607
NON CAP EQUIP	30,046
*CAPITAL OUTLAY	0
*TRANSFER	0
Departmental Totals	
Total Expenditures	23,998,685
Deductions	
Total Deductions	0
Functional Cost	23,998,685
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	3,767,877
1st Allocation	27,766,562
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,482,174
2nd Allocation	2,482,174
Total For 050 SUPPORT OPERATIONS	
Total Allocated	30,248,736



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - EMG COMMU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	11,417,725		11,417,725	1,020,683	12,438,408
SubTotal	100	100.0000	11,417,725		11,417,725	1,020,683	12,438,408
Total	100	100.0000	11,417,725		11,417,725	1,020,683	12,438,408

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - COMMU MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	93	0.8082	19,115		19,115		19,115
PROFESSIONAL DEVELOPMENT	151	1.3122	31,037		31,037		31,037
SUPPORT OPERATIONS	2,648	23.0121	544,273		544,273		544,273
POLICE LAW ENFORCEMENT	7,986	69.4012	1,641,450		1,641,450	195,993	1,837,443
AVIATION	419	3.6413	86,122		86,122	10,283	96,405
ADMIN OPERATIONS	192	1.6686	39,464		39,464	4,712	44,176
AUTO DEALERS	18	0.1564	3,700		3,700	442	4,142
SubTotal	11,507	100.0000	2,365,161		2,365,161	211,430	2,576,591
Total	11,507	100.0000	2,365,161		2,365,161	211,430	2,576,591

Allocation Basis: Number of radios maintained

Allocation Source: Department Log

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	6,078,681		6,078,681	543,397	6,622,078
SubTotal	100	100.0000	6,078,681		6,078,681	543,397	6,622,078
Total	100	100.0000	6,078,681		6,078,681	543,397	6,622,078

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - TECH SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	10,760	3.6316	654,632		654,632		654,632
PROFESSIONAL DEVELOPMENT	36,637	12.3652	2,228,975		2,228,975		2,228,975
SUPPORT OPERATIONS	49,757	16.7932	3,027,188		3,027,188		3,027,188
POLICE LAW ENFORCEMENT	177,769	59.9978	10,815,367		10,815,367	1,438,526	12,253,893
AVIATION	3,941	1.3301	239,768		239,768	31,891	271,659
ADMIN OPERATIONS	6,813	2.2994	414,499		414,499	55,131	469,630
AUTO DEALERS	4,063	1.3713	247,191		247,191	32,878	280,069
HURRICANE IKE	23	0.0078	1,399		1,399	186	1,585
DARLEP - RED LIGHT ENFORCEMENT	6,529	2.2036	397,221		397,221	52,833	450,054
SubTotal	296,292	100.0000	18,026,240		18,026,240	1,611,445	19,637,685
Total	296,292	100.0000	18,026,240		18,026,240	1,611,445	19,637,685

Allocation Basis: Total Number of Transactions

Allocation Source: Department Records



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - IDENTIF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	11,100,541		11,100,541	992,326	12,092,867
SubTotal	100	100.0000	11,100,541		11,100,541	992,326	12,092,867
Total	100	100.0000	11,100,541		11,100,541	992,326	12,092,867

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - CRIME LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	6,379,378		6,379,378	570,283	6,949,661
SubTotal	100	100.0000	6,379,378		6,379,378	570,283	6,949,661
Total	100	100.0000	6,379,378		6,379,378	570,283	6,949,661

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - FLEET MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	63	3.6799	715,123		715,123		715,123
PROFESSIONAL DEVELOPMENT	65	3.7967	737,825		737,825		737,825
SUPPORT OPERATIONS	186	10.8645	2,111,315		2,111,315		2,111,315
POLICE LAW ENFORCEMENT	1,324	77.3365	15,028,929		15,028,929	1,645,265	16,674,194
ADMIN OPERATIONS	74	4.3224	839,985		839,985	91,956	931,941
SubTotal	1,712	100.0000	19,433,177		19,433,177	1,737,221	21,170,398
Total	1,712	100.0000	19,433,177		19,433,177	1,737,221	21,170,398

Allocation Basis: Number of vehicles in pool, excluding Police-Aviation

Allocation Source: Fleet vehicle Report



**HOUSTON POLICE DEPARTMENT
 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department SUPPORT OPERATIONS**

Activity - PROPERTY/SUPPLY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	160	2.3178	147,529		147,529		147,529
PROFESSIONAL DEVELOPMENT	366	5.3020	337,472		337,472		337,472
SUPPORT OPERATIONS	1,081	15.6599	996,741		996,741		996,741
POLICE LAW ENFORCEMENT	5,050	73.1566	4,656,373		4,656,373	542,559	5,198,932
ADMIN OPERATIONS	216	3.1291	199,164		199,164	23,206	222,370
AUTO DEALERS	30	0.4346	27,662		27,662	3,223	30,885
SubTotal	6,903	100.0000	6,364,941		6,364,941	568,988	6,933,929
Total	6,903	100.0000	6,364,941		6,364,941	568,988	6,933,929

Allocation Basis: Total number of full time equivalent positions, excl. Police-Aviation

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	136,919	99.5094	27,630,346		27,630,346	2,469,997	30,100,343
AVIATION	675	0.4906	136,216		136,216	12,177	148,393
SubTotal	137,594	100.0000	27,766,562		27,766,562	2,482,174	30,248,736
Total	137,594	100.0000	27,766,562		27,766,562	2,482,174	30,248,736

Allocation Basis: Number of booking services

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SUPPORT OPERATIONS**

Receiving Department	Total	EMG COMMU	COMMU MNGMT	RECORDS	TECH SVCS	IDENTIF	CRIME LAB
CHIEF OF POLICE	1,536,399	0	19,115	0	654,632	0	0
PROFESSIONAL	3,335,309	0	31,037	0	2,228,975	0	0
SUPPORT OPERATIONS	6,679,517	0	544,273	0	3,027,188	0	0
POLICE LAW	104,167,819	12,438,408	1,837,443	6,622,078	12,253,893	12,092,867	6,949,661
AVIATION	516,457	0	96,405	0	271,659	0	0
ADMIN OPERATIONS	1,668,117	0	44,176	0	469,630	0	0
AUTO DEALERS	315,096	0	4,142	0	280,069	0	0
HURRICANE IKE	1,585	0	0	0	1,585	0	0
DARLEP - RED LIGHT	450,054	0	0	0	450,054	0	0
Direct Billed	0	0	0	0	0	0	0
Total	118,670,353	12,438,408	2,576,591	6,622,078	19,637,685	12,092,867	6,949,661



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SUPPORT OPERATIONS**

Receiving Department	FLEET MNGMT	PROPERTY/SUPPLY	JAIL
CHIEF OF POLICE	715,123	147,529	0
PROFESSIONAL	737,825	337,472	0
SUPPORT OPERATIONS	2,111,315	996,741	0
POLICE LAW	16,674,194	5,198,932	30,100,343
AVIATION	0	0	148,393
ADMIN OPERATIONS	931,941	222,370	0
AUTO DEALERS	0	30,885	0
HURRICANE IKE	0	0	0
DARLEP - RED LIGHT	0	0	0
Direct Billed	0	0	0
Total	21,170,398	6,933,929	30,248,736



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department ADMIN OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,914,833			18,914,833
CHIEF OF POLICE	3,146,761	628,498	3,775,259	
PROFESSIONAL DEVELOPMENT	1,138,133	195,267	1,333,400	
SUPPORT OPERATIONS	1,493,112	175,005	1,668,117	
ADMIN OPERATIONS		200,465	200,465	
Total Allocated Additions:	<u>5,778,006</u>	<u>1,199,235</u>	<u>6,977,241</u>	<u>6,977,241</u>
Total To Be Allocated:	<u><u>24,692,839</u></u>	<u><u>1,199,235</u></u>		<u><u>25,892,074</u></u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department ADMIN OPERATIONS**

	Total	General & Admin	INTERN AFF CENT INTAK	INSPECTIONS	COMM CNTR/CRIME
Wages & Benefits					
SALARIES & WAGES	14,005,320	395,815	5,355,342	1,158,052	6,649,424
FRINGE BENEFITS	4,508,477	125,625	1,674,782	380,246	2,171,428
Other Expense & Cost					
SUPPLIES	29,974	1,904	13,146	1,823	9,352
SERVICES	371,062	2,336	427	235	366,569
Departmental Totals					
Total Expenditures	18,914,833	525,680	7,043,697	1,540,356	9,196,773
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	18,914,833	525,680	7,043,697	1,540,356	9,196,773
Allocation Step 1					
Inbound- All Others	5,778,006	5,778,006	0	0	0
Reallocate Admin Costs		(6,303,686)	2,414,532	528,022	3,152,600
Unallocated Costs	(13,166,232)	0	0	0	(12,349,373)
1st Allocation	11,526,607	0	9,458,229	2,068,378	0
Allocation Step 2					
Inbound- All Others	1,199,235	1,199,235	0	0	0
Reallocate Admin Costs		(1,199,235)	459,349	100,453	599,761
Unallocated Costs	(639,433)	0	0	0	(599,761)
2nd Allocation	559,802	0	459,349	100,453	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	12,086,409	0	9,917,578	2,168,831	0



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department ADMIN OPERATIONS**

	INT INVEST
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Wages & Benefits	
SALARIES & WAGES	446,687
FRINGE BENEFITS	156,396
Other Expense & Cost	
SUPPLIES	3,749
SERVICES	1,495
Departmental Totals	
Total Expenditures	608,327
Deductions	
Total Deductions	0
Functional Cost	608,327
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	208,532
Unallocated Costs	(816,859)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	39,672
Unallocated Costs	(39,672)
2nd Allocation	0
Total For 081 ADMIN OPERATIONS	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMIN OPERATIONS**

Activity - INTERN AFF CENT INTAK OFF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	16	1.1420	108,017		108,017		108,017
PROFESSIONAL DEVELOPMENT	31	2.2127	209,283		209,283		209,283
SUPPORT OPERATIONS	131	9.3505	884,388		884,388		884,388
POLICE LAW ENFORCEMENT	1,186	84.6538	8,006,752		8,006,752	452,106	8,458,858
AVIATION	19	1.3562	128,270		128,270	7,243	135,513
ADMIN OPERATIONS	18	1.2848	121,519		121,519		121,519
SubTotal	1,401	100.0000	9,458,229		9,458,229	459,349	9,917,578
Total	1,401	100.0000	9,458,229		9,458,229	459,349	9,917,578

Allocation Basis: Number of investigations

Allocation Source: Department Records



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMIN OPERATIONS**

Activity - INSPECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	10	7.6336	157,891		157,891		157,891
PROFESSIONAL DEVELOPMENT	14	10.6870	221,048		221,048		221,048
SUPPORT OPERATIONS	28	21.3740	442,096		442,096		442,096
POLICE LAW ENFORCEMENT	74	56.4886	1,168,397		1,168,397	100,453	1,268,850
ADMIN OPERATIONS	5	3.8168	78,946		78,946		78,946
SubTotal	131	100.0000	2,068,378		2,068,378	100,453	2,168,831
Total	131	100.0000	2,068,378		2,068,378	100,453	2,168,831

Allocation Basis: Number of audits

Allocation Source: Department Records



**HOUSTON POLICE DEPARTMENT
 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department ADMIN OPERATIONS**

Receiving Department	Total	INTERN AFF CENT	INSPECTIONS
CHIEF OF POLICE	265,908	108,017	157,891
PROFESSIONAL	430,331	209,283	221,048
SUPPORT OPERATIONS	1,326,484	884,388	442,096
POLICE LAW	9,727,708	8,458,858	1,268,850
AVIATION	135,513	135,513	0
ADMIN OPERATIONS	200,465	121,519	78,946
Direct Billed	0	0	0
Total	12,086,409	9,917,578	2,168,831



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
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FULL COST ALLOCATION PLAN
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