

THE CITY OF HOUSTON, TEXAS

HOUSTON POLICE DEPARTMENT

FY 2008 FULL COST ALLOCATION PLAN

**Based on the Actual Expenditures
For the Fiscal Year Ended June 30, 2006**

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TABLE OF CONTENTS

- I. INTRODUCTION**
- II. SUMMARY OF ALLOCATED COSTS SCHEDULES**
- III. CENTRAL SERVICES COST ALLOCATION PLAN**

SECTION I

INTRODUCTION

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, 2006. 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 OF ALLOCATED COSTS SCHEDULES

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN**

Table of Contents

	Summary	Page #
Summary Data		
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	3
Schedule E - Summary Of Allocation Basis	E	4
CITYWIDE INDIRECT COSTS	Detail	Page #
Narrative	1.1	5
Schedule .2 - Detail Costs To Be Allocated.	1.2	6
Schedule .3 - Costs To Be Allocated By Activity.	1.3	7
Schedule .4 - Detail Activity Allocations-INDIRECT COSTS	1.4.1	8
Schedule .5 - Allocation Summary.	1.5	9
CHIEF'S COMMAND	Detail	Page #
Narrative	2.1	10
Schedule .2 - Detail Costs To Be Allocated.	2.2	11
Schedule .3 - Costs To Be Allocated By Activity.	2.3	12
Schedule .4 - Detail Activity Allocations-CHIEF ADM 1210	2.4.1	14
Schedule .4 - Detail Activity Allocations-BUDGET/FIN 1230	2.4.2	15
Schedule .4 - Detail Activity Allocations-LEGAL 1220	2.4.3	16
Schedule .4 - Detail Activity Allocations-INSPECTIONS 1330	2.4.4	17
Schedule .4 - Detail Activity Allocations-INT AFF 1340	2.4.5	18
Schedule .5 - Allocation Summary.	2.5	19
PROFESSIONAL DEVELOPMENT	Detail	Page #
Narrative	3.1	20
Schedule .2 - Detail Costs To Be Allocated.	3.2	21
Schedule .3 - Costs To Be Allocated By Activity.	3.3	22
Schedule .4 - Detail Activity Allocations-PERSNL 1430,1441-3,1450	3.4.1	24
Schedule .4 - Detail Activity Allocations-CLASF TRN 1440	3.4.2	25
Schedule .4 - Detail Activity Allocations-CIVILIAN 1460	3.4.3	26
Schedule .5 - Allocation Summary.	3.5	27
TECHNICAL SERVICES	Detail	Page #
Narrative	4.1	28
Schedule .2 - Detail Costs To Be Allocated.	4.2	29
Schedule .3 - Costs To Be Allocated By Activity.	4.3	30
Schedule .4 - Detail Activity Allocations-EMG COMMU 1520	4.4.1	32
Schedule .4 - Detail Activity Allocations-COMMU MAINT 1540	4.4.2	33
Schedule .4 - Detail Activity Allocations-RECORDS 1572	4.4.3	34
Schedule .4 - Detail Activity Allocations-TECH SVCS 1573	4.4.4	35
Schedule .4 - Detail Activity Allocations-IDENTIF 1530	4.4.5	36
Schedule .4 - Detail Activity Allocations-CRIME LAB 1667	4.4.6	37
Schedule .5 - Allocation Summary.	4.5	38

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Table of Contents**

	Detail	Page #
SUPPORT SERVICES		
Narrative	5.1	39
Schedule .2 - Detail Costs To Be Allocated.	5.2	40
Schedule .3 - Costs To Be Allocated By Activity.	5.3	41
Schedule .4 - Detail Activity Allocations-FLEET 1561	5.4.1	43
Schedule .4 - Detail Activity Allocations-FACIL MGMT 1364	5.4.2	44
Schedule .4 - Detail Activity Allocations-PROP& SUPP 1363	5.4.3	45
Schedule .4 - Detail Activity Allocations-JAIL 1550	5.4.4	46
Schedule .5 - Allocation Summary.	5.5	47
SPECIAL D. - ADM	Detail	Page #
Narrative	6.1	48
Schedule .2 - Detail Costs To Be Allocated.	6.2	49
Schedule .3 - Costs To Be Allocated By Activity.	6.3	50
Schedule .4 - Detail Activity Allocations-ADMINISTRATION	6.4.1	51
Schedule .5 - Allocation Summary.	6.5	52
POLICE-CITY MARSHAL	Detail	Page #
Narrative	7.1	53
Schedule .2 - Detail Costs To Be Allocated.	7.2	54
Schedule .3 - Costs To Be Allocated By Activity.	7.3	55
Schedule .4 - Detail Activity Allocations-POLICE SVCS 1752	7.4.1	56
Schedule .5 - Allocation Summary.	7.5	57

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	POL. LAW ENF.*	AVIATION 1754-57	MUN CRTS - JUST	AUTO DEALERS 1665	SubTotal	Direct Billed	Unallocated
CITYWIDE INDIRECT COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CHIEF'S COMMAND	44,230,279.36	663,742.84	0.00	143,091.63	45,037,113.83	0.00	27,861,271.78
PROFESSIONAL DEVELOPMENT	18,727,496.31	765,877.18	0.00	113,213.67	19,606,587.16	0.00	1,079,209.19
TECHNICAL SERVICES	39,992,905.27	190,732.42	0.00	67,905.85	40,251,543.54	0.00	0.00
SUPPORT SERVICES	43,374,070.06	100,602.46	0.00	18,994.98	43,493,667.50	0.00	0.00
SPECIAL D. - ADM	0.00	2,337.73	0.00	0.00	2,337.73	0.00	0.00
POLICE-CITY MARSHAL	0.00	0.00	7,528,174.27	0.00	7,528,174.27	0.00	0.00
Total Allocated	146,324,751.00	1,723,292.63	7,528,174.27	343,206.13	155,919,424.03	0.00	28,940,480.97
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	146,324,751.00	1,723,292.63	7,528,174.27	343,206.13	155,919,424.03	0.00	28,940,480.97
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	146,324,751.00	1,723,292.63	7,528,174.27	343,206.13	155,919,424.03	0.00	28,940,480.97

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Allocated Costs By Department**

* Group

Central Service Departments	Total
CITYWIDE INDIRECT COSTS	0.00
CHIEF'S COMMAND	72,898,385.61
PROFESSIONAL DEVELOPMENT	20,685,796.35
TECHNICAL SERVICES	40,251,543.54
SUPPORT SERVICES	43,493,667.50
SPECIAL D. - ADM	2,337.73
POLICE-CITY MARSHAL	7,528,174.27
Total Allocated	184,859,905.00
Roll Forward	0.00
Cost With Roll Forward	184,859,905.00
Adjustments	0.00
Proposed Costs	184,859,905.00



**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Summary Of Allocated Costs**

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	53,146,595.00		
CHIEF'S COMMAND	27,234,851.00	0.00		
PROFESSIONAL DEVELOPMENT	21,393,379.00	0.00		
TECHNICAL SERVICES	37,078,748.00	0.00		
SUPPORT SERVICES	39,609,848.00	0.00		
SPECIAL D. - ADM	0.00	0.00		
POLICE-CITY MARSHAL	6,396,484.00	0.00		
POL. LAW ENF.*			146,324,751.00	
AVIATION 1754-57			1,723,292.63	
MUN CRTS - JUST			7,528,174.27	
AUTO DEALERS 1665			343,206.13	
Direct Billed Total			0.00	
Unallocated Total			28,940,480.97	
Totals	<u>131,713,310.00</u>	<u>53,146,595.00</u>	<u>184,859,905.00</u>	Deviation 0.00

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Table with 3 columns: Department, Allocation Basis, Allocation Source. Rows include categories like CITYWIDE INDIRECT COSTS, CHIEF'S COMMAND, PROFESSIONAL DEVELOPMENT, TECHNICAL SERVICES, SUPPORT SERVICES, SPECIAL D. - ADM, and POLICE-CITY MARSHAL.

**SCHEDULE 1.1
FY 2008 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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.

**HOUSTON POLICE DEPARTMENT
 FY 2008 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:	0.00			0.00
Total Allocated Additions:			0.00	0.00
CITYWIDE INDIRECT	53,146,595.00			
Total Departmental Cost Adjustments:	53,146,595.00			53,146,595.00
Total To Be Allocated:	53,146,595.00	0.00		53,146,595.00

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0.00	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	53,146,595.00	0.00	53,146,595.00
Functional Cost			
Functional Cost	53,146,595.00	0.00	53,146,595.00
Allocation Step 1			
1st Allocation	53,146,595.00	0.00	53,146,595.00
Allocation Step 2			
2nd Allocation	0.00	0.00	0.00
Total For 010 CITYWIDE INDIRECT			
Total Allocated	53,146,595.00	0.00	53,146,595.00

**HOUSTON POLICE DEPARTMENT
 FY 2008 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	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	100	100.0000	53,146,595.00		53,146,595.00		53,146,595.00
SubTotal	100	100.0000	53,146,595.00		53,146,595.00		53,146,595.00
TOTAL	100	100.0000	53,146,595.00		53,146,595.00		53,146,595.00

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF'S COMMAND	53,146,595.00	53,146,595.00
Direct Billed	0.00	0.00
Total	<u><u>53,146,595.00</u></u>	<u><u>53,146,595.00</u></u>

SCHEDULE 2.1
FY 2008 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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.

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department CHIEF'S COMMAND**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	27,234,851.00			27,234,851.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CITYWIDE INDIRECT COSTS	53,146,595.00		53,146,595.00	
CHIEF'S COMMAND		7,326,495.89	7,326,495.89	
PROFESSIONAL DEVELOPMENT		895,496.50	895,496.50	
TECHNICAL SERVICES		731,894.61	731,894.61	
SUPPORT SERVICES		825,797.34	825,797.34	
Total Allocated Additions:	53,146,595.00	9,779,684.34	62,926,279.34	62,926,279.34
Total To Be Allocated:	80,381,446.00	9,779,684.34		90,161,130.34

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CHIEF'S COMMAND**

	Total	General & Admin	CHIEF ADM 1210	BUDGET/FIN 1230	LEGAL 1220
Wages & Benefits					
SALARIES & WAGES	16,473,200.00	0.00	1,694,699.00	3,164,969.00	1,591,570.00
FRINGE BENEFITS	3,668,881.00	0.00	231,862.00	195,752.00	293,881.00
Other Expense & Cost					
SUPPLIES	342,113.00	0.00	29,956.00	86,302.00	15,251.00
OTHER EXPENSES	6,750,657.00	0.00	33,222.00	5,061,078.00	80,604.00
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	27,234,851.00	0.00	1,989,739.00	8,508,101.00	1,981,306.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	27,234,851.00	0.00	1,989,739.00	8,508,101.00	1,981,306.00
Allocation Step 1					
Inbound- All Others	53,146,595.00	0.00	5,467,516.02	10,210,968.67	5,134,796.54
Unallocated Costs	(24,840,528.84)	0.00	0.00	0.00	0.00
1st Allocation	55,540,917.16	0.00	7,457,255.02	18,719,069.67	7,116,102.54
Allocation Step 2					
Inbound- All Others	9,779,684.34	0.00	1,006,096.08	1,878,954.81	944,871.24
Unallocated Costs	(3,020,742.94)	0.00	0.00	0.00	0.00
2nd Allocation	6,758,941.40	0.00	1,006,096.08	1,878,954.81	944,871.24
Total For 020 CHIEF'S COMMAND					
Total Allocated	62,299,858.56	0.00	8,463,351.10	20,598,024.48	8,060,973.78

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CHIEF'S COMMAND**

	INSPECTIONS 1330	INT AFF 1340	COMMUN OUTH 1112	PUBLIC AFF 1240	COMMUN SVCS 1250-1
Wages & Benefits					
SALARIES & WAGES	813,142.00	4,120,588.00	0.00	1,937,872.00	3,150,360.00
FRINGE BENEFITS	236,309.00	1,144,044.00	0.00	322,664.00	1,244,369.00
Other Expense & Cost					
SUPPLIES	7,955.00	5,807.00	0.00	28,675.00	168,167.00
OTHER EXPENSES	540.00	2,679.00	(98.00)	13,091.00	1,559,541.00
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	1,057,946.00	5,273,118.00	(98.00)	2,302,302.00	6,122,437.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	1,057,946.00	5,273,118.00	(98.00)	2,302,302.00	6,122,437.00
Allocation Step 1					
Inbound- All Others	2,623,396.18	13,294,029.75	0.00	6,252,051.70	10,163,836.14
Unallocated Costs	0.00	0.00	98.00	(8,554,353.70)	(16,286,273.14)
1st Allocation	3,681,342.18	18,567,147.75	0.00	0.00	0.00
Allocation Step 2					
Inbound- All Others	482,739.99	2,446,279.28	0.00	1,150,461.14	1,870,281.80
Unallocated Costs	0.00	0.00	0.00	(1,150,461.14)	(1,870,281.80)
2nd Allocation	482,739.99	2,446,279.28	0.00	0.00	0.00
Total For 020 CHIEF'S COMMAND					
Total Allocated	4,164,082.17	21,013,427.03	0.00	0.00	0.00

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S COMMAND

Activity - CHIEF ADM 1210

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	313	5.0313	375,200.23		375,200.23		375,200.23
PROFESSIONAL DEVELOPMENT	432	6.9442	517,848.27		517,848.27	73,566.94	591,415.21
TECHNICAL SERVICES	446	7.1693	534,630.37		534,630.37	75,951.06	610,581.43
SUPPORT SERVICES	404	6.4941	484,284.06		484,284.06	68,798.72	553,082.78
POLICE LAW ENFORCEMENT	4,344	69.8280	5,207,252.27		5,207,252.27	739,756.49	5,947,008.76
AVIATION 1754-57	186	2.9899	222,962.45		222,962.45	31,674.66	254,637.11
POLICE-CITY MARSHAL	67	1.0770	80,314.41		80,314.41	11,409.69	91,724.10
AUTO DEALERS 1665	29	0.4662	34,762.96		34,762.96	4,938.52	39,701.48
SubTotal	6,221	100.0000	7,457,255.02		7,457,255.02	1,006,096.08	8,463,351.10
TOTAL	6,221	100.0000	7,457,255.02		7,457,255.02	1,006,096.08	8,463,351.10

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S COMMAND

Activity - BUDGET/FIN 1230

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include CHIEF'S COMMAND, PROFESSIONAL DEVELOPMENT, TECHNICAL SERVICES, SUPPORT SERVICES, POLICE LAW ENFORCEMENT, AVIATION 1754-57, POLICE-CITY MARSHAL, PARKS & RECREATION DEPT., AUTO DEALERS 1665, SubTotal, and TOTAL.

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

Allocation Source: Controller's Office

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S COMMAND

Activity - LEGAL 1220

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include CHIEF'S COMMAND, PROFESSIONAL DEVELOPMENT, TECHNICAL SERVICES, SUPPORT SERVICES, POLICE LAW ENFORCEMENT, AVIATION 1754-57, SPECIAL D. - ADM, SubTotal, and TOTAL.

Allocation Basis: Number of billable hours

Allocation Source: Department records



HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S COMMAND

Activity - INSPECTIONS 1330

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	10	17.8571	657,382.54		657,382.54		657,382.54
PROFESSIONAL DEVELOPMENT	2	3.5714	131,476.52		131,476.52	20,988.69	152,465.21
TECHNICAL SERVICES	11	19.6429	723,120.78		723,120.78	115,437.82	838,558.60
SUPPORT SERVICES	3	5.3571	197,214.76		197,214.76	31,483.04	228,697.80
POLICE LAW ENFORCEMENT	30	53.5715	1,972,147.58		1,972,147.58	314,830.44	2,286,978.02
SubTotal	56	100.0000	3,681,342.18		3,681,342.18	482,739.99	4,164,082.17
TOTAL	56	100.0000	3,681,342.18		3,681,342.18	482,739.99	4,164,082.17

Allocation Basis: Number of audits

Allocation Source: Department records



**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF'S COMMAND**

Activity - INT AFF 1340

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	64	4.4138	819,515.47		819,515.47		819,515.47
PROFESSIONAL DEVELOPMENT	14	0.9655	179,268.97		179,268.97	24,709.89	203,978.86
TECHNICAL SERVICES	61	4.2069	781,100.78		781,100.78	107,664.52	888,765.30
SUPPORT SERVICES	105	7.2414	1,344,517.54		1,344,517.54	185,324.20	1,529,841.74
POLICE LAW ENFORCEMENT	1,177	81.1724	15,071,402.04		15,071,402.04	2,077,395.90	17,148,797.94
AVIATION 1754-57	19	1.3103	243,293.69		243,293.69	33,534.84	276,828.53
POLICE-CITY MARSHAL	10	0.6897	128,049.26		128,049.26	17,649.93	145,699.19
SubTotal	1,450	100.0000	18,567,147.75		18,567,147.75	2,446,279.28	21,013,427.03
TOTAL	1,450	100.0000	18,567,147.75		18,567,147.75	2,446,279.28	21,013,427.03

Allocation Basis: Number of investigations, with adjustment to Police-Aviation

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department CHIEF'S COMMAND**

Receiving Department	Total	CHIEF ADM 1210	BUDGET/FIN 1230	LEGAL 1220	INSPECTIONS 1330	INT AFF 1340
CHIEF'S COMMAND	7,326,495.89	375,200.23	1,055,084.26	4,419,313.39	657,382.54	819,515.47
PROFESSIONAL DEVELOPMENT	1,804,781.25	591,415.21	835,720.35	21,201.62	152,465.21	203,978.86
TECHNICAL SERVICES	3,827,833.36	610,581.43	1,468,168.48	21,759.55	838,558.60	888,765.30
SUPPORT SERVICES	3,823,147.33	553,082.78	1,509,293.25	2,231.76	228,697.80	1,529,841.74
POLICE LAW ENFORCEMENT	44,230,279.15	5,947,008.76	15,253,258.67	3,594,235.76	2,286,978.02	17,148,797.94
AVIATION 1754-57	663,742.84	254,637.11	131,161.35	1,115.85	0.00	276,828.53
SPECIAL D. - ADM	1,115.85	0.00	0.00	1,115.85	0.00	0.00
POLICE-CITY MARSHAL	479,371.05	91,724.10	241,947.76	0.00	0.00	145,699.19
PARKS & RECREATION DEPT.	0.21	0.00	0.21	0.00	0.00	0.00
AUTO DEALERS 1665	143,091.63	39,701.48	103,390.15	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
Total	62,299,858.56	8,463,351.10	20,598,024.48	8,060,973.78	4,164,082.17	21,013,427.03

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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 allocated as follows:

- **Personnel** – Costs are allocated based on the number of employees per division.
- **Classified Training** – Costs are allocated based on the number of classified employees per division.
- **Civilian** – Costs are allocated based on the number of civilian employees.

**HOUSTON POLICE DEPARTMENT
 FY 2008 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:	21,393,379.00			21,393,379.00
APITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S COMMAND	1,599,664.43	205,116.82	1,804,781.25	
PROFESSIONAL DEVELOPMENT		1,202,971.36	1,202,971.36	
TECHNICAL SERVICES		489,504.52	489,504.52	
SUPPORT SERVICES		763,302.80	763,302.80	
Total Allocated Additions:	1,599,664.43	2,660,895.50	4,260,559.93	4,260,559.93
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	0.00			0.00
Total To Be Allocated:	22,993,043.43	2,660,895.50		25,653,938.93

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department PROFESSIONAL DEVELOPMENT**

	Total	General & Admin	PERSNL 1430,1441-3,1450	CLASF TRN 1440	CIVILIAN 1460
Wages & Benefits					
SALARIES & WAGES	16,348,810.00	0.00	9,861,271.00	5,996,962.00	5,349.00
FRINGE BENEFITS	3,502,928.00	0.00	1,674,605.00	1,628,220.00	0.00
Other Expense & Cost					
SUPPLIES	770,022.00	0.00	260,687.00	498,809.00	0.00
OTHER EXPENSES	771,619.00	0.00	397,759.00	116,960.00	0.00
APITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	21,393,379.00	0.00	12,194,322.00	8,240,951.00	5,349.00
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					
Functional Cost	21,393,379.00	0.00	12,194,322.00	8,240,951.00	5,349.00
Allocation Step 1					
Inbound- All Others	1,599,664.43	0.00	964,885.19	586,778.28	523.38
Unallocated Costs	(1,000,234.58)	0.00	0.00	0.00	0.00
1st Allocation	21,992,808.85	0.00	13,159,207.19	8,827,729.28	5,872.38
Allocation Step 2					
Inbound- All Others	2,660,895.50	0.00	1,604,998.28	976,052.02	870.59
Unallocated Costs	(78,974.61)	0.00	0.00	0.00	0.00
2nd Allocation	2,581,920.89	0.00	1,604,998.28	976,052.02	870.59
Total For 040 PROFESSIONAL					
Total Allocated	24,574,729.74	0.00	14,764,205.47	9,803,781.30	6,742.97

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department PROFESSIONAL DEVELOPMENT**

	ADMIN 1410
<hr/>	
Wages & Benefits	
SALARIES & WAGES	485,228.00
FRINGE BENEFITS	200,103.00
Other Expense & Cost	
SUPPLIES	10,526.00
OTHER EXPENSES	256,900.00
APITAL OUTLAY	0.00
Departmental Totals	
Total Expenditures	952,757.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
CREDIT DIRECT COSTS	0.00
Functional Cost	952,757.00
Allocation Step 1	
Inbound- All Others	47,477.58
Unallocated Costs	(1,000,234.58)
1st Allocation	0.00
Allocation Step 2	
Inbound- All Others	78,974.61
Unallocated Costs	(78,974.61)
2nd Allocation	0.00
Total For 040 PROFESSIONAL	
Total Allocated	0.00

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL DEVELOPMENT

Activity - PERSNL 1430,1441-3,1450

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include CHIEF'S COMMAND, PROFESSIONAL DEVELOPMENT, TECHNICAL SERVICES, SUPPORT SERVICES, POLICE LAW ENFORCEMENT, AVIATION 1754-57, POLICE-CITY MARSHAL, AUTO DEALERS 1665, SubTotal, and TOTAL.

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department PROFESSIONAL DEVELOPMENT**

Activity - CLASF TRN 1440

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	126	2.6354	232,648.80		232,648.80		232,648.80
PROFESSIONAL DEVELOPMENT	156	3.2629	288,041.39		288,041.39		288,041.39
TECHNICAL SERVICES	94	1.9661	173,563.40		173,563.40	20,393.17	193,956.57
SUPPORT SERVICES	159	3.3257	293,580.61		293,580.61	34,494.84	328,075.45
POLICE LAW ENFORCEMENT	4,005	83.7691	7,394,908.14		7,394,908.14	868,879.39	8,263,787.53
AVIATION 1754-57	154	3.2211	284,348.49		284,348.49	33,410.09	317,758.58
POLICE-CITY MARSHAL	66	1.3805	121,863.62		121,863.62	14,318.61	136,182.23
AUTO DEALERS 1665	21	0.4392	38,774.83		38,774.83	4,555.92	43,330.75
SubTotal	4,781	100.0000	8,827,729.28		8,827,729.28	976,052.02	9,803,781.30
TOTAL	4,781	100.0000	8,827,729.28		8,827,729.28	976,052.02	9,803,781.30

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL DEVELOPMENT

Activity - CIVILIAN 1460

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	187	12.9861	762.59		762.59		762.59
PROFESSIONAL DEVELOPMENT	276	19.1667	1,125.54		1,125.54		1,125.54
TECHNICAL SERVICES	352	24.4444	1,435.47		1,435.47	313.66	1,749.13
SUPPORT SERVICES	245	17.0139	999.12		999.12	218.32	1,217.44
POLICE LAW ENFORCEMENT	339	23.5417	1,382.46		1,382.46	302.08	1,684.54
AVIATION 1754-57	32	2.2222	130.50		130.50	28.51	159.01
POLICE-CITY MARSHAL	1	0.0694	4.08		4.08	0.89	4.97
AUTO DEALERS 1665	8	0.5556	32.62		32.62	7.13	39.75
SubTotal	1,440	100.0000	5,872.38		5,872.38	870.59	6,742.97
TOTAL	1,440	100.0000	5,872.38		5,872.38	870.59	6,742.97

Allocation Basis: Number of civilian staff

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department PROFESSIONAL DEVELOPMENT**

Receiving Department	Total	PERSNL 1430,1441-3,1450	CLASF TRN 1440	CIVILIAN 1460
CHIEF'S COMMAND	895,496.50	662,085.11	232,648.80	762.59
PROFESSIONAL DEVELOPMENT	1,202,971.36	913,804.43	288,041.39	1,125.54
TECHNICAL SERVICES	1,269,845.33	1,074,139.63	193,956.57	1,749.13
SUPPORT SERVICES	1,302,280.43	972,987.54	328,075.45	1,217.44
POLICE LAW ENFORCEMENT	18,727,496.31	10,462,024.24	8,263,787.53	1,684.54
AVIATION 1754-57	765,877.18	447,959.59	317,758.58	159.01
POLICE-CITY MARSHAL	297,548.96	161,361.76	136,182.23	4.97
AUTO DEALERS 1665	113,213.67	69,843.17	43,330.75	39.75
Direct Billed	0.00	0.00	0.00	0.00
Total	24,574,729.74	14,764,205.47	9,803,781.30	6,742.97

SCHEDULE 4.1
FY 2008 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department TECHNICAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	37,078,748.00			37,078,748.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S COMMAND	3,381,977.21	445,856.15	3,827,833.36	
PROFESSIONAL DEVELOPMENT	1,118,417.31	151,428.02	1,269,845.33	
TECHNICAL SERVICES		9,755,720.52	9,755,720.52	
SUPPORT SERVICES		654,780.14	654,780.14	
Total Allocated Additions:	4,500,394.52	11,007,784.83	15,508,179.35	15,508,179.35
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	0.00			0.00
Total To Be Allocated:	41,579,142.52	11,007,784.83		52,586,927.35

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department TECHNICAL SERVICES**

	Total	General & Admin	EMG COMMU 1520	COMMU MAINT 1540	RECORDS 1572
Wages & Benefits					
SALARIES & WAGES	21,667,944.00	0.00	7,355,273.00	1,982,901.00	2,969,915.00
FRINGE BENEFITS	4,165,052.00	0.00	890,914.00	214,624.00	39,968.00
Other Expense & Cost					
SUPPLIES	1,944,348.00	0.00	336,972.00	572,707.00	2,939.00
OTHER EXPENSES	9,301,404.00	0.00	1,207.00	1,349,605.00	813.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	37,078,748.00	0.00	8,584,366.00	4,119,837.00	3,013,635.00
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					
Total	37,078,748.00	0.00	8,584,366.00	4,119,837.00	3,013,635.00
Allocation Step 1					
Inbound- All Others	4,500,394.52	0.00	1,527,677.51	411,845.10	616,846.21
1st Allocation	41,579,142.52	0.00	10,112,043.51	4,531,682.10	3,630,481.21
Allocation Step 2					
Inbound- All Others	11,007,784.83	0.00	3,736,638.02	1,007,356.62	1,508,781.15
2nd Allocation	11,007,784.83	0.00	3,736,638.02	1,007,356.62	1,508,781.15
Total For 050 TECHNICAL SERVICES					
Total Allocated	52,586,927.35	0.00	13,848,681.53	5,539,038.72	5,139,262.36

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department TECHNICAL SERVICES**

	TECH SVCS 1573	IDENTIF 1530	CRIME LAB 1667
Wages & Benefits			
SALARIES & WAGES	3,328,530.00	4,108,416.00	1,922,909.00
FRINGE BENEFITS	1,276,004.00	948,217.00	795,325.00
Other Expense & Cost			
SUPPLIES	691,963.00	115,239.00	224,528.00
OTHER EXPENSES	5,707,358.00	7,217.00	2,235,204.00
CAPITAL OUTLAY	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	11,003,855.00	5,179,089.00	5,177,966.00
Deductions			
Total Deductions	0.00	0.00	0.00
Cost Adjustments			
CREDIT DIRECT COSTS	0.00	0.00	0.00
Functional Cost			
Functional Cost	11,003,855.00	5,179,089.00	5,177,966.00
Allocation Step 1			
Inbound- All Others	691,329.95	853,310.89	399,384.86
1st Allocation	11,695,184.95	6,032,399.89	5,577,350.86
Allocation Step 2			
Inbound- All Others	1,690,965.38	2,087,164.29	976,879.37
2nd Allocation	1,690,965.38	2,087,164.29	976,879.37
Total For 050 TECHNICAL SERVICES			
Total Allocated	13,386,150.33	8,119,564.18	6,554,230.23



**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department TECHNICAL SERVICES**

Activity - EMG COMMU 1520

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	10,112,043.51		10,112,043.51	3,736,638.02	13,848,681.53
SubTotal	100	100.0000	10,112,043.51		10,112,043.51	3,736,638.02	13,848,681.53
TOTAL	100	100.0000	10,112,043.51		10,112,043.51	3,736,638.02	13,848,681.53

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department TECHNICAL SERVICES**

Activity - COMMU MAINT 1540

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	377	2.6969	122,215.03		122,215.03		122,215.03
PROFESSIONAL DEVELOPMENT	326	2.3321	105,682.00		105,682.00		105,682.00
TECHNICAL SERVICES	2,266	16.2100	734,586.98		734,586.98		734,586.98
SUPPORT SERVICES	2,156	15.4231	698,927.45		698,927.45	197,262.57	896,190.02
POLICE LAW ENFORCEMENT	8,132	58.1730	2,636,214.25		2,636,214.25	744,034.88	3,380,249.13
AVIATION 1754-57	349	2.4966	113,138.07		113,138.07	31,931.65	145,069.72
SPECIAL D. - ADM	3	0.0215	972.54		972.54	274.48	1,247.02
POLICE-CITY MARSHAL	208	1.4879	67,428.98		67,428.98	19,030.90	86,459.88
AUTO DEALERS 1665	162	1.1589	52,516.80		52,516.80	14,822.14	67,338.94
SubTotal	13,979	100.0000	4,531,682.10		4,531,682.10	1,007,356.62	5,539,038.72
TOTAL	13,979	100.0000	4,531,682.10		4,531,682.10	1,007,356.62	5,539,038.72

Allocation Basis: Number of radios maintained, with adjustment for Police-Aviation

Allocation Source: Department Log

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department TECHNICAL SERVICES**

Activity - RECORDS 1572

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	3,630,481.21		3,630,481.21	1,508,781.15	5,139,262.36
SubTotal	100	100.0000	3,630,481.21		3,630,481.21	1,508,781.15	5,139,262.36
TOTAL	100	100.0000	3,630,481.21		3,630,481.21	1,508,781.15	5,139,262.36

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department TECHNICAL SERVICES

Activity - TECH SVCS 1573

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	1,912	5.2131	609,679.58		609,679.58		609,679.58
PROFESSIONAL DEVELOPMENT	1,203	3.2819	383,822.52		383,822.52		383,822.52
TECHNICAL SERVICES	28,297	77.1355	9,021,133.54		9,021,133.54		9,021,133.54
SUPPORT SERVICES	543	1.4826	173,397.26		173,397.26	174,472.02	347,869.28
POLICE LAW ENFORCEMENT	4,613	12.5770	1,470,900.60		1,470,900.60	1,480,017.24	2,950,917.84
AVIATION 1754-57	71	0.1946	22,760.82		22,760.82	22,901.88	45,662.70
POLICE-CITY MARSHAL	41	0.1129	13,208.07		13,208.07	13,289.89	26,497.96
AUTO DEALERS 1665	0	0.0024	282.56		282.56	284.35	566.91
SubTotal	36,685	100.0000	11,695,184.95		11,695,184.95	1,690,965.38	13,386,150.33
TOTAL	36,685	100.0000	11,695,184.95		11,695,184.95	1,690,965.38	13,386,150.33

Allocation Basis: Number of hours expended

Allocation Source: Department records



**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department TECHNICAL SERVICES**

Activity - IDENTIF 1530

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	6,032,399.89		6,032,399.89	2,087,164.29	8,119,564.18
SubTotal	100	100.0000	6,032,399.89		6,032,399.89	2,087,164.29	8,119,564.18
TOTAL	100	100.0000	6,032,399.89		6,032,399.89	2,087,164.29	8,119,564.18

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department TECHNICAL SERVICES**

Activity - CRIME LAB 1667

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	5,577,350.86		5,577,350.86	976,879.37	6,554,230.23
SubTotal	100	100.0000	5,577,350.86		5,577,350.86	976,879.37	6,554,230.23
TOTAL	100	100.0000	5,577,350.86		5,577,350.86	976,879.37	6,554,230.23

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department TECHNICAL SERVICES**

Receiving Department	Total	EMG COMMU 1520	COMMU MAINT 1540	RECORDS 1572	TECH SVCS 1573	IDENTIF 1530	CRIME LAB 1667
CHIEF'S COMMAND	731,894.61	0.00	122,215.03	0.00	609,679.58	0.00	0.00
PROFESSIONAL DEVELOPMENT	489,504.52	0.00	105,682.00	0.00	383,822.52	0.00	0.00
TECHNICAL SERVICES	9,755,720.52	0.00	734,586.98	0.00	9,021,133.54	0.00	0.00
SUPPORT SERVICES	1,244,059.30	0.00	896,190.02	0.00	347,869.28	0.00	0.00
POLICE LAW ENFORCEMENT	39,992,905.27	13,848,681.53	3,380,249.13	5,139,262.36	2,950,917.84	8,119,564.18	6,554,230.23
AVIATION 1754-57	190,732.42	0.00	145,069.72	0.00	45,662.70	0.00	0.00
SPECIAL D. - ADM	1,247.02	0.00	1,247.02	0.00	0.00	0.00	0.00
POLICE-CITY MARSHAL	112,957.84	0.00	86,459.88	0.00	26,497.96	0.00	0.00
AUTO DEALERS 1665	67,905.85	0.00	67,338.94	0.00	566.91	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	52,586,927.35	13,848,681.53	5,539,038.72	5,139,262.36	13,386,150.33	8,119,564.18	6,554,230.23

SCHEDULE 5.1
FY 2008 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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.

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .2 - Costs To Be Allocated
 For Department SUPPORT SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,609,848.00			39,609,848.00
CAPITAL OUTLAY	0.00			
Total Deductions:	<u>0.00</u>			0.00
CHIEF'S COMMAND	3,391,851.41	431,295.92	3,823,147.33	
PROFESSIONAL DEVELOPMENT	1,149,156.15	153,124.28	1,302,280.43	
TECHNICAL SERVICES	872,324.71	371,734.59	1,244,059.30	
SUPPORT SERVICES		515,925.33	515,925.33	
Total Allocated Additions:	<u>5,413,332.27</u>	<u>1,472,080.12</u>	<u>6,885,412.39</u>	6,885,412.39
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>45,023,180.27</u></u>	<u><u>1,472,080.12</u></u>		<u><u>46,495,260.39</u></u>

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department SUPPORT SERVICES**

	Total	General & Admin	FLEET 1561	FACIL MGMT 1364	PROP& SUPP 1363
Wages & Benefits					
SALARIES & WAGES	20,396,796.00	0.00	4,321,245.00	(518.00)	1,367,238.00
FRINGE BENEFITS	6,137,455.00	0.00	1,731,761.00	0.00	543,743.00
Other Expense & Cost					
SUPPLIES	9,972,369.00	0.00	8,879,711.00	0.00	998,181.00
OTHER EXPENSES	3,103,228.00	0.00	915,227.00	496,778.00	50,696.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	39,609,848.00	0.00	15,847,944.00	496,260.00	2,959,858.00
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					
Total Functional Cost	39,609,848.00	0.00	15,847,944.00	496,260.00	2,959,858.00
Allocation Step 1					
Inbound- All Others	5,413,332.27	0.00	1,146,863.22	(137.50)	362,866.49
1st Allocation	45,023,180.27	0.00	16,994,807.22	496,122.50	3,322,724.49
Allocation Step 2					
Inbound- All Others	1,472,080.12	0.00	311,873.44	(37.39)	98,676.47
2nd Allocation	1,472,080.12	0.00	311,873.44	(37.39)	98,676.47
Total For 060 SUPPORT SERVICES					
Total Allocated	46,495,260.39	0.00	17,306,680.66	496,085.11	3,421,400.96

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department SUPPORT SERVICES**

JAIL 1550

Wages & Benefits	
SALARIES & WAGES	14,708,831.00
FRINGE BENEFITS	3,861,951.00
Other Expense & Cost	
SUPPLIES	94,477.00
OTHER EXPENSES	1,640,527.00
CAPITAL OUTLAY	0.00
Departmental Totals	
Total Expenditures	20,305,786.00
Deductions	
Total Deductions	0.00
Cost Adjustments	
CREDIT DIRECT COSTS	0.00
Functional Cost	20,305,786.00
Allocation Step 1	
Inbound- All Others	3,903,740.06
1st Allocation	24,209,526.06
Allocation Step 2	
Inbound- All Others	1,061,567.60
2nd Allocation	1,061,567.60
Total For 060 SUPPORT SERVICES	
Total Allocated	25,271,093.66

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department SUPPORT SERVICES**

Activity - FLEET 1561

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	123	3.6937	627,736.17		627,736.17		627,736.17
PROFESSIONAL DEVELOPMENT	96	2.8829	489,940.41		489,940.41		489,940.41
TECHNICAL SERVICES	73	2.1922	372,558.80		372,558.80		372,558.80
SUPPORT SERVICES	51	1.5315	260,280.91		260,280.91		260,280.91
POLICE LAW ENFORCEMENT	2,949	88.5586	15,050,356.22		15,050,356.22	307,905.85	15,358,262.07
POLICE-CITY MARSHAL	38	1.1411	193,934.71		193,934.71	3,967.59	197,902.30
SubTotal	3,330	100.0000	16,994,807.22		16,994,807.22	311,873.44	17,306,680.66
TOTAL	3,330	100.0000	16,994,807.22		16,994,807.22	311,873.44	17,306,680.66

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

Allocation Source: Fleet vehicle report



HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT SERVICES

Activity - FACIL MGMT 1364

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include CHIEF'S COMMAND, PROFESSIONAL DEVELOPMENT, TECHNICAL SERVICES, SUPPORT SERVICES, POLICE LAW ENFORCEMENT, POLICE-CITY MARSHAL, AUTO DEALERS 1665, SubTotal, and TOTAL.

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

Allocation Source: Human Resources



HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT SERVICES

Activity - PROP& SUPP 1363

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include CHIEF'S COMMAND, PROFESSIONAL DEVELOPMENT, TECHNICAL SERVICES, SUPPORT SERVICES, POLICE LAW ENFORCEMENT, POLICE-CITY MARSHAL, AUTO DEALERS 1665, SubTotal, and TOTAL.

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department SUPPORT SERVICES**

Activity - JAIL 1550

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE LAW ENFORCEMENT	98,828	99.6019	24,113,149.63		24,113,149.63	1,057,341.57	25,170,491.20
AVIATION 1754-57	395	0.3981	96,376.43		96,376.43	4,226.03	100,602.46
SubTotal	99,223	100.0000	24,209,526.06		24,209,526.06	1,061,567.60	25,271,093.66
TOTAL	99,223	100.0000	24,209,526.06		24,209,526.06	1,061,567.60	25,271,093.66

Allocation Basis: Number of booking services

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SUPPORT SERVICES**

Receiving Department	Total	FLEET 1561	FACIL MGMT 1364	PROP& SUPP 1363	JAIL 1550
CHIEF'S COMMAND	825,797.34	627,736.17	25,730.96	172,330.21	0.00
PROFESSIONAL DEVELOPMENT	763,302.80	489,940.41	35,513.66	237,848.73	0.00
TECHNICAL SERVICES	654,780.14	372,558.80	36,664.56	245,556.78	0.00
SUPPORT SERVICES	515,925.33	260,280.91	33,211.84	222,432.58	0.00
POLICE LAW ENFORCEMENT	43,374,070.06	15,358,262.07	357,072.96	2,488,243.83	25,170,491.20
AVIATION 1754-57	100,602.46	0.00	0.00	0.00	100,602.46
POLICE-CITY MARSHAL	241,787.28	197,902.30	5,507.35	38,377.63	0.00
AUTO DEALERS 1665	18,994.98	0.00	2,383.78	16,611.20	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	46,495,260.39	17,306,680.66	496,085.11	3,421,400.96	25,271,093.66

**SCHEDULE 6.1
FY 2008 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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, thus there is no allocation to this Division.

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 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	826.32	289.53	1,115.85	
TECHNICAL SERVICES	972.54	274.48	1,247.02	
Total Allocated Additions:	<u>1,798.86</u>	<u>564.01</u>	<u>2,362.87</u>	2,362.87
Total To Be Allocated:	<u><u>1,798.86</u></u>	<u><u>564.01</u></u>		<u><u>2,362.87</u></u>

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 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	0.00	0.00	0.00
Allocation Step 1			
Inbound- All Others	1,798.86	0.00	1,798.86
1st Allocation	1,798.86	0.00	1,798.86
Allocation Step 2			
Inbound- All Others	564.01	0.00	564.01
2nd Allocation	564.01	0.00	564.01
Total For 081 SPECIAL D. - ADM			
Total Allocated	2,362.87	0.00	2,362.87

HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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
AVIATION 1754-57	186	98.9362	1,779.72		1,779.72	558.01	2,337.73
POLICE-CITY MARSHAL	2	1.0638	19.14		19.14	6.00	25.14
SubTotal	188	100.0000	1,798.86		1,798.86	564.01	2,362.87
TOTAL	188	100.0000	1,798.86		1,798.86	564.01	2,362.87

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department SPECIAL D. - ADM**

Receiving Department	Total	ADMINISTRATION
AVIATION 1754-57	2,337.73	2,337.73
POLICE-CITY MARSHAL	25.14	25.14
Direct Billed	0.00	0.00
Total	2,362.87	2,362.87

**SCHEDULE 7.1
FY 2008 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
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.

**HOUSTON POLICE DEPARTMENT
FY 2008 FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department POLICE-CITY MARSHAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,396,484.00			6,396,484.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
CHIEF'S COMMAND	427,049.39	52,321.66	479,371.05	
PROFESSIONAL DEVELOPMENT	263,591.97	33,956.99	297,548.96	
TECHNICAL SERVICES	80,637.05	32,320.79	112,957.84	
SUPPORT SERVICES	236,331.21	5,456.07	241,787.28	
SPECIAL D. - ADM	19.14	6.00	25.14	
Total Allocated Additions:	1,007,628.76	124,061.51	1,131,690.27	1,131,690.27
Total To Be Allocated:	7,404,112.76	124,061.51		7,528,174.27



**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department POLICE-CITY MARSHAL**

	Total	General & Admin	POLICE SVCS 1752
Wages & Benefits			
SALARIES & WAGES	4,750,334.00	0.00	4,750,334.00
FRINGE BENEFITS	1,645,728.00	0.00	1,645,728.00
Other Expense & Cost			
SUPPLIES	347.00	0.00	347.00
OTHER CHARGES	75.00	0.00	75.00
CAPITAL OUTLAY	0.00	0.00	0.00
SERVICES	0.00	0.00	0.00
Departmental Totals			
Total Expenditures	6,396,484.00	0.00	6,396,484.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	6,396,484.00	0.00	6,396,484.00
Allocation Step 1			
Inbound- All Others	1,007,628.76	1,007,628.76	0.00
Reallocate Admin Costs		(1,007,628.76)	1,007,628.76
1st Allocation	7,404,112.76	0.00	7,404,112.76
Allocation Step 2			
Inbound- All Others	124,061.51	124,061.51	0.00
Reallocate Admin Costs		(124,061.51)	124,061.51
2nd Allocation	124,061.51	0.00	124,061.51
Total For 082 POLICE-CITY			
Total Allocated	7,528,174.27	0.00	7,528,174.27

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department POLICE-CITY MARSHAL**

Activity - POLICE SVCS 1752

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MUN CRTS - JUST	100	100.0000	7,404,112.76		7,404,112.76	124,061.51	7,528,174.27
SubTotal	100	100.0000	7,404,112.76		7,404,112.76	124,061.51	7,528,174.27
TOTAL	100	100.0000	7,404,112.76		7,404,112.76	124,061.51	7,528,174.27

Allocation Basis: Direct allocation to Municipal Courts-Justice

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
 FY 2008 FULL COST ALLOCATION PLAN
 Schedule .5 - Allocation Summary
 For Department POLICE-CITY MARSHAL**

Receiving Department	Total	POLICE SVCS 1752
MUN CRTS - JUST	7,528,174.27	7,528,174.27
Direct Billed	0.00	0.00
Total	7,528,174.27	7,528,174.27