

**THE CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 COST ALLOCATION PLAN**

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

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***SECTION I***

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***INTRODUCTION***

## INTRODUCTION

The FY 2008 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, 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.

**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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***SUMMARY OF ALLOCATED COSTS SCHEDULES***

**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 COST ALLOCATION PLAN**

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**HOUSTON POLICE DEPARTMENT  
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**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 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	38,851,785.03	579,555.10	0.00	127,110.04	39,558,450.17	0.00	24,447,608.75
PROFESSIONAL DEVELOPMENT	18,554,697.04	758,793.30	0.00	112,163.42	19,425,653.76	0.00	1,072,290.92
TECHNICAL SERVICES	39,536,128.25	189,090.61	0.00	67,303.04	39,792,521.90	0.00	0.00
SUPPORT SERVICES	42,907,311.39	99,204.20	0.00	18,832.05	43,025,347.64	0.00	0.00
SPECIAL D. - ADM	0.00	2,186.23	0.00	0.00	2,186.23	0.00	0.00
POLICE-CITY MARSHAL	0.00	0.00	7,466,505.63	0.00	7,466,505.63	0.00	0.00
<b>Total Allocated</b>	<b>139,849,921.71</b>	<b>1,628,829.44</b>	<b>7,466,505.63</b>	<b>325,408.55</b>	<b>149,270,665.33</b>	<b>0.00</b>	<b>25,519,899.67</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>139,849,921.71</b>	<b>1,628,829.44</b>	<b>7,466,505.63</b>	<b>325,408.55</b>	<b>149,270,665.33</b>	<b>0.00</b>	<b>25,519,899.67</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>139,849,921.71</b>	<b>1,628,829.44</b>	<b>7,466,505.63</b>	<b>325,408.55</b>	<b>149,270,665.33</b>	<b>0.00</b>	<b>25,519,899.67</b>

HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 COST ALLOCATION PLAN  
Allocated Costs By Department

\* Group

Central Service Departments	Total
CITYWIDE INDIRECT COSTS	0.00
CHIEF'S COMMAND	64,006,058.92
PROFESSIONAL DEVELOPMENT	20,497,944.68
TECHNICAL SERVICES	39,792,521.90
SUPPORT SERVICES	43,025,347.64
SPECIAL D. - ADM	2,186.23
POLICE-CITY MARSHAL	7,466,505.63
<b>Total Allocated</b>	<b>174,790,565.00</b>
Roll Forward	0.00
<b>Cost With Roll Forward</b>	<b>174,790,565.00</b>
Adjustments	0.00
<b>Proposed Costs</b>	<b>174,790,565.00</b>



**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 COST ALLOCATION PLAN  
Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0.00	43,077,255.00		
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.*			139,849,921.71	
AVIATION 1754-57			1,628,829.44	
MUN CRTS - JUST			7,466,505.63	
AUTO DEALERS 1665			325,408.55	
Direct Billed Total			0.00	
Unallocated Total			25,519,899.67	
Totals	<u>131,713,310.00</u>	<u>43,077,255.00</u>	<u>174,790,565.00</u>	Deviation 0.00

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>CITYWIDE INDIRECT COSTS</b>		
1.4.1 INDIRECT COSTS	Direct allocation to Chief's Command	N/A
<b>CHIEF'S COMMAND</b>		
2.4.1 CHIEF ADM 1210	Total number of full time equivalent positions	Human Resources
2.4.2 BUDGET/FIN 1230	Total expenditures, with adjustment for Police-Aviation	Controller's Office
2.4.3 LEGAL 1220	Number of billable hours	Department records
2.4.4 INSPECTIONS 1330	Number of audits	Department records
2.4.5 INT AFF 1340	Number of investigations, with adjustment to Police-Aviation	Department Records
<b>PROFESSIONAL DEVELOPMENT</b>		
3.4.1 PERSNL 1430,1441-3,1450	Total number of full time equivalent positions served	Human Resources
3.4.2 CLASF TRN 1440	Number of classified full time equivalent positions	Human Resources
3.4.3 CIVILIAN 1460	Number of civilian staff	Human Resources
<b>TECHNICAL SERVICES</b>		
4.4.1 EMG COMMU 1520	Direct allocation to Police-Law Enforcement	N/A
4.4.2 COMMU MAINT 1540	Number of radios maintained, with adjustment for Police-Aviation	Department Log
4.4.3 RECORDS 1572	Direct allocation to Police-Law Enforcement	N/A
4.4.4 TECH SVCS 1573	Number of hours expended	Department records
4.4.5 IDENTIF 1530	Direct allocation to Police-Law Enforcement	N/A
4.4.6 CRIME LAB 1667	Direct allocation to Police-Law Enforcement	N/A
<b>SUPPORT SERVICES</b>		
5.4.1 FLEET 1561	Number of vehicles in pool, excluding Police-Aviation	Fleet vehicle report
5.4.2 FACIL MGMT 1364	Total number of full time equivalent positions, excl. Police-Aviation	Human Resources
5.4.3 PROP& SUPP 1363	Total number of full time equivalent positions served	Human Resources
5.4.4 JAIL 1550	Number of booking services	Department records
<b>SPECIAL D. - ADM</b>		
6.4.1 ADMINISTRATION	Total number of full time equivalent positions served	Human Resources
<b>POLICE-CITY MARSHAL</b>		
7.4.1 POLICE SVCS 1752	Direct allocation to Municipal Courts-Justice	N/A

***SECTION III***

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***CENTRAL SERVICES COST ALLOCATION PLAN***

**SCHEDULE 1.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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 OMB A-87 Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	43,077,255.00			
Total Departmental Cost Adjustments:	43,077,255.00			43,077,255.00
Total To Be Allocated:	43,077,255.00	0.00		43,077,255.00



**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
CITYWIDE INDIRECT	43,077,255.00	0.00	43,077,255.00
Functional Cost	43,077,255.00	0.00	43,077,255.00
<b>Allocation Step 1</b>			
1st Allocation	43,077,255.00	0.00	43,077,255.00
<b>Allocation Step 2</b>			
2nd Allocation	0.00	0.00	0.00
<b>Total For 010 CITYWIDE INDIRECT</b>			
Total Allocated	43,077,255.00	0.00	43,077,255.00

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	43,077,255.00		43,077,255.00		43,077,255.00
SubTotal	100	100.0000	43,077,255.00		43,077,255.00		43,077,255.00
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>43,077,255.00</b>		<b>43,077,255.00</b>		<b>43,077,255.00</b>

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF'S COMMAND	43,077,255.00	43,077,255.00
Direct Billed	0.00	0.00
<b>Total</b>	<b>43,077,255.00</b>	<b>43,077,255.00</b>

**SCHEDULE 2.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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.
- **Community Outreach, Media Relations, and Community Services** have not been allocated in this Plan.

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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:	<u>0.00</u>			0.00
CITYWIDE INDIRECT COSTS	43,077,255.00		43,077,255.00	
CHIEF'S COMMAND		6,361,232.49	6,361,232.49	
PROFESSIONAL DEVELOPMENT		887,716.57	887,716.57	
TECHNICAL SERVICES		727,421.06	727,421.06	
SUPPORT SERVICES		820,887.31	820,887.31	
Total Allocated Additions:	<u>43,077,255.00</u>	<u>8,797,257.43</u>	<u>51,874,512.43</u>	<u>51,874,512.43</u>
Total To Be Allocated:	<u><u>70,312,106.00</u></u>	<u><u>8,797,257.43</u></u>		<u><u>79,109,363.43</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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
<b>Wages &amp; Benefits</b>					
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
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	27,234,851.00	0.00	1,989,739.00	8,508,101.00	1,981,306.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Total Expenditures	27,234,851.00	0.00	1,989,739.00	8,508,101.00	1,981,306.00
<b>Allocation Step 1</b>					
Inbound- All Others	43,077,255.00	0.00	4,431,621.29	8,276,362.79	4,161,940.01
Unallocated Costs	( 21,730,317.24)	0.00	0.00	0.00	0.00
1st Allocation	48,581,788.76	0.00	6,421,360.29	16,784,463.79	6,143,246.01
<b>Allocation Step 2</b>					
Inbound- All Others	8,797,257.43	0.00	905,027.80	1,690,202.73	849,953.36
Unallocated Costs	( 2,717,291.51)	0.00	0.00	0.00	0.00
2nd Allocation	6,079,965.92	0.00	905,027.80	1,690,202.73	849,953.36
<b>Total For 020 CHIEF'S COMMAND</b>					
Total Allocated	54,661,754.68	0.00	7,326,388.09	18,474,666.52	6,993,199.37

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CHIEF'S COMMAND**

	INSPECTIONS 1330	INT AFF 1340	COMMUN OUTRH 1112	PUBLIC AFF 1240	COMMUN SVCS 1250-1
<b>Wages &amp; Benefits</b>					
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
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	1,057,946.00	5,273,118.00	( 98.00)	2,302,302.00	6,122,437.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,057,946.00	5,273,118.00	( 98.00)	2,302,302.00	6,122,437.00
<b>Allocation Step 1</b>					
Inbound- All Others	2,126,358.35	10,775,296.32	0.00	5,067,516.09	8,238,160.15
Unallocated Costs	0.00	0.00	98.00	( 7,369,818.09)	( 14,360,597.15)
1st Allocation	3,184,304.35	16,048,414.32	0.00	0.00	0.00
<b>Allocation Step 2</b>					
Inbound- All Others	434,245.91	2,200,536.12	0.00	1,034,890.54	1,682,400.97
Unallocated Costs	0.00	0.00	0.00	( 1,034,890.54)	( 1,682,400.97)
2nd Allocation	434,245.91	2,200,536.12	0.00	0.00	0.00
<b>Total For 020 CHIEF'S COMMAND</b>					
Total Allocated	3,618,550.26	18,248,950.44	0.00	0.00	0.00

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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	323,080.79		323,080.79		323,080.79
PROFESSIONAL DEVELOPMENT	432	6.9442	445,913.45		445,913.45	66,176.71	512,090.16
TECHNICAL SERVICES	446	7.1693	460,364.34		460,364.34	68,321.33	528,685.67
SUPPORT SERVICES	404	6.4941	417,011.68		417,011.68	61,887.48	478,899.16
POL. - LAW ENF.	4,344	69.8280	4,483,907.64		4,483,907.64	665,443.59	5,149,351.23
AVIATION 1754-57	186	2.9899	191,990.52		191,990.52	28,492.75	220,483.27
POLICE-CITY MARSHAL	67	1.0770	69,157.86		69,157.86	10,263.52	79,421.38
AUTO DEALERS 1665	29	0.4662	29,934.01		29,934.01	4,442.42	34,376.43
SubTotal	6,221	100.0000	6,421,360.29		6,421,360.29	905,027.80	7,326,388.09
TOTAL	6,221	100.0000	6,421,360.29		6,421,360.29	905,027.80	7,326,388.09

Allocation Basis: Total number of full time equivalent positions

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CHIEF'S COMMAND**

## Activity - BUDGET/FIN 1230

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	30,860,871	5.6364	946,041.87		946,041.87		946,041.87
PROFESSIONAL DEVELOPMENT	22,094,330	4.0353	677,302.96		677,302.96	72,278.63	749,581.59
TECHNICAL SERVICES	38,814,653	7.0891	1,189,865.58		1,189,865.58	126,976.92	1,316,842.50
SUPPORT SERVICES	39,901,889	7.2877	1,223,194.82		1,223,194.82	130,533.66	1,353,728.48
POL. - LAW ENF.	403,257,521	73.6507	12,361,883.29		12,361,883.29	1,319,202.71	13,681,086.00
AVIATION 1754-57	3,467,573	0.6333	106,298.69		106,298.69	11,343.69	117,642.38
POLICE-CITY MARSHAL	6,396,485	1.1683	196,084.67		196,084.67	20,925.23	217,009.90
PARKS & RECREATION DEPT.	6		0.17		0.17	0.02	0.19
AUTO DEALERS 1665	2,733,374	0.4992	83,791.74		83,791.74	8,941.87	92,733.61
SubTotal	547,526,702	100.0000	16,784,463.79		16,784,463.79	1,690,202.73	18,474,666.52
TOTAL	547,526,702	100.0000	16,784,463.79		16,784,463.79	1,690,202.73	18,474,666.52

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

Allocation Source: Controller's Office

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CHIEF'S COMMAND**

## Activity - LEGAL 1220

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	3,815,140.26		3,815,140.26		3,815,140.26
PROFESSIONAL DEVELOPMENT	38	0.2206	13,554.15		13,554.15	4,948.40	18,502.55
TECHNICAL SERVICES	39	0.2264	13,910.83		13,910.83	5,078.62	18,989.45
SUPPORT SERVICES	4	0.0232	1,426.77		1,426.77	520.89	1,947.66
POL. - LAW ENF.	6,442	37.4035	2,297,787.30		2,297,787.30	838,884.57	3,136,671.87
AVIATION 1754-57	2	0.0116	713.35		713.35	260.44	973.79
SPECIAL D. - ADM	2	0.0116	713.35		713.35	260.44	973.79
SubTotal	17,223	100.0000	6,143,246.01		6,143,246.01	849,953.36	6,993,199.37
TOTAL	17,223	100.0000	6,143,246.01		6,143,246.01	849,953.36	6,993,199.37

Allocation Basis: Number of billable hours

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	568,625.78		568,625.78		568,625.78
PROFESSIONAL DEVELOPMENT	2	3.5714	113,725.17		113,725.17	18,880.26	132,605.43
TECHNICAL SERVICES	11	19.6429	625,488.35		625,488.35	103,841.41	729,329.76
SUPPORT SERVICES	3	5.3571	170,587.74		170,587.74	28,320.38	198,908.12
POL. - LAW ENF.	30	53.5715	1,705,877.31		1,705,877.31	283,203.86	1,989,081.17
SubTotal	56	100.0000	3,184,304.35		3,184,304.35	434,245.91	3,618,550.26
TOTAL	56	100.0000	3,184,304.35		3,184,304.35	434,245.91	3,618,550.26

Allocation Basis: Number of audits

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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	708,343.79		708,343.79		708,343.79
PROFESSIONAL DEVELOPMENT	14	0.9655	154,950.17		154,950.17	22,227.64	177,177.81
TECHNICAL SERVICES	61	4.2069	675,140.26		675,140.26	96,848.98	771,989.24
SUPPORT SERVICES	105	7.2414	1,162,126.50		1,162,126.50	166,707.29	1,328,833.79
POL. - LAW ENF.	1,177	81.1724	13,026,885.32		13,026,885.32	1,868,709.25	14,895,594.57
AVIATION 1754-57	19	1.3103	210,289.59		210,289.59	30,166.07	240,455.66
POLICE-CITY MARSHAL	10	0.6897	110,678.69		110,678.69	15,876.89	126,555.58
SubTotal	1,450	100.0000	16,048,414.32		16,048,414.32	2,200,536.12	18,248,950.44
TOTAL	1,450	100.0000	16,048,414.32		16,048,414.32	2,200,536.12	18,248,950.44

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

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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	6,361,232.49	323,080.79	946,041.87	3,815,140.26	568,625.78	708,343.79
PROFESSIONAL DEVELOPMENT	1,589,957.54	512,090.16	749,581.59	18,502.55	132,605.43	177,177.81
TECHNICAL SERVICES	3,365,836.62	528,685.67	1,316,842.50	18,989.45	729,329.76	771,989.24
SUPPORT SERVICES	3,362,317.21	478,899.16	1,353,728.48	1,947.66	198,908.12	1,328,833.79
POL. - LAW ENF.	38,851,784.84	5,149,351.23	13,681,086.00	3,136,671.87	1,989,081.17	14,895,594.57
AVIATION 1754-57	579,555.10	220,483.27	117,642.38	973.79	0.00	240,455.66
SPECIAL D. - ADM	973.79	0.00	0.00	973.79	0.00	0.00
POLICE-CITY MARSHAL	422,986.86	79,421.38	217,009.90	0.00	0.00	126,555.58
PARKS & RECREATION DEPT.	0.19	0.00	0.19	0.00	0.00	0.00
AUTO DEALERS 1665	127,110.04	34,376.43	92,733.61	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>54,661,754.68</b>	<b>7,326,388.09</b>	<b>18,474,666.52</b>	<b>6,993,199.37</b>	<b>3,618,550.26</b>	<b>18,248,950.44</b>

**SCHEDULE 3.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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:

- **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.

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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:	<u>0.00</u>			0.00
CHIEF'S COMMAND	1,405,445.90	184,511.64	1,589,957.54	
PROFESSIONAL DEVELOPMENT		1,192,499.56	1,192,499.56	
TECHNICAL SERVICES		486,440.36	486,440.36	
SUPPORT SERVICES		758,565.04	758,565.04	
Total Allocated Additions:	<u>1,405,445.90</u>	<u>2,622,016.60</u>	<u>4,027,462.50</u>	4,027,462.50
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>22,798,824.90</u></u>	<u><u>2,622,016.60</u></u>		<u><u>25,420,841.50</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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
<b>Wages &amp; Benefits</b>					
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
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	21,393,379.00	0.00	12,194,322.00	8,240,951.00	5,349.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	21,393,379.00	0.00	12,194,322.00	8,240,951.00	5,349.00
<b>Allocation Step 1</b>					
Inbound- All Others	1,405,445.90	0.00	847,736.51	515,536.33	459.83
Unallocated Costs	( 994,470.23)	0.00	0.00	0.00	0.00
1st Allocation	21,804,354.67	0.00	13,042,058.51	8,756,487.33	5,808.83
<b>Allocation Step 2</b>					
Inbound- All Others	2,622,016.60	0.00	1,581,547.32	961,790.72	857.87
Unallocated Costs	( 77,820.69)	0.00	0.00	0.00	0.00
2nd Allocation	2,544,195.91	0.00	1,581,547.32	961,790.72	857.87
<b>Total For 040 PROFESSIONAL</b>					
Total Allocated	24,348,550.58	0.00	14,623,605.83	9,718,278.05	6,666.70

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	41,713.23
Unallocated Costs	( 994,470.23)
1st Allocation	0.00
Allocation Step 2	
Inbound- All Others	77,820.69
Unallocated Costs	( 77,820.69)
2nd Allocation	0.00
Total For 040 PROFESSIONAL	
Total Allocated	0.00

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department PROFESSIONAL DEVELOPMENT**

Activity - PERSNL 1430,1441-3,1450

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	656,190.96		656,190.96		656,190.96
PROFESSIONAL DEVELOPMENT	432	6.9442	905,669.37		905,669.37		905,669.37
TECHNICAL SERVICES	446	7.1693	935,019.74		935,019.74	128,811.19	1,063,830.93
SUPPORT SERVICES	404	6.4941	846,968.63		846,968.63	116,680.99	963,649.62
POL. - LAW ENF.	4,344	69.8280	9,107,008.99		9,107,008.99	1,254,609.49	10,361,618.48
AVIATION 1754-57	186	2.9899	389,940.99		389,940.99	53,719.47	443,660.46
POLICE-CITY MARSHAL	67	1.0770	140,462.58		140,462.58	19,350.56	159,813.14
AUTO DEALERS 1665	29	0.4662	60,797.25		60,797.25	8,375.62	69,172.87
SubTotal	6,221	100.0000	13,042,058.51		13,042,058.51	1,581,547.32	14,623,605.83
TOTAL	6,221	100.0000	13,042,058.51		13,042,058.51	1,581,547.32	14,623,605.83

Allocation Basis: Total number of full time equivalent positions served  
 Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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	230,771.27		230,771.27		230,771.27
PROFESSIONAL DEVELOPMENT	156	3.2629	285,716.83		285,716.83		285,716.83
TECHNICAL SERVICES	94	1.9661	172,162.70		172,162.70	20,095.20	192,257.90
SUPPORT SERVICES	159	3.3257	291,211.35		291,211.35	33,990.83	325,202.18
POL. - LAW ENF.	4,005	83.7691	7,335,229.39		7,335,229.39	856,184.01	8,191,413.40
AVIATION 1754-57	154	3.2211	282,053.72		282,053.72	32,921.93	314,975.65
POLICE-CITY MARSHAL	66	1.3805	120,880.16		120,880.16	14,109.40	134,989.56
AUTO DEALERS 1665	21	0.4392	38,461.91		38,461.91	4,489.35	42,951.26
SubTotal	4,781	100.0000	8,756,487.33		8,756,487.33	961,790.72	9,718,278.05
TOTAL	4,781	100.0000	8,756,487.33		8,756,487.33	961,790.72	9,718,278.05

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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	754.34		754.34		754.34
PROFESSIONAL DEVELOPMENT	276	19.1667	1,113.36		1,113.36		1,113.36
TECHNICAL SERVICES	352	24.4444	1,419.93		1,419.93	309.08	1,729.01
SUPPORT SERVICES	245	17.0139	988.31		988.31	215.13	1,203.44
POL. - LAW ENF.	339	23.5417	1,367.50		1,367.50	297.66	1,665.16
AVIATION 1754-57	32	2.2222	129.09		129.09	28.10	157.19
POLICE-CITY MARSHAL	1	0.0694	4.03		4.03	0.88	4.91
AUTO DEALERS 1665	8	0.5556	32.27		32.27	7.02	39.29
SubTotal	1,440	100.0000	5,808.83		5,808.83	857.87	6,666.70
TOTAL	1,440	100.0000	5,808.83		5,808.83	857.87	6,666.70

Allocation Basis: Number of civilian staff

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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	887,716.57	656,190.96	230,771.27	754.34
PROFESSIONAL DEVELOPMENT	1,192,499.56	905,669.37	285,716.83	1,113.36
TECHNICAL SERVICES	1,257,817.84	1,063,830.93	192,257.90	1,729.01
SUPPORT SERVICES	1,290,055.24	963,649.62	325,202.18	1,203.44
POL. - LAW ENF.	18,554,697.04	10,361,618.48	8,191,413.40	1,665.16
AVIATION 1754-57	758,793.30	443,660.46	314,975.65	157.19
POLICE-CITY MARSHAL	294,807.61	159,813.14	134,989.56	4.91
AUTO DEALERS 1665	112,163.42	69,172.87	42,951.26	39.29
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>24,348,550.58</b>	<b>14,623,605.83</b>	<b>9,718,278.05</b>	<b>6,666.70</b>

**SCHEDULE 4.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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 OMB A-87 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	2,964,769.36	401,067.26	3,365,836.62	
PROFESSIONAL DEVELOPMENT	1,108,602.37	149,215.47	1,257,817.84	
TECHNICAL SERVICES		9,698,787.19	9,698,787.19	
SUPPORT SERVICES		650,610.64	650,610.64	
Total Allocated Additions:	4,073,371.73	10,899,680.56	14,973,052.29	14,973,052.29
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	0.00			0.00
Total To Be Allocated:	41,152,119.73	10,899,680.56		52,051,800.29

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department TECHNICAL SERVICES**

	Total	General & Admin	EMG COMMU 1520	COMMU MAINT 1540	RECORDS 1572
<b>Wages &amp; Benefits</b>					
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
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	37,078,748.00	0.00	8,584,366.00	4,119,837.00	3,013,635.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	37,078,748.00	0.00	8,584,366.00	4,119,837.00	3,013,635.00
<b>Allocation Step 1</b>					
Inbound- All Others	4,073,371.73	0.00	1,382,722.85	372,766.92	558,316.37
1st Allocation	41,152,119.73	0.00	9,967,088.85	4,492,603.92	3,571,951.37
<b>Allocation Step 2</b>					
Inbound- All Others	10,899,680.56	0.00	3,699,941.58	997,463.67	1,493,963.84
2nd Allocation	10,899,680.56	0.00	3,699,941.58	997,463.67	1,493,963.84
<b>Total For 050 TECHNICAL SERVICES</b>					
Total Allocated	52,051,800.29	0.00	13,667,030.43	5,490,067.59	5,065,915.21



**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department TECHNICAL SERVICES**

	TECH SVCS 1573	IDENTIF 1530	CRIME LAB 1667
<b>Wages &amp; Benefits</b>			
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
<b>Other Expense &amp; Cost</b>			
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
<b>Departmental Totals</b>			
Total Expenditures	11,003,855.00	5,179,089.00	5,177,966.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
CREDIT DIRECT COSTS	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	11,003,855.00	5,179,089.00	5,177,966.00
<b>Allocation Step 1</b>			
Inbound- All Others	625,732.67	772,343.95	361,488.97
1st Allocation	11,629,587.67	5,951,432.95	5,539,454.97
<b>Allocation Step 2</b>			
Inbound- All Others	1,674,358.90	2,066,666.85	967,285.72
2nd Allocation	1,674,358.90	2,066,666.85	967,285.72
<b>Total For 050 TECHNICAL SERVICES</b>			
Total Allocated	13,303,946.57	8,018,099.80	6,506,740.69

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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
POL. - LAW ENF.	100	100.0000	9,967,088.85		9,967,088.85	3,699,941.58	13,667,030.43
SubTotal	100	100.0000	9,967,088.85		9,967,088.85	3,699,941.58	13,667,030.43
TOTAL	100	100.0000	9,967,088.85		9,967,088.85	3,699,941.58	13,667,030.43

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	121,161.12		121,161.12		121,161.12
PROFESSIONAL DEVELOPMENT	326	2.3321	104,770.67		104,770.67		104,770.67
TECHNICAL SERVICES	2,266	16.2100	728,252.40		728,252.40		728,252.40
SUPPORT SERVICES	2,156	15.4231	692,900.37		692,900.37	195,325.31	888,225.68
POL. - LAW ENF.	8,132	58.1730	2,613,481.31		2,613,481.31	736,727.93	3,350,209.24
AVIATION 1754-57	349	2.4966	112,162.44		112,162.44	31,618.06	143,780.50
SPECIAL D. - ADM	3	0.0215	964.16		964.16	271.79	1,235.95
POLICE-CITY MARSHAL	208	1.4879	66,847.52		66,847.52	18,844.00	85,691.52
AUTO DEALERS 1665	162	1.1589	52,063.93		52,063.93	14,676.58	66,740.51
SubTotal	13,979	100.0000	4,492,603.92		4,492,603.92	997,463.67	5,490,067.59
TOTAL	13,979	100.0000	4,492,603.92		4,492,603.92	997,463.67	5,490,067.59

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

Allocation Source: Department Log

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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
POL. - LAW ENF.	100	100.0000	3,571,951.37		3,571,951.37	1,493,963.84	5,065,915.21
SubTotal	100	100.0000	3,571,951.37		3,571,951.37	1,493,963.84	5,065,915.21
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>3,571,951.37</b>		<b>3,571,951.37</b>	<b>1,493,963.84</b>	<b>5,065,915.21</b>

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	606,259.94		606,259.94		606,259.94
PROFESSIONAL DEVELOPMENT	1,203	3.2819	381,669.69		381,669.69		381,669.69
TECHNICAL SERVICES	28,297	77.1355	8,970,534.79		8,970,534.79		8,970,534.79
SUPPORT SERVICES	543	1.4826	172,424.69		172,424.69	172,758.58	345,183.27
POL. - LAW ENF.	4,613	12.5770	1,462,650.45		1,462,650.45	1,465,482.43	2,928,132.88
AVIATION 1754-57	71	0.1946	22,633.15		22,633.15	22,676.96	45,310.11
POLICE-CITY MARSHAL	41	0.1129	13,133.99		13,133.99	13,159.37	26,293.36
AUTO DEALERS 1665	0	0.0024	280.97		280.97	281.56	562.53
SubTotal	36,685	100.0000	11,629,587.67		11,629,587.67	1,674,358.90	13,303,946.57
TOTAL	36,685	100.0000	11,629,587.67		11,629,587.67	1,674,358.90	13,303,946.57

Allocation Basis: Number of hours expended

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 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
POL. - LAW ENF.	100	100.0000	5,951,432.95		5,951,432.95	2,066,666.85	8,018,099.80
SubTotal	100	100.0000	5,951,432.95		5,951,432.95	2,066,666.85	8,018,099.80
TOTAL	100	100.0000	5,951,432.95		5,951,432.95	2,066,666.85	8,018,099.80

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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
POL. - LAW ENF.	100	100.0000	5,539,454.97		5,539,454.97	967,285.72	6,506,740.69
SubTotal	100	100.0000	5,539,454.97		5,539,454.97	967,285.72	6,506,740.69
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>5,539,454.97</b>		<b>5,539,454.97</b>	<b>967,285.72</b>	<b>6,506,740.69</b>

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	727,421.06	0.00	121,161.12	0.00	606,259.94	0.00	0.00
PROFESSIONAL DEVELOPMENT	486,440.36	0.00	104,770.67	0.00	381,669.69	0.00	0.00
TECHNICAL SERVICES	9,698,787.19	0.00	728,252.40	0.00	8,970,534.79	0.00	0.00
SUPPORT SERVICES	1,233,408.95	0.00	888,225.68	0.00	345,183.27	0.00	0.00
POL. - LAW ENF.	39,536,128.25	13,667,030.43	3,350,209.24	5,065,915.21	2,928,132.88	8,018,099.80	6,506,740.69
AVIATION 1754-57	189,090.61	0.00	143,780.50	0.00	45,310.11	0.00	0.00
SPECIAL D. - ADM	1,235.95	0.00	1,235.95	0.00	0.00	0.00	0.00
POLICE-CITY MARSHAL	111,984.88	0.00	85,691.52	0.00	26,293.36	0.00	0.00
AUTO DEALERS 1665	67,303.04	0.00	66,740.51	0.00	562.53	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>52,051,800.29</b>	<b>13,667,030.43</b>	<b>5,490,067.59</b>	<b>5,065,915.21</b>	<b>13,303,946.57</b>	<b>8,018,099.80</b>	<b>6,506,740.69</b>

**SCHEDULE 5.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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 OMB A-87 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	2,974,347.51	387,969.70	3,362,317.21	
PROFESSIONAL DEVELOPMENT	1,139,168.29	150,886.95	1,290,055.24	
TECHNICAL SERVICES	865,325.06	368,083.89	1,233,408.95	
SUPPORT SERVICES		512,566.58	512,566.58	
Total Allocated Additions:	<u>4,978,840.86</u>	<u>1,419,507.12</u>	<u>6,398,347.98</u>	6,398,347.98
CREDIT DIRECT COSTS	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>44,588,688.86</u></u>	<u><u>1,419,507.12</u></u>		<u><u>46,008,195.98</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department SUPPORT SERVICES**

	Total	General & Admin	FLEET 1561	FACIL MGMT 1364	PROP& SUPP 1363
<b>Wages &amp; Benefits</b>					
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
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	39,609,848.00	0.00	15,847,944.00	496,260.00	2,959,858.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
CREDIT DIRECT COSTS	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	39,609,848.00	0.00	15,847,944.00	496,260.00	2,959,858.00
<b>Allocation Step 1</b>					
Inbound- All Others	4,978,840.86	0.00	1,054,812.30	( 126.46)	333,741.66
1st Allocation	44,588,688.86	0.00	16,902,756.30	496,133.54	3,293,599.66
<b>Allocation Step 2</b>					
Inbound- All Others	1,419,507.12	0.00	300,735.37	( 36.06)	95,152.40
2nd Allocation	1,419,507.12	0.00	300,735.37	( 36.06)	95,152.40
<b>Total For 060 SUPPORT SERVICES</b>					
Total Allocated	46,008,195.98	0.00	17,203,491.67	496,097.48	3,388,752.06

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department SUPPORT SERVICES**

JAIL 1550

<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	14,708,831.00
FRINGE BENEFITS	3,861,951.00
<b>Other Expense &amp; Cost</b>	
SUPPLIES	94,477.00
OTHER EXPENSES	1,640,527.00
CAPITAL OUTLAY	0.00
<b>Departmental Totals</b>	
Total Expenditures	20,305,786.00
<b>Deductions</b>	
Total Deductions	0.00
<b>Cost Adjustments</b>	
CREDIT DIRECT COSTS	0.00
Functional Cost	20,305,786.00
<b>Allocation Step 1</b>	
Inbound- All Others	3,590,413.36
1st Allocation	23,896,199.36
<b>Allocation Step 2</b>	
Inbound- All Others	1,023,655.41
2nd Allocation	1,023,655.41
<b>Total For 060 SUPPORT SERVICES</b>	
Total Allocated	24,919,854.77

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	624,336.10		624,336.10		624,336.10
PROFESSIONAL DEVELOPMENT	96	2.8829	487,286.69		487,286.69		487,286.69
TECHNICAL SERVICES	73	2.1922	370,540.87		370,540.87		370,540.87
SUPPORT SERVICES	51	1.5315	258,871.12		258,871.12		258,871.12
POL. - LAW ENF.	2,949	88.5586	14,968,837.24		14,968,837.24	296,909.48	15,265,746.72
POLICE-CITY MARSHAL	38	1.1411	192,884.28		192,884.28	3,825.89	196,710.17
SubTotal	3,330	100.0000	16,902,756.30		16,902,756.30	300,735.37	17,203,491.67
TOTAL	3,330	100.0000	16,902,756.30		16,902,756.30	300,735.37	17,203,491.67

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

Allocation Source: Fleet vehicle report

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT SERVICES**

Activity - FACIL MGMT 1364

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	313	5.1864	25,731.53		25,731.53		25,731.53
PROFESSIONAL DEVELOPMENT	432	7.1582	35,514.45		35,514.45		35,514.45
TECHNICAL SERVICES	446	7.3902	36,665.38		36,665.38		36,665.38
SUPPORT SERVICES	404	6.6943	33,212.58		33,212.58		33,212.58
POL. - LAW ENF.	4,344	71.9802	357,117.50		357,117.50	-35.28	357,082.22
POLICE-CITY MARSHAL	67	1.1102	5,508.03		5,508.03	-0.54	5,507.49
AUTO DEALERS 1665	29	0.4805	2,384.07		2,384.07	-0.24	2,383.83
SubTotal	6,035	100.0000	496,133.54		496,133.54	-36.06	496,097.48
TOTAL	6,035	100.0000	496,133.54		496,133.54	-36.06	496,097.48

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

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SUPPORT SERVICES**

## Activity - PROP&amp; SUPP 1363

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
CHIEF'S COMMAND	313	5.1864	170,819.68		170,819.68		170,819.68
PROFESSIONAL DEVELOPMENT	432	7.1582	235,763.90		235,763.90		235,763.90
TECHNICAL SERVICES	446	7.3902	243,404.39		243,404.39		243,404.39
SUPPORT SERVICES	404	6.6943	220,482.88		220,482.88		220,482.88
POL. - LAW ENF.	4,344	71.9802	2,370,736.83		2,370,736.83	93,095.05	2,463,831.88
POLICE-CITY MARSHAL	67	1.1102	36,565.25		36,565.25	1,435.86	38,001.11
AUTO DEALERS 1665	29	0.4805	15,826.73		15,826.73	621.49	16,448.22
SubTotal	6,035	100.0000	3,293,599.66		3,293,599.66	95,152.40	3,388,752.06
TOTAL	6,035	100.0000	3,293,599.66		3,293,599.66	95,152.40	3,388,752.06

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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
POL. - LAW ENF.	98,828	99.6019	23,801,070.26		23,801,070.26	1,019,580.31	24,820,650.57
AVIATION 1754-57	395	0.3981	95,129.10		95,129.10	4,075.10	99,204.20
SubTotal	99,223	100.0000	23,896,199.36		23,896,199.36	1,023,655.41	24,919,854.77
TOTAL	99,223	100.0000	23,896,199.36		23,896,199.36	1,023,655.41	24,919,854.77

Allocation Basis: Number of booking services

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 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	820,887.31	624,336.10	25,731.53	170,819.68	0.00
PROFESSIONAL DEVELOPMENT	758,565.04	487,286.69	35,514.45	235,763.90	0.00
TECHNICAL SERVICES	650,610.64	370,540.87	36,665.38	243,404.39	0.00
SUPPORT SERVICES	512,566.58	258,871.12	33,212.58	220,482.88	0.00
POL. - LAW ENF.	42,907,311.39	15,265,746.72	357,082.22	2,463,831.88	24,820,650.57
AVIATION 1754-57	99,204.20	0.00	0.00	0.00	99,204.20
POLICE-CITY MARSHAL	240,218.77	196,710.17	5,507.49	38,001.11	0.00
AUTO DEALERS 1665	18,832.05	0.00	2,383.83	16,448.22	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>46,008,195.98</b>	<b>17,203,491.67</b>	<b>496,097.48</b>	<b>3,388,752.06</b>	<b>24,919,854.77</b>

**SCHEDULE 6.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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 OMB A-87 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	713.35	260.44	973.79	
TECHNICAL SERVICES	964.16	271.79	1,235.95	
Total Allocated Additions:	<u>1,677.51</u>	<u>532.23</u>	2,209.74	2,209.74
Total To Be Allocated:	<u><u>1,677.51</u></u>	<u><u>532.23</u></u>		<u><u>2,209.74</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department SPECIAL D. - ADM**

	Total	General & Admin	ADMINISTRATION
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	0.00	0.00	0.00
<b>Allocation Step 1</b>			
Inbound- All Others	1,677.51	0.00	1,677.51
1st Allocation	1,677.51	0.00	1,677.51
<b>Allocation Step 2</b>			
Inbound- All Others	532.23	0.00	532.23
2nd Allocation	532.23	0.00	532.23
<b>Total For 081 SPECIAL D. - ADM</b>			
Total Allocated	2,209.74	0.00	2,209.74

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 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	1,659.66		1,659.66	526.57	2,186.23
POLICE-CITY MARSHAL	2	1.0638	17.85		17.85	5.66	23.51
SubTotal	188	100.0000	1,677.51		1,677.51	532.23	2,209.74
<b>TOTAL</b>	<b>188</b>	<b>100.0000</b>	<b>1,677.51</b>		<b>1,677.51</b>	<b>532.23</b>	<b>2,209.74</b>

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department SPECIAL D. - ADM**

Receiving Department	Total	ADMINISTRATION
AVIATION 1754-57	2,186.23	2,186.23
POLICE-CITY MARSHAL	23.51	23.51
Direct Billed	0.00	0.00
<b>Total</b>	<b>2,209.74</b>	<b>2,209.74</b>

**SCHEDULE 7.1**  
**FY 2008 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2008 OMB A-87 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 OMB A-87 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	375,921.22	47,065.64	422,986.86	
PROFESSIONAL DEVELOPMENT	261,346.77	33,460.84	294,807.61	
TECHNICAL SERVICES	79,981.51	32,003.37	111,984.88	
SUPPORT SERVICES	234,957.56	5,261.21	240,218.77	
SPECIAL D. - ADM	17.85	5.66	23.51	
Total Allocated Additions:	952,224.91	117,796.72	1,070,021.63	1,070,021.63
Total To Be Allocated:	7,348,708.91	117,796.72		7,466,505.63



**HOUSTON POLICE DEPARTMENT  
 FY 2008 OMB A-87 COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department POLICE-CITY MARSHAL**

	Total	General & Admin	POLICE SVCS 1752
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	4,750,334.00	0.00	4,750,334.00
FRINGE BENEFITS	1,645,728.00	0.00	1,645,728.00
<b>Other Expense &amp; Cost</b>			
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
<b>Departmental Totals</b>			
Total Expenditures	6,396,484.00	0.00	6,396,484.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	6,396,484.00	0.00	6,396,484.00
<b>Allocation Step 1</b>			
Inbound- All Others	952,224.91	952,224.91	0.00
Reallocate Admin Costs		( 952,224.91)	952,224.91
1st Allocation	7,348,708.91	0.00	7,348,708.91
<b>Allocation Step 2</b>			
Inbound- All Others	117,796.72	117,796.72	0.00
Reallocate Admin Costs		( 117,796.72)	117,796.72
2nd Allocation	117,796.72	0.00	117,796.72
<b>Total For 082 POLICE-CITY</b>			
Total Allocated	7,466,505.63	0.00	7,466,505.63



**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 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	7,348,708.91		7,348,708.91	117,796.72	7,466,505.63
SubTotal	100	100.0000	7,348,708.91		7,348,708.91	117,796.72	7,466,505.63
TOTAL	100	100.0000	7,348,708.91		7,348,708.91	117,796.72	7,466,505.63

Allocation Basis: Direct allocation to Municipal Courts-Justice

Allocation Source: N/A



**HOUSTON POLICE DEPARTMENT  
FY 2008 OMB A-87 COST ALLOCATION PLAN  
Schedule .5 - Allocation Summary  
For Department POLICE-CITY MARSHAL**

Receiving Department	Total	POLICE SVCS 1752
MUN CRTS - JUST	7,466,505.63	7,466,505.63
Direct Billed	0.00	0.00
<b>Total</b>	<b>7,466,505.63</b>	<b>7,466,505.63</b>

