

**THE CITY OF HOUSTON, TEXAS**

**HOUSTON POLICE DEPARTMENT**

**FY 2009 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures  
For the Fiscal Year Ended June 30, 2007**

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

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***SECTION I***

***Introduction***

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## INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the Houston Police Department is based on actual expenditures for the fiscal year ended June 30, 2007. 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***

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***SUMMARY SCHEDULES***

***SECTION III***

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***DETAIL SCHEDULES***

**HOUSTON POLICE DEPARTMENT  
FY 2009 FULL COST ALLOCATION PLAN  
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**HOUSTON POLICE DEPARTMENT  
FY 2009 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	POL. LAW ENF.*	AVIATION	MUN CRTS - JUST	AUTO DEALERS	SubTotal	Direct Billed	Unallocated
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF OF POLICE	32,724,238	620,578	0	272,213	33,617,029	0	16,927,283
PROFESSIONAL	28,733,703	1,113,073	0	180,221	30,026,997	0	0
SUPPORT OPERATIONS	84,332,635	572,760	0	106,083	85,011,478	0	0
ADMIN OPERATIONS	8,106,659	170,707	0	0	8,277,366	0	10,395,892
POLICE-CITY MARSHAL	0	0	8,045,079	0	8,045,079	0	0
<b>Total Allocated</b>	<b>153,897,235</b>	<b>2,477,118</b>	<b>8,045,079</b>	<b>558,517</b>	<b>164,977,949</b>	<b>0</b>	<b>27,323,175</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>153,897,235</b>	<b>2,477,118</b>	<b>8,045,079</b>	<b>558,517</b>	<b>164,977,949</b>	<b>0</b>	<b>27,323,175</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>153,897,235</b>	<b>2,477,118</b>	<b>8,045,079</b>	<b>558,517</b>	<b>164,977,949</b>	<b>0</b>	<b>27,323,175</b>

**HOUSTON POLICE DEPARTMENT  
FY 2009 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	Total
CITYWIDE INDIRECT	0
CHIEF OF POLICE	50,544,312
PROFESSIONAL	30,026,997
SUPPORT OPERATIONS	85,011,478
ADMIN OPERATIONS	18,673,258
POLICE-CITY MARSHAL	8,045,079
Total Allocated	<u>192,301,124</u>
Roll Forward	<u>0</u>
Cost With Roll Forward	<u>192,301,124</u>
Adjustments	<u>0</u>
Proposed Costs	<u><u>192,301,124</u></u>

**HOUSTON POLICE DEPARTMENT  
FY 2009 FULL COST ALLOCATION PLAN  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	41,884,011		
CHIEF OF POLICE	21,845,257	( 626,081)		
PROFESSIONAL DEVELOPMENT	30,465,506	0		
SUPPORT OPERATIONS	78,064,152	( 6,825)		
ADMIN OPERATIONS	14,247,251	( 11,770)		
POLICE-CITY MARSHAL	6,439,623	0		
POLICE LAW ENFORCEMENT			153,897,235	
AVIATION			2,477,118	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			8,045,079	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			558,517	
Direct Billed Total			0	
Unallocated Total			27,323,175	
<b>Totals</b>	<u>151,061,789</u>	<u>41,239,335</u>	<u>192,301,124</u>	<b>Deviation</b> 0



**HOUSTON POLICE DEPARTMENT  
FY 2009 FULL 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 OF POLICE</b>		
2.4.1 CHIEF ADM	Total number of full time equivalent positions served	Human Resources
2.4.2 BUDGET/FIN	Total expenditures, with adjustment for Police-Aviation	Controller's Office
2.4.3 LEGAL	Number of billable hours	Department records
<b>PROFESSIONAL DEVELOPMENT</b>		
3.4.1 HUMAN RESOURCES	Total number of full time equivalent positions served	Human Resources
3.4.2 TRAINING	Number of classified full time equivalent positions	Human Resources
<b>SUPPORT OPERATIONS</b>		
4.4.1 EMG COMMU	Direct allocation to Police-Law Enforcement	N/A
4.4.2 COMMU MNGMT	Number of radios maintained, with adjustment for Police-Aviation	Department Log
4.4.3 RECORDS	Direct allocation to Police-Law Enforcement	N/A
4.4.4 TECH SVCS	Total Number of Transactions	Department records
4.4.5 IDENTIF	Direct allocation to Police-Law Enforcement	N/A
4.4.6 CRIME LAB	Direct allocation to Police-Law Enforcement	N/A
4.4.7 FLEET MNGMT	Number of vehicles in pool, excluding Police-Aviation	Fleet vehicle report
4.4.8 PROP & SUPP	Total number of full time equivalent positions, excl. Police-Aviation	Human Resources
4.4.9 JAIL	Number of booking services	Department records
<b>ADMIN OPERATIONS</b>		
5.4.1 INTERN AFF CENT INTAK OFF	Number of investigations, with adjustment to Police-Aviation	Department Records
5.4.2 INSPECTIONS	Number of audits	Department records
<b>POLICE-CITY MARSHAL</b>		
6.4.1 MARSHAL	Direct allocation to Municipal Courts-Justice	N/A



**SCHEDULE 1.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**CITYWIDE INDIRECT COSTS**  
**NATURE AND EXTENT OF SERVICES**

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the City's Full Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department CITYWIDE INDIRECT COSTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
CITYWIDE INDIRECT	41,884,011			
Total Departmental Cost Adjustments:	<u>41,884,011</u>			41,884,011
Total To Be Allocated:	<u><u>41,884,011</u></u>	<u>0</u>		<u><u>41,884,011</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL 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	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
CITYWIDE INDIRECT	41,884,011	0	41,884,011
<b>Functional Cost</b>	41,884,011	0	41,884,011
<b>Allocation Step 1</b>			
1st Allocation	41,884,011	0	41,884,011
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 010 CITYWIDE</b>			
Total Allocated	41,884,011	0	41,884,011



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department CITYWIDE INDIRECT COSTS**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	100	100.0000	41,884,011		41,884,011		41,884,011
SubTotal	100	100.0000	41,884,011		41,884,011		41,884,011
TOTAL	100	100.0000	41,884,011		41,884,011		41,884,011

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF OF POLICE	41,884,011	41,884,011
Direct Billed	0	0
<b>Total</b>	<b>41,884,011</b>	<b>41,884,011</b>

**SCHEDULE 2.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**CHIEF OF POLICE**  
**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 the following service groups: the Chief's Command, Administrative Operations, Support Operations, Patrol Operations, and Investigative Operations. The Chief of Police is responsible for the general administration and support of the Department. The activities of the Chief of Police have been identified and allocated as follows:

- **Administration** – Cost of the Chief of Police 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 with adjustments for Police-Aviation.
- **Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department CHIEF OF POLICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,845,257			21,845,257
CAPITAL OUTLAY	0			
TRANSFERS	( 626,081)			
Total Deductions:	<u>( 626,081)</u>			<u>( 626,081)</u>
CITYWIDE INDIRECT COSTS	41,884,011		41,884,011	
CHIEF OF POLICE		5,247,382	5,247,382	
PROFESSIONAL DEVELOPMENT		720,615	720,615	
SUPPORT OPERATIONS		2,380,807	2,380,807	
ADMIN OPERATIONS		510,245	510,245	
Total Allocated Additions:	<u>41,884,011</u>	<u>8,859,049</u>	<u>50,743,060</u>	<u>50,743,060</u>
<b>Total To Be Allocated:</b>	<u><u>63,103,187</u></u>	<u><u>8,859,049</u></u>		<u><u>71,962,236</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CHIEF OF POLICE**

	Total	General & Admin	CHIEF ADM	BUDGET/FIN	LEGAL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	8,750,486	0	2,279,914	2,728,428	1,378,202
FRINGE BENEFITS	2,834,252	0	679,698	941,431	404,331
<b>Other Expense &amp; Cost</b>					
SUPPLIES	498,883	0	16,220	434,798	17,676
OTHER EXPENSES	0	0	0	0	0
*CAPITAL OUTLAY	0	0	0	0	0
SERVICES	9,033,257	0	50,277	8,844,125	122,722
NON CAP EQUIP	102,298	0	5,657	96,641	0
*TRANSFERS	626,081	626,081	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	21,845,257	626,081	3,031,766	13,045,423	1,922,931
<b>Deductions</b>					
Total Deductions	( 626,081)	( 626,081)	0	0	0
Functional Cost	21,219,176	0	3,031,766	13,045,423	1,922,931
<b>Allocation Step 1</b>					
Inbound- All Others	41,884,011	0	10,912,759	13,059,561	6,596,734
Unallocated Costs	( 14,534,013)	0	0	0	0
1st Allocation	48,569,174	0	13,944,525	26,104,984	8,519,665
<b>Allocation Step 2</b>					
Inbound- All Others	8,859,049	0	2,308,200	2,762,278	1,395,301
Unallocated Costs	( 2,393,270)	0	0	0	0
2nd Allocation	6,465,779	0	2,308,200	2,762,278	1,395,301
<b>Total For 020 CHIEF OF POLICE</b>					
Total Allocated	55,034,953	0	16,252,725	28,867,262	9,914,966



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CHIEF OF POLICE**

	PUBLIC AFF
<hr/>	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	2,363,942
FRINGE BENEFITS	808,792
<b>Other Expense &amp; Cost</b>	
SUPPLIES	30,189
OTHER EXPENSES	0
*CAPITAL OUTLAY	0
SERVICES	16,133
NON CAP EQUIP	0
*TRANSFERS	0
<b>Departmental Totals</b>	
Total Expenditures	3,219,056
<b>Deductions</b>	
Total Deductions	0
Functional Cost	3,219,056
<b>Allocation Step 1</b>	
Inbound- All Others	11,314,957
Unallocated Costs	( 14,534,013)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	2,393,270
Unallocated Costs	( 2,393,270)
2nd Allocation	0
<b>Total For 020 CHIEF OF POLICE</b>	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department CHIEF OF POLICE**

Activity - CHIEF ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	167	2.6184	365,120		365,120		365,120
PROFESSIONAL DEVELOPMENT	467	7.3220	1,021,024		1,021,024	173,552	1,194,576
SUPPORT OPERATIONS	873	13.6877	1,908,681		1,908,681	324,434	2,233,115
POLICE LAW ENFORCEMENT	4,407	69.0969	9,635,235		9,635,235	1,637,777	11,273,012
AVIATION	176	2.7595	384,797		384,797	65,407	450,204
ADMIN OPERATIONS	188	2.9476	411,033		411,033	69,867	480,900
POLICE-CITY MARSHAL	71	1.1132	155,231		155,231	26,386	181,617
AUTO DEALERS	29	0.4547	63,404		63,404	10,777	74,181
SubTotal	6,378	100.0000	13,944,525		13,944,525	2,308,200	16,252,725
TOTAL	6,378	100.0000	13,944,525		13,944,525	2,308,200	16,252,725

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department CHIEF OF POLICE**

Activity - BUDGET/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	22,791,849	3.8540	1,006,097		1,006,097		1,006,097
PROFESSIONAL DEVELOPMENT	32,088,160	5.4260	1,416,462		1,416,462	155,890	1,572,352
SUPPORT OPERATIONS	78,784,354	13.3222	3,477,764		3,477,764	382,748	3,860,512
POLICE LAW ENFORCEMENT	429,401,808	72.6107	18,955,009		18,955,009	2,086,108	21,041,117
AVIATION	3,449,369	0.5833	152,265		152,265	16,758	169,023
ADMIN OPERATIONS	14,247,255	2.4092	628,914		628,914	69,216	698,130
POLICE-CITY MARSHAL	6,571,274	1.1112	290,075		290,075	31,924	321,999
AUTO DEALERS	4,041,369	0.6834	178,398		178,398	19,634	198,032
SubTotal	591,375,438	100.0000	26,104,984		26,104,984	2,762,278	28,867,262
TOTAL	591,375,438	100.0000	26,104,984		26,104,984	2,762,278	28,867,262

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

Allocation Source: Controller's Office

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department CHIEF OF POLICE**

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	7,461	45.4967	3,876,165		3,876,165		3,876,165
PROFESSIONAL DEVELOPMENT	1,154	7.0370	599,530		599,530	180,150	779,680
SUPPORT OPERATIONS	2,635	16.0681	1,368,944		1,368,944	411,347	1,780,291
POLICE LAW ENFORCEMENT	607	3.7014	315,351		315,351	94,758	410,109
AVIATION	2	0.0122	1,039		1,039	312	1,351
ADMIN OPERATIONS	4,540	27.6846	2,358,636		2,358,636	708,734	3,067,370
SubTotal	16,399	100.0000	8,519,665		8,519,665	1,395,301	9,914,966
TOTAL	16,399	100.0000	8,519,665		8,519,665	1,395,301	9,914,966

Allocation Basis: Number of billable hours

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department CHIEF OF POLICE**

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	5,247,382	365,120	1,006,097	3,876,165
PROFESSIONAL	3,546,608	1,194,576	1,572,352	779,680
SUPPORT OPERATIONS	7,873,918	2,233,115	3,860,512	1,780,291
POLICE LAW	32,724,238	11,273,012	21,041,117	410,109
AVIATION	620,578	450,204	169,023	1,351
ADMIN OPERATIONS	4,246,400	480,900	698,130	3,067,370
POLICE-CITY MARSHAL	503,616	181,617	321,999	0
AUTO DEALERS	272,213	74,181	198,032	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>55,034,953</b>	<b>16,252,725</b>	<b>28,867,262</b>	<b>9,914,966</b>

**SCHEDULE 3.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**ADMINISTRATIVE OPERATIONS - PROFESSIONAL DEVELOPMENT**  
**NATURE AND EXTENT OF SERVICES**

The Professional Development Command of the Administrative Operations Division 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:

- **Human Resources** – Costs are allocated based on the number of full time employees per division.
- **Training** – Costs are allocated based on the number of classified employees per division.

**HOUSTON POLICE DEPARTMENT  
 FY 2009 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:	30,465,506			30,465,506
CHIEF OF POLICE	3,037,016	509,592	3,546,608	
PROFESSIONAL DEVELOPMENT		2,063,864	2,063,864	
SUPPORT OPERATIONS		2,455,918	2,455,918	
ADMIN OPERATIONS		220,913	220,913	
Total Allocated Additions:	<u>3,037,016</u>	<u>5,250,287</u>	<u>8,287,303</u>	<u>8,287,303</u>
Total To Be Allocated:	<u><u>33,502,522</u></u>	<u><u>5,250,287</u></u>		<u><u>38,752,809</u></u>



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department PROFESSIONAL DEVELOPMENT**

	Total	General & Admin	HUMAN RESOURCES	TRAINING
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	13,310,452	563,830	6,549,120	6,197,502
FRINGE BENEFITS	3,956,827	248,916	1,826,813	1,881,098
<b>Other Expense &amp; Cost</b>				
HEALTH INS RET CLASS	12,428,705	0	12,428,705	0
SUPPLIES	142,636	5,232	44,427	92,977
SERVICES	626,886	69,782	364,680	192,424
<b>Departmental Totals</b>				
Total Expenditures	30,465,506	887,760	21,213,745	8,364,001
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	30,465,506	887,760	21,213,745	8,364,001
<b>Allocation Step 1</b>				
Inbound- All Others	3,037,016	128,648	1,494,298	1,414,070
Reallocate Admin Costs		( 1,016,408)	710,477	305,931
1st Allocation	33,502,522	0	23,418,520	10,084,002
<b>Allocation Step 2</b>				
Inbound- All Others	5,250,287	222,402	2,583,290	2,444,595
Reallocate Admin Costs		( 222,402)	155,461	66,941
2nd Allocation	5,250,287	0	2,738,751	2,511,536
<b>Total For 040 PROFESSIONAL</b>				
Total Allocated	38,752,809	0	26,157,271	12,595,538



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department PROFESSIONAL DEVELOPMENT**

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	167	2.6184	613,185		613,185		613,185
PROFESSIONAL DEVELOPMENT	467	7.3220	1,714,715		1,714,715		1,714,715
SUPPORT OPERATIONS	873	13.6877	3,205,451		3,205,451	416,248	3,621,699
POLICE LAW ENFORCEMENT	4,407	69.0969	16,181,470		16,181,470	2,101,267	18,282,737
AVIATION	176	2.7595	646,231		646,231	83,917	730,148
ADMIN OPERATIONS	188	2.9476	690,292		690,292	89,639	779,931
POLICE-CITY MARSHAL	71	1.1132	260,695		260,695	33,853	294,548
AUTO DEALERS	29	0.4547	106,481		106,481	13,827	120,308
SubTotal	6,378	100.0000	23,418,520		23,418,520	2,738,751	26,157,271
TOTAL	6,378	100.0000	23,418,520		23,418,520	2,738,751	26,157,271

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department PROFESSIONAL DEVELOPMENT**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	52	1.0654	107,430		107,430		107,430
PROFESSIONAL DEVELOPMENT	169	3.4624	349,149		349,149		349,149
SUPPORT OPERATIONS	256	5.2448	528,888		528,888	137,973	666,861
POLICE LAW ENFORCEMENT	4,012	82.1963	8,288,674		8,288,674	2,162,292	10,450,966
AVIATION	147	3.0117	303,698		303,698	79,227	382,925
ADMIN OPERATIONS	152	3.1141	314,028		314,028	81,921	395,949
POLICE-CITY MARSHAL	70	1.4341	144,618		144,618	37,727	182,345
AUTO DEALERS	23	0.4712	47,517		47,517	12,396	59,913
SubTotal	4,881	100.0000	10,084,002		10,084,002	2,511,536	12,595,538
TOTAL	4,881	100.0000	10,084,002		10,084,002	2,511,536	12,595,538

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department PROFESSIONAL DEVELOPMENT**

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	720,615	613,185	107,430
PROFESSIONAL	2,063,864	1,714,715	349,149
SUPPORT OPERATIONS	4,288,560	3,621,699	666,861
POLICE LAW	28,733,703	18,282,737	10,450,966
AVIATION	1,113,073	730,148	382,925
ADMIN OPERATIONS	1,175,880	779,931	395,949
POLICE-CITY MARSHAL	476,893	294,548	182,345
AUTO DEALERS	180,221	120,308	59,913
Direct Billed	0	0	0
<b>Total</b>	<b>38,752,809</b>	<b>26,157,271</b>	<b>12,595,538</b>

**SCHEDULE 4.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**SUPPORT OPERATIONS**  
**NATURE AND EXTENT OF SERVICES**

The Support Operations 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, with adjustments for Aviation.
- **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 total number of transactions.
- **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
- **Fleet Management** – Costs associated with the management of police vehicles have been allocated based on the number of vehicles in the Police pool, excluding the Aviation department.
- **Property & Supplies** – Costs associated with the procurement of property and supplies have been allocated based on the number of full time employees, excluding the Aviation department.

**SCHEDULE 4.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**  
**(CONTINUED)**

**HOUSTON POLICE DEPARTMENT**  
**SUPPORT OPERATIONS**  
**NATURE AND EXTENT OF SERVICES**

- **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 2009 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department SUPPORT OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	78,064,152			78,064,152
CAPITAL OUTLAY	( 6,825)			
Total Deductions:	<u>( 6,825)</u>			<u>( 6,825)</u>
CHIEF OF POLICE	6,755,389	1,118,529	7,873,918	
PROFESSIONAL DEVELOPMENT	3,734,339	554,221	4,288,560	
SUPPORT OPERATIONS		7,331,313	7,331,313	
ADMIN OPERATIONS		1,525,298	1,525,298	
Total Allocated Additions:	<u>10,489,728</u>	<u>10,529,361</u>	<u>21,019,089</u>	<u>21,019,089</u>
Total To Be Allocated:	<u><u>88,547,055</u></u>	<u><u>10,529,361</u></u>		<u><u>99,076,416</u></u>



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department SUPPORT OPERATIONS**

	Total	General & Admin	EMG COMMU	COMMU MNGMT	RECORDS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	41,305,761	355,723	6,809,985	1,758,787	2,434,527
FRINGE BENEFITS	14,134,813	93,351	1,982,214	583,593	920,779
<b>Other Expense &amp; Cost</b>					
SUPPLIES	12,711,055	818	12,132	355,410	8,818
*CAPITAL OUTLAY	6,825	6,825	0	0	0
SERVICES	9,684,109	31,983	3,928	337,644	316
NON CAP EQUIP	221,589	0	0	197,923	0
<b>Departmental Totals</b>					
Total Expenditures	78,064,152	488,700	8,808,259	3,233,357	3,364,440
<b>Deductions</b>					
Total Deductions	( 6,825)	( 6,825)	0	0	0
Functional Cost	78,057,327	481,875	8,808,259	3,233,357	3,364,440
<b>Allocation Step 1</b>					
Inbound- All Others	10,489,728	10,489,728	0	0	0
Reallocate Admin Costs		( 10,971,603)	1,245,760	457,296	475,838
1st Allocation	88,547,055	0	10,054,019	3,690,653	3,840,278
<b>Allocation Step 2</b>					
Inbound- All Others	10,529,361	10,529,361	0	0	0
Reallocate Admin Costs		( 10,529,361)	1,195,546	438,864	456,658
2nd Allocation	10,529,361	0	1,195,546	438,864	456,658
<b>Total For 050 SUPPORT</b>					
Total Allocated	99,076,416	0	11,249,565	4,129,517	4,296,936



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department SUPPORT OPERATIONS**

	TECH SVCS	IDENTIF	CRIME LAB	FLEET MNGMT	PROP & SUPP
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	4,255,781	4,262,570	2,261,016	4,284,122	1,471,640
FRINGE BENEFITS	1,662,700	1,318,398	822,570	1,825,075	554,727
<b>Other Expense &amp; Cost</b>					
SUPPLIES	349,659	120,843	288,988	10,204,024	1,258,107
*CAPITAL OUTLAY	0	0	0	0	0
SERVICES	5,862,044	171,614	1,911,793	709,846	40,990
NON CAP EQUIP	0	164	603	0	19,479
<b>Departmental Totals</b>					
Total Expenditures	12,130,184	5,873,589	5,284,970	17,023,067	3,344,943
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	12,130,184	5,873,589	5,284,970	17,023,067	3,344,943
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,715,586	830,715	747,462	2,407,598	473,085
1st Allocation	13,845,770	6,704,304	6,032,432	19,430,665	3,818,028
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,646,434	797,231	717,334	2,310,552	454,016
2nd Allocation	1,646,434	797,231	717,334	2,310,552	454,016
<b>Total For 050 SUPPORT</b>					
Total Allocated	15,492,204	7,501,535	6,749,766	21,741,217	4,272,044



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department SUPPORT OPERATIONS**

JAIL	
<hr/>	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	13,411,610
FRINGE BENEFITS	4,371,406
<b>Other Expense &amp; Cost</b>	
SUPPLIES	112,256
*CAPITAL OUTLAY	0
SERVICES	613,951
NON CAP EQUIP	3,420
<b>Departmental Totals</b>	
Total Expenditures	18,512,643
<b>Deductions</b>	
Total Deductions	0
Functional Cost	18,512,643
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	2,618,263
1st Allocation	21,130,906
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	2,512,726
2nd Allocation	2,512,726
<b>Total For 050 SUPPORT</b>	
Total Allocated	23,643,632



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - EMG COMMU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	10,054,019		10,054,019	1,195,546	11,249,565
SubTotal	100	100.0000	10,054,019		10,054,019	1,195,546	11,249,565
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>10,054,019</b>		<b>10,054,019</b>	<b>1,195,546</b>	<b>11,249,565</b>

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule 4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - COMMU MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	174	1.1429	42,179		42,179		42,179
PROFESSIONAL DEVELOPMENT	133	0.8736	32,240		32,240		32,240
SUPPORT OPERATIONS	5,496	36.0985	1,332,271		1,332,271		1,332,271
POLICE LAW ENFORCEMENT	8,661	56.8866	2,099,491		2,099,491	403,418	2,502,909
AVIATION	433	2.8440	104,962		104,962	20,169	125,131
ADMIN OPERATIONS	137	0.8998	33,210		33,210	6,381	39,591
POLICE-CITY MARSHAL	149	0.9787	36,119		36,119	6,940	43,059
AUTO DEALERS	42	0.2759	10,181		10,181	1,956	12,137
SubTotal	15,225	100.0000	3,690,653		3,690,653	438,864	4,129,517
TOTAL	15,225	100.0000	3,690,653		3,690,653	438,864	4,129,517

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

Allocation Source: Department Log

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	3,840,278		3,840,278	456,658	4,296,936
SubTotal	100	100.0000	3,840,278		3,840,278	456,658	4,296,936
TOTAL	100	100.0000	3,840,278		3,840,278	456,658	4,296,936

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - TECH SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	31,476	12.7200	1,761,188		1,761,188		1,761,188
PROFESSIONAL DEVELOPMENT	29,067	11.7465	1,626,396		1,626,396		1,626,396
SUPPORT OPERATIONS	55,667	22.4961	3,114,755		3,114,755		3,114,755
POLICE LAW ENFORCEMENT	112,528	45.4747	6,296,321		6,296,321	1,411,667	7,707,988
AVIATION	5,226	2.1119	292,412		292,412	65,560	357,972
ADMIN OPERATIONS	10,220	4.1301	571,843		571,843	128,210	700,053
POLICE-CITY MARSHAL	2,204	0.8907	123,321		123,321	27,649	150,970
AUTO DEALERS	1,064	0.4300	59,534		59,534	13,348	72,882
SubTotal	247,452	100.0000	13,845,770		13,845,770	1,646,434	15,492,204
TOTAL	247,452	100.0000	13,845,770		13,845,770	1,646,434	15,492,204

Allocation Basis: Total Number of Transactions

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - IDENTIF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	6,704,304		6,704,304	797,231	7,501,535
SubTotal	100	100.0000	6,704,304		6,704,304	797,231	7,501,535
TOTAL	100	100.0000	6,704,304		6,704,304	797,231	7,501,535

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - CRIME LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	6,032,432		6,032,432	717,334	6,749,766
SubTotal	100	100.0000	6,032,432		6,032,432	717,334	6,749,766
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>6,032,432</b>		<b>6,032,432</b>	<b>717,334</b>	<b>6,749,766</b>

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SUPPORT OPERATIONS**

## Activity - FLEET MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	81	2.4427	474,633		474,633		474,633
PROFESSIONAL DEVELOPMENT	87	2.6236	509,791		509,791		509,791
SUPPORT OPERATIONS	338	10.1930	1,980,568		1,980,568		1,980,568
POLICE LAW ENFORCEMENT	2,694	81.2425	15,785,951		15,785,951	2,215,170	18,001,121
ADMIN OPERATIONS	77	2.3221	451,195		451,195	63,314	514,509
POLICE-CITY MARSHAL	39	1.1761	228,527		228,527	32,068	260,595
SubTotal	3,316	100.0000	19,430,665		19,430,665	2,310,552	21,741,217
TOTAL	3,316	100.0000	19,430,665		19,430,665	2,310,552	21,741,217

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

Allocation Source: Fleet vehicle report

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule 4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - PROP & SUPP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	167	2.6927	102,807		102,807		102,807
PROFESSIONAL DEVELOPMENT	467	7.5298	287,491		287,491		287,491
SUPPORT OPERATIONS	1,468	23.6698	903,719		903,719		903,719
POLICE LAW ENFORCEMENT	3,812	61.4640	2,346,715		2,346,715	422,125	2,768,840
ADMIN OPERATIONS	188	3.0313	115,735		115,735	20,818	136,553
POLICE-CITY MARSHAL	71	1.1448	43,708		43,708	7,862	51,570
AUTO DEALERS	29	0.4676	17,853		17,853	3,211	21,064
<b>SubTotal</b>	<b>6,202</b>	<b>100.0000</b>	<b>3,818,028</b>		<b>3,818,028</b>	<b>454,016</b>	<b>4,272,044</b>
<b>TOTAL</b>	<b>6,202</b>	<b>100.0000</b>	<b>3,818,028</b>		<b>3,818,028</b>	<b>454,016</b>	<b>4,272,044</b>

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

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department SUPPORT OPERATIONS**

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	121,372	99.6208	21,050,777		21,050,777	2,503,198	23,553,975
AVIATION	462	0.3792	80,129		80,129	9,528	89,657
SubTotal	121,834	100.0000	21,130,906		21,130,906	2,512,726	23,643,632
TOTAL	121,834	100.0000	21,130,906		21,130,906	2,512,726	23,643,632

Allocation Basis: Number of booking services

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department SUPPORT OPERATIONS**

Receiving Department	Total	EMG COMMU	COMMU MNGMT	RECORDS	TECH SVCS	IDENTIF	CRIME LAB
CHIEF OF POLICE	2,380,807	0	42,179	0	1,761,188	0	0
PROFESSIONAL	2,455,918	0	32,240	0	1,626,396	0	0
SUPPORT OPERATIONS	7,331,313	0	1,332,271	0	3,114,755	0	0
POLICE LAW	84,332,635	11,249,565	2,502,909	4,296,936	7,707,988	7,501,535	6,749,766
AVIATION	572,760	0	125,131	0	357,972	0	0
ADMIN OPERATIONS	1,390,706	0	39,591	0	700,053	0	0
POLICE-CITY MARSHAL	506,194	0	43,059	0	150,970	0	0
AUTO DEALERS	106,083	0	12,137	0	72,882	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>99,076,416</b>	<b>11,249,565</b>	<b>4,129,517</b>	<b>4,296,936</b>	<b>15,492,204</b>	<b>7,501,535</b>	<b>6,749,766</b>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department SUPPORT OPERATIONS**

Receiving Department	FLEET MNGMT	PROP & SUPP	JAIL
CHIEF OF POLICE	474,633	102,807	0
PROFESSIONAL	509,791	287,491	0
SUPPORT OPERATIONS	1,980,568	903,719	0
POLICE LAW	18,001,121	2,768,840	23,553,975
AVIATION	0	0	89,657
ADMIN OPERATIONS	514,509	136,553	0
POLICE-CITY MARSHAL	260,595	51,570	0
AUTO DEALERS	0	21,064	0
Direct Billed	0	0	0
<b>Total</b>	<b>21,741,217</b>	<b>4,272,044</b>	<b>23,643,632</b>

**SCHEDULE 5.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**ADMINISTRATIVE OPERATIONS– INTERNAL INVESTIGATIONS**  
**NATURE AND EXTENT OF SERVICES**

The Internal Investigations Command of the Administrative Operations Division is responsible for hiring and training officers and civilian employees, various personnel activities, investigating employee misconduct, and overseeing Crime Analysis functions. The Office of Inspector General has been allocated in the City-wide Cost Allocation Plans. The allocable functions are:

- **Internal Affairs Central Intake Office** – Costs have been allocated based on the number of investigations, with adjustments made for the aviation department.
- **Inspections** – Costs associated with inspections have been allocated based on the number of audits.

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department ADMIN OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,247,251			14,247,251
CAPITAL OUTLAY	( 11,770)			
Total Deductions:	<u>( 11,770)</u>			( 11,770)
CHIEF OF POLICE	3,398,583	847,817	4,246,400	
PROFESSIONAL DEVELOPMENT	1,004,320	171,560	1,175,880	
SUPPORT OPERATIONS	1,171,983	218,723	1,390,706	
ADMIN OPERATIONS		41,421	41,421	
Total Allocated Additions:	<u>5,574,886</u>	<u>1,279,521</u>	<u>6,854,407</u>	6,854,407
Total To Be Allocated:	<u><u>19,810,367</u></u>	<u><u>1,279,521</u></u>		<u><u>21,089,888</u></u>



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department ADMIN OPERATIONS**

	Total	General & Admin	INTERN AFF CENT INTAK	INSPECTIONS	COMM CNTR/CRIME
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	10,735,384	584,669	4,361,955	972,488	4,377,177
FRINGE BENEFITS	3,057,669	168,524	1,216,695	259,964	1,289,562
<b>Other Expense &amp; Cost</b>					
SUPPLIES	47,404	2,806	12,080	1,919	27,119
OTHER CHARGES	0	0	0	0	0
*CAPITAL OUTLAY SERVICES	11,770	11,770	0	0	0
	395,024	12,741	3,202	240	378,841
<b>Departmental Totals</b>					
Total Expenditures	14,247,251	780,510	5,593,932	1,234,611	6,072,699
<b>Deductions</b>					
Total Deductions	( 11,770)	( 11,770)	0	0	0
<b>Functional Cost</b>	<b>14,235,481</b>	<b>768,740</b>	<b>5,593,932</b>	<b>1,234,611</b>	<b>6,072,699</b>
<b>Allocation Step 1</b>					
Inbound- All Others	5,574,886	5,574,886	0	0	0
Reallocate Admin Costs		( 6,343,626)	2,635,072	581,577	2,860,595
Unallocated Costs	( 9,765,175)	0	0	0	( 8,933,294)
1st Allocation	10,045,192	0	8,229,004	1,816,188	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,279,521	1,279,521	0	0	0
Reallocate Admin Costs		( 1,279,521)	531,499	117,305	576,987
Unallocated Costs	( 630,717)	0	0	0	( 576,987)
2nd Allocation	648,804	0	531,499	117,305	0
<b>Total For 081 ADMIN</b>					
Total Allocated	10,693,996	0	8,760,503	1,933,493	0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department ADMIN OPERATIONS**

	INT INVEST
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<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	439,095
FRINGE BENEFITS	122,924
<b>Other Expense &amp; Cost</b>	
SUPPLIES	3,480
OTHER CHARGES	0
*CAPITAL OUTLAY	0
SERVICES	0
<b>Departmental Totals</b>	
Total Expenditures	565,499
<b>Deductions</b>	
Total Deductions	0
Functional Cost	565,499
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	266,382
Unallocated Costs	( 831,881)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	53,730
Unallocated Costs	( 53,730)
2nd Allocation	0
<b>Total For 081 ADMIN</b>	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department ADMIN OPERATIONS**

Activity - INTERN AFF CENT INTAK OFF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	11	0.9228	75,939		75,939		75,939
PROFESSIONAL DEVELOPMENT	32	2.6846	220,913		220,913		220,913
SUPPORT OPERATIONS	118	9.8993	814,616		814,616		814,616
POLICE LAW ENFORCEMENT	986	82.7181	6,806,878		6,806,878	511,276	7,318,154
AVIATION	23	1.9295	158,781		158,781	11,926	170,707
ADMIN OPERATIONS	6	0.5034	41,421		41,421		41,421
POLICE-CITY MARSHAL	16	1.3423	110,456		110,456	8,297	118,753
SubTotal	1,192	100.0000	8,229,004		8,229,004	531,499	8,760,503
TOTAL	1,192	100.0000	8,229,004		8,229,004	531,499	8,760,503

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

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department ADMIN OPERATIONS**

Activity - INSPECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	11	23.9130	434,306		434,306		434,306
SUPPORT OPERATIONS	18	39.1305	710,682		710,682		710,682
POLICE LAW ENFORCEMENT	17	36.9565	671,200		671,200	117,305	788,505
SubTotal	46	100.0000	1,816,188		1,816,188	117,305	1,933,493
TOTAL	46	100.0000	1,816,188		1,816,188	117,305	1,933,493

Allocation Basis: Number of audits

Allocation Source: Department records



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department ADMIN OPERATIONS**

Receiving Department	Total	INTERN AFF CENT	INSPECTIONS
CHIEF OF POLICE	510,245	75,939	434,306
PROFESSIONAL	220,913	220,913	0
SUPPORT OPERATIONS	1,525,298	814,616	710,682
POLICE LAW	8,106,659	7,318,154	788,505
AVIATION	170,707	170,707	0
ADMIN OPERATIONS	41,421	41,421	0
POLICE-CITY MARSHAL	118,753	118,753	0
Direct Billed	0	0	0
<b>Total</b>	<b>10,693,996</b>	<b>8,760,503</b>	<b>1,933,493</b>

**SCHEDULE 6.1**  
**FY 2009 HPD FULL COST ALLOCATION PLAN**

**HOUSTON POLICE DEPARTMENT**  
**CITY MARSHAL**  
**NATURE AND EXTENT OF SERVICES**

The City Marshall is a division of the Houston Police Department that is responsible for the processing and recording of warrants. The costs of the City Marshal have been directly allocated to Municipal Courts - Justice.

**HOUSTON POLICE DEPARTMENT  
 FY 2009 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:	6,439,623			6,439,623
CHIEF OF POLICE	445,306	58,310	503,616	
PROFESSIONAL DEVELOPMENT	405,313	71,580	476,893	
SUPPORT OPERATIONS	431,675	74,519	506,194	
ADMIN OPERATIONS	110,456	8,297	118,753	
Total Allocated Additions:	<u>1,392,750</u>	<u>212,706</u>	<u>1,605,456</u>	1,605,456
Total To Be Allocated:	<u><u>7,832,373</u></u>	<u><u>212,706</u></u>		<u><u>8,045,079</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department POLICE-CITY MARSHAL**

	Total	General & Admin	MARSHAL
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	4,860,702	0	4,860,702
FRINGE BENEFITS	1,576,770	0	1,576,770
<b>Other Expense &amp; Cost</b>			
SUPPLIES	1,982	0	1,982
SERVICES	169	0	169
<b>Departmental Totals</b>			
Total Expenditures	6,439,623	0	6,439,623
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	6,439,623	0	6,439,623
<b>Allocation Step 1</b>			
Inbound- All Others	1,392,750	1,392,750	0
Reallocate Admin Costs		( 1,392,750)	1,392,750
1st Allocation	7,832,373	0	7,832,373
<b>Allocation Step 2</b>			
Inbound- All Others	212,706	212,706	0
Reallocate Admin Costs		( 212,706)	212,706
2nd Allocation	212,706	0	212,706
<b>Total For 082 POLICE-CITY</b>			
Total Allocated	8,045,079	0	8,045,079



**HOUSTON POLICE DEPARTMENT  
 FY 2009 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department POLICE-CITY MARSHAL**

Activity - MARSHAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MUN CRTS - JUST	100	100.0000	7,832,373		7,832,373	212,706	8,045,079
SubTotal	100	100.0000	7,832,373		7,832,373	212,706	8,045,079
TOTAL	100	100.0000	7,832,373		7,832,373	212,706	8,045,079

Allocation Basis: Direct allocation to Municipal Courts-Justice

Allocation Source: N/A



**HOUSTON POLICE DEPARTMENT  
FY 2009 FULL COST ALLOCATION PLAN  
Schedule .5 - Allocation Summary  
For Department POLICE-CITY MARSHAL**

Receiving Department	Total	MARSHAL
MUN CRTS - JUST	8,045,079	8,045,079
Direct Billed	0	0
<b>Total</b>	<u>8,045,079</u>	<u>8,045,079</u>

