

**THE CITY OF HOUSTON, TEXAS**  
**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**

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

**MAXIMUS**  
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***SECTION I***

***INTRODUCTION***

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## INTRODUCTION

The FY 2009 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, 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.

**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 2009 OMB A-87 COST ALLOCATION PLAN  
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**HOUSTON POLICE DEPARTMENT  
FY 2009 OMB A-87 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	27,950,581	516,176	0	233,856	28,700,613	0	13,811,585
PROFESSIONAL	28,259,564	1,094,956	0	177,312	29,531,832	0	0
SUPPORT OPERATIONS	83,115,990	564,121	0	104,472	83,784,583	0	0
ADMIN OPERATIONS	7,808,820	164,503	0	0	7,973,323	0	10,022,978
POLICE-CITY MARSHAL	0	0	7,951,666	0	7,951,666	0	0
<b>Total Allocated</b>	<b>147,134,955</b>	<b>2,339,756</b>	<b>7,951,666</b>	<b>515,640</b>	<b>157,942,017</b>	<b>0</b>	<b>23,834,563</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>147,134,955</b>	<b>2,339,756</b>	<b>7,951,666</b>	<b>515,640</b>	<b>157,942,017</b>	<b>0</b>	<b>23,834,563</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>147,134,955</b>	<b>2,339,756</b>	<b>7,951,666</b>	<b>515,640</b>	<b>157,942,017</b>	<b>0</b>	<b>23,834,563</b>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Allocated Costs By Department**

\* Group

Central Service Departments	Total
CITYWIDE INDIRECT	0
CHIEF OF POLICE	42,512,198
PROFESSIONAL	29,531,832
SUPPORT OPERATIONS	83,784,583
ADMIN OPERATIONS	17,996,301
POLICE-CITY MARSHAL	7,951,666
Total Allocated	<u>181,776,580</u>
Roll Forward	0
Cost With Roll Forward	<u>181,776,580</u>
Adjustments	0
Proposed Costs	<u><u>181,776,580</u></u>

**HOUSTON POLICE DEPARTMENT  
FY 2009 OMB A-87 COST ALLOCATION PLAN  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	31,359,467		
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			147,134,955	
AVIATION			2,339,756	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			7,951,666	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			515,640	
Direct Billed Total			0	
Unallocated Total			23,834,563	
<b>Totals</b>	<u>151,061,789</u>	<u>30,714,791</u>	<u>181,776,580</u>	Deviation 0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 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 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



***SECTION III***

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***CENTRAL SERVICES COST ALLOCATION PLAN***

**SCHEDULE 1.1**  
**FY 2009 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 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 Full Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

**HOUSTON POLICE DEPARTMENT  
 FY 2009 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			0
Total Allocated Additions:			<u>0</u>	0
CITYWIDE INDIRECT	31,359,467			
Total Departmental Cost Adjustments:	<u>31,359,467</u>			31,359,467
Total To Be Allocated:	<u><u>31,359,467</u></u>	<u><u>0</u></u>		<u><u>31,359,467</u></u>



**HOUSTON POLICE DEPARTMENT  
 FY 2009 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	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	31,359,467	0	31,359,467
<b>Functional Cost</b>	31,359,467	0	31,359,467
<b>Allocation Step 1</b>			
1st Allocation	31,359,467	0	31,359,467
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 010 CITYWIDE</b>			
Total Allocated	31,359,467	0	31,359,467



**HOUSTON POLICE DEPARTMENT  
 FY 2009 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	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	100	100.0000	31,359,467		31,359,467		31,359,467
SubTotal	100	100.0000	31,359,467		31,359,467		31,359,467
TOTAL	100	100.0000	31,359,467		31,359,467		31,359,467

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF OF POLICE	31,359,467	31,359,467
Direct Billed	0	0
<b>Total</b>	<u><u>31,359,467</u></u>	<u><u>31,359,467</u></u>



**SCHEDULE 2.1**  
**FY 2009 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**  
**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 OMB A-87 COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department CHIEF OF POLICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	21,845,257			21,845,257
CAPITAL OUTLAY	0			
TRANSFERS	( 626,081)			
<b>Total Deductions:</b>	<u>( 626,081)</u>			<u>( 626,081)</u>
CITYWIDE INDIRECT COSTS	31,359,467		31,359,467	
CHIEF OF POLICE		4,294,948	4,294,948	
PROFESSIONAL DEVELOPMENT		711,365	711,365	
SUPPORT OPERATIONS		2,350,519	2,350,519	
ADMIN OPERATIONS		493,536	493,536	
<b>Total Allocated Additions:</b>	<u>31,359,467</u>	<u>7,850,368</u>	<u>39,209,835</u>	<u>39,209,835</u>
<b>Total To Be Allocated:</b>	<u><u>52,578,643</u></u>	<u><u>7,850,368</u></u>		<u><u>60,429,011</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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
<b>Functional Cost</b>					
Functional Cost	21,219,176	0	3,031,766	13,045,423	1,922,931
<b>Allocation Step 1</b>					
Inbound- All Others	31,359,467	0	8,170,619	9,777,976	4,939,118
Unallocated Costs	( 11,690,810)	0	0	0	0
1st Allocation	40,887,833	0	11,202,385	22,823,399	6,862,049
<b>Allocation Step 2</b>					
Inbound- All Others	7,850,368	0	2,045,391	2,447,769	1,236,433
Unallocated Costs	( 2,120,775)	0	0	0	0
2nd Allocation	5,729,593	0	2,045,391	2,447,769	1,236,433
<b>Total For 020 CHIEF OF POLICE</b>					
Total Allocated	46,617,426	0	13,247,776	25,271,168	8,098,482



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	8,471,754
Unallocated Costs	( 11,690,810)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	2,120,775
Unallocated Costs	( 2,120,775)
2nd Allocation	0
<b>Total For 020 CHIEF OF POLICE</b>	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	293,321		293,321		293,321
PROFESSIONAL DEVELOPMENT	467	7.3220	820,244		820,244	153,791	974,035
SUPPORT OPERATIONS	873	13.6877	1,533,346		1,533,346	287,494	1,820,840
POLICE LAW ENFORCEMENT	4,407	69.0969	7,740,500		7,740,500	1,451,302	9,191,802
AVIATION	176	2.7595	309,128		309,128	57,960	367,088
ADMIN OPERATIONS	188	2.9476	330,205		330,205	61,912	392,117
POLICE-CITY MARSHAL	71	1.1132	124,705		124,705	23,382	148,087
AUTO DEALERS	29	0.4547	50,936		50,936	9,550	60,486
<b>SubTotal</b>	<b>6,378</b>	<b>100.0000</b>	<b>11,202,385</b>		<b>11,202,385</b>	<b>2,045,391</b>	<b>13,247,776</b>
<b>TOTAL</b>	<b>6,378</b>	<b>100.0000</b>	<b>11,202,385</b>		<b>11,202,385</b>	<b>2,045,391</b>	<b>13,247,776</b>

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 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	879,623		879,623		879,623
PROFESSIONAL DEVELOPMENT	32,088,160	5.4260	1,238,403		1,238,403	138,140	1,376,543
SUPPORT OPERATIONS	78,784,354	13.3222	3,040,584		3,040,584	339,169	3,379,753
POLICE LAW ENFORCEMENT	429,401,808	72.6107	16,572,228		16,572,228	1,848,587	18,420,815
AVIATION	3,449,369	0.5833	133,124		133,124	14,850	147,974
ADMIN OPERATIONS	14,247,255	2.4092	549,855		549,855	61,335	611,190
POLICE-CITY MARSHAL	6,571,274	1.1112	253,610		253,610	28,290	281,900
AUTO DEALERS	4,041,369	0.6834	155,972		155,972	17,398	173,370
SubTotal	591,375,438	100.0000	22,823,399		22,823,399	2,447,769	25,271,168
TOTAL	591,375,438	100.0000	22,823,399		22,823,399	2,447,769	25,271,168

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

Allocation Source: Controller's Office

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	3,122,004		3,122,004		3,122,004
PROFESSIONAL DEVELOPMENT	1,154	7.0370	482,883		482,883	159,638	642,521
SUPPORT OPERATIONS	2,635	16.0681	1,102,598		1,102,598	364,511	1,467,109
POLICE LAW ENFORCEMENT	607	3.7014	253,995		253,995	83,969	337,964
AVIATION	2	0.0122	837		837	277	1,114
ADMIN OPERATIONS	4,540	27.6846	1,899,732		1,899,732	628,038	2,527,770
SubTotal	16,399	100.0000	6,862,049		6,862,049	1,236,433	8,098,482
TOTAL	16,399	100.0000	6,862,049		6,862,049	1,236,433	8,098,482

Allocation Basis: Number of billable hours

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department CHIEF OF POLICE**

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	4,294,948	293,321	879,623	3,122,004
PROFESSIONAL	2,993,099	974,035	1,376,543	642,521
SUPPORT OPERATIONS	6,667,702	1,820,840	3,379,753	1,467,109
POLICE LAW	27,950,581	9,191,802	18,420,815	337,964
AVIATION	516,176	367,088	147,974	1,114
ADMIN OPERATIONS	3,531,077	392,117	611,190	2,527,770
POLICE-CITY MARSHAL	429,987	148,087	281,900	0
AUTO DEALERS	233,856	60,486	173,370	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>46,617,426</b>	<b>13,247,776</b>	<b>25,271,168</b>	<b>8,098,482</b>

**SCHEDULE 3.1**  
**FY 2009 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**  
**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 OMB A-87 COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department PROFESSIONAL DEVELOPMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	30,465,506			30,465,506
CHIEF OF POLICE	2,541,530	451,569	2,993,099	
PROFESSIONAL DEVELOPMENT		2,036,838	2,036,838	
SUPPORT OPERATIONS		2,424,676	2,424,676	
ADMIN OPERATIONS		213,679	213,679	
<b>Total Allocated Additions:</b>	<u>2,541,530</u>	<u>5,126,762</u>	<u>7,668,292</u>	7,668,292
<b>Total To Be Allocated:</b>	<u><u>33,007,036</u></u>	<u><u>5,126,762</u></u>		<u><u>38,133,798</u></u>



**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 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	2,541,530	107,659	1,250,505	1,183,366
Reallocate Admin Costs		( 995,419)	698,538	296,881
1st Allocation	33,007,036	0	23,162,788	9,844,248
<b>Allocation Step 2</b>				
Inbound- All Others	5,126,762	217,169	2,522,513	2,387,080
Reallocate Admin Costs		( 217,169)	152,399	64,770
2nd Allocation	5,126,762	0	2,674,912	2,451,850
<b>Total For 040 PROFESSIONAL</b>				
Total Allocated	38,133,798	0	25,837,700	12,296,098



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	606,489		606,489		606,489
PROFESSIONAL DEVELOPMENT	467	7.3220	1,695,990		1,695,990		1,695,990
SUPPORT OPERATIONS	873	13.6877	3,170,447		3,170,447	406,546	3,576,993
POLICE LAW ENFORCEMENT	4,407	69.0969	16,004,767		16,004,767	2,052,287	18,057,054
AVIATION	176	2.7595	639,174		639,174	81,961	721,135
ADMIN OPERATIONS	188	2.9476	682,754		682,754	87,549	770,303
POLICE-CITY MARSHAL	71	1.1132	257,849		257,849	33,064	290,913
AUTO DEALERS	29	0.4547	105,318		105,318	13,505	118,823
<b>SubTotal</b>	<b>6,378</b>	<b>100.0000</b>	<b>23,162,788</b>		<b>23,162,788</b>	<b>2,674,912</b>	<b>25,837,700</b>
<b>TOTAL</b>	<b>6,378</b>	<b>100.0000</b>	<b>23,162,788</b>		<b>23,162,788</b>	<b>2,674,912</b>	<b>25,837,700</b>

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	104,876		104,876		104,876
PROFESSIONAL DEVELOPMENT	169	3.4624	340,848		340,848		340,848
SUPPORT OPERATIONS	256	5.2448	516,314		516,314	134,694	651,008
POLICE LAW ENFORCEMENT	4,012	82.1963	8,091,604		8,091,604	2,110,906	10,202,510
AVIATION	147	3.0117	296,477		296,477	77,344	373,821
ADMIN OPERATIONS	152	3.1141	306,561		306,561	79,975	386,536
POLICE-CITY MARSHAL	70	1.4341	141,180		141,180	36,830	178,010
AUTO DEALERS	23	0.4712	46,388		46,388	12,101	58,489
<b>SubTotal</b>	<b>4,881</b>	<b>100.0000</b>	<b>9,844,248</b>		<b>9,844,248</b>	<b>2,451,850</b>	<b>12,296,098</b>
<b>TOTAL</b>	<b>4,881</b>	<b>100.0000</b>	<b>9,844,248</b>		<b>9,844,248</b>	<b>2,451,850</b>	<b>12,296,098</b>

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department PROFESSIONAL DEVELOPMENT**

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	711,365	606,489	104,876
PROFESSIONAL	2,036,838	1,695,990	340,848
SUPPORT OPERATIONS	4,228,001	3,576,993	651,008
POLICE LAW	28,259,564	18,057,054	10,202,510
AVIATION	1,094,956	721,135	373,821
ADMIN OPERATIONS	1,156,839	770,303	386,536
POLICE-CITY MARSHAL	468,923	290,913	178,010
AUTO DEALERS	177,312	118,823	58,489
Direct Billed	0	0	0
<b>Total</b>	<b>38,133,798</b>	<b>25,837,700</b>	<b>12,296,098</b>

**SCHEDULE 4.1**  
**FY 2009 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**  
**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.

**SCHEDULE 4.1**  
**FY 2009 OMB A-87 COST PLAN**  
**(CONTINUED)**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**  
**SUPPORT OPERATIONS**  
**NATURE AND EXTENT OF SERVICES**

- **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.
- **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 OMB A-87 COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department SUPPORT OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	78,064,152			78,064,152
CAPITAL OUTLAY	( 6,825)			
<b>Total Deductions:</b>	<u>( 6,825)</u>			<u>( 6,825)</u>
CHIEF OF POLICE	5,676,528	991,174	6,667,702	
PROFESSIONAL DEVELOPMENT	3,686,761	541,240	4,228,001	
SUPPORT OPERATIONS		7,238,050	7,238,050	
ADMIN OPERATIONS		1,475,352	1,475,352	
<b>Total Allocated Additions:</b>	<u>9,363,289</u>	<u>10,245,816</u>	<u>19,609,105</u>	<u>19,609,105</u>
<b>Total To Be Allocated:</b>	<u><u>87,420,616</u></u>	<u><u>10,245,816</u></u>		<u><u>97,666,432</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	9,363,289	9,363,289	0	0	0
Reallocate Admin Costs		( 9,845,164)	1,117,859	410,346	426,985
1st Allocation	87,420,616	0	9,926,118	3,643,703	3,791,425
<b>Allocation Step 2</b>					
Inbound- All Others	10,245,816	10,245,816	0	0	0
Reallocate Admin Costs		( 10,245,816)	1,163,351	427,046	444,361
2nd Allocation	10,245,816	0	1,163,351	427,046	444,361
<b>Total For 050 SUPPORT</b>					
Total Allocated	97,666,432	0	11,089,469	4,070,749	4,235,786



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	1,539,449	745,427	670,721	2,160,413	424,514
1st Allocation	13,669,633	6,619,016	5,955,691	19,183,480	3,769,457
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,602,097	775,762	698,017	2,248,332	441,789
2nd Allocation	1,602,097	775,762	698,017	2,248,332	441,789
<b>Total For 050 SUPPORT</b>					
Total Allocated	15,271,730	7,394,778	6,653,708	21,431,812	4,211,246



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	2,349,450
1st Allocation	20,862,093
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	2,445,061
2nd Allocation	2,445,061
<b>Total For 050 SUPPORT</b>	
Total Allocated	23,307,154



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	9,926,118		9,926,118	1,163,351	11,089,469
SubTotal	100	100.0000	9,926,118		9,926,118	1,163,351	11,089,469
TOTAL	100	100.0000	9,926,118		9,926,118	1,163,351	11,089,469

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	41,642		41,642		41,642
PROFESSIONAL DEVELOPMENT	133	0.8736	31,830		31,830		31,830
SUPPORT OPERATIONS	5,496	36.0985	1,315,323		1,315,323		1,315,323
POLICE LAW ENFORCEMENT	8,661	56.8866	2,072,783		2,072,783	392,555	2,465,338
AVIATION	433	2.8440	103,627		103,627	19,625	123,252
ADMIN OPERATIONS	137	0.8998	32,787		32,787	6,209	38,996
POLICE-CITY MARSHAL	149	0.9787	35,659		35,659	6,753	42,412
AUTO DEALERS	42	0.2759	10,052		10,052	1,904	11,956
<b>SubTotal</b>	<b>15,225</b>	<b>100.0000</b>	<b>3,643,703</b>		<b>3,643,703</b>	<b>427,046</b>	<b>4,070,749</b>
<b>TOTAL</b>	<b>15,225</b>	<b>100.0000</b>	<b>3,643,703</b>		<b>3,643,703</b>	<b>427,046</b>	<b>4,070,749</b>

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

Allocation Source: Department Log

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	3,791,425		3,791,425	444,361	4,235,786
SubTotal	100	100.0000	3,791,425		3,791,425	444,361	4,235,786
TOTAL	100	100.0000	3,791,425		3,791,425	444,361	4,235,786

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	1,738,783		1,738,783		1,738,783
PROFESSIONAL DEVELOPMENT	29,067	11.7465	1,605,706		1,605,706		1,605,706
SUPPORT OPERATIONS	55,667	22.4961	3,075,132		3,075,132		3,075,132
POLICE LAW ENFORCEMENT	112,528	45.4747	6,216,222		6,216,222	1,373,651	7,589,873
AVIATION	5,226	2.1119	288,692		288,692	63,795	352,487
ADMIN OPERATIONS	10,220	4.1301	564,569		564,569	124,758	689,327
POLICE-CITY MARSHAL	2,204	0.8907	121,752		121,752	26,905	148,657
AUTO DEALERS	1,064	0.4300	58,777		58,777	12,988	71,765
<b>SubTotal</b>	<b>247,452</b>	<b>100.0000</b>	<b>13,669,633</b>		<b>13,669,633</b>	<b>1,602,097</b>	<b>15,271,730</b>
<b>TOTAL</b>	<b>247,452</b>	<b>100.0000</b>	<b>13,669,633</b>		<b>13,669,633</b>	<b>1,602,097</b>	<b>15,271,730</b>

Allocation Basis: Total Number of Transactions

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	6,619,016		6,619,016	775,762	7,394,778
SubTotal	100	100.0000	6,619,016		6,619,016	775,762	7,394,778
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>6,619,016</b>		<b>6,619,016</b>	<b>775,762</b>	<b>7,394,778</b>

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	5,955,691		5,955,691	698,017	6,653,708
SubTotal	100	100.0000	5,955,691		5,955,691	698,017	6,653,708
TOTAL	100	100.0000	5,955,691		5,955,691	698,017	6,653,708

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	468,595		468,595		468,595
PROFESSIONAL DEVELOPMENT	87	2.6236	503,306		503,306		503,306
SUPPORT OPERATIONS	338	10.1930	1,955,373		1,955,373		1,955,373
POLICE LAW ENFORCEMENT	2,694	81.2425	15,585,131		15,585,131	2,155,518	17,740,649
ADMIN OPERATIONS	77	2.3221	445,455		445,455	61,609	507,064
POLICE-CITY MARSHAL	39	1.1761	225,620		225,620	31,205	256,825
SubTotal	3,316	100.0000	19,183,480		19,183,480	2,248,332	21,431,812
TOTAL	3,316	100.0000	19,183,480		19,183,480	2,248,332	21,431,812

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

Allocation Source: Fleet vehicle report

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	101,499		101,499		101,499
PROFESSIONAL DEVELOPMENT	467	7.5298	283,834		283,834		283,834
SUPPORT OPERATIONS	1,468	23.6698	892,222		892,222		892,222
POLICE LAW ENFORCEMENT	3,812	61.4640	2,316,861		2,316,861	410,756	2,727,617
ADMIN OPERATIONS	188	3.0313	114,263		114,263	20,258	134,521
POLICE-CITY MARSHAL	71	1.1448	43,152		43,152	7,650	50,802
AUTO DEALERS	29	0.4676	17,626		17,626	3,125	20,751
<b>SubTotal</b>	<b>6,202</b>	<b>100.0000</b>	<b>3,769,457</b>		<b>3,769,457</b>	<b>441,789</b>	<b>4,211,246</b>
<b>TOTAL</b>	<b>6,202</b>	<b>100.0000</b>	<b>3,769,457</b>		<b>3,769,457</b>	<b>441,789</b>	<b>4,211,246</b>

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

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	20,782,983		20,782,983	2,435,789	23,218,772
AVIATION	462	0.3792	79,110		79,110	9,272	88,382
SubTotal	121,834	100.0000	20,862,093		20,862,093	2,445,061	23,307,154
TOTAL	121,834	100.0000	20,862,093		20,862,093	2,445,061	23,307,154

Allocation Basis: Number of booking services

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	2,350,519	0	41,642	0	1,738,783	0	0
PROFESSIONAL	2,424,676	0	31,830	0	1,605,706	0	0
SUPPORT OPERATIONS	7,238,050	0	1,315,323	0	3,075,132	0	0
POLICE LAW	83,115,990	11,089,469	2,465,338	4,235,786	7,589,873	7,394,778	6,653,708
AVIATION	564,121	0	123,252	0	352,487	0	0
ADMIN OPERATIONS	1,369,908	0	38,996	0	689,327	0	0
POLICE-CITY MARSHAL	498,696	0	42,412	0	148,657	0	0
AUTO DEALERS	104,472	0	11,956	0	71,765	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>97,666,432</b>	<b>11,089,469</b>	<b>4,070,749</b>	<b>4,235,786</b>	<b>15,271,730</b>	<b>7,394,778</b>	<b>6,653,708</b>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department SUPPORT OPERATIONS**

Receiving Department	FLEET MNGMT	PROP & SUPP	JAIL
CHIEF OF POLICE	468,595	101,499	0
PROFESSIONAL	503,306	283,834	0
SUPPORT OPERATIONS	1,955,373	892,222	0
POLICE LAW	17,740,649	2,727,617	23,218,772
AVIATION	0	0	88,382
ADMIN OPERATIONS	507,064	134,521	0
POLICE-CITY MARSHAL	256,825	50,802	0
AUTO DEALERS	0	20,751	0
Direct Billed	0	0	0
<b>Total</b>	<b>21,431,812</b>	<b>4,211,246</b>	<b>23,307,154</b>

**SCHEDULE 5.1**  
**FY 2009 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**  
**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 OMB A-87 COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department ADMIN OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	14,247,251			14,247,251
CAPITAL OUTLAY	( 11,770)			
<b>Total Deductions:</b>	<u>( 11,770)</u>			( 11,770)
CHIEF OF POLICE	2,779,792	751,285	3,531,077	
PROFESSIONAL DEVELOPMENT	989,315	167,524	1,156,839	
SUPPORT OPERATIONS	1,157,074	212,834	1,369,908	
ADMIN OPERATIONS		40,065	40,065	
<b>Total Allocated Additions:</b>	<u>4,926,181</u>	<u>1,171,708</u>	<u>6,097,889</u>	6,097,889
<b>Total To Be Allocated:</b>	<u><u>19,161,662</u></u>	<u><u>1,171,708</u></u>		<u><u>20,333,370</u></u>



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	11,770	11,770	0	0	0
SERVICES	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>					
Functional Cost	14,235,481	768,740	5,593,932	1,234,611	6,072,699
<b>Allocation Step 1</b>					
Inbound- All Others	4,926,181	4,926,181	0	0	0
Reallocate Admin Costs		( 5,694,921)	2,365,608	522,105	2,568,067
Unallocated Costs	( 9,445,406)	0	0	0	( 8,640,766)
1st Allocation	9,716,256	0	7,959,540	1,756,716	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,171,708	1,171,708	0	0	0
Reallocate Admin Costs		( 1,171,708)	486,715	107,421	528,370
Unallocated Costs	( 577,572)	0	0	0	( 528,370)
2nd Allocation	594,136	0	486,715	107,421	0
<b>Total For 081 ADMIN</b>					
Total Allocated	10,310,392	0	8,446,255	1,864,137	0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	239,141
Unallocated Costs	( 804,640)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	49,202
Unallocated Costs	( 49,202)
2nd Allocation	0
<b>Total For 081 ADMIN</b>	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	73,452		73,452		73,452
PROFESSIONAL DEVELOPMENT	32	2.6846	213,679		213,679		213,679
SUPPORT OPERATIONS	118	9.8993	787,941		787,941		787,941
POLICE LAW ENFORCEMENT	986	82.7181	6,583,982		6,583,982	468,196	7,052,178
AVIATION	23	1.9295	153,582		153,582	10,921	164,503
ADMIN OPERATIONS	6	0.5034	40,065		40,065		40,065
POLICE-CITY MARSHAL	16	1.3423	106,839		106,839	7,598	114,437
SubTotal	1,192	100.0000	7,959,540		7,959,540	486,715	8,446,255
<b>TOTAL</b>	<b>1,192</b>	<b>100.0000</b>	<b>7,959,540</b>		<b>7,959,540</b>	<b>486,715</b>	<b>8,446,255</b>

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

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	420,084		420,084		420,084
SUPPORT OPERATIONS	18	39.1305	687,411		687,411		687,411
POLICE LAW ENFORCEMENT	17	36.9565	649,221		649,221	107,421	756,642
SubTotal	46	100.0000	1,756,716		1,756,716	107,421	1,864,137
TOTAL	46	100.0000	1,756,716		1,756,716	107,421	1,864,137

Allocation Basis: Number of audits

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department ADMIN OPERATIONS**

Receiving Department	Total	INTERN AFF CENT	INSPECTIONS
CHIEF OF POLICE	493,536	73,452	420,084
PROFESSIONAL	213,679	213,679	0
SUPPORT OPERATIONS	1,475,352	787,941	687,411
POLICE LAW	7,808,820	7,052,178	756,642
AVIATION	164,503	164,503	0
ADMIN OPERATIONS	40,065	40,065	0
POLICE-CITY MARSHAL	114,437	114,437	0
Direct Billed	0	0	0
<b>Total</b>	<b>10,310,392</b>	<b>8,446,255</b>	<b>1,864,137</b>

**SCHEDULE 6.1**  
**FY 2009 OMB A-87 COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2009 OMB A-87 COST ALLOCATION PLAN**  
**CITY MARSHAL**  
**NATURE AND EXTENT OF SERVICES**

The City Marshal 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 OMB A-87 COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department POLICE-CITY MARSHAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	6,439,623			6,439,623
CHIEF OF POLICE	378,315	51,672	429,987	
PROFESSIONAL DEVELOPMENT	399,029	69,894	468,923	
SUPPORT OPERATIONS	426,183	72,513	498,696	
ADMIN OPERATIONS	106,839	7,598	114,437	
Total Allocated Additions:	<u>1,310,366</u>	<u>201,677</u>	<u>1,512,043</u>	<u>1,512,043</u>
<b>Total To Be Allocated:</b>	<u><u>7,749,989</u></u>	<u><u>201,677</u></u>		<u><u>7,951,666</u></u>

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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
Functional Cost	6,439,623	0	6,439,623
<b>Allocation Step 1</b>			
Inbound- All Others	1,310,366	1,310,366	0
Reallocate Admin Costs		( 1,310,366)	1,310,366
1st Allocation	7,749,989	0	7,749,989
<b>Allocation Step 2</b>			
Inbound- All Others	201,677	201,677	0
Reallocate Admin Costs		( 201,677)	201,677
2nd Allocation	201,677	0	201,677
<b>Total For 082 POLICE-CITY</b>			
Total Allocated	7,951,666	0	7,951,666



**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 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	7,749,989		7,749,989	201,677	7,951,666
SubTotal	100	100.0000	7,749,989		7,749,989	201,677	7,951,666
TOTAL	100	100.0000	7,749,989		7,749,989	201,677	7,951,666

Allocation Basis: Direct allocation to Municipal Courts-Justice

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 FY 2009 OMB A-87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department POLICE-CITY MARSHAL**

Receiving Department	Total	MARSHAL
MUN CRTS - JUST	7,951,666	7,951,666
Direct Billed	0	0
<b>Total</b>	<u><u>7,951,666</u></u>	<u><u>7,951,666</u></u>