

**THE CITY OF HOUSTON, TEXAS**

**HOUSTON POLICE DEPARTMENT**

**FY 2010 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures  
For the Fiscal Year Ended June 30, 2008**

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*SECTION I*

*INTRODUCTION*

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## INTRODUCTION

The Full 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, 2008. 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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**HOUSTON POLICE DEPARTMENT  
FULL COST ALLOCATION PLAN  
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**HOUSTON POLICE DEPARTMENT  
FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

Groups

\* 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	32,129,327	607,435	0	194,356	32,931,118	0	21,107,404
PROFESSIONAL	29,888,857	1,110,447	0	167,618	31,166,922	0	0
SUPPORT OPERATIONS	95,598,642	541,481	0	288,938	96,429,061	0	0
ADMIN OPERATIONS	10,107,296	139,349	0	15,483	10,262,128	0	13,412,442
POLICE-CITY MARSHAL	0	0	7,282,207	0	7,282,207	0	0
Total Allocated	<u>167,724,122</u>	<u>2,398,712</u>	<u>7,282,207</u>	<u>666,395</u>	<u>178,071,436</u>	0	34,519,846
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	<u>167,724,122</u>	<u>2,398,712</u>	<u>7,282,207</u>	<u>666,395</u>	<u>178,071,436</u>	0	34,519,846
Adjustments	0	0	0	0	0	0	0
Proposed Costs	<u><u>167,724,122</u></u>	<u><u>2,398,712</u></u>	<u><u>7,282,207</u></u>	<u><u>666,395</u></u>	<u><u>178,071,436</u></u>	0	34,519,846



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

\* Group

Central Service Departments	Total
CITYWIDE INDIRECT	0
CHIEF OF POLICE	54,038,522
PROFESSIONAL	31,166,922
SUPPORT OPERATIONS	96,429,061
ADMIN OPERATIONS	23,674,570
POLICE-CITY MARSHAL	7,282,207
Total Allocated	212,591,282
Roll Forward	0
Cost With Roll Forward	212,591,282
Adjustments	0
Proposed Costs	212,591,282



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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	50,773,407		
CHIEF OF POLICE	18,007,081	( 635,703)		
PROFESSIONAL DEVELOPMENT	32,266,059	0		
SUPPORT OPERATIONS	95,825,819	( 7,546,530)		
ADMIN OPERATIONS	17,654,738	( 45,356)		
POLICE-CITY MARSHAL	6,291,767	0		
POLICE LAW ENFORCEMENT			167,724,122	
AVIATION			2,398,712	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			7,282,207	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			666,395	
Direct Billed Total			0	
Unallocated Total			34,519,846	
<b>Totals</b>	<u>170,045,464</u>	<u>42,545,818</u>	<u>212,591,282</u>	Deviation 0

**HOUSTON POLICE DEPARTMENT  
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	Department Log
4.4.3 RECORDS	Direct allocation to Police-Law Enforcement	N/A
4.4.4 TECH SVCS	Total Number of Transactions	Department records
4.4.5 IDENTIF	Direct allocation to Police-Law Enforcement	N/A
4.4.6 CRIME LAB	Direct allocation to Police-Law Enforcement	N/A
4.4.7 FLEET MNGMT	Number of vehicles in pool, excluding Police-Aviation	Fleet vehicle report
4.4.8 PROPERTY/SUPPLY	Total number of full time equivalent positions, excl. Police-Aviation	Human Resources
4.4.9 JAIL	Number of booking services	Department records
<b>ADMIN OPERATIONS</b>		
5.4.1 INTERN AFF CENT INTAK OFF	Number of investigations	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 2010 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2010 FULL COST ALLOCATION PLAN**  
**CITYWIDE INDIRECT COSTS**  
**NATURE AND EXTENT OF SERVICES**

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

**HOUSTON POLICE DEPARTMENT  
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:			0	0
CITYWIDE INDIRECT	50,773,407			
Total Departmental Cost Adjustments:	50,773,407			50,773,407
Total To Be Allocated:	50,773,407	0		50,773,407



**HOUSTON POLICE DEPARTMENT  
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	50,773,407	0	50,773,407
Functional Cost	50,773,407	0	50,773,407
<b>Allocation Step 1</b>			
1st Allocation	50,773,407	0	50,773,407
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 010 CITYWIDE</b>			
Total Allocated	50,773,407	0	50,773,407



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

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	100	100.0000	50,773,407		50,773,407		50,773,407
SubTotal	100	100.0000	50,773,407		50,773,407		50,773,407
TOTAL	100	100.0000	50,773,407		50,773,407		50,773,407

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

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

Receiving Department	Total	INDIRECT COSTS
CHIEF OF POLICE	50,773,407	50,773,407
Direct Billed	0	0
<b>Total</b>	<b>50,773,407</b>	<b>50,773,407</b>

**SCHEDULE 2.1**  
**FY 2010 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2010 FULL COST ALLOCATION PLAN**  
**CHIEF'S COMMAND (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 nine service groups: The Chief's Command, Management Services, Professional Development, Special Investigations, Criminal Investigations, Tactical Support, Support Operations and Special Divisions. The Chief's Command is responsible for the general administration and support of the Department. The activities of the Chief's command has been identified and allocated as follows:

- **Administration** – Cost of the Chief's Command administrative section has been allocated based on the number of FTEs staffed within the divisions administered to.
- **Budget & Finance** – Costs of the financial and budgetary services provided to all divisions in the Houston Police Department have been allocated based on operating expenditures. Expenditures for Aviation have been adjusted to 15% of total expenditures.
- **Legal Services** – Costs of departmental legal services have been allocated based upon the number of billable hours.
- **Public Affairs** – Costs associated with Public Affairs have not been allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,007,081			18,007,081
CAPITAL OUTLAY	( 16,200)			
ELECTIONS	( 13)			
INTEREST	( 59)			
TRANSFERS	( 619,431)			
Total Deductions:	( 635,703)			( 635,703)
CITYWIDE INDIRECT COSTS	50,773,407		50,773,407	
CHIEF OF POLICE		5,475,883	5,475,883	
PROFESSIONAL DEVELOPMENT		777,741	777,741	
SUPPORT OPERATIONS		1,319,299	1,319,299	
ADMIN OPERATIONS		380,513	380,513	
Total Allocated Additions:	50,773,407	7,953,436	58,726,843	58,726,843
Total To Be Allocated:	68,144,785	7,953,436		76,098,221



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

	Total	General & Admin	CHIEF ADM	BUDGET/FIN	LEGAL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	9,379,385	0	2,408,808	2,855,320	1,335,657
FRINGE BENEFITS	2,880,641	0	672,950	978,071	398,285
<b>Other Expense &amp; Cost</b>					
SUPPLIES	217,818	0	24,688	132,083	14,638
CONTRACTUAL SVCS	4,770,722	0	100,878	4,562,411	61,193
OTHER EXPENSES	122,812	0	494	121,678	640
*CAPITAL OUTLAY	16,200	16,200	0	0	0
*ELECTIONS	13	13	0	0	0
*INTEREST	59	59	0	0	0
*TRANSFERS	619,431	619,431	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	18,007,081	635,703	3,207,818	8,649,563	1,810,413
<b>Deductions</b>					
Total Deductions	( 635,703)	( 635,703)	0	0	0
<b>Functional Cost</b>					
Functional Cost	17,371,378	0	3,207,818	8,649,563	1,810,413
<b>Allocation Step 1</b>					
Inbound- All Others	50,773,407	0	13,039,596	15,456,699	7,230,309
Unallocated Costs	( 18,750,387)	0	0	0	0
1st Allocation	49,394,398	0	16,247,414	24,106,262	9,040,722
<b>Allocation Step 2</b>					
Inbound- All Others	7,953,436	0	2,042,597	2,421,225	1,132,597
Unallocated Costs	( 2,357,017)	0	0	0	0
2nd Allocation	5,596,419	0	2,042,597	2,421,225	1,132,597
<b>Total For 020 CHIEF OF POLICE</b>					
Total Allocated	54,990,817	0	18,290,011	26,527,487	10,173,319



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

PUBLIC AFF	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	2,779,600
FRINGE BENEFITS	831,335
<b>Other Expense &amp; Cost</b>	
SUPPLIES	46,409
CONTRACTUAL SVCS	46,240
OTHER EXPENSES	0
*CAPITAL OUTLAY	0
*ELECTIONS	0
*INTEREST	0
*TRANSFERS	0
<b>Departmental Totals</b>	
Total Expenditures	3,703,584
<b>Deductions</b>	
Total Deductions	0
Functional Cost	3,703,584
<b>Allocation Step 1</b>	
Inbound- All Others	15,046,803
Unallocated Costs	( 18,750,387)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	2,357,017
Unallocated Costs	( 2,357,017)
2nd Allocation	0
<b>Total For 020 CHIEF OF POLICE</b>	
Total Allocated	0



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

Activity - CHIEF ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	177	2.6709	433,951		433,951		433,951
PROFESSIONAL DEVELOPMENT	386	5.8247	946,356		946,356	122,239	1,068,595
SUPPORT OPERATIONS	961	14.5013	2,356,083		2,356,083	304,331	2,660,414
POLICE LAW ENFORCEMENT	4,614	69.6242	11,312,142		11,312,142	1,461,169	12,773,311
AVIATION	177	2.6709	433,951		433,951	56,053	490,004
ADMIN OPERATIONS	226	3.4103	554,084		554,084	71,570	625,654
POLICE-CITY MARSHAL	58	0.8752	142,199		142,199	18,368	160,567
AUTO DEALERS	28	0.4225	68,648		68,648	8,867	77,515
SubTotal	6,627	100.0000	16,247,414		16,247,414	2,042,597	18,290,011
TOTAL	6,627	100.0000	16,247,414		16,247,414	2,042,597	18,290,011

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



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

Activity - BUDGET/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	35,661,016	5.1422	1,239,582		1,239,582		1,239,582
PROFESSIONAL DEVELOPMENT	33,395,447	4.8155	1,160,831		1,160,831	122,914	1,283,745
SUPPORT OPERATIONS	107,295,069	15.4715	3,729,592		3,729,592	394,906	4,124,498
POLICE LAW ENFORCEMENT	485,840,963	70.0560	16,887,902		16,887,902	1,788,165	18,676,067
AVIATION	2,668,043	0.3847	92,742		92,742	9,820	102,562
ADMIN OPERATIONS	19,279,307	2.7800	670,151		670,151	70,959	741,110
POLICE-CITY MARSHAL	6,323,570	0.9118	219,808		219,808	23,274	243,082
AUTO DEALERS	3,039,503	0.4383	105,654		105,654	11,187	116,841
SubTotal	693,502,918	100.0000	24,106,262		24,106,262	2,421,225	26,527,487
TOTAL	693,502,918	100.0000	24,106,262		24,106,262	2,421,225	26,527,487

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

Allocation Source: Controller's Office



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

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	6,842	42.0581	3,802,350		3,802,350		3,802,350
PROFESSIONAL DEVELOPMENT	1,274	7.8313	708,008		708,008	153,080	861,088
SUPPORT OPERATIONS	1,213	7.4564	674,108		674,108	145,750	819,858
POLICE LAW ENFORCEMENT	1,006	6.1839	559,071		559,071	120,878	679,949
AVIATION	22	0.1352	12,226		12,226	2,643	14,869
ADMIN OPERATIONS	5,911	36.3351	3,284,959		3,284,959	710,246	3,995,205
SubTotal	16,268	100.0000	9,040,722		9,040,722	1,132,597	10,173,319
TOTAL	16,268	100.0000	9,040,722		9,040,722	1,132,597	10,173,319

Allocation Basis: Number of billable hours

Allocation Source: Department records

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

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	5,475,883	433,951	1,239,582	3,802,350
PROFESSIONAL	3,213,428	1,068,595	1,283,745	861,088
SUPPORT OPERATIONS	7,604,770	2,660,414	4,124,498	819,858
POLICE LAW	32,129,327	12,773,311	18,676,067	679,949
AVIATION	607,435	490,004	102,562	14,869
ADMIN OPERATIONS	5,361,969	625,654	741,110	3,995,205
POLICE-CITY MARSHAL	403,649	160,567	243,082	0
AUTO DEALERS	194,356	77,515	116,841	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>54,990,817</b>	<b>18,290,011</b>	<b>26,527,487</b>	<b>10,173,319</b>



**SCHEDULE 3.1  
FY 2010 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
PROFESSIONAL DEVELOPMENT  
NATURE AND EXTENT OF SERVICES**

The Professional Development Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the personnel activities, such as record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are allocated as follows:

- **General Administration** – Costs for general administrative and clerical work are evenly spread across the Department's activities.
- **Human Resources** – Costs are allocated based on the number of employees per division.
- **Training** – Costs are allocated based on the number of classified employees per division.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	32,266,059			32,266,059
CHIEF OF POLICE	2,815,195	398,233	3,213,428	
PROFESSIONAL DEVELOPMENT		1,774,784	1,774,784	
SUPPORT OPERATIONS		2,506,246	2,506,246	
ADMIN OPERATIONS		313,683	313,683	
Total Allocated Additions:	<u>2,815,195</u>	<u>4,992,946</u>	<u>7,808,141</u>	<u>7,808,141</u>
Total To Be Allocated:	<u><u>35,081,254</u></u>	<u><u>4,992,946</u></u>		<u><u>40,074,200</u></u>



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

	Total	General & Admin	HUMAN RESOURCES	TRAINING
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	15,124,136	490,834	8,231,009	6,402,293
FRINGE BENEFITS	4,200,482	171,610	2,047,674	1,981,198
<b>Other Expense &amp; Cost</b>				
HEALTH INS RET CLASS	12,075,267	0	12,075,267	0
SUPPLIES	170,360	2,262	30,298	137,800
SERVICES	695,814	29,176	401,745	264,893
<b>Departmental Totals</b>				
Total Expenditures	32,266,059	693,882	22,785,993	8,786,184
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	32,266,059	693,882	22,785,993	8,786,184
<b>Allocation Step 1</b>				
Inbound- All Others	2,815,195	91,363	1,532,114	1,191,718
Reallocate Admin Costs		( 785,245)	556,790	228,455
1st Allocation	35,081,254	0	24,874,897	10,206,357
<b>Allocation Step 2</b>				
Inbound- All Others	4,992,946	162,040	2,717,311	2,113,595
Reallocate Admin Costs		( 162,040)	114,897	47,143
2nd Allocation	4,992,946	0	2,832,208	2,160,738
<b>Total For 040 PROFESSIONAL</b>				
Total Allocated	40,074,200	0	27,707,105	12,367,095



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

## Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	177	2.6709	664,382		664,382		664,382
PROFESSIONAL DEVELOPMENT	386	5.8247	1,448,877		1,448,877		1,448,877
SUPPORT OPERATIONS	961	14.5013	3,607,179		3,607,179	448,838	4,056,017
POLICE LAW ENFORCEMENT	4,614	69.6242	17,318,964		17,318,964	2,154,982	19,473,946
AVIATION	177	2.6709	664,382		664,382	82,668	747,050
ADMIN OPERATIONS	226	3.4103	848,306		848,306	105,554	953,860
POLICE-CITY MARSHAL	58	0.8752	217,707		217,707	27,089	244,796
AUTO DEALERS	28	0.4225	105,100		105,100	13,077	118,177
SubTotal	6,627	100.0000	24,874,897		24,874,897	2,832,208	27,707,105
TOTAL	6,627	100.0000	24,874,897		24,874,897	2,832,208	27,707,105

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

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

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	56	1.1107	113,359		113,359		113,359
PROFESSIONAL DEVELOPMENT	161	3.1932	325,907		325,907		325,907
SUPPORT OPERATIONS	208	4.1253	421,048		421,048	93,147	514,195
POLICE LAW ENFORCEMENT	4,213	83.5581	8,528,240		8,528,240	1,886,671	10,414,911
AVIATION	147	2.9155	297,567		297,567	65,830	363,397
ADMIN OPERATIONS	180	3.5700	364,368		364,368	80,608	444,976
POLICE-CITY MARSHAL	57	1.1305	115,383		115,383	25,526	140,909
AUTO DEALERS	20	0.3967	40,485		40,485	8,956	49,441
SubTotal	5,042	100.0000	10,206,357		10,206,357	2,160,738	12,367,095
TOTAL	5,042	100.0000	10,206,357		10,206,357	2,160,738	12,367,095

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources



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

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	777,741	664,382	113,359
PROFESSIONAL	1,774,784	1,448,877	325,907
SUPPORT OPERATIONS	4,570,212	4,056,017	514,195
POLICE LAW	29,888,857	19,473,946	10,414,911
AVIATION	1,110,447	747,050	363,397
ADMIN OPERATIONS	1,398,836	953,860	444,976
POLICE-CITY MARSHAL	385,705	244,796	140,909
AUTO DEALERS	167,618	118,177	49,441
Direct Billed	0	0	0
<b>Total</b>	<b>40,074,200</b>	<b>27,707,105</b>	<b>12,367,095</b>

**SCHEDULE 4.1  
FY 2010 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
SUPPORT OPERATIONS  
NATURE AND EXTENT OF SERVICES**

The Support Services Command is responsible for developing long-range strategies; coordination of confiscated property; issuing supplies to department personnel and preserving property, plant and equipment. The Command's allocable functions are:

- **General Administration** – Costs for general administrative and clerical work are evenly spread across the Department's activities.
- **Emergency Communications** – Costs associated with emergency communications have been allocated directly to Law Enforcement.
- **Communications Management** – Costs of maintaining communications and radio equipment have been allocated based on the number of radios maintained.
- **Records** – Costs associated with the maintenance of police records have been allocated directly to Law Enforcement.
- **Technology Services** – Costs associated with technology services provided to the Department have been allocated based on the 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

**SCHEDULE 4.1**  
**FY 2010 FULL COST PLAN**  
**(CONTINUED)**

**HOUSTON POLICE DEPARTMENT**  
**FY 2010 FULL COST ALLOCATION PLAN**  
**SUPPORT OPERATIONS**  
**NATURE AND EXTENT OF SERVICES**

- **Fleet Management** – Costs associated with maintenance of Police vehicles have been allocated based on the number of vehicles in the Police pool. Aviation has been excluded.
- **Property & Supplies** – Costs associated with the procurement of equipment and supplies have been allocated based on the number of FTEs. Aviation has been excluded.
- **Jail** – Costs associated with services provided to the Jail and inmates have been allocated based on the number of inmates booked.

**HOUSTON POLICE DEPARTMENT  
FULL 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>	95,825,819			95,825,819
CAPITAL OUTLAY	( 47,645)			
TRANSFER	( 7,498,885)			
<b>Total Deductions:</b>	<u>( 7,546,530)</u>			<u>( 7,546,530)</u>
CHIEF OF POLICE	6,759,783	844,987	7,604,770	
PROFESSIONAL DEVELOPMENT	4,028,227	541,985	4,570,212	
SUPPORT OPERATIONS		6,748,224	6,748,224	
ADMIN OPERATIONS		1,279,902	1,279,902	
<b>Total Allocated Additions:</b>	<u>10,788,010</u>	<u>9,415,098</u>	<u>20,203,108</u>	<u>20,203,108</u>
<b>Total To Be Allocated:</b>	<u><u>99,067,299</u></u>	<u><u>9,415,098</u></u>		<u><u>108,482,397</u></u>

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

	Total	General & Admin	EMG COMMU	COMMU MNGMT	RECORDS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	46,240,952	433,450	7,474,579	1,616,184	2,675,273
FRINGE BENEFITS	14,774,857	117,547	2,071,377	532,388	973,715
<b>Other Expense &amp; Cost</b>					
SUPPLIES	15,946,990	51,935	8,764	386,312	15,969
SERVICES	11,292,507	20,016	132,370	449,005	139,375
NON CAP EQUIP	23,983	0	0	0	0
*CAPITAL OUTLAY	47,645	47,645	0	0	0
*TRANSFER	7,498,885	7,498,885	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	95,825,819	8,169,478	9,687,090	2,983,889	3,804,332
<b>Deductions</b>					
Total Deductions	( 7,546,530)	( 7,546,530)	0	0	0
Functional Cost	88,279,289	622,948	9,687,090	2,983,889	3,804,332
<b>Allocation Step 1</b>					
Inbound- All Others	10,788,010	10,788,010	0	0	0
Reallocate Admin Costs		( 11,410,958)	1,261,048	388,440	495,247
1st Allocation	99,067,299	0	10,948,138	3,372,329	4,299,579
<b>Allocation Step 2</b>					
Inbound- All Others	9,415,098	9,415,098	0	0	0
Reallocate Admin Costs		( 9,415,098)	1,040,481	320,499	408,625
2nd Allocation	9,415,098	0	1,040,481	320,499	408,625
<b>Total For 050 SUPPORT</b>					
Total Allocated	108,482,397	0	11,988,619	3,692,828	4,708,204



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

	TECH SVCS	IDENTIF	CRIME LAB	FLEET MNGMT	PROPERTY/SUPPLY
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	4,973,193	4,929,086	2,471,554	4,767,673	1,845,292
FRINGE BENEFITS	1,680,293	1,448,194	789,253	1,814,940	604,949
<b>Other Expense &amp; Cost</b>					
SUPPLIES	491,306	110,773	315,544	12,578,322	1,887,393
SERVICES	5,752,757	195,327	816,573	1,079,474	335,161
NON CAP EQUIP	154	2,434	0	15,520	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFER	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	12,897,703	6,685,814	4,392,924	20,255,929	4,672,795
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	12,897,703	6,685,814	4,392,924	20,255,929	4,672,795
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,678,997	870,348	571,860	2,636,878	608,295
1st Allocation	14,576,700	7,556,162	4,964,784	22,892,807	5,281,090
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,385,328	718,118	471,838	2,175,669	501,900
2nd Allocation	1,385,328	718,118	471,838	2,175,669	501,900
<b>Total For 050 SUPPORT</b>					
Total Allocated	15,962,028	8,274,280	5,436,622	25,068,476	5,782,990



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

JAIL	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	15,054,668
FRINGE BENEFITS	4,742,201
<b>Other Expense &amp; Cost</b>	
SUPPLIES	100,672
SERVICES	2,372,449
NON CAP EQUIP	5,875
*CAPITAL OUTLAY	0
*TRANSFER	0
<b>Departmental Totals</b>	
Total Expenditures	22,275,865
<b>Deductions</b>	
Total Deductions	0
<b>Functional Cost</b>	22,275,865
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	2,899,845
1st Allocation	25,175,710
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	2,392,640
2nd Allocation	2,392,640
<b>Total For 050 SUPPORT</b>	
Total Allocated	27,568,350



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

Activity - EMG COMMU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	10,948,138		10,948,138	1,040,481	11,988,619
SubTotal	100	100.0000	10,948,138		10,948,138	1,040,481	11,988,619
TOTAL	100	100.0000	10,948,138		10,948,138	1,040,481	11,988,619

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



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

Activity - COMMU MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	129	0.8950	30,183		30,183		30,183
PROFESSIONAL DEVELOPMENT	157	1.0893	36,735		36,735		36,735
SUPPORT OPERATIONS	2,909	20.1832	680,643		680,643		680,643
POLICE LAW ENFORCEMENT	10,422	72.3097	2,438,521		2,438,521	297,757	2,736,278
AVIATION	564	3.9131	131,964		131,964	16,114	148,078
ADMIN OPERATIONS	208	1.4431	48,667		48,667	5,943	54,610
POLICE-CITY MARSHAL	4	0.0278	936		936	114	1,050
AUTO DEALERS	20	0.1388	4,680		4,680	571	5,251
<b>SubTotal</b>	<b>14,413</b>	<b>100.0000</b>	<b>3,372,329</b>		<b>3,372,329</b>	<b>320,499</b>	<b>3,692,828</b>
<b>TOTAL</b>	<b>14,413</b>	<b>100.0000</b>	<b>3,372,329</b>		<b>3,372,329</b>	<b>320,499</b>	<b>3,692,828</b>

Allocation Basis: Number of radios maintained

Allocation Source: Department Log



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

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	4,299,579		4,299,579	408,625	4,708,204
SubTotal	100	100.0000	4,299,579		4,299,579	408,625	4,708,204
TOTAL	100	100.0000	4,299,579		4,299,579	408,625	4,708,204

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

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

Activity - TECH SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	12,361	4.3888	639,742		639,742		639,742
PROFESSIONAL DEVELOPMENT	30,836	10.9484	1,595,912		1,595,912		1,595,912
SUPPORT OPERATIONS	56,890	20.1989	2,944,333		2,944,333		2,944,333
POLICE LAW ENFORCEMENT	162,650	57.7492	8,417,926		8,417,926	1,241,028	9,658,954
AVIATION	4,437	1.5754	229,636		229,636	33,855	263,491
ADMIN OPERATIONS	8,836	3.1372	457,306		457,306	67,419	524,725
POLICE-CITY MARSHAL	1,296	0.4601	67,074		67,074	9,889	76,963
AUTO DEALERS	4,343	1.5420	224,771		224,771	33,137	257,908
SubTotal	281,649	100.0000	14,576,700		14,576,700	1,385,328	15,962,028
TOTAL	281,649	100.0000	14,576,700		14,576,700	1,385,328	15,962,028

Allocation Basis: Total Number of Transactions

Allocation Source: Department records

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

Activity - IDENTIF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	7,556,162		7,556,162	718,118	8,274,280
SubTotal	100	100.0000	7,556,162		7,556,162	718,118	8,274,280
TOTAL	100	100.0000	7,556,162		7,556,162	718,118	8,274,280

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



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

Activity - CRIME LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	4,964,784		4,964,784	471,838	5,436,622
SubTotal	100	100.0000	4,964,784		4,964,784	471,838	5,436,622
TOTAL	100	100.0000	4,964,784		4,964,784	471,838	5,436,622

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



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

Activity - FLEET MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	76	2.2035	504,451		504,451		504,451
PROFESSIONAL DEVELOPMENT	84	2.4355	557,552		557,552		557,552
SUPPORT OPERATIONS	352	10.2059	2,336,407		2,336,407		2,336,407
POLICE LAW ENFORCEMENT	2,861	82.9516	18,989,946		18,989,946	2,119,370	21,109,316
ADMIN OPERATIONS	76	2.2035	504,451		504,451	56,299	560,750
SubTotal	3,449	100.0000	22,892,807		22,892,807	2,175,669	25,068,476
TOTAL	3,449	100.0000	22,892,807		22,892,807	2,175,669	25,068,476

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

Allocation Source: Fleet vehicle report



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

Activity - PROPERTY/SUPPLY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	177	2.7442	144,923		144,923		144,923
PROFESSIONAL DEVELOPMENT	386	5.9845	316,047		316,047		316,047
SUPPORT OPERATIONS	961	14.8992	786,841		786,841		786,841
POLICE LAW ENFORCEMENT	4,614	71.5349	3,777,821		3,777,821	470,110	4,247,931
ADMIN OPERATIONS	226	3.5039	185,043		185,043	23,027	208,070
POLICE-CITY MARSHAL	58	0.8992	47,489		47,489	5,910	53,399
AUTO DEALERS	28	0.4341	22,926		22,926	2,853	25,779
SubTotal	6,450	100.0000	5,281,090		5,281,090	501,900	5,782,990
TOTAL	6,450	100.0000	5,281,090		5,281,090	501,900	5,782,990

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

Allocation Source: Human Resources

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

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	129,682	99.5288	25,057,073		25,057,073	2,381,365	27,438,438
AVIATION	614	0.4712	118,637		118,637	11,275	129,912
SubTotal	130,296	100.0000	25,175,710		25,175,710	2,392,640	27,568,350
TOTAL	130,296	100.0000	25,175,710		25,175,710	2,392,640	27,568,350

Allocation Basis: Number of booking services

Allocation Source: Department records

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

Receiving Department	Total	EMG COMMU	COMMU MNGMT	RECORDS	TECH SVCS	IDENTIF	CRIME LAB
CHIEF OF POLICE	1,319,299	0	30,183	0	639,742	0	0
PROFESSIONAL	2,506,246	0	36,735	0	1,595,912	0	0
SUPPORT OPERATIONS	6,748,224	0	680,643	0	2,944,333	0	0
POLICE LAW	95,598,642	11,988,619	2,736,278	4,708,204	9,658,954	8,274,280	5,436,622
AVIATION	541,481	0	148,078	0	263,491	0	0
ADMIN OPERATIONS	1,348,155	0	54,610	0	524,725	0	0
POLICE-CITY MARSHAL	131,412	0	1,050	0	76,963	0	0
AUTO DEALERS	288,938	0	5,251	0	257,908	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>108,482,397</b>	<b>11,988,619</b>	<b>3,692,828</b>	<b>4,708,204</b>	<b>15,962,028</b>	<b>8,274,280</b>	<b>5,436,622</b>

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

Receiving Department	FLEET MNGMT	PROPERTY/SUPPLY	JAIL
CHIEF OF POLICE	504,451	144,923	0
PROFESSIONAL	557,552	316,047	0
SUPPORT OPERATIONS	2,336,407	786,841	0
POLICE LAW	21,109,316	4,247,931	27,438,438
AVIATION	0	0	129,912
ADMIN OPERATIONS	560,750	208,070	0
POLICE-CITY MARSHAL	0	53,399	0
AUTO DEALERS	0	25,779	0
Direct Billed	0	0	0
<b>Total</b>	<b>25,068,476</b>	<b>5,782,990</b>	<b>27,568,350</b>



**SCHEDULE 5.1**  
**FY 2010 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2010 FULL COST ALLOCATION PLAN**  
**ADMINISTRATIVE OPERATIONS**  
**NATURE AND EXTENT OF SERVICES**

Administrative Operations are responsible for the investigation of internal incidences for the Houston Police Department. Costs associated with Administrative Operations have been allocated based on the activities below.

- **General Administration** – Costs for general administrative and clerical work are evenly spread across the Department’s activities.
- **Internal Affairs Central Intake Office** – Costs of the Internal Affairs Division have been allocated based on the number of investigations.
- **Inspections**- Costs of audits performed by the Inspections division have been allocated based on the number of audits performed.
- **Internal Investigations** - Costs associated with Internal Investigations have not been allocated in this plan.
- **Command Center & Crime Analysis** – Costs associated with the Command Center and Crime Analysis have not been allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,654,738			17,654,738
CAPITAL OUTLAY	( 45,356)			
Total Deductions:	( 45,356)			( 45,356)
CHIEF OF POLICE	4,509,194	852,775	5,361,969	
PROFESSIONAL DEVELOPMENT	1,212,674	186,162	1,398,836	
SUPPORT OPERATIONS	1,195,467	152,688	1,348,155	
ADMIN OPERATIONS		164,111	164,111	
Total Allocated Additions:	6,917,335	1,355,736	8,273,071	8,273,071
Total To Be Allocated:	24,526,717	1,355,736		25,882,453



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

	Total	General & Admin	INTERN AFF CENT INTAK	INSPECTIONS	COMM CNTR/CRIME
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	13,376,504	420,148	5,154,168	1,332,353	6,052,796
FRINGE BENEFITS	3,738,393	118,589	1,366,192	341,434	1,804,560
<b>Other Expense &amp; Cost</b>					
SUPPLIES	27,894	4,913	10,406	5,543	2,469
SERVICES	440,711	18,178	1,369	1,293	419,421
OTHER	25,880	1,351	0	0	23,330
*CAPITAL OUTLAY	45,356	45,356	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	17,654,738	608,535	6,532,135	1,680,623	8,302,576
<b>Deductions</b>					
Total Deductions	( 45,356)	( 45,356)	0	0	0
Functional Cost	17,609,382	563,179	6,532,135	1,680,623	8,302,576
<b>Allocation Step 1</b>					
Inbound- All Others	6,917,335	6,917,335	0	0	0
Reallocate Admin Costs		( 7,480,514)	2,866,548	737,519	3,643,481
Unallocated Costs	( 12,709,892)	0	0	0	( 11,946,057)
1st Allocation	11,816,825	0	9,398,683	2,418,142	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,355,736	1,355,736	0	0	0
Reallocate Admin Costs		( 1,355,736)	519,521	133,665	660,328
Unallocated Costs	( 702,550)	0	0	0	( 660,328)
2nd Allocation	653,186	0	519,521	133,665	0
<b>Total For 081 ADMIN</b>					
Total Allocated	12,470,011	0	9,918,204	2,551,807	0



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

	INT INVEST
<hr/>	
Wages & Benefits	
SALARIES & WAGES	417,039
FRINGE BENEFITS	107,618
Other Expense & Cost	
SUPPLIES	4,563
SERVICES	450
OTHER	1,199
*CAPITAL OUTLAY	0
Departmental Totals	
Total Expenditures	530,869
Deductions	
Total Deductions	0
Functional Cost	530,869
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	232,966
Unallocated Costs	( 763,835)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	42,222
Unallocated Costs	( 42,222)
2nd Allocation	0
Total For 081 ADMIN	
Total Allocated	0



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

Activity - INTERN AFF CENT INTAK OFF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	13	1.0054	94,496		94,496		94,496
PROFESSIONAL DEVELOPMENT	36	2.7842	261,680		261,680		261,680
SUPPORT OPERATIONS	126	9.7448	915,881		915,881		915,881
POLICE LAW ENFORCEMENT	1,070	82.7532	7,777,719		7,777,719	505,813	8,283,532
AVIATION	18	1.3921	130,840		130,840	8,509	139,349
ADMIN OPERATIONS	19	1.4695	138,109		138,109		138,109
POLICE-CITY MARSHAL	9	0.6961	65,420		65,420	4,254	69,674
AUTO DEALERS	2	0.1547	14,538		14,538	945	15,483
<b>SubTotal</b>	<b>1,293</b>	<b>100.0000</b>	<b>9,398,683</b>		<b>9,398,683</b>	<b>519,521</b>	<b>9,918,204</b>
<b>TOTAL</b>	<b>1,293</b>	<b>100.0000</b>	<b>9,398,683</b>		<b>9,398,683</b>	<b>519,521</b>	<b>9,918,204</b>

Allocation Basis: Number of investigations

Allocation Source: Department Records

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

Activity - INSPECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	11	11.8280	286,017		286,017		286,017
PROFESSIONAL DEVELOPMENT	2	2.1505	52,003		52,003		52,003
SUPPORT OPERATIONS	14	15.0538	364,021		364,021		364,021
POLICE LAW ENFORCEMENT	65	69.8924	1,690,099		1,690,099	133,665	1,823,764
ADMIN OPERATIONS	1	1.0753	26,002		26,002		26,002
SubTotal	93	100.0000	2,418,142		2,418,142	133,665	2,551,807
TOTAL	93	100.0000	2,418,142		2,418,142	133,665	2,551,807

Allocation Basis: Number of audits

Allocation Source: Department records

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

Receiving Department	Total	INTERN AFF CENT	INSPECTIONS
CHIEF OF POLICE	380,513	94,496	286,017
PROFESSIONAL	313,683	261,680	52,003
SUPPORT OPERATIONS	1,279,902	915,881	364,021
POLICE LAW	10,107,296	8,283,532	1,823,764
AVIATION	139,349	139,349	0
ADMIN OPERATIONS	164,111	138,109	26,002
POLICE-CITY MARSHAL	69,674	69,674	0
AUTO DEALERS	15,483	15,483	0
Direct Billed	0	0	0
<b>Total</b>	<b>12,470,011</b>	<b>9,918,204</b>	<b>2,551,807</b>

**SCHEDULE 6.1  
FY 2010 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 FULL COST ALLOCATION PLAN  
POLICE - CITY MARSHAL  
NATURE AND EXTENT OF SERVICES**

City Marshal is one of the three components of the Special Divisions. This entity receives services from the Special Divisions' Administration. The cost of this entity along with the allocated cost from the Special Divisions is directly allocated to Municipal Courts - Justice.

**HOUSTON POLICE DEPARTMENT  
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:	6,291,767			6,291,767
CHIEF OF POLICE	362,007	41,642	403,649	
PROFESSIONAL DEVELOPMENT	333,090	52,615	385,705	
SUPPORT OPERATIONS	115,499	15,913	131,412	
ADMIN OPERATIONS	65,420	4,254	69,674	
Total Allocated Additions:	<u>876,016</u>	<u>114,424</u>	<u>990,440</u>	990,440
Total To Be Allocated:	<u><u>7,167,783</u></u>	<u><u>114,424</u></u>		<u><u>7,282,207</u></u>



**HOUSTON POLICE DEPARTMENT  
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	4,865,960	0	4,865,960
FRINGE BENEFITS	1,424,971	0	1,424,971
<b>Other Expense &amp; Cost</b>			
SUPPLIES	836	0	836
<b>Departmental Totals</b>			
Total Expenditures	6,291,767	0	6,291,767
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	6,291,767	0	6,291,767
<b>Allocation Step 1</b>			
Inbound- All Others	876,016	876,016	0
Reallocate Admin Costs		( 876,016)	876,016
1st Allocation	7,167,783	0	7,167,783
<b>Allocation Step 2</b>			
Inbound- All Others	114,424	114,424	0
Reallocate Admin Costs		( 114,424)	114,424
2nd Allocation	114,424	0	114,424
<b>Total For 082 POLICE-CITY</b>			
Total Allocated	7,282,207	0	7,282,207



**HOUSTON POLICE DEPARTMENT  
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	7,167,783		7,167,783	114,424	7,282,207
SubTotal	100	100.0000	7,167,783		7,167,783	114,424	7,282,207
TOTAL	100	100.0000	7,167,783		7,167,783	114,424	7,282,207

Allocation Basis: Direct allocation to Municipal Courts-Justice

Allocation Source: N/A

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

Receiving Department	Total	MARSHAL
MUN CRTS - JUST	7,282,207	7,282,207
Direct Billed	0	0
<b>Total</b>	<u><u>7,282,207</u></u>	<u><u>7,282,207</u></u>

