

**THE CITY OF HOUSTON, TEXAS**

**HOUSTON POLICE DEPARTMENT**

**FY 2010 OMB 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 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, 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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***SUMMARY OF ALLOCATED COSTS SCHEDULES***

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 COST ALLOCATION PLAN  
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OMB CIRCULAR A87 COST ALLOCATION PLAN  
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**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	24,422,462	449,465	0	147,899	25,019,826	0	15,435,634
PROFESSIONAL	29,207,509	1,085,441	0	163,915	30,456,865	0	0
SUPPORT OPERATIONS	93,722,028	530,652	0	283,079	94,535,759	0	0
ADMIN OPERATIONS	9,534,099	131,472	0	14,608	9,680,179	0	12,663,962
POLICE-CITY MARSHAL	0	0	7,170,276	0	7,170,276	0	0
<b>Total Allocated</b>	<b>156,886,098</b>	<b>2,197,030</b>	<b>7,170,276</b>	<b>609,501</b>	<b>166,862,905</b>	<b>0</b>	<b>28,099,596</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>156,886,098</b>	<b>2,197,030</b>	<b>7,170,276</b>	<b>609,501</b>	<b>166,862,905</b>	<b>0</b>	<b>28,099,596</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>156,886,098</b>	<b>2,197,030</b>	<b>7,170,276</b>	<b>609,501</b>	<b>166,862,905</b>	<b>0</b>	<b>28,099,596</b>



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	Total
CITYWIDE INDIRECT	0
CHIEF OF POLICE	40,455,460
PROFESSIONAL	30,456,865
SUPPORT OPERATIONS	94,535,759
ADMIN OPERATIONS	22,344,141
POLICE-CITY MARSHAL	7,170,276
Total Allocated	<u>194,962,501</u>
Roll Forward	0
Cost With Roll Forward	<u>194,962,501</u>
Adjustments	0
Proposed Costs	<u><u>194,962,501</u></u>



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 COST ALLOCATION PLAN  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	33,144,626		
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			156,886,098	
AVIATION			2,197,030	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			7,170,276	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			609,501	
Direct Billed Total			0	
Unallocated Total			28,099,596	
<b>Totals</b>	<b>170,045,464</b>	<b>24,917,037</b>	<b>194,962,501</b>	<b>Deviation 0</b>



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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 OMB COST PLAN**

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

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

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	33,144,626			
Total Departmental Cost Adjustments:	33,144,626			33,144,626
Total To Be Allocated:	33,144,626	0		33,144,626

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	33,144,626	0	33,144,626
Functional Cost	33,144,626	0	33,144,626
<b>Allocation Step 1</b>			
1st Allocation	33,144,626	0	33,144,626
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 010 CITYWIDE</b>			
Total Allocated	33,144,626	0	33,144,626





**HOUSTON POLICE DEPARTMENT  
 OMB CIRCULAR A87 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	33,144,626		33,144,626		33,144,626
SubTotal	100	100.0000	33,144,626		33,144,626		33,144,626
TOTAL	100	100.0000	33,144,626		33,144,626		33,144,626

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT**  
**OMB CIRCULAR A87 COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CITYWIDE INDIRECT COSTS**

Receiving Department	Total	INDIRECT COSTS
CHIEF OF POLICE	33,144,626	33,144,626
Direct Billed	0	0
<b>Total</b>	<b>33,144,626</b>	<b>33,144,626</b>



**SCHEDULE 2.1**  
**FY 2010 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT**  
**FY 2010 OMB 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  
OMB CIRCULAR A87 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>	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	33,144,626		33,144,626	
CHIEF OF POLICE		4,023,175	4,023,175	
PROFESSIONAL DEVELOPMENT		763,433	763,433	
SUPPORT OPERATIONS		1,296,050	1,296,050	
ADMIN OPERATIONS		360,936	360,936	
Total Allocated Additions:	33,144,626	6,443,594	39,588,220	39,588,220
<b>Total To Be Allocated:</b>	<b>50,516,004</b>	<b>6,443,594</b>		<b>56,959,598</b>



**HOUSTON POLICE DEPARTMENT**  
**OMB CIRCULAR A87 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	33,144,626	0	8,512,183	10,090,055	4,719,910
Unallocated Costs	( 13,526,062)	0	0	0	0
1st Allocation	36,989,942	0	11,720,001	18,739,618	6,530,323
<b>Allocation Step 2</b>					
Inbound- All Others	6,443,594	0	1,654,840	1,961,592	917,590
Unallocated Costs	( 1,909,572)	0	0	0	0
2nd Allocation	4,534,022	0	1,654,840	1,961,592	917,590
<b>Total For 020 CHIEF OF POLICE</b>					
Total Allocated	41,523,964	0	13,374,841	20,701,210	7,447,913



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 COST ALLOCATION PLAN  
Schedule .3 - Costs Allocated By Activity  
For Department CHIEF OF POLICE**

PUBLIC AFF	
<hr/>	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	2,779,600
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	9,822,478
Unallocated Costs	( 13,526,062)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	1,909,572
Unallocated Costs	( 1,909,572)
2nd Allocation	0
<b>Total For 020 CHIEF OF POLICE</b>	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	313,029		313,029		313,029
PROFESSIONAL DEVELOPMENT	386	5.8247	682,650		682,650	99,034	781,684
SUPPORT OPERATIONS	961	14.5013	1,699,551		1,699,551	246,558	1,946,109
POLICE LAW ENFORCEMENT	4,614	69.6242	8,159,963		8,159,963	1,183,787	9,343,750
AVIATION	177	2.6709	313,029		313,029	45,412	358,441
ADMIN OPERATIONS	226	3.4103	399,686		399,686	57,984	457,670
POLICE-CITY MARSHAL	58	0.8752	102,574		102,574	14,881	117,455
AUTO DEALERS	28	0.4225	49,519		49,519	7,184	56,703
SubTotal	6,627	100.0000	11,720,001		11,720,001	1,654,840	13,374,841
TOTAL	6,627	100.0000	11,720,001		11,720,001	1,654,840	13,374,841

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	963,621		963,621		963,621
PROFESSIONAL DEVELOPMENT	33,395,447	4.8155	902,401		902,401	99,581	1,001,982
SUPPORT OPERATIONS	107,295,069	15.4715	2,899,294		2,899,294	319,939	3,219,233
POLICE LAW ENFORCEMENT	485,840,963	70.0560	13,128,242		13,128,242	1,448,709	14,576,951
AVIATION	2,668,043	0.3847	72,095		72,095	7,956	80,051
ADMIN OPERATIONS	19,279,307	2.7800	520,959		520,959	57,488	578,447
POLICE-CITY MARSHAL	6,323,570	0.9118	170,873		170,873	18,856	189,729
AUTO DEALERS	3,039,503	0.4383	82,133		82,133	9,063	91,196
SubTotal	693,502,918	100.0000	18,739,618		18,739,618	1,961,592	20,701,210
TOTAL	693,502,918	100.0000	18,739,618		18,739,618	1,961,592	20,701,210

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

Allocation Source: Controller's Office



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	2,746,525		2,746,525		2,746,525
PROFESSIONAL DEVELOPMENT	1,274	7.8313	511,411		511,411	124,020	635,431
SUPPORT OPERATIONS	1,213	7.4564	486,924		486,924	118,082	605,006
POLICE LAW ENFORCEMENT	1,006	6.1839	403,830		403,830	97,931	501,761
AVIATION	22	0.1352	8,831		8,831	2,142	10,973
ADMIN OPERATIONS	5,911	36.3351	2,372,802		2,372,802	575,415	2,948,217
SubTotal	16,268	100.0000	6,530,323		6,530,323	917,590	7,447,913
TOTAL	16,268	100.0000	6,530,323		6,530,323	917,590	7,447,913

Allocation Basis: Number of billable hours

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT**  
**OMB CIRCULAR A87 COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CHIEF OF POLICE**

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	4,023,175	313,029	963,621	2,746,525
PROFESSIONAL	2,419,097	781,684	1,001,982	635,431
SUPPORT OPERATIONS	5,770,348	1,946,109	3,219,233	605,006
POLICE LAW	24,422,462	9,343,750	14,576,951	501,761
AVIATION	449,465	358,441	80,051	10,973
ADMIN OPERATIONS	3,984,334	457,670	578,447	2,948,217
POLICE-CITY MARSHAL	307,184	117,455	189,729	0
AUTO DEALERS	147,899	56,703	91,196	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>41,523,964</b>	<b>13,374,841</b>	<b>20,701,210</b>	<b>7,447,913</b>

**SCHEDULE 3.1  
FY 2010 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 OMB 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  
OMB CIRCULAR A87 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	2,096,462	322,635	2,419,097	
PROFESSIONAL DEVELOPMENT		1,741,166	1,741,166	
SUPPORT OPERATIONS		2,462,081	2,462,081	
ADMIN OPERATIONS		297,546	297,546	
Total Allocated Additions:	<u>2,096,462</u>	<u>4,823,428</u>	<u>6,919,890</u>	<u>6,919,890</u>
Total To Be Allocated:	<u><u>34,362,521</u></u>	<u><u>4,823,428</u></u>		<u><u>39,185,949</u></u>



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	2,096,462	68,038	1,140,958	887,466
Reallocate Admin Costs		( 761,920)	542,562	219,358
1st Allocation	34,362,521	0	24,469,513	9,893,008
<b>Allocation Step 2</b>				
Inbound- All Others	4,823,428	156,538	2,625,054	2,041,836
Reallocate Admin Costs		( 156,538)	111,471	45,067
2nd Allocation	4,823,428	0	2,736,525	2,086,903
<b>Total For 040 PROFESSIONAL</b>				
Total Allocated	39,185,949	0	27,206,038	11,979,911



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	653,554		653,554		653,554
PROFESSIONAL DEVELOPMENT	386	5.8247	1,425,265		1,425,265		1,425,265
SUPPORT OPERATIONS	961	14.5013	3,548,393		3,548,393	433,674	3,982,067
POLICE LAW ENFORCEMENT	4,614	69.6242	17,036,719		17,036,719	2,082,178	19,118,897
AVIATION	177	2.6709	653,554		653,554	79,875	733,429
ADMIN OPERATIONS	226	3.4103	834,482		834,482	101,988	936,470
POLICE-CITY MARSHAL	58	0.8752	214,159		214,159	26,174	240,333
AUTO DEALERS	28	0.4225	103,387		103,387	12,636	116,023
<b>SubTotal</b>	<b>6,627</b>	<b>100.0000</b>	<b>24,469,513</b>		<b>24,469,513</b>	<b>2,736,525</b>	<b>27,206,038</b>
<b>TOTAL</b>	<b>6,627</b>	<b>100.0000</b>	<b>24,469,513</b>		<b>24,469,513</b>	<b>2,736,525</b>	<b>27,206,038</b>

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	109,879		109,879		109,879
PROFESSIONAL DEVELOPMENT	161	3.1932	315,901		315,901		315,901
SUPPORT OPERATIONS	208	4.1253	408,121		408,121	89,964	498,085
POLICE LAW ENFORCEMENT	4,213	83.5581	8,266,410		8,266,410	1,822,202	10,088,612
AVIATION	147	2.9155	288,432		288,432	63,580	352,012
ADMIN OPERATIONS	180	3.5700	353,182		353,182	77,853	431,035
POLICE-CITY MARSHAL	57	1.1305	111,841		111,841	24,654	136,495
AUTO DEALERS	20	0.3967	39,242		39,242	8,650	47,892
SubTotal	5,042	100.0000	9,893,008		9,893,008	2,086,903	11,979,911
TOTAL	5,042	100.0000	9,893,008		9,893,008	2,086,903	11,979,911

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT**  
**OMB CIRCULAR A87 COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PROFESSIONAL DEVELOPMENT**

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	763,433	653,554	109,879
PROFESSIONAL	1,741,166	1,425,265	315,901
SUPPORT OPERATIONS	4,480,152	3,982,067	498,085
POLICE LAW	29,207,509	19,118,897	10,088,612
AVIATION	1,085,441	733,429	352,012
ADMIN OPERATIONS	1,367,505	936,470	431,035
POLICE-CITY MARSHAL	376,828	240,333	136,495
AUTO DEALERS	163,915	116,023	47,892
Direct Billed	0	0	0
<b>Total</b>	<b>39,185,949</b>	<b>27,206,038</b>	<b>11,979,911</b>



**SCHEDULE 4.1  
FY 2010 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 OMB 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 OMB COST PLAN  
(CONTINUED)**

**HOUSTON POLICE DEPARTMENT  
FY 2010 OMB 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  
OMB CIRCULAR A87 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	5,085,769	684,579	5,770,348	
PROFESSIONAL DEVELOPMENT	3,956,514	523,638	4,480,152	
SUPPORT OPERATIONS		6,629,310	6,629,310	
ADMIN OPERATIONS		1,214,056	1,214,056	
<b>Total Allocated Additions:</b>	<u>9,042,283</u>	<u>9,051,583</u>	<u>18,093,866</u>	<u>18,093,866</u>
<b>Total To Be Allocated:</b>	<u><u>97,321,572</u></u>	<u><u>9,051,583</u></u>		<u><u>106,373,155</u></u>



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	9,042,283	9,042,283	0	0	0
Reallocate Admin Costs		( 9,665,231)	1,068,124	329,014	419,481
1st Allocation	97,321,572	0	10,755,214	3,312,903	4,223,813
<b>Allocation Step 2</b>					
Inbound- All Others	9,051,583	9,051,583	0	0	0
Reallocate Admin Costs		( 9,051,583)	1,000,309	308,125	392,848
2nd Allocation	9,051,583	0	1,000,309	308,125	392,848
<b>Total For 050 SUPPORT</b>					
Total Allocated	106,373,155	0	11,755,523	3,621,028	4,616,661



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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
<b>Functional Cost</b>					
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	1,422,132	737,196	484,373	2,233,471	515,234
1st Allocation	14,319,835	7,423,010	4,877,297	22,489,400	5,188,029
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,331,841	690,391	453,620	2,091,667	482,522
2nd Allocation	1,331,841	690,391	453,620	2,091,667	482,522
<b>Total For 050 SUPPORT</b>					
Total Allocated	15,651,676	8,113,401	5,330,917	24,581,067	5,670,551



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 COST ALLOCATION PLAN  
Schedule .3 - Costs Allocated By Activity  
For Department SUPPORT OPERATIONS**

**JAIL**

**Wages & Benefits**

SALARIES & WAGES	15,054,668
FRINGE BENEFITS	4,742,201

**Other Expense & Cost**

SUPPLIES	100,672
SERVICES	2,372,449
NON CAP EQUIP	5,875
*CAPITAL OUTLAY	0
*TRANSFER	0

**Departmental Totals**

Total Expenditures	22,275,865
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**Deductions**

Total Deductions	0
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Functional Cost	22,275,865
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**Allocation Step 1**

Inbound- All Others	0
Reallocate Admin Costs	2,456,206
1st Allocation	24,732,071

**Allocation Step 2**

Inbound- All Others	0
Reallocate Admin Costs	2,300,260
2nd Allocation	2,300,260

**Total For 050 SUPPORT**

Total Allocated	27,032,331
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**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	10,755,214		10,755,214	1,000,309	11,755,523
SubTotal	100	100.0000	10,755,214		10,755,214	1,000,309	11,755,523
TOTAL	100	100.0000	10,755,214		10,755,214	1,000,309	11,755,523

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	29,651		29,651		29,651
PROFESSIONAL DEVELOPMENT	157	1.0893	36,087		36,087		36,087
SUPPORT OPERATIONS	2,909	20.1832	668,649		668,649		668,649
POLICE LAW ENFORCEMENT	10,422	72.3097	2,395,552		2,395,552	286,262	2,681,814
AVIATION	564	3.9131	129,638		129,638	15,491	145,129
ADMIN OPERATIONS	208	1.4431	47,810		47,810	5,713	53,523
POLICE-CITY MARSHAL	4	0.0278	919		919	110	1,029
AUTO DEALERS	20	0.1388	4,597		4,597	549	5,146
SubTotal	14,413	100.0000	3,312,903		3,312,903	308,125	3,621,028
TOTAL	14,413	100.0000	3,312,903		3,312,903	308,125	3,621,028

Allocation Basis: Number of radios maintained

Allocation Source: Department Log



**HOUSTON POLICE DEPARTMENT  
 OMB CIRCULAR A87 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	4,223,813		4,223,813	392,848	4,616,661
SubTotal	100	100.0000	4,223,813		4,223,813	392,848	4,616,661
TOTAL	100	100.0000	4,223,813		4,223,813	392,848	4,616,661

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	628,468		628,468		628,468
PROFESSIONAL DEVELOPMENT	30,836	10.9484	1,567,790		1,567,790		1,567,790
SUPPORT OPERATIONS	56,890	20.1989	2,892,449		2,892,449		2,892,449
POLICE LAW ENFORCEMENT	162,650	57.7492	8,269,589		8,269,589	1,193,113	9,462,702
AVIATION	4,437	1.5754	225,590		225,590	32,547	258,137
ADMIN OPERATIONS	8,836	3.1372	449,247		449,247	64,816	514,063
POLICE-CITY MARSHAL	1,296	0.4601	65,892		65,892	9,507	75,399
AUTO DEALERS	4,343	1.5420	220,810		220,810	31,858	252,668
SubTotal	281,649	100.0000	14,319,835		14,319,835	1,331,841	15,651,676
TOTAL	281,649	100.0000	14,319,835		14,319,835	1,331,841	15,651,676

Allocation Basis: Total Number of Transactions

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
 OMB CIRCULAR A87 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	7,423,010		7,423,010	690,391	8,113,401
SubTotal	100	100.0000	7,423,010		7,423,010	690,391	8,113,401
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>7,423,010</b>		<b>7,423,010</b>	<b>690,391</b>	<b>8,113,401</b>

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	4,877,297		4,877,297	453,620	5,330,917
SubTotal	100	100.0000	4,877,297		4,877,297	453,620	5,330,917
TOTAL	100	100.0000	4,877,297		4,877,297	453,620	5,330,917

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	495,562		495,562		495,562
PROFESSIONAL DEVELOPMENT	84	2.4355	547,727		547,727		547,727
SUPPORT OPERATIONS	352	10.2059	2,295,236		2,295,236		2,295,236
POLICE LAW ENFORCEMENT	2,861	82.9516	18,655,313		18,655,313	2,037,541	20,692,854
ADMIN OPERATIONS	76	2.2035	495,562		495,562	54,126	549,688
SubTotal	3,449	100.0000	22,489,400		22,489,400	2,091,667	24,581,067
TOTAL	3,449	100.0000	22,489,400		22,489,400	2,091,667	24,581,067

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

Allocation Source: Fleet vehicle report

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	142,369		142,369		142,369
PROFESSIONAL DEVELOPMENT	386	5.9845	310,477		310,477		310,477
SUPPORT OPERATIONS	961	14.8992	772,976		772,976		772,976
POLICE LAW ENFORCEMENT	4,614	71.5349	3,711,251		3,711,251	451,960	4,163,211
ADMIN OPERATIONS	226	3.5039	181,782		181,782	22,138	203,920
POLICE-CITY MARSHAL	58	0.8992	46,652		46,652	5,681	52,333
AUTO DEALERS	28	0.4341	22,522		22,522	2,743	25,265
SubTotal	6,450	100.0000	5,188,029		5,188,029	482,522	5,670,551
TOTAL	6,450	100.0000	5,188,029		5,188,029	482,522	5,670,551

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

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	24,615,525		24,615,525	2,289,420	26,904,945
AVIATION	614	0.4712	116,546		116,546	10,840	127,386
SubTotal	130,296	100.0000	24,732,071		24,732,071	2,300,260	27,032,331
<b>TOTAL</b>	<b>130,296</b>	<b>100.0000</b>	<b>24,732,071</b>		<b>24,732,071</b>	<b>2,300,260</b>	<b>27,032,331</b>

Allocation Basis: Number of booking services

Allocation Source: Department records



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	1,296,050	0	29,651	0	628,468	0	0
PROFESSIONAL	2,462,081	0	36,087	0	1,567,790	0	0
SUPPORT OPERATIONS	6,629,310	0	668,649	0	2,892,449	0	0
POLICE LAW	93,722,028	11,755,523	2,681,814	4,616,661	9,462,702	8,113,401	5,330,917
AVIATION	530,652	0	145,129	0	258,137	0	0
ADMIN OPERATIONS	1,321,194	0	53,523	0	514,063	0	0
POLICE-CITY MARSHAL	128,761	0	1,029	0	75,399	0	0
AUTO DEALERS	283,079	0	5,146	0	252,668	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>106,373,155</b>	<b>11,755,523</b>	<b>3,621,028</b>	<b>4,616,661</b>	<b>15,651,676</b>	<b>8,113,401</b>	<b>5,330,917</b>





**HOUSTON POLICE DEPARTMENT**  
**OMB CIRCULAR A87 COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SUPPORT OPERATIONS**

Receiving Department	FLEET MNGMT	PROPERTY/SUPPLY	JAIL
CHIEF OF POLICE	495,562	142,369	0
PROFESSIONAL	547,727	310,477	0
SUPPORT OPERATIONS	2,295,236	772,976	0
POLICE LAW	20,692,854	4,163,211	26,904,945
AVIATION	0	0	127,386
ADMIN OPERATIONS	549,688	203,920	0
POLICE-CITY MARSHAL	0	52,333	0
AUTO DEALERS	0	25,265	0
Direct Billed	0	0	0
<b>Total</b>	<b>24,581,067</b>	<b>5,670,551</b>	<b>27,032,331</b>

**SCHEDULE 5.1  
FY 2010 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 OMB 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  
OMB CIRCULAR A87 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	3,293,447	690,887	3,984,334	
PROFESSIONAL DEVELOPMENT	1,187,664	179,841	1,367,505	
SUPPORT OPERATIONS	1,174,401	146,793	1,321,194	
ADMIN OPERATIONS		155,668	155,668	
Total Allocated Additions:	5,655,512	1,173,189	6,828,701	6,828,701
Total To Be Allocated:	23,264,894	1,173,189		24,438,083



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	5,655,512	5,655,512	0	0	0
Reallocate Admin Costs		( 6,218,691)	2,383,015	613,113	3,028,894
Unallocated Costs	( 12,056,008)	0	0	0	( 11,331,470)
1st Allocation	11,208,886	0	8,915,150	2,293,736	0
<b>Allocation Step 2</b>					
Inbound- All Others	1,173,189	1,173,189	0	0	0
Reallocate Admin Costs		( 1,173,189)	449,568	115,667	571,417
Unallocated Costs	( 607,954)	0	0	0	( 571,417)
2nd Allocation	565,235	0	449,568	115,667	0
<b>Total For 081 ADMIN</b>					
Total Allocated	11,774,121	0	9,364,718	2,409,403	0



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	417,039
FRINGE BENEFITS	107,618
<b>Other Expense &amp; Cost</b>	
SUPPLIES	4,563
SERVICES	450
OTHER	1,199
*CAPITAL OUTLAY	0
<b>Departmental Totals</b>	
Total Expenditures	530,869
<b>Deductions</b>	
Total Deductions	0
Functional Cost	530,869
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	193,669
Unallocated Costs	( 724,538)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	36,537
Unallocated Costs	( 36,537)
2nd Allocation	0
<b>Total For 081 ADMIN</b>	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	89,634		89,634		89,634
PROFESSIONAL DEVELOPMENT	36	2.7842	248,218		248,218		248,218
SUPPORT OPERATIONS	126	9.7448	868,762		868,762		868,762
POLICE LAW ENFORCEMENT	1,070	82.7532	7,377,579		7,377,579	437,705	7,815,284
AVIATION	18	1.3921	124,109		124,109	7,363	131,472
ADMIN OPERATIONS	19	1.4695	131,004		131,004		131,004
POLICE-CITY MARSHAL	9	0.6961	62,054		62,054	3,682	65,736
AUTO DEALERS	2	0.1547	13,790		13,790	818	14,608
<b>SubTotal</b>	<b>1,293</b>	<b>100.0000</b>	<b>8,915,150</b>		<b>8,915,150</b>	<b>449,568</b>	<b>9,364,718</b>
<b>TOTAL</b>	<b>1,293</b>	<b>100.0000</b>	<b>8,915,150</b>		<b>8,915,150</b>	<b>449,568</b>	<b>9,364,718</b>

Allocation Basis: Number of investigations

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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	271,302		271,302		271,302
PROFESSIONAL DEVELOPMENT	2	2.1505	49,328		49,328		49,328
SUPPORT OPERATIONS	14	15.0538	345,294		345,294		345,294
POLICE LAW ENFORCEMENT	65	69.8924	1,603,148		1,603,148	115,667	1,718,815
ADMIN OPERATIONS	1	1.0753	24,664		24,664		24,664
SubTotal	93	100.0000	2,293,736		2,293,736	115,667	2,409,403
TOTAL	93	100.0000	2,293,736		2,293,736	115,667	2,409,403

Allocation Basis: Number of audits

Allocation Source: Department records

**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 COST ALLOCATION PLAN  
Schedule .5 - Allocation Summary  
For Department ADMIN OPERATIONS**

Receiving Department	Total	INTERN AFF CENT	INSPECTIONS
CHIEF OF POLICE	360,936	89,634	271,302
PROFESSIONAL	297,546	248,218	49,328
SUPPORT OPERATIONS	1,214,056	868,762	345,294
POLICE LAW	9,534,099	7,815,284	1,718,815
AVIATION	131,472	131,472	0
ADMIN OPERATIONS	155,668	131,004	24,664
POLICE-CITY MARSHAL	65,736	65,736	0
AUTO DEALERS	14,608	14,608	0
Direct Billed	0	0	0
<b>Total</b>	<b>11,774,121</b>	<b>9,364,718</b>	<b>2,409,403</b>





**SCHEDULE 6.1  
FY 2010 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT  
FY 2010 OMB 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  
 OMB CIRCULAR A87 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	273,447	33,737	307,184	
PROFESSIONAL DEVELOPMENT	326,000	50,828	376,828	
SUPPORT OPERATIONS	113,463	15,298	128,761	
ADMIN OPERATIONS	62,054	3,682	65,736	
Total Allocated Additions:	<u>774,964</u>	<u>103,545</u>	<u>878,509</u>	878,509
Total To Be Allocated:	<u><u>7,066,731</u></u>	<u><u>103,545</u></u>		<u><u>7,170,276</u></u>



**HOUSTON POLICE DEPARTMENT  
OMB CIRCULAR A87 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
Functional Cost	6,291,767	0	6,291,767
<b>Allocation Step 1</b>			
Inbound- All Others	774,964	774,964	0
Reallocate Admin Costs		( 774,964)	774,964
1st Allocation	7,066,731	0	7,066,731
<b>Allocation Step 2</b>			
Inbound- All Others	103,545	103,545	0
Reallocate Admin Costs		( 103,545)	103,545
2nd Allocation	103,545	0	103,545
<b>Total For 082 POLICE-CITY</b>			
Total Allocated	7,170,276	0	7,170,276



**HOUSTON POLICE DEPARTMENT  
 OMB CIRCULAR A87 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	7,066,731		7,066,731	103,545	7,170,276
SubTotal	100	100.0000	7,066,731		7,066,731	103,545	7,170,276
TOTAL	100	100.0000	7,066,731		7,066,731	103,545	7,170,276

Allocation Basis: Direct allocation to Municipal Courts-Justice

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT  
 OMB CIRCULAR A87 COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department POLICE-CITY MARSHAL**

Receiving Department	Total	MARSHAL
MUN CRTS - JUST	7,170,276	7,170,276
Direct Billed	0	0
<b>Total</b>	<b><u>7,170,276</u></b>	<b><u>7,170,276</u></b>

