

A COST ALLOCATION PLAN

for the

**THE CITY OF HOUSTON, TEXAS
HOUSTON POLICE DEPARTMENT**

FY 2011 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2009

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INTRODUCTION

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, 2009. 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

SUMMARY OF ALLOCATED COSTS SCHEDULES

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

* Group

Central Service Departments	POL. LAW ENF.*	AVIATION	MUN CRTS - JUST	AUTO DEALERS	HURRICANE IKE	DARLEP - RED LIGHT ENFORCEMENT	SubTotal
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF OF POLICE	28,742,744	530,457	0	177,091	662,072	372,286	30,484,650
PROFESSIONAL	33,299,020	1,138,280	0	183,158	0	0	34,620,458
SUPPORT OPERATIONS	100,183,785	544,126	0	313,216	58,709	255,878	101,355,714
ADMIN OPERATIONS	9,153,457	288,716	0	0	0	0	9,442,173
POLICE-CITY MARSHAL	0	0	744,372	0	0	0	744,372
Total Allocated	171,379,006	2,501,579	744,372	673,465	720,781	628,164	176,647,367
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	171,379,006	2,501,579	744,372	673,465	720,781	628,164	176,647,367
Adjustments	0	0	0	0	0	0	0
Proposed Costs	171,379,006	2,501,579	744,372	673,465	720,781	628,164	176,647,367



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

* Group

Central Service Departments	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0
CHIEF OF POLICE	0	19,126,244	49,610,894
PROFESSIONAL	0	0	34,620,458
SUPPORT OPERATIONS	0	0	101,355,714
ADMIN OPERATIONS	0	14,704,659	24,146,832
POLICE-CITY MARSHAL	0	0	744,372
Total Allocated	0	33,830,903	210,478,270
Roll Forward	0	0	0
Cost With Roll Forward	0	33,830,903	210,478,270
Adjustments	0	0	0
Proposed Costs	0	33,830,903	210,478,270

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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	44,869,508		
CHIEF OF POLICE	17,877,437	(617,481)		
PROFESSIONAL DEVELOPMENT	35,040,250	0		
SUPPORT OPERATIONS	99,415,590	(6,794,821)		
ADMIN OPERATIONS	20,069,629	0		
POLICE-CITY MARSHAL	618,158	0		
POLICE LAW ENFORCEMENT			171,379,006	
AVIATION			2,501,579	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			744,372	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			673,465	
HURRICANE IKE			720,781	
DARLEP - RED LIGHT ENFORCEMENT			628,164	
Direct Billed Total			0	
Unallocated Total			33,830,903	
Totals	<u>173,021,064</u>	<u>37,457,206</u>	<u>210,478,270</u>	Deviation 0



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CITYWIDE INDIRECT COSTS		
1.4.1 INDIRECT COSTS	Direct allocation to Chief's Command	N/A
CHIEF OF POLICE		
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
PROFESSIONAL DEVELOPMENT		
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
SUPPORT OPERATIONS		
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
ADMIN OPERATIONS		
5.4.1 INTERN AFF CENT INTAK OFF	Number of investigations	Department Records
5.4.2 INSPECTIONS	Number of audits	Department records
POLICE-CITY MARSHAL		
6.4.1 MARSHAL	Direct allocation to Municipal Courts-Justice	N/A



SECTION III

CENTRAL SERVICES COST ALLOCATION PLAN

SCHEDULE 1.1
FY 2011 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2011 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:			<u>0</u>	0
CITYWIDE INDIRECT	44,869,508			
Total Departmental Cost Adjustments:	<u>44,869,508</u>			44,869,508
Total To Be Allocated:	<u><u>44,869,508</u></u>	<u>0</u>		<u><u>44,869,508</u></u>



**HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CITYWIDE INDIRECT COSTS**

	Total	General & Admin	INDIRECT COSTS
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
CITYWIDE INDIRECT	44,869,508	0	44,869,508
Functional Cost	44,869,508	0	44,869,508
Allocation Step 1			
1st Allocation	44,869,508	0	44,869,508
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	44,869,508	0	44,869,508



**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	44,869,508		44,869,508		44,869,508
SubTotal	100	100.0000	44,869,508		44,869,508		44,869,508
TOTAL	100	100.0000	44,869,508		44,869,508		44,869,508

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	44,869,508	44,869,508
Direct Billed	0	0
Total	<u>44,869,508</u>	<u>44,869,508</u>



SCHEDULE 2.1
FY 2011 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2011 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:	17,877,437			17,877,437
TRANSFERS	(617,481)			
Total Deductions:	(617,481)			(617,481)
CITYWIDE INDIRECT COSTS	44,869,508		44,869,508	
CHIEF OF POLICE		4,818,213	4,818,213	
PROFESSIONAL DEVELOPMENT		740,711	740,711	
SUPPORT OPERATIONS		1,273,765	1,273,765	
ADMIN OPERATIONS		678,072	678,072	
Total Allocated Additions:	44,869,508	7,510,761	52,380,269	52,380,269
Total To Be Allocated:	62,129,464	7,510,761		69,640,225



**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
Wages & Benefits					
SALARIES & WAGES	9,751,356	0	2,545,697	2,945,563	1,412,755
FRINGE BENEFITS	3,118,790	0	770,462	998,916	442,833
Other Expense & Cost					
SUPPLIES	665,449	0	29,976	584,423	12,452
CONTRACTUAL SVCS	3,285,218	0	106,968	2,903,168	236,099
OTHER EXPENSES	439,143	0	0	438,373	770
*TRANSFERS	617,481	617,481	0	0	0
Departmental Totals					
Total Expenditures	17,877,437	617,481	3,453,103	7,870,443	2,104,909
Deductions					
Total Deductions	(617,481)	(617,481)	0	0	0
Functional Cost	17,259,956	0	3,453,103	7,870,443	2,104,909
Allocation Step 1					
Inbound- All Others	44,869,508	0	11,713,671	13,553,598	6,500,596
Unallocated Costs	(16,933,144)	0	0	0	0
1st Allocation	45,196,320	0	15,166,774	21,424,041	8,605,505
Allocation Step 2					
Inbound- All Others	7,510,761	0	1,960,765	2,268,753	1,088,143
Unallocated Costs	(2,193,100)	0	0	0	0
2nd Allocation	5,317,661	0	1,960,765	2,268,753	1,088,143
Total For 020 CHIEF OF POLICE					
Total Allocated	50,513,981	0	17,127,539	23,692,794	9,693,648



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

	PUBLIC AFF
<hr/>	
Wages & Benefits	
SALARIES & WAGES	2,847,341
FRINGE BENEFITS	906,579
Other Expense & Cost	
SUPPLIES	38,598
CONTRACTUAL SVCS	38,983
OTHER EXPENSES	0
*TRANSFERS	0
Departmental Totals	
Total Expenditures	3,831,501
Deductions	
Total Deductions	0
Functional Cost	3,831,501
Allocation Step 1	
Inbound- All Others	13,101,643
Unallocated Costs	(16,933,144)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,193,100
Unallocated Costs	(2,193,100)
2nd Allocation	0
Total For 020 CHIEF OF POLICE	
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	176	2.4252	367,831		367,831		367,831
PROFESSIONAL DEVELOPMENT	583	8.0336	1,218,441		1,218,441	161,436	1,379,877
SUPPORT OPERATIONS	1,094	15.0751	2,286,406		2,286,406	302,934	2,589,340
POLICE LAW ENFORCEMENT	4,966	68.4305	10,378,697		10,378,697	1,375,112	11,753,809
AVIATION	174	2.3977	363,651		363,651	48,181	411,832
ADMIN OPERATIONS	229	3.1556	478,599		478,599	63,411	542,010
POLICE-CITY MARSHAL	6	0.0827	12,540		12,540	1,661	14,201
AUTO DEALERS	29	0.3996	60,609		60,609	8,030	68,639
SubTotal	7,257	100.0000	15,166,774		15,166,774	1,960,765	17,127,539
TOTAL	7,257	100.0000	15,166,774		15,166,774	1,960,765	17,127,539

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	25,116,523	3.3349	714,473		714,473		714,473
PROFESSIONAL DEVELOPMENT	35,040,250	4.6526	996,767		996,767	109,197	1,105,964
SUPPORT OPERATIONS	112,453,089	14.9313	3,198,880		3,198,880	350,440	3,549,320
POLICE LAW ENFORCEMENT	520,811,070	69.1521	14,815,174		14,815,174	1,623,017	16,438,191
AVIATION	2,685,703	0.3566	76,398		76,398	8,370	84,768
ADMIN OPERATIONS	20,206,121	2.6829	574,790		574,790	62,969	637,759
POLICE-CITY MARSHAL	618,103	0.0821	17,583		17,583	1,926	19,509
AUTO DEALERS	3,436,069	0.4562	97,744		97,744	10,708	108,452
HURRICANE IKE	20,976,427	2.7852	596,703		596,703	65,369	662,072
DARLEP - RED LIGHT ENFORCEMENT	11,795,137	1.5661	335,529		335,529	36,757	372,286
SubTotal	753,138,492	100.0000	21,424,041		21,424,041	2,268,753	23,692,794
TOTAL	753,138,492	100.0000	21,424,041		21,424,041	2,268,753	23,692,794

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	8,100	43.4130	3,735,909		3,735,909		3,735,909
PROFESSIONAL DEVELOPMENT	1,400	7.5035	645,713		645,713	144,289	790,002
SUPPORT OPERATIONS	3,145	16.8560	1,450,547		1,450,547	324,134	1,774,681
POLICE LAW ENFORCEMENT	976	5.2310	450,154		450,154	100,590	550,744
AVIATION	60	0.3216	27,673		27,673	6,184	33,857
ADMIN OPERATIONS	4,977	26.6749	2,295,509		2,295,509	512,946	2,808,455
SubTotal	18,658	100.0000	8,605,505		8,605,505	1,088,143	9,693,648
TOTAL	18,658	100.0000	8,605,505		8,605,505	1,088,143	9,693,648

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	4,818,213	367,831	714,473	3,735,909
PROFESSIONAL	3,275,843	1,379,877	1,105,964	790,002
SUPPORT OPERATIONS	7,913,341	2,589,340	3,549,320	1,774,681
POLICE LAW	28,742,744	11,753,809	16,438,191	550,744
AVIATION	530,457	411,832	84,768	33,857
ADMIN OPERATIONS	3,988,224	542,010	637,759	2,808,455
POLICE-CITY MARSHAL	33,710	14,201	19,509	0
AUTO DEALERS	177,091	68,639	108,452	0
HURRICANE IKE	662,072	0	662,072	0
DARLEP - RED LIGHT	372,286	0	372,286	0
Direct Billed	0	0	0	0
Total	50,513,981	17,127,539	23,692,794	9,693,648



SCHEDULE 3.1
FY 2011 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2011 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:	35,040,250			35,040,250
CHIEF OF POLICE	2,860,921	414,922	3,275,843	
PROFESSIONAL DEVELOPMENT		2,483,731	2,483,731	
SUPPORT OPERATIONS		3,346,974	3,346,974	
ADMIN OPERATIONS		352,249	352,249	
Total Allocated Additions:	<u>2,860,921</u>	<u>6,597,876</u>	<u>9,458,797</u>	<u>9,458,797</u>
Total To Be Allocated:	<u><u>37,901,171</u></u>	<u><u>6,597,876</u></u>		<u><u>44,499,047</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
Wages & Benefits				
SALARIES & WAGES	16,551,283	478,676	8,696,763	7,375,844
FRINGE BENEFITS	4,788,811	139,922	2,413,978	2,234,911
Other Expense & Cost				
HEALTH INS RET CLASS	12,367,748	0	12,367,748	0
SUPPLIES	223,603	1,987	95,084	126,532
SERVICES	1,103,339	432,360	475,890	195,089
OTHER	5,466	0	5,466	0
Departmental Totals				
Total Expenditures	35,040,250	1,052,945	24,054,929	9,932,376
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	35,040,250	1,052,945	24,054,929	9,932,376
Allocation Step 1				
Inbound- All Others	2,860,921	82,740	1,503,252	1,274,929
Reallocate Admin Costs		(1,135,685)	789,492	346,193
1st Allocation	37,901,171	0	26,347,673	11,553,498
Allocation Step 2				
Inbound- All Others	6,597,876	190,816	3,466,810	2,940,250
Reallocate Admin Costs		(190,816)	132,649	58,167
2nd Allocation	6,597,876	0	3,599,459	2,998,417
Total For 040 PROFESSIONAL DEVELOPMENT				
Total Allocated	44,499,047	0	29,947,132	14,551,915



**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	176	2.4252	638,996		638,996		638,996
PROFESSIONAL DEVELOPMENT	583	8.0336	2,116,673		2,116,673		2,116,673
SUPPORT OPERATIONS	1,094	15.0751	3,971,938		3,971,938	606,003	4,577,941
POLICE LAW ENFORCEMENT	4,966	68.4305	18,029,839		18,029,839	2,750,833	20,780,672
AVIATION	174	2.3977	631,734		631,734	96,384	728,118
ADMIN OPERATIONS	229	3.1556	831,420		831,420	126,851	958,271
POLICE-CITY MARSHAL	6	0.0827	21,784		21,784	3,324	25,108
AUTO DEALERS	29	0.3996	105,289		105,289	16,064	121,353
SubTotal	7,257	100.0000	26,347,673		26,347,673	3,599,459	29,947,132
TOTAL	7,257	100.0000	26,347,673		26,347,673	3,599,459	29,947,132

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	46	0.8804	101,715		101,715		101,715
PROFESSIONAL DEVELOPMENT	166	3.1770	367,058		367,058		367,058
SUPPORT OPERATIONS	206	3.9426	455,506		455,506	123,214	578,720
POLICE LAW ENFORCEMENT	4,456	85.2822	9,853,089		9,853,089	2,665,259	12,518,348
AVIATION	146	2.7943	322,835		322,835	87,327	410,162
ADMIN OPERATIONS	178	3.4067	393,593		393,593	106,467	500,060
POLICE-CITY MARSHAL	5	0.0957	11,056		11,056	2,991	14,047
AUTO DEALERS	22	0.4211	48,646		48,646	13,159	61,805
SubTotal	5,225	100.0000	11,553,498		11,553,498	2,998,417	14,551,915
TOTAL	5,225	100.0000	11,553,498		11,553,498	2,998,417	14,551,915

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	740,711	638,996	101,715
PROFESSIONAL	2,483,731	2,116,673	367,058
SUPPORT OPERATIONS	5,156,661	4,577,941	578,720
POLICE LAW	33,299,020	20,780,672	12,518,348
AVIATION	1,138,280	728,118	410,162
ADMIN OPERATIONS	1,458,331	958,271	500,060
POLICE-CITY MARSHAL	39,155	25,108	14,047
AUTO DEALERS	183,158	121,353	61,805
Direct Billed	0	0	0
Total	44,499,047	29,947,132	14,551,915



**SCHEDULE 4.1
FY 2011 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2011 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 2011 FULL COST PLAN
(CONTINUED)

HOUSTON POLICE DEPARTMENT
FY 2011 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
Expenditures Per Financial Statement:	99,415,590			99,415,590
CAPITAL OUTLAY	(36,567)			
TRANSFER	(6,758,254)			
Total Deductions:	(6,794,821)			(6,794,821)
CHIEF OF POLICE	6,935,833	977,508	7,913,341	
PROFESSIONAL DEVELOPMENT	4,427,444	729,217	5,156,661	
SUPPORT OPERATIONS		6,201,229	6,201,229	
ADMIN OPERATIONS		1,567,761	1,567,761	
Total Allocated Additions:	11,363,277	9,475,715	20,838,992	20,838,992
Total To Be Allocated:	103,984,046	9,475,715		113,459,761



**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
Wages & Benefits					
SALARIES & WAGES	50,041,225	616,546	7,782,555	1,786,260	3,342,043
FRINGE BENEFITS	16,918,510	193,870	2,390,754	585,476	1,198,909
Other Expense & Cost					
SUPPLIES	13,698,022	9,999	39,300	36,212	27,627
SERVICES	11,453,064	162,809	157,664	515,019	436,351
NON CAP EQUIP	509,948	0	165,489	238,500	0
*CAPITAL OUTLAY	36,567	36,567	0	0	0
*TRANSFER	6,758,254	6,758,254	0	0	0
Departmental Totals					
Total Expenditures	99,415,590	7,777,845	10,535,762	3,161,467	5,004,930
Deductions					
Total Deductions	(6,794,821)	(6,794,821)	0	0	0
Functional Cost	92,620,769	983,024	10,535,762	3,161,467	5,004,930
Allocation Step 1					
Inbound- All Others	11,363,277	11,363,277	0	0	0
Reallocate Admin Costs		(12,346,301)	1,419,479	425,947	674,306
1st Allocation	103,984,046	0	11,955,241	3,587,414	5,679,236
Allocation Step 2					
Inbound- All Others	9,475,715	9,475,715	0	0	0
Reallocate Admin Costs		(9,475,715)	1,089,442	326,912	517,526
2nd Allocation	9,475,715	0	1,089,442	326,912	517,526
Total For 050 SUPPORT OPERATIONS					
Total Allocated	113,459,761	0	13,044,683	3,914,326	6,196,762



**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
Wages & Benefits					
SALARIES & WAGES	5,150,933	5,219,951	2,918,819	4,755,311	2,333,922
FRINGE BENEFITS	1,849,268	1,638,964	898,672	1,919,140	791,830
Other Expense & Cost					
SUPPLIES	761,035	136,134	281,273	10,572,026	1,681,690
SERVICES	6,934,309	273,491	960,744	1,065,726	271,461
NON CAP EQUIP	19,720	12,323	1,621	72,295	0
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFER	0	0	0	0	0
Departmental Totals					
Total Expenditures	14,715,265	7,280,863	5,061,129	18,384,498	5,078,903
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	14,715,265	7,280,863	5,061,129	18,384,498	5,078,903
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,982,581	980,951	681,886	2,476,927	684,281
1st Allocation	16,697,846	8,261,814	5,743,015	20,861,425	5,763,184
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,521,620	752,874	523,344	1,901,027	525,182
2nd Allocation	1,521,620	752,874	523,344	1,901,027	525,182
Total For 050 SUPPORT OPERATIONS					
Total Allocated	18,219,466	9,014,688	6,266,359	22,762,452	6,288,366



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

JAIL

Wages & Benefits	
SALARIES & WAGES	16,134,885
FRINGE BENEFITS	5,451,627
Other Expense & Cost	
SUPPLIES	152,726
SERVICES	675,690
NON CAP EQUIP	0
*CAPITAL OUTLAY	0
*TRANSFER	0
Departmental Totals	
Total Expenditures	22,414,928
Deductions	
Total Deductions	0
Functional Cost	22,414,928
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	3,019,943
1st Allocation	25,434,871
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,317,788
2nd Allocation	2,317,788
Total For 050 SUPPORT OPERATIONS	
Total Allocated	27,752,659



**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	11,955,241		11,955,241	1,089,442	13,044,683
SubTotal	100	100.0000	11,955,241		11,955,241	1,089,442	13,044,683
TOTAL	100	100.0000	11,955,241		11,955,241	1,089,442	13,044,683

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	95	0.7720	27,696		27,696		27,696
PROFESSIONAL DEVELOPMENT	154	1.2515	44,897		44,897		44,897
SUPPORT OPERATIONS	2,513	20.4226	732,643		732,643		732,643
POLICE LAW ENFORCEMENT	8,863	72.0276	2,583,929		2,583,929	303,618	2,887,547
AVIATION	417	3.3889	121,573		121,573	14,285	135,858
ADMIN OPERATIONS	219	1.7798	63,848		63,848	7,502	71,350
POLICE-CITY MARSHAL	1	0.0081	292		292	34	326
AUTO DEALERS	43	0.3495	12,536		12,536	1,473	14,009
SubTotal	12,305	100.0000	3,587,414		3,587,414	326,912	3,914,326
TOTAL	12,305	100.0000	3,587,414		3,587,414	326,912	3,914,326

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	5,679,236		5,679,236	517,526	6,196,762
SubTotal	100	100.0000	5,679,236		5,679,236	517,526	6,196,762
TOTAL	100	100.0000	5,679,236		5,679,236	517,526	6,196,762

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	12,483	4.2538	710,294		710,294		710,294
PROFESSIONAL DEVELOPMENT	40,209	13.7019	2,287,927		2,287,927		2,287,927
SUPPORT OPERATIONS	51,573	17.5744	2,934,549		2,934,549		2,934,549
POLICE LAW ENFORCEMENT	168,030	57.2592	9,561,054		9,561,054	1,351,434	10,912,488
AVIATION	4,190	1.4278	238,415		238,415	33,699	272,114
ADMIN OPERATIONS	7,309	2.4907	415,888		415,888	58,785	474,673
POLICE-CITY MARSHAL	618	0.2106	35,165		35,165	4,970	40,135
AUTO DEALERS	4,199	1.4309	238,927		238,927	33,772	272,699
HURRICANE IKE	904	0.3081	51,438		51,438	7,271	58,709
DARLEP - RED LIGHT ENFORCEMENT	3,940	1.3426	224,189		224,189	31,689	255,878
SubTotal	293,455	100.0000	16,697,846		16,697,846	1,521,620	18,219,466
TOTAL	293,455	100.0000	16,697,846		16,697,846	1,521,620	18,219,466

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	8,261,814		8,261,814	752,874	9,014,688
SubTotal	100	100.0000	8,261,814		8,261,814	752,874	9,014,688
TOTAL	100	100.0000	8,261,814		8,261,814	752,874	9,014,688

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	5,743,015		5,743,015	523,344	6,266,359
SubTotal	100	100.0000	5,743,015		5,743,015	523,344	6,266,359
TOTAL	100	100.0000	5,743,015		5,743,015	523,344	6,266,359

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	64	1.8818	392,570		392,570		392,570
PROFESSIONAL DEVELOPMENT	88	2.5875	539,784		539,784		539,784
SUPPORT OPERATIONS	268	7.8800	1,643,888		1,643,888		1,643,888
POLICE LAW ENFORCEMENT	2,910	85.5631	17,849,676		17,849,676	1,855,749	19,705,425
ADMIN OPERATIONS	71	2.0876	435,507		435,507	45,278	480,785
SubTotal	3,401	100.0000	20,861,425		20,861,425	1,901,027	22,762,452
TOTAL	3,401	100.0000	20,861,425		20,861,425	1,901,027	22,762,452

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	176	2.4848	143,205		143,205		143,205
PROFESSIONAL DEVELOPMENT	583	8.2310	474,366		474,366		474,366
SUPPORT OPERATIONS	1,094	15.4454	890,149		890,149		890,149
POLICE LAW ENFORCEMENT	4,966	70.1116	4,040,657		4,040,657	498,671	4,539,328
ADMIN OPERATIONS	229	3.2331	186,329		186,329	22,996	209,325
POLICE-CITY MARSHAL	6	0.0847	4,882		4,882	603	5,485
AUTO DEALERS	29	0.4094	23,596		23,596	2,912	26,508
SubTotal	7,083	100.0000	5,763,184		5,763,184	525,182	6,288,366
TOTAL	7,083	100.0000	5,763,184		5,763,184	525,182	6,288,366

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	131,233	99.5094	25,310,088		25,310,088	2,306,417	27,616,505
AVIATION	647	0.4906	124,783		124,783	11,371	136,154
SubTotal	131,880	100.0000	25,434,871		25,434,871	2,317,788	27,752,659
TOTAL	131,880	100.0000	25,434,871		25,434,871	2,317,788	27,752,659

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	1,273,765	0	27,696	0	710,294	0	0
PROFESSIONAL	3,346,974	0	44,897	0	2,287,927	0	0
SUPPORT OPERATIONS	6,201,229	0	732,643	0	2,934,549	0	0
POLICE LAW	100,183,785	13,044,683	2,887,547	6,196,762	10,912,488	9,014,688	6,266,359
AVIATION	544,126	0	135,858	0	272,114	0	0
ADMIN OPERATIONS	1,236,133	0	71,350	0	474,673	0	0
POLICE-CITY MARSHAL	45,946	0	326	0	40,135	0	0
AUTO DEALERS	313,216	0	14,009	0	272,699	0	0
HURRICANE IKE	58,709	0	0	0	58,709	0	0
DARLEP - RED LIGHT	255,878	0	0	0	255,878	0	0
Direct Billed	0	0	0	0	0	0	0
Total	113,459,761	13,044,683	3,914,326	6,196,762	18,219,466	9,014,688	6,266,359



**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	392,570	143,205	0
PROFESSIONAL	539,784	474,366	0
SUPPORT OPERATIONS	1,643,888	890,149	0
POLICE LAW	19,705,425	4,539,328	27,616,505
AVIATION	0	0	136,154
ADMIN OPERATIONS	480,785	209,325	0
POLICE-CITY MARSHAL	0	5,485	0
AUTO DEALERS	0	26,508	0
HURRICANE IKE	0	0	0
DARLEP - RED LIGHT	0	0	0
Direct Billed	0	0	0
Total	22,762,452	6,288,366	27,752,659



**SCHEDULE 5.1
FY 2011 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2011 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:	20,069,629			20,069,629
CHIEF OF POLICE	3,348,898	639,326	3,988,224	
PROFESSIONAL DEVELOPMENT	1,225,013	233,318	1,458,331	
SUPPORT OPERATIONS	1,101,572	134,561	1,236,133	
ADMIN OPERATIONS		195,707	195,707	
Total Allocated Additions:	<u>5,675,483</u>	<u>1,202,912</u>	<u>6,878,395</u>	6,878,395
Total To Be Allocated:	<u><u>25,745,112</u></u>	<u><u>1,202,912</u></u>		<u><u>26,948,024</u></u>



**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
Wages & Benefits					
SALARIES & WAGES	14,820,154	390,156	5,324,982	1,402,115	7,244,009
FRINGE BENEFITS	4,611,784	115,270	1,638,298	428,059	2,299,668
Other Expense & Cost					
SUPPLIES	168,634	135,976	10,141	4,463	14,665
SERVICES	465,790	13,369	9,181	300	434,987
OTHER	3,267	0	0	3,267	0
Departmental Totals					
Total Expenditures	20,069,629	654,771	6,982,602	1,838,204	9,993,329
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	20,069,629	654,771	6,982,602	1,838,204	9,993,329
Allocation Step 1					
Inbound- All Others	5,675,483	5,675,483	0	0	0
Reallocate Admin Costs		(6,330,254)	2,276,689	599,348	3,258,353
Unallocated Costs	(14,048,269)	0	0	0	(13,251,682)
1st Allocation	11,696,843	0	9,259,291	2,437,552	0
Allocation Step 2					
Inbound- All Others	1,202,912	1,202,912	0	0	0
Reallocate Admin Costs		(1,202,912)	432,630	113,892	619,171
Unallocated Costs	(656,390)	0	0	0	(619,171)
2nd Allocation	546,522	0	432,630	113,892	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	12,243,365	0	9,691,921	2,551,444	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	458,892
FRINGE BENEFITS	130,489
<hr/>	
Other Expense & Cost	
SUPPLIES	3,389
SERVICES	7,953
OTHER	0
<hr/>	
Departmental Totals	
Total Expenditures	600,723
<hr/>	
Deductions	
Total Deductions	0
<hr/>	
Functional Cost	600,723
<hr/>	
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	195,864
Unallocated Costs	(796,587)
1st Allocation	0
<hr/>	
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	37,219
Unallocated Costs	(37,219)
2nd Allocation	0
<hr/>	
Total For 081 ADMIN OPERATIONS	
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	4	0.3030	28,058		28,058		28,058
PROFESSIONAL DEVELOPMENT	34	2.5758	238,497		238,497		238,497
SUPPORT OPERATIONS	154	11.6667	1,080,251		1,080,251		1,080,251
POLICE LAW ENFORCEMENT	1,074	81.3636	7,533,695		7,533,695	417,096	7,950,791
AVIATION	39	2.9545	273,570		273,570	15,146	288,716
ADMIN OPERATIONS	14	1.0606	98,205		98,205		98,205
POLICE-CITY MARSHAL	1	0.0758	7,015		7,015	388	7,403
SubTotal	1,320	100.0000	9,259,291		9,259,291	432,630	9,691,921
TOTAL	1,320	100.0000	9,259,291		9,259,291	432,630	9,691,921

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	40	26.6667	650,014		650,014		650,014
PROFESSIONAL DEVELOPMENT	7	4.6667	113,752		113,752		113,752
SUPPORT OPERATIONS	30	20.0000	487,510		487,510		487,510
POLICE LAW ENFORCEMENT	67	44.6666	1,088,774		1,088,774	113,892	1,202,666
ADMIN OPERATIONS	6	4.0000	97,502		97,502		97,502
SubTotal	150	100.0000	2,437,552		2,437,552	113,892	2,551,444
TOTAL	150	100.0000	2,437,552		2,437,552	113,892	2,551,444

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	678,072	28,058	650,014
PROFESSIONAL	352,249	238,497	113,752
SUPPORT OPERATIONS	1,567,761	1,080,251	487,510
POLICE LAW	9,153,457	7,950,791	1,202,666
AVIATION	288,716	288,716	0
ADMIN OPERATIONS	195,707	98,205	97,502
POLICE-CITY MARSHAL	7,403	7,403	0
Direct Billed	0	0	0
Total	12,243,365	9,691,921	2,551,444



**SCHEDULE 6.1
FY 2011 FULL COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2011 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:	618,158			618,158
CHIEF OF POLICE	30,123	3,587	33,710	
PROFESSIONAL DEVELOPMENT	32,840	6,315	39,155	
SUPPORT OPERATIONS	40,339	5,607	45,946	
ADMIN OPERATIONS	7,015	388	7,403	
Total Allocated Additions:	<u>110,317</u>	<u>15,897</u>	<u>126,214</u>	<u>126,214</u>
Total To Be Allocated:	<u><u>728,475</u></u>	<u><u>15,897</u></u>		<u><u>744,372</u></u>



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

	Total	General & Admin	MARSHAL
Wages & Benefits			
SALARIES & WAGES	410,710	0	410,710
FRINGE BENEFITS	207,448	0	207,448
Departmental Totals			
Total Expenditures	618,158	0	618,158
Deductions			
Total Deductions	0	0	0
Functional Cost	618,158	0	618,158
Allocation Step 1			
Inbound- All Others	110,317	110,317	0
Reallocate Admin Costs		(110,317)	110,317
1st Allocation	728,475	0	728,475
Allocation Step 2			
Inbound- All Others	15,897	15,897	0
Reallocate Admin Costs		(15,897)	15,897
2nd Allocation	15,897	0	15,897
Total For 082 POLICE-CITY MARSHAL			
Total Allocated	744,372	0	744,372



**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	728,475		728,475	15,897	744,372
SubTotal	100	100.0000	728,475		728,475	15,897	744,372
TOTAL	100	100.0000	728,475		728,475	15,897	744,372

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	744,372	744,372
Direct Billed	0	0
Total	744,372	744,372