

A COST ALLOCATION PLAN

for the

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

FY 2011 OMB A-87 COST ALLOCATION PLAN

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

© MAXIMUS, INC. 2010

Helping Government Serve the People

13601 Preston Road, Suite 201E

Dallas, Texas 75240

(972) 490-9990



TABLE OF CONTENTS

- I. INTRODUCTION**
- II. SUMMARY OF ALLOCATED COSTS SCHEDULES**
- III. CENTRAL SERVICES COST ALLOCATION PLAN**

SECTION I
INTRODUCTION

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, 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
OMB CIRCULAR A87 COST ALLOCATION PLAN
Table of Contents**

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	3
Schedule E - Summary Of Allocation Basis	E	4
CITYWIDE INDIRECT COSTS	Detail	Page #
Narrative	1.1	5
Schedule .2 - Detail Costs To Be Allocated.	1.2	6
Schedule .3 - Costs To Be Allocated By Activity.	1.3	7
Schedule .4 - Detail Activity Allocations-INDIRECT COSTS	1.4.1	8
Schedule .5 - Allocation Summary.	1.5	9
CHIEF OF POLICE	Detail	Page #
Narrative	2.1	10
Schedule .2 - Detail Costs To Be Allocated.	2.2	11
Schedule .3 - Costs To Be Allocated By Activity.	2.3	12
Schedule .4 - Detail Activity Allocations-CHIEF ADM	2.4.1	14
Schedule .4 - Detail Activity Allocations-BUDGET/FIN	2.4.2	15
Schedule .4 - Detail Activity Allocations-LEGAL	2.4.3	16
Schedule .5 - Allocation Summary.	2.5	17
PROFESSIONAL DEVELOPMENT	Detail	Page #
Narrative	3.1	18
Schedule .2 - Detail Costs To Be Allocated.	3.2	19
Schedule .3 - Costs To Be Allocated By Activity.	3.3	20
Schedule .4 - Detail Activity Allocations-HUMAN RESOURCES	3.4.1	21
Schedule .4 - Detail Activity Allocations-TRAINING	3.4.2	22
Schedule .5 - Allocation Summary.	3.5	23
SUPPORT OPERATIONS	Detail	Page #
Narrative	4.1	24
Schedule .2 - Detail Costs To Be Allocated.	4.2	25
Schedule .3 - Costs To Be Allocated By Activity.	4.3	26
Schedule .4 - Detail Activity Allocations-EMG COMMU	4.4.1	29
Schedule .4 - Detail Activity Allocations-COMMU MNGMT	4.4.2	30
Schedule .4 - Detail Activity Allocations-RECORDS	4.4.3	31
Schedule .4 - Detail Activity Allocations-TECH SVCS	4.4.4	32
Schedule .4 - Detail Activity Allocations-IDENTIF	4.4.5	33
Schedule .4 - Detail Activity Allocations-CRIME LAB	4.4.6	34
Schedule .4 - Detail Activity Allocations-FLEET MNGMT	4.4.7	35
Schedule .4 - Detail Activity Allocations-PROPERTY/SUPPLY	4.4.8	36
Schedule .4 - Detail Activity Allocations-JAIL	4.4.9	37
Schedule .5 - Allocation Summary.	4.5	38

HOUSTON POLICE DEPARTMENT
OMB CIRCULAR A87 COST ALLOCATION PLAN
Table of Contents

ADMIN OPERATIONS

	Detail	Page #
Narrative	5.1	40
Schedule .2 - Detail Costs To Be Allocated.	5.2	41
Schedule .3 - Costs To Be Allocated By Activity.	5.3	42
Schedule .4 - Detail Activity Allocations-INTERN AFF CENT INTAK OFF	5.4.1	44
Schedule .4 - Detail Activity Allocations-INSPECTIONS	5.4.2	45
Schedule .5 - Allocation Summary.	5.5	46

POLICE-CITY MARSHAL

	Detail	Page #
Narrative	6.1	47
Schedule .2 - Detail Costs To Be Allocated.	6.2	48
Schedule .3 - Costs To Be Allocated By Activity.	6.3	49
Schedule .4 - Detail Activity Allocations-MARSHAL	6.4.1	50
Schedule .5 - Allocation Summary.	6.5	51



**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	HURRICANE IKE	DARLEP - RED LIGHT ENFORCEMENT	SubTotal
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF OF POLICE	24,861,399	453,656	0	153,329	579,487	325,848	26,373,719
PROFESSIONAL	32,896,208	1,124,633	0	180,991	0	0	34,201,832
SUPPORT OPERATIONS	99,090,089	538,077	0	309,690	58,047	252,990	100,248,893
ADMIN OPERATIONS	8,945,928	282,237	0	0	0	0	9,228,165
POLICE-CITY MARSHAL	0	0	738,669	0	0	0	738,669
Total Allocated	165,793,624	2,398,603	738,669	644,010	637,534	578,838	170,791,278
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	165,793,624	2,398,603	738,669	644,010	637,534	578,838	170,791,278
Adjustments	0	0	0	0	0	0	0
Proposed Costs	165,793,624	2,398,603	738,669	644,010	637,534	578,838	170,791,278



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

* Group

Central Service Departments	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0
CHIEF OF POLICE	0	16,267,529	42,641,248
PROFESSIONAL	0	0	34,201,832
SUPPORT OPERATIONS	0	0	100,248,893
ADMIN OPERATIONS	0	14,379,456	23,607,621
POLICE-CITY MARSHAL	0	0	738,669
Total Allocated	0	30,646,985	201,438,263
Roll Forward	0	0	0
Cost With Roll Forward	0	30,646,985	201,438,263
Adjustments	0	0	0
Proposed Costs	0	30,646,985	201,438,263



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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	35,829,501		
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			165,793,624	
AVIATION			2,398,603	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			738,669	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			644,010	
HURRICANE IKE			637,534	
DARLEP - RED LIGHT ENFORCEMENT			578,838	
Direct Billed Total			0	
Unallocated Total			30,646,985	
Totals	<u>173,021,064</u>	<u>28,417,199</u>	<u>201,438,263</u>	Deviation 0



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

**HOUSTON POLICE DEPARTMENT
FY 2011 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:			<u>0</u>	0
CITYWIDE INDIRECT	35,829,501			
Total Departmental Cost Adjustments:	<u>35,829,501</u>			35,829,501
Total To Be Allocated:	<u><u>35,829,501</u></u>	<u>0</u>		<u><u>35,829,501</u></u>



**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
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	35,829,501	0	35,829,501
Functional Cost	35,829,501	0	35,829,501
Allocation Step 1			
1st Allocation	35,829,501	0	35,829,501
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	35,829,501	0	35,829,501



**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	35,829,501		35,829,501		35,829,501
SubTotal	100	100.0000	35,829,501		35,829,501		35,829,501
TOTAL	100	100.0000	35,829,501		35,829,501		35,829,501

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	35,829,501	35,829,501
Direct Billed	0	0
Total	<u>35,829,501</u>	<u>35,829,501</u>



**SCHEDULE 2.1
FY 2011 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2011 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
Expenditures Per Financial Statement:	17,877,437			17,877,437
TRANSFERS	(617,481)			
Total Deductions:	(617,481)			(617,481)
CITYWIDE INDIRECT COSTS	35,829,501		35,829,501	
CHIEF OF POLICE		4,101,333	4,101,333	
PROFESSIONAL DEVELOPMENT		733,590	733,590	
SUPPORT OPERATIONS		1,261,201	1,261,201	
ADMIN OPERATIONS		664,336	664,336	
Total Allocated Additions:	35,829,501	6,760,460	42,589,961	42,589,961
Total To Be Allocated:	53,089,457	6,760,460		59,849,917



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
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	35,829,501	0	9,353,679	10,822,911	5,190,899
Unallocated Costs	(14,293,513)	0	0	0	0
1st Allocation	38,795,944	0	12,806,782	18,693,354	7,295,808
Allocation Step 2					
Inbound- All Others	6,760,460	0	1,764,891	2,042,112	979,441
Unallocated Costs	(1,974,016)	0	0	0	0
2nd Allocation	4,786,444	0	1,764,891	2,042,112	979,441
Total For 020 CHIEF OF POLICE					
Total Allocated	43,582,388	0	14,571,673	20,735,466	8,275,249

**HOUSTON POLICE DEPARTMENT
OMB CIRCULAR A87 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
<hr/>	
Other Expense & Cost	
SUPPLIES	38,598
CONTRACTUAL SVCS	38,983
OTHER EXPENSES	0
*TRANSFERS	0
<hr/>	
Departmental Totals	
Total Expenditures	3,831,501
<hr/>	
Deductions	
Total Deductions	0
<hr/>	
Functional Cost	3,831,501
<hr/>	
Allocation Step 1	
Inbound- All Others	10,462,012
Unallocated Costs	(14,293,513)
1st Allocation	0
<hr/>	
Allocation Step 2	
Inbound- All Others	1,974,016
Unallocated Costs	(1,974,016)
2nd Allocation	0
<hr/>	
Total For 020 CHIEF OF POLICE	
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	176	2.4252	310,596		310,596		310,596
PROFESSIONAL DEVELOPMENT	583	8.0336	1,028,849		1,028,849	145,309	1,174,158
SUPPORT OPERATIONS	1,094	15.0751	1,930,635		1,930,635	272,672	2,203,307
POLICE LAW ENFORCEMENT	4,966	68.4305	8,763,742		8,763,742	1,237,742	10,001,484
AVIATION	174	2.3977	307,066		307,066	43,368	350,434
ADMIN OPERATIONS	229	3.1556	404,127		404,127	57,077	461,204
POLICE-CITY MARSHAL	6	0.0827	10,589		10,589	1,495	12,084
AUTO DEALERS	29	0.3996	51,178		51,178	7,228	58,406
SubTotal	7,257	100.0000	12,806,782		12,806,782	1,764,891	14,571,673
TOTAL	7,257	100.0000	12,806,782		12,806,782	1,764,891	14,571,673

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	25,116,523	3.3349	623,407		623,407		623,407
PROFESSIONAL DEVELOPMENT	35,040,250	4.6526	869,720		869,720	98,288	968,008
SUPPORT OPERATIONS	112,453,089	14.9313	2,791,154		2,791,154	315,433	3,106,587
POLICE LAW ENFORCEMENT	520,811,070	69.1521	12,926,847		12,926,847	1,460,883	14,387,730
AVIATION	2,685,703	0.3566	66,661		66,661	7,533	74,194
ADMIN OPERATIONS	20,206,121	2.6829	501,528		501,528	56,678	558,206
POLICE-CITY MARSHAL	618,103	0.0821	15,342		15,342	1,734	17,076
AUTO DEALERS	3,436,069	0.4562	85,285		85,285	9,638	94,923
HURRICANE IKE	20,976,427	2.7852	520,648		520,648	58,839	579,487
DARLEP - RED LIGHT ENFORCEMENT	11,795,137	1.5661	292,762		292,762	33,086	325,848
SubTotal	753,138,492	100.0000	18,693,354		18,693,354	2,042,112	20,735,466
TOTAL	753,138,492	100.0000	18,693,354		18,693,354	2,042,112	20,735,466

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	8,100	43.4130	3,167,330		3,167,330		3,167,330
PROFESSIONAL DEVELOPMENT	1,400	7.5035	547,440		547,440	129,875	677,315
SUPPORT OPERATIONS	3,145	16.8560	1,229,784		1,229,784	291,754	1,521,538
POLICE LAW ENFORCEMENT	976	5.2310	381,644		381,644	90,541	472,185
AVIATION	60	0.3216	23,462		23,462	5,566	29,028
ADMIN OPERATIONS	4,977	26.6749	1,946,148		1,946,148	461,705	2,407,853
SubTotal	18,658	100.0000	7,295,808		7,295,808	979,441	8,275,249
TOTAL	18,658	100.0000	7,295,808		7,295,808	979,441	8,275,249

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	4,101,333	310,596	623,407	3,167,330
PROFESSIONAL	2,819,481	1,174,158	968,008	677,315
SUPPORT OPERATIONS	6,831,432	2,203,307	3,106,587	1,521,538
POLICE LAW	24,861,399	10,001,484	14,387,730	472,185
AVIATION	453,656	350,434	74,194	29,028
ADMIN OPERATIONS	3,427,263	461,204	558,206	2,407,853
POLICE-CITY MARSHAL	29,160	12,084	17,076	0
AUTO DEALERS	153,329	58,406	94,923	0
HURRICANE IKE	579,487	0	579,487	0
DARLEP - RED LIGHT	325,848	0	325,848	0
Direct Billed	0	0	0	0
Total	43,582,388	14,571,673	20,735,466	8,275,249



**HOUSTON POLICE DEPARTMENT
FY 2011 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:	35,040,250			35,040,250
CHIEF OF POLICE	2,446,009	373,472	2,819,481	
PROFESSIONAL DEVELOPMENT		2,459,649	2,459,649	
SUPPORT OPERATIONS		3,313,964	3,313,964	
ADMIN OPERATIONS		345,114	345,114	
Total Allocated Additions:	<u>2,446,009</u>	<u>6,492,199</u>	<u>8,938,208</u>	<u>8,938,208</u>
Total To Be Allocated:	<u><u>37,486,259</u></u>	<u><u>6,492,199</u></u>		<u><u>43,978,458</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
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	35,040,250	1,052,945	24,054,929	9,932,376
Allocation Step 1				
Inbound- All Others	2,446,009	70,740	1,285,240	1,090,029
Reallocate Admin Costs		(1,123,685)	783,068	340,617
1st Allocation	37,486,259	0	26,123,237	11,363,022
Allocation Step 2				
Inbound- All Others	6,492,199	187,759	3,411,284	2,893,156
Reallocate Admin Costs		(187,759)	130,845	56,914
2nd Allocation	6,492,199	0	3,542,129	2,950,070
Total For 040 PROFESSIONAL DEVELOPMENT				
Total Allocated	43,978,458	0	29,665,366	14,313,092

* - Indicates Disallowed Expenditure



**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	176	2.4252	633,552		633,552		633,552
PROFESSIONAL DEVELOPMENT	583	8.0336	2,098,642		2,098,642		2,098,642
SUPPORT OPERATIONS	1,094	15.0751	3,938,104		3,938,104	596,351	4,534,455
POLICE LAW ENFORCEMENT	4,966	68.4305	17,876,258		17,876,258	2,707,020	20,583,278
AVIATION	174	2.3977	626,353		626,353	94,849	721,202
ADMIN OPERATIONS	229	3.1556	824,338		824,338	124,830	949,168
POLICE-CITY MARSHAL	6	0.0827	21,598		21,598	3,271	24,869
AUTO DEALERS	29	0.3996	104,392		104,392	15,808	120,200
SubTotal	7,257	100.0000	26,123,237		26,123,237	3,542,129	29,665,366
TOTAL	7,257	100.0000	26,123,237		26,123,237	3,542,129	29,665,366

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	46	0.8804	100,038		100,038		100,038
PROFESSIONAL DEVELOPMENT	166	3.1770	361,007		361,007		361,007
SUPPORT OPERATIONS	206	3.9426	447,997		447,997	121,228	569,225
POLICE LAW ENFORCEMENT	4,456	85.2822	9,690,646		9,690,646	2,622,284	12,312,930
AVIATION	146	2.7943	317,512		317,512	85,919	403,431
ADMIN OPERATIONS	178	3.4067	387,104		387,104	104,750	491,854
POLICE-CITY MARSHAL	5	0.0957	10,874		10,874	2,942	13,816
AUTO DEALERS	22	0.4211	47,844		47,844	12,947	60,791
SubTotal	5,225	100.0000	11,363,022		11,363,022	2,950,070	14,313,092
TOTAL	5,225	100.0000	11,363,022		11,363,022	2,950,070	14,313,092

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	733,590	633,552	100,038
PROFESSIONAL	2,459,649	2,098,642	361,007
SUPPORT OPERATIONS	5,103,680	4,534,455	569,225
POLICE LAW	32,896,208	20,583,278	12,312,930
AVIATION	1,124,633	721,202	403,431
ADMIN OPERATIONS	1,441,022	949,168	491,854
POLICE-CITY MARSHAL	38,685	24,869	13,816
AUTO DEALERS	180,991	120,200	60,791
Direct Billed	0	0	0
Total	43,978,458	29,665,366	14,313,092



**SCHEDULE 4.1
FY 2011 OMB COST PLAN**

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

HOUSTON POLICE DEPARTMENT
FY 2011 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
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	5,951,573	879,859	6,831,432	
PROFESSIONAL DEVELOPMENT	4,386,101	717,579	5,103,680	
SUPPORT OPERATIONS		6,140,065	6,140,065	
ADMIN OPERATIONS		1,536,002	1,536,002	
Total Allocated Additions:	10,337,674	9,273,505	19,611,179	19,611,179
Total To Be Allocated:	102,958,443	9,273,505		112,231,948



**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
Wages & Benefits					
SALARIES & WAGES	50,041,225	616,546	7,782,555	1,786,280	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	162,609	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	10,337,674	10,337,674	0	0	0
Reallocate Admin Costs		(11,320,698)	1,301,563	390,564	618,291
1st Allocation	102,958,443	0	11,837,325	3,552,031	5,623,221
Allocation Step 2					
Inbound- All Others	9,273,505	9,273,505	0	0	0
Reallocate Admin Costs		(9,273,505)	1,066,193	319,936	506,482
2nd Allocation	9,273,505	0	1,066,193	319,936	506,482
Total For 050 SUPPORT OPERATIONS					
Total Allocated	112,231,948	0	12,903,518	3,871,967	6,129,703



**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
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	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	1,817,889	899,463	625,242	2,271,170	627,438
1st Allocation	16,533,154	8,180,326	5,686,371	20,655,668	5,706,341
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,489,149	736,808	512,176	1,860,460	513,975
2nd Allocation	1,489,149	736,808	512,176	1,860,460	513,975
Total For 050 SUPPORT OPERATIONS					
Total Allocated	18,022,303	8,917,134	6,198,547	22,516,128	6,220,316



HOUSTON POLICE DEPARTMENT
OMB CIRCULAR A87 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	
Functional Cost	22,414,928
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	2,769,078
1st Allocation	25,184,006
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,268,326
2nd Allocation	2,268,326
Total For 050 SUPPORT OPERATIONS	
Total Allocated	27,452,332

**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	11,837,325		11,837,325	1,066,193	12,903,518
SubTotal	100	100.0000	11,837,325		11,837,325	1,066,193	12,903,518
TOTAL	100	100.0000	11,837,325		11,837,325	1,066,193	12,903,518

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	95	0.7720	27,423		27,423		27,423
PROFESSIONAL DEVELOPMENT	154	1.2515	44,455		44,455		44,455
SUPPORT OPERATIONS	2,513	20.4226	725,417		725,417		725,417
POLICE LAW ENFORCEMENT	8,863	72.0276	2,558,442		2,558,442	297,138	2,855,580
AVIATION	417	3.3889	120,374		120,374	13,980	134,354
ADMIN OPERATIONS	219	1.7798	63,218		63,218	7,342	70,560
POLICE-CITY MARSHAL	1	0.0081	289		289	34	323
AUTO DEALERS	43	0.3495	12,413		12,413	1,442	13,855
SubTotal	12,305	100.0000	3,552,031		3,552,031	319,936	3,871,967
TOTAL	12,305	100.0000	3,552,031		3,552,031	319,936	3,871,967

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	5,623,221		5,623,221	506,482	6,129,703
SubTotal	100	100.0000	5,623,221		5,623,221	506,482	6,129,703
TOTAL	100	100.0000	5,623,221		5,623,221	506,482	6,129,703

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	12,483	4.2538	703,288		703,288		703,288
PROFESSIONAL DEVELOPMENT	40,209	13.7019	2,265,361		2,265,361		2,265,361
SUPPORT OPERATIONS	51,573	17.5744	2,905,605		2,905,605		2,905,605
POLICE LAW ENFORCEMENT	168,030	57.2592	9,466,754		9,466,754	1,322,596	10,789,350
AVIATION	4,190	1.4278	236,063		236,063	32,980	269,043
ADMIN OPERATIONS	7,309	2.4907	411,786		411,786	57,530	469,316
POLICE-CITY MARSHAL	618	0.2106	34,818		34,818	4,864	39,682
AUTO DEALERS	4,199	1.4309	236,570		236,570	33,051	269,621
HURRICANE IKE	904	0.3081	50,931		50,931	7,116	58,047
DARLEP - RED LIGHT ENFORCEMENT	3,940	1.3426	221,978		221,978	31,012	252,990
SubTotal	293,455	100.0000	16,533,154		16,533,154	1,489,149	18,022,303
TOTAL	293,455	100.0000	16,533,154		16,533,154	1,489,149	18,022,303

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	8,180,326		8,180,326	736,808	8,917,134
SubTotal	100	100.0000	8,180,326		8,180,326	736,808	8,917,134
TOTAL	100	100.0000	8,180,326		8,180,326	736,808	8,917,134

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	5,686,371		5,686,371	512,176	6,198,547
SubTotal	100	100.0000	5,686,371		5,686,371	512,176	6,198,547
TOTAL	100	100.0000	5,686,371		5,686,371	512,176	6,198,547

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	64	1.8818	388,698		388,698		388,698
PROFESSIONAL DEVELOPMENT	88	2.5875	534,460		534,460		534,460
SUPPORT OPERATIONS	268	7.8800	1,627,674		1,627,674		1,627,674
POLICE LAW ENFORCEMENT	2,910	85.5631	17,673,624		17,673,624	1,816,148	19,489,772
ADMIN OPERATIONS	71	2.0876	431,212		431,212	44,312	475,524
SubTotal	3,401	100.0000	20,655,668		20,655,668	1,860,460	22,516,128
TOTAL	3,401	100.0000	20,655,668		20,655,668	1,860,460	22,516,128

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	176	2.4848	141,792		141,792		141,792
PROFESSIONAL DEVELOPMENT	583	8.2310	469,688		469,688		469,688
SUPPORT OPERATIONS	1,094	15.4454	881,369		881,369		881,369
POLICE LAW ENFORCEMENT	4,966	70.1116	4,000,803		4,000,803	488,030	4,488,833
ADMIN OPERATIONS	229	3.2331	184,491		184,491	22,505	206,996
POLICE-CITY MARSHAL	6	0.0847	4,834		4,834	590	5,424
AUTO DEALERS	29	0.4094	23,364		23,364	2,850	26,214
SubTotal	7,083	100.0000	5,706,341		5,706,341	513,975	6,220,316
TOTAL	7,083	100.0000	5,706,341		5,706,341	513,975	6,220,316

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	131,233	99.5094	25,060,454		25,060,454	2,257,198	27,317,652
AVIATION	647	0.4906	123,552		123,552	11,128	134,680
SubTotal	131,880	100.0000	25,184,006		25,184,006	2,268,326	27,452,332
TOTAL	131,880	100.0000	25,184,006		25,184,006	2,268,326	27,452,332

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	1,261,201	0	27,423	0	703,288	0	0
PROFESSIONAL	3,313,964	0	44,455	0	2,265,361	0	0
SUPPORT OPERATIONS	6,140,065	0	725,417	0	2,905,605	0	0
POLICE LAW	99,090,089	12,903,518	2,855,580	6,129,703	10,789,350	8,917,134	6,198,547
AVIATION	538,077	0	134,354	0	269,043	0	0
ADMIN OPERATIONS	1,222,396	0	70,560	0	469,316	0	0
POLICE-CITY MARSHAL	45,429	0	323	0	39,682	0	0
AUTO DEALERS	309,690	0	13,855	0	269,621	0	0
HURRICANE IKE	58,047	0	0	0	58,047	0	0
DARLEP - RED LIGHT	252,990	0	0	0	252,990	0	0
Direct Billed	0	0	0	0	0	0	0
Total	112,231,948	12,903,518	3,871,967	6,129,703	18,022,303	8,917,134	6,198,547



**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	388,698	141,792	0
PROFESSIONAL	534,460	469,688	0
SUPPORT OPERATIONS	1,627,674	881,369	0
POLICE LAW	19,489,772	4,488,833	27,317,652
AVIATION	0	0	134,680
ADMIN OPERATIONS	475,524	206,996	0
POLICE-CITY MARSHAL	0	5,424	0
AUTO DEALERS	0	26,214	0
HURRICANE IKE	0	0	0
DARLEP - RED LIGHT	0	0	0
Direct Billed	0	0	0
Total	22,516,128	6,220,316	27,452,332



**HOUSTON POLICE DEPARTMENT
FY 2011 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:	20,069,629			20,069,629
CHIEF OF POLICE	2,851,803	575,460	3,427,263	
PROFESSIONAL DEVELOPMENT	1,211,442	229,580	1,441,022	
SUPPORT OPERATIONS	1,090,707	131,689	1,222,396	
ADMIN OPERATIONS		191,742	191,742	
Total Allocated Additions:	5,153,952	1,128,471	6,282,423	6,282,423
Total To Be Allocated:	25,223,581	1,128,471		26,352,052



**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
Wages & Benefits					
SALARIES & WAGES	14,820,154	390,166	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	20,069,629	654,771	6,982,602	1,838,204	9,993,329
Allocation Step 1					
Inbound- All Others	5,153,952	5,153,952	0	0	0
Reallocate Admin Costs		(5,808,723)	2,089,119	549,970	2,989,906
Unallocated Costs	(13,763,686)	0	0	0	(12,983,235)
1st Allocation	11,459,895	0	9,071,721	2,388,174	0
Allocation Step 2					
Inbound- All Others	1,128,471	1,128,471	0	0	0
Reallocate Admin Costs		(1,128,471)	405,857	106,844	580,854
Unallocated Costs	(615,770)	0	0	0	(580,854)
2nd Allocation	512,701	0	405,857	106,844	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	11,972,596	0	9,477,578	2,495,018	0



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

INT INVEST

Wages & Benefits	
SALARIES & WAGES	458,892
FRINGE BENEFITS	130,489
Other Expense & Cost	
SUPPLIES	3,389
SERVICES	7,953
OTHER	0
Departmental Totals	
Total Expenditures	600,723
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	600,723
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	179,728
Unallocated Costs	(780,451)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	34,916
Unallocated Costs	(34,916)
2nd Allocation	0
Total For 081 ADMIN OPERATIONS	
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	4	0.3030	27,490		27,490		27,490
PROFESSIONAL DEVELOPMENT	34	2.5758	233,666		233,666		233,666
SUPPORT OPERATIONS	154	11.6667	1,058,367		1,058,367		1,058,367
POLICE LAW ENFORCEMENT	1,074	81.3636	7,381,082		7,381,082	391,284	7,772,366
AVIATION	39	2.9545	268,028		268,028	14,209	282,237
ADMIN OPERATIONS	14	1.0606	96,215		96,215		96,215
POLICE-CITY MARSHAL	1	0.0758	6,873		6,873	364	7,237
SubTotal	1,320	100.0000	9,071,721		9,071,721	405,857	9,477,578
TOTAL	1,320	100.0000	9,071,721		9,071,721	405,857	9,477,578

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	40	26.6667	636,846		636,846		636,846
PROFESSIONAL DEVELOPMENT	7	4.6667	111,448		111,448		111,448
SUPPORT OPERATIONS	30	20.0000	477,635		477,635		477,635
POLICE LAW ENFORCEMENT	67	44.6666	1,066,718		1,066,718	106,844	1,173,562
ADMIN OPERATIONS	6	4.0000	95,527		95,527		95,527
SubTotal	150	100.0000	2,388,174		2,388,174	106,844	2,495,018
TOTAL	150	100.0000	2,388,174		2,388,174	106,844	2,495,018

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	664,336	27,490	636,846
PROFESSIONAL	345,114	233,666	111,448
SUPPORT OPERATIONS	1,536,002	1,058,367	477,635
POLICE LAW	8,945,928	7,772,366	1,173,562
AVIATION	282,237	282,237	0
ADMIN OPERATIONS	191,742	96,215	95,527
POLICE-CITY MARSHAL	7,237	7,237	0
Direct Billed	0	0	0
Total	11,972,596	9,477,578	2,495,018



**SCHEDULE 6.1
FY 2011 OMB COST PLAN**

**HOUSTON POLICE DEPARTMENT
FY 2011 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:	618,158			618,158
CHIEF OF POLICE	25,931	3,229	29,160	
PROFESSIONAL DEVELOPMENT	32,472	6,213	38,685	
SUPPORT OPERATIONS	39,941	5,488	45,429	
ADMIN OPERATIONS	6,873	364	7,237	
Total Allocated Additions:	<u>105,217</u>	<u>15,294</u>	<u>120,511</u>	<u>120,511</u>
Total To Be Allocated:	<u><u>723,375</u></u>	<u><u>15,294</u></u>		<u><u>738,669</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
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	105,217	105,217	0
Reallocate Admin Costs		(105,217)	105,217
1st Allocation	723,375	0	723,375
Allocation Step 2			
Inbound- All Others	15,294	15,294	0
Reallocate Admin Costs		(15,294)	15,294
2nd Allocation	15,294	0	15,294
Total For 082 POLICE-CITY MARSHAL			
Total Allocated	738,669	0	738,669



**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	723,375		723,375	15,294	738,669
SubTotal	100	100.0000	723,375		723,375	15,294	738,669
TOTAL	100	100.0000	723,375		723,375	15,294	738,669

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	738,669	738,669
Direct Billed	0	0
Total	738,669	738,669

