

HOUSTON POLICE DEPARTMENT
OMB A-87 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	24,554,575	536,754	0	156,236	6,257	479,610	25,733,432
PROFESSIONAL	31,728,617	1,200,191	0	176,505	0	0	33,105,313
SUPPORT OPERATIONS	102,651,635	508,814	0	310,376	1,562	443,304	103,915,691
ADMIN OPERATIONS	9,441,975	131,559	0	0	0	0	9,573,534
Total Allocated	168,376,802	2,377,318	0	643,117	7,819	922,914	172,327,970
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	168,376,802	2,377,318	0	643,117	7,819	922,914	172,327,970
Adjustments	0	0	0	0	0	0	0
Proposed Costs	168,376,802	2,377,318	0	643,117	7,819	922,914	172,327,970



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

* Group

Central Service Departments	Direct Billed	Unallocated	Total
CITYWIDE INDIRECT	0	0	0
CHIEF OF POLICE	0	16,623,329	42,356,761
PROFESSIONAL	0	0	33,105,313
SUPPORT OPERATIONS	0	0	103,915,691
ADMIN OPERATIONS	0	13,408,661	22,982,195
Total Allocated	0	30,031,990	202,359,960
Roll Forward	0	0	0
Cost With Roll Forward	0	30,031,990	202,359,960
Adjustments	0	0	0
Proposed Costs	0	30,031,990	202,359,960



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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	36,313,015		
CHIEF OF POLICE	16,738,064	(615,081)		
PROFESSIONAL DEVELOPMENT	33,862,262	0		
SUPPORT OPERATIONS	102,634,795	(5,487,928)		
ADMIN OPERATIONS	18,914,833	0		
POLICE LAW ENFORCEMENT			168,376,802	
AVIATION			2,377,318	
POLICE-PARKS DIVISION			0	
MUN CRTS - JUST			0	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			643,117	
HURRICANE IKE			7,819	
DARLEP - RED LIGHT ENFORCEMENT			922,914	
Direct Billed Total			0	
Unallocated Total			30,031,990	
Totals	<u>172,149,954</u>	<u>30,210,006</u>	<u>202,359,960</u>	Deviation 0

**HOUSTON POLICE DEPARTMENT
OMB A-87 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



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
CITYWIDE INDIRECT	36,313,015			
Total Departmental Cost Adjustments:	<u>36,313,015</u>			36,313,015
Total To Be Allocated:	<u><u>36,313,015</u></u>	<u><u>0</u></u>		<u><u>36,313,015</u></u>



**HOUSTON POLICE DEPARTMENT
OMB A-87 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	36,313,015	0	36,313,015
Functional Cost	36,313,015	0	36,313,015
Allocation Step 1			
1st Allocation	36,313,015	0	36,313,015
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	36,313,015	0	36,313,015



**HOUSTON POLICE DEPARTMENT
 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department CITYWIDE INDIRECT COSTS**

Activity - INDIRECT COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	100	100.0000	36,313,015		36,313,015		36,313,015
SubTotal	100	100.0000	36,313,015		36,313,015		36,313,015
Total	100	100.0000	36,313,015		36,313,015		36,313,015

Allocation Basis: Direct allocation to Chief's Command

Allocation Source: N/A



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

Receiving Department	Total	INDIRECT COSTS
CHIEF OF POLICE	36,313,015	36,313,015
Direct Billed	0	0
Total	<u>36,313,015</u>	<u>36,313,015</u>



**HOUSTON POLICE DEPARTMENT
OMB A-87 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:	16,738,064			16,738,064
TRANSFERS	(615,081)			
Total Deductions:	<u>(615,081)</u>			(615,081)
CITYWIDE INDIRECT COSTS	36,313,015		36,313,015	
CHIEF OF POLICE		4,466,824	4,466,824	
PROFESSIONAL DEVELOPMENT		667,142	667,142	
SUPPORT OPERATIONS		1,516,323	1,516,323	
ADMIN OPERATIONS		258,986	258,986	
Total Allocated Additions:	<u>36,313,015</u>	<u>6,909,275</u>	<u>43,222,290</u>	43,222,290
Total To Be Allocated:	<u><u>52,435,998</u></u>	<u><u>6,909,275</u></u>		<u><u>59,345,273</u></u>



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CHIEF OF POLICE**

	Total	General & Admin	CHIEF ADM	BUDGET/FIN	LEGAL
Wages & Benefits					
SALARIES & WAGES	9,423,591	0	2,654,723	2,503,279	1,468,383
FRINGE BENEFITS	3,161,743	0	850,957	874,226	481,206
Other Expense & Cost					
SUPPLIES	255,075	0	9,126	168,714	59,180
CONTRACTUAL SVCS	3,122,456	0	55,409	2,875,213	168,799
OTHER EXPENSES	160,118	0	2,108	158,010	0
*TRANSFERS	615,081	615,081	0	0	0
Departmental Totals					
Total Expenditures	16,738,064	615,081	3,572,323	6,579,442	2,177,568
Deductions					
Total Deductions	(615,081)	(615,081)	0	0	0
Functional Cost					
Functional Cost	16,122,983	0	3,572,323	6,579,442	2,177,568
Allocation Step 1					
Inbound- All Others	36,313,015	0	10,229,752	9,646,175	5,658,290
Unallocated Costs	(14,572,448)	0	0	0	0
1st Allocation	37,863,550	0	13,802,075	16,225,617	7,835,858
Allocation Step 2					
Inbound- All Others	6,909,275	0	1,946,414	1,835,377	1,076,603
Unallocated Costs	(2,050,881)	0	0	0	0
2nd Allocation	4,858,394	0	1,946,414	1,835,377	1,076,603
Total For 020 CHIEF OF POLICE					
Total Allocated	42,721,944	0	15,748,489	18,060,994	8,912,461



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CHIEF OF POLICE**

	PUBLIC AFF
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Wages & Benefits	
SALARIES & WAGES	2,797,206
FRINGE BENEFITS	955,354
Other Expense & Cost	
SUPPLIES	18,055
CONTRACTUAL SVCS	23,035
OTHER EXPENSES	0
*TRANSFERS	0
Departmental Totals	
Total Expenditures	3,793,650
Deductions	
Total Deductions	0
Functional Cost	3,793,650
Allocation Step 1	
Inbound- All Others	10,778,798
Unallocated Costs	(14,572,448)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,050,881
Unallocated Costs	(2,050,881)
2nd Allocation	0
Total For 020 CHIEF OF POLICE	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF OF POLICE**

Activity - CHIEF ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	160	2.2542	311,120		311,120		311,120
PROFESSIONAL DEVELOPMENT	366	5.1564	711,688		711,688	102,679	814,367
SUPPORT OPERATIONS	1,081	15.2296	2,102,007		2,102,007	303,268	2,405,275
POLICE LAW ENFORCEMENT	5,050	71.1467	9,819,735		9,819,735	1,416,748	11,236,483
AVIATION	195	2.7473	379,178		379,178	54,706	433,884
ADMIN OPERATIONS	216	3.0431	420,012		420,012	60,597	480,609
AUTO DEALERS	30	0.4227	58,335		58,335	8,416	66,751
SubTotal	7,098	100.0000	13,802,075		13,802,075	1,946,414	15,748,489
Total	7,098	100.0000	13,802,075		13,802,075	1,946,414	15,748,489

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF OF POLICE**

Activity - BUDGET/FIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	25,721,632	3.4649	562,206		562,206		562,206
PROFESSIONAL DEVELOPMENT	33,835,731	4.5580	739,558		739,558	86,658	826,216
SUPPORT OPERATIONS	116,869,822	15.7434	2,554,460		2,554,460	299,322	2,853,782
POLICE LAW ENFORCEMENT	520,498,166	70.1155	11,376,687		11,376,687	1,333,076	12,709,763
AVIATION	2,838,945	0.3824	62,052		62,052	7,271	69,323
ADMIN OPERATIONS	19,016,428	2.5617	415,648		415,648	48,704	464,352
AUTO DEALERS	3,664,641	0.4937	80,099		80,099	9,386	89,485
HURRICANE IKE	256,233	0.0345	5,601		5,601	656	6,257
DARLEP - RED LIGHT ENFORCEMENT	19,641,320	2.6459	429,306		429,306	50,304	479,610
SubTotal	742,342,918	100.0000	16,225,617		16,225,617	1,835,377	18,060,994
Total	742,342,918	100.0000	16,225,617		16,225,617	1,835,377	18,060,994

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

Allocation Source: Controller's Office



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CHIEF OF POLICE**

Activity - LEGAL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	8,058	45.8596	3,593,498		3,593,498		3,593,498
PROFESSIONAL DEVELOPMENT	1,550	8.8214	691,229		691,229	175,416	866,645
SUPPORT OPERATIONS	2,995	17.0451	1,335,632		1,335,632	338,949	1,674,581
POLICE LAW ENFORCEMENT	1,088	6.1920	485,198		485,198	123,131	608,329
AVIATION	60	0.3415	26,757		26,757	6,790	33,547
ADMIN OPERATIONS	3,820	21.7404	1,703,544		1,703,544	432,317	2,135,861
SubTotal	17,571	100.0000	7,835,858		7,835,858	1,076,603	8,912,461
Total	17,571	100.0000	7,835,858		7,835,858	1,076,603	8,912,461

Allocation Basis: Number of billable hours

Allocation Source: Department Records



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

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	4,466,824	311,120	562,206	3,593,498
PROFESSIONAL	2,507,228	814,367	826,216	866,645
SUPPORT OPERATIONS	6,933,638	2,405,275	2,853,782	1,674,581
POLICE LAW	24,554,575	11,236,483	12,709,763	608,329
AVIATION	536,754	433,884	69,323	33,547
ADMIN OPERATIONS	3,080,822	480,609	464,352	2,135,861
AUTO DEALERS	156,236	66,751	89,485	0
HURRICANE IKE	6,257	0	6,257	0
DARLEP - RED LIGHT	479,610	0	479,610	0
Direct Billed	0	0	0	0
Total	42,721,944	15,748,489	18,060,994	8,912,461



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	33,862,262			33,862,262
CHIEF OF POLICE	2,142,475	364,753	2,507,228	
PROFESSIONAL DEVELOPMENT		1,616,131	1,616,131	
SUPPORT OPERATIONS		3,291,723	3,291,723	
ADMIN OPERATIONS		419,127	419,127	
Total Allocated Additions:	<u>2,142,475</u>	<u>5,691,734</u>	<u>7,834,209</u>	<u>7,834,209</u>
Total To Be Allocated:	<u><u>36,004,737</u></u>	<u><u>5,691,734</u></u>		<u><u>41,696,471</u></u>



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PROFESSIONAL DEVELOPMENT**

	Total	General & Admin	HUMAN RESOURCES	TRAINING
Wages & Benefits				
SALARIES & WAGES	14,538,003	559,311	7,541,488	6,437,204
FRINGE BENEFITS	4,876,482	168,960	2,550,324	2,157,198
Other Expense & Cost				
HEALTH INS RET CLASS	13,217,895	0	13,217,895	0
SUPPLIES	220,669	1,638	71,018	148,013
SERVICES	1,009,213	0	808,076	201,137
Departmental Totals				
Total Expenditures	33,862,262	729,909	24,188,801	8,943,552
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	33,862,262	729,909	24,188,801	8,943,552
Allocation Step 1				
Inbound- All Others	2,142,475	82,426	1,111,394	948,655
Reallocate Admin Costs		(812,335)	583,997	228,338
1st Allocation	36,004,737	0	25,884,192	10,120,545
Allocation Step 2				
Inbound- All Others	5,691,734	218,974	2,952,548	2,520,212
Reallocate Admin Costs		(218,974)	157,423	61,551
2nd Allocation	5,691,734	0	3,109,971	2,581,763
Total For 040 PROFESSIONAL DEVELOPMENT				
Total Allocated	41,696,471	0	28,994,163	12,702,308



**HOUSTON POLICE DEPARTMENT
 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department PROFESSIONAL DEVELOPMENT**

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	160	2.2542	583,470		583,470		583,470
PROFESSIONAL DEVELOPMENT	366	5.1564	1,334,688		1,334,688		1,334,688
SUPPORT OPERATIONS	1,081	15.2296	3,942,070		3,942,070	511,546	4,453,616
POLICE LAW ENFORCEMENT	5,050	71.1467	18,415,774		18,415,774	2,389,737	20,805,511
AVIATION	195	2.7473	711,104		711,104	92,277	803,381
ADMIN OPERATIONS	216	3.0431	787,685		787,685	102,215	889,900
AUTO DEALERS	30	0.4227	109,401		109,401	14,196	123,597
SubTotal	7,098	100.0000	25,884,192		25,884,192	3,109,971	28,994,163
Total	7,098	100.0000	25,884,192		25,884,192	3,109,971	28,994,163

Allocation Basis: Total number of full time equivalent positions served

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL DEVELOPMENT**

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	44	0.8268	83,672		83,672		83,672
PROFESSIONAL DEVELOPMENT	148	2.7809	281,443		281,443		281,443
SUPPORT OPERATIONS	225	4.2277	427,870		427,870	113,235	541,105
POLICE LAW ENFORCEMENT	4,542	85.3439	8,637,264		8,637,264	2,285,842	10,923,106
AVIATION	165	3.1003	313,771		313,771	83,039	396,810
ADMIN OPERATIONS	176	3.3070	334,689		334,689	88,575	423,264
AUTO DEALERS	22	0.4134	41,836		41,836	11,072	52,908
SubTotal	5,322	100.0000	10,120,545		10,120,545	2,581,763	12,702,308
Total	5,322	100.0000	10,120,545		10,120,545	2,581,763	12,702,308

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources



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

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	667,142	583,470	83,672
PROFESSIONAL	1,616,131	1,334,688	281,443
SUPPORT OPERATIONS	4,994,721	4,453,616	541,105
POLICE LAW	31,728,617	20,805,511	10,923,106
AVIATION	1,200,191	803,381	396,810
ADMIN OPERATIONS	1,313,164	889,900	423,264
AUTO DEALERS	176,505	123,597	52,908
Direct Billed	0	0	0
Total	41,696,471	28,994,163	12,702,308



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	102,634,795			102,634,795
CAPITAL OUTLAY	(88,731)			
TRANSFER	(5,399,197)			
Total Deductions:	<u>(5,487,928)</u>			(5,487,928)
CHIEF OF POLICE	5,992,099	941,539	6,933,638	
PROFESSIONAL DEVELOPMENT	4,369,940	624,781	4,994,721	
SUPPORT OPERATIONS		6,592,231	6,592,231	
ADMIN OPERATIONS		1,291,952	1,291,952	
Total Allocated Additions:	<u>10,362,039</u>	<u>9,450,503</u>	<u>19,812,542</u>	19,812,542
Total To Be Allocated:	<u><u>107,508,906</u></u>	<u><u>9,450,503</u></u>		<u><u>116,959,409</u></u>



**HOUSTON POLICE DEPARTMENT
OMB A-87 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	52,227,911	1,696,300	7,313,104	1,214,944	3,545,011
FRINGE BENEFITS	18,673,491	550,369	2,545,126	489,077	1,305,299
Other Expense & Cost					
SUPPLIES	12,542,131	216,492	7,975	142,210	15,723
SERVICES	13,532,302	511,018	2,149	188,966	387,785
NON CAP EQUIP	171,032	22,241	0	9,018	0
*CAPITAL OUTLAY	88,731	88,731	0	0	0
*TRANSFER	5,399,197	5,399,197	0	0	0
Departmental Totals					
Total Expenditures	102,634,795	8,484,348	9,868,354	2,044,215	5,253,818
Deductions					
Total Deductions	(5,487,928)	(5,487,928)	0	0	0
Functional Cost					
Functional Cost	97,146,867	2,996,420	9,868,354	2,044,215	5,253,818
Allocation Step 1					
Inbound- All Others	10,362,039	10,362,039	0	0	0
Reallocate Admin Costs		(13,358,459)	1,400,167	290,039	745,429
1st Allocation	107,508,906	0	11,268,521	2,334,254	5,999,247
Allocation Step 2					
Inbound- All Others	9,450,503	9,450,503	0	0	0
Reallocate Admin Costs		(9,450,503)	990,554	205,189	527,357
2nd Allocation	9,450,503	0	990,554	205,189	527,357
Total For 050 SUPPORT OPERATIONS					
Total Allocated	116,959,409	0	12,259,075	2,539,443	6,526,604



**HOUSTON POLICE DEPARTMENT
OMB A-87 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	5,685,643	5,146,100	3,473,377	4,664,854	2,587,999
FRINGE BENEFITS	2,017,770	1,710,530	1,108,893	1,815,816	1,016,634
Other Expense & Cost					
SUPPLIES	572,348	139,523	303,740	9,286,863	1,605,781
SERVICES	7,229,571	2,598,062	619,025	1,003,820	289,299
NON CAP EQUIP	74,775	0	8,667	24,767	1,518
*CAPITAL OUTLAY	0	0	0	0	0
*TRANSFER	0	0	0	0	0
Departmental Totals					
Total Expenditures	15,580,107	9,594,215	5,513,702	16,796,120	5,501,231
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	15,580,107	9,594,215	5,513,702	16,796,120	5,501,231
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,210,571	1,361,267	782,311	2,383,109	780,535
1st Allocation	17,790,678	10,955,482	6,296,013	19,179,229	6,281,766
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,563,879	963,035	553,450	1,685,941	552,193
2nd Allocation	1,563,879	963,035	553,450	1,685,941	552,193
Total For 050 SUPPORT OPERATIONS					
Total Allocated	19,354,557	11,918,517	6,849,463	20,865,170	6,833,959



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department SUPPORT OPERATIONS**

JAIL	
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Wages & Benefits	
SALARIES & WAGES	16,900,579
FRINGE BENEFITS	6,113,977
Other Expense & Cost	
SUPPLIES	251,476
SERVICES	702,607
NON CAP EQUIP	30,046
*CAPITAL OUTLAY	0
*TRANSFER	0
Departmental Totals	
Total Expenditures	23,998,685
Deductions	
Total Deductions	0
Functional Cost	23,998,685
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	3,405,031
1st Allocation	27,403,716
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,408,905
2nd Allocation	2,408,905
Total For 050 SUPPORT OPERATIONS	
Total Allocated	29,812,621



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - EMG COMMU

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	11,268,521		11,268,521	990,554	12,259,075
SubTotal	100	100.0000	11,268,521		11,268,521	990,554	12,259,075
Total	100	100.0000	11,268,521		11,268,521	990,554	12,259,075

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - COMMU MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	93	0.8082	18,866		18,866		18,866
PROFESSIONAL DEVELOPMENT	151	1.3122	30,631		30,631		30,631
SUPPORT OPERATIONS	2,648	23.0121	537,160		537,160		537,160
POLICE LAW ENFORCEMENT	7,986	69.4012	1,620,002		1,620,002	190,207	1,810,209
AVIATION	419	3.6413	84,996		84,996	9,980	94,976
ADMIN OPERATIONS	192	1.6686	38,948		38,948	4,573	43,521
AUTO DEALERS	18	0.1564	3,651		3,651	429	4,080
SubTotal	11,507	100.0000	2,334,254		2,334,254	205,189	2,539,443
Total	11,507	100.0000	2,334,254		2,334,254	205,189	2,539,443

Allocation Basis: Number of radios maintained

Allocation Source: Department Log

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	5,999,247		5,999,247	527,357	6,526,604
SubTotal	100	100.0000	5,999,247		5,999,247	527,357	6,526,604
Total	100	100.0000	5,999,247		5,999,247	527,357	6,526,604

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - TECH SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	10,760	3.6316	646,078		646,078		646,078
PROFESSIONAL DEVELOPMENT	36,637	12.3652	2,199,847		2,199,847		2,199,847
SUPPORT OPERATIONS	49,757	16.7932	2,987,630		2,987,630		2,987,630
POLICE LAW ENFORCEMENT	177,769	59.9978	10,674,034		10,674,034	1,396,062	12,070,096
AVIATION	3,941	1.3301	236,635		236,635	30,950	267,585
ADMIN OPERATIONS	6,813	2.2994	409,083		409,083	53,504	462,587
AUTO DEALERS	4,063	1.3713	243,960		243,960	31,908	275,868
HURRICANE IKE	23	0.0078	1,381		1,381	181	1,562
DARLEP - RED LIGHT ENFORCEMENT	6,529	2.2036	392,030		392,030	51,274	443,304
SubTotal	296,292	100.0000	17,790,678		17,790,678	1,563,879	19,354,557
Total	296,292	100.0000	17,790,678		17,790,678	1,563,879	19,354,557

Allocation Basis: Total Number of Transactions

Allocation Source: Department Records



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - IDENTIF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	10,955,482		10,955,482	963,035	11,918,517
SubTotal	100	100.0000	10,955,482		10,955,482	963,035	11,918,517
Total	100	100.0000	10,955,482		10,955,482	963,035	11,918,517

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - CRIME LAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	6,296,013		6,296,013	553,450	6,849,463
SubTotal	100	100.0000	6,296,013		6,296,013	553,450	6,849,463
Total	100	100.0000	6,296,013		6,296,013	553,450	6,849,463

Allocation Basis: Direct allocation to Police-Law Enforcement

Allocation Source: N/A

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - FLEET MNGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	63	3.6799	705,778		705,778		705,778
PROFESSIONAL DEVELOPMENT	65	3.7967	728,183		728,183		728,183
SUPPORT OPERATIONS	186	10.8645	2,083,725		2,083,725		2,083,725
POLICE LAW ENFORCEMENT	1,324	77.3365	14,832,534		14,832,534	1,596,699	16,429,233
ADMIN OPERATIONS	74	4.3224	829,009		829,009	89,242	918,251
SubTotal	1,712	100.0000	19,179,229		19,179,229	1,685,941	20,865,170
Total	1,712	100.0000	19,179,229		19,179,229	1,685,941	20,865,170

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

Allocation Source: Fleet vehicle Report



**HOUSTON POLICE DEPARTMENT
OMB A-87 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	160	2.3178	145,601		145,601		145,601
PROFESSIONAL DEVELOPMENT	366	5.3020	333,062		333,062		333,062
SUPPORT OPERATIONS	1,081	15.6599	983,716		983,716		983,716
POLICE LAW ENFORCEMENT	5,050	73.1566	4,595,526		4,595,526	526,544	5,122,070
ADMIN OPERATIONS	216	3.1291	196,561		196,561	22,521	219,082
AUTO DEALERS	30	0.4346	27,300		27,300	3,128	30,428
SubTotal	6,903	100.0000	6,281,766		6,281,766	552,193	6,833,959
Total	6,903	100.0000	6,281,766		6,281,766	552,193	6,833,959

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

Allocation Source: Human Resources

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SUPPORT OPERATIONS**

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	136,919	99.5094	27,269,280		27,269,280	2,397,088	29,666,368
AVIATION	675	0.4906	134,436		134,436	11,817	146,253
SubTotal	137,594	100.0000	27,403,716		27,403,716	2,408,905	29,812,621
Total	137,594	100.0000	27,403,716		27,403,716	2,408,905	29,812,621

Allocation Basis: Number of booking services

Allocation Source: Department Records



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

Receiving Department	Total	EMG COMMU	COMMU MNGMT	RECORDS	TECH SVCS	IDENTIF	CRIME LAB
CHIEF OF POLICE	1,516,323	0	18,866	0	646,078	0	0
PROFESSIONAL	3,291,723	0	30,631	0	2,199,847	0	0
SUPPORT OPERATIONS	6,592,231	0	537,160	0	2,987,630	0	0
POLICE LAW	102,651,635	12,259,075	1,810,209	6,526,604	12,070,096	11,918,517	6,849,463
AVIATION	508,814	0	94,976	0	267,585	0	0
ADMIN OPERATIONS	1,643,441	0	43,521	0	462,587	0	0
AUTO DEALERS	310,376	0	4,080	0	275,868	0	0
HURRICANE IKE	1,562	0	0	0	1,562	0	0
DARLEP - RED LIGHT	443,304	0	0	0	443,304	0	0
Direct Billed	0	0	0	0	0	0	0
Total	116,959,409	12,259,075	2,539,443	6,526,604	19,354,557	11,918,517	6,849,463



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

Receiving Department	FLEET MNGMT	PROPERTY/SUPPLY	JAIL
CHIEF OF POLICE	705,778	145,601	0
PROFESSIONAL	728,183	333,062	0
SUPPORT OPERATIONS	2,083,725	983,716	0
POLICE LAW	16,429,233	5,122,070	29,666,368
AVIATION	0	0	146,253
ADMIN OPERATIONS	918,251	219,082	0
AUTO DEALERS	0	30,428	0
HURRICANE IKE	0	0	0
DARLEP - RED LIGHT	0	0	0
Direct Billed	0	0	0
Total	20,865,170	6,833,959	29,812,621



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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,914,833			18,914,833
CHIEF OF POLICE	2,539,204	541,618	3,080,822	
PROFESSIONAL DEVELOPMENT	1,122,374	190,790	1,313,164	
SUPPORT OPERATIONS	1,473,601	169,840	1,643,441	
ADMIN OPERATIONS		195,247	195,247	
Total Allocated Additions:	<u>5,135,179</u>	<u>1,097,495</u>	<u>6,232,674</u>	<u>6,232,674</u>
Total To Be Allocated:	<u><u>24,050,012</u></u>	<u><u>1,097,495</u></u>		<u><u>25,147,507</u></u>



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department ADMIN OPERATIONS**

	Total	General & Admin	INTERN AFF CENT INTAK	INSPECTIONS	COMM CNTR/CRIME
Wages & Benefits					
SALARIES & WAGES	14,005,320	395,815	5,355,342	1,158,052	6,649,424
FRINGE BENEFITS	4,508,477	125,625	1,674,782	380,246	2,171,428
Other Expense & Cost					
SUPPLIES	29,974	1,904	13,146	1,823	9,352
SERVICES	371,062	2,336	427	235	366,569
Departmental Totals					
Total Expenditures	18,914,833	525,680	7,043,697	1,540,356	9,196,773
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	18,914,833	525,680	7,043,697	1,540,356	9,196,773
Allocation Step 1					
Inbound- All Others	5,135,179	5,135,179	0	0	0
Reallocate Admin Costs		(5,660,859)	2,168,307	474,176	2,831,109
Unallocated Costs	(12,823,476)	0	0	0	(12,027,882)
1st Allocation	11,226,536	0	9,212,004	2,014,532	0
Allocation Step 2					
Inbound- All Others	1,097,495	1,097,495	0	0	0
Reallocate Admin Costs		(1,097,495)	420,379	91,931	548,879
Unallocated Costs	(585,185)	0	0	0	(548,879)
2nd Allocation	512,310	0	420,379	91,931	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	11,738,846	0	9,632,383	2,106,463	0



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department ADMIN OPERATIONS**

	INT INVEST
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Wages & Benefits	
SALARIES & WAGES	446,687
FRINGE BENEFITS	156,396
Other Expense & Cost	
SUPPLIES	3,749
SERVICES	1,495
Departmental Totals	
Total Expenditures	608,327
Deductions	
Total Deductions	0
Functional Cost	608,327
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	187,267
Unallocated Costs	(795,594)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	36,306
Unallocated Costs	(36,306)
2nd Allocation	0
Total For 081 ADMIN OPERATIONS	
Total Allocated	0



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMIN OPERATIONS**

Activity - INTERN AFF CENT INTAK OFF

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	16	1.1420	105,205		105,205		105,205
PROFESSIONAL DEVELOPMENT	31	2.2127	203,834		203,834		203,834
SUPPORT OPERATIONS	131	9.3505	861,365		861,365		861,365
POLICE LAW ENFORCEMENT	1,186	84.6538	7,798,313		7,798,313	413,751	8,212,064
AVIATION	19	1.3562	124,931		124,931	6,628	131,559
ADMIN OPERATIONS	18	1.2848	118,356		118,356		118,356
SubTotal	1,401	100.0000	9,212,004		9,212,004	420,379	9,632,383
Total	1,401	100.0000	9,212,004		9,212,004	420,379	9,632,383

Allocation Basis: Number of investigations

Allocation Source: Department Records

**HOUSTON POLICE DEPARTMENT
 OMB A-87 COST ALLOCATION PLAN
 Schedule .4 - Detail Activity Allocations
 For Department ADMIN OPERATIONS**

Activity - INSPECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	10	7.6336	153,781		153,781		153,781
PROFESSIONAL DEVELOPMENT	14	10.6870	215,293		215,293		215,293
SUPPORT OPERATIONS	28	21.3740	430,587		430,587		430,587
POLICE LAW ENFORCEMENT	74	56.4886	1,137,980		1,137,980	91,931	1,229,911
ADMIN OPERATIONS	5	3.8168	76,891		76,891		76,891
SubTotal	131	100.0000	2,014,532		2,014,532	91,931	2,106,463
Total	131	100.0000	2,014,532		2,014,532	91,931	2,106,463

Allocation Basis: Number of audits

Allocation Source: Department Records

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

Receiving Department	Total	INTERN AFF CENT	INSPECTIONS
CHIEF OF POLICE	258,986	105,205	153,781
PROFESSIONAL	419,127	203,834	215,293
SUPPORT OPERATIONS	1,291,952	861,365	430,587
POLICE LAW	9,441,975	8,212,064	1,229,911
AVIATION	131,559	131,559	0
ADMIN OPERATIONS	195,247	118,356	76,891
Direct Billed	0	0	0
Total	11,738,846	9,632,383	2,106,463



**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN**

Table of Contents

	Summary	Page #
Summary Data		
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

**HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN**

Table of Contents

Schedule .5 - Allocation Summary.....	4.5	38
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