

A COST ALLOCATION PLAN

for the

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

FY 2013 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2011

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Helping Government Serve the People
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SECTION I

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, 2011. 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** - 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
Allocated Costs By Department

HPD FULL COST ALLOCATION PLAN
 2013 Version 1.0096-1
 Groups

* Group

Central Service Departments	POL. LAW ENF.*	AVIATION	AUTO DEALERS	HURRICANE IKE	DARLEP - RED LIGHT ENFORCEMENT	SubTotal	Direct Billed
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF OF POLICE	30,752,767	640,764	191,476	0	228,983	31,813,990	0
PROFESSIONAL	28,613,751	1,030,540	151,653	0	2,060	29,798,004	0
SUPPORT OPERATIONS	103,894,136	395,881	353,171	865	294,692	104,938,745	0
ADMIN OPERATIONS	9,501,809	118,254	0	0	0	9,620,063	0
Total Allocated	172,762,463	2,185,439	696,300	865	525,735	176,170,802	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	172,762,463	2,185,439	696,300	865	525,735	176,170,802	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	172,762,463	2,185,439	696,300	865	525,735	176,170,802	0

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

HPD FULL COST ALLOCATION PLAN
2013 Version 1.0096-1
Groups

* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT	0	0
CHIEF OF POLICE	20,911,763	52,725,753
PROFESSIONAL	0	29,798,004
SUPPORT OPERATIONS	0	104,938,745
ADMIN OPERATIONS	13,189,435	22,809,498
Total Allocated	34,101,198	210,272,000
Roll Forward	0	0
Cost With Roll Forward	34,101,198	210,272,000
Adjustments	0	0
Proposed Costs	34,101,198	210,272,000

HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Summary Of Allocated Costs

HPD FULL COST ALLOCATION PLAN
 2013 Version 1.0096-1
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	46,810,962		
CHIEF OF POLICE	17,004,997	0		
PROFESSIONAL DEVELOPMENT	30,285,843	0		
SUPPORT OPERATIONS	97,106,681	0		
ADMIN OPERATIONS	19,063,517	0		
POLICE LAW ENFORCEMENT			172,762,463	
AVIATION			2,185,439	
POLICE-PARKS DIVISION			0	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			696,300	
HURRICANE IKE			865	
DARLEP - RED LIGHT ENFORCEMENT			525,735	
Direct Billed Total			0	
Unallocated Total			34,101,198	
Totals	163,461,038	46,810,962	210,272,000	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	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

SECTION III

CENTRAL SERVICES COST ALLOCATION PLAN

HOUSTON POLICE DEPARTMENT

FULL COST ALLOCATION PLAN

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HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
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SCHEDULE 1.1
FY 2013 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 FULL COST ALLOCATION PLAN
CITYWIDE INDIRECT COSTS
NATURE AND EXTENT OF SERVICES

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

HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CITYWIDE INDIRECT COSTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
CITYWIDE INDIRECT	46,810,962			
Total Departmental Cost Adjustments:	46,810,962			46,810,962
Total To Be Allocated:	46,810,962	0		46,810,962

**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	46,810,962	0	46,810,962
 Functional Cost	 46,810,962	 0	 46,810,962
Allocation Step 1			
1st Allocation	46,810,962	0	46,810,962
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	46,810,962	0	46,810,962

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	46,810,962		46,810,962		46,810,962
SubTotal	100	100.0000	46,810,962		46,810,962		46,810,962
Total	100	100.0000	46,810,962		46,810,962		46,810,962

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	46,810,962	46,810,962
Direct Billed	0	0
Total	<u>46,810,962</u>	<u>46,810,962</u>

SCHEDULE 2.1
FY 2013 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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:	17,004,997			17,004,997
CITYWIDE INDIRECT COSTS	46,810,962		46,810,962	
CHIEF OF POLICE		7,239,893	7,239,893	
PROFESSIONAL DEVELOPMENT		559,250	559,250	
SUPPORT OPERATIONS		1,506,728	1,506,728	
ADMIN OPERATIONS		132,961	132,961	
Total Allocated Additions:	46,810,962	9,438,832	56,249,794	56,249,794
Total To Be Allocated:	63,815,959	9,438,832		73,254,791

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	9,686,931	0	2,762,444	2,502,347	1,498,989
FRINGE BENEFITS	3,657,943	0	902,256	929,534	831,051
Other Expense & Cost					
SUPPLIES	219,373	0	9,725	175,121	24,003
CONTRACTUAL SVCS	3,322,218	0	14,967	3,125,023	173,312
OTHER EXPENSES	118,532	0	1,895	116,637	0
Departmental Totals					
Total Expenditures	17,004,997	0	3,691,287	6,848,662	2,527,355
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	17,004,997	0	3,691,287	6,848,662	2,527,355
Allocation Step 1					
Inbound- All Others	46,810,962	0	13,349,188	12,092,299	7,243,689
Unallocated Costs	(18,063,479)	0	0	0	0
1st Allocation	45,752,480	0	17,040,475	18,940,961	9,771,044
Allocation Step 2					
Inbound- All Others	9,438,832	0	2,691,693	2,438,258	1,460,597
Unallocated Costs	(2,848,284)	0	0	0	0
2nd Allocation	6,590,548	0	2,691,693	2,438,258	1,460,597
Total For 020 CHIEF OF POLICE					
Total Allocated	52,343,028	0	19,732,168	21,379,219	11,231,641

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

	PUBLIC AFF
Wages & Benefits	
SALARIES & WAGES	2,923,151
FRINGE BENEFITS	995,102
Other Expense & Cost	
SUPPLIES	10,524
CONTRACTUAL SVCS	8,916
OTHER EXPENSES	0
Departmental Totals	
Total Expenditures	3,937,693
Deductions	
Total Deductions	0
 Functional Cost	 3,937,693
Allocation Step 1	
Inbound- All Others	14,125,786
Unallocated Costs	(18,063,479)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,848,284
Unallocated Costs	(2,848,284)
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	158	2.2200	378,291		378,291		378,291
PROFESSIONAL DEVELOPMENT	225	3.1490	536,607		536,607	86,686	623,293
SUPPORT OPERATIONS	1,025	14.3312	2,442,108		2,442,108	394,510	2,836,618
POLICE LAW ENFORCEMENT	5,313	74.2337	12,649,774		12,649,774	2,043,509	14,693,283
AVIATION	197	2.7522	468,995		468,995	75,764	544,759
ADMIN OPERATIONS	191	2.6810	456,854		456,854	73,802	530,656
AUTO DEALERS	30	0.4191	71,421		71,421	11,538	82,959
DARLEP - RED LIGHT ENFORCEMENT	15	0.2138	36,425		36,425	5,884	42,309
SubTotal	7,157	100.0000	17,040,475		17,040,475	2,691,693	19,732,168
Total	7,157	100.0000	17,040,475		17,040,475	2,691,693	19,732,168

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	21,714,363	3.0227	572,534		572,534		572,534
PROFESSIONAL DEVELOPMENT	30,956,798	4.3093	816,226		816,226	108,347	924,573
SUPPORT OPERATIONS	115,254,384	16.0439	3,038,870		3,038,870	403,385	3,442,255
POLICE LAW ENFORCEMENT	518,397,920	72.1632	13,668,407		13,668,407	1,814,369	15,482,776
AVIATION	3,016,945	0.4200	79,547		79,547	10,559	90,106
ADMIN OPERATIONS	19,144,626	2.6650	504,779		504,779	67,005	571,784
AUTO DEALERS	3,633,385	0.5058	95,800		95,800	12,717	108,517
DARLEP - RED LIGHT ENFORCEMENT	6,250,249	0.8701	164,798		164,798	21,876	186,674
SubTotal	718,368,670	100.0000	18,940,961		18,940,961	2,438,258	21,379,219
Total	718,368,670	100.0000	18,940,961		18,940,961	2,438,258	21,379,219

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	12,105	64.3643	6,289,068		6,289,068		6,289,068
PROFESSIONAL DEVELOPMENT	597	3.1744	310,167		310,167	130,107	440,274
SUPPORT OPERATIONS	1,454	7.7312	755,415		755,415	316,877	1,072,292
POLICE LAW ENFORCEMENT	782	4.1580	406,283		406,283	170,425	576,708
AVIATION	8	0.0425	4,156		4,156	1,743	5,899
ADMIN OPERATIONS	3,861	20.5296	2,005,955		2,005,955	841,445	2,847,400
SubTotal	18,807	100.0000	9,771,044		9,771,044	1,460,597	11,231,641
Total	18,807	100.0000	9,771,044		9,771,044	1,460,597	11,231,641

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	7,239,893	378,291	572,534	6,289,068
PROFESSIONAL	1,988,140	623,293	924,573	440,274
SUPPORT OPERATIONS	7,351,165	2,836,618	3,442,255	1,072,292
POLICE LAW	30,752,767	14,693,283	15,482,776	576,708
AVIATION	640,764	544,759	90,106	5,899
ADMIN OPERATIONS	3,949,840	530,656	571,784	2,847,400
AUTO DEALERS	191,476	82,959	108,517	0
DARLEP - RED LIGHT	228,983	42,309	186,674	0
Direct Billed	0	0	0	0
Total	52,343,028	19,732,168	21,379,219	11,231,641

SCHEDULE 3.1
FY 2013 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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:	30,285,843			30,285,843
CHIEF OF POLICE	1,663,000	325,140	1,988,140	
PROFESSIONAL DEVELOPMENT		972,488	972,488	
SUPPORT OPERATIONS		2,672,284	2,672,284	
ADMIN OPERATIONS		246,914	246,914	
Total Allocated Additions:	1,663,000	4,216,826	5,879,826	5,879,826
Total To Be Allocated:	31,948,843	4,216,826		36,165,669

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	13,673,768	528,057	6,372,145	6,773,566
FRINGE BENEFITS	4,924,775	170,856	2,272,905	2,481,014
Other Expense & Cost				
HEALTH INS RET CLASS	11,152,151	0	11,152,151	0
SUPPLIES	220,990	1,041	27,426	192,523
SERVICES	314,159	119,600	84,495	110,064
Departmental Totals				
Total Expenditures	30,285,843	819,554	19,909,122	9,557,167
Deductions				
Total Deductions	0	0	0	0
 Functional Cost	 30,285,843	 819,554	 19,909,122	 9,557,167
Allocation Step 1				
Inbound- All Others	1,663,000	64,222	774,979	823,799
Reallocate Admin Costs		(883,776)	588,446	295,330
1st Allocation	31,948,843	0	21,272,547	10,676,296
Allocation Step 2				
Inbound- All Others	4,216,826	162,846	1,965,093	2,088,887
Reallocate Admin Costs		(162,846)	108,428	54,418
2nd Allocation	4,216,826	0	2,073,521	2,143,305
Total For 040 PROFESSIONAL DEVELOPMENT				
Total Allocated	36,165,669	0	23,346,068	12,819,601

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	158	2.2247	473,253		473,253		473,253
PROFESSIONAL DEVELOPMENT	225	3.1558	671,310		671,310		671,310
SUPPORT OPERATIONS	1,025	14.3619	3,055,146		3,055,146	314,731	3,369,877
POLICE LAW ENFORCEMENT	5,313	74.3928	15,825,226		15,825,226	1,630,265	17,455,491
AVIATION	197	2.7581	586,726		586,726	60,443	647,169
ADMIN OPERATIONS	191	2.6867	571,537		571,537	58,878	630,415
AUTO DEALERS	30	0.4200	89,349		89,349	9,204	98,553
SubTotal	7,142	100.0000	21,272,547		21,272,547	2,073,521	23,346,068
Total	7,142	100.0000	21,272,547		21,272,547	2,073,521	23,346,068

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	45	0.8055	85,997		85,997		85,997
PROFESSIONAL DEVELOPMENT	159	2.8210	301,178		301,178		301,178
SUPPORT OPERATIONS	207	3.6886	393,805		393,805	82,033	475,838
POLICE LAW ENFORCEMENT	4,875	86.4964	9,234,617		9,234,617	1,923,643	11,158,260
AVIATION	167	2.9718	317,279		317,279	66,092	383,371
ADMIN OPERATIONS	157	2.7891	297,769		297,769	62,028	359,797
AUTO DEALERS	23	0.4116	43,946		43,946	9,154	53,100
DARLEP - RED LIGHT ENFORCEMENT	0	0.0160	1,705		1,705	355	2,060
SubTotal	5,636	100.0000	10,676,296		10,676,296	2,143,305	12,819,601
Total	5,636	100.0000	10,676,296		10,676,296	2,143,305	12,819,601

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	559,250	473,253	85,997
PROFESSIONAL	972,488	671,310	301,178
SUPPORT OPERATIONS	3,845,715	3,369,877	475,838
POLICE LAW	28,613,751	17,455,491	11,158,260
AVIATION	1,030,540	647,169	383,371
ADMIN OPERATIONS	990,212	630,415	359,797
AUTO DEALERS	151,653	98,553	53,100
DARLEP - RED LIGHT	2,060	0	2,060
Direct Billed	0	0	0
Total	36,165,669	23,346,068	12,819,601

SCHEDULE 4.1
FY 2013 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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 2013 FULL COST PLAN
(CONTINUED)

HOUSTON POLICE DEPARTMENT
FY 2013 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:	97,106,681			97,106,681
CHIEF OF POLICE	6,236,393	1,114,772	7,351,165	
PROFESSIONAL DEVELOPMENT	3,448,951	396,764	3,845,715	
SUPPORT OPERATIONS		5,412,341	5,412,341	
ADMIN OPERATIONS		1,646,776	1,646,776	
Total Allocated Additions:	9,685,344	8,570,653	18,255,997	18,255,997
Total To Be Allocated:	106,792,025	8,570,653		115,362,678

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	52,394,885	3,126,677	7,166,591	1,011	3,470,966
FRINGE BENEFITS	19,770,896	1,055,411	2,518,208	(3,559)	1,311,639
Other Expense & Cost					
SUPPLIES	13,319,245	63,136	7,734	159,041	9,695
SERVICES	11,604,268	135,182	671	(150)	198,902
NON CAP EQUIP	17,387	0	0	0	0
Departmental Totals					
Total Expenditures	97,106,681	4,380,406	9,693,204	156,343	4,991,202
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	97,106,681	4,380,406	9,693,204	156,343	4,991,202
Allocation Step 1					
Inbound- All Others	9,685,344	9,685,344	0	0	0
Reallocate Admin Costs		(14,065,750)	1,470,377	23,715	757,117
1st Allocation	106,792,025	0	11,163,581	180,058	5,748,319
Allocation Step 2					
Inbound- All Others	8,570,653	8,570,653	0	0	0
Reallocate Admin Costs		(8,570,653)	895,942	14,450	461,333
2nd Allocation	8,570,653	0	895,942	14,450	461,333
Total For 050 SUPPORT OPERATIONS					
Total Allocated	115,362,678	0	12,059,523	194,508	6,209,652

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
Wages & Benefits					
SALARIES & WAGES	6,146,944	5,229,287	3,442,506	4,607,436	2,617,852
FRINGE BENEFITS	2,298,823	2,047,813	1,205,735	1,975,651	1,008,308
Other Expense & Cost					
SUPPLIES	525,080	145,082	336,504	10,853,246	1,073,058
SERVICES	6,791,956	2,681,070	415,527	722,824	33,384
NON CAP EQUIP	14,987	0	0	0	0
Departmental Totals					
Total Expenditures	15,777,790	10,103,252	5,400,272	18,159,157	4,732,602
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	15,777,790	10,103,252	5,400,272	18,159,157	4,732,602
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,393,344	1,532,576	819,175	2,754,580	717,888
1st Allocation	18,171,134	11,635,828	6,219,447	20,913,737	5,450,490
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,458,331	933,841	499,146	1,678,442	437,429
2nd Allocation	1,458,331	933,841	499,146	1,678,442	437,429
Total For 050 SUPPORT OPERATIONS					
Total Allocated	19,629,465	12,569,669	6,718,593	22,592,179	5,887,919

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

	JAIL
Wages & Benefits	
SALARIES & WAGES	16,585,615
FRINGE BENEFITS	6,352,867
Other Expense & Cost	
SUPPLIES	146,669
SERVICES	624,902
NON CAP EQUIP	2,400
Departmental Totals	
Total Expenditures	23,712,453
Deductions	
Total Deductions	0
 Functional Cost	 23,712,453
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	3,596,978
1st Allocation	27,309,431
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,191,739
2nd Allocation	2,191,739
Total For 050 SUPPORT OPERATIONS	
Total Allocated	29,501,170

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	11,163,581		11,163,581	895,942	12,059,523
SubTotal	100	100.0000	11,163,581		11,163,581	895,942	12,059,523
Total	100	100.0000	11,163,581		11,163,581	895,942	12,059,523

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	86	0.6947	1,251		1,251		1,251
PROFESSIONAL DEVELOPMENT	199	1.6076	2,895		2,895		2,895
SUPPORT OPERATIONS	2,770	22.3766	40,291		40,291		40,291
POLICE LAW ENFORCEMENT	8,731	70.5307	126,995		126,995	13,531	140,526
AVIATION	416	3.3605	6,051		6,051	645	6,696
ADMIN OPERATIONS	135	1.0906	1,964		1,964	209	2,173
AUTO DEALERS	42	0.3393	611		611	65	676
SubTotal	12,379	100.0000	180,058		180,058	14,450	194,508
Total	12,379	100.0000	180,058		180,058	14,450	194,508

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	5,748,319		5,748,319	461,333	6,209,652
SubTotal	100	100.0000	5,748,319		5,748,319	461,333	6,209,652
Total	100	100.0000	5,748,319		5,748,319	461,333	6,209,652

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	14,310	5.5201	1,003,059		1,003,059		1,003,059
PROFESSIONAL DEVELOPMENT	28,571	11.0212	2,002,683		2,002,683		2,002,683
SUPPORT OPERATIONS	45,548	17.5701	3,192,685		3,192,685		3,192,685
POLICE LAW ENFORCEMENT	154,682	59.6685	10,842,426		10,842,426	1,320,658	12,163,084
AVIATION	3,934	1.5175	275,754		275,754	33,588	309,342
ADMIN OPERATIONS	4,446	1.7150	311,642		311,642	37,959	349,601
AUTO DEALERS	4,154	1.6024	291,174		291,174	35,466	326,640
HURRICANE IKE	11	0.0042	771		771	94	865
DARLEP - RED LIGHT ENFORCEMENT	3,580	1.3810	250,940		250,940	30,566	281,506
SubTotal	259,236	100.0000	18,171,134		18,171,134	1,458,331	19,629,465
Total	259,236	100.0000	18,171,134		18,171,134	1,458,331	19,629,465

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	11,635,828		11,635,828	933,841	12,569,669
SubTotal	100	100.0000	11,635,828		11,635,828	933,841	12,569,669
Total	100	100.0000	11,635,828		11,635,828	933,841	12,569,669

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	6,219,447		6,219,447	499,146	6,718,593
SubTotal	100	100.0000	6,219,447		6,219,447	499,146	6,718,593
Total	100	100.0000	6,219,447		6,219,447	499,146	6,718,593

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	1.8074	377,995		377,995		377,995
PROFESSIONAL DEVELOPMENT	83	2.3440	490,212		490,212		490,212
SUPPORT OPERATIONS	233	6.5801	1,376,137		1,376,137		1,376,137
POLICE LAW ENFORCEMENT	3,112	87.8847	18,379,991		18,379,991	1,652,424	20,032,415
ADMIN OPERATIONS	49	1.3838	289,402		289,402	26,018	315,420
SubTotal	3,541	100.0000	20,913,737		20,913,737	1,678,442	22,592,179
Total	3,541	100.0000	20,913,737		20,913,737	1,678,442	22,592,179

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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	158	2.2828	124,423		124,423		124,423
PROFESSIONAL DEVELOPMENT	225	3.2381	176,494		176,494		176,494
SUPPORT OPERATIONS	1,025	14.7368	803,228		803,228		803,228
POLICE LAW ENFORCEMENT	5,313	76.3346	4,160,611		4,160,611	418,736	4,579,347
ADMIN OPERATIONS	191	2.7569	150,263		150,263	15,123	165,386
AUTO DEALERS	30	0.4310	23,491		23,491	2,364	25,855
DARLEP - RED LIGHT ENFORCEMENT	15	0.2198	11,980		11,980	1,206	13,186
SubTotal	6,960	100.0000	5,450,490		5,450,490	437,429	5,887,919
Total	6,960	100.0000	5,450,490		5,450,490	437,429	5,887,919

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

Allocation Source: Human Resources

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

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	129,709	99.7294	27,235,520		27,235,520	2,185,807	29,421,327
AVIATION	352	0.2706	73,911		73,911	5,932	79,843
SubTotal	130,061	100.0000	27,309,431		27,309,431	2,191,739	29,501,170
Total	130,061	100.0000	27,309,431		27,309,431	2,191,739	29,501,170

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	1,506,728	0	1,251	0	1,003,059	0	0
PROFESSIONAL	2,672,284	0	2,895	0	2,002,683	0	0
SUPPORT OPERATIONS	5,412,341	0	40,291	0	3,192,685	0	0
POLICE LAW	103,894,136	12,059,523	140,526	6,209,652	12,163,084	12,569,669	6,718,593
AVIATION	395,881	0	6,696	0	309,342	0	0
ADMIN OPERATIONS	832,580	0	2,173	0	349,601	0	0
AUTO DEALERS	353,171	0	676	0	326,640	0	0
HURRICANE IKE	865	0	0	0	865	0	0
DARLEP - RED LIGHT	294,692	0	0	0	281,506	0	0
Direct Billed	0	0	0	0	0	0	0
Total	115,362,678	12,059,523	194,508	6,209,652	19,629,465	12,569,669	6,718,593

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

Receiving Department	FLEET MNGMT	PROPERTY	JAIL
CHIEF OF POLICE	377,995	124,423	0
PROFESSIONAL	490,212	176,494	0
SUPPORT OPERATIONS	1,376,137	803,228	0
POLICE LAW	20,032,415	4,579,347	29,421,327
AVIATION	0	0	79,843
ADMIN OPERATIONS	315,420	165,386	0
AUTO DEALERS	0	25,855	0
HURRICANE IKE	0	0	0
DARLEP - RED LIGHT	0	13,186	0
Direct Billed	0	0	0
Total	22,592,179	5,887,919	29,501,170

SCHEDULE 5.1
FY 2013 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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:	19,063,517			19,063,517
CHIEF OF POLICE	2,967,588	982,252	3,949,840	
PROFESSIONAL DEVELOPMENT	869,306	120,906	990,212	
SUPPORT OPERATIONS	753,271	79,309	832,580	
ADMIN OPERATIONS		215,047	215,047	
Total Allocated Additions:	4,590,165	1,397,514	5,987,679	5,987,679
Total To Be Allocated:	23,653,682	1,397,514		25,051,196

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	14,235,233	41,500	5,446,633	1,298,572	6,970,500
FRINGE BENEFITS	4,796,397	15,769	1,803,549	437,269	2,387,667
Other Expense & Cost					
SUPPLIES	18,082	723	6,770	2,167	3,682
SERVICES	13,805	4,818	1,889	0	3,067
Departmental Totals					
Total Expenditures	19,063,517	62,810	7,258,841	1,738,008	9,364,916
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	19,063,517	62,810	7,258,841	1,738,008	9,364,916
Allocation Step 1					
Inbound- All Others	4,590,165	4,590,165	0	0	0
Reallocate Admin Costs		(4,652,975)	1,777,576	425,612	2,293,321
Unallocated Costs	(12,453,645)	0	0	0	(11,658,237)
1st Allocation	11,200,037	0	9,036,417	2,163,620	0
Allocation Step 2					
Inbound- All Others	1,397,514	1,397,514	0	0	0
Reallocate Admin Costs		(1,397,514)	533,892	127,832	688,796
Unallocated Costs	(735,790)	0	0	0	(688,796)
2nd Allocation	661,724	0	533,892	127,832	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	11,861,761	0	9,570,309	2,291,452	0

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

STRATEGIC OPS

Wages & Benefits				
SALARIES & WAGES				
FRINGE BENEFITS				
Other Expense & Cost				
SUPPLIES				
SERVICES				
Departmental Totals				
Total Expenditures				
Deductions				
Total Deductions				
Functional Cost				
Allocation Step 1				
Inbound- All Others				
Reallocate Admin Costs				
Unallocated Costs				
1st Allocation				
Allocation Step 2				
Inbound- All Others				
Reallocate Admin Costs				
Unallocated Costs				
2nd Allocation				
Total For 081 ADMIN OPERATIONS				
Total Allocated				

478,028

152,143

4,740

4,031

638,942

0

638,942

0

156,466

(795,408)

0

0

46,994

(46,994)

0

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	8	0.6112	55,226		55,226		55,226
PROFESSIONAL DEVELOPMENT	17	1.2987	117,356		117,356		117,356
SUPPORT OPERATIONS	186	14.2093	1,284,013		1,284,013		1,284,013
POLICE LAW ENFORCEMENT	1,079	82.4293	7,448,659		7,448,659	526,091	7,974,750
AVIATION	16	1.2223	110,453		110,453	7,801	118,254
ADMIN OPERATIONS	3	0.2292	20,710		20,710		20,710
SubTotal	1,309	100.0000	9,036,417		9,036,417	533,892	9,570,309
Total	1,309	100.0000	9,036,417		9,036,417	533,892	9,570,309

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	6	3.5928	77,735		77,735		77,735
PROFESSIONAL DEVELOPMENT	10	5.9880	129,558		129,558		129,558
SUPPORT OPERATIONS	28	16.7665	362,763		362,763		362,763
POLICE LAW ENFORCEMENT	108	64.6707	1,399,227		1,399,227	127,832	1,527,059
ADMIN OPERATIONS	15	8.9820	194,337		194,337		194,337
SubTotal	167	100.0000	2,163,620		2,163,620	127,832	2,291,452
Total	167	100.0000	2,163,620		2,163,620	127,832	2,291,452

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	132,961	55,226	77,735
PROFESSIONAL	246,914	117,356	129,558
SUPPORT OPERATIONS	1,646,776	1,284,013	362,763
POLICE LAW	9,501,809	7,974,750	1,527,059
AVIATION	118,254	118,254	0
ADMIN OPERATIONS	215,047	20,710	194,337
Direct Billed	0	0	0
Total	11,861,761	9,570,309	2,291,452