

A COST ALLOCATION PLAN

for the

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

FY 2013 OMB A-87 COST ALLOCATION PLAN

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

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Helping Government Serve the People
1452 Hughes Road, Suite 325
Grapevine, TX 76051
(972) 490-9990



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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, 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
OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

HPD OMB 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	26,349,363	542,992	164,321	0	197,964	27,254,640	0
PROFESSIONAL	28,355,554	1,021,353	150,322	0	2,034	29,529,263	0
SUPPORT OPERATIONS	102,842,563	391,734	349,439	856	291,574	103,876,166	0
ADMIN OPERATIONS	9,270,274	115,396	0	0	0	9,385,670	0
Total Allocated	166,817,754	2,071,475	664,082	856	491,572	170,045,739	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	166,817,754	2,071,475	664,082	856	491,572	170,045,739	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	166,817,754	2,071,475	664,082	856	491,572	170,045,739	0

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

* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT	0	0
CHIEF OF POLICE	17,645,726	44,900,366
PROFESSIONAL	0	29,529,263
SUPPORT OPERATIONS	0	103,876,166
ADMIN OPERATIONS	12,880,084	22,265,754
Total Allocated	<u>30,525,810</u>	<u>200,571,549</u>
Roll Forward	0	0
Cost With Roll Forward	<u>30,525,810</u>	<u>200,571,549</u>
Adjustments	0	0
Proposed Costs	<u><u>30,525,810</u></u>	<u><u>200,571,549</u></u>

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

HPD OMB COST ALLOCATION PLAN
 2013 Version 1.0096-1
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	37,110,511		
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			166,817,754	
AVIATION			2,071,475	
POLICE-PARKS DIVISION			0	
PARKS & RECREATION DEPT.			0	
AUTO DEALERS			664,082	
HURRICANE IKE			856	
DARLEP - RED LIGHT ENFORCEMENT			491,572	
Direct Billed Total			0	
Unallocated Total			30,525,810	
Totals	163,461,038	37,110,511	200,571,549	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	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
OMB A-87 COST ALLOCATION PLAN
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HOUSTON POLICE DEPARTMENT
OMB A-87 COST ALLOCATION PLAN
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SCHEDULE 1.1
FY 2013 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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 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:			0	0
CITYWIDE INDIRECT	37,110,511			
Total Departmental Cost Adjustments:	37,110,511			37,110,511
Total To Be Allocated:	37,110,511	0		37,110,511

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	37,110,511	0	37,110,511
 Functional Cost	 37,110,511	 0	 37,110,511
Allocation Step 1			
1st Allocation	37,110,511	0	37,110,511
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	37,110,511	0	37,110,511

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	37,110,511		37,110,511		37,110,511
SubTotal	100	100.0000	37,110,511		37,110,511		37,110,511
Total	100	100.0000	37,110,511		37,110,511		37,110,511

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	37,110,511	37,110,511
Direct Billed	0	0
Total	<u>37,110,511</u>	<u>37,110,511</u>

SCHEDULE 2.1
FY 2013 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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 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:	17,004,997			17,004,997
CITYWIDE INDIRECT COSTS	37,110,511		37,110,511	
CHIEF OF POLICE		6,136,577	6,136,577	
PROFESSIONAL DEVELOPMENT		555,617	555,617	
SUPPORT OPERATIONS		1,493,519	1,493,519	
ADMIN OPERATIONS		130,362	130,362	
Total Allocated Additions:	37,110,511	8,316,075	45,426,586	45,426,586
Total To Be Allocated:	54,115,508	8,316,075		62,431,583

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	9,686,931	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	17,004,997	0	3,691,287	6,848,662	2,527,355
Allocation Step 1					
Inbound- All Others	37,110,511	0	10,582,888	9,586,460	5,742,608
Unallocated Costs	(15,136,248)	0	0	0	0
1st Allocation	38,979,260	0	14,274,175	16,435,122	8,269,963
Allocation Step 2					
Inbound- All Others	8,316,075	0	2,371,514	2,148,225	1,286,858
Unallocated Costs	(2,509,478)	0	0	0	0
2nd Allocation	5,806,597	0	2,371,514	2,148,225	1,286,858
Total For 020 CHIEF OF POLICE					
Total Allocated	44,785,857	0	16,645,689	18,583,347	9,556,821

HOUSTON POLICE DEPARTMENT
OMB A-87 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	11,198,555
Unallocated Costs	(15,136,248)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,509,478
Unallocated Costs	(2,509,478)
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	158	2.2200	316,880		316,880		316,880
PROFESSIONAL DEVELOPMENT	225	3.1490	449,495		449,495	76,375	525,870
SUPPORT OPERATIONS	1,025	14.3312	2,045,663		2,045,663	347,583	2,393,246
POLICE LAW ENFORCEMENT	5,313	74.2337	10,596,251		10,596,251	1,800,431	12,396,682
AVIATION	197	2.7522	392,860		392,860	66,752	459,612
ADMIN OPERATIONS	191	2.6810	382,689		382,689	65,024	447,713
AUTO DEALERS	30	0.4191	59,826		59,826	10,165	69,991
DARLEP - RED LIGHT ENFORCEMENT	15	0.2138	30,511		30,511	5,184	35,695
SubTotal	7,157	100.0000	14,274,175		14,274,175	2,371,514	16,645,689
Total	7,157	100.0000	14,274,175		14,274,175	2,371,514	16,645,689

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	21,714,363	3.0227	496,790		496,790		496,790
PROFESSIONAL DEVELOPMENT	30,956,798	4.3093	708,242		708,242	95,459	803,701
SUPPORT OPERATIONS	115,254,384	16.0439	2,636,835		2,636,835	355,402	2,992,237
POLICE LAW ENFORCEMENT	518,397,920	72.1632	11,860,112		11,860,112	1,598,549	13,458,661
AVIATION	3,016,945	0.4200	69,023		69,023	9,303	78,326
ADMIN OPERATIONS	19,144,626	2.6650	437,998		437,998	59,035	497,033
AUTO DEALERS	3,633,385	0.5058	83,126		83,126	11,204	94,330
DARLEP - RED LIGHT ENFORCEMENT	6,250,249	0.8701	142,996		142,996	19,273	162,269
SubTotal	718,368,670	100.0000	16,435,122		16,435,122	2,148,225	18,583,347
Total	718,368,670	100.0000	16,435,122		16,435,122	2,148,225	18,583,347

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	12,105	64.3643	5,322,907		5,322,907		5,322,907
PROFESSIONAL DEVELOPMENT	597	3.1744	262,518		262,518	114,631	377,149
SUPPORT OPERATIONS	1,454	7.7312	639,364		639,364	279,184	918,548
POLICE LAW ENFORCEMENT	782	4.1580	343,867		343,867	150,153	494,020
AVIATION	8	0.0425	3,518		3,518	1,536	5,054
ADMIN OPERATIONS	3,861	20.5296	1,697,789		1,697,789	741,354	2,439,143
SubTotal	18,807	100.0000	8,269,963		8,269,963	1,286,858	9,556,821
Total	18,807	100.0000	8,269,963		8,269,963	1,286,858	9,556,821

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	6,136,577	316,880	496,790	5,322,907
PROFESSIONAL	1,706,720	525,870	803,701	377,149
SUPPORT OPERATIONS	6,304,031	2,393,246	2,992,237	918,548
POLICE LAW	26,349,363	12,396,682	13,458,661	494,020
AVIATION	542,992	459,612	78,326	5,054
ADMIN OPERATIONS	3,383,889	447,713	497,033	2,439,143
AUTO DEALERS	164,321	69,991	94,330	0
DARLEP - RED LIGHT	197,964	35,695	162,269	0
Direct Billed	0	0	0	0
Total	44,785,857	16,645,689	18,583,347	9,556,821

SCHEDULE 3.1
FY 2013 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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 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:	30,285,843			30,285,843
CHIEF OF POLICE	1,420,255	286,465	1,706,720	
PROFESSIONAL DEVELOPMENT		965,245	965,245	
SUPPORT OPERATIONS		2,648,859	2,648,859	
ADMIN OPERATIONS		242,088	242,088	
Total Allocated Additions:	1,420,255	4,142,657	5,562,912	5,562,912
Total To Be Allocated:	31,706,098	4,142,657		35,848,755

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	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	1,420,255	54,848	661,856	703,551
Reallocate Admin Costs		(874,402)	583,403	290,999
1st Allocation	31,706,098	0	21,154,381	10,551,717
Allocation Step 2				
Inbound- All Others	4,142,657	159,982	1,930,529	2,052,146
Reallocate Admin Costs		(159,982)	106,740	53,242
2nd Allocation	4,142,657	0	2,037,269	2,105,388
Total For 040 PROFESSIONAL DEVELOPMENT				
Total Allocated	35,848,755	0	23,191,650	12,657,105

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	158	2.2247	470,624		470,624		470,624
PROFESSIONAL DEVELOPMENT	225	3.1558	667,581		667,581		667,581
SUPPORT OPERATIONS	1,025	14.3619	3,038,175		3,038,175	309,229	3,347,404
POLICE LAW ENFORCEMENT	5,313	74.3928	15,737,319		15,737,319	1,601,761	17,339,080
AVIATION	197	2.7581	583,467		583,467	59,386	642,853
ADMIN OPERATIONS	191	2.6867	568,362		568,362	57,849	626,211
AUTO DEALERS	30	0.4200	88,853		88,853	9,044	97,897
SubTotal	7,142	100.0000	21,154,381		21,154,381	2,037,269	23,191,650
Total	7,142	100.0000	21,154,381		21,154,381	2,037,269	23,191,650

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	45	0.8055	84,993		84,993		84,993
PROFESSIONAL DEVELOPMENT	159	2.8210	297,664		297,664		297,664
SUPPORT OPERATIONS	207	3.6886	389,210		389,210	80,581	469,791
POLICE LAW ENFORCEMENT	4,875	86.4964	9,126,861		9,126,861	1,889,613	11,016,474
AVIATION	167	2.9718	313,577		313,577	64,923	378,500
ADMIN OPERATIONS	157	2.7891	294,294		294,294	60,930	355,224
AUTO DEALERS	23	0.4116	43,433		43,433	8,992	52,425
DARLEP - RED LIGHT ENFORCEMENT	0	0.0160	1,685		1,685	349	2,034
SubTotal	5,636	100.0000	10,551,717		10,551,717	2,105,388	12,657,105
Total	5,636	100.0000	10,551,717		10,551,717	2,105,388	12,657,105

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	555,617	470,624	84,993
PROFESSIONAL	965,245	667,581	297,664
SUPPORT OPERATIONS	3,817,195	3,347,404	469,791
POLICE LAW	28,355,554	17,339,080	11,016,474
AVIATION	1,021,353	642,853	378,500
ADMIN OPERATIONS	981,435	626,211	355,224
AUTO DEALERS	150,322	97,897	52,425
DARLEP - RED LIGHT	2,034	0	2,034
Direct Billed	0	0	0
Total	35,848,755	23,191,650	12,657,105

SCHEDULE 4.1
FY 2013 OMB COST PLAN

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

HOUSTON POLICE DEPARTMENT
FY 2013 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 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:	97,106,681			97,106,681
CHIEF OF POLICE	5,321,862	982,169	6,304,031	
PROFESSIONAL DEVELOPMENT	3,427,385	389,810	3,817,195	
SUPPORT OPERATIONS		5,364,899	5,364,899	
ADMIN OPERATIONS		1,614,586	1,614,586	
Total Allocated Additions:	8,749,247	8,351,464	17,100,711	17,100,711
Total To Be Allocated:	105,855,928	8,351,464		114,207,392

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	52,394,885	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	8,749,247	8,749,247	0	0	0
Reallocate Admin Costs		(13,129,653)	1,372,521	22,137	706,730
1st Allocation	105,855,928	0	11,065,725	178,480	5,697,932
Allocation Step 2					
Inbound- All Others	8,351,464	8,351,464	0	0	0
Reallocate Admin Costs		(8,351,464)	873,029	14,081	449,534
2nd Allocation	8,351,464	0	873,029	14,081	449,534
Total For 050 SUPPORT OPERATIONS					
Total Allocated	114,207,392	0	11,938,754	192,561	6,147,466

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
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	2,234,063	1,430,581	764,658	2,571,259	670,111
1st Allocation	18,011,853	11,533,833	6,164,930	20,730,416	5,402,713
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,421,035	909,959	486,381	1,635,517	426,242
2nd Allocation	1,421,035	909,959	486,381	1,635,517	426,242
Total For 050 SUPPORT OPERATIONS					
Total Allocated	19,432,888	12,443,792	6,651,311	22,365,933	5,828,955

HOUSTON POLICE DEPARTMENT
OMB A-87 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	3,357,593
1st Allocation	27,070,046
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,135,686
2nd Allocation	2,135,686
Total For 050 SUPPORT OPERATIONS	
Total Allocated	29,205,732

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	11,065,725		11,065,725	873,029	11,938,754
SubTotal	100	100.0000	11,065,725		11,065,725	873,029	11,938,754
Total	100	100.0000	11,065,725		11,065,725	873,029	11,938,754

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	86	0.6947	1,240		1,240		1,240
PROFESSIONAL DEVELOPMENT	199	1.6076	2,869		2,869		2,869
SUPPORT OPERATIONS	2,770	22.3766	39,938		39,938		39,938
POLICE LAW ENFORCEMENT	8,731	70.5307	125,883		125,883	13,186	139,069
AVIATION	416	3.3605	5,998		5,998	628	6,626
ADMIN OPERATIONS	135	1.0906	1,946		1,946	204	2,150
AUTO DEALERS	42	0.3393	606		606	63	669
SubTotal	12,379	100.0000	178,480		178,480	14,081	192,561
Total	12,379	100.0000	178,480		178,480	14,081	192,561

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	5,697,932		5,697,932	449,534	6,147,466
SubTotal	100	100.0000	5,697,932		5,697,932	449,534	6,147,466
Total	100	100.0000	5,697,932		5,697,932	449,534	6,147,466

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	14,310	5.5201	994,266		994,266		994,266
PROFESSIONAL DEVELOPMENT	28,571	11.0212	1,985,128		1,985,128		1,985,128
SUPPORT OPERATIONS	45,548	17.5701	3,164,699		3,164,699		3,164,699
POLICE LAW ENFORCEMENT	154,682	59.6685	10,747,388		10,747,388	1,286,882	12,034,270
AVIATION	3,934	1.5175	273,336		273,336	32,729	306,065
ADMIN OPERATIONS	4,446	1.7150	308,910		308,910	36,989	345,899
AUTO DEALERS	4,154	1.6024	288,622		288,622	34,559	323,181
HURRICANE IKE	11	0.0042	764		764	92	856
DARLEP - RED LIGHT ENFORCEMENT	3,580	1.3810	248,740		248,740	29,784	278,524
SubTotal	259,236	100.0000	18,011,853		18,011,853	1,421,035	19,432,888
Total	259,236	100.0000	18,011,853		18,011,853	1,421,035	19,432,888

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	11,533,833		11,533,833	909,959	12,443,792
SubTotal	100	100.0000	11,533,833		11,533,833	909,959	12,443,792
Total	100	100.0000	11,533,833		11,533,833	909,959	12,443,792

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	6,164,930		6,164,930	486,381	6,651,311
SubTotal	100	100.0000	6,164,930		6,164,930	486,381	6,651,311
Total	100	100.0000	6,164,930		6,164,930	486,381	6,651,311

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	64	1.8074	374,681		374,681		374,681
PROFESSIONAL DEVELOPMENT	83	2.3440	485,915		485,915		485,915
SUPPORT OPERATIONS	233	6.5801	1,364,074		1,364,074		1,364,074
POLICE LAW ENFORCEMENT	3,112	87.8847	18,218,881		18,218,881	1,610,164	19,829,045
ADMIN OPERATIONS	49	1.3838	286,865		286,865	25,353	312,218
SubTotal	3,541	100.0000	20,730,416		20,730,416	1,635,517	22,365,933
Total	3,541	100.0000	20,730,416		20,730,416	1,635,517	22,365,933

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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	158	2.2828	123,332		123,332		123,332
PROFESSIONAL DEVELOPMENT	225	3.2381	174,947		174,947		174,947
SUPPORT OPERATIONS	1,025	14.7368	796,188		796,188		796,188
POLICE LAW ENFORCEMENT	5,313	76.3346	4,124,140		4,124,140	408,027	4,532,167
ADMIN OPERATIONS	191	2.7569	148,946		148,946	14,736	163,682
AUTO DEALERS	30	0.4310	23,285		23,285	2,304	25,589
DARLEP - RED LIGHT ENFORCEMENT	15	0.2198	11,875		11,875	1,175	13,050
SubTotal	6,960	100.0000	5,402,713		5,402,713	426,242	5,828,955
Total	6,960	100.0000	5,402,713		5,402,713	426,242	5,828,955

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	129,709	99.7294	26,996,783		26,996,783	2,129,906	29,126,689
AVIATION	352	0.2706	73,263		73,263	5,780	79,043
SubTotal	130,061	100.0000	27,070,046		27,070,046	2,135,686	29,205,732
Total	130,061	100.0000	27,070,046		27,070,046	2,135,686	29,205,732

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	1,493,519	0	1,240	0	994,266	0	0
PROFESSIONAL	2,648,859	0	2,869	0	1,985,128	0	0
SUPPORT OPERATIONS	5,364,899	0	39,938	0	3,164,699	0	0
POLICE LAW	102,842,563	11,938,754	139,069	6,147,466	12,034,270	12,443,792	6,651,311
AVIATION	391,734	0	6,626	0	306,065	0	0
ADMIN OPERATIONS	823,949	0	2,150	0	345,899	0	0
AUTO DEALERS	349,439	0	669	0	323,181	0	0
HURRICANE IKE	856	0	0	0	856	0	0
DARLEP - RED LIGHT	291,574	0	0	0	278,524	0	0
Direct Billed	0	0	0	0	0	0	0
Total	114,207,392	11,938,754	192,561	6,147,466	19,432,888	12,443,792	6,651,311

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

Receiving Department	FLEET MNGMT	PROPERTY	JAIL
CHIEF OF POLICE	374,681	123,332	0
PROFESSIONAL	485,915	174,947	0
SUPPORT OPERATIONS	1,364,074	796,188	0
POLICE LAW	19,829,045	4,532,167	29,126,689
AVIATION	0	0	79,043
ADMIN OPERATIONS	312,218	163,682	0
AUTO DEALERS	0	25,589	0
HURRICANE IKE	0	0	0
DARLEP - RED LIGHT	0	13,050	0
Direct Billed	0	0	0
Total	22,365,933	5,828,955	29,205,732

SCHEDULE 5.1
FY 2013 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2013 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 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:	19,063,517			19,063,517
CHIEF OF POLICE	2,518,476	865,413	3,383,889	
PROFESSIONAL DEVELOPMENT	862,656	118,779	981,435	
SUPPORT OPERATIONS	746,667	77,282	823,949	
ADMIN OPERATIONS		210,843	210,843	
Total Allocated Additions:	4,127,799	1,272,317	5,400,116	5,400,116
Total To Be Allocated:	23,191,316	1,272,317		24,463,633

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	14,235,233	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	4,127,799	4,127,799	0	0	0
Reallocate Admin Costs		(4,190,609)	1,600,938	383,319	2,065,434
Unallocated Costs	(12,210,210)	0	0	0	(11,430,350)
1st Allocation	10,981,106	0	8,859,779	2,121,327	0
Allocation Step 2					
Inbound- All Others	1,272,317	1,272,317	0	0	0
Reallocate Admin Costs		(1,272,317)	486,063	116,380	627,090
Unallocated Costs	(669,874)	0	0	0	(627,090)
2nd Allocation	602,443	0	486,063	116,380	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	11,583,549	0	9,345,842	2,237,707	0

HOUSTON POLICE DEPARTMENT
OMB A-87 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

140,918

(779,860)

0

0

42,784

(42,784)

0

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	8	0.6112	54,147		54,147		54,147
PROFESSIONAL DEVELOPMENT	17	1.2987	115,062		115,062		115,062
SUPPORT OPERATIONS	186	14.2093	1,258,914		1,258,914		1,258,914
POLICE LAW ENFORCEMENT	1,079	82.4293	7,303,057		7,303,057	478,961	7,782,018
AVIATION	16	1.2223	108,294		108,294	7,102	115,396
ADMIN OPERATIONS	3	0.2292	20,305		20,305		20,305
SubTotal	1,309	100.0000	8,859,779		8,859,779	486,063	9,345,842
Total	1,309	100.0000	8,859,779		8,859,779	486,063	9,345,842

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	6	3.5928	76,215		76,215		76,215
PROFESSIONAL DEVELOPMENT	10	5.9880	127,026		127,026		127,026
SUPPORT OPERATIONS	28	16.7665	355,672		355,672		355,672
POLICE LAW ENFORCEMENT	108	64.6707	1,371,876		1,371,876	116,380	1,488,256
ADMIN OPERATIONS	15	8.9820	190,538		190,538		190,538
SubTotal	167	100.0000	2,121,327		2,121,327	116,380	2,237,707
Total	167	100.0000	2,121,327		2,121,327	116,380	2,237,707

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	130,362	54,147	76,215
PROFESSIONAL	242,088	115,062	127,026
SUPPORT OPERATIONS	1,614,586	1,258,914	355,672
POLICE LAW	9,270,274	7,782,018	1,488,256
AVIATION	115,396	115,396	0
ADMIN OPERATIONS	210,843	20,305	190,538
Direct Billed	0	0	0
Total	11,583,549	9,345,842	2,237,707