

A COST ALLOCATION PLAN

for the

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

FY 2014 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2012

© MAXIMUS, INC. 2013
Helping Government Serve the People
5628 Green Oaks Blvd, Suite A
Arlington, TX 76017
(972) 490-9990



TABLE OF CONTENTS

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

SECTION I

INTRODUCTION

INTRODUCTION

The 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, 2012. 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 dollar 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
2014 Version 1.0108-1
Groups

* Group

Central Service Departments	POLICE LAW ENFORCEMENT	AVIATION	AUTO DEALERS	HURRICANE IKE	DARLEP - RED LIGHT ENFORCEMENT	SubTotal	Direct Billed
CITYWIDE INDIRECT	0	0	0	0	0	0	0
CHIEF OF POLICE	30,458,427	682,464	325,956	0	123,993	31,590,840	0
PROF STANDARDS	25,144,229	961,207	151,061	0	572	26,257,069	0
SUPPORT OPERATIONS	111,330,858	436,529	415,658	90	170,654	112,353,789	0
ADMIN OPERATIONS	10,464,742	96,272	0	0	0	10,561,014	0
Total Allocated	177,398,256	2,176,472	892,675	90	295,219	180,762,712	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	177,398,256	2,176,472	892,675	90	295,219	180,762,712	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	177,398,256	2,176,472	892,675	90	295,219	180,762,712	0

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

* Group

Central Service Departments	Unallocated	Total
CITYWIDE INDIRECT	0	0
CHIEF OF POLICE	21,214,388	52,805,228
PROF STANDARDS	0	26,257,069
SUPPORT OPERATIONS	0	112,353,789
ADMIN OPERATIONS	12,232,795	22,793,809
Total Allocated	33,447,183	214,209,895
Roll Forward	0	0
Cost With Roll Forward	33,447,183	214,209,895
Adjustments	0	0
Proposed Costs	33,447,183	214,209,895

HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Summary Of Allocated Costs

HPD FULL COST ALLOCATION PLAN
 2014 Version 1.0108-1
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	46,174,708		
CHIEF OF POLICE	17,283,628	0		
PROF STANDARDS	25,535,990	0		
SUPPORT OPERATIONS	105,400,812	0		
ADMIN OPERATIONS	19,814,757	0		
POLICE LAW ENFORCEMENT			177,398,256	
AVIATION			2,176,472	
AUTO DEALERS			892,675	
HURRICANE IKE			90	
DARLEP - RED LIGHT ENFORCEMENT			295,219	
Direct Billed Total			0	
Unallocated Total			33,447,183	
Totals	168,035,187	46,174,708	214,209,895	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	Financial Summaries - Finance, Cost Accounting
2.4.3 LEGAL	Number of billable hours	Department Records
PROF STANDARDS		
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 RECORDS	Direct allocation to Police-Law Enforcement	N/A
4.4.3 TECH SVCS	Total number of transactions	Department Records
4.4.4 IDENTIF	Direct allocation to Police-Law Enforcement	N/A
4.4.5 CRIME LAB	Direct allocation to Police-Law Enforcement	N/A
4.4.6 FLEET MNGMT	Number of vehicles in pool, excluding Police-Aviation	Fleet Vehicle Report
4.4.7 PROPERTY	Total number of full time equivalent positions, excl. Police-Aviation	Human Resources
4.4.8 JAIL	Number of inmates booked	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

Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule C - Summary Of Allocated Costs	C	3
Schedule E - Summary Of Allocation Basis	E	4
CITYWIDE INDIRECT COSTS	Detail	Page #
Schedule .2 - Detail Costs To Be Allocated.	1.2	5
Schedule .3 - Costs To Be Allocated By Activity.	1.3	6
Schedule .4 - Detail Activity Allocations-INDIRECT COSTS	1.4.1	7
Schedule .5 - Allocation Summary.	1.5	8
CHIEF OF POLICE	Detail	Page #
Schedule .2 - Detail Costs To Be Allocated.	2.2	9
Schedule .3 - Costs To Be Allocated By Activity.	2.3	10
Schedule .4 - Detail Activity Allocations-CHIEF ADM	2.4.1	12
Schedule .4 - Detail Activity Allocations-BUDGET/FIN	2.4.2	13
Schedule .4 - Detail Activity Allocations-LEGAL	2.4.3	14
Schedule .5 - Allocation Summary.	2.5	15
PROF STANDARDS	Detail	Page #
Schedule .2 - Detail Costs To Be Allocated.	3.2	16
Schedule .3 - Costs To Be Allocated By Activity.	3.3	17
Schedule .4 - Detail Activity Allocations-HUMAN RESOURCES	3.4.1	18
Schedule .4 - Detail Activity Allocations-TRAINING	3.4.2	19
Schedule .5 - Allocation Summary.	3.5	20
SUPPORT OPERATIONS	Detail	Page #
Schedule .2 - Detail Costs To Be Allocated.	4.2	21
Schedule .3 - Costs To Be Allocated By Activity.	4.3	22
Schedule .4 - Detail Activity Allocations-EMG COMMU	4.4.1	24
Schedule .4 - Detail Activity Allocations-RECORDS	4.4.2	25
Schedule .4 - Detail Activity Allocations-TECH SVCS	4.4.3	26
Schedule .4 - Detail Activity Allocations-IDENTIF	4.4.4	27
Schedule .4 - Detail Activity Allocations-CRIME LAB	4.4.5	28
Schedule .4 - Detail Activity Allocations-FLEET MNGMT	4.4.6	29
Schedule .4 - Detail Activity Allocations-PROPERTY	4.4.7	30
Schedule .4 - Detail Activity Allocations-JAIL	4.4.8	31
Schedule .5 - Allocation Summary.	4.5	32
ADMIN OPERATIONS	Detail	Page #
Schedule .2 - Detail Costs To Be Allocated.	5.2	34
Schedule .3 - Costs To Be Allocated By Activity.	5.3	35
Schedule .4 - Detail Activity Allocations-INTERN AFF CENT INTAK OFF	5.4.1	37

HOUSTON POLICE DEPARTMENT
FULL COST ALLOCATION PLAN
Table of Contents

Schedule .4 - Detail Activity Allocations-INSPECTIONS	5.4.2	38
Schedule .5 - Allocation Summary.	5.5	39

SCHEDULE 1.1
FY 2014 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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	46,174,708			
Total Departmental Cost Adjustments:	46,174,708			46,174,708
Total To Be Allocated:	46,174,708	0		46,174,708

**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	46,174,708	0	46,174,708
 Functional Cost	 46,174,708	 0	 46,174,708
Allocation Step 1			
1st Allocation	46,174,708	0	46,174,708
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	46,174,708	0	46,174,708

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	46,174,708		46,174,708		46,174,708
SubTotal	100	100.0000	46,174,708		46,174,708		46,174,708
Total	100	100.0000	46,174,708		46,174,708		46,174,708

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	46,174,708	46,174,708
Direct Billed	0	0
Total	<u>46,174,708</u>	<u>46,174,708</u>

SCHEDULE 2.1
FY 2014 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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 administered divisions.
- **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:	17,283,628			17,283,628
CITYWIDE INDIRECT COSTS	46,174,708		46,174,708	
CHIEF OF POLICE		4,803,766	4,803,766	
PROF STANDARDS		469,895	469,895	
SUPPORT OPERATIONS		1,861,409	1,861,409	
ADMIN OPERATIONS		228,811	228,811	
Total Allocated Additions:	46,174,708	7,363,881	53,538,589	53,538,589
Total To Be Allocated:	63,458,336	7,363,881		70,822,217

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	9,699,537	0	2,778,551	2,560,733	1,280,166
FRINGE BENEFITS	3,495,846	0	901,327	1,058,695	420,853
Other Expense & Cost					
SUPPLIES	193,492	0	7,417	163,448	6,952
CONTRACTUAL SVCS	3,689,572	0	16,359	3,609,280	61,451
OTHER EXPENSES	205,181	0	0	205,181	0
Departmental Totals					
Total Expenditures	17,283,628	0	3,703,654	7,597,337	1,769,422
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	17,283,628	0	3,703,654	7,597,337	1,769,422
Allocation Step 1					
Inbound- All Others	46,174,708	0	13,227,310	12,190,386	6,094,239
Unallocated Costs	(18,875,988)	0	0	0	0
1st Allocation	44,582,348	0	16,930,964	19,787,723	7,863,661
Allocation Step 2					
Inbound- All Others	7,363,881	0	2,109,474	1,944,106	971,901
Unallocated Costs	(2,338,400)	0	0	0	0
2nd Allocation	5,025,481	0	2,109,474	1,944,106	971,901
Total For 020 CHIEF OF POLICE					
Total Allocated	49,607,829	0	19,040,438	21,731,829	8,835,562

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

	PUBLIC AFF
Wages & Benefits	
SALARIES & WAGES	3,080,087
FRINGE BENEFITS	1,114,971
Other Expense & Cost	
SUPPLIES	15,675
CONTRACTUAL SVCS	2,482
OTHER EXPENSES	0
Departmental Totals	
Total Expenditures	4,213,215
Deductions	
Total Deductions	0
 Functional Cost	 4,213,215
Allocation Step 1	
Inbound- All Others	14,662,773
Unallocated Costs	(18,875,988)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,338,400
Unallocated Costs	(2,338,400)
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	151	2.3442	396,899		396,899		396,899
PROF STANDARDS	179	2.7744	469,730		469,730	59,930	529,660
SUPPORT OPERATIONS	952	14.7322	2,494,309		2,494,309	318,233	2,812,542
POLICE LAW ENFORCEMENT	4,761	73.6766	12,474,165		12,474,165	1,591,497	14,065,662
AVIATION	191	2.9601	501,167		501,167	63,941	565,108
ADMIN OPERATIONS	190	2.9477	499,071		499,071	63,673	562,744
AUTO DEALERS	31	0.4812	81,476		81,476	10,395	91,871
DARLEP - RED LIGHT ENFORCEMENT	5	0.0836	14,147		14,147	1,805	15,952
SubTotal	6,462	100.0000	16,930,964		16,930,964	2,109,474	19,040,438
Total	6,462	100.0000	16,930,964		16,930,964	2,109,474	19,040,438

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	21,741,273	3.1771	628,681		628,681		628,681
PROF STANDARDS	26,142,419	3.8203	755,946		755,946	76,707	832,653
SUPPORT OPERATIONS	118,950,095	17.3826	3,439,615		3,439,615	349,025	3,788,640
POLICE LAW ENFORCEMENT	487,627,853	71.2586	14,100,470		14,100,470	1,430,803	15,531,273
AVIATION	2,956,620	0.4321	85,495		85,495	8,675	94,170
ADMIN OPERATIONS	20,014,033	2.9247	578,735		578,735	58,725	637,460
AUTO DEALERS	3,482,196	0.5089	100,693		100,693	10,218	110,911
DARLEP - RED LIGHT ENFORCEMENT	3,392,119	0.4957	98,088		98,088	9,953	108,041
SubTotal	684,306,608	100.0000	19,787,723		19,787,723	1,944,106	21,731,829
Total	684,306,608	100.0000	19,787,723		19,787,723	1,944,106	21,731,829

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

Allocation Source: Financial Summaries - Finance, Cost Accounting

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	6,455	48.0461	3,778,186		3,778,186		3,778,186
PROF STANDARDS	574	4.2724	335,969		335,969	79,924	415,893
SUPPORT OPERATIONS	2,377	17.6926	1,391,286		1,391,286	330,975	1,722,261
POLICE LAW ENFORCEMENT	1,189	8.8500	695,935		695,935	165,557	861,492
AVIATION	32	0.2382	18,730		18,730	4,456	23,186
ADMIN OPERATIONS	2,638	19.6353	1,544,052		1,544,052	367,318	1,911,370
AUTO DEALERS	170	1.2654	99,503		99,503	23,671	123,174
SubTotal	13,435	100.0000	7,863,661		7,863,661	971,901	8,835,562
Total	13,435	100.0000	7,863,661		7,863,661	971,901	8,835,562

Allocation Basis: Number of billable hours

Allocation Source: Department Records

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

Receiving Department	Total	CHIEF ADM	BUDGET/FIN	LEGAL
CHIEF OF POLICE	4,803,766	396,899	628,681	3,778,186
PROF STANDARDS	1,778,206	529,660	832,653	415,893
SUPPORT OPERATIONS	8,323,443	2,812,542	3,788,640	1,722,261
POLICE LAW	30,458,427	14,065,662	15,531,273	861,492
AVIATION	682,464	565,108	94,170	23,186
ADMIN OPERATIONS	3,111,574	562,744	637,460	1,911,370
AUTO DEALERS	325,956	91,871	110,911	123,174
DARLEP - RED LIGHT	123,993	15,952	108,041	0
Direct Billed	0	0	0	0
Total	49,607,829	19,040,438	21,731,829	8,835,562

SCHEDULE 3.1
FY 2014 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 FULL COST ALLOCATION PLAN
PROFESSIONAL STANDARDS
NATURE AND EXTENT OF SERVICES

The Professional Standards 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 PROF STANDARDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,535,990			25,535,990
CHIEF OF POLICE	1,561,645	216,561	1,778,206	
PROF STANDARDS		716,860	716,860	
SUPPORT OPERATIONS		3,172,407	3,172,407	
ADMIN OPERATIONS		425,673	425,673	
Total Allocated Additions:	1,561,645	4,531,501	6,093,146	6,093,146
Total To Be Allocated:	27,097,635	4,531,501		31,629,136

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

	Total	General & Admin	HUMAN RESOURCES	TRAINING
Wages & Benefits				
SALARIES & WAGES	12,791,101	560,299	4,992,682	7,238,120
FRINGE BENEFITS	4,445,266	194,267	1,768,164	2,482,835
Other Expense & Cost				
HEALTH INS RET CLASS	6,793,758	0	6,793,758	0
SUPPLIES	1,098,939	20,017	19,581	1,059,341
SERVICES	406,926	190,906	92,897	123,123
Departmental Totals				
Total Expenditures	25,535,990	965,489	13,667,082	10,903,419
Deductions				
Total Deductions	0	0	0	0
Functional Cost	25,535,990	965,489	13,667,082	10,903,419
Allocation Step 1				
Inbound- All Others	1,561,645	68,406	609,549	883,690
Reallocate Admin Costs		(1,033,895)	566,324	467,571
1st Allocation	27,097,635	0	14,842,955	12,254,680
Allocation Step 2				
Inbound- All Others	4,531,501	198,497	1,768,757	2,564,247
Reallocate Admin Costs		(198,497)	108,728	89,769
2nd Allocation	4,531,501	0	1,877,485	2,654,016
Total For 040 PROF STANDARDS				
Total Allocated	31,629,136	0	16,720,440	14,908,696

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

Activity - HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	151	2.3462	348,243		348,243		348,243
PROF STANDARDS	179	2.7767	412,145		412,145		412,145
SUPPORT OPERATIONS	952	14.7446	2,188,527		2,188,527	291,774	2,480,301
POLICE LAW ENFORCEMENT	4,761	73.7383	10,944,936		10,944,936	1,459,177	12,404,113
AVIATION	191	2.9625	439,728		439,728	58,624	498,352
ADMIN OPERATIONS	190	2.9501	437,889		437,889	58,379	496,268
AUTO DEALERS	31	0.4816	71,487		71,487	9,531	81,018
SubTotal	6,457	100.0000	14,842,955		14,842,955	1,877,485	16,720,440
Total	6,457	100.0000	14,842,955		14,842,955	1,877,485	16,720,440

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 PROF STANDARDS

Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHIEF OF POLICE	52	0.9927	121,652		121,652		121,652
PROF STANDARDS	130	2.4865	304,715		304,715		304,715
SUPPORT OPERATIONS	259	4.9387	605,227		605,227	135,800	741,027
POLICE LAW ENFORCEMENT	4,456	84.9095	10,405,376		10,405,376	2,334,740	12,740,116
AVIATION	161	3.0848	378,033		378,033	84,822	462,855
ADMIN OPERATIONS	163	3.1172	382,003		382,003	85,713	467,716
AUTO DEALERS	24	0.4668	57,207		57,207	12,836	70,043
DARLEP - RED LIGHT ENFORCEMENT	0	0.0038	467		467	105	572
SubTotal	5,248	100.0000	12,254,680		12,254,680	2,654,016	14,908,696
Total	5,248	100.0000	12,254,680		12,254,680	2,654,016	14,908,696

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 PROF STANDARDS**

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	469,895	348,243	121,652
PROF STANDARDS	716,860	412,145	304,715
SUPPORT OPERATIONS	3,221,328	2,480,301	741,027
POLICE LAW	25,144,229	12,404,113	12,740,116
AVIATION	961,207	498,352	462,855
ADMIN OPERATIONS	963,984	496,268	467,716
AUTO DEALERS	151,061	81,018	70,043
DARLEP - RED LIGHT	572	0	572
Direct Billed	0	0	0
Total	31,629,136	16,720,440	14,908,696

SCHEDULE 4.1
FY 2014 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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.
- **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 2014 FULL COST PLAN
(CONTINUED)

HOUSTON POLICE DEPARTMENT
FY 2014 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, Police-Aviation has been excluded.
- **Property** – Costs associated with property management have been allocated based on the number of full time equivalent positions, excluding Police-Aviation.
- **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:	105,400,812			105,400,812
CHIEF OF POLICE	7,325,210	998,233	8,323,443	
PROF STANDARDS	2,793,754	427,574	3,221,328	
SUPPORT OPERATIONS		4,956,003	4,956,003	
ADMIN OPERATIONS		1,330,393	1,330,393	
Total Allocated Additions:	10,118,964	7,712,203	17,831,167	17,831,167
Total To Be Allocated:	115,519,776	7,712,203		123,231,979

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

	Total	General & Admin	EMG COMMU	RECORDS	TECH SVCS
Wages & Benefits					
SALARIES & WAGES	51,326,941	4,196,215	7,340,809	2,970,540	5,895,576
FRINGE BENEFITS	19,895,316	1,473,469	2,706,514	1,363,964	2,420,340
Other Expense & Cost					
SUPPLIES	14,209,042	2,215,596	5,921	14,051	755,436
SERVICES	19,563,231	251,795	1,580	1,814	7,230,620
NON CAP EQUIP	406,282	0	0	0	299,349
Departmental Totals					
Total Expenditures	105,400,812	8,137,075	10,054,824	4,350,369	16,601,321
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	105,400,812	8,137,075	10,054,824	4,350,369	16,601,321
Allocation Step 1					
Inbound- All Others	10,118,964	10,118,964	0	0	0
Reallocate Admin Costs		(18,256,039)	1,887,255	816,556	3,116,014
1st Allocation	115,519,776	0	11,942,079	5,166,925	19,717,335
Allocation Step 2					
Inbound- All Others	7,712,203	7,712,203	0	0	0
Reallocate Admin Costs		(7,712,203)	797,264	344,951	1,316,350
2nd Allocation	7,712,203	0	797,264	344,951	1,316,350
Total For 050 SUPPORT OPERATIONS					
Total Allocated	123,231,979	0	12,739,343	5,511,876	21,033,685

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

	IDENTIF	CRIME LAB	FLEET MNGMT	PROPERTY	JAIL
Wages & Benefits					
SALARIES & WAGES	7,826,349	3,534,974	568,305	2,622,262	16,371,911
FRINGE BENEFITS	2,632,319	1,411,105	279,212	1,036,968	6,571,425
Other Expense & Cost					
SUPPLIES	117,572	381,609	11,319,728	(732,405)	131,534
SERVICES	3,082,282	544,112	8,023,268	7,366	420,394
NON CAP EQUIP	106,933	0	0	0	0
Departmental Totals					
Total Expenditures	13,765,455	5,871,800	20,190,513	2,934,191	23,495,264
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	13,765,455	5,871,800	20,190,513	2,934,191	23,495,264
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,583,722	1,102,117	3,789,680	550,730	4,409,965
1st Allocation	16,349,177	6,973,917	23,980,193	3,484,921	27,905,229
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,091,485	465,586	1,600,938	232,654	1,862,975
2nd Allocation	1,091,485	465,586	1,600,938	232,654	1,862,975
Total For 050 SUPPORT OPERATIONS					
Total Allocated	17,440,662	7,439,503	25,581,131	3,717,575	29,768,204

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	11,942,079		11,942,079	797,264	12,739,343
SubTotal	100	100.0000	11,942,079		11,942,079	797,264	12,739,343
Total	100	100.0000	11,942,079		11,942,079	797,264	12,739,343

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 - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	5,166,925		5,166,925	344,951	5,511,876
SubTotal	100	100.0000	5,166,925		5,166,925	344,951	5,511,876
Total	100	100.0000	5,166,925		5,166,925	344,951	5,511,876

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	16,459	6.8153	1,343,805		1,343,805		1,343,805
PROF STANDARDS	30,751	12.7334	2,510,684		2,510,684		2,510,684
SUPPORT OPERATIONS	34,895	14.4493	2,849,024		2,849,024		2,849,024
POLICE LAW ENFORCEMENT	144,615	59.8823	11,807,182		11,807,182	1,194,299	13,001,481
AVIATION	3,863	1.5996	315,397		315,397	31,902	347,299
ADMIN OPERATIONS	4,638	1.9205	378,672		378,672	38,303	416,975
AUTO DEALERS	4,415	1.8282	360,465		360,465	36,461	396,926
HURRICANE IKE	1	0.0004	82		82	8	90
DARLEP - RED LIGHT ENFORCEMENT	1,862	0.7710	152,024		152,024	15,377	167,401
SubTotal	241,499	100.0000	19,717,335		19,717,335	1,316,350	21,033,685
Total	241,499	100.0000	19,717,335		19,717,335	1,316,350	21,033,685

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	16,349,177		16,349,177	1,091,485	17,440,662
SubTotal	100	100.0000	16,349,177		16,349,177	1,091,485	17,440,662
Total	100	100.0000	16,349,177		16,349,177	1,091,485	17,440,662

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	6,973,917		6,973,917	465,586	7,439,503
SubTotal	100	100.0000	6,973,917		6,973,917	465,586	7,439,503
Total	100	100.0000	6,973,917		6,973,917	465,586	7,439,503

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	433,418		433,418		433,418
PROF STANDARDS	83	2.3440	562,089		562,089		562,089
SUPPORT OPERATIONS	233	6.5801	1,577,912		1,577,912		1,577,912
POLICE LAW ENFORCEMENT	3,112	87.8847	21,074,938		21,074,938	1,576,121	22,651,059
ADMIN OPERATIONS	49	1.3838	331,836		331,836	24,817	356,653
SubTotal	3,541	100.0000	23,980,193		23,980,193	1,600,938	25,581,131
Total	3,541	100.0000	23,980,193		23,980,193	1,600,938	25,581,131

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	151	2.4157	84,186		84,186		84,186
PROF STANDARDS	179	2.8590	99,634		99,634		99,634
SUPPORT OPERATIONS	952	15.1816	529,067		529,067		529,067
POLICE LAW ENFORCEMENT	4,761	75.9241	2,645,893		2,645,893	222,067	2,867,960
ADMIN OPERATIONS	190	3.0376	105,858		105,858	8,885	114,743
AUTO DEALERS	31	0.4959	17,282		17,282	1,450	18,732
DARLEP - RED LIGHT ENFORCEMENT	5	0.0861	3,001		3,001	252	3,253
SubTotal	6,271	100.0000	3,484,921		3,484,921	232,654	3,717,575
Total	6,271	100.0000	3,484,921		3,484,921	232,654	3,717,575

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	107,101	99.7002	27,821,583		27,821,583	1,857,391	29,678,974
AVIATION	322	0.2998	83,646		83,646	5,584	89,230
SubTotal	107,423	100.0000	27,905,229		27,905,229	1,862,975	29,768,204
Total	107,423	100.0000	27,905,229		27,905,229	1,862,975	29,768,204

Allocation Basis: Number of inmates booked

Allocation Source: Department Records

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

Receiving Department	Total	EMG COMMU	RECORDS	TECH SVCS	IDENTIF	CRIME LAB	FLEET MNGMT
CHIEF OF POLICE	1,861,409	0	0	1,343,805	0	0	433,418
PROF STANDARDS	3,172,407	0	0	2,510,684	0	0	562,089
SUPPORT OPERATIONS	4,956,003	0	0	2,849,024	0	0	1,577,912
POLICE LAW	111,330,858	12,739,343	5,511,876	13,001,481	17,440,662	7,439,503	22,651,059
AVIATION	436,529	0	0	347,299	0	0	0
ADMIN OPERATIONS	888,371	0	0	416,975	0	0	356,653
AUTO DEALERS	415,658	0	0	396,926	0	0	0
HURRICANE IKE	90	0	0	90	0	0	0
DARLEP - RED LIGHT	170,654	0	0	167,401	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	123,231,979	12,739,343	5,511,876	21,033,685	17,440,662	7,439,503	25,581,131

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

Receiving Department	PROPERTY	JAIL
CHIEF OF POLICE	84,186	0
PROF STANDARDS	99,634	0
SUPPORT OPERATIONS	529,067	0
POLICE LAW	2,867,960	29,678,974
AVIATION	0	89,230
ADMIN OPERATIONS	114,743	0
AUTO DEALERS	18,732	0
HURRICANE IKE	0	0
DARLEP - RED LIGHT	3,253	0
Direct Billed	0	0
Total	<u>3,717,575</u>	<u>29,768,204</u>

SCHEDULE 5.1
FY 2014 FULL COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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:	19,814,757			19,814,757
CHIEF OF POLICE	2,621,858	489,716	3,111,574	
PROF STANDARDS	819,892	144,092	963,984	
SUPPORT OPERATIONS	816,366	72,005	888,371	
ADMIN OPERATIONS		509,505	509,505	
Total Allocated Additions:	4,258,116	1,215,318	5,473,434	5,473,434
Total To Be Allocated:	24,072,873	1,215,318		25,288,191

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	CRIME ANALYSIS
Wages & Benefits					
SALARIES & WAGES	14,908,217	0	5,485,824	2,187,145	6,728,581
FRINGE BENEFITS	4,859,770	0	1,768,558	769,813	2,173,943
Other Expense & Cost					
SUPPLIES	40,054	0	13,375	3,060	3,409
SERVICES	6,716	0	1,560	319	1,564
Departmental Totals					
Total Expenditures	19,814,757	0	7,269,317	2,960,337	8,907,497
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	19,814,757	0	7,269,317	2,960,337	8,907,497
Allocation Step 1					
Inbound- All Others	4,258,116	4,258,116	0	0	0
Reallocate Admin Costs		(4,258,116)	1,562,149	636,167	1,914,185
Unallocated Costs	(11,644,903)	0	0	0	(10,821,682)
1st Allocation	12,427,970	0	8,831,466	3,596,504	0
Allocation Step 2					
Inbound- All Others	1,215,318	1,215,318	0	0	0
Reallocate Admin Costs		(1,215,318)	445,856	181,570	546,332
Unallocated Costs	(587,892)	0	0	0	(546,332)
2nd Allocation	627,426	0	445,856	181,570	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	13,055,396	0	9,277,322	3,778,074	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				

506,667

147,456

20,210

3,273

677,606

0

677,606

0

145,615

(823,221)

0

0

41,560

(41,560)

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	7	0.5547	48,986		48,986		48,986
PROF STANDARDS	18	1.4263	125,964		125,964		125,964
SUPPORT OPERATIONS	143	11.3312	1,000,713		1,000,713		1,000,713
POLICE LAW ENFORCEMENT	1,081	85.6577	7,564,829		7,564,829	440,558	8,005,387
AVIATION	13	1.0301	90,974		90,974	5,298	96,272
SubTotal	1,262	100.0000	8,831,466		8,831,466	445,856	9,277,322
Total	1,262	100.0000	8,831,466		8,831,466	445,856	9,277,322

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	5.0000	179,825		179,825		179,825
PROF STANDARDS	10	8.3333	299,709		299,709		299,709
SUPPORT OPERATIONS	11	9.1667	329,680		329,680		329,680
POLICE LAW ENFORCEMENT	76	63.3333	2,277,785		2,277,785	181,570	2,459,355
ADMIN OPERATIONS	17	14.1667	509,505		509,505		509,505
SubTotal	120	100.0000	3,596,504		3,596,504	181,570	3,778,074
Total	120	100.0000	3,596,504		3,596,504	181,570	3,778,074

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	228,811	48,986	179,825
PROF STANDARDS	425,673	125,964	299,709
SUPPORT OPERATIONS	1,330,393	1,000,713	329,680
POLICE LAW	10,464,742	8,005,387	2,459,355
AVIATION	96,272	96,272	0
ADMIN OPERATIONS	509,505	0	509,505
Direct Billed	0	0	0
Total	13,055,396	9,277,322	3,778,074