

A COST ALLOCATION PLAN

for the

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

FY 2014 OMB A-87 COST ALLOCATION PLAN

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

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Helping Government Serve the People
5628 Green Oaks Blvd, Suite A
Arlington, TX 76017
(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, 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
OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

HPD OMB COST ALLOCATION PLAN
 2014 Version 1.0111-1
 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	25,342,440	558,763	269,977	0	104,749	26,275,929	0
PROF STANDARDS	24,859,842	950,465	149,387	0	564	25,960,258	0
SUPPORT OPERATIONS	109,947,988	430,974	410,332	89	168,466	110,957,849	0
ADMIN OPERATIONS	10,220,801	94,046	0	0	0	10,314,847	0
Total Allocated	170,371,071	2,034,248	829,696	89	273,779	173,508,883	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	170,371,071	2,034,248	829,696	89	273,779	173,508,883	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	170,371,071	2,034,248	829,696	89	273,779	173,508,883	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	17,276,171	43,552,100
PROF STANDARDS	0	25,960,258
SUPPORT OPERATIONS	0	110,957,849
ADMIN OPERATIONS	11,953,570	22,268,417
Total Allocated	29,229,741	202,738,624
Roll Forward	0	0
Cost With Roll Forward	29,229,741	202,738,624
Adjustments	0	0
Proposed Costs	29,229,741	202,738,624



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

HPD OMB COST ALLOCATION PLAN
 2014 Version 1.0111-1
 Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CITYWIDE INDIRECT COSTS	0	34,703,437		
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			170,371,071	
AVIATION			2,034,248	
AUTO DEALERS			829,696	
HURRICANE IKE			89	
DARLEP - RED LIGHT ENFORCEMENT			273,779	
Direct Billed Total			0	
Unallocated Total			29,229,741	
Totals	168,035,187	34,703,437	202,738,624	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	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
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 2014 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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	34,703,437			
Total Departmental Cost Adjustments:	34,703,437			34,703,437
Total To Be Allocated:	34,703,437	0		34,703,437

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	34,703,437	0	34,703,437
 Functional Cost	 34,703,437	 0	 34,703,437
Allocation Step 1			
1st Allocation	34,703,437	0	34,703,437
Allocation Step 2			
2nd Allocation	0	0	0
Total For 010 CITYWIDE INDIRECT COSTS			
Total Allocated	34,703,437	0	34,703,437

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	34,703,437		34,703,437		34,703,437
SubTotal	100	100.0000	34,703,437		34,703,437		34,703,437
Total	100	100.0000	34,703,437		34,703,437		34,703,437

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	34,703,437	34,703,437
Direct Billed	0	0
Total	<u>34,703,437</u>	<u>34,703,437</u>

SCHEDULE 2.1
FY 2014 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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 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
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:	17,283,628			17,283,628
CITYWIDE INDIRECT COSTS	34,703,437		34,703,437	
CHIEF OF POLICE		3,903,093	3,903,093	
PROF STANDARDS		465,696	465,696	
SUPPORT OPERATIONS		1,840,418	1,840,418	
ADMIN OPERATIONS		224,057	224,057	
Total Allocated Additions:	34,703,437	6,433,264	41,136,701	41,136,701
Total To Be Allocated:	51,987,065	6,433,264		58,420,329

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	9,699,537	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	34,703,437	0	9,941,224	9,161,905	4,580,235
Unallocated Costs	(15,233,288)	0	0	0	0
1st Allocation	36,753,777	0	13,644,878	16,759,242	6,349,657
Allocation Step 2					
Inbound- All Others	6,433,264	0	1,842,887	1,698,418	849,076
Unallocated Costs	(2,042,883)	0	0	0	0
2nd Allocation	4,390,381	0	1,842,887	1,698,418	849,076
Total For 020 CHIEF OF POLICE					
Total Allocated	41,144,158	0	15,487,765	18,457,660	7,198,733

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	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	11,020,073
Unallocated Costs	(15,233,288)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	2,042,883
Unallocated Costs	(2,042,883)
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	151	2.3442	319,866		319,866		319,866
PROF STANDARDS	179	2.7744	378,561		378,561	52,356	430,917
SUPPORT OPERATIONS	952	14.7322	2,010,195		2,010,195	278,016	2,288,211
POLICE LAW ENFORCEMENT	4,761	73.6766	10,053,088		10,053,088	1,390,371	11,443,459
AVIATION	191	2.9601	403,897		403,897	55,860	459,757
ADMIN OPERATIONS	190	2.9477	402,208		402,208	55,626	457,834
AUTO DEALERS	31	0.4812	65,662		65,662	9,081	74,743
DARLEP - RED LIGHT ENFORCEMENT	5	0.0836	11,401		11,401	1,577	12,978
SubTotal	6,462	100.0000	13,644,878		13,644,878	1,842,887	15,487,765
Total	6,462	100.0000	13,644,878		13,644,878	1,842,887	15,487,765

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	21,741,273	3.1771	532,462		532,462		532,462
PROF STANDARDS	26,142,419	3.8203	640,250		640,250	67,013	707,263
SUPPORT OPERATIONS	118,950,095	17.3826	2,913,187		2,913,187	304,916	3,218,103
POLICE LAW ENFORCEMENT	487,627,853	71.2586	11,942,415		11,942,415	1,249,985	13,192,400
AVIATION	2,956,620	0.4321	72,410		72,410	7,579	79,989
ADMIN OPERATIONS	20,014,033	2.9247	490,160		490,160	51,304	541,464
AUTO DEALERS	3,482,196	0.5089	85,282		85,282	8,926	94,208
DARLEP - RED LIGHT ENFORCEMENT	3,392,119	0.4957	83,076		83,076	8,695	91,771
SubTotal	684,306,608	100.0000	16,759,242		16,759,242	1,698,418	18,457,660
Total	684,306,608	100.0000	16,759,242		16,759,242	1,698,418	18,457,660

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

Allocation Source: Financial Summaries - Finance, Cost Accounting

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	6,455	48.0461	3,050,765		3,050,765		3,050,765
PROF STANDARDS	574	4.2724	271,284		271,284	69,824	341,108
SUPPORT OPERATIONS	2,377	17.6926	1,123,419		1,123,419	289,148	1,412,567
POLICE LAW ENFORCEMENT	1,189	8.8500	561,946		561,946	144,635	706,581
AVIATION	32	0.2382	15,124		15,124	3,893	19,017
ADMIN OPERATIONS	2,638	19.6353	1,246,773		1,246,773	320,896	1,567,669
AUTO DEALERS	170	1.2654	80,346		80,346	20,680	101,026
SubTotal	13,435	100.0000	6,349,657		6,349,657	849,076	7,198,733
Total	13,435	100.0000	6,349,657		6,349,657	849,076	7,198,733

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	3,903,093	319,866	532,462	3,050,765
PROF STANDARDS	1,479,288	430,917	707,263	341,108
SUPPORT OPERATIONS	6,918,881	2,288,211	3,218,103	1,412,567
POLICE LAW	25,342,440	11,443,459	13,192,400	706,581
AVIATION	558,763	459,757	79,989	19,017
ADMIN OPERATIONS	2,566,967	457,834	541,464	1,567,669
AUTO DEALERS	269,977	74,743	94,208	101,026
DARLEP - RED LIGHT	104,749	12,978	91,771	0
Direct Billed	0	0	0	0
Total	41,144,158	15,487,765	18,457,660	7,198,733

SCHEDULE 3.1
FY 2014 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 OMB 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
OMB A-87 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	1,290,095	189,193	1,479,288	
PROF STANDARDS		709,785	709,785	
SUPPORT OPERATIONS		3,136,632	3,136,632	
ADMIN OPERATIONS		416,827	416,827	
Total Allocated Additions:	1,290,095	4,452,437	5,742,532	5,742,532
Total To Be Allocated:	26,826,085	4,452,437		31,278,522

HOUSTON POLICE DEPARTMENT
OMB A-87 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	1,290,095	56,511	503,556	730,028
Reallocate Admin Costs		(1,022,000)	561,245	460,755
1st Allocation	26,826,085	0	14,731,883	12,094,202
Allocation Step 2				
Inbound- All Others	4,452,437	195,034	1,737,896	2,519,507
Reallocate Admin Costs		(195,034)	107,105	87,929
2nd Allocation	4,452,437	0	1,845,001	2,607,436
Total For 040 PROF STANDARDS				
Total Allocated	31,278,522	0	16,576,884	14,701,638

HOUSTON POLICE DEPARTMENT
OMB A-87 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	345,637		345,637		345,637
PROF STANDARDS	179	2.7767	409,060		409,060		409,060
SUPPORT OPERATIONS	952	14.7446	2,172,150		2,172,150	286,726	2,458,876
POLICE LAW ENFORCEMENT	4,761	73.7383	10,863,034		10,863,034	1,433,930	12,296,964
AVIATION	191	2.9625	436,438		436,438	57,610	494,048
ADMIN OPERATIONS	190	2.9501	434,612		434,612	57,369	491,981
AUTO DEALERS	31	0.4816	70,952		70,952	9,366	80,318
SubTotal	6,457	100.0000	14,731,883		14,731,883	1,845,001	16,576,884
Total	6,457	100.0000	14,731,883		14,731,883	1,845,001	16,576,884

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 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	120,059		120,059		120,059
PROF STANDARDS	130	2.4865	300,725		300,725		300,725
SUPPORT OPERATIONS	259	4.9387	597,301		597,301	133,416	730,717
POLICE LAW ENFORCEMENT	4,456	84.9095	10,269,115		10,269,115	2,293,763	12,562,878
AVIATION	161	3.0848	373,083		373,083	83,334	456,417
ADMIN OPERATIONS	163	3.1172	377,000		377,000	84,209	461,209
AUTO DEALERS	24	0.4668	56,458		56,458	12,611	69,069
DARLEP - RED LIGHT ENFORCEMENT	0	0.0038	461		461	103	564
SubTotal	5,248	100.0000	12,094,202		12,094,202	2,607,436	14,701,638
Total	5,248	100.0000	12,094,202		12,094,202	2,607,436	14,701,638

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 PROF STANDARDS

Receiving Department	Total	HUMAN RESOURCES	TRAINING
CHIEF OF POLICE	465,696	345,637	120,059
PROF STANDARDS	709,785	409,060	300,725
SUPPORT OPERATIONS	3,189,593	2,458,876	730,717
POLICE LAW	24,859,842	12,296,964	12,562,878
AVIATION	950,465	494,048	456,417
ADMIN OPERATIONS	953,190	491,981	461,209
AUTO DEALERS	149,387	80,318	69,069
DARLEP - RED LIGHT	564	0	564
Direct Billed	0	0	0
Total	31,278,522	16,576,884	14,701,638

SCHEDULE 4.1
FY 2014 OMB COST PLAN

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

HOUSTON POLICE DEPARTMENT
FY 2014 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, 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
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:	105,400,812			105,400,812
CHIEF OF POLICE	6,046,801	872,080	6,918,881	
PROF STANDARDS	2,769,451	420,142	3,189,593	
SUPPORT OPERATIONS		4,900,114	4,900,114	
ADMIN OPERATIONS		1,302,748	1,302,748	
Total Allocated Additions:	8,816,252	7,495,084	16,311,336	16,311,336
Total To Be Allocated:	114,217,064	7,495,084		121,712,148

HOUSTON POLICE DEPARTMENT
OMB A-87 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	8,816,252	8,816,252	0	0	0
Reallocate Admin Costs		(16,953,327)	1,752,584	758,288	2,893,662
1st Allocation	114,217,064	0	11,807,408	5,108,657	19,494,983
Allocation Step 2					
Inbound- All Others	7,495,084	7,495,084	0	0	0
Reallocate Admin Costs		(7,495,084)	774,819	335,240	1,279,291
2nd Allocation	7,495,084	0	774,819	335,240	1,279,291
Total For 050 SUPPORT OPERATIONS					
Total Allocated	121,712,148	0	12,582,227	5,443,897	20,774,274

HOUSTON POLICE DEPARTMENT
OMB A-87 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	2,399,354	1,023,472	3,519,256	511,431	4,095,280
1st Allocation	16,164,809	6,895,272	23,709,769	3,445,622	27,590,544
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,060,757	452,478	1,555,867	226,104	1,810,528
2nd Allocation	1,060,757	452,478	1,555,867	226,104	1,810,528
Total For 050 SUPPORT OPERATIONS					
Total Allocated	17,225,566	7,347,750	25,265,636	3,671,726	29,401,072

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	11,807,408		11,807,408	774,819	12,582,227
SubTotal	100	100.0000	11,807,408		11,807,408	774,819	12,582,227
Total	100	100.0000	11,807,408		11,807,408	774,819	12,582,227

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 - RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
POLICE LAW ENFORCEMENT	100	100.0000	5,108,657		5,108,657	335,240	5,443,897
SubTotal	100	100.0000	5,108,657		5,108,657	335,240	5,443,897
Total	100	100.0000	5,108,657		5,108,657	335,240	5,443,897

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	16,459	6.8153	1,328,651		1,328,651		1,328,651
PROF STANDARDS	30,751	12.7334	2,482,371		2,482,371		2,482,371
SUPPORT OPERATIONS	34,895	14.4493	2,816,895		2,816,895		2,816,895
POLICE LAW ENFORCEMENT	144,615	59.8823	11,674,033		11,674,033	1,160,676	12,834,709
AVIATION	3,863	1.5996	311,840		311,840	31,004	342,844
ADMIN OPERATIONS	4,638	1.9205	374,402		374,402	37,224	411,626
AUTO DEALERS	4,415	1.8282	356,400		356,400	35,435	391,835
HURRICANE IKE	1	0.0004	81		81	8	89
DARLEP - RED LIGHT ENFORCEMENT	1,862	0.7710	150,310		150,310	14,944	165,254
SubTotal	241,499	100.0000	19,494,983		19,494,983	1,279,291	20,774,274
Total	241,499	100.0000	19,494,983		19,494,983	1,279,291	20,774,274

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	16,164,809		16,164,809	1,060,757	17,225,566
SubTotal	100	100.0000	16,164,809		16,164,809	1,060,757	17,225,566
Total	100	100.0000	16,164,809		16,164,809	1,060,757	17,225,566

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	6,895,272		6,895,272	452,478	7,347,750
SubTotal	100	100.0000	6,895,272		6,895,272	452,478	7,347,750
Total	100	100.0000	6,895,272		6,895,272	452,478	7,347,750

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	428,530		428,530		428,530
PROF STANDARDS	83	2.3440	555,750		555,750		555,750
SUPPORT OPERATIONS	233	6.5801	1,560,118		1,560,118		1,560,118
POLICE LAW ENFORCEMENT	3,112	87.8847	20,837,278		20,837,278	1,531,749	22,369,027
ADMIN OPERATIONS	49	1.3838	328,093		328,093	24,118	352,211
SubTotal	3,541	100.0000	23,709,769		23,709,769	1,555,867	25,265,636
Total	3,541	100.0000	23,709,769		23,709,769	1,555,867	25,265,636

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	151	2.4157	83,237		83,237		83,237
PROF STANDARDS	179	2.8590	98,511		98,511		98,511
SUPPORT OPERATIONS	952	15.1816	523,101		523,101		523,101
POLICE LAW ENFORCEMENT	4,761	75.9241	2,616,055		2,616,055	215,815	2,831,870
ADMIN OPERATIONS	190	3.0376	104,664		104,664	8,634	113,298
AUTO DEALERS	31	0.4959	17,087		17,087	1,410	18,497
DARLEP - RED LIGHT ENFORCEMENT	5	0.0861	2,967		2,967	245	3,212
SubTotal	6,271	100.0000	3,445,622		3,445,622	226,104	3,671,726
Total	6,271	100.0000	3,445,622		3,445,622	226,104	3,671,726

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	107,101	99.7002	27,507,841		27,507,841	1,805,101	29,312,942
AVIATION	322	0.2998	82,703		82,703	5,427	88,130
SubTotal	107,423	100.0000	27,590,544		27,590,544	1,810,528	29,401,072
Total	107,423	100.0000	27,590,544		27,590,544	1,810,528	29,401,072

Allocation Basis: Number of inmates booked

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	RECORDS	TECH SVCS	IDENTIF	CRIME LAB	FLEET MNGMT
CHIEF OF POLICE	1,840,418	0	0	1,328,651	0	0	428,530
PROF STANDARDS	3,136,632	0	0	2,482,371	0	0	555,750
SUPPORT OPERATIONS	4,900,114	0	0	2,816,895	0	0	1,560,118
POLICE LAW	109,947,988	12,582,227	5,443,897	12,834,709	17,225,566	7,347,750	22,369,027
AVIATION	430,974	0	0	342,844	0	0	0
ADMIN OPERATIONS	877,135	0	0	411,626	0	0	352,211
AUTO DEALERS	410,332	0	0	391,835	0	0	0
HURRICANE IKE	89	0	0	89	0	0	0
DARLEP - RED LIGHT	168,466	0	0	165,254	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	121,712,148	12,582,227	5,443,897	20,774,274	17,225,566	7,347,750	25,265,636

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

Receiving Department	PROPERTY	JAIL
CHIEF OF POLICE	83,237	0
PROF STANDARDS	98,511	0
SUPPORT OPERATIONS	523,101	0
POLICE LAW	2,831,870	29,312,942
AVIATION	0	88,130
ADMIN OPERATIONS	113,298	0
AUTO DEALERS	18,497	0
HURRICANE IKE	0	0
DARLEP - RED LIGHT	3,212	0
Direct Billed	0	0
Total	<u>3,671,726</u>	<u>29,401,072</u>

SCHEDULE 5.1
FY 2014 OMB COST PLAN

HOUSTON POLICE DEPARTMENT
FY 2014 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:	19,814,757			19,814,757
CHIEF OF POLICE	2,139,141	427,826	2,566,967	
PROF STANDARDS	811,612	141,578	953,190	
SUPPORT OPERATIONS	807,159	69,976	877,135	
ADMIN OPERATIONS		498,918	498,918	
Total Allocated Additions:	3,757,912	1,138,298	4,896,210	4,896,210
Total To Be Allocated:	23,572,669	1,138,298		24,710,967

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	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	3,757,912	3,757,912	0	0	0
Reallocate Admin Costs		(3,757,912)	1,378,643	561,436	1,689,324
Unallocated Costs	(11,402,936)	0	0	0	(10,596,821)
1st Allocation	12,169,733	0	8,647,960	3,521,773	0
Allocation Step 2					
Inbound- All Others	1,138,298	1,138,298	0	0	0
Reallocate Admin Costs		(1,138,298)	417,601	170,063	511,708
Unallocated Costs	(550,634)	0	0	0	(511,708)
2nd Allocation	587,664	0	417,601	170,063	0
Total For 081 ADMIN OPERATIONS					
Total Allocated	12,757,397	0	9,065,561	3,691,836	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				

506,667

147,456

20,210

3,273

677,606

0

677,606

0

128,509

(806,115)

0

0

38,926

(38,926)

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	7	0.5547	47,968		47,968		47,968
PROF STANDARDS	18	1.4263	123,346		123,346		123,346
SUPPORT OPERATIONS	143	11.3312	979,919		979,919		979,919
POLICE LAW ENFORCEMENT	1,081	85.6577	7,407,643		7,407,643	412,639	7,820,282
AVIATION	13	1.0301	89,084		89,084	4,962	94,046
SubTotal	1,262	100.0000	8,647,960		8,647,960	417,601	9,065,561
Total	1,262	100.0000	8,647,960		8,647,960	417,601	9,065,561

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	5.0000	176,089		176,089		176,089
PROF STANDARDS	10	8.3333	293,481		293,481		293,481
SUPPORT OPERATIONS	11	9.1667	322,829		322,829		322,829
POLICE LAW ENFORCEMENT	76	63.3333	2,230,456		2,230,456	170,063	2,400,519
ADMIN OPERATIONS	17	14.1667	498,918		498,918		498,918
SubTotal	120	100.0000	3,521,773		3,521,773	170,063	3,691,836
Total	120	100.0000	3,521,773		3,521,773	170,063	3,691,836

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	224,057	47,968	176,089
PROF STANDARDS	416,827	123,346	293,481
SUPPORT OPERATIONS	1,302,748	979,919	322,829
POLICE LAW	10,220,801	7,820,282	2,400,519
AVIATION	94,046	94,046	0
ADMIN OPERATIONS	498,918	0	498,918
Direct Billed	0	0	0
Total	12,757,397	9,065,561	3,691,836