

CITY OF HOUSTON, TEXAS

FY2025 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**



CITY OF HOUSTON

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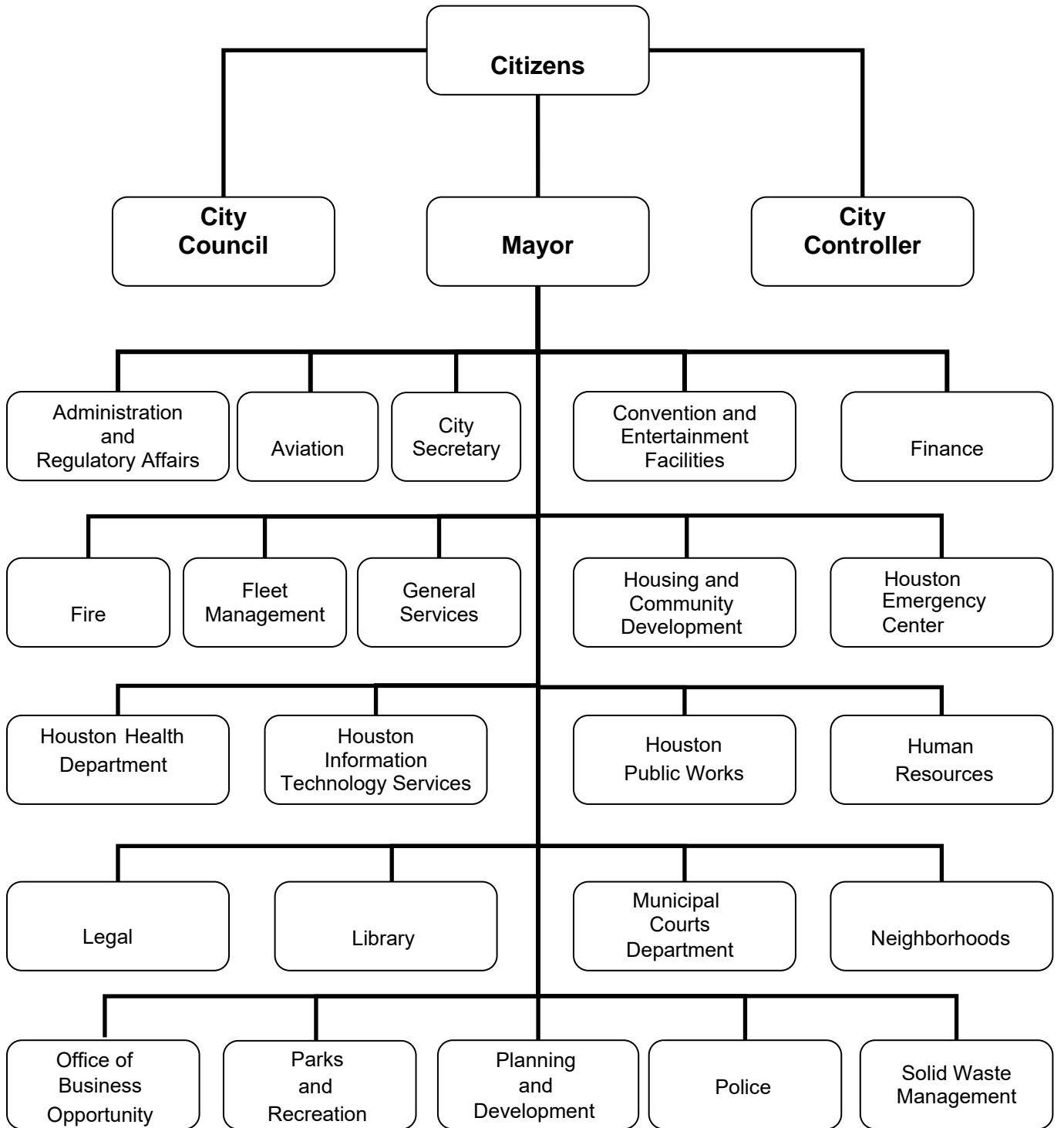
**City of Houston, Texas
FY2025 Full Cost Allocation Plan
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2023**

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SECTION I – ORGANIZATION CHART

Organization Chart



SECTION II – OVERVIEW

**City of Houston, Texas
FY2025 Full Cost Allocation Plan
and Indirect Cost Rate Proposal
Based on Actual Expenditures For
the Fiscal Year Ended June 30, 2023**

OVERVIEW

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”¹

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there are centralized payroll and accounting offices that assist agencies within the government.

¹2 CFR Part 200.56

USING A COST ALLOCATION PLAN

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.²

A cost allocation plan is composed of five primary components:

- Central service agencies,
- Benefiting agencies,
- Expenditures of central service agencies,
- Functions or activities carried out by central service agencies, and
- Means of allocating the functions or activities of central service agencies.

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan. Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

² There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

The costs of providing central services are identified from the government's financial records. Expenditures of the central service agencies are analyzed to ensure the expenditures are allowable according to federal standards and to identify expenditures that may benefit another agency or agencies disproportionately to others. After analyzing, the expenditures are distributed into cost pools called functions or activities.

One or more function or activity is identified for each central service agency. Examples of functions are payroll services, administrative coordination, building operations, and legal services. The purpose of identifying the various activities within a unit of government is to allow for different allocation bases to be used to distribute the costs of providing the function.

An allocation basis is a reasonable and measurable means of distributing costs to those units of government that benefit from the service. Different allocation bases are required to recognize the value of providing a service proportionate to the service received. It is reasonable to allocate payroll services based upon the number of payroll checks issued. It is most likely not reasonable to allocate payroll based upon square footage of occupied space. The chosen allocation basis reflects the service being provided and reflects those who benefit from the service.

After this is accomplished, the information is entered into the City's financial system. This system performs the mathematical operations of allocating costs from central service providers to benefiting agencies. The system performs two allocations. The first allocation distributes the central service agency's direct expenses to all agencies within the government that benefit from the services provided by that central service agency. Those benefiting agencies may include other central service agencies. The second allocation takes the result of the first allocation to central services agencies, the incoming indirect costs, and reallocates those indirect costs. Using a multiple allocation methodology more equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

Result of the mathematical operations through the cost allocation plan documents indirect costs. Some of the benefiting agencies may participate in programs that are eligible for recovery from the federal or state government. The sum calculated by benefiting agency is the maximum amount the government should have recovered during the fiscal year in question. In addition, the cost allocation plan provides management information by helping to more closely identify the total costs of providing services to the public.

READING THE COST ALLOCATION PLAN

The cost allocation plan is produced in schedules. Except for the summary schedule, each schedule represents one central service agency. The summary is at the front of the document after the Table of Contents and it accumulates data from each of the subsequent schedules.

The Table of Contents serves to assist the reader in navigating the document but also describes the allocation basis for each function that is allocated.

Each schedule is composed of the following sections:

- Department Costs
- Incoming Costs
- Total Allocated
- Allocations
- Allocation Summary

Department Costs identifies the amount of costs incurred by the agency as reported in the financial records. Costs are categorized as salaries, benefits, and various operating costs, as appropriate. This section also documents the distribution of expenditures between the identified functions. Between the costs categories and the functions, the reader will find the letters “S,” “S1,” “P,” or “D.” These are codes that instruct the cost allocation system how to distribute expenditures between functions. “S” stands for salaries as documented in the Personnel Service Analysis, “S1” means based on reported salaries and wages by function, “P” indicates that a percentage has been used, and “D” means that the expenditure has been disallowed from allocation.

Incoming Costs details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the system uses a multiple allocation approach. This section documents the amount of the first and second allocation and its origin. If the reader is interested in knowing where a cost is derived, the reader can go to the referenced schedule and verify the amount of the allocation and the basis for the allocation.

Total Allocated is the sum of Department Costs plus Incoming Costs. This is the total amount by function that is allocated to benefiting agencies of the services rendered by this central service agency. The Allocation section, documents the distribution of the Total Allocated by each separate function. Benefiting departments are identified as the allocation basis and units. First and second allocations are calculated and any billings made by the central service agency to those agencies that benefit from the services are identified to provide a credit to the allocated amounts. There will be as many allocations as there are different functions that are allocated.

The last page of each schedule will be the Allocation Summary; this section shows the total amount allocated by function to each benefiting agency.

Each schedule of the cost allocation plan is described in the narrative section called Function and Allocation Basis. The purpose of the narrative is to explain what costs are being allocated in the cost allocation plan. The narrative describes any unusual circumstances that may have occurred during the fiscal year, describes the functions or activities that have been identified, and discusses the allocation basis and source for each function. If agencies are billed for the service, that will also be noted.

Note: FY2023 data has been used as the allocation basis in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

ABBREVIATIONS

In the accounting documents in Section III the reader will find abbreviations, such as "svcs" for "services" and "blds" for "buildings" The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

ROUNDING METHODOLOGY

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000th of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION III – SUMMARY OF ALLOCATED COSTS AND
ACFR RECONCILIATION**

City of Houston, Texas
FY2025 Full Cost Allocation Plan
Summary of Allocated Costs and ACFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2023

Department	Final GL	Personnel	Other Operating	Transfer	ACFR Adjustments*	Adjusted GL	ACFR Recon	Direct Costs	Allocated Indirect	Unallocated/DB
	A = B + C + D	B	C	D	E	E = A - D	F	G	H	I
Houston Police Department (HPD)	\$ 979,049,222	\$ 882,003,537	\$ 94,845,685	\$ 2,200,000	\$ (93,737)	\$ 976,755,485	\$ 976,755,485	\$ 970,667,061	\$ 6,088,424	\$ -
Dept of Neighborhoods (DON)	11,792,713	8,070,702	3,722,011	-	-	11,792,713	11,792,713	11,792,713	-	-
Houston Fire Department (HFD)	554,245,096	489,596,006	64,649,090	-	(67,143)	554,177,953	554,177,953	554,177,953	-	-
Houston Emergency Center (HEC)	10,071,573	1,780	-	10,069,793	-	1,780	1,780	1,780	-	-
Municipal Courts Department	27,874,004	22,139,113	5,604,426	130,465	-	27,743,539	27,743,539	27,743,539	-	-
Houston Public Works (HPW)	23,281,377	849,625	22,431,752	-	(1)	23,281,376	23,281,376	23,281,376	-	-
Solid Waste Management	97,332,302	40,703,979	56,509,822	118,501	-	97,213,801	97,213,801	97,213,801	-	-
General Services Department	43,524,354	12,611,562	28,646,594	2,266,198	447,907	41,706,063	41,706,063	564,875	39,057,367	2,083,821
Housing and Community Devp.	1,125,767	350,974	774,793	-	(1)	1,125,766	1,125,766	1,125,766	-	-
Library	48,710,786	33,085,926	14,874,860	750,000	(20,829)	47,939,957	47,939,957	47,939,957	-	-
Parks & Recreation	84,778,178	40,986,169	42,726,734	1,065,275	(825,201)	82,887,702	82,887,702	82,887,702	-	-
Health & Human Services	61,268,837	37,189,460	20,803,371	3,276,006	(130,644)	57,862,187	57,862,187	41,956,524	15,796,819	108,844
Mayor's Office	7,948,572	5,045,836	933,599	1,969,137	-	5,979,435	5,979,435	1,101,025	4,660,583	217,827
Business Opportunity	4,410,911	3,125,324	1,285,587	-	-	4,410,911	4,410,911	12,659	3,783,041	615,211
City Council	13,163,864	7,828,150	3,527,251	1,808,463	(114,999)	11,240,402	11,240,402	737,886	7,961,688	2,540,828
City Controller's Office	7,863,512	6,936,958	926,554	-	(1)	7,863,511	7,863,511	(4)	7,863,515	-
Finance	19,729,217	13,336,760	4,892,457	1,500,000	-	18,229,217	18,229,217	386,754	16,581,398	1,261,065
Admn. & Regulatory Affairs	31,238,810	15,897,848	3,662,155	11,678,807	23,125	19,583,128	19,583,128	4,413,719	14,407,253	762,156
Fleet Management Department	19,984	-	19,984	-	-	19,984	19,984	19,984	-	-
Planning & Development	3,260,025	2,392,648	867,377	-	-	3,260,025	3,260,025	1,381,349	769,892	1,108,784
City Secretary	808,652	698,027	110,625	-	-	808,652	808,652	-	808,652	-
Human Resources Dept.	959,456	819,335	140,121	-	5,313	964,769	964,769	964,769	-	-
Legal Department	18,120,186	16,182,456	1,937,730	-	-	18,120,186	18,120,186	34	17,556,856	563,296
Citywide General Government	235,657,130	9,104,502	130,755,256	95,797,372	43,795,326	183,655,084	183,655,084	142,503,347	41,151,737	-
GRAND TOTAL	2,286,234,528	1,648,956,677	504,647,834	132,630,017	43,019,115	2,196,623,626	2,196,623,626	2,010,874,569	176,487,225	9,261,832
Cost Adjustment	Building Use								507,351	
Cost Adjustment	Equipment use								1,066,740	
Cost Adjustment	HPW General Fund Credit								(289,185)	
Unallocated Indirect fr disallow functions	Non-Dept								(729,597)	
Unallocated Indirect fr disallow functions	OBO								(34,854)	
Unallocated Indirect fr disallow functions	Gen Svcs								(1,521,214)	
Reconciling Item(s)	Citywide								(699,549)	
Summary Schedule Total									174,786,917	

*- ACFR Adjustments includes the amount of Transfers from General Government in the amount of \$43,795,326 as well as other adjustments for various departments during FY2023.

**SECTION IV – FY2025 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

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CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Summary Schedule

Department	Human Resources	HITS	Police	Dept of Neighborhood	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Development	Library
1 Building Depreciation	\$ 0	\$ 5,703	\$ 1,562	\$ 20,700	\$ 0	\$ 311	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	5,169	682,020	884	57,991	0	157,792	0	0	2,074
3 Non-Departmental-Gen Gov	906,499	724,298	12,520,178	288,628	2,850,613	953,433	5,258,815	99,435	26,471	1,992,198
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	86,229	47,239	278,986	13,005	205,123	31,104	46,645	160,894	85,448	23,653
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	55,544	0	62,731	0	38,838	138,270	39,842	45,022
8 Accounting & Finance Repo	128,851	71,577	618,162	21,381	493,801	46,297	84,608	339,932	127,436	61,770
9 Finance Disaster Recovery	4,558	10,424	116,363	1,760	61,384	3,365	11,663	40,384	25,293	4,615
10 Finance Grants	0	125	81,768	4,048	3,669	311	5,614	57,569	340,863	301
11 Finance Perform Mgmt	3,665	8,383	93,577	1,415	49,364	2,705	9,379	32,476	20,340	3,711
12 Finance Treasury	297	0	293,610	3,649	165,974	8,584	29,984	0	341	12,204
13 Finance Strat Purchasing	82,895	329,309	440,592	176,578	107,309	35,202	243,574	899,354	425,262	143,079
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	168,014	0	0	0	0	0	0
16 ARA Operations	56,162	46,258	460,760	289,324	270,929	1,071,723	2,474,514	49,722	28,197	80,478
17 ARA Payroll Services	47,648	42,985	1,449,493	27,103	939,818	55,856	94,008	23,285	64,550	105,131
18 ARA Regulatory	199	0	196,259	2,439	110,943	5,737	20,043	0	228	8,158
19 Office Business Opport	72,258	115,061	927,016	23,951	566,209	40,911	96,671	354,982	58,079	72,744
20 Mayor	59,041	53,264	1,796,099	33,583	1,164,549	69,213	116,489	350,969	79,985	130,271
21 Legal	199,554	311,670	730,382	308,858	406,644	8,071,635	175,865	337,648	189,415	162,762
22 City Secretary	8,142	18,620	207,851	3,144	109,645	6,010	20,832	72,135	45,179	8,243
23 City Council	107,337	245,481	2,740,257	41,447	1,445,544	79,235	274,636	951,011	595,630	108,670
24 City Controller's Office	250,924	162,514	1,132,948	41,233	756,614	95,950	164,799	568,939	314,305	79,460
25 Health Administration	0	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	6,443	0	9,129	0	0	0	0	0
30 General Services	4,744	454,717	16,541,131	55,588	6,892,419	171,188	89,570	0	67,334	6,656,794
31 HEC	0	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$2,019,003	\$2,652,797	\$41,371,001	\$1,526,732	\$16,730,402	\$10,748,770	\$9,414,339	\$4,430,435	\$2,534,198	\$9,701,338
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CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Summary Schedule

Department	Parks & Recreation	Health Department	Fleet Management	Planning & Development Other	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking
1 Building Depreciation	\$ 0	\$ 0	\$ 12,427	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	35,968	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	2,705,952	2,012,898	36,263	44,063	4,214	462	12,241	489	8,768	5,739
4 Finance Dir Office	0	0	0	0	0	0	1,972,865	0	0	0
5 Finance FP&A	117,266	246,585	206,854	3,662	9,074	8,671	16,110	1,868	18,332	21,587
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	60,522	6,546	0	0	0	0	0	0	0	0
8 Accounting & Finance Repo	238,301	367,023	319,778	5,451	13,506	12,907	23,978	2,779	27,284	32,131
9 Finance Disaster Recovery	11,101	22,398	11,192	342	904	0	1,020	3,010	1,524	1,245
10 Finance Grants	2,388	230,621	0	87	0	0	2,203	0	0	0
11 Finance Perform Mgmt	8,927	18,011	9,001	275	727	0	820	2,422	1,225	1,001
12 Finance Treasury	25,889	10,666	6	428	0	0	101	0	0	0
13 Finance Strat Purchasing	315,115	375,866	824,975	10,787	18,737	0	9,084	4,543	22,711	28,957
14 ARA Director Office	0	0	0	0	0	0	0	91,409	1,828,196	452,198
15 ARA Financial Svcs	0	0	0	0	0	0	0	12,862	257,224	151,505
16 ARA Operations	179,436	331,948	32,998	869	1,849	0	2,127	193	3,862	216,676
17 ARA Payroll Services	153,823	319,789	78,684	5,464	11,632	0	13,382	1,214	24,285	14,304
18 ARA Regulatory	17,305	7,129	4	286	0	0	68	0	0	0
19 Office Business Opport	120,478	258,027	132,212	3,593	6,633	0	7,631	693	13,848	8,157
20 Mayor	190,605	396,258	97,500	6,771	14,414	0	16,581	1,504	30,093	17,725
21 Legal	597,457	130,511	71,097	0	166,870	0	0	0	0	51,051
22 City Secretary	19,829	40,007	19,991	611	1,615	0	1,821	5,378	2,721	2,223
23 City Council	261,415	527,445	263,567	8,058	21,289	0	24,013	70,903	35,870	29,311
24 City Controller's Office	356,736	747,149	602,760	11,126	27,746	23,785	47,411	14,637	55,096	63,146
25 Health Administration	0	16,886,198	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	923,138	1,075,303	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0	0
30 General Services	336,992	7,027,120	159,557	0	0	0	0	0	5,625	20,159
31 HEC	0	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$5,755,505	\$29,962,195	\$2,878,866	\$1,025,011	\$1,374,513	\$45,825	\$2,151,456	\$213,904	\$2,336,664	\$1,117,115

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Summary Schedule

Department	ARA Other	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disability	HPW Bldg Insp
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	118,565	0	4,795	197	1,408	5,449	23,121	12,125	4	49,059
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	15,243	0	8,689	775	3,008	21,714	1,426	169,419	78	63,634
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Accounting & Finance Repo	22,689	0	12,935	1,154	4,477	32,320	2,122	252,168	117	94,715
9 Finance Disaster Recovery	1,040	0	2,123	37	379	4,098	0	44,318	119	8,628
10 Finance Grants	650	0	0	0	0	23,632	0	0	0	0
11 Finance Perform Mgmt	837	0	1,707	30	305	3,295	0	35,640	95	6,939
12 Finance Treasury	1,359	0	0	0	0	0	0	0	0	0
13 Finance Strat Purchasing	7,381	0	26,685	0	12,491	126,046	0	29,524	1,136	49,964
14 ARA Director Office	621,586	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	87,456	0	0	0	41,156	141,731	16,463	0	0	0
16 ARA Operations	1,313	0	2,147	78	3,457	2,127	247	1,537	0	115,558
17 ARA Payroll Services	8,257	0	13,503	486	3,885	13,382	1,554	9,665	0	61,241
18 ARA Regulatory	908	0	0	0	0	0	0	0	0	0
19 Office Business Opport	4,708	0	7,700	277	2,215	7,631	886	5,512	0	81,177
20 Mayor	10,231	0	16,731	602	4,815	129,643	1,926	11,977	0	176,403
21 Legal	0	0	0	0	0	0	0	0	0	0
22 City Secretary	1,859	0	3,792	65	677	7,319	0	79,162	212	15,413
23 City Council	24,504	0	50,001	864	8,922	96,497	0	1,043,651	2,804	203,202
24 City Controller's Office	45,100	0	30,544	2,242	9,447	72,510	3,911	604,754	591	201,813
25 Health Administration	0	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	331,923
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	67,464	0	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$973,686	\$0	\$181,352	\$6,807	\$164,106	\$687,394	\$51,656	\$2,299,452	\$5,156	\$1,459,669
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Summary Schedule

Department	HPW Stormwater	HPW DDSR	HPW Water & Sewer	HPW Houston Transtar	HPW Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	23,554	35,056	171,140	735	35,897	2,399	0	3,687	3,506	3,014
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	23,302	42,648	227,412	3,113	43,849	8,627	6	1,948	1,781	2,186
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	191,745	0	0	0	0	0	0	0
8 Accounting & Finance Repo	34,683	63,478	347,839	4,635	65,267	12,842	9	2,900	2,651	3,255
9 Finance Disaster Recovery	4,252	7,921	68,000	358	5,324	895	0	654	699	669
10 Finance Grants	0	0	0	0	38,461	0	0	0	0	0
11 Finance Perform Mgmt	3,420	6,370	54,684	288	4,282	720	0	526	562	539
12 Finance Treasury	0	0	0	0	7,204	0	0	0	0	0
13 Finance Strat Purchasing	90,843	210,076	655,211	9,084	66,429	43,718	0	4,543	1,703	5,110
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	17,589	334,913	1,413,935	282	966	961	0	1,776	1,691	1,437
17 ARA Payroll Services	27,293	99,643	208,878	559	2,259	6,047	0	11,171	10,636	9,035
18 ARA Regulatory	0	0	0	0	4,815	0	0	0	0	0
19 Office Business Opport	39,661	58,272	282,666	1,011	1,287	3,449	0	6,371	6,065	5,152
20 Mayor	86,186	126,629	614,247	2,197	2,799	7,493	0	13,842	13,180	11,194
21 Legal	0	0	144,939	0	1,112,827	0	0	86,676	0	0
22 City Secretary	7,595	14,149	121,463	640	9,511	1,598	0	1,168	1,248	1,196
23 City Council	100,129	186,538	1,601,338	8,441	125,390	21,070	0	15,398	16,450	15,770
24 City Controller's Office	77,351	142,012	838,657	9,674	137,102	26,491	16	7,410	7,092	8,113
25 Health Administration	0	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	162,656	261,564	1,667,710	7,519	75,239	21,223	0	25,734	25,528	22,710
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	79,405-	75,607-	64,215-
29 HPD Police Records	0	0	0	0	0	0	0	0	0	0
30 General Services	0	0	24,898	4	0	16,639	0	0	0	0
31 HEC	0	0	0	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	289,185-	0	0	0	0	0	0	0
Tot.Current Allocations	\$698,514	\$1,589,269	\$8,345,577	\$48,540	\$1,738,908	\$174,172	\$31	\$104,399	\$17,185	\$25,165
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CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Summary Schedule

Department	CIP S/R Eng/Const	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris County
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	1,882	674	8,135	3,200	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	2,569	805	10,706	1,874	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Accounting & Finance Repo	3,824	1,197	15,935	2,789	0	0	0	0	0	0
9 Finance Disaster Recovery	468	91	1,624	641	0	0	0	0	0	0
10 Finance Grants	0	0	0	0	0	0	0	0	0	0
11 Finance Perform Mgmt	377	74	1,306	515	0	0	0	0	0	0
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Strat Purchasing	2,839	567	7,949	0	0	0	0	0	0	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	865	313	3,749	1,537	0	0	0	0	0	0
17 ARA Payroll Services	5,440	1,967	23,581	9,665	0	0	0	0	0	0
18 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19 Office Business Opport	3,102	1,122	13,447	5,512	0	0	0	0	0	0
20 Mayor	6,741	2,437	29,220	11,977	0	0	0	0	0	0
21 Legal	0	0	0	0	0	0	0	0	0	0
22 City Secretary	837	164	2,900	1,145	0	0	0	0	0	0
23 City Council	11,032	2,164	38,238	15,096	0	0	0	0	0	0
24 City Controller's Office	8,528	2,497	34,497	7,164	0	0	0	0	0	0
25 Health Administration	0	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	14,555	4,218	57,603	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	38,666-	13,982-	167,613-	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0	0
30 General Services	0	0	0	0	0	0	0	0	0	0
31 HEC	0	0	0	0	7,669	77,442	141,955	111,521	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$24,393	\$4,308	\$81,277	\$61,115	\$7,669	\$77,442	\$141,955	\$111,521	\$0	\$0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Summary Schedule

Department	HEC-Gen Svcs Dept	HEC-Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	HR-W.C.	Legal Other	Convention & Entertainment	Other
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 590
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	2	1	4,660	20	93	54,422
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	0	36	25	18,459	372	1,753	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	15,540	0
8 Accounting & Finance Repo	0	0	0	0	52	38	27,474	554	61,727	0
9 Finance Disaster Recovery	0	0	0	0	0	0	3,679	3	11	0
10 Finance Grants	0	0	0	0	0	0	0	41	0	0
11 Finance Perform Mgmt	0	0	0	0	0	0	2,958	2	10	0
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Strat Purchasing	0	0	0	0	0	0	11,923	0	1,136	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Financial Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Operations	0	0	0	0	0	0	1,822	0	0	434,848
17 ARA Payroll Services	0	0	0	0	0	0	11,462	0	0	0
18 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
19 Office Business Opport	0	0	0	0	0	0	6,536	0	0	0
20 Mayor	0	0	0	0	0	0	14,204	0	0	0
21 Legal	0	0	0	0	0	0	0	0	0	425,850
22 City Secretary	0	0	0	0	0	0	6,571	5	20	0
23 City Council	0	0	0	0	0	0	86,623	68	268	0
24 City Controller's Office	0	0	0	0	97	71	62,254	1,030	4,844	0
25 Health Administration	0	0	0	0	0	0	0	0	0	0
26 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
27 HPW Admin Indirect	0	0	0	0	0	0	0	0	0	0
28 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0	0
29 HPD Police Records	0	0	0	0	0	0	0	0	0	6,420,110
30 General Services	0	0	0	0	0	0	0	0	0	2,216
31 HEC	0	0	31,650	0	0	0	0	0	0	0
32 HPW General Fund Credit	0	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$0	\$0	\$31,650	\$0	\$187	\$135	\$258,625	\$2,095	\$85,402	\$7,338,036

Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$ 0	\$ 41,293
2 Equipment Depreciation	0	941,898
3 Non-Departmental-Gen Gov	0	31,018,457
4 Finance Dir Office	0	1,972,865
5 Finance FP&A	0	2,303,792
6 Finance City Council	0	0
7 Finance Public Fin	0	654,600
8 Accounting & Finance Repo	0	4,110,799
9 Finance Disaster Recovery	0	488,576
10 Finance Grants	0	792,351
11 Finance Perform Mgmt	0	392,905
12 Finance Treasury	0	560,296
13 Finance Strat Purchasing	0	5,858,287
14 ARA Director Office	0	2,993,389
15 ARA Financial Svcs	0	876,411
16 ARA Operations	0	7,941,173
17 ARA Payroll Services	0	3,965,493
18 ARA Regulatory	0	374,521
19 Office Business Opport	0	3,422,913
20 Mayor	0	5,919,588
21 Legal	0	13,681,711
22 City Secretary	0	872,706
23 City Council	0	11,505,577
24 City Controller's Office	0	7,863,090
25 Health Administration	0	16,886,198
26 Planning & Dev Admin	0	1,998,441
27 HPW Admin Indirect	0	2,678,182
28 CIP Sal Rec HPW	0	439,488-
29 HPD Police Records	0	6,435,682
30 General Services	0	38,594,159
31 HEC	0	370,237
32 HPW General Fund Credit	0	289,185-
Tot.Current Allocations	\$0	\$174,786,917
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BUILDING DEPRECIATION FUNCTION AND ALLOCATION BASIS

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2023. Costs are allocated to user departments occupying City Hall, City Hall Annex, and Municipal Courts buildings. The allocation basis is the total usable square footage occupied by each department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:1 Building Depreciation

Description	Amount	General Admin	City Hall	City Hall Annex	Muni Court Bldg
Personnel Costs					
Salaries	S 0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
Building Depreciation	P 507,351	0	271,077	235,778	496
Subtotal - Services & Supplies	507,351	0	271,077	235,778	496
Department Cost Total	507,351	0	271,077	235,778	496
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	507,351	0	271,077	235,778	496
General Admin Distribution	0	0	0	0	0
Grand Total	\$ 507,351		\$ 271,077	\$ 235,778	\$ 496

B. Incoming Costs-(Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20 Mayor	48,894	63.0736	170,978	0	170,978	0	170,978
24 City Controller's Office	23,567	30.4016	82,412	0	82,412	0	82,412
30 General Services	0	0.0000	0	0	0	0	0
34 HITS	1,595	2.0576	5,578	0	5,578	0	5,578
35 Police	440	0.5676	1,539	0	1,539	0	1,539
36 Dept of Neighborhoods	3,023	3.8997	10,571	0	10,571	0	10,571
92 Other	0	0.0000	0	0	0	0	0
Subtotal	77,519	100.0000	271,078	0	271,078	0	271,078
Direct Bills					0		0
Total					\$271,078		\$271,078

Basis Units: Square footage per department
 Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1,130	0.8694	\$ 2,050	\$ 0	\$ 2,050	\$ 0	\$ 2,050
20 Mayor	8,889	6.8388	16,124	0	16,124	0	16,124
21 Legal	63,910	49.1695	115,931	0	115,931	0	115,931
22 City Secretary	5,540	4.2622	10,049	0	10,049	0	10,049
23 City Council	19,707	15.1617	35,748	0	35,748	0	35,748
30 General Services	18,043	13.8815	32,729	0	32,729	0	32,729
34 HITS	0	0.0000	0	0	0	0	0
36 Dept of Neighborhoods	5,584	4.2961	10,129	0	10,129	0	10,129
45 Fleet Management	6,851	5.2709	12,427	0	12,427	0	12,427
92 Other	325	0.2500	590	0	590	0	590
Subtotal	129,979	100.0000	235,777	0	235,777	0	235,777
Direct Bills					0		0
Total					\$235,777		\$235,777

Basis Units: Square footage per department
 Source: GSD Space Allocation

Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 Legal	3,884	7.4684	\$ 37	\$ 0	\$ 37	\$ 0	\$ 37
34 HITS	13,160	25.3048	125	0	125	0	125
35 Police	2,391	4.5975	23	0	23	0	23
38 Municipal Court	32,571	62.6293	311	0	311	0	311
Subtotal	52,006	100.0000	496	0	496	0	496
Direct Bills					0		0
Total					\$496		\$496

Basis Units: Square footage per department
 Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	City Hall Annex	Muni Court Bldg	Total
0 Direct Billed	\$0	\$0	\$0	\$0
04 Finance Dir Office	0	2,050	0	2,050
20 Mayor	170,978	16,124	0	187,102
21 Legal	0	115,931	37	115,968
22 City Secretary	0	10,049	0	10,049
23 City Council	0	35,748	0	35,748
24 City Controller's Office	82,412	0	0	82,412
30 General Services	0	32,729	0	32,729
34 HITS	5,578	0	125	5,703
35 Police	1,539	0	23	1,562
36 Dept of Neighborhoods	10,571	10,129	0	20,700
38 Municipal Court	0	0	311	311
45 Fleet Management	0	12,427	0	12,427
92 Other	0	590	0	590
Total	\$ 271,078	\$ 235,777	\$ 496	\$ 507,351

EQUIPMENT DEPRECIATION FUNCTION AND ALLOCATION BASIS

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2023. The equipment usage charge is allocated to user departments based upon the equipment usage allowance (current year depreciation) per department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:2 Equipment Depreciation

Description	Amount	General Admin	Equip Deprec
<hr/>			
Personnel Costs			
Salaries	0	0	0
Salary % Split		.00%	.00%
Benefits	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Equip Use	1,066,740	0	1,066,740
Subtotal - Services & Supplies	1,066,740	0	1,066,740
Department Cost Total	1,066,740	0	1,066,740
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	1,066,740	0	1,066,740
General Admin Distribution		0	0
Grand Total	\$ 1,066,740	0	\$ 1,066,740
	=====	=====	=====

B. Incoming Costs-(Default Spread Custom%)

Dept:2 Equipment Depreciation

No Indirect Costs

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	300	0.0281	\$ 300	\$ 0	\$ 300	\$ 0	\$ 300
23 City Council	93,610	8.7753	93,610	0	93,610	0	93,610
25 Health Administration	27,676	2.5944	27,676	0	27,676	0	27,676
28 CIP Sal Rec HPW	548	0.0514	548	0	548	0	548
30 General Services	2,708	0.2539	2,708	0	2,708	0	2,708
34 HITS	5,169	0.4846	5,169	0	5,169	0	5,169
35 Police	682,020	63.9350	682,020	0	682,020	0	682,020
36 Depart of Neighborhoods	884	0.0829	884	0	884	0	884
37 Fire	57,991	5.4363	57,991	0	57,991	0	57,991
39 Solid Waste	157,792	14.7920	157,792	0	157,792	0	157,792
42 Library	2,074	0.1944	2,074	0	2,074	0	2,074
43 Parks & Recreation	35,968	3.3718	35,968	0	35,968	0	35,968
Subtotal	1,066,740	100.0000	1,066,740	0	1,066,740	0	1,066,740
Direct Bills					0		0
Total					\$1,066,740		\$1,066,740

Basis Units: Current year depreciation by department
 Source: Asset Report

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
14 ARA Director Office	300	300
23 City Council	93,610	93,610
25 Health Administration	27,676	27,676
28 CIP Sal Rec HPW	548	548
30 General Services	2,708	2,708
34 HITS	5,169	5,169
35 Police	682,020	682,020
36 Depart of Neighborhoods	884	884
37 Fire	57,991	57,991
39 Solid Waste	157,792	157,792
42 Library	2,074	2,074
43 Parks & Recreation	35,968	35,968
Total	<u>\$ 1,066,740</u> =====	<u>\$ 1,066,740</u> =====

GENERAL CITYWIDE SERVICES (NON-DEPARTMENTAL) FUNCTION AND ALLOCATION BASIS

The General Citywide Services account includes citywide costs that are not attributable to any specific department. The cost allocation bases are as follows:

- **Insurance, Civilian Retirement** – City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of General Fund civilian FTE positions.
- **Membership** – Membership fees to organizations that benefit the entire City are allocated based upon the number of FTE positions in General Fund departments.
- **Consulting Services** – Consulting services that benefit the entire City, e.g. annual audit and special studies performed are allocated based on the total number of revenue, expenditure, and purchasing transactions by department.
- **Interest Charges** – Interest expense for tax and revenue anticipation notes are allocated based on departmental General Fund operating expenditures.
- **Other Miscellaneous** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) are allocated based on General Fund operating expenditures.
- **Claims and Judgments** – Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims for General Fund departments.
- **Elections** – Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are allocated based on the number of FTE positions by department.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker are allocated to those departments based on their occupied square footage.
- **Department Specific** – The cost of specific services is allocated based on the dollars expended by department.
- **General Government** – Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature are not allocated in this plan.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Personnel Costs		0	0	0	0	0
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	P 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost		0	0	0	0	0
Advertising	P 533,868	0	0	0	0	0
Acctg & Auditing Svc	P 0	0	0	0	0	0
Print Shop Svcs	P 0	0	0	0	0	0
Pub & Printed Materi	P 0	0	0	0	0	0
Other Interest	P 0	0	0	0	0	0
Hlth Ins Retire	P 12,611,968	0	12,611,968	0	0	0
Pension-Civilian	P 0	0	0	0	0	0
Pension-Legacy-Civil	P 3,507,466-	0	0	0	0	0
Workers Comp-Civ Clm	P 0	0	0	0	0	0
Health Ins-Act	P 0	0	0	0	0	0
Mgt Consultant	P 1,108,710	0	0	0	134,172	0
Banking Services	P 20,419	0	0	0	0	0
Misc.Support Svcs	P 4,015	0	0	0	0	0
Real Estate	P 5,434,886	0	0	0	0	0
Application Services	P 3,000	0	0	0	0	0
Intfd Prt Shop Svcs	P 3,095	0	0	0	0	0
Intfd Parking-HF	P 49,690	0	0	0	0	0
Ltd purpose	P 79,439,782	0	0	0	0	0
Criminal Intell	P 0	0	0	0	0	0
Tax Appraisal	P 10,724,819	0	0	0	0	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	General Admin	Insurance Retirees	Memberships	Consulting Services	Interest Costs
Tax Refunds	P 0	0	0	0	0	0
Mgmt Initiative/Cons	P 0	0	0	0	0	0
Elections	P 2,495,557	0	0	0	0	0
Contributions	P 0	0	0	0	0	0
Membership	P 404,620	0	0	404,620	0	0
Food Supplies	P 0	0	0	0	0	0
AudioVisual Supplies	P 0	0	0	0	0	0
Early Pymt Discount	P 16,923-	0	0	0	0	0
Voice Svcs	P 0	0	0	0	0	0
Legal Svcs	P 1,580,119	0	0	0	0	0
Metro Commut	P 263,995	0	0	0	0	0
Misc Other Svcs	P 4,573,464	0	0	0	0	0
Claims & Judgements	P 17,091,748	0	0	0	0	0
Other IntfdSvcs	P 1,760,915	0	0	0	0	0
Intfd Engr Services	P 0	0	0	0	0	0
Transfer to Spec Rev	P 34,011,315	0	0	0	0	0
Transf - Spec Nonrecr	P 0	0	0	0	0	0
Transfer to Component	P 32,732,019	0	0	0	0	0
Transfer to Ike Fund	P 0	0	0	0	0	0
Ch380 Trans Other Fd	P 28,977,429	0	0	0	0	0
Transfer to CAP Proj	P 76,609	0	0	0	0	0
Voice Labor	P 0	0	0	0	0	0
Eng Services	P 0	0	0	0	0	0
Travel- Non Training	P 0	0	0	0	0	0
Subtotal - Services & Supplies	230,377,653	0	12,611,968	404,620	134,172	0
Department Cost Total	230,377,653	0	12,611,968	404,620	134,172	0
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	230,377,653	0	12,611,968	404,620	134,172	0
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 230,377,653	0	\$ 12,611,968	\$ 404,620	\$ 134,172	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Personnel Costs			0	0	0	0	0
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost			0	0	0	0	0
Advertising	P	533,868	0	0	0	0	0
Acctg & Auditing Svc	P	0	0	0	0	0	0
Print Shop Svcs	P	0	0	0	0	0	0
Pub & Printed Materi	P	0	0	0	0	0	0
Other Interest	P	0	0	0	0	0	0
Hlth Ins Retire	P	12,611,968	0	0	0	0	0
Pension-Civilian	P	0	0	0	0	0	0
Pension-Legacy-Civil	P	3,507,466-	0	0	0	0	0
Workers Comp-Civ Clm	P	0	0	0	0	0	0
Health Ins-Act	P	0	0	0	0	0	0
Mgt Consultant	P	1,108,710	0	0	0	0	0
Banking Services	P	20,419	20,419	0	0	0	0
Misc.Support Svcs	P	4,015	4,015	0	0	0	0
Real Estate	P	5,434,886	0	0	0	0	5,085,598
Application Services	P	3,000	0	0	0	0	0
Intfd Prt Shop Svcs	P	3,095	0	0	0	0	0
Intfd Parking-HF	P	49,690	0	0	0	0	0
Ltd purpose	P	79,439,782	0	0	0	0	0
Criminal Intell	P	0	0	0	0	0	0
Tax Appraisal	P	10,724,819	0	0	0	0	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent
Tax Refunds	P 0	0	0	0	0	0
Mgmt Initiative/Cons	P 0	0	0	0	0	0
Elections	P 2,495,557	0	0	2,495,557	0	0
Contributions	P 0	0	0	0	0	0
Membership	P 404,620	0	0	0	0	0
Food Supplies	P 0	0	0	0	0	0
AudioVisual Supplies	P 0	0	0	0	0	0
Early Pymt Discount	P 16,923-	0	0	0	0	0
Voice Svcs	P 0	0	0	0	0	0
Legal Svcs	P 1,580,119	0	0	0	1,580,119	0
Metro Commut	P 263,995	263,995	0	0	0	0
Misc Other Svcs	P 4,573,464	0	0	0	0	0
Claims & Judgements	P 17,091,748	0	17,091,748	0	0	0
Other IntfdSvcs	P 1,760,915	0	0	0	0	0
Intfd Engr Services	P 0	0	0	0	0	0
Transfer to Spec Rev	P 34,011,315	0	0	0	0	0
Transf - Spec Nonrecr	P 0	0	0	0	0	0
Transfer to Component	P 32,732,019	0	0	0	0	0
Transfer to Ike Fund	P 0	0	0	0	0	0
Ch380 Trans Other Fd	P 28,977,429	0	0	0	0	0
Transfer to CAP Proj	P 76,609	0	0	0	0	0
Voice Labor	P 0	0	0	0	0	0
Eng Services	P 0	0	0	0	0	0
Travel- Non Training	P 0	0	0	0	0	0
Subtotal - Services & Supplies	230,377,653	288,429	17,091,748	2,495,557	1,580,119	5,085,598
Department Cost Total	230,377,653	288,429	17,091,748	2,495,557	1,580,119	5,085,598
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	230,377,653	288,429	17,091,748	2,495,557	1,580,119	5,085,598
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 230,377,653	\$ 288,429	\$ 17,091,748	\$ 2,495,557	\$ 1,580,119	\$ 5,085,598

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs			0	0
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost			0	0
Advertising	P	533,868	0	533,868
Acctg & Auditing Svc	P	0	0	0
Print Shop Svcs	P	0	0	0
Pub & Printed Materi	P	0	0	0
Other Interest	P	0	0	0
Hlth Ins Retire	P	12,611,968	0	0
Pension-Civilian	P	0	0	0
Pension-Legacy-Civil	P	3,507,466-	0	3,507,466-
Workers Comp-Civ Clm	P	0	0	0
Health Ins-Act	P	0	0	0
Mgt Consultant	P	1,108,710	974,538	0
Banking Services	P	20,419	0	0
Misc.Support Svcs	P	4,015	0	0
Real Estate	P	5,434,886	349,288	0
Application Services	P	3,000	0	3,000
Intfd Prt Shop Svcs	P	3,095	0	3,095
Intfd Parking-HF	P	49,690	49,690	0
Ltd purpose	P	79,439,782	0	79,439,782
Criminal Intell	P	0	0	0
Tax Appraisal	P	10,724,819	0	10,724,819

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description	Amount	Dept Specific	Gen Govt
Tax Refunds	P 0	0	0
Mgmt Initiative/Cons	P 0	0	0
Elections	P 2,495,557	0	0
Contributions	P 0	0	0
Membership	P 404,620	0	0
Food Supplies	P 0	0	0
AudioVisual Supplies	P 0	0	0
Early Pymt Discount	P 16,923-	0	16,923-
Voice Svcs	P 0	0	0
Legal Svcs	P 1,580,119	0	0
Metro Commut	P 263,995	0	0
Misc Other Svcs	P 4,573,464	86,010	4,487,454
Claims & Judgements	P 17,091,748	0	0
Other IntfdSvcs	P 1,760,915	0	1,760,915
Intfd Engr Services	P 0	0	0
Transfer to Spec Rev	P 34,011,315	0	34,011,315
Transf - Spec Nonrecr	P 0	0	0
Transfer to Component	P 32,732,019	0	32,732,019
Transfer to Ike Fund	P 0	0	0
Ch380 Trans Other Fd	P 28,977,429	0	28,977,429
Transfer to CAP Proj	P 76,609	0	76,609
Voice Labor	P 0	0	0
Eng Services	P 0	0	0
Travel- Non Training	P 0	0	0
Subtotal - Services & Supplies	230,377,653	1,459,526	189,225,916
Department Cost Total	230,377,653	1,459,526	189,225,916
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	230,377,653	1,459,526	189,225,916
General Admin Distribution		0	0
Grand Total	\$ 230,377,653	\$ 1,459,526	\$ 189,225,916
			=====
			not allocated

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc
3 Consulting Services	\$ 0	\$ 3,129	\$ 171	\$ 5	\$ 2	\$ 0	\$ 4
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	0	16,934	927	30	10	0	21
Subtotal - Non-Dept-Gen Gov	0	20,063	1,098	35	12	0	25
5 Financial Plg & Analysis	0	55,926	3,062	98	33	0	70
Subtotal - Fin Plg & Analysis	0	55,926	3,062	98	33	0	70
8 Gen Acctng	0	55,649	3,046	98	32	0	70
8 Fixed Assets	0	0	0	0	0	0	0
8 Auditing Svcs	0	29,130	1,595	51	17	0	36
8 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	0	84,779	4,641	149	49	0	106
9 Disaster Recovery	0	13,368	732	23	8	0	17
Subtotal - Fin Disaster Recovery	0	13,368	732	23	8	0	17
10 Grants Mgmt	0	5,760	315	10	3	0	7
10 Cost Accounting	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	0	5,760	315	10	3	0	7
11 Perf Mgmt Svcs	0	11,054	605	19	6	0	14
Subtotal - Fin Perform Mgmt	0	11,054	605	19	6	0	14
12 Treasury	0	35,109	1,922	62	20	0	44
Subtotal - Fin Treasury	0	35,109	1,922	62	20	0	44
13 Purchasing	0	35,540	1,946	62	21	0	44
Subtotal - Fin SPD	0	35,540	1,946	62	21	0	44
18 Franchise	0	23,356	1,279	41	14	0	29
Subtotal - ARA Regulatory	0	23,356	1,279	41	14	0	29
22 City Sec Svcs	0	24,616	1,348	43	14	0	31
Subtotal - City Secretary	0	24,616	1,348	43	14	0	31
23 City Council Svcs	0	329,758	18,053	579	192	0	413
Subtotal - City Council	0	329,758	18,053	579	192	0	413
24 Controller Fin Svcs	0	158,154	8,658	278	92	0	198
24 Controller Treasury	0	45,035	2,465	79	26	0	56
Subtotal - City Controller's	0	203,189	11,123	357	118	0	254
30 Design & Const	0	45,746	2,504	80	27	0	57
Subtotal - General Services	0	45,746	2,504	80	27	0	57
Total Incoming	0	888,264	48,628	1,558	517	0	1,111
C. Total Allocated		\$ 231,265,917	\$ 12,660,596	\$ 406,178	\$ 134,689		\$ 289,540
			5.47%	0.18%	0.06%		0.13%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Claims & Judge	Elections	Non-Dpt Legal	Walker Rent	Dept Specific
3 Consulting Services	\$ 0	\$ 3,129	\$232	\$34	\$21	\$69	\$20
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	0	16,934	1,256	183	116	374	107
Subtotal - Non-Dept-Gen Gov	0	20,063	1,488	217	137	443	127
5 Financial Plg & Analysis	0	55,926	4,149	606	384	1,235	354
Subtotal - Fin Plg & Analysis	0	55,926	4,149	606	384	1,235	354
8 Gen Acctng	0	55,649	4,129	603	382	1,228	353
8 Fixed Assets	0	0	0	0	0	0	0
8 Auditing Svcs	0	29,130	2,161	316	200	643	185
8 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	0	84,779	6,290	919	582	1,871	538
9 Disaster Recovery	0	13,368	992	145	92	295	85
Subtotal - Fin Disaster Recovery	0	13,368	992	145	92	295	85
10 Grants Mgmt	0	5,760	427	62	40	127	36
10 Cost Accounting	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	0	5,760	427	62	40	127	36
11 Perf Mgmt Svcs	0	11,054	820	120	76	244	70
Subtotal - Fin Perform Mgmt	0	11,054	820	120	76	244	70
12 Treasury	0	35,109	2,605	380	241	775	222
Subtotal - Fin Treasury	0	35,109	2,605	380	241	775	222
13 Purchasing	0	35,540	2,637	385	244	785	225
Subtotal - Fin SPD	0	35,540	2,637	385	244	785	225
18 Franchise	0	23,356	1,733	253	160	516	148
Subtotal - ARA Regulatory	0	23,356	1,733	253	160	516	148
22 City Sec Svcs	0	24,616	1,826	267	169	543	156
Subtotal - City Secretary	0	24,616	1,826	267	169	543	156
23 City Council Svcs	0	329,758	24,465	3,572	2,262	7,279	2,089
Subtotal - City Council	0	329,758	24,465	3,572	2,262	7,279	2,089
24 Controller Fin Svcs	0	158,154	11,733	1,713	1,085	3,491	1,002
24 Controller Treasury	0	45,035	3,341	488	309	994	285
Subtotal - City Controller's	0	203,189	15,074	2,201	1,394	4,485	1,287
30 Design & Const	0	45,746	3,394	496	314	1,010	290
Subtotal - General Services	0	45,746	3,394	496	314	1,010	290
Total Incoming	0	888,264	65,900	9,623	6,095	19,608	5,627
C. Total Allocated		\$ 231,265,917	\$ 17,157,648	\$ 2,505,180	\$ 1,586,214	\$ 5,105,206	\$ 1,465,153
			7.42%	1.08%	0.69%	2.21%	0.63%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Gen Govt
3 Consulting Services	\$ 0	\$ 3,129	\$2,570
3 Interest Costs	0	0	0
3 Other Misc	0	16,934	13,909
Subtotal - Non-Dept-Gen Gov	0	20,063	16,479
5 Financial Plg & Analysis	0	55,926	45,936
Subtotal - Fin Plg & Analysis	0	55,926	45,936
8 Gen Acctng	0	55,649	45,709
8 Fixed Assets	0	0	0
8 Auditing Svcs	0	29,130	23,927
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	84,779	69,636
9 Disaster Recovery	0	13,368	10,980
Subtotal - Fin Disaster Recovery	0	13,368	10,980
10 Grants Mgmt	0	5,760	4,731
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	5,760	4,731
11 Perf Mgmt Svcs	0	11,054	9,079
Subtotal - Fin Perform Mgmt	0	11,054	9,079
12 Treasury	0	35,109	28,838
Subtotal - Fin Treasury	0	35,109	28,838
13 Purchasing	0	35,540	29,192
Subtotal - Fin SPD	0	35,540	29,192
18 Franchise	0	23,356	19,184
Subtotal - ARA Regulatory	0	23,356	19,184
22 City Sec Svcs	0	24,616	20,219
Subtotal - City Secretary	0	24,616	20,219
23 City Council Svcs	0	329,758	270,854
Subtotal - City Council	0	329,758	270,854
24 Controller Fin Svcs	0	158,154	129,903
24 Controller Treasury	0	45,035	36,991
Subtotal - City Controller's	0	203,189	166,894
30 Design & Const	0	45,746	37,575
Subtotal - General Services	0	45,746	37,575
Total Incoming	0	888,264	729,597
C. Total Allocated		\$ 231,265,917	\$ 189,955,513
			82.14%

Insurance Retirees Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.1737	\$ 21,904	\$ 0	\$ 21,904	\$ 84	\$ 21,988
05 Finance Financial Plg & Analys	12.70	0.3501	44,156	0	44,156	170	44,326
06 Finance City Council	5.10	0.1406	17,732	0	17,732	68	17,800
07 Finance Public Fin	3.60	0.0992	12,517	0	12,517	48	12,565
08 Accounting & Financial Reporti	14.20	0.3915	49,371	0	49,371	190	49,561
09 Finance Disaster Recovery	4.40	0.1213	15,298	0	15,298	59	15,357
10 Finance Grants	5.80	0.1599	20,166	0	20,166	78	20,244
11 Finance Rev Perform Mgmnt	2.00	0.0551	6,954	0	6,954	27	6,981
12 Finance Treasury	3.30	0.0910	11,474	0	11,474	44	11,518
13 Finance Strategic Purchasing	39.00	1.0752	135,598	0	135,598	523	136,121
14 ARA Director Office	6.00	0.1654	20,861	0	20,861	80	20,941
15 ARA Financial Services	6.00	0.1654	20,861	0	20,861	80	20,941
16 ARA Operations	81.90	2.2578	284,755	0	284,755	1,098	285,853
17 ARA Payroll Services	34.50	0.9511	119,952	0	119,952	463	120,415
18 ARA Regulatory	3.00	0.0827	10,431	0	10,431	40	10,471
19 Office Business Opportunity	28.50	0.7857	99,091	0	99,091	382	99,473
20 Mayor	29.30	0.8077	101,872	0	101,872	393	102,265
21 Legal	100.20	2.7623	348,382	0	348,382	1,343	349,725
22 City Secretary	7.00	0.1930	24,338	0	24,338	94	24,432
23 City Council	67.80	1.8691	235,731	0	235,731	909	236,640
24 City Controller's Office	46.50	1.2819	161,674	0	161,674	623	162,297
25 Health Administration	30.10	0.8298	104,653	0	104,653	404	105,057
26 Planning & Dev Admin	7.20	0.1985	25,033	0	25,033	97	25,130
29 HPD Police Records	75.20	2.0731	261,460	0	261,460	1,008	262,468
30 General Services	144.20	3.9753	501,363	0	501,363	1,933	503,296
33 Human Resources	25.60	0.7057	89,008	0	89,008	343	89,351
34 HITS	0.00	0.0000	0	0	0	0	0
35 Police	747.10	20.5960	2,597,563	0	2,597,563	10,015	2,607,578
36 Dept of Neighborhoods	78.80	2.1724	273,977	0	273,977	1,056	275,033
37 Fire	94.00	2.5914	326,825	0	326,825	1,260	328,085
38 Municipal Court	225.90	6.2276	785,423	0	785,423	3,028	788,451
39 Solid Waste	380.90	10.5006	1,324,337	0	1,324,337	5,106	1,329,443
41 Housing & Community Dev	0.30	0.0083	1,043	0	1,043	4	1,047
42 Library	426.30	11.7522	1,482,186	0	1,482,186	5,715	1,487,901
43 Parks & Recreation	534.60	14.7378	1,858,730	0	1,858,730	7,167	1,865,897
44 Health Department	288.90	7.9644	1,004,465	0	1,004,465	3,873	1,008,338
46 Planning & Dev Other	11.90	0.3281	41,375	0	41,375	160	41,535
49 Finance Other	2.00	0.0551	6,954	0	6,954	27	6,981
53 ARA Other	32.50	0.8960	112,998	0	112,998	436	113,434
54 IT Public Services	0.00	0.0000	0	0	0	0	0
58 Mayor Other	0.00	0.0000	0	0	0	0	0
59 TIRZ	6.40	0.1764	22,252	0	22,252	86	22,338
67 HPW Other	8.40	0.2316	29,206	0	29,206	113	29,319
Subtotal	3,627.4	100.0000	12,611,969	0	12,611,969	48,628	12,660,597
Direct Bills					0		0
Total					\$12,611,969		\$ 12,660,597

Basis Units: Number of General Fund civilian full time equivalents (FTE)
 Source: COH FTE Report

Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0505	\$ 204	\$ 0	\$ 204	\$ 1	\$ 205
05 Finance Financial Plg & Analys	12.70	0.1017	412	0	412	2	414
06 Finance City Council	5.10	0.0408	165	0	165	1	166
07 Finance Public Fin	3.60	0.0288	117	0	117	0	117
08 Accounting & Financial Reporti	14.20	0.1137	460	0	460	2	462
09 Finance Disaster Recovery	4.40	0.0352	143	0	143	1	144
10 Finance Grants	5.80	0.0465	188	0	188	1	189
11 Finance Rev Perform Mgmt	2.00	0.0160	65	0	65	0	65
12 Finance Treasury	3.30	0.0264	107	0	107	0	107
13 Finance Strategic Purchasing	39.00	0.3123	1,264	0	1,264	5	1,269
14 ARA Director Office	6.00	0.0481	194	0	194	1	195
15 ARA Financial Services	6.00	0.0481	194	0	194	1	195
16 ARA Operations	81.90	0.6559	2,654	0	2,654	10	2,664
17 ARA Payroll Services	34.50	0.2763	1,118	0	1,118	4	1,122
18 ARA Regulatory	3.00	0.0240	97	0	97	0	97
19 Office Business Opportunity	28.50	0.2283	924	0	924	4	928
20 Mayor	29.30	0.2347	949	0	949	4	953
21 Legal	100.20	0.8025	3,247	0	3,247	13	3,260
22 City Secretary	7.00	0.0561	227	0	227	1	228
23 City Council	67.80	0.5430	2,197	0	2,197	8	2,205
24 City Controller's Office	46.50	0.3724	1,507	0	1,507	6	1,513
25 Health Administration	30.10	0.2411	975	0	975	4	979
26 Planning & Dev Admin	7.20	0.0577	233	0	233	1	234
29 HPD Police Records	75.20	0.6023	2,437	0	2,437	9	2,446
30 General Services	144.20	1.1549	4,673	0	4,673	18	4,691
33 Human Resources	25.60	0.2050	830	0	830	3	833
34 HITS	0.00	0.0000	0	0	0	0	0
35 Police	5,829.80	46.6907	188,920	0	188,920	727	189,647
36 Dept of Neighborhoods	78.80	0.6311	2,554	0	2,554	10	2,564
37 Fire	3,869.90	30.9939	125,408	0	125,408	483	125,891
38 Municipal Court	225.90	1.8092	7,320	0	7,320	28	7,348
39 Solid Waste	380.90	3.0506	12,343	0	12,343	48	12,391
41 Housing & Community Dev	0.30	0.0024	10	0	10	0	10
42 Library	426.30	3.4142	13,815	0	13,815	53	13,868
43 Parks & Recreation	534.60	4.2816	17,324	0	17,324	67	17,391
44 Health Department	288.90	2.3138	9,362	0	9,362	36	9,398
46 Planning & Dev Other	11.90	0.0953	386	0	386	1	387
49 Finance Other	2.00	0.0160	65	0	65	0	65
53 ARA Other	32.50	0.2603	1,053	0	1,053	4	1,057
54 IT Public Services	0.00	0.0000	0	0	0	0	0
58 Mayor Other	0.00	0.0000	0	0	0	0	0
59 TIRZ	6.40	0.0513	207	0	207	1	208
67 HPW Other	8.40	0.0673	272	0	272	1	273
Subtotal	12,486	100.0000	404,620	0	404,620	1,558	406,178
Direct Bills					0		0
Total					\$404,620		\$ 406,178

Basis Units: Number of General Fund FTE positions
 Source: COH FTE Report

Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	48,321	2.3323	\$ 3,129	\$ 0	\$ 3,129	\$ 0	\$ 3,129
04 Finance Dir Office	2,002	0.0966	130	0	130	1	131
05 Finance Financial Plg & Analys	589	0.0284	38	0	38	0	38
06 Finance City Council	568	0.0274	37	0	37	0	37
07 Finance Public Fin	444	0.0214	29	0	29	0	29
08 Accounting & Financial Reporti	1,547	0.0747	100	0	100	0	100
09 Finance Disaster Recovery	376	0.0181	24	0	24	0	24
10 Finance Grants	517	0.0250	33	0	33	0	33
11 Finance Rev Perform Mgmt	349	0.0168	23	0	23	0	23
12 Finance Treasury	1,197	0.0578	78	0	78	0	78
13 Finance Strategic Purchasing	897	0.0433	58	0	58	0	58
14 ARA Director Office	3,007	0.1451	195	0	195	1	196
15 ARA Financial Services	432	0.0209	28	0	28	0	28
16 ARA Operations	4,766	0.2300	309	0	309	1	310
17 ARA Payroll Services	727	0.0351	47	0	47	0	47
18 ARA Regulatory	1,686	0.0814	109	0	109	0	109
19 Office Business Opportunity	5,775	0.2787	374	0	374	1	375
20 Mayor	6,114	0.2951	396	0	396	2	398
21 Legal	6,136	0.2962	397	0	397	2	399
22 City Secretary	1,589	0.0767	103	0	103	0	103
23 City Council	25,161	1.2144	1,629	0	1,629	6	1,635
24 City Controller's Office	3,819	0.1843	247	0	247	1	248
25 Health Administration	13,949	0.6733	903	0	903	4	907
26 Planning & Dev Admin	1,620	0.0782	105	0	105	0	105
28 CIP Sal Rec HPW	3,644	0.1759	236	0	236	1	237
29 HPD Police Records	1,573	0.0759	102	0	102	0	102
30 General Services	41,701	2.0128	2,701	0	2,701	11	2,712
31 HEC	5,932	0.2863	384	0	384	2	386
33 Human Resources	70,642	3.4097	4,575	0	4,575	18	4,593
34 HITS	38,700	1.8679	2,506	0	2,506	10	2,516
35 Police	228,558	11.0318	14,802	0	14,802	58	14,860
36 Dept of Neighborhoods	10,654	0.5142	690	0	690	3	693
37 Fire	168,046	8.1111	10,883	0	10,883	43	10,926
38 Municipal Court	25,482	1.2299	1,650	0	1,650	7	1,657
39 Solid Waste	38,214	1.8445	2,475	0	2,475	10	2,485
40 Houston Airport System (HAS)	131,812	6.3622	8,536	0	8,536	34	8,570
41 Housing & Community Dev	70,003	3.3788	4,533	0	4,533	18	4,551
42 Library	19,377	0.9353	1,255	0	1,255	5	1,260
43 Parks & Recreation	96,070	4.6370	6,222	0	6,222	25	6,247
44 Health Department	202,013	9.7506	13,083	0	13,083	52	13,135
45 Fleet Management	169,464	8.1795	10,975	0	10,975	43	11,018
46 Planning & Dev Other	3,000	0.1448	194	0	194	1	195
47 Planning & Dev Spec Rev	7,434	0.3588	481	0	481	2	483
48 General Debt	7,104	0.3429	460	0	460	2	462
49 Finance Other	13,198	0.6370	855	0	855	3	858
50 ARA Insurance	1,530	0.0738	99	0	99	0	99
51 ARA BARC	15,018	0.7249	973	0	973	4	977
52 ARA Parking	17,685	0.8536	1,145	0	1,145	5	1,150
53 ARA Other	12,488	0.6028	809	0	809	3	812
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	461	0	461	2	463
56 Legal Wkr Comp	635	0.0306	41	0	41	0	41
57 Mayor Cable TV	2,464	0.1189	160	0	160	1	161
58 Mayor Other	17,789	0.8586	1,152	0	1,152	5	1,157
59 TIRZ	1,168	0.0564	76	0	76	0	76
60 HR Health Benefits	138,796	6.6993	8,989	0	8,989	35	9,024

Consulting Services Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 HR Long Term Disability	64	0.0031	4	0	4	0	4
62 HPW Bldg Insp	52,132	2.5163	3,376	0	3,376	13	3,389
63 HPW Stormwater	19,090	0.9214	1,236	0	1,236	5	1,241
64 HPW DDSR	34,939	1.6864	2,263	0	2,263	9	2,272
65 HPW Water & Sewer	186,306	8.9924	12,065	0	12,065	48	12,113
66 HPW Houston Transtar	2,551	0.1231	165	0	165	1	166
67 HPW Other	35,923	1.7339	2,326	0	2,326	9	2,335
68 Houston Permit Center	7,068	0.3412	458	0	458	2	460
69 CIP S/R Planning	5	0.0002	0	0	0	0	0
70 CIP Sal Rec RE	1,596	0.0770	103	0	103	0	103
71 CIP S/R Engrg	1,459	0.0704	94	0	94	0	94
72 CIP S/R Constr	1,791	0.0864	116	0	116	0	116
73 CIP S/R Eng/Const	2,105	0.1016	136	0	136	1	137
74 CIP S/R Geo/Env	659	0.0318	43	0	43	0	43
75 CIP S/R Other	8,771	0.4234	568	0	568	2	570
76 CIP S/R GSD	1,535	0.0741	99	0	99	0	99
87 Hurricane Ike Aid & Recovery	29	0.0014	2	0	2	0	2
88 ARRA Reimbursement Fund	21	0.0010	1	0	1	0	1
89 HR-W.C.	15,122	0.7299	979	0	979	4	983
90 Legal Other	305	0.0147	20	0	20	0	20
91 Convention and Entertainment	1,436	0.0693	93	0	93	0	93
Subtotal	2,071,808	100.0000	134,171	0	134,171	517	134,688
Direct Bills					0		0
Total					\$134,171		\$ 134,688
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of rev, exp, & purch transactions per dept
 Source: COH Transaction Report

Interest Costs Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	121,968,311	5.8711	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	2,306,087	0.1110	0	0	0	0	0
05 Finance Financial Plg & Analys	2,003,951	0.0965	0	0	0	0	0
06 Finance City Council	835,607	0.0402	0	0	0	0	0
07 Finance Public Fin	577,653	0.0278	0	0	0	0	0
08 Accounting & Financial Reporti	3,925,152	0.1889	0	0	0	0	0
09 Finance Disaster Recovery	357,795	0.0172	0	0	0	0	0
10 Finance Grants	560,382	0.0270	0	0	0	0	0
11 Finance Rev Perform Mgmt	346,480	0.0167	0	0	0	0	0
12 Finance Treasury	1,752,643	0.0844	0	0	0	0	0
13 Finance Strategic Purchasing	5,176,785	0.2492	0	0	0	0	0
14 ARA Director Office	2,345,346	0.1129	0	0	0	0	0
15 ARA Financial Services	1,130,577	0.0544	0	0	0	0	0
16 ARA Operations	7,298,986	0.3513	0	0	0	0	0
17 ARA Payroll Services	4,054,657	0.1952	0	0	0	0	0
18 ARA Regulatory	339,842	0.0164	0	0	0	0	0
19 Office Business Opportunity	4,398,252	0.2117	0	0	0	0	0
20 Mayor	4,878,412	0.2348	0	0	0	0	0
21 Legal	18,120,150	0.8722	0	0	0	0	0
22 City Secretary	808,652	0.0389	0	0	0	0	0
23 City Council	10,502,517	0.5056	0	0	0	0	0
24 City Controller's Office	7,863,511	0.3785	0	0	0	0	0
25 Health Administration	15,905,673	0.7656	0	0	0	0	0
26 Planning & Dev Admin	1,878,675	0.0904	0	0	0	0	0
29 HPD Police Records	6,088,424	0.2931	0	0	0	0	0
30 General Services	41,141,183	1.9804	0	0	0	0	0
31 HEC	1,780	0.0001	0	0	0	0	0
33 Human Resources	959,456	0.0462	0	0	0	0	0
34 HITS	0	0.0000	0	0	0	0	0
35 Police	948,939,757	45.6785	0	0	0	0	0
36 Dept of Neighborhoods	11,792,512	0.5676	0	0	0	0	0
37 Fire	536,425,154	25.8216	0	0	0	0	0
38 Municipal Court	27,742,277	1.3354	0	0	0	0	0
39 Solid Waste	96,907,405	4.6648	0	0	0	0	0
41 Housing & Community Dev	1,102,025	0.0530	0	0	0	0	0
42 Library	39,445,232	1.8988	0	0	0	0	0
43 Parks & Recreation	83,672,687	4.0277	0	0	0	0	0
44 Health Department	34,474,001	1.6595	0	0	0	0	0
45 Fleet Management	19,984	0.0010	0	0	0	0	0
46 Planning & Dev Other	1,381,350	0.0665	0	0	0	0	0
49 Finance Other	327,205	0.0158	0	0	0	0	0
51 ARA BARC	0	0.0000	0	0	0	0	0
53 ARA Other	4,392,296	0.2114	0	0	0	0	0
54 IT Public Services	0	0.0000	0	0	0	0	0
57 Mayor Cable TV	0	0.0000	0	0	0	0	0
60 HR Health Benefits	0	0.0000	0	0	0	0	0
67 HPW Other	23,281,376	1.1207	0	0	0	0	0
Subtotal	2,077,430,200	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0

Basis Units: FY2023 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	121,968,311	5.8711	\$ 16,934	\$ 0	\$ 16,934	\$ 0	\$ 16,934
04 Finance Dir Office	2,306,087	0.1110	320	0	320	1	321
05 Finance Financial Plg & Analys	2,003,951	0.0965	278	0	278	1	279
06 Finance City Council	835,607	0.0402	116	0	116	0	116
07 Finance Public Fin	577,653	0.0278	80	0	80	0	80
08 Accounting & Financial Reporti	3,925,152	0.1889	545	0	545	2	547
09 Finance Disaster Recovery	357,795	0.0172	50	0	50	0	50
10 Finance Grants	560,382	0.0270	78	0	78	0	78
11 Finance Rev Perform Mgmt	346,480	0.0167	48	0	48	0	48
12 Finance Treasury	1,752,643	0.0844	243	0	243	1	244
13 Finance Strategic Purchasing	5,176,785	0.2492	719	0	719	3	722
14 ARA Director Office	2,345,346	0.1129	326	0	326	1	327
15 ARA Financial Services	1,130,577	0.0544	157	0	157	1	158
16 ARA Operations	7,298,986	0.3513	1,013	0	1,013	4	1,017
17 ARA Payroll Services	4,054,657	0.1952	563	0	563	2	565
18 ARA Regulatory	339,842	0.0164	47	0	47	0	47
19 Office Business Opportunity	4,398,252	0.2117	611	0	611	3	614
20 Mayor	4,878,412	0.2348	677	0	677	3	680
21 Legal	18,120,150	0.8722	2,516	0	2,516	10	2,526
22 City Secretary	808,652	0.0389	112	0	112	0	112
23 City Council	10,502,517	0.5056	1,458	0	1,458	6	1,464
24 City Controller's Office	7,863,511	0.3785	1,092	0	1,092	4	1,096
25 Health Administration	15,905,673	0.7656	2,208	0	2,208	9	2,217
26 Planning & Dev Admin	1,878,675	0.0904	261	0	261	1	262
29 HPD Police Records	6,088,424	0.2931	845	0	845	3	848
30 General Services	41,141,183	1.9804	5,712	0	5,712	23	5,735
31 HEC	1,780	0.0001	0	0	0	0	0
33 Human Resources	959,456	0.0462	133	0	133	1	134
34 HITS	0	0.0000	0	0	0	0	0
35 Police	948,939,757	45.6785	131,750	0	131,750	539	132,289
36 Dept of Neighborhoods	11,792,512	0.5676	1,637	0	1,637	7	1,644
37 Fire	536,425,154	25.8216	74,477	0	74,477	305	74,782
38 Municipal Court	27,742,277	1.3354	3,852	0	3,852	16	3,868
39 Solid Waste	96,907,405	4.6648	13,455	0	13,455	55	13,510
41 Housing & Community Dev	1,102,025	0.0530	153	0	153	1	154
42 Library	39,445,232	1.8988	5,477	0	5,477	22	5,499
43 Parks & Recreation	83,672,687	4.0277	11,617	0	11,617	48	11,665
44 Health Department	34,474,001	1.6595	4,786	0	4,786	20	4,806
45 Fleet Management	19,984	0.0010	3	0	3	0	3
46 Planning & Dev Other	1,381,350	0.0665	192	0	192	1	193
49 Finance Other	327,205	0.0158	45	0	45	0	45
51 ARA BARC	0	0.0000	0	0	0	0	0
53 ARA Other	4,392,296	0.2114	610	0	610	3	613
54 IT Public Services	0	0.0000	0	0	0	0	0
57 Mayor Cable TV	0	0.0000	0	0	0	0	0
60 HR Health Benefits	0	0.0000	0	0	0	0	0
67 HPW Other	23,281,376	1.1207	3,232	0	3,232	13	3,245
Subtotal	2,077,430,200	100.0000	288,428	0	288,428	1,111	289,539
Direct Bills					0		0
Total					\$288,428		\$ 289,539

Basis Units: FY2023 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Claims & Judge Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	19,274	0.9360	\$ 159,980	\$ 0	\$ 159,980	\$ 617	\$ 160,597
30 General Services	28,024	1.3609	232,607	0	232,607	897	233,504
35 Police	1,093,434	53.1005	9,075,805	0	9,075,805	34,993	9,110,798
37 Fire	241,162	11.7116	2,001,711	0	2,001,711	7,718	2,009,429
38 Municipal Court	1,908	0.0927	15,837	0	15,837	61	15,898
39 Solid Waste	425,747	20.6756	3,533,818	0	3,533,818	13,625	3,547,443
42 Library	54,000	2.6224	448,215	0	448,215	1,728	449,943
43 Parks & Recreation	90,660	4.4027	752,503	0	752,503	2,901	755,404
44 Health Department	104,969	5.0976	871,272	0	871,272	3,359	874,631
Subtotal	2,059,178	100.0000	17,091,748	0	17,091,748	65,900	17,157,648
Direct Bills					0		0
Total					\$17,091,748		\$ 17,157,648
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Dollar amount of claims & judgments for GF depts
 Source: Legal Report

Elections Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 Mayor	1	5.5556	\$ 138,642	\$ 0	\$ 138,642	\$ 535	\$ 139,177
23 City Council	16	88.8889	2,218,273	0	2,218,273	8,554	2,226,827
24 City Controller's Office	1	5.5556	138,642	0	138,642	535	139,177
Subtotal	18	100.0000	2,495,557	0	2,495,557	9,623	2,505,180
Direct Bills					0		0
Total					\$2,495,557		\$ 2,505,180

Basis Units: Number of elected officials
 Source: City Charter

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 489	\$ 0	\$ 489	\$ 2	\$ 491
05 Finance Financial Plg & Analys	12.70	0.0624	986	0	986	4	990
06 Finance City Council	5.10	0.0250	396	0	396	2	398
07 Finance Public Fin	3.60	0.0177	279	0	279	1	280
08 Accounting & Financial Reporti	14.20	0.0697	1,102	0	1,102	4	1,106
09 Finance Disaster Recovery	4.40	0.0216	341	0	341	1	342
10 Finance Grants	5.80	0.0285	450	0	450	2	452
11 Finance Rev Perform Mgmnt	2.00	0.0098	155	0	155	1	156
12 Finance Treasury	3.30	0.0162	256	0	256	1	257
13 Finance Strategic Purchasing	39.00	0.1916	3,027	0	3,027	12	3,039
14 ARA Director Office	6.00	0.0295	466	0	466	2	468
15 ARA Financial Services	6.00	0.0295	466	0	466	2	468
16 ARA Operations	81.90	0.4023	6,356	0	6,356	25	6,381
17 ARA Payroll Services	34.50	0.1695	2,678	0	2,678	10	2,688
18 ARA Regulatory	3.00	0.0147	233	0	233	1	234
19 Office Business Opportunity	30.30	0.1488	2,352	0	2,352	9	2,361
20 Mayor	29.30	0.1439	2,274	0	2,274	9	2,283
21 Legal	100.20	0.4921	7,776	0	7,776	30	7,806
22 City Secretary	7.00	0.0344	543	0	543	2	545
23 City Council	67.80	0.3330	5,262	0	5,262	20	5,282
24 City Controller's Office	46.50	0.2284	3,609	0	3,609	14	3,623
25 Health Administration	30.10	0.1478	2,336	0	2,336	9	2,345
26 Planning & Dev Admin	7.20	0.0354	559	0	559	2	561
28 CIP Sal Rec HPW	53.20	0.2613	4,129	0	4,129	16	4,145
29 HPD Police Records	75.20	0.3694	5,836	0	5,836	23	5,859
30 General Services	207.10	1.0172	16,073	0	16,073	62	16,135
31 HEC	182.60	0.8969	14,171	0	14,171	55	14,226
33 Human Resources	196.20	0.9637	15,227	0	15,227	59	15,286
34 HITS	177.00	0.8694	13,737	0	13,737	53	13,790
35 Police	5,968.60	29.3155	463,219	0	463,219	1,787	465,006
36 Dept of Neighborhoods	111.60	0.5481	8,661	0	8,661	33	8,694
37 Fire	3,869.90	19.0075	300,341	0	300,341	1,159	301,500
38 Municipal Court	230.00	1.1297	17,850	0	17,850	69	17,919
39 Solid Waste	387.10	1.9013	30,043	0	30,043	116	30,159
40 Houston Airport System (HAS)	1,166.30	5.7284	90,516	0	90,516	349	90,865
41 Housing & Community Dev	265.80	1.3055	20,629	0	20,629	80	20,709
42 Library	432.90	2.1262	33,597	0	33,597	130	33,727
43 Parks & Recreation	633.40	3.1110	49,158	0	49,158	190	49,348
44 Health Department	1,316.80	6.4676	102,196	0	102,196	394	102,590
45 Fleet Management	324.00	1.5914	25,145	0	25,145	97	25,242
46 Planning & Dev Other	22.50	0.1105	1,746	0	1,746	7	1,753
47 Planning & Dev Spec Rev	47.90	0.2353	3,717	0	3,717	14	3,731
49 Finance Other	55.10	0.2706	4,276	0	4,276	16	4,292
50 ARA Insurance	5.00	0.0246	388	0	388	2	390
51 ARA BARC	100.00	0.4912	7,761	0	7,761	30	7,791
52 ARA Parking	58.90	0.2893	4,571	0	4,571	18	4,589
53 ARA Other	34.00	0.1670	2,639	0	2,639	10	2,649
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	4,315	0	4,315	17	4,332
56 Legal Wkr Comp	2.00	0.0098	155	0	155	1	156
57 Mayor Cable TV	16.00	0.0786	1,242	0	1,242	5	1,247
58 Mayor Other	55.10	0.2706	4,276	0	4,276	16	4,292
59 TIRZ	6.40	0.0314	497	0	497	2	499
60 HR Health Benefits	39.80	0.1955	3,089	0	3,089	12	3,101
62 HPW Bldg Insp	586.20	2.8792	45,495	0	45,495	175	45,670
63 HPW Stormwater	286.40	1.4067	22,227	0	22,227	86	22,313

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	32,658	0	32,658	126	32,784
65 HPW Water & Sewer	2,041.20	10.0256	158,416	0	158,416	611	159,027
66 HPW Houston Transtar	7.30	0.0359	567	0	567	2	569
67 HPW Other	9.30	0.0457	722	0	722	3	725
68 Houston Permit Center	24.90	0.1223	1,932	0	1,932	7	1,939
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	3,570	0	3,570	14	3,584
71 CIP S/R Engrg	43.80	0.2151	3,399	0	3,399	13	3,412
72 CIP S/R Constr	37.20	0.1827	2,887	0	2,887	11	2,898
73 CIP S/R Eng/Const	22.40	0.1100	1,738	0	1,738	7	1,745
74 CIP S/R Geo/Env	8.10	0.0398	629	0	629	2	631
75 CIP S/R Other	97.10	0.4769	7,536	0	7,536	29	7,565
76 CIP S/R GSD	39.80	0.1955	3,089	0	3,089	12	3,101
89 HR-W.C.	47.20	0.2318	3,663	0	3,663	14	3,677
Subtotal	20,359.9	100.0000	1,580,119	0	1,580,119	6,095	1,586,214
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,580,119	=====	\$ 1,586,214

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Walker Rent Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	38,357	18.9301	\$ 962,711	\$ 0	\$ 962,711	\$ 3,712	\$ 966,423
14 ARA Director Office	22,950	11.3264	576,015	0	576,015	2,221	578,236
16 ARA Operations	10,820	5.3399	271,568	0	271,568	1,047	272,615
19 Office Business Opportunity	11,675	5.7619	293,027	0	293,027	1,130	294,157
20 Mayor	1,350	0.6663	33,883	0	33,883	131	34,014
26 Planning & Dev Admin	30,542	15.0732	766,564	0	766,564	2,956	769,520
30 General Services	7,535	3.7187	189,119	0	189,119	729	189,848
33 Human Resources	31,605	15.5979	793,244	0	793,244	3,058	796,302
34 HITS	28,100	13.8681	705,273	0	705,273	2,719	707,992
38 Municipal Court	4,695	2.3171	117,838	0	117,838	454	118,292
39 Solid Waste	12,835	6.3344	322,142	0	322,142	1,242	323,384
92 Other	2,160	1.0660	54,213	0	54,213	209	54,422
Subtotal	202,624	100.0000	5,085,597	0	5,085,597	19,608	5,105,205
Direct Bills					0		0
Total					\$5,085,597		\$ 5,105,205

Basis Units: Square footage per dept General Fund departments
 Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
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Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Director Office	685,346	46.9568	\$ 685,346	\$ 0	\$ 685,346	\$ 2,642	\$ 687,988
14 ARA Director Office	201,668	13.8174	201,668	0	201,668	778	202,446
16 ARA Operations	349,288	23.9316	349,288	0	349,288	1,347	350,635
19 Office Business Opportunity	54,524	3.7357	54,524	0	54,524	210	54,734
21 Legal	33,000	2.2610	33,000	0	33,000	127	33,127
23 City Council	135,700	9.2975	135,700	0	135,700	523	136,223
Subtotal	1,459,526	100.0000	1,459,526	0	1,459,526	5,627	1,465,153
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,459,526	=====	\$ 1,465,153

Basis Units: Dollars expended per department
 Source: Expenses

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	3,129	0	16,934	0	0
04 Finance Director Office	21,988	205	131	0	321	0	0
05 Finance Financial Plg & Analys	44,326	414	38	0	279	0	0
06 Finance City Council	17,800	166	37	0	116	0	0
07 Finance Public Fin	12,565	117	29	0	80	0	0
08 Accounting & Financial Reporti	49,561	462	100	0	547	0	0
09 Finance Disaster Recovery	15,357	144	24	0	50	0	0
10 Finance Grants	20,244	189	33	0	78	0	0
11 Finance Rev Perform Mgmt	6,981	65	23	0	48	0	0
12 Finance Treasury	11,518	107	78	0	244	0	0
13 Finance Strategic Purchasing	136,121	1,269	58	0	722	0	0
14 ARA Director Office	20,941	195	196	0	327	160,597	0
15 ARA Financial Services	20,941	195	28	0	158	0	0
16 ARA Operations	285,853	2,664	310	0	1,017	0	0
17 ARA Payroll Services	120,415	1,122	47	0	565	0	0
18 ARA Regulatory	10,471	97	109	0	47	0	0
19 Office Business Opportunity	99,473	928	375	0	614	0	0
20 Mayor	102,265	953	398	0	680	0	139,177
21 Legal	349,725	3,260	399	0	2,526	0	0
22 City Secretary	24,432	228	103	0	112	0	0
23 City Council	236,640	2,205	1,635	0	1,464	0	2,226,827
24 City Controller's Office	162,297	1,513	248	0	1,096	0	139,177
25 Health Administration	105,057	979	907	0	2,217	0	0
26 Planning & Dev Admin	25,130	234	105	0	262	0	0
28 CIP Sal Rec HPW	0	0	237	0	0	0	0
29 HPD Police Records	262,468	2,446	102	0	848	0	0
30 General Services	503,296	4,691	2,712	0	5,735	233,504	0
31 HEC	0	0	386	0	0	0	0
33 Human Resources	89,351	833	4,593	0	134	0	0
34 HITS	0	0	2,516	0	0	0	0
35 Police	2,607,578	189,647	14,860	0	132,289	9,110,798	0
36 Dept of Neighborhoods	275,033	2,564	693	0	1,644	0	0
37 Fire	328,085	125,891	10,926	0	74,782	2,009,429	0
38 Municipal Court	788,451	7,348	1,657	0	3,868	15,898	0
39 Solid Waste	1,329,443	12,391	2,485	0	13,510	3,547,443	0
40 Houston Airport System (HAS)	0	0	8,570	0	0	0	0
41 Housing & Community Dev	1,047	10	4,551	0	154	0	0
42 Library	1,487,901	13,868	1,260	0	5,499	449,943	0
43 Parks & Recreation	1,865,897	17,391	6,247	0	11,665	755,404	0
44 Health Department	1,008,338	9,398	13,135	0	4,806	874,631	0
45 Fleet Management	0	0	11,018	0	3	0	0
46 Planning & Dev Other	41,535	387	195	0	193	0	0
47 Planning & Dev Spec Rev	0	0	483	0	0	0	0
48 General Debt	0	0	462	0	0	0	0
49 Finance Other	6,981	65	858	0	45	0	0
50 ARA Insurance	0	0	99	0	0	0	0
51 ARA BARC	0	0	977	0	0	0	0
52 ARA Parking	0	0	1,150	0	0	0	0
53 ARA Other	113,434	1,057	812	0	613	0	0
54 IT Public Services	0	0	0	0	0	0	0
55 Legal Insurance	0	0	463	0	0	0	0
56 Legal Wkr Comp	0	0	41	0	0	0	0
57 Mayor Cable TV	0	0	161	0	0	0	0
58 Mayor Other	0	0	1,157	0	0	0	0
59 TIRZ	22,338	208	76	0	0	0	0

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Insurance Retirees	Memberships	Consulting Services	Interest Costs	Other Misc	Claims & Judge	Elections
60 HR Health Benefits	0	0	9,024	0	0	0	0
61 HR Long Term Disability	0	0	4	0	0	0	0
62 HPW Bldg Insp	0	0	3,389	0	0	0	0
63 HPW Stormwater	0	0	1,241	0	0	0	0
64 HPW DDSR	0	0	2,272	0	0	0	0
65 HPW Water & Sewer	0	0	12,113	0	0	0	0
66 HPW Houston Transtar	0	0	166	0	0	0	0
67 HPW Other	29,319	273	2,335	0	3,245	0	0
68 Houston Permit Center	0	0	460	0	0	0	0
69 CIP S/R Planning	0	0	0	0	0	0	0
70 CIP Sal Rec RE	0	0	103	0	0	0	0
71 CIP S/R Engrg	0	0	94	0	0	0	0
72 CIP S/R Constr	0	0	116	0	0	0	0
73 CIP S/R Eng/Const	0	0	137	0	0	0	0
74 CIP S/R Geo/Env	0	0	43	0	0	0	0
75 CIP S/R Other	0	0	570	0	0	0	0
76 CIP S/R GSD	0	0	99	0	0	0	0
87 Hurricane Ike Aid & Recovery	0	0	2	0	0	0	0
88 ARRA Reimbursement Fund	0	0	1	0	0	0	0
89 HR-W.C.	0	0	983	0	0	0	0
90 Legal Other	0	0	20	0	0	0	0
91 Convention and Entertainment	0	0	93	0	0	0	0
92 Other	0	0	0	0	0	0	0
Total	\$ 12,660,596	\$ 406,179	\$ 134,687	\$ 0	\$ 289,537	\$ 17,157,647	\$ 2,505,181

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	0	0	0	0	20,063
04 Finance Director Office	491	966,423	687,988	0	1,677,547
05 Finance Financial Plg & Analys	990	0	0	0	46,047
06 Finance City Council	398	0	0	0	18,517
07 Finance Public Fin	280	0	0	0	13,071
08 Accounting & Financial Reporti	1,106	0	0	0	51,776
09 Finance Disaster Recovery	342	0	0	0	15,917
10 Finance Grants	452	0	0	0	20,996
11 Finance Rev Perform Mgmt	156	0	0	0	7,273
12 Finance Treasury	257	0	0	0	12,204
13 Finance Strategic Purchasing	3,039	0	0	0	141,209
14 ARA Director Office	468	578,236	202,446	0	963,406
15 ARA Financial Services	468	0	0	0	21,790
16 ARA Operations	6,381	272,615	350,635	0	919,475
17 ARA Payroll Services	2,688	0	0	0	124,837
18 ARA Regulatory	234	0	0	0	10,958
19 Office Business Opportunity	2,361	294,157	54,734	0	452,642
20 Mayor	2,283	34,014	0	0	279,770
21 Legal	7,806	0	33,127	0	396,843
22 City Secretary	545	0	0	0	25,420
23 City Council	5,282	0	136,223	0	2,610,276
24 City Controller's Office	3,623	0	0	0	307,954
25 Health Administration	2,345	0	0	0	111,505
26 Planning & Dev Admin	561	769,520	0	0	795,812
28 CIP Sal Rec HPW	4,145	0	0	0	4,382
29 HPD Police Records	5,859	0	0	0	271,723
30 General Services	16,135	189,848	0	0	955,921
31 HEC	14,226	0	0	0	14,612
33 Human Resources	15,286	796,302	0	0	906,499
34 HITS	13,790	707,992	0	0	724,298
35 Police	465,006	0	0	0	12,520,178
36 Dept of Neighborhoods	8,694	0	0	0	288,628
37 Fire	301,500	0	0	0	2,850,613
38 Municipal Court	17,919	118,292	0	0	953,433
39 Solid Waste	30,159	323,384	0	0	5,258,815
40 Houston Airport System (HAS)	90,865	0	0	0	99,435
41 Housing & Community Dev	20,709	0	0	0	26,471
42 Library	33,727	0	0	0	1,992,198
43 Parks & Recreation	49,348	0	0	0	2,705,952
44 Health Department	102,590	0	0	0	2,012,898
45 Fleet Management	25,242	0	0	0	36,263
46 Planning & Dev Other	1,753	0	0	0	44,063
47 Planning & Dev Spec Rev	3,731	0	0	0	4,214
48 General Debt	0	0	0	0	462
49 Finance Other	4,292	0	0	0	12,241
50 ARA Insurance	390	0	0	0	489
51 ARA BARC	7,791	0	0	0	8,768
52 ARA Parking	4,589	0	0	0	5,739
53 ARA Other	2,649	0	0	0	118,565
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	4,332	0	0	0	4,795
56 Legal Wkr Comp	156	0	0	0	197
57 Mayor Cable TV	1,247	0	0	0	1,408
58 Mayor Other	4,292	0	0	0	5,449
59 TIRZ	499	0	0	0	23,121

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
60 HR Health Benefits	3,101	0	0	0	12,125
61 HR Long Term Disability	0	0	0	0	4
62 HPW Bldg Insp	45,670	0	0	0	49,059
63 HPW Stormwater	22,313	0	0	0	23,554
64 HPW DDSR	32,784	0	0	0	35,056
65 HPW Water & Sewer	159,027	0	0	0	171,140
66 HPW Houston Transtar	569	0	0	0	735
67 HPW Other	725	0	0	0	35,897
68 Houston Permit Center	1,939	0	0	0	2,399
69 CIP S/R Planning	0	0	0	0	0
70 CIP Sal Rec RE	3,584	0	0	0	3,687
71 CIP S/R Engrg	3,412	0	0	0	3,506
72 CIP S/R Constr	2,898	0	0	0	3,014
73 CIP S/R Eng/Const	1,745	0	0	0	1,882
74 CIP S/R Geo/Env	631	0	0	0	674
75 CIP S/R Other	7,565	0	0	0	8,135
76 CIP S/R GSD	3,101	0	0	0	3,200
87 Hurricane Ike Aid & Recovery	0	0	0	0	2
88 ARRA Reimbursement Fund	0	0	0	0	1
89 HR-W.C.	3,677	0	0	0	4,660
90 Legal Other	0	0	0	0	20
91 Convention and Entertainment	0	0	0	0	93
92 Other	0	54,422	0	0	54,422
Total	\$ 1,586,218	\$ 5,105,205	\$ 1,465,153	\$ 0	\$ 41,310,403

FINANCE – DIRECTOR’S OFFICE FUNCTION AND ALLOCATION BASIS

The Director’s Office of the Finance Department implements and monitors policies, procedures, and other controls regarding the financial affairs for the city. This office also ensures the financial integrity of the city by promoting responsible resource allocations, providing oversight of resource usage and improving financial accounting and management processes. Further, this office coordinates City Council agenda activities including request for council action reviews by all financial reviewing divisions. The costs of the Director’s Office are allocated based on the number of FTE positions supported.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
Personnel Costs				
Salaries	S1	658,877	0	658,877
Salary % Split			.00%	100.00%
Benefits	S	352,783	0	352,783
Subtotal - Personnel Costs		1,011,660	0	1,011,660
Services & Supplies Cost				
Supplies	S	9,577	0	9,577
Temp Personnel Svcs	S	0	0	0
Application Svcs	S	573,082	0	573,082
Intfd HR Client Svcs	S	66,749	0	66,749
Other Svcs	S	645,018	0	645,018
Subtotal - Services & Supplies		1,294,426	0	1,294,426
Department Cost Total		2,306,086	0	2,306,086
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,306,086	0	2,306,086
General Admin Distribution			0	0
Grand Total		\$ 2,306,086		\$ 2,306,086
		=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
1 City Hall	\$ 0	\$ 0	\$ 0
1 City Hall Annex	2,050	0	2,050
Subtotal - Building Depn	2,050	0	2,050
3 Insurance Retirees	21,904	84	21,988
3 Memberships	204	1	205
3 Consulting Services	130	1	131
3 Interest Costs	0	0	0
3 Other Misc	320	1	321
3 Claims & Judge	0	0	0
3 Non-Dept. Legal Svcs/Lobby	489	2	491
3 Walker Rent	962,711	3,712	966,423
3 Dept Specific	685,346	2,642	687,988
Subtotal - Non-Dept-Gen Gov	1,671,104	6,443	1,677,547
5 Financial Plg & Analysis	0	2,317	2,317
Subtotal - Fin Plg & Analysis	0	2,317	2,317
8 Gen Acctng	0	2,306	2,306
8 Fixed Assets	0	0	0
8 Auditing Svcs	0	1,207	1,207
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	3,513	3,513
9 Disaster Recovery	0	241	241
Subtotal - Fin Disaster Recove	0	241	241
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	199	199
Subtotal - Fin Perform Mgmt	0	199	199
12 Treasury	0	664	664
Subtotal - Fin Treasury	0	664	664
13 Purchasing	0	1,591	1,591
Subtotal - Fin SPD	0	1,591	1,591
16 Mailroom	0	21,131	21,131
16 Records	0	226	226
16 3-1-1 Svcs	0	12,237	12,237
Subtotal - ARA Operations	0	33,594	33,594
17 Payroll Svcs	0	1,441	1,441
Subtotal - ARA Payroll Svcs	0	1,441	1,441
18 Franchise	0	442	442
Subtotal - ARA Regulatory	0	442	442
19 Certification	0	505	505
19 Contract Compliance	0	15,121	15,121
19 Reporting & Analytics	0	2,374	2,374
19 Dept Services	0	0	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
19 External Affairs & Outreach	\$ 0	\$ 347	\$ 347
Subtotal - OBO	0	18,347	18,347
20 City Mayor Admin	0	1,332	1,332
20 Inter Gov Rel	0	192	192
Subtotal - Mayor	0	1,524	1,524
21 Legal Svcs	0	868,861	868,861
21 Inspector General	0	25,136	25,136
Subtotal - Legal	0	893,997	893,997
22 City Sec Svcs	0	444	444
Subtotal - City Secretary	0	444	444
23 City Council Svcs	0	5,943	5,943
Subtotal - City Council	0	5,943	5,943
24 Controller Fin Svcs	0	6,553	6,553
24 Controller Treasury	0	812	812
Subtotal - City Controller's	0	7,365	7,365
30 Design & Const	0	0	0
30 Building Svcs	0	165,614	165,614
30 Utilities	0	70,448	70,448
30 Real Estate	0	5,544	5,544
Subtotal - General Services	0	241,606	241,606
Total Incoming	1,673,154	1,219,671	2,892,825
C. Total Allocated		\$ 5,198,911	\$ 5,198,911
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Finance Dept Admin Allocations

Dept:4 Finance Dir Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
05 Finance Financial Plg & Analys	12.70	8.7466	\$ 348,046	\$ 0	\$ 348,046	\$ 106,679	\$ 454,725
06 Finance City Council	5.10	3.5124	139,767	0	139,767	42,840	182,607
07 Finance Public Fin	3.60	2.4793	98,659	0	98,659	30,240	128,899
08 Accounting & Financial Reporti	14.20	9.7796	389,154	0	389,154	119,279	508,433
09 Finance Disaster Recovery	4.40	3.0303	120,583	0	120,583	36,960	157,543
10 Finance Grants	5.80	3.9945	158,950	0	158,950	48,720	207,670
11 Finance Rev Perform Mgmt	2.00	1.3774	54,810	0	54,810	16,800	71,610
12 Finance Treasury	3.30	2.2727	90,437	0	90,437	27,720	118,157
13 Finance Strategic Purchasing	39.00	26.8595	1,068,804	0	1,068,804	327,598	1,396,402
49 Finance Other	55.10	37.9477	1,510,028	0	1,510,028	462,837	1,972,865
Subtotal	145.20	100.0000	3,979,238	0	3,979,238	1,219,671	5,198,909
Direct Bills					0		0
Total					\$3,979,238		\$ 5,198,909
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported
 Source: COH FTE Report

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
05 Finance Financial Plg & Analys	454,725	454,725
06 Finance City Council	182,607	182,607
07 Finance Public Fin	128,899	128,899
08 Accounting & Financial Reporti	508,433	508,433
09 Finance Disaster Recovery	157,543	157,543
10 Finance Grants	207,670	207,670
11 Finance Rev Perform Mgmt	71,610	71,610
12 Finance Treasury	118,157	118,157
13 Finance Strategic Purchasing	1,396,402	1,396,402
49 Finance Other	1,972,865	1,972,865
Total	\$ 5,198,911 =====	\$ 5,198,911 =====

FINANCE – FINANCIAL PLANNING AND ANALYSIS FUNCTION AND ALLOCATION BASIS

The Financial Planning and Analysis (FP&A) division of the Finance Department coordinates, develops and manages the citywide annual budget and long range financial planning. It also monitors the financial activities of City departments against the budget and prepares financial reporting monthly. The costs of administering and monitoring budgetary City activities are allocated based on the number of revenue, expenditure, and purchasing transactions by department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:5 Fin Plg & Analysis

Description		Amount	General Admin	Financial Plg & Analysis
Personnel Costs				
Salaries	S1	1,322,109	0	1,322,109
Salary % Split			.00%	100.00%
Benefits	S	652,661	0	652,661
Subtotal - Personnel Costs		1,974,770	0	1,974,770
Services & Supplies Cost				
Supplies	S	4,802	0	4,802
Services	S	24,378	0	24,378
Subtotal - Services & Supplies		29,180	0	29,180
Department Cost Total		2,003,950	0	2,003,950
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		2,003,950	0	2,003,950
General Admin Distribution			0	0
Grand Total		\$ 2,003,950		\$ 2,003,950
		=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$ 44,156	\$ 170	\$ 44,326
3 Memberships	412	2	414
3 Consulting Services	38	0	38
3 Interest Costs	0	0	0
3 Other Misc	278	1	279
3 Non-Dept. Legal Svcs/Lobby	986	4	990
Subtotal - Non-Dept-Gen Gov	45,870	177	46,047
4 Finance Dept Admin	348,046	106,679	454,725
Subtotal - Fin Dir Office	348,046	106,679	454,725
5 Financial Plg & Analysis	0	682	682
Subtotal - Fin Plg & Analysis	0	682	682
8 Gen Acctng	0	678	678
8 Auditing Svcs	0	355	355
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	1,033	1,033
9 Disaster Recovery	0	209	209
Subtotal - Fin Disaster Recove	0	209	209
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	173	173
Subtotal - Fin Perform Mgmt	0	173	173
12 Treasury	0	577	577
Subtotal - Fin Treasury	0	577	577
13 Purchasing	0	1,591	1,591
Subtotal - Fin SPD	0	1,591	1,591
16 Records	0	455	455
Subtotal - ARA Operations	0	455	455
17 Payroll Svcs	0	2,906	2,906
Subtotal - ARA Payroll Svcs	0	2,906	2,906
18 Franchise	0	384	384
Subtotal - ARA Regulatory	0	384	384
19 Certification	0	1,018	1,018
19 External Affairs & Outreach	0	699	699
Subtotal - OBO	0	1,717	1,717
20 City Mayor Admin	0	2,686	2,686
20 Inter Gov Rel	0	386	386
Subtotal - Mayor	0	3,072	3,072
22 City Sec Svcs	0	386	386
Subtotal - City Secretary	0	386	386

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
23 City Council Svcs	\$ 0	\$ 5,165	\$ 5,165
Subtotal - City Council	0	5,165	5,165
24 Controller Fin Svcs	0	1,928	1,928
24 Controller Treasury	0	705	705
Subtotal - City Controller's	0	2,633	2,633
Total Incoming	393,916	127,839	521,755
C. Total Allocated		\$ 2,525,705	\$ 2,525,705
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	48,321	2.3323	\$ 55,926	\$ 0	\$ 55,926	\$ 0	\$ 55,926
04 Finance Dir Office	2,002	0.0966	2,317	0	2,317	0	2,317
05 Finance Financial Plg & Analys	589	0.0284	682	0	682	0	682
06 Finance City Council	568	0.0274	657	0	657	36	693
07 Finance Public Fin	444	0.0214	514	0	514	28	542
08 Accounting & Financial Reporti	1,547	0.0747	1,790	0	1,790	98	1,888
09 Finance Disaster Recovery	376	0.0181	435	0	435	24	459
10 Finance Grants	517	0.0250	598	0	598	33	631
11 Finance Rev Perform Mgmnt	349	0.0168	404	0	404	22	426
12 Finance Treasury	1,197	0.0578	1,385	0	1,385	76	1,461
13 Finance Strategic Purchasing	897	0.0433	1,038	0	1,038	57	1,095
14 ARA Director Office	3,007	0.1451	3,480	0	3,480	190	3,670
15 ARA Financial Services	432	0.0209	500	0	500	27	527
16 ARA Operations	4,766	0.2300	5,516	0	5,516	301	5,817
17 ARA Payroll Services	727	0.0351	841	0	841	46	887
18 ARA Regulatory	1,686	0.0814	1,951	0	1,951	107	2,058
19 Office Business Opportunity	5,775	0.2787	6,684	0	6,684	365	7,049
20 Mayor	6,114	0.2951	7,076	0	7,076	387	7,463
21 Legal	6,136	0.2962	7,102	0	7,102	388	7,490
22 City Secretary	1,589	0.0767	1,839	0	1,839	101	1,940
23 City Council	25,161	1.2144	29,121	0	29,121	1,592	30,713
24 City Controller's Office	3,819	0.1843	4,420	0	4,420	242	4,662
25 Health Administration	13,949	0.6733	16,144	0	16,144	882	17,026
26 Planning & Dev Admin	1,620	0.0782	1,875	0	1,875	102	1,977
28 CIP Sal Rec HPW	3,644	0.1759	4,217	0	4,217	231	4,448
29 HPD Police Records	1,573	0.0759	1,821	0	1,821	100	1,921
30 General Services	41,701	2.0128	48,264	0	48,264	2,638	50,902
31 HEC	5,932	0.2863	6,866	0	6,866	375	7,241
33 Human Resources	70,642	3.4097	81,760	0	81,760	4,469	86,229
34 HITS	38,700	1.8679	44,791	0	44,791	2,448	47,239
35 Police	228,558	11.0318	264,528	0	264,528	14,458	278,986
36 Dept of Neighborhoods	10,654	0.5142	12,331	0	12,331	674	13,005
37 Fire	168,046	8.1111	194,493	0	194,493	10,630	205,123
38 Municipal Court	25,482	1.2299	29,492	0	29,492	1,612	31,104
39 Solid Waste	38,214	1.8445	44,228	0	44,228	2,417	46,645
40 Houston Airport System (HAS)	131,812	6.3622	152,556	0	152,556	8,338	160,894
41 Housing & Community Dev	70,003	3.3788	81,020	0	81,020	4,428	85,448
42 Library	19,377	0.9353	22,427	0	22,427	1,226	23,653
43 Parks & Recreation	96,070	4.6370	111,189	0	111,189	6,077	117,266
44 Health Department	202,013	9.7506	233,806	0	233,806	12,779	246,585
45 Fleet Management	169,464	8.1795	196,134	0	196,134	10,720	206,854
46 Planning & Dev Other	3,000	0.1448	3,472	0	3,472	190	3,662
47 Planning & Dev Spec Rev	7,434	0.3588	8,604	0	8,604	470	9,074
48 General Debt	7,104	0.3429	8,222	0	8,222	449	8,671
49 Finance Other	13,198	0.6370	15,275	0	15,275	835	16,110
50 ARA Insurance	1,530	0.0738	1,771	0	1,771	97	1,868
51 ARA BARC	15,018	0.7249	17,382	0	17,382	950	18,332
52 ARA Parking	17,685	0.8536	20,468	0	20,468	1,119	21,587
53 ARA Other	12,488	0.6028	14,453	0	14,453	790	15,243
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	8,239	0	8,239	450	8,689
56 Legal Wkr Comp	635	0.0306	735	0	735	40	775
57 Mayor Cable TV	2,464	0.1189	2,852	0	2,852	156	3,008
58 Mayor Other	17,789	0.8586	20,589	0	20,589	1,125	21,714
59 TIRZ	1,168	0.0564	1,352	0	1,352	74	1,426
60 HR Health Benefits	138,796	6.6993	160,639	0	160,639	8,780	169,419

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 HR Long Term Disability	64	0.0031	74	0	74	4	78
62 HPW Bldg Insp	52,132	2.5163	60,336	0	60,336	3,298	63,634
63 HPW Stormwater	19,090	0.9214	22,094	0	22,094	1,208	23,302
64 HPW DDSR	34,939	1.6864	40,438	0	40,438	2,210	42,648
65 HPW Water & Sewer	186,306	8.9924	215,627	0	215,627	11,785	227,412
66 HPW Houston Transtar	2,551	0.1231	2,952	0	2,952	161	3,113
67 HPW Other	35,923	1.7339	41,577	0	41,577	2,272	43,849
68 Houston Permit Center	7,068	0.3412	8,180	0	8,180	447	8,627
69 CIP S/R Planning	5	0.0002	6	0	6	0	6
70 CIP Sal Rec RE	1,596	0.0770	1,847	0	1,847	101	1,948
71 CIP S/R Engrg	1,459	0.0704	1,689	0	1,689	92	1,781
72 CIP S/R Constr	1,791	0.0864	2,073	0	2,073	113	2,186
73 CIP S/R Eng/Const	2,105	0.1016	2,436	0	2,436	133	2,569
74 CIP S/R Geo/Env	659	0.0318	763	0	763	42	805
75 CIP S/R Other	8,771	0.4234	10,151	0	10,151	555	10,706
76 CIP S/R GSD	1,535	0.0741	1,777	0	1,777	97	1,874
87 Hurricane Ike Aid & Recovery	29	0.0014	34	0	34	2	36
88 ARRA Reimbursement Fund	21	0.0010	24	0	24	1	25
89 HR-W.C.	15,122	0.7299	17,502	0	17,502	957	18,459
90 Legal Other	305	0.0147	353	0	353	19	372
91 Convention and Entertainment	1,436	0.0693	1,662	0	1,662	91	1,753
Subtotal	2,071,808	100.0000	2,397,866	0	2,397,866	127,839	2,525,705
Direct Bills					0		0
Total					\$2,397,866		\$ 2,525,705
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of rev, exp, & purch transactions per dept
 Source: COH Transaction Report

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	55,926	55,926
04 Finance Dir Office	2,317	2,317
05 Finance Financial Plg & Analys	682	682
06 Finance City Council	693	693
07 Finance Public Fin	542	542
08 Accounting & Financial Reporti	1,888	1,888
09 Finance Disaster Recovery	459	459
10 Finance Grants	631	631
11 Finance Rev Perform Mgmt	426	426
12 Finance Treasury	1,461	1,461
13 Finance Strategic Purchasing	1,095	1,095
14 ARA Director Office	3,670	3,670
15 ARA Financial Services	527	527
16 ARA Operations	5,817	5,817
17 ARA Payroll Services	887	887
18 ARA Regulatory	2,058	2,058
19 Office Business Opportunity	7,049	7,049
20 Mayor	7,463	7,463
21 Legal	7,490	7,490
22 City Secretary	1,940	1,940
23 City Council	30,713	30,713
24 City Controller's Office	4,662	4,662
25 Health Administration	17,026	17,026
26 Planning & Dev Admin	1,977	1,977
28 CIP Sal Rec HPW	4,448	4,448
29 HPD Police Records	1,921	1,921
30 General Services	50,902	50,902
31 HEC	7,241	7,241
33 Human Resources	86,229	86,229
34 HITS	47,239	47,239
35 Police	278,986	278,986
36 Dept of Neighborhoods	13,005	13,005
37 Fire	205,123	205,123
38 Municipal Court	31,104	31,104
39 Solid Waste	46,645	46,645
40 Houston Airport System (HAS)	160,894	160,894
41 Housing & Community Dev	85,448	85,448
42 Library	23,653	23,653
43 Parks & Recreation	117,266	117,266
44 Health Department	246,585	246,585
45 Fleet Management	206,854	206,854
46 Planning & Dev Other	3,662	3,662
47 Planning & Dev Spec Rev	9,074	9,074
48 General Debt	8,671	8,671
49 Finance Other	16,110	16,110
50 ARA Insurance	1,868	1,868
51 ARA BARC	18,332	18,332
52 ARA Parking	21,587	21,587
53 ARA Other	15,243	15,243
54 IT Public Services	0	0
55 Legal Insurance	8,689	8,689
56 Legal Wkr Comp	775	775
57 Mayor Cable TV	3,008	3,008
58 Mayor Other	21,714	21,714
59 TIRZ	1,426	1,426
60 HR Health Benefits	169,419	169,419
61 HR Long Term Disability	78	78

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
62 HPW Bldg Insp	63,634	63,634
63 HPW Stormwater	23,302	23,302
64 HPW DDSR	42,648	42,648
65 HPW Water & Sewer	227,412	227,412
66 HPW Houston Transtar	3,113	3,113
67 HPW Other	43,849	43,849
68 Houston Permit Center	8,627	8,627
69 CIP S/R Planning	6	6
70 CIP Sal Rec RE	1,948	1,948
71 CIP S/R Engrg	1,781	1,781
72 CIP S/R Constr	2,186	2,186
73 CIP S/R Eng/Const	2,569	2,569
74 CIP S/R Geo/Env	805	805
75 CIP S/R Other	10,706	10,706
76 CIP S/R GSD	1,874	1,874
87 Hurricane Ike Aid & Recovery	36	36
88 ARRA Reimbursement Fund	25	25
89 HR-W.C.	18,459	18,459
90 Legal Other	372	372
91 Convention and Entertainment	1,753	1,753
Total	\$ 2,525,703 =====	\$ 2,525,703 =====

FINANCE – PUBLIC FINANCE FUNCTION AND ALLOCATION BASIS

Public Finance falls under the Treasury & Capital Management (TCM) division and is responsible for monitoring and administering all debt instruments for the City as well as the Capital Improvement Plan (CIP). It manages all existing and prospective city debt by assessing the need to borrow, monitoring the credit markets and briefing the Finance Director. It also manages the city's CIP process as well as capital budget approvals, reporting, and analysis. Costs are identified and allocated as follows:

- **Debt Services** – Costs associated with administering and monitoring all debt instruments are allocated based on percentage of staff effort.
- **Capital Projects** – Costs associated with assisting in the initial process of the capital projects are allocated based on percentage of staff effort.

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A. Department Costs

Dept:6 Finance City Council

Description	Amount	General Admin	Fin City Council Support
Personnel Costs			
Salaries	S1 388,351	0	388,351
Salary % Split		.00%	100.00%
Benefits	S 189,712	0	189,712
Subtotal - Personnel Costs	578,064	0	578,064
Services & Supplies Cost			
Supplies	S 7,780	0	7,780
Services	S 12,749	0	12,749
Intfd HR Client Svcs	S 237,014	0	237,014
Subtotal - Services & Supplies	257,543	0	257,543
Department Cost Total	835,607	0	835,607
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	835,607	0	835,607
General Admin Distribution		0	0
Grand Total	\$ 835,607		\$ 835,607

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$ 17,732	\$ 68	\$ 17,800
3 Memberships	165	1	166
3 Consulting Services	37	0	37
3 Interest Costs	0	0	0
3 Other Misc	116	0	116
3 Non-Dept. Legal Svcs/Lobby	396	2	398
Subtotal - Non-Dept-Gen Gov	18,446	71	18,517
4 Finance Dept Admin	139,767	42,840	182,607
Subtotal - Fin Dir Office	139,767	42,840	182,607
5 Financial Plg & Analysis	657	36	693
Subtotal - Fin Plg & Analysis	657	36	693
8 Gen Acctng	0	654	654
8 Auditing Svcs	0	342	342
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	996	996
9 Disaster Recovery	0	87	87
Subtotal - Fin Disaster Recove	0	87	87
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	72	72
Subtotal - Fin Perform Mgmt	0	72	72
12 Treasury	0	241	241
Subtotal - Fin Treasury	0	241	241
13 Purchasing	0	3,713	3,713
Subtotal - Fin SPD	0	3,713	3,713
16 Records	0	183	183
Subtotal - ARA Operations	0	183	183
17 Payroll Svcs	0	1,167	1,167
Subtotal - ARA Payroll Svcs	0	1,167	1,167
18 Franchise	0	160	160
Subtotal - ARA Regulatory	0	160	160
19 Certification	0	409	409
19 External Affairs & Outreach	0	281	281
Subtotal - OBO	0	690	690
20 City Mayor Admin	0	1,078	1,078
20 Inter Gov Rel	0	155	155
Subtotal - Mayor	0	1,233	1,233
22 City Sec Svcs	0	161	161
Subtotal - City Secretary	0	161	161

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 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
23 City Council Svcs	\$ 0	\$ 2,154	\$ 2,154
Subtotal - City Council	0	2,154	2,154
24 Controller Fin Svcs	0	1,859	1,859
24 Controller Treasury	0	294	294
Subtotal - City Controller's	0	2,153	2,153
Total Incoming	158,870	55,957	214,827
C. Total Allocated		\$ 1,050,434	\$ 1,050,434
	=====	=====	=====
			100.00%

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 FY2025 FULL COST ALLOCATION PLAN

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Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 City Council	100	100.0000	\$ 994,477	\$ 0	\$ 994,477	\$ 55,957	\$ 1,050,434
Subtotal	100	100.0000	994,477	0	994,477	55,957	1,050,434
Direct Bills					0		0
Total					\$994,477		\$ 1,050,434

Basis Units: Direct allocation to City Council
 Source: Direct Allocation

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Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
23 City Council	1,050,434	1,050,434
Total	\$ 1,050,434 =====	\$ 1,050,434 =====

**FINANCE – CITY COUNCIL ADMINISTRATION
FUNCTION AND ALLOCATION BASIS**

The City Council Administration division within the Finance Department manages all the administrative functions of the City Council such as payroll, accounts payable, and human resources. The costs are directly allocated to City Council.

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 FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:7 Finance Public Fin

Description		Amount	General Admin	Debt Svc	Capital Projects
Personnel Costs					
Salaries	S1	380,014	0	209,934	170,080
Salary % Split			.00%	55.24%	44.76%
Benefits	S	181,672	0	100,356	81,316
Subtotal - Personnel Costs		561,686	0	310,290	251,396
Services & Supplies Cost					
Supplies	S	217	0	120	97
Services	S	15,751	0	8,701	7,050
Deduct Direct Bill(Personnel)	P	0		0	0
Subtotal - Services & Supplies		15,968	0	8,821	7,147
Department Cost Total		577,654	0	319,111	258,543
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		577,654	0	319,111	258,543
Subtotal - Adjustments		0	0	0	0
Grand Total		\$ 577,654	0	\$ 319,111	\$ 258,543

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 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3 Insurance Retirees	\$ 12,517	\$ 48	\$ 6,942	\$ 5,624
3 Memberships	117	0	65	53
3 Consulting Services	29	0	16	13
3 Interest Costs	0	0	0	0
3 Other Misc	80	0	44	36
3 Non-Dept. Legal Svcs/Lobby	279	1	155	125
Subtotal - Non-Dept-Gen Gov	13,022	50	7,222	5,851
4 Finance Dept Admin	98,659	30,240	71,209	57,690
Subtotal - Fin Dir Office	98,659	30,240	71,209	57,690
5 Financial Plg & Analysis	514	28	299	243
Subtotal - Fin Plg & Analysis	514	28	299	243
8 Gen Acctng	0	511	282	229
8 Auditing Svcs	0	268	148	120
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	0	779	430	349
9 Disaster Recovery	0	60	33	27
Subtotal - Fin Disaster Recove	0	60	33	27
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	0	50	28	22
Subtotal - Fin Perform Mgmt	0	50	28	22
12 Treasury	0	166	92	74
Subtotal - Fin Treasury	0	166	92	74
13 Purchasing	0	0	0	0
Subtotal - Fin SPD	0	0	0	0
16 Records	0	129	71	58
Subtotal - ARA Operations	0	129	71	58
17 Payroll Svcs	0	824	455	369
Subtotal - ARA Payroll Svcs	0	824	455	369
18 Franchise	0	111	61	50
Subtotal - ARA Regulatory	0	111	61	50
19 Certification	0	289	160	129
19 External Affairs & Outreach	0	198	109	89
Subtotal - OBO	0	487	269	218
20 City Mayor Admin	0	761	420	341
20 Inter Gov Rel	0	110	61	49
Subtotal - Mayor	0	871	481	390
22 City Sec Svcs	0	111	61	50
Subtotal - City Secretary	0	111	61	50

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 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
23 City Council Svcs	\$ 0	\$ 1,489	\$ 823	\$ 666
Subtotal - City Council	0	1,489	823	666
24 Controller Fin Svcs	0	1,453	803	650
24 Controller Treasury	0	203	112	91
Subtotal - City Controller's	0	1,656	915	741
Total Incoming	112,195	37,051	82,449	66,797
C. Total Allocated		\$ 726,900	\$ 401,560	\$ 325,340
			55.24%	44.76%

CITY OF HOUSTON, TEXAS
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Debt Svc Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 Police	4.83	4.8300	\$ 18,407	\$ 0	\$ 18,407	\$ 989	\$ 19,396
37 Fire	6.62	6.6200	25,228	0	25,228	1,355	26,583
39 Solid Waste	0.67	0.6700	2,553	0	2,553	137	2,690
40 Houston Airport System (HAS)	25.43	25.4300	96,912	0	96,912	5,205	102,117
41 Housing & Community Dev	0.92	0.9200	3,506	0	3,506	188	3,694
42 Library	2.21	2.2100	8,422	0	8,422	452	8,874
43 Parks & Recreation	6.07	6.0700	23,132	0	23,132	1,242	24,374
44 Health Department	1.63	1.6300	6,212	0	6,212	334	6,546
65 HPW Water & Sewer	47.75	47.7500	181,971	0	181,971	9,774	191,745
91 Covention & Entertainment	3.87	3.8700	14,748	0	14,748	792	15,540
Subtotal	100	100.0000	381,091	0	381,091	20,469	401,560
Direct Bills					0		0
Total					\$381,091		\$ 401,560
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of effort
 Source: Finance Department

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Capital Projects Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 Health Administration	11.111	11.1121	\$ 34,309	\$ 0	\$ 34,309	\$ 1,839	\$ 36,148
27 HPW Admin Indirect	11.111	11.1121	34,309	0	34,309	1,839	36,148
35 Police	11.111	11.1121	34,309	0	34,309	1,839	36,148
37 Fire	11.111	11.1121	34,309	0	34,309	1,839	36,148
39 Solid Waste	11.111	11.1121	34,309	0	34,309	1,839	36,148
40 Houston Airport System (HAS)	11.112	11.1131	34,313	0	34,313	1,840	36,153
41 Housing & Community Dev	11.111	11.1121	34,309	0	34,309	1,839	36,148
42 Library	11.111	11.1121	34,309	0	34,309	1,839	36,148
43 Parks & Recreation	11.111	11.1121	34,309	0	34,309	1,839	36,148
Subtotal	100	100.0000	308,785	0	308,785	16,555	325,340
Direct Bills					0		0
Total					\$308,785		\$ 325,340

Basis Units: Percentage of effort
 Source: Finance Department

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Allocation Summary

Dept:7 Finance Public Fin

Department	Debt Svc	Capital Projects	Total
0 Direct Billed	\$0	\$0	\$0
25 Health Administration	0	36,148	36,148
27 HPW Admin Indirect	0	36,148	36,148
35 Police	19,396	36,148	55,544
37 Fire	26,583	36,148	62,731
39 Solid Waste	2,690	36,148	38,838
40 Houston Airport System (HAS)	102,117	36,153	138,270
41 Housing & Community Dev	3,694	36,148	39,842
42 Library	8,874	36,148	45,022
43 Parks & Recreation	24,374	36,148	60,522
44 Health Department	6,546	0	6,546
65 HPW Water & Sewer	191,745	0	191,745
91 Covention & Entertainment	15,540	0	15,540
Total	\$ 401,559	\$ 325,337	\$ 726,896
	=====	=====	=====

FINANCE – ACCOUNTING AND FINANCIAL OPERATIONS FUNCTION AND ALLOCATION BASIS

The Accounting and Financial Operations division within the Finance Department is responsible for the oversight of accounting, financial operations, and fixed assets. This includes establishing and updating accounting policies, fixed assets, financial operations and coordinating the annual external audit. Costs are identified and allocated as follows:

- **General Accounting** – Costs of the General Accounting division are allocated based upon number of revenues, expenditures, and purchasing transactions.
- **Fixed Assets** – Costs associated with fixed assets are allocated based upon the number of fixed and controlled assets.
- **Auditing Services** – Costs associated with the annual audit for all funds excluding enterprise are allocated based upon number of revenues, expenditures, and purchasing transactions.
- **Auditing Services Enterprise Funds** – Costs associated with the annual audit for enterprise funds are allocated based upon the percentage of audit hours.

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 FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:8 Accounting & Financial Reporting

Description	Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs					
Salaries	S1 1,505,308	0	1,217,376	287,932	0
Salary % Split		.00%	80.87%	19.13%	.00%
Benefits	S 725,366	0	586,618	138,748	0
Subtotal - Personnel Costs	2,230,674	0	1,803,994	426,680	0
Services & Supplies Cost					
Supplies	P 8,449	0	7,268	1,181	0
Services	P 268,144	0	216,853	51,290	0
Audit	P 1,417,886	0	0	0	1,056,325
Subtotal - Services & Supplies	1,694,479	0	224,121	52,471	1,056,325
Department Cost Total	3,925,153	0	2,028,115	479,151	1,056,325
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments	3,925,153	0	2,028,115	479,151	1,056,325
General Admin Distribution		0	0	0	0
Grand Total	\$ 3,925,153		\$ 2,028,115	\$ 479,151	\$ 1,056,325
	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:8 Accounting & Financial Reporting

Description		Amount	Auditing Svcs - Enterprise
Personnel Costs			
Salaries	S1	1,505,308	0
Salary % Split			.00%
Benefits	S	725,366	0
Subtotal - Personnel Costs		<u>2,230,674</u>	<u>0</u>
Services & Supplies Cost			
Supplies	P	8,449	0
Services	P	268,144	0
Audit	P	1,417,886	361,561
Subtotal - Services & Supplies		<u>1,694,479</u>	<u>361,561</u>
Department Cost Total		3,925,153	361,561
Adjustments to Cost			
Subtotal - Adjustments			<u>0</u>
Total Costs After Adjustments		3,925,153	361,561
General Admin Distribution			0
Grand Total		<u>\$ 3,925,153</u>	<u>\$ 361,561</u>
		=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Financial Reporting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
3 Insurance Retirees	\$ 49,371	\$ 190	\$ 40,081	\$ 9,480	\$ 0
3 Memberships	460	2	373	88	0
3 Consulting Services	100	0	81	19	0
3 Interest Costs	0	0	0	0	0
3 Other Misc	545	2	443	105	0
3 Non-Dept. Legal Svcs/Lobby	1,102	4	895	212	0
Subtotal - Non-Dept-Gen Gov	51,578	199	41,873	9,904	0
4 Finance Dept Admin	389,154	119,279	411,181	97,252	0
Subtotal - Fin Dir Office	389,154	119,279	411,181	97,252	0
5 Financial Plg & Analysis	1,790	98	1,527	361	0
Subtotal - Fin Plg & Analysis	1,790	98	1,527	361	0
8 Gen Acctng	0	1,782	1,441	341	0
8 Auditing Svcs	0	933	755	178	0
8 Fin Operations	0	0	0	0	0
Subtotal - Acc & Fin Reporting	0	2,715	2,196	519	0
9 Disaster Recovery	0	410	332	78	0
Subtotal - Fin Disaster Recove	0	410	332	78	0
10 Cost Accounting	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0
11 Perf Mgmt Svcs	0	339	274	65	0
Subtotal - Fin Perform Mgmt	0	339	274	65	0
12 Treasury	0	1,130	914	216	0
Subtotal - Fin Treasury	0	1,130	914	216	0
13 Purchasing	0	4,244	3,432	812	0
Subtotal - Fin SPD	0	4,244	3,432	812	0
16 Records	0	509	412	97	0
Subtotal - ARA Operations	0	509	412	97	0
17 Payroll Svcs	0	3,249	2,628	621	0
Subtotal - ARA Payroll Svcs	0	3,249	2,628	621	0
18 Franchise	0	752	608	144	0
Subtotal - ARA Regulatory	0	752	608	144	0
19 Certification	0	1,138	920	218	0
19 External Affairs & Outreach	0	782	632	150	0
Subtotal - OBO	0	1,920	1,553	367	0
20 City Mayor Admin	0	3,003	2,429	574	0
20 Inter Gov Rel	0	432	349	83	0
Subtotal - Mayor	0	3,435	2,778	657	0
22 City Sec Svcs	0	755	611	144	0
Subtotal - City Secretary	0	755	611	144	0

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 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%) Dept:8 Accounting & Financial Reporting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
23 City Council Svcs	\$ 0	\$ 10,116	\$ 8,181	\$ 1,935	\$ 0
Subtotal - City Council	0	10,116	8,181	1,935	0
24 Controller Fin Svcs	0	5,063	4,095	968	0
24 Controller Treasury	0	1,381	1,117	264	0
Subtotal - City Controller's	0	6,444	5,211	1,233	0
Total Incoming	442,522	155,594	483,710	114,406	0
C. Total Allocated		\$ 4,523,269	\$ 2,511,825	\$ 593,557	\$ 1,056,325
			55.53%	13.12%	23.35%

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Financial Reporting

Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise
3 Insurance Retirees	\$ 49,371	\$ 190	\$ 0
3 Memberships	460	2	0
3 Consulting Services	100	0	0
3 Interest Costs	0	0	0
3 Other Misc	545	2	0
3 Non-Dept. Legal Svcs/Lobby	1,102	4	0
Subtotal - Non-Dept-Gen Gov	51,578	199	0
4 Finance Dept Admin	389,154	119,279	0
Subtotal - Fin Dir Office	389,154	119,279	0
5 Financial Plg & Analysis	1,790	98	0
Subtotal - Fin Plg & Analysis	1,790	98	0
8 Gen Acctng	0	1,782	0
8 Auditing Svcs	0	933	0
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	2,715	0
9 Disaster Recovery	0	410	0
Subtotal - Fin Disaster Recove	0	410	0
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	339	0
Subtotal - Fin Perform Mgmt	0	339	0
12 Treasury	0	1,130	0
Subtotal - Fin Treasury	0	1,130	0
13 Purchasing	0	4,244	0
Subtotal - Fin SPD	0	4,244	0
16 Records	0	509	0
Subtotal - ARA Operations	0	509	0
17 Payroll Svcs	0	3,249	0
Subtotal - ARA Payroll Svcs	0	3,249	0
18 Franchise	0	752	0
Subtotal - ARA Regulatory	0	752	0
19 Certification	0	1,138	0
19 External Affairs & Outreach	0	782	0
Subtotal - OBO	0	1,920	0
20 City Mayor Admin	0	3,003	0
20 Inter Gov Rel	0	432	0
Subtotal - Mayor	0	3,435	0
22 City Sec Svcs	0	755	0
Subtotal - City Secretary	0	755	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Accounting & Financial Reporting

Department	First Incoming	Second Incoming	Auditing Svcs - Enterprise
23 City Council Svcs	\$ 0	\$ 10,116	\$ 0
Subtotal - City Council	0	10,116	0
24 Controller Fin Svcs	0	5,063	0
24 Controller Treasury	0	1,381	0
Subtotal - City Controller's	0	6,444	0
Total Incoming	442,522	155,594	0
C. Total Allocated		\$ 4,523,269	\$ 361,561
			7.99%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Gen Acctng Allocations

Dept:8 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	48,321	2.3323	\$ 55,649	\$ 0	\$ 55,649	\$ 0	\$ 55,649
04 Finance Dir Office	2,002	0.0966	2,306	0	2,306	0	2,306
05 Finance Financial Plg & Analys	589	0.0284	678	0	678	0	678
06 Finance City Council	568	0.0274	654	0	654	0	654
07 Finance Public Fin	444	0.0214	511	0	511	0	511
08 Accounting & Financial Reporti	1,547	0.0747	1,782	0	1,782	0	1,782
09 Finance Disaster Recovery	376	0.0181	433	0	433	23	456
10 Finance Grants	517	0.0250	595	0	595	32	627
11 Finance Rev Perform Mgmnt	349	0.0168	402	0	402	22	424
12 Finance Treasury	1,197	0.0578	1,379	0	1,379	75	1,454
13 Finance Strategic Purchasing	897	0.0433	1,033	0	1,033	56	1,089
14 ARA Director Office	3,007	0.1451	3,463	0	3,463	187	3,650
15 ARA Financial Services	432	0.0209	498	0	498	27	525
16 ARA Operations	4,766	0.2300	5,489	0	5,489	297	5,786
17 ARA Payroll Services	727	0.0351	837	0	837	45	882
18 ARA Regulatory	1,686	0.0814	1,942	0	1,942	105	2,047
19 Office Business Opportunity	5,775	0.2787	6,651	0	6,651	360	7,011
20 Mayor	6,114	0.2951	7,041	0	7,041	381	7,422
21 Legal	6,136	0.2962	7,066	0	7,066	383	7,449
22 City Secretary	1,589	0.0767	1,830	0	1,830	99	1,929
23 City Council	25,161	1.2144	28,977	0	28,977	1,569	30,546
24 City Controller's Office	3,819	0.1843	4,398	0	4,398	238	4,636
25 Health Administration	13,949	0.6733	16,064	0	16,064	870	16,934
26 Planning & Dev Admin	1,620	0.0782	1,866	0	1,866	101	1,967
28 CIP Sal Rec HPW	3,644	0.1759	4,197	0	4,197	227	4,424
29 HPD Police Records	1,573	0.0759	1,812	0	1,812	98	1,910
30 General Services	41,701	2.0128	48,025	0	48,025	2,600	50,625
31 HEC	5,932	0.2863	6,832	0	6,832	370	7,202
33 Human Resources	70,642	3.4097	81,355	0	81,355	4,404	85,759
34 HITS	38,700	1.8679	44,569	0	44,569	2,413	46,982
35 Police	228,558	11.0318	263,218	0	263,218	14,249	277,467
36 Dept of Neighborhoods	10,654	0.5142	12,270	0	12,270	664	12,934
37 Fire	168,046	8.1111	193,530	0	193,530	10,476	204,006
38 Municipal Court	25,482	1.2299	29,346	0	29,346	1,589	30,935
39 Solid Waste	38,214	1.8445	44,009	0	44,009	2,382	46,391
40 Houston Airport System (HAS)	131,812	6.3622	151,801	0	151,801	8,218	160,019
41 Housing & Community Dev	70,003	3.3788	80,619	0	80,619	4,364	84,983
42 Library	19,377	0.9353	22,315	0	22,315	1,208	23,523
43 Parks & Recreation	96,070	4.6370	110,639	0	110,639	5,989	116,628
44 Health Department	202,013	9.7506	232,648	0	232,648	12,594	245,242
45 Fleet Management	169,464	8.1795	195,163	0	195,163	10,565	205,728
46 Planning & Dev Other	3,000	0.1448	3,455	0	3,455	187	3,642
47 Planning & Dev Spec Rev	7,434	0.3588	8,561	0	8,561	463	9,024
48 General Debt	7,104	0.3429	8,181	0	8,181	443	8,624
49 Finance Other	13,198	0.6370	15,199	0	15,199	823	16,022
50 ARA Insurance	1,530	0.0738	1,762	0	1,762	95	1,857
51 ARA BARC	15,018	0.7249	17,295	0	17,295	936	18,231
52 ARA Parking	17,685	0.8536	20,367	0	20,367	1,103	21,470
53 ARA Other	12,488	0.6028	14,382	0	14,382	779	15,161
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	8,199	0	8,199	444	8,643
56 Legal Wkr Comp	635	0.0306	731	0	731	40	771
57 Mayor Cable TV	2,464	0.1189	2,838	0	2,838	154	2,992
58 Mayor Other	17,789	0.8586	20,487	0	20,487	1,109	21,596
59 TIRZ	1,168	0.0564	1,345	0	1,345	73	1,418
60 HR Health Benefits	138,796	6.6993	159,844	0	159,844	8,653	168,497

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Gen Acctng Allocations

Dept:8 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 HR Long Term Disability	64	0.0031	74	0	74	4	78
62 HPW Bldg Insp	52,132	2.5163	60,038	0	60,038	3,250	63,288
63 HPW Stormwater	19,090	0.9214	21,985	0	21,985	1,190	23,175
64 HPW DDSR	34,939	1.6864	40,237	0	40,237	2,178	42,415
65 HPW Water & Sewer	186,306	8.9924	214,559	0	214,559	11,615	226,174
66 HPW Houston Transtar	2,551	0.1231	2,938	0	2,938	159	3,097
67 HPW Other	35,923	1.7339	41,371	0	41,371	2,240	43,611
68 Houston Permit Center	7,068	0.3412	8,140	0	8,140	441	8,581
69 CIP S/R Planning	5	0.0002	6	0	6	0	6
70 CIP Sal Rec RE	1,596	0.0770	1,838	0	1,838	100	1,938
71 CIP S/R Engrg	1,459	0.0704	1,680	0	1,680	91	1,771
72 CIP S/R Constr	1,791	0.0864	2,063	0	2,063	112	2,175
73 CIP S/R Eng/Const	2,105	0.1016	2,424	0	2,424	131	2,555
74 CIP S/R Geo/Env	659	0.0318	759	0	759	41	800
75 CIP S/R Other	8,771	0.4234	10,101	0	10,101	547	10,648
76 CIP S/R GSD	1,535	0.0741	1,768	0	1,768	96	1,864
87 Hurricane Ike Aid & Recovery	29	0.0014	33	0	33	2	35
88 ARRA Reimbursement Fund	21	0.0010	24	0	24	1	25
89 HR-W.C.	15,122	0.7299	17,415	0	17,415	943	18,358
90 Legal Other	305	0.0147	351	0	351	19	370
91 Convention and Entertainment	1,436	0.0693	1,654	0	1,654	90	1,744
Subtotal	2,071,808	100.0000	2,385,996	0	2,385,996	125,829	2,511,825
Direct Bills					0		0
Total					\$2,385,996		\$ 2,511,825
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of rev, exp, & purch transactions per dept
 Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Fixed Assets Allocations

Dept:8 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	25	1.0656	\$ 6,008	\$ 0	\$ 6,008	\$ 317	\$ 6,325
20 Mayor	12	0.5115	2,884	0	2,884	152	3,036
21 Legal	13	0.5541	3,124	0	3,124	165	3,289
23 City Council	55	2.3444	13,218	0	13,218	698	13,916
24 City Controller's Office	5	0.2131	1,202	0	1,202	63	1,265
25 Health Administration	159	6.7775	38,211	0	38,211	2,017	40,228
26 Planning & Dev Admin	6	0.2558	1,442	0	1,442	76	1,518
30 General Services	41	1.7477	9,853	0	9,853	520	10,373
31 HEC	3	0.1279	721	0	721	38	759
33 Human Resources	2	0.0853	481	0	481	25	506
34 HITS	5	0.2131	1,202	0	1,202	63	1,265
35 Police	802	34.1858	192,738	0	192,738	10,174	202,912
36 Dept of Neighborhoods	8	0.3410	1,923	0	1,923	101	2,024
37 Fire	745	31.7562	179,040	0	179,040	9,451	188,491
39 Solid Waste	60	2.5575	14,419	0	14,419	761	15,180
41 Housing & Community Dev	1	0.0426	240	0	240	13	253
42 Library	105	4.4757	25,234	0	25,234	1,332	26,566
43 Parks & Recreation	252	10.7417	60,561	0	60,561	3,197	63,758
45 Fleet Management	47	2.0034	11,295	0	11,295	596	11,891
Subtotal	2,346	100.0000	563,796	0	563,796	29,761	593,557
Direct Bills					0		0
Total					\$563,796		\$ 593,557

Basis Units: Number of fixed Assets excl HPW & Airport
 Source: Asset Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Auditing Svcs Allocations

Dept:8 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	48,321	2.7576	\$ 29,130	\$ 0	\$ 29,130	\$ 0	\$ 29,130
04 Finance Dir Office	2,002	0.1143	1,207	0	1,207	0	1,207
05 Finance Financial Plg & Analys	589	0.0336	355	0	355	0	355
06 Finance City Council	568	0.0324	342	0	342	0	342
07 Finance Public Fin	444	0.0253	268	0	268	0	268
08 Accounting & Financial Reporti	1,547	0.0883	933	0	933	0	933
09 Finance Disaster Recovery	376	0.0215	227	0	227	0	227
10 Finance Grants	517	0.0295	312	0	312	0	312
11 Finance Rev Perform Mgmnt	349	0.0199	210	0	210	0	210
12 Finance Treasury	1,197	0.0683	722	0	722	0	722
13 Finance Strategic Purchasing	897	0.0512	541	0	541	0	541
14 ARA Director Office	3,007	0.1716	1,813	0	1,813	0	1,813
15 ARA Financial Services	432	0.0247	260	0	260	0	260
16 ARA Operations	4,766	0.2720	2,873	0	2,873	0	2,873
17 ARA Payroll Services	727	0.0415	438	0	438	0	438
18 ARA Regulatory	1,686	0.0962	1,016	0	1,016	0	1,016
19 Office Business Opportunity	5,775	0.3296	3,481	0	3,481	0	3,481
20 Mayor	6,114	0.3489	3,686	0	3,686	0	3,686
21 Legal	6,136	0.3502	3,699	0	3,699	0	3,699
22 City Secretary	1,589	0.0907	958	0	958	0	958
23 City Council	25,161	1.4359	15,168	0	15,168	0	15,168
24 City Controller's Office	3,819	0.2179	2,302	0	2,302	0	2,302
25 Health Administration	13,949	0.7961	8,409	0	8,409	0	8,409
26 Planning & Dev Admin	1,620	0.0925	977	0	977	0	977
28 CIP Sal Rec HPW	3,644	0.2080	2,197	0	2,197	0	2,197
29 HPD Police Records	1,573	0.0898	948	0	948	0	948
30 General Services	41,701	2.3798	25,139	0	25,139	0	25,139
31 HEC	5,932	0.3385	3,576	0	3,576	0	3,576
33 Human Resources	70,642	4.0315	42,586	0	42,586	0	42,586
34 HITS	38,700	2.2086	23,330	0	23,330	0	23,330
35 Police	228,558	13.0437	137,783	0	137,783	0	137,783
36 Dept of Neighborhoods	10,654	0.6080	6,423	0	6,423	0	6,423
37 Fire	168,046	9.5903	101,304	0	101,304	0	101,304
38 Municipal Court	25,482	1.4542	15,362	0	15,362	0	15,362
39 Solid Waste	38,214	2.1808	23,037	0	23,037	0	23,037
41 Housing & Community Dev	70,003	3.9950	42,200	0	42,200	0	42,200
42 Library	19,377	1.1058	11,681	0	11,681	0	11,681
43 Parks & Recreation	96,070	5.4827	57,915	0	57,915	0	57,915
44 Health Department	202,013	11.5288	121,781	0	121,781	0	121,781
45 Fleet Management	169,464	9.6712	102,159	0	102,159	0	102,159
46 Planning & Dev Other	3,000	0.1712	1,809	0	1,809	0	1,809
47 Planning & Dev Spec Rev	7,434	0.4243	4,482	0	4,482	0	4,482
48 General Debt	7,104	0.4054	4,283	0	4,283	0	4,283
49 Finance Other	13,198	0.7532	7,956	0	7,956	0	7,956
50 ARA Insurance	1,530	0.0873	922	0	922	0	922
51 ARA BARC	15,018	0.8571	9,053	0	9,053	0	9,053
52 ARA Parking	17,685	1.0093	10,661	0	10,661	0	10,661
53 ARA Other	12,488	0.7127	7,528	0	7,528	0	7,528
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.4063	4,292	0	4,292	0	4,292
56 Legal Wkr Comp	635	0.0362	383	0	383	0	383
57 Mayor Cable TV	2,464	0.1406	1,485	0	1,485	0	1,485
58 Mayor Other	17,789	1.0152	10,724	0	10,724	0	10,724
59 TIRZ	1,168	0.0667	704	0	704	0	704
60 HR Health Benefits	138,796	7.9210	83,671	0	83,671	0	83,671
61 HR Long Term Disability	64	0.0037	39	0	39	0	39

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Auditing Svcs Allocations

Dept:8 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 HPW Bldg Insp	52,132	2.9751	31,427	0	31,427	0	31,427
63 HPW Stormwater	19,090	1.0895	11,508	0	11,508	0	11,508
64 HPW DDSR	34,939	1.9939	21,063	0	21,063	0	21,063
66 HPW Houston Transtar	2,551	0.1456	1,538	0	1,538	0	1,538
67 HPW Other	35,923	2.0501	21,656	0	21,656	0	21,656
68 Houston Permit Center	7,068	0.4034	4,261	0	4,261	0	4,261
69 CIP S/R Planning	5	0.0003	3	0	3	0	3
70 CIP Sal Rec RE	1,596	0.0911	962	0	962	0	962
71 CIP S/R Engrg	1,459	0.0833	880	0	880	0	880
72 CIP S/R Constr	1,791	0.1022	1,080	0	1,080	0	1,080
73 CIP S/R Eng/Const	2,105	0.1201	1,269	0	1,269	0	1,269
74 CIP S/R Geo/Env	659	0.0376	397	0	397	0	397
75 CIP S/R Other	8,771	0.5006	5,287	0	5,287	0	5,287
76 CIP S/R GSD	1,535	0.0876	925	0	925	0	925
87 Hurricane Ike Aid & Recovery	29	0.0017	17	0	17	0	17
88 ARRA Reimbursement Fund	21	0.0012	13	0	13	0	13
89 HR-W.C.	15,122	0.8630	9,116	0	9,116	0	9,116
90 Legal Other	305	0.0174	184	0	184	0	184
Subtotal	1,752,254	100.0000	1,056,326	0	1,056,326	0	1,056,326
Direct Bills					0		0
Total					\$1,056,326		\$ 1,056,326

Basis Units: Number of rev, exp, & purch transactions
 Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Auditing Svcs - Enterprise Allocations

Dept:8 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Houston Airport System (HAS)	49.76	49.7600	\$ 179,913	\$ 0	\$ 179,913	\$ 0	\$ 179,913
65 HPW Water & Sewer	33.65	33.6500	121,665	0	121,665	0	121,665
91 Convention & Entertainment	16.59	16.5900	59,983	0	59,983	0	59,983
Subtotal	100	100.0000	361,561	0	361,561	0	361,561
Direct Bills					0		0
Total					\$361,561		\$ 361,561
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of enterprise audit hours
 Source: Finance Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:8 Accounting & Financial Reporting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	55,649	0	29,130	0	84,779
04 Finance Dir Office	2,306	0	1,207	0	3,513
05 Finance Financial Plg & Analys	678	0	355	0	1,033
06 Finance City Council	654	0	342	0	996
07 Finance Public Fin	511	0	268	0	779
08 Accounting & Financial Reporti	1,782	0	933	0	2,715
09 Finance Disaster Recovery	456	0	227	0	683
10 Finance Grants	627	0	312	0	939
11 Finance Rev Perform Mgmt	424	0	210	0	634
12 Finance Treasury	1,454	0	722	0	2,176
13 Finance Strategic Purchasing	1,089	0	541	0	1,630
14 ARA Director Office	3,650	6,325	1,813	0	11,788
15 ARA Financial Services	525	0	260	0	785
16 ARA Operations	5,786	0	2,873	0	8,659
17 ARA Payroll Services	882	0	438	0	1,320
18 ARA Regulatory	2,047	0	1,016	0	3,063
19 Office Business Opportunity	7,011	0	3,481	0	10,492
20 Mayor	7,422	3,036	3,686	0	14,144
21 Legal	7,449	3,289	3,699	0	14,437
22 City Secretary	1,929	0	958	0	2,887
23 City Council	30,546	13,916	15,168	0	59,630
24 City Controller's Office	4,636	1,265	2,302	0	8,203
25 Health Administration	16,934	40,228	8,409	0	65,571
26 Planning & Dev Admin	1,967	1,518	977	0	4,462
28 CIP Sal Rec HPW	4,424	0	2,197	0	6,621
29 HPD Police Records	1,910	0	948	0	2,858
30 General Services	50,625	10,373	25,139	0	86,137
31 HEC	7,202	759	3,576	0	11,537
33 Human Resources	85,759	506	42,586	0	128,851
34 HITS	46,982	1,265	23,330	0	71,577
35 Police	277,467	202,912	137,783	0	618,162
36 Dept of Neighborhoods	12,934	2,024	6,423	0	21,381
37 Fire	204,006	188,491	101,304	0	493,801
38 Municipal Court	30,935	0	15,362	0	46,297
39 Solid Waste	46,391	15,180	23,037	0	84,608
40 Houston Airport System (HAS)	160,019	0	0	179,913	339,932
41 Housing & Community Dev	84,983	253	42,200	0	127,436
42 Library	23,523	26,566	11,681	0	61,770
43 Parks & Recreation	116,628	63,758	57,915	0	238,301
44 Health Department	245,242	0	121,781	0	367,023
45 Fleet Management	205,728	11,891	102,159	0	319,778
46 Planning & Dev Other	3,642	0	1,809	0	5,451
47 Planning & Dev Spec Rev	9,024	0	4,482	0	13,506
48 General Debt	8,624	0	4,283	0	12,907
49 Finance Other	16,022	0	7,956	0	23,978
50 ARA Insurance	1,857	0	922	0	2,779
51 ARA BARC	18,231	0	9,053	0	27,284
52 ARA Parking	21,470	0	10,661	0	32,131
53 ARA Other	15,161	0	7,528	0	22,689
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	8,643	0	4,292	0	12,935
56 Legal Wkr Comp	771	0	383	0	1,154
57 Mayor Cable TV	2,992	0	1,485	0	4,477
58 Mayor Other	21,596	0	10,724	0	32,320
59 TIRZ	1,418	0	704	0	2,122

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:8 Accounting & Financial Reporting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs Enterprise	Total Operations
60 HR Health Benefits	168,497	0	83,671	0	252,168
61 HR Long Term Disability	78	0	39	0	117
62 HPW Bldg Insp	63,288	0	31,427	0	94,715
63 HPW Stormwater	23,175	0	11,508	0	34,683
64 HPW DDSR	42,415	0	21,063	0	63,478
65 HPW Water & Sewer	226,174	0	0	121,665	347,839
66 HPW Houston Transtar	3,097	0	1,538	0	4,635
67 HPW Other	43,611	0	21,656	0	65,267
68 Houston Permit Center	8,581	0	4,261	0	12,842
69 CIP S/R Planning	6	0	3	0	9
70 CIP Sal Rec RE	1,938	0	962	0	2,900
71 CIP S/R Engrg	1,771	0	880	0	2,651
72 CIP S/R Constr	2,175	0	1,080	0	3,255
73 CIP S/R Eng/Const	2,555	0	1,269	0	3,824
74 CIP S/R Geo/Env	800	0	397	0	1,197
75 CIP S/R Other	10,648	0	5,287	0	15,935
76 CIP S/R GSD	1,864	0	925	0	2,789
87 Hurricane Ike Aid & Recovery	35	0	17	0	52
88 ARRA Reimbursement Fund	25	0	13	0	38
89 HR-W.C.	18,358	0	9,116	0	27,474
90 Legal Other	370	0	184	0	554
91 Convention and Entertainment	1,744	0	0	59,983	61,727
Total	\$ 2,511,828	\$ 593,555	\$ 1,056,326	\$ 361,561	\$ 4,523,270
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**FINANCE – DISASTER RECOVERY
FUNCTION AND ALLOCATION BASIS**

The Disaster Recovery section within the Accounting and Financial Operations division of the Finance Department provides internal control reviews for programs within various city departments and monitors the implementation of the Enterprise Risk Management project. Costs are allocated based on Citywide operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:9 Finance Disaster Recovery

Description	Amount	General Admin	Disaster Recovery
Personnel Costs			
Salaries	S1 231,000	0	231,000
Salary % Split		.00%	100.00%
Benefits	S 126,720	0	126,720
Subtotal - Personnel Costs	357,720	0	357,720
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 75	0	75
Mgmt Consulting Svcs	S 0	0	0
Subtotal - Services & Supplies	75	0	75
Department Cost Total	357,795	0	357,795
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	357,795	0	357,795
General Admin Distribution		0	0
Grand Total	\$ 357,795 =====	0 =====	\$ 357,795 =====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Disaster Recovery

Department	First Incoming	Second Incoming	Disaster Recovery
3 Insurance Retirees	\$ 15,298	\$ 59	\$ 15,357
3 Memberships	143	1	144
3 Consulting Services	24	0	24
3 Interest Costs	0	0	0
3 Other Misc	50	0	50
3 Non-Dept. Legal Svcs/Lobby	341	1	342
Subtotal - Non-Dept-Gen Gov	15,856	61	15,917
4 Finance Dept Admin	120,583	36,960	157,543
Subtotal - Fin Dir Office	120,583	36,960	157,543
5 Financial Plg & Analysis	435	24	459
Subtotal - Fin Plg & Analysis	435	24	459
8 Gen Acctng	433	23	456
8 Auditing Svcs	227	0	227
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	660	23	683
9 Disaster Recovery	0	37	37
Subtotal - Fin Disaster Recove	0	37	37
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	31	31
Subtotal - Fin Perform Mgmt	0	31	31
12 Treasury	0	103	103
Subtotal - Fin Treasury	0	103	103
13 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
16 Records	0	158	158
Subtotal - ARA Operations	0	158	158
17 Payroll Svcs	0	1,007	1,007
Subtotal - ARA Payroll Svcs	0	1,007	1,007
18 Franchise	0	69	69
Subtotal - ARA Regulatory	0	69	69
19 Certification	0	353	353
19 External Affairs & Outreach	0	242	242
Subtotal - OBO	0	595	595
20 City Mayor Admin	0	930	930
20 Inter Gov Rel	0	134	134
Subtotal - Mayor	0	1,064	1,064
22 City Sec Svcs	0	69	69
Subtotal - City Secretary	0	69	69

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Disaster Recovery

Department	First Incoming	Second Incoming	Disaster Recovery
23 City Council Svcs	\$ 0	\$ 922	\$ 922
Subtotal - City Council	0	922	922
24 Controller Fin Svcs	0	1,231	1,231
24 Controller Treasury	0	126	126
Subtotal - City Controller's	0	1,357	1,357
Total Incoming	137,534	42,480	180,014
C. Total Allocated		\$ 537,809	\$ 537,809
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Disaster Recovery Allocations

Dept:9 Finance Disaster Recovery

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	127,954,365	2.6988	\$ 13,368	\$ 0	\$ 13,368	\$ 0	\$ 13,368
04 Finance Dir Office	2,306,087	0.0486	241	0	241	0	241
05 Finance Financial Plg & Analys	2,003,951	0.0423	209	0	209	0	209
06 Finance City Council	835,607	0.0176	87	0	87	0	87
07 Finance Public Fin	577,653	0.0122	60	0	60	0	60
08 Accounting & Financial Reporti	3,925,152	0.0828	410	0	410	0	410
09 Finance Disaster Recovery	357,795	0.0075	37	0	37	0	37
10 Finance Grants	560,382	0.0118	59	0	59	5	64
11 Finance Rev Perform Mgmnt	346,480	0.0073	36	0	36	3	39
12 Finance Treasury	1,752,643	0.0370	183	0	183	16	199
13 Finance Strategic Purchasing	5,176,785	0.1092	541	0	541	48	589
14 ARA Director Office	2,345,346	0.0495	245	0	245	22	267
15 ARA Financial Services	1,130,577	0.0238	118	0	118	10	128
16 ARA Operations	7,298,986	0.1540	763	0	763	67	830
17 ARA Payroll Services	4,054,657	0.0855	424	0	424	37	461
18 ARA Regulatory	339,842	0.0072	36	0	36	3	39
19 Office Business Opportunity	4,670,433	0.0985	488	0	488	43	531
20 Mayor	4,878,412	0.1029	510	0	510	45	555
21 Legal	18,120,150	0.3822	1,893	0	1,893	167	2,060
22 City Secretary	808,652	0.0171	84	0	84	7	91
23 City Council	10,502,517	0.2215	1,097	0	1,097	97	1,194
24 City Controller's Office	7,863,511	0.1659	822	0	822	73	895
25 Health Administration	15,905,673	0.3355	1,662	0	1,662	147	1,809
26 Planning & Dev Admin	1,878,675	0.0396	196	0	196	17	213
28 CIP Sal Rec HPW	7,356,146	0.1552	769	0	769	68	837
29 HPD Police Records	6,088,424	0.1284	636	0	636	56	692
30 General Services	178,519,768	3.7654	18,651	0	18,651	1,647	20,298
31 HEC	26,635,011	0.5618	2,783	0	2,783	246	3,029
33 Human Resources	40,086,043	0.8455	4,188	0	4,188	370	4,558
34 HITS	91,677,528	1.9337	9,578	0	9,578	846	10,424
35 Police	1,023,379,208	21.5854	106,919	0	106,919	9,444	116,363
36 Dept of Neighborhoods	15,478,679	0.3265	1,617	0	1,617	143	1,760
37 Fire	539,854,427	11.3867	56,402	0	56,402	4,982	61,384
38 Municipal Court	29,591,180	0.6241	3,092	0	3,092	273	3,365
39 Solid Waste	102,565,983	2.1633	10,716	0	10,716	947	11,663
40 Houston Airport System (HAS)	355,165,359	7.4912	37,106	0	37,106	3,278	40,384
41 Housing & Community Dev	222,444,621	4.6919	23,240	0	23,240	2,053	25,293
42 Library	40,584,074	0.8560	4,240	0	4,240	375	4,615
43 Parks & Recreation	97,628,188	2.0592	10,200	0	10,200	901	11,101
44 Health Department	196,980,169	4.1548	20,580	0	20,580	1,818	22,398
45 Fleet Management	98,431,739	2.0761	10,284	0	10,284	908	11,192
46 Planning & Dev Other	3,009,551	0.0635	314	0	314	28	342
47 Planning & Dev Spec Rev	7,950,787	0.1677	831	0	831	73	904
49 Finance Other	8,967,964	0.1892	937	0	937	83	1,020
50 ARA Insurance	26,479,483	0.5585	2,766	0	2,766	244	3,010
51 ARA BARC	13,396,037	0.2826	1,400	0	1,400	124	1,524
52 ARA Parking	10,946,454	0.2309	1,144	0	1,144	101	1,245
53 ARA Other	9,151,223	0.1930	956	0	956	84	1,040
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	18,673,457	0.3939	1,951	0	1,951	172	2,123
56 Legal Wkr Comp	322,836	0.0068	34	0	34	3	37
57 Mayor Cable TV	3,331,851	0.0703	348	0	348	31	379
58 Mayor Other	36,037,736	0.7601	3,765	0	3,765	333	4,098
60 HR Health Benefits	389,762,959	8.2210	40,721	0	40,721	3,597	44,318
61 HR Long Term Disability	1,047,297	0.0221	109	0	109	10	119
62 HPW Bldg Insp	75,887,989	1.6006	7,928	0	7,928	700	8,628

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Disaster Recovery Allocations

Dept:9 Finance Disaster Recovery

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 HPW Stormwater	37,394,547	0.7887	3,907	0	3,907	345	4,252
64 HPW DDSR	69,664,894	1.4694	7,278	0	7,278	643	7,921
65 HPW Water & Sewer	598,037,244	12.6139	62,481	0	62,481	5,519	68,000
66 HPW Houston Transtar	3,152,467	0.0665	329	0	329	29	358
67 HPW Other	46,828,356	0.9877	4,892	0	4,892	432	5,324
68 Houston Permit Center	7,868,748	0.1660	822	0	822	73	895
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.1213	601	0	601	53	654
71 CIP S/R Engrg	6,143,701	0.1296	642	0	642	57	699
72 CIP S/R Constr	5,889,573	0.1242	615	0	615	54	669
73 CIP S/R Eng/Const	4,120,047	0.0869	430	0	430	38	468
74 CIP S/R Geo/Env	808,157	0.0170	84	0	84	7	91
75 CIP S/R Other	14,280,609	0.3012	1,492	0	1,492	132	1,624
76 CIP S/R GSD	5,637,527	0.1189	589	0	589	52	641
87 Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89 HR-W.C.	32,350,602	0.6823	3,380	0	3,380	299	3,679
90 Legal Other	25,052	0.0005	3	0	3	0	3
91 Convention and Entertainment	100,228	0.0021	10	0	10	1	11
Subtotal	4,741,078,813	100.0000	495,329	0	495,329	42,480	537,809
Direct Bills					0		0
Total	=====	=====	=====	=====	\$495,329	=====	\$ 537,809

Basis Units: FY2023 expenditures excl TIRZ
 Source: COH Expenditure Report

Allocation Summary

Dept:9 Finance Disaster Recovery

Department	Disaster Recovery	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	13,368	13,368
04 Finance Dir Office	241	241
05 Finance Financial Plg & Analys	209	209
06 Finance City Council	87	87
07 Finance Public Fin	60	60
08 Accounting & Financial Reporti	410	410
09 Finance Disaster Recovery	37	37
10 Finance Grants	64	64
11 Finance Rev Perform Mgmt	39	39
12 Finance Treasury	199	199
13 Finance Strategic Purchasing	589	589
14 ARA Director Office	267	267
15 ARA Financial Services	128	128
16 ARA Operations	830	830
17 ARA Payroll Services	461	461
18 ARA Regulatory	39	39
19 Office Business Opportunity	531	531
20 Mayor	555	555
21 Legal	2,060	2,060
22 City Secretary	91	91
23 City Council	1,194	1,194
24 City Controller's Office	895	895
25 Health Administration	1,809	1,809
26 Planning & Dev Admin	213	213
28 CIP Sal Rec HPW	837	837
29 HPD Police Records	692	692
30 General Services	20,298	20,298
31 HEC	3,029	3,029
33 Human Resources	4,558	4,558
34 HITS	10,424	10,424
35 Police	116,363	116,363
36 Dept of Neighborhoods	1,760	1,760
37 Fire	61,384	61,384
38 Municipal Court	3,365	3,365
39 Solid Waste	11,663	11,663
40 Houston Airport System (HAS)	40,384	40,384
41 Housing & Community Dev	25,293	25,293
42 Library	4,615	4,615
43 Parks & Recreation	11,101	11,101
44 Health Department	22,398	22,398
45 Fleet Management	11,192	11,192
46 Planning & Dev Other	342	342
47 Planning & Dev Spec Rev	904	904
49 Finance Other	1,020	1,020
50 ARA Insurance	3,010	3,010
51 ARA BARC	1,524	1,524
52 ARA Parking	1,245	1,245
53 ARA Other	1,040	1,040
54 IT Public Services	0	0
55 Legal Insurance	2,123	2,123
56 Legal Wkr Comp	37	37
57 Mayor Cable TV	379	379
58 Mayor Other	4,098	4,098
60 HR Health Benefits	44,318	44,318
61 HR Long Term Disability	119	119

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:9 Finance Disaster Recovery

Department	Disaster Recovery	Total
62 HPW Bldg Insp	8,628	8,628
63 HPW Stormwater	4,252	4,252
64 HPW DDSR	7,921	7,921
65 HPW Water & Sewer	68,000	68,000
66 HPW Houston Transtar	358	358
67 HPW Other	5,324	5,324
68 Houston Permit Center	895	895
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	654	654
71 CIP S/R Engrg	699	699
72 CIP S/R Constr	669	669
73 CIP S/R Eng/Const	468	468
74 CIP S/R Geo/Env	91	91
75 CIP S/R Other	1,624	1,624
76 CIP S/R GSD	641	641
87 Hurricane Ike Aid & Recovery	0	0
88 ARRA Reimbursement Fund	0	0
89 HR-W.C.	3,679	3,679
90 Legal Other	3	3
91 Convention and Entertainment	11	11
Total	\$ 537,808 =====	\$ 537,808 =====

FINANCE – GRANTS AND TRUST FUNDS MANAGEMENT FUNCTION AND ALLOCATION BASIS

Grants Management – Grants Management section within the Financial Reporting and Operations division of the Finance Department, is responsible for monitoring the activity of all federal, state and private grants the City receives. Costs are allocated based upon grant fund expenditures by department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:10 Finance Grants

Description	Amount	General Admin	Grants Mgmt
<hr/>			
Personnel Costs			
Salaries	369,800	0	369,800
Salary % Split		.00%	100.00%
Benefits	190,110	0	190,110
Subtotal - Personnel Costs	<hr/> 559,910	<hr/> 0	<hr/> 559,910
Services & Supplies Cost			
Supplies	0	0	0
Services	473	0	473
Subtotal - Services & Supplies	<hr/> 473	<hr/> 0	<hr/> 473
Department Cost Total	560,383	0	560,383
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	560,383	0	560,383
General Admin Distribution		0	0
Grand Total	<hr/> \$ 560,383	<hr/> 0	<hr/> \$ 560,383
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt
3 Insurance Retirees	\$ 20,166	\$ 78	\$ 20,244
3 Memberships	188	1	189
3 Consulting Services	33	0	33
3 Interest Costs	0	0	0
3 Other Misc	78	0	78
3 Non-Dept. Legal Svcs/Lobby	450	2	452
Subtotal - Non-Dept-Gen Gov	20,915	81	20,996
4 Finance Dept Admin	158,950	48,720	207,670
Subtotal - Fin Dir Office	158,950	48,720	207,670
5 Financial Plg & Analysis	598	33	631
Subtotal - Fin Plg & Analysis	598	33	631
8 Gen Acctng	595	32	627
8 Auditing Svcs	312	0	312
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	907	32	939
9 Disaster Recovery	59	5	64
Subtotal - Fin Disaster Recove	59	5	64
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	48	48
Subtotal - Fin Perform Mgmt	0	48	48
12 Treasury	0	161	161
Subtotal - Fin Treasury	0	161	161
13 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
16 Records	0	208	208
Subtotal - ARA Operations	0	208	208
17 Payroll Svcs	0	1,327	1,327
Subtotal - ARA Payroll Svcs	0	1,327	1,327
18 Franchise	0	107	107
Subtotal - ARA Regulatory	0	107	107
19 Certification	0	465	465
19 External Affairs & Outreach	0	319	319
Subtotal - OBO	0	784	784
20 City Mayor Admin	0	1,226	1,226
20 Inter Gov Rel	0	176	176
Subtotal - Mayor	0	1,402	1,402
22 City Sec Svcs	0	108	108
Subtotal - City Secretary	0	108	108

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt
23 City Council Svcs	\$ 0	\$ 1,444	\$ 1,444
Subtotal - City Council	0	1,444	1,444
24 Controller Fin Svcs	0	1,692	1,692
24 Controller Treasury	0	197	197
Subtotal - City Controller's	0	1,889	1,889
Total Incoming	181,429	56,348	237,777
C. Total Allocated		\$ 798,160	\$ 798,160
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Grants Mgmt Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	3,761,017	0.7765	\$ 5,760	\$ 0	\$ 5,760	\$ 0	\$ 5,760
19 Office Business Opportunity	25,500	0.0053	39	0	39	3	42
20 Mayor	0	0.0000	0	0	0	0	0
24 City Controller's Office	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	3,673	0.0008	6	0	6	0	6
33 Human Resources	52	0.0000	0	0	0	0	0
34 HITS	75,717	0.0156	116	0	116	9	125
35 Police	49,594,999	10.2390	75,954	0	75,954	5,814	81,768
36 Dept of Neighborhoods	2,454,954	0.5068	3,760	0	3,760	288	4,048
37 Fire	2,225,065	0.4594	3,408	0	3,408	261	3,669
38 Municipal Court	188,834	0.0390	289	0	289	22	311
39 Solid Waste	3,405,477	0.7031	5,215	0	5,215	399	5,614
40 Houston Airport System (HAS)	34,917,051	7.2087	53,475	0	53,475	4,094	57,569
41 Housing & Community Dev	206,743,845	42.6826	316,625	0	316,625	24,238	340,863
42 Library	182,704	0.0377	280	0	280	21	301
43 Parks & Recreation	1,447,979	0.2989	2,218	0	2,218	170	2,388
44 Health Department	139,879,103	28.8783	214,222	0	214,222	16,399	230,621
45 Fleet Management	0	0.0000	0	0	0	0	0
46 Planning & Dev Other	52,692	0.0109	81	0	81	6	87
49 Finance Other	1,335,853	0.2758	2,046	0	2,046	157	2,203
53 ARA Other	394,353	0.0814	604	0	604	46	650
58 Mayor Other	14,333,803	2.9592	21,952	0	21,952	1,680	23,632
65 HPW Water & Sewer	0	0.0000	0	0	0	0	0
67 HPW Other	23,327,419	4.8160	35,726	0	35,726	2,735	38,461
87 Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
90 Legal Other	25,053	0.0052	38	0	38	3	41
Subtotal	484,375,143	100.0000	741,814	0	741,814	56,346	798,160
Direct Bills					0		0
Total					\$741,814		\$ 798,160

Basis Units: FY2023 Grant Fund expenditures
 Source: COH Expenditure Report

Allocation Summary

Dept:10 Finance Grants

Department	Grants Mgmt	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	5,760	5,760
04 Finance Dir Office	0	0
05 Finance Financial Plg & Analys	0	0
06 Finance City Council	0	0
07 Finance Public Fin	0	0
08 Accounting & Financial Reporti	0	0
09 Finance Disaster Recovery	0	0
10 Finance Grants	0	0
11 Finance Rev Perform Mgmt	0	0
12 Finance Treasury	0	0
13 Finance Strategic Purchasing	0	0
14 ARA Director Office	0	0
15 ARA Financial Services	0	0
16 ARA Operations	0	0
17 ARA Payroll Services	0	0
18 ARA Regulatory	0	0
19 Office Business Opportunity	42	42
20 Mayor	0	0
21 Legal	0	0
22 City Secretary	0	0
23 City Council	0	0
24 City Controller's Office	0	0
25 Health Administration	0	0
26 Planning & Dev Admin	0	0
28 CIP Sal Rec HPW	0	0
29 HPD Police Records	0	0
30 General Services	0	0
31 HEC	6	6
33 Human Resources	0	0
34 HITS	125	125
35 Police	81,768	81,768
36 Dept of Neighborhoods	4,048	4,048
37 Fire	3,669	3,669
38 Municipal Court	311	311
39 Solid Waste	5,614	5,614
40 Houston Airport System (HAS)	57,569	57,569
41 Housing & Community Dev	340,863	340,863
42 Library	301	301
43 Parks & Recreation	2,388	2,388
44 Health Department	230,621	230,621
45 Fleet Management	0	0
46 Planning & Dev Other	87	87
47 Planning & Dev Spec Rev	0	0
49 Finance Other	2,203	2,203
50 ARA Insurance	0	0
51 ARA BARC	0	0
52 ARA Parking	0	0
53 ARA Other	650	650
54 IT Public Services	0	0
55 Legal Insurance	0	0
56 Legal Wkr Comp	0	0
57 Mayor Cable TV	0	0
58 Mayor Other	23,632	23,632
60 HR Health Benefits	0	0
61 HR Long Term Disability	0	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:10 Finance Grants

Department	Grants Mgmt	Total
62 HPW Bldg Insp	0	0
63 HPW Stormwater	0	0
64 HPW DDSR	0	0
65 HPW Water & Sewer	0	0
66 HPW Houston Transtar	0	0
67 HPW Other	38,461	38,461
68 Houston Permit Center	0	0
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	0	0
71 CIP S/R Engrg	0	0
72 CIP S/R Constr	0	0
73 CIP S/R Eng/Const	0	0
74 CIP S/R Geo/Env	0	0
75 CIP S/R Other	0	0
76 CIP S/R GSD	0	0
87 Hurricane Ike Aid & Recovery	0	0
88 ARRA Reimbursement Fund	0	0
89 HR-W.C.	0	0
90 Legal Other	41	41
91 Convention and Entertainment	0	0
Total	\$ 798,159	\$ 798,159
	=====	=====

FINANCE – PERFORMANCE MANAGEMENT FUNCTION AND ALLOCATION BASIS

The Performance Management division works with departments to identify and implement innovative solutions that improve customer service and modernize government operations. This division also implements performance management processes and systems to ensure continued process excellence. Costs are allocated based upon Citywide operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:11 Finance Perform Mgmt

Description	Amount	General Admin	Perf Mgmt Svcs
Personnel Costs			
Salaries	S1 198,822	0	198,822
Salary % Split		.00%	100.00%
Benefits	S 86,675	0	86,675
Subtotal - Personnel Costs	285,497	0	285,497
Services & Supplies Cost			
Supplies	S 0	0	0
Services	S 60,983	0	60,983
Other Intfd Services	S 0	0	0
Subtotal - Services & Supplies	60,983	0	60,983
Department Cost Total	346,480	0	346,480
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	346,480	0	346,480
General Admin Distribution		0	0
Grand Total	\$ 346,480 =====	0 =====	\$ 346,480 =====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$ 6,954	\$ 27	\$ 6,981
3 Memberships	65	0	65
3 Consulting Services	23	0	23
3 Interest Costs	0	0	0
3 Other Misc	48	0	48
3 Non-Dept. Legal Svcs/Lobby	155	1	156
Subtotal - Non-Dept-Gen Gov	7,245	28	7,273
4 Finance Dept Admin	54,810	16,800	71,610
Subtotal - Fin Dir Office	54,810	16,800	71,610
5 Financial Plg & Analysis	404	22	426
Subtotal - Fin Plg & Analysis	404	22	426
8 Gen Acctng	402	22	424
8 Auditing Svcs	210	0	210
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	612	22	634
9 Disaster Recovery	36	3	39
Subtotal - Fin Disaster Recove	36	3	39
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	0	30	30
Subtotal - Fin Perform Mgmt	0	30	30
12 Treasury	0	100	100
Subtotal - Fin Treasury	0	100	100
13 Purchasing	0	2,652	2,652
Subtotal - Fin SPD	0	2,652	2,652
16 Records	0	72	72
Subtotal - ARA Operations	0	72	72
17 Payroll Svcs	0	458	458
Subtotal - ARA Payroll Svcs	0	458	458
18 Franchise	0	66	66
Subtotal - ARA Regulatory	0	66	66
19 Certification	0	160	160
19 External Affairs & Outreach	0	110	110
Subtotal - OBO	0	270	270
20 City Mayor Admin	0	423	423
20 Inter Gov Rel	0	61	61
Subtotal - Mayor	0	484	484
22 City Sec Svcs	0	67	67
Subtotal - City Secretary	0	67	67

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
23 City Council Svcs	\$ 0	\$ 893	\$ 893
Subtotal - City Council	0	893	893
24 Controller Fin Svcs	0	1,142	1,142
24 Controller Treasury	0	122	122
Subtotal - City Controller's	0	1,264	1,264
Total Incoming	63,107	23,231	86,338
C. Total Allocated		\$ 432,818	\$ 432,818
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	127,954,365	2.6988	\$ 11,054	\$ 0	\$ 11,054	\$ 0	\$ 11,054
04 Finance Dir Office	2,306,087	0.0486	199	0	199	0	199
05 Finance Financial Plg & Analys	2,003,951	0.0423	173	0	173	0	173
06 Finance City Council	835,607	0.0176	72	0	72	0	72
07 Finance Public Fin	577,653	0.0122	50	0	50	0	50
08 Accounting & Financial Reporti	3,925,152	0.0828	339	0	339	0	339
09 Finance Disaster Recovery	357,795	0.0075	31	0	31	0	31
10 Finance Grants	560,382	0.0118	48	0	48	0	48
11 Finance Rev Perform Mgmmt	346,480	0.0073	30	0	30	0	30
12 Finance Treasury	1,752,643	0.0370	151	0	151	9	160
13 Finance Strategic Purchasing	5,176,785	0.1092	447	0	447	26	473
14 ARA Director Office	2,345,346	0.0495	203	0	203	12	215
15 ARA Financial Services	1,130,577	0.0238	98	0	98	6	104
16 ARA Operations	7,298,986	0.1540	631	0	631	37	668
17 ARA Payroll Services	4,054,657	0.0855	350	0	350	20	370
18 ARA Regulatory	339,842	0.0072	29	0	29	2	31
19 Office Business Opportunity	4,670,433	0.0985	403	0	403	24	427
20 Mayor	4,878,412	0.1029	421	0	421	25	446
21 Legal	18,120,150	0.3822	1,565	0	1,565	91	1,656
22 City Secretary	808,652	0.0171	70	0	70	4	74
23 City Council	10,502,517	0.2215	907	0	907	53	960
24 City Controller's Office	7,863,511	0.1659	679	0	679	40	719
25 Health Administration	15,905,673	0.3355	1,374	0	1,374	80	1,454
26 Planning & Dev Admin	1,878,675	0.0396	162	0	162	9	171
28 CIP Sal Rec HPW	7,356,146	0.1552	636	0	636	37	673
29 HPD Police Records	6,088,424	0.1284	526	0	526	31	557
30 General Services	178,519,768	3.7654	15,423	0	15,423	901	16,324
31 HEC	26,635,011	0.5618	2,301	0	2,301	134	2,435
33 Human Resources	40,086,043	0.8455	3,463	0	3,463	202	3,665
34 HITS	91,677,528	1.9337	7,920	0	7,920	463	8,383
35 Police	1,023,379,208	21.5854	88,411	0	88,411	5,166	93,577
36 Dept of Neighborhoods	15,478,679	0.3265	1,337	0	1,337	78	1,415
37 Fire	539,854,427	11.3867	46,639	0	46,639	2,725	49,364
38 Municipal Court	29,591,180	0.6241	2,556	0	2,556	149	2,705
39 Solid Waste	102,565,983	2.1633	8,861	0	8,861	518	9,379
40 Houston Airport System (HAS)	355,165,359	7.4912	30,683	0	30,683	1,793	32,476
41 Housing & Community Dev	222,444,621	4.6919	19,217	0	19,217	1,123	20,340
42 Library	40,584,074	0.8560	3,506	0	3,506	205	3,711
43 Parks & Recreation	97,628,188	2.0592	8,434	0	8,434	493	8,927
44 Health Department	196,980,169	4.1548	17,017	0	17,017	994	18,011
45 Fleet Management	98,431,739	2.0761	8,504	0	8,504	497	9,001
46 Planning & Dev Other	3,009,551	0.0635	260	0	260	15	275
47 Planning & Dev Spec Rev	7,950,787	0.1677	687	0	687	40	727
49 Finance Other	8,967,964	0.1892	775	0	775	45	820
50 ARA Insurance	26,479,483	0.5585	2,288	0	2,288	134	2,422
51 ARA BARC	13,396,037	0.2826	1,157	0	1,157	68	1,225
52 ARA Parking	10,946,454	0.2309	946	0	946	55	1,001
53 ARA Other	9,151,223	0.1930	791	0	791	46	837
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	18,673,457	0.3939	1,613	0	1,613	94	1,707
56 Legal Wkr Comp	322,836	0.0068	28	0	28	2	30
57 Mayor Cable TV	3,331,851	0.0703	288	0	288	17	305
58 Mayor Other	36,037,736	0.7601	3,113	0	3,113	182	3,295
60 HR Health Benefits	389,762,959	8.2210	33,672	0	33,672	1,968	35,640
61 HR Long Term Disability	1,047,297	0.0221	90	0	90	5	95
62 HPW Bldg Insp	75,887,989	1.6006	6,556	0	6,556	383	6,939

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Perf Mgmt Svcs Allocations

Dept:11 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 HPW Stormwater	37,394,547	0.7887	3,231	0	3,231	189	3,420
64 HPW DDSR	69,664,894	1.4694	6,018	0	6,018	352	6,370
65 HPW Water & Sewer	598,037,244	12.6139	51,665	0	51,665	3,019	54,684
66 HPW Houston Transtar	3,152,467	0.0665	272	0	272	16	288
67 HPW Other	46,828,356	0.9877	4,046	0	4,046	236	4,282
68 Houston Permit Center	7,868,748	0.1660	680	0	680	40	720
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.1213	497	0	497	29	526
71 CIP S/R Engrg	6,143,701	0.1296	531	0	531	31	562
72 CIP S/R Constr	5,889,573	0.1242	509	0	509	30	539
73 CIP S/R Eng/Const	4,120,047	0.0869	356	0	356	21	377
74 CIP S/R Geo/Env	808,157	0.0170	70	0	70	4	74
75 CIP S/R Other	14,280,609	0.3012	1,234	0	1,234	72	1,306
76 CIP S/R GSD	5,637,527	0.1189	487	0	487	28	515
87 Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89 HR-W.C.	32,350,602	0.6823	2,795	0	2,795	163	2,958
90 Legal Other	25,052	0.0005	2	0	2	0	2
91 Convention and Entertainment	100,228	0.0021	9	0	9	1	10
Subtotal	4,741,078,813	100.0000	409,586	0	409,586	23,232	432,818
Direct Bills					0		0
Total	=====	=====	=====	=====	\$409,586	=====	\$ 432,818

Basis Units: FY2023 expenditures excl TIRZ
 Source: COH Expenditure Report

Allocation Summary

Dept:11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	11,054	11,054
04 Finance Dir Office	199	199
05 Finance Financial Plg & Analys	173	173
06 Finance City Council	72	72
07 Finance Public Fin	50	50
08 Accounting & Financial Reporti	339	339
09 Finance Disaster Recovery	31	31
10 Finance Grants	48	48
11 Finance Rev Perform Mgmt	30	30
12 Finance Treasury	160	160
13 Finance Strategic Purchasing	473	473
14 ARA Director Office	215	215
15 ARA Financial Services	104	104
16 ARA Operations	668	668
17 ARA Payroll Services	370	370
18 ARA Regulatory	31	31
19 Office Business Opportunity	427	427
20 Mayor	446	446
21 Legal	1,656	1,656
22 City Secretary	74	74
23 City Council	960	960
24 City Controller's Office	719	719
25 Health Administration	1,454	1,454
26 Planning & Dev Admin	171	171
28 CIP Sal Rec HPW	673	673
29 HPD Police Records	557	557
30 General Services	16,324	16,324
31 HEC	2,435	2,435
33 Human Resources	3,665	3,665
34 HITS	8,383	8,383
35 Police	93,577	93,577
36 Dept of Neighborhoods	1,415	1,415
37 Fire	49,364	49,364
38 Municipal Court	2,705	2,705
39 Solid Waste	9,379	9,379
40 Houston Airport System (HAS)	32,476	32,476
41 Housing & Community Dev	20,340	20,340
42 Library	3,711	3,711
43 Parks & Recreation	8,927	8,927
44 Health Department	18,011	18,011
45 Fleet Management	9,001	9,001
46 Planning & Dev Other	275	275
47 Planning & Dev Spec Rev	727	727
49 Finance Other	820	820
50 ARA Insurance	2,422	2,422
51 ARA BARC	1,225	1,225
52 ARA Parking	1,001	1,001
53 ARA Other	837	837
54 IT Public Services	0	0
55 Legal Insurance	1,707	1,707
56 Legal Wkr Comp	30	30
57 Mayor Cable TV	305	305
58 Mayor Other	3,295	3,295
60 HR Health Benefits	35,640	35,640
61 HR Long Term Disability	95	95

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Allocation Summary

Dept:11 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
62 HPW Bldg Insp	6,939	6,939
63 HPW Stormwater	3,420	3,420
64 HPW DDSR	6,370	6,370
65 HPW Water & Sewer	54,684	54,684
66 HPW Houston Transtar	288	288
67 HPW Other	4,282	4,282
68 Houston Permit Center	720	720
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	526	526
71 CIP S/R Engrg	562	562
72 CIP S/R Constr	539	539
73 CIP S/R Eng/Const	377	377
74 CIP S/R Geo/Env	74	74
75 CIP S/R Other	1,306	1,306
76 CIP S/R GSD	515	515
87 Hurricane Ike Aid & Recovery	0	0
88 ARRA Reimbursement Fund	0	0
89 HR-W.C.	2,958	2,958
90 Legal Other	2	2
91 Convention and Entertainment	10	10
Total	\$ 432,818 =====	\$ 432,818 =====

FINANCE – TREASURY FUNCTION AND ALLOCATION BASIS

The Treasury section of the Treasury and Capital Management division in the Finance Department implements the treasury functions including revenue generation, maintenance and retention. Further this division is responsible for fiduciary accountability of funds, accounts for the collection of city's taxes and oversight of merchant service accounts related to performance, compliance and optimal finance functionality. Costs are identified and allocated as follows:

- **Treasury** – Costs are allocated on General Fund operating expenditures by department.
- **Collections** – Costs associated with Harris County Tax Office billing and collections are not allocated.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:12 Finance Treasury

Description		Amount	General Admin	Treasury	Collections
Personnel Costs					
Salaries	S1	314,542	0	314,542	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	134,036	0	134,036	0
Subtotal - Personnel Costs		448,578	0	448,578	0
Services & Supplies Cost					
Supplies	P	2,978	0	2,978	0
Services	P	40,023	0	40,023	0
Billing & Collection	P	1,261,065	0	0	1,261,065
Subtotal - Services & Supplies		1,304,066	0	43,001	1,261,065
Department Cost Total		1,752,644	0	491,579	1,261,065
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,752,644	0	491,579	1,261,065
General Admin Distribution		0	0	0	0
Grand Total		\$ 1,752,644	0	\$ 491,579	\$ 1,261,065
					not allocated

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
3 Insurance Retirees	\$ 11,474	\$ 44	\$ 11,518	\$ 0
3 Memberships	107	0	107	0
3 Consulting Services	78	0	78	0
3 Interest Costs	0	0	0	0
3 Other Misc	243	1	244	0
3 Non-Dept. Legal Svcs/Lobby	256	1	257	0
Subtotal - Non-Dept-Gen Gov	12,158	47	12,205	0
4 Finance Dept Admin	90,437	27,720	118,157	0
Subtotal - Fin Dir Office	90,437	27,720	118,157	0
5 Financial Plg & Analysis	1,385	76	1,461	0
Subtotal - Fin Plg & Analysis	1,385	76	1,461	0
8 Gen Acctng	1,379	75	1,454	0
8 Auditing Svcs	722	0	722	0
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	2,101	75	2,176	0
9 Disaster Recovery	183	16	199	0
Subtotal - Fin Disaster Recove	183	16	199	0
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	151	9	160	0
Subtotal - Fin Perform Mgmt	151	9	160	0
12 Treasury	0	505	505	0
Subtotal - Fin Treasury	0	505	505	0
13 Purchasing	0	1,591	1,591	0
Subtotal - Fin SPD	0	1,591	1,591	0
16 Records	0	118	118	0
Subtotal - ARA Operations	0	118	118	0
17 Payroll Svcs	0	755	755	0
Subtotal - ARA Payroll Svcs	0	755	755	0
18 Franchise	0	336	336	0
Subtotal - ARA Regulatory	0	336	336	0
19 Certification	0	264	264	0
19 External Affairs & Outreach	0	182	182	0
Subtotal - OBO	0	446	446	0
20 City Mayor Admin	0	698	698	0
20 Inter Gov Rel	0	100	100	0
Subtotal - Mayor	0	798	798	0
22 City Sec Svcs	0	337	337	0
Subtotal - City Secretary	0	337	337	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
23 City Council Svcs	\$ 0	\$ 4,517	\$ 4,517	\$ 0
Subtotal - City Council	0	4,517	4,517	0
24 Controller Fin Svcs	0	3,918	3,918	0
24 Controller Treasury	0	617	617	0
Subtotal - City Controller's	0	4,535	4,535	0
Total Incoming	106,415	41,880	148,295	0
C. Total Allocated		\$ 1,900,939	\$ 639,874	\$ 1,261,065
			33.66%	66.34%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Treasury Allocations

Dept:12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	121,968,311	5.8711	\$ 35,109	\$ 0	\$ 35,109	\$ 0	\$ 35,109
04 Finance Dir Office	2,306,087	0.1110	664	0	664	0	664
05 Finance Financial Plg & Analys	2,003,951	0.0965	577	0	577	0	577
06 Finance City Council	835,607	0.0402	241	0	241	0	241
07 Finance Public Fin	577,653	0.0278	166	0	166	0	166
08 Accounting & Financial Reporti	3,925,152	0.1889	1,130	0	1,130	0	1,130
09 Finance Disaster Recovery	357,795	0.0172	103	0	103	0	103
10 Finance Grants	560,382	0.0270	161	0	161	0	161
11 Finance Rev Perform Mgmnt	346,480	0.0167	100	0	100	0	100
12 Finance Treasury	1,752,643	0.0844	505	0	505	0	505
13 Finance Strategic Purchasing	5,176,785	0.2492	1,490	0	1,490	112	1,602
14 ARA Director Office	2,345,346	0.1129	675	0	675	51	726
15 ARA Financial Services	1,130,577	0.0544	325	0	325	24	349
16 ARA Operations	7,298,986	0.3513	2,101	0	2,101	157	2,258
17 ARA Payroll Services	4,054,657	0.1952	1,167	0	1,167	87	1,254
18 ARA Regulatory	339,842	0.0164	98	0	98	7	105
19 Office Business Opportunity	4,398,252	0.2117	1,266	0	1,266	95	1,361
20 Mayor	4,878,412	0.2348	1,404	0	1,404	105	1,509
21 Legal	18,120,150	0.8722	5,216	0	5,216	391	5,607
22 City Secretary	808,652	0.0389	233	0	233	17	250
23 City Council	10,502,517	0.5056	3,023	0	3,023	226	3,249
24 City Controller's Office	7,863,511	0.3785	2,264	0	2,264	170	2,434
25 Health Administration	15,905,673	0.7656	4,578	0	4,578	343	4,921
26 Planning & Dev Admin	1,878,675	0.0904	541	0	541	41	582
29 HPD Police Records	6,088,424	0.2931	1,753	0	1,753	131	1,884
30 General Services	41,141,183	1.9804	11,843	0	11,843	887	12,730
31 HEC	1,780	0.0001	1	0	1	0	1
33 Human Resources	959,456	0.0462	276	0	276	21	297
34 HITS	0	0.0000	0	0	0	0	0
35 Police	948,939,757	45.6785	273,155	0	273,155	20,455	293,610
36 Dept of Neighborhoods	11,792,512	0.5676	3,395	0	3,395	254	3,649
37 Fire	536,425,154	25.8216	154,411	0	154,411	11,563	165,974
38 Municipal Court	27,742,277	1.3354	7,986	0	7,986	598	8,584
39 Solid Waste	96,907,405	4.6648	27,895	0	27,895	2,089	29,984
41 Housing & Community Dev	1,102,025	0.0530	317	0	317	24	341
42 Library	39,445,232	1.8988	11,354	0	11,354	850	12,204
43 Parks & Recreation	83,672,687	4.0277	24,085	0	24,085	1,804	25,889
44 Health Department	34,474,001	1.6595	9,923	0	9,923	743	10,666
45 Fleet Management	19,984	0.0010	6	0	6	0	6
46 Planning & Dev Other	1,381,350	0.0665	398	0	398	30	428
49 Finance Other	327,205	0.0158	94	0	94	7	101
51 ARA BARC	0	0.0000	0	0	0	0	0
53 ARA Other	4,392,296	0.2114	1,264	0	1,264	95	1,359
54 IT Public Services	0	0.0000	0	0	0	0	0
57 Mayor Cable TV	0	0.0000	0	0	0	0	0
60 HR Health Benefits	0	0.0000	0	0	0	0	0
67 HPW Other	23,281,376	1.1207	6,702	0	6,702	502	7,204
Subtotal	2,077,430,200	100.0000	597,995	0	597,995	41,879	639,874
Direct Bills					0		0
Total	=====	=====	=====	=====	\$597,995	=====	\$ 639,874

Basis Units: FY2023 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:12 Finance Treasury

Department	Treasury	Collections	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	35,109	0	35,109
04 Finance Dir Office	664	0	664
05 Finance Financial Plg & Analys	577	0	577
06 Finance City Council	241	0	241
07 Finance Public Fin	166	0	166
08 Accounting & Financial Reporti	1,130	0	1,130
09 Finance Disaster Recovery	103	0	103
10 Finance Grants	161	0	161
11 Finance Rev Perform Mgmt	100	0	100
12 Finance Treasury	505	0	505
13 Finance Strategic Purchasing	1,602	0	1,602
14 ARA Director Office	726	0	726
15 ARA Financial Services	349	0	349
16 ARA Operations	2,258	0	2,258
17 ARA Payroll Services	1,254	0	1,254
18 ARA Regulatory	105	0	105
19 Office Business Opportunity	1,361	0	1,361
20 Mayor	1,509	0	1,509
21 Legal	5,607	0	5,607
22 City Secretary	250	0	250
23 City Council	3,249	0	3,249
24 City Controller's Office	2,434	0	2,434
25 Health Administration	4,921	0	4,921
26 Planning & Dev Admin	582	0	582
29 HPD Police Records	1,884	0	1,884
30 General Services	12,730	0	12,730
31 HEC	1	0	1
33 Human Resources	297	0	297
34 HITS	0	0	0
35 Police	293,610	0	293,610
36 Dept of Neighborhoods	3,649	0	3,649
37 Fire	165,974	0	165,974
38 Municipal Court	8,584	0	8,584
39 Solid Waste	29,984	0	29,984
41 Housing & Community Dev	341	0	341
42 Library	12,204	0	12,204
43 Parks & Recreation	25,889	0	25,889
44 Health Department	10,666	0	10,666
45 Fleet Management	6	0	6
46 Planning & Dev Other	428	0	428
49 Finance Other	101	0	101
51 ARA BARC	0	0	0
53 ARA Other	1,359	0	1,359
54 IT Public Services	0	0	0
57 Mayor Cable TV	0	0	0
60 HR Health Benefits	0	0	0
67 HPW Other	7,204	0	7,204
Total	\$ 639,874	\$ 0	\$ 639,874
	=====	=====	=====

FINANCE DEPARTMENT – STRATEGIC PROCUREMENT DIVISION FUNCTION AND ALLOCATION BASIS

The General Fund functions of the Strategic Procurement division (SPD) are to:

- Develop procurement strategy in alignment with the City’s strategic vision; promote continuous improvement and provide guidance in the implementation of best practices, State of Texas Bid Laws, and the City’s and other applicable procurement laws, policies and procedures.
- Manage citywide procurement of goods, work services, and equipment in accordance with applicable laws, City policies and procedures through procurement contracts and P-Card program.
- Minimize costs to the City by leveraging spending authority and improve efficiencies by aggregating similar requirements across all City departments.

Costs of procurement division activities are allocated based on the number of purchasing transactions by department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:13 Finance Strategic Purchasing

Description	Amount	General Admin	Purchasing
Personnel Costs			
Salaries	S1 3,328,839	0	3,328,839
Salary % Split		.00%	100.00%
Benefits	S 1,672,360	0	1,672,360
Subtotal - Personnel Costs	5,001,199	0	5,001,199
Services & Supplies Cost			
Supplies	S 12,432	0	12,432
Services	S 163,155	0	163,155
Subtotal - Services & Supplies	175,587	0	175,587
Department Cost Total	5,176,786	0	5,176,786
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	5,176,786	0	5,176,786
General Admin Distribution		0	0
Grand Total	\$ 5,176,786	0	\$ 5,176,786

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 135,598	\$ 523	\$ 136,121
3 Memberships	1,264	5	1,269
3 Consulting Services	58	0	58
3 Interest Costs	0	0	0
3 Other Misc	719	3	722
3 Non-Dept. Legal Svcs/Lobby	3,027	12	3,039
Subtotal - Non-Dept-Gen Gov	140,666	543	141,209
4 Finance Dept Admin	1,068,804	327,598	1,396,402
Subtotal - Fin Dir Office	1,068,804	327,598	1,396,402
5 Financial Plg & Analysis	1,038	57	1,095
Subtotal - Fin Plg & Analysis	1,038	57	1,095
8 Gen Acctng	1,033	56	1,089
8 Auditing Svcs	541	0	541
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	1,574	56	1,630
9 Disaster Recovery	541	48	589
Subtotal - Fin Disaster Recove	541	48	589
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	447	26	473
Subtotal - Fin Perform Mgmt	447	26	473
12 Treasury	1,490	112	1,602
Subtotal - Fin Treasury	1,490	112	1,602
13 Purchasing	0	2,652	2,652
Subtotal - Fin SPD	0	2,652	2,652
16 Records	0	1,397	1,397
Subtotal - ARA Operations	0	1,397	1,397
17 Payroll Svcs	0	8,922	8,922
Subtotal - ARA Payroll Svcs	0	8,922	8,922
18 Franchise	0	991	991
Subtotal - ARA Regulatory	0	991	991
19 Certification	0	3,126	3,126
19 Contract Compliance	0	68,043	68,043
19 Reporting & Analytics	0	0	0
19 Dept Services	0	1,737	1,737
19 External Affairs & Outreach	0	2,147	2,147
Subtotal - OBO	0	75,053	75,053
20 City Mayor Admin	0	8,247	8,247
20 Inter Gov Rel	0	1,186	1,186
Subtotal - Mayor	0	9,433	9,433

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:13 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
22 City Sec Svcs	\$ 0	\$ 996	\$ 996
Subtotal - City Secretary	0	996	996
23 City Council Svcs	0	13,341	13,341
Subtotal - City Council	0	13,341	13,341
24 Controller Fin Svcs	0	2,936	2,936
24 Controller Treasury	0	1,822	1,822
Subtotal - City Controller's	0	4,758	4,758
Total Incoming	1,214,560	445,981	1,660,541
C. Total Allocated		\$ 6,837,327	\$ 6,837,327
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Purchasing Allocations

Dept:13 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	67	0.5561	\$ 35,540	\$ 0	\$ 35,540	\$ 0	\$ 35,540
04 Finance Dir Office	3	0.0249	1,591	0	1,591	0	1,591
05 Finance Financial Plg & Analys	3	0.0249	1,591	0	1,591	0	1,591
06 Finance City Council	7	0.0581	3,713	0	3,713	0	3,713
07 Finance Public Fin	0	0.0000	0	0	0	0	0
08 Accounting & Financial Reporti	8	0.0664	4,244	0	4,244	0	4,244
09 Finance Disaster Recovery	0	0.0000	0	0	0	0	0
10 Finance Grants	0	0.0000	0	0	0	0	0
11 Finance Rev Perform Mgmnt	5	0.0415	2,652	0	2,652	0	2,652
12 Finance Treasury	3	0.0249	1,591	0	1,591	0	1,591
13 Finance Strategic Purchasing	5	0.0415	2,652	0	2,652	0	2,652
14 ARA Director Office	7	0.0581	3,713	0	3,713	261	3,974
15 ARA Financial Services	1	0.0083	530	0	530	37	567
16 ARA Operations	12	0.0996	6,365	0	6,365	448	6,813
17 ARA Payroll Services	0	0.0000	0	0	0	0	0
19 Office Business Opportunity	9	0.0747	4,774	0	4,774	336	5,110
20 Mayor	9	0.0747	4,774	0	4,774	336	5,110
21 Legal	16	0.1328	8,487	0	8,487	597	9,084
22 City Secretary	0	0.0000	0	0	0	0	0
23 City Council	7	0.0581	3,713	0	3,713	261	3,974
24 City Controller's Office	31	0.2573	16,444	0	16,444	1,157	17,601
25 Health Administration	48	0.3984	25,461	0	25,461	1,792	27,253
26 Planning & Dev Admin	3	0.0249	1,591	0	1,591	112	1,703
28 CIP Sal Rec HPW	14	0.1162	7,426	0	7,426	523	7,949
29 HPD Police Records	1	0.0083	530	0	530	37	567
30 General Services	1,442	11.9678	764,903	0	764,903	53,826	818,729
31 HEC	30	0.2490	15,913	0	15,913	1,120	17,033
33 Human Resources	146	1.2117	77,445	0	77,445	5,450	82,895
34 HITS	580	4.8137	307,659	0	307,659	21,650	329,309
35 Police	776	6.4404	411,626	0	411,626	28,966	440,592
36 Dept of Neighborhoods	311	2.5811	164,969	0	164,969	11,609	176,578
37 Fire	189	1.5686	100,254	0	100,254	7,055	107,309
38 Municipal Court	62	0.5146	32,888	0	32,888	2,314	35,202
39 Solid Waste	429	3.5605	227,561	0	227,561	16,013	243,574
40 Houston Airport System (HAS)	1,584	13.1463	840,227	0	840,227	59,127	899,354
41 Housing & Community Dev	749	6.2163	397,304	0	397,304	27,958	425,262
42 Library	252	2.0915	133,672	0	133,672	9,407	143,079
43 Parks & Recreation	555	4.6062	294,398	0	294,398	20,717	315,115
44 Health Department	662	5.4942	351,155	0	351,155	24,711	375,866
45 Fleet Management	1,453	12.0591	770,738	0	770,738	54,237	824,975
46 Planning & Dev Other	19	0.1577	10,078	0	10,078	709	10,787
47 Planning & Dev Spec Rev	33	0.2739	17,505	0	17,505	1,232	18,737
48 General Debt	0	0.0000	0	0	0	0	0
49 Finance Other	16	0.1328	8,487	0	8,487	597	9,084
50 ARA Insurance	8	0.0664	4,244	0	4,244	299	4,543
51 ARA BARC	40	0.3320	21,218	0	21,218	1,493	22,711
52 ARA Parking	51	0.4233	27,053	0	27,053	1,904	28,957
53 ARA Other	13	0.1079	6,896	0	6,896	485	7,381
55 Legal Insurance	47	0.3901	24,931	0	24,931	1,754	26,685
57 Mayor Cable TV	22	0.1826	11,670	0	11,670	821	12,491
58 Mayor Other	222	1.8425	117,759	0	117,759	8,287	126,046
59 TIRZ	0	0.0000	0	0	0	0	0
60 HR Health Benefits	52	0.4316	27,583	0	27,583	1,941	29,524
61 HR Long Term Disability	2	0.0166	1,061	0	1,061	75	1,136
62 HPW Bldg Insp	88	0.7304	46,679	0	46,679	3,285	49,964
63 HPW Stormwater	160	1.3279	84,871	0	84,871	5,972	90,843

CITY OF HOUSTON, TEXAS
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Purchasing Allocations

Dept:13 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	370	3.0708	196,265	0	196,265	13,811	210,076
65 HPW Water & Sewer	1,154	9.5776	612,135	0	612,135	43,076	655,211
66 HPW Houston Transtar	16	0.1328	8,487	0	8,487	597	9,084
67 HPW Other	117	0.9710	62,062	0	62,062	4,367	66,429
68 Houston Permit Center	77	0.6391	40,844	0	40,844	2,874	43,718
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	8	0.0664	4,244	0	4,244	299	4,543
71 CIP S/R Engrg	3	0.0249	1,591	0	1,591	112	1,703
72 CIP S/R Constr	9	0.0747	4,774	0	4,774	336	5,110
73 CIP S/R Eng/Const	5	0.0415	2,652	0	2,652	187	2,839
74 CIP S/R Geo/Env	1	0.0083	530	0	530	37	567
75 CIP S/R Other	14	0.1162	7,426	0	7,426	523	7,949
89 HR-W.C.	21	0.1743	11,139	0	11,139	784	11,923
90 Legal Other	0	0.0000	0	0	0	0	0
91 Convention and Entertainment	2	0.0166	1,061	0	1,061	75	1,136
Subtotal	12,049	100.0000	6,391,339	0	6,391,339	445,988	6,837,327
Direct Bills					0		0
Total					\$6,391,339		\$ 6,837,327

Basis Units: Number of purchasing transactions
 Source: COH Transaction Report

Allocation Summary

Dept:13 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	35,540	35,540
04 Finance Dir Office	1,591	1,591
05 Finance Financial Plg & Analys	1,591	1,591
06 Finance City Council	3,713	3,713
07 Finance Public Fin	0	0
08 Accounting & Financial Reporti	4,244	4,244
09 Finance Disaster Recovery	0	0
10 Finance Grants	0	0
11 Finance Rev Perform Mgmt	2,652	2,652
12 Finance Treasury	1,591	1,591
13 Finance Strategic Purchasing	2,652	2,652
14 ARA Director Office	3,974	3,974
15 ARA Financial Services	567	567
16 ARA Operations	6,813	6,813
17 ARA Payroll Services	0	0
19 Office Business Opportunity	5,110	5,110
20 Mayor	5,110	5,110
21 Legal	9,084	9,084
22 City Secretary	0	0
23 City Council	3,974	3,974
24 City Controller's Office	17,601	17,601
25 Health Administration	27,253	27,253
26 Planning & Dev Admin	1,703	1,703
28 CIP Sal Rec HPW	7,949	7,949
29 HPD Police Records	567	567
30 General Services	818,729	818,729
31 HEC	17,033	17,033
33 Human Resources	82,895	82,895
34 HITS	329,309	329,309
35 Police	440,592	440,592
36 Dept of Neighborhoods	176,578	176,578
37 Fire	107,309	107,309
38 Municipal Court	35,202	35,202
39 Solid Waste	243,574	243,574
40 Houston Airport System (HAS)	899,354	899,354
41 Housing & Community Dev	425,262	425,262
42 Library	143,079	143,079
43 Parks & Recreation	315,115	315,115
44 Health Department	375,866	375,866
45 Fleet Management	824,975	824,975
46 Planning & Dev Other	10,787	10,787
47 Planning & Dev Spec Rev	18,737	18,737
48 General Debt	0	0
49 Finance Other	9,084	9,084
50 ARA Insurance	4,543	4,543
51 ARA BARC	22,711	22,711
52 ARA Parking	28,957	28,957
53 ARA Other	7,381	7,381
55 Legal Insurance	26,685	26,685
57 Mayor Cable TV	12,491	12,491
58 Mayor Other	126,046	126,046
59 TIRZ	0	0
60 HR Health Benefits	29,524	29,524
61 HR Long Term Disability	1,136	1,136
62 HPW Bldg Insp	49,964	49,964

Allocation Summary

Dept:13 Finance Strategic Purchasing

Department	Purchasing	Total
63 HPW Stormwater	90,843	90,843
64 HPW DDSR	210,076	210,076
65 HPW Water & Sewer	655,211	655,211
66 HPW Houston Transtar	9,084	9,084
67 HPW Other	66,429	66,429
68 Houston Permit Center	43,718	43,718
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	4,543	4,543
71 CIP S/R Engrg	1,703	1,703
72 CIP S/R Constr	5,110	5,110
73 CIP S/R Eng/Const	2,839	2,839
74 CIP S/R Geo/Env	567	567
75 CIP S/R Other	7,949	7,949
89 HR-W.C.	11,923	11,923
90 Legal Other	0	0
91 Convention and Entertainment	1,136	1,136
Total	\$ 6,837,328 =====	\$ 6,837,328 =====

ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR’S OFFICE FUNCTION AND ALLOCATION BASIS

The Director's Office of the Administration and Regulatory Affairs Department (ARA) is responsible for establishing a vision and a implementation plan for the Department to best achieve the goals of the City of Houston for administrative and regulatory matters including but not limited to: regulatory permitting, regulation of utilities, oversight of the collection and management of ROW franchises, animal control, on-street parking, and 311; for strategic long-term planning for the Department; for the establishment of customer service goals and performance measurement for the Department; and for the implementation and monitoring of policies and procedures for the Department.

- **Department Administration** – Costs are allocated based on the number of FTE positions supported.
- **ARA Administration Non-Parking** – Costs are allocated based upon the number of FTE positions supported.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:14 ARA Director Office

Description		Amount	General Admin	ARA Dept Admin	ARA Non Parking
Personnel Costs					
Salaries	S1	577,224	0	577,224	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	283,932	0	283,932	0
Subtotal - Personnel Costs		861,156	0	861,156	
Services & Supplies Cost					
Supplies	S	10,116	0	10,116	0
Services	S	1,474,075	0	15,243	1,458,832
Subtotal - Services & Supplies		1,484,191	0	25,359	1,458,832
Department Cost Total		2,345,347	0	886,515	1,458,832
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		2,345,347	0	886,515	1,458,832
General Admin Distribution			0	0	0
Grand Total		\$ 2,345,347		\$ 886,515	\$ 1,458,832
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
2 Equip Deprec	\$ 300	\$ 0	\$ 300	\$ 0
Subtotal - Equipment Depn	300	0	300	0
3 Insurance Retirees	20,861	80	20,941	0
3 Memberships	194	1	195	0
3 Consulting Services	195	1	196	0
3 Interest Costs	0	0	0	0
3 Other Misc	326	1	327	0
3 Claims & Judge	159,980	617	160,597	0
3 Non-Dept. Legal Svcs/Lobby	466	2	468	0
3 Walker Rent	576,015	2,221	578,236	0
3 Dept Specific	201,668	778	202,446	0
Subtotal - Non-Dept-Gen Gov	959,705	3,700	963,405	0
5 Financial Plg & Analysis	3,480	190	3,670	0
Subtotal - Fin Plg & Analysis	3,480	190	3,670	0
8 Gen Acctng	3,463	187	3,650	0
8 Fixed Assets	6,008	317	6,325	0
8 Auditing Svcs	1,813	0	1,813	0
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	11,284	505	11,789	0
9 Disaster Recovery	245	22	267	0
Subtotal - Fin Disaster Recove	245	22	267	0
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	203	12	215	0
Subtotal - Fin Perform Mgmt	203	12	215	0
12 Treasury	675	51	726	0
Subtotal - Fin Treasury	675	51	726	0
13 Purchasing	3,713	261	3,974	0
Subtotal - Fin SPD	3,713	261	3,974	0
15 Budgeting & Accounting Support	0	6,065	6,065	0
15 Accounts Payable	0	8,562	8,562	0
Subtotal - ARA Financial Svcs	0	14,627	14,627	0
16 Mailroom	0	54,048	54,048	0
16 Property	0	3,015	3,015	0
16 Records	0	215	215	0
16 3-1-1 Svcs *	0	691,136	0	691,136
Subtotal - ARA Operations	0	748,414	57,278	691,136
17 Payroll Svcs	0	1,373	1,373	0
Subtotal - ARA Payroll Svcs	0	1,373	1,373	0
18 Franchise	0	449	449	0
Subtotal - ARA Regulatory	0	449	449	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
19 Certification	\$ 0	\$ 481	\$ 481	\$ 0
19 Contract Compliance	0	24,841	24,841	0
19 Reporting & Analytics	0	6,148	6,148	0
19 Dept Services	0	9,556	9,556	0
19 External Affairs & Outreach	0	330	330	0
Subtotal - OBO	0	41,356	41,356	0
24 City Mayor Admin	0	1,269	1,269	0
20 Inter Gov Rel	0	183	183	0
Subtotal - Mayor	0	183	183	0
21 Legal Svcs *	0	653,885	0	653,885
21 Inspector General	0	29,274	29,274	0
Subtotal - Legal	0	683,159	29,274	653,885
22 City Sec Svcs	0	451	451	0
Subtotal - City Secretary	0	451	451	0
23 City Council Svcs	0	6,044	6,044	0
Subtotal - City Council	0	6,044	6,044	0
24 Controller Fin Svcs	0	9,842	9,842	0
24 Controller Treasury	0	825	825	0
Subtotal - City Controller's	0	11,936	11,936	0
30 Building Svcs	0	312,251	312,251	0
30 Utilities	0	132,824	132,824	0
30 Real Estate	0	3,187	3,187	0
Subtotal - General Services	0	448,262	448,262	0
Total Incoming	979,605	1,960,994	1,595,578	1,345,021
C. Total Allocated		\$ 5,285,946	\$ 2,482,093	\$ 2,803,853
			46.96%	53.04%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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 4/26/2024

ARA Dept Admin Allocations

Dept:14 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Financial Services	6.00	1.8559	\$ 34,633	\$ 0	\$ 34,633	\$ 11,432	\$ 46,065
16 ARA Operations	81.90	25.3325	472,735	0	472,735	156,042	628,777
17 ARA Payroll Services	34.50	10.6712	199,137	0	199,137	65,732	264,869
18 ARA Regulatory	3.00	0.9279	17,316	0	17,316	5,716	23,032
50 ARA Insurance	5.00	1.5466	28,860	0	28,860	9,526	38,386
51 ARA BARC	100.00	30.9310	577,210	0	577,210	190,527	767,737
52 ARA Parking	58.90	18.2184	339,977	0	339,977	112,221	452,198
53 ARA Other	34.00	10.5165	196,251	0	196,251	64,779	261,030
Subtotal	323.30	100.0000	1,866,119	0	1,866,119	615,974	2,482,093
Direct Bills					0		0
Total					\$1,866,119		\$ 2,482,093

Basis Units: Number of FTE positions supported
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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ARA Non-Parking Allocations

Dept:14 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Financial Services	6.00	2.2693	\$ 33,105	\$ 0	\$ 33,105	\$ 30,522	\$ 63,627
16 ARA Operations	81.90	30.9758	451,885	0	451,885	416,631	868,516
17 ARA Payroll Services	34.50	13.0484	190,354	0	190,354	175,504	365,858
18 ARA Regulatory	3.00	1.1346	16,553	0	16,553	15,261	31,814
50 ARA Insurance	5.00	1.8911	27,588	0	27,588	25,435	53,023
51 ARA BARC	100.00	37.8215	551,752	0	551,752	508,707	1,060,459
53 ARA Other	34.00	12.8593	187,596	0	187,596	172,960	360,556
Subtotal	264.40	100.0000	1,458,833	0	1,458,833	1,345,021	2,803,854
Direct Bills					0		0
Total					\$1,458,833		\$ 2,803,854
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported excl Parking
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:14 ARA Director Office

Department	ARA Dept Admin	ARA Non Parking	Total
0 Direct Billed	\$0	\$0	\$0
15 ARA Financial Services	46,065	63,627	109,692
16 ARA Operations	628,777	868,516	1,497,293
17 ARA Payroll Services	264,869	365,858	630,727
18 ARA Regulatory	23,032	31,814	54,846
50 ARA Insurance	38,386	53,023	91,409
51 ARA BARC	767,737	1,060,459	1,828,196
52 ARA Parking	452,198	0	452,198
53 ARA Other	261,030	360,556	621,586
Total	\$ 2,482,094 =====	\$ 2,803,853 =====	\$ 5,285,947 =====

ADMINISTRATION AND REGULATORY AFFAIRS - FINANCIAL SERVICES FUNCTION AND ALLOCATION BASIS

The Financial Services division provides services for the following departments:

- **Budgeting and Accounting** – Support for Administration and Regulatory Affairs (ARA) and Mayor's Office.
- **Accounts Payable Processing** – Invoice and payments for ARA, Mayor's Office and Department of Neighborhoods.

Costs are allocated based on the number of FTE positions in departments served.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:15 ARA Financial Svcs

Description	Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
Personnel Costs				
Salaries	S1 524,256	0	189,055	335,201
Salary % Split		.00%	36.06%	63.94%
Salaries	S 247,744	0	89,341	158,403
Subtotal - Personnel Costs	772,000	0	278,397	493,603
Services & Supplies Cost				
Supplies	S 1,904	0	687	1,218
Services	S 356,674	0	128,624	228,050
Subtotal - Services & Supplies	358,578	0	129,310	229,267
Department Cost Total	1,130,578	0	407,707	722,871
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	1,130,578	0	407,707	722,871
General Admin Distribution		0	0	0
Grand Total	\$ 1,130,578	0	\$ 407,707	\$ 722,871
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$ 20,861	\$ 80	\$ 7,552	\$ 13,390
3 Memberships	194	1	70	125
3 Consulting Services	28	0	10	18
3 Interest Costs	0	0	0	0
3 Other Misc	157	1	57	101
3 Non-Dept. Legal Svcs/Lobby	466	2	169	299
Subtotal - Non-Dept-Gen Gov	21,706	84	7,858	13,932
5 Financial Plg & Analysis	500	27	190	337
Subtotal - Fin Plg & Analysis	500	27	190	337
8 Gen Acctng	498	27	189	336
8 Auditing Svcs	260	0	94	166
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	758	27	283	502
9 Disaster Recovery	118	10	46	82
Subtotal - Fin Disaster Recove	118	10	46	82
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	98	6	37	66
Subtotal - Fin Perform Mgmt	98	6	37	66
12 Treasury	325	24	126	223
Subtotal - Fin Treasury	325	24	126	223
13 Purchasing	530	37	205	363
Subtotal - Fin SPD	530	37	205	363
14 ARA Dept Admin	34,633	11,432	16,612	29,453
14 ARA Non - Parking	33,105	30,522	22,945	40,682
Subtotal - ARA Dir Office	67,738	41,954	39,557	70,135
15 Budgeting & Accounting Support	0	6,065	2,187	3,878
15 Accounts Payable	0	8,562	3,088	5,474
Subtotal - ARA Financial Svcs	0	14,627	5,275	9,352
16 Records	0	215	78	137
Subtotal - ARA Operations	0	215	78	137
17 Payroll Svcs	0	1,373	495	878
Subtotal - ARA Payroll Svcs	0	1,373	495	878
18 Franchise	0	216	78	138
Subtotal - ARA Regulatory	0	216	78	138
19 Certification	0	481	173	308
19 External Affairs & Outreach	0	330	119	211
Subtotal - OBO	0	811	292	519
20 City Mayor Admin	0	1,269	458	811
20 Inter Gov Rel	0	183	66	117

CITY OF HOUSTON, TEXAS
FY2025 FULL COST ALLOCATION PLAN

FY2023
4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
Subtotal - Mayor	\$ 0	\$ 1,452	\$ 524	\$ 928
22 City Sec Svcs	0	217	78	139
Subtotal - City Secretary	0	217	78	139
23 City Council Svcs	0	2,914	1,051	1,863
Subtotal - City Council	0	2,914	1,051	1,863
24 Controller Fin Svcs	0	1,414	510	904
24 Controller Treasury	0	398	144	254
Subtotal - City Controller's	0	1,812	653	1,159
Total Incoming	91,773	65,807	56,826	100,754
C. Total Allocated		\$ 1,288,158	\$ 464,533	\$ 823,625
			36.06%	63.94%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Budgeting & Accounting Support Allocations

Dept:15 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	6.00	1.3758	\$ 6,065	\$ 0	\$ 6,065	\$ 0	\$ 6,065
15 ARA Financial Services	6.00	1.3758	6,065	0	6,065	0	6,065
16 ARA Operations	81.90	18.7801	82,783	0	82,783	4,583	87,366
17 ARA Payroll Services	34.50	7.9110	34,872	0	34,872	1,930	36,802
18 ARA Regulatory	3.00	0.6879	3,032	0	3,032	168	3,200
20 Mayor	29.30	6.7186	29,616	0	29,616	1,639	31,255
50 ARA Insurance	5.00	1.1465	5,054	0	5,054	280	5,334
51 ARA BARC	100.00	22.9305	101,078	0	101,078	5,595	106,673
52 ARA Parking	58.90	13.5061	59,535	0	59,535	3,296	62,831
53 ARA Other	34.00	7.7964	34,367	0	34,367	1,902	36,269
57 Mayor Cable TV	16.00	3.6689	16,173	0	16,173	895	17,068
58 Mayor Other	55.10	12.6347	55,694	0	55,694	3,083	58,777
59 TIRZ	6.40	1.4676	6,469	0	6,469	358	6,827
Subtotal	436.10	100.0000	440,803	0	440,803	23,730	464,533
Direct Bills					0		0
Total					\$440,803		\$ 464,533

Basis Units: Number of FTE positions supported
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Accounts Payable Allocations

Dept:15 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	6.00	1.0955	\$ 8,562	\$ 0	\$ 8,562	\$ 0	\$ 8,562
15 ARA Financial Services	6.00	1.0955	8,562	0	8,562	0	8,562
16 ARA Operations	81.90	14.9534	116,868	0	116,868	6,433	123,301
17 ARA Payroll Services	34.50	6.2991	49,230	0	49,230	2,710	51,940
18 ARA Regulatory	3.00	0.5477	4,281	0	4,281	236	4,517
20 Mayor	29.30	5.3496	41,810	0	41,810	2,301	44,111
36 Dept of Neighborhoods	111.60	20.3761	159,249	0	159,249	8,765	168,014
50 ARA Insurance	5.00	0.9129	7,135	0	7,135	393	7,528
51 ARA BARC	100.00	18.2582	142,697	0	142,697	7,854	150,551
52 ARA Parking	58.90	10.7541	84,048	0	84,048	4,626	88,674
53 ARA Other	34.00	6.2078	48,517	0	48,517	2,670	51,187
57 Mayor Cable TV	16.00	2.9213	22,831	0	22,831	1,257	24,088
58 Mayor Other	55.10	10.0603	78,626	0	78,626	4,328	82,954
59 TIRZ	6.40	1.1685	9,133	0	9,133	503	9,636
Subtotal	547.70	100.0000	781,549	0	781,549	42,076	823,625
Direct Bills					0		0
Total					\$781,549		\$ 823,625
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTE positions supported
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:15 ARA Financial Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
14 ARA Director Office	6,065	8,562	14,627
15 ARA Financial Services	6,065	8,562	14,627
16 ARA Operations	87,366	123,301	210,667
17 ARA Payroll Services	36,802	51,940	88,742
18 ARA Regulatory	3,200	4,517	7,717
20 Mayor	31,255	44,111	75,366
36 Dept of Neighborhoods	0	168,014	168,014
50 ARA Insurance	5,334	7,528	12,862
51 ARA BARC	106,673	150,551	257,224
52 ARA Parking	62,831	88,674	151,505
53 ARA Other	36,269	51,187	87,456
57 Mayor Cable TV	17,068	24,088	41,156
58 Mayor Other	58,777	82,954	141,731
59 TIRZ	6,827	9,636	16,463
Total	\$ 464,532	\$ 823,625	\$ 1,288,157

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ADMINISTRATION AND REGULATORY AFFAIRS - OPERATIONS FUNCTION AND ALLOCATION BASIS

The Operations division provides various support services for many of the City departments. Responsibilities include providing 3-1-1 Call Center support for most City departments, Records Management services, mailroom services, and the disposition of all assets except real estate property. The identified activities and basis used for cost allocation are as follows:

- **Mailroom** – Costs associated with the mailroom are allocated based upon the number of FTE positions in departments served.
- **Property (Asset Disposition)** – Costs associated with the disposal of City property are allocated based on the percentage of net proceeds from sale of assets.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the total FTE in city departments.
- **3-1-1 Call Center** – Costs associated with the 3-1-1 call center are allocated based upon the number of contacts for each department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:16 ARA Operations

Description	Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
Personnel Costs						
Salaries	S1 4,437,166	0	199,296	323,356	365,140	3,549,374
Salary % Split		.00%	4.49%	7.29%	8.23%	79.99%
Benefits	P 2,378,989	0	116,246	189,233	176,020	1,897,490
Subtotal - Personnel Costs	6,816,155	0	315,542	512,589	541,160	5,446,864
Services & Supplies Cost						
Supplies	P 22,221	0	1,644	5,256	984	14,337
Services	P 460,610	0	27,308	42,384	46,294	344,625
Subtotal - Services & Supplies	482,831	0	28,952	47,639	47,278	358,962
Department Cost Total	7,298,986	0	344,494	560,228	588,438	5,805,826
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	7,298,986	0	344,494	560,228	588,438	5,805,826
General Admin Distribution		0	0	0	0	0
Grand Total	\$ 7,298,986		\$ 344,494	\$ 560,228	\$ 588,438	\$ 5,805,826
	=====	=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$ 284,755	\$ 1,098	\$ 12,839	\$ 20,831	\$ 23,523	\$ 228,659
3 Memberships	2,654	10	120	194	219	2,131
3 Consulting Services	309	1	14	23	26	248
3 Interest Costs	0	0	0	0	0	0
3 Other Misc	1,013	4	46	74	84	814
3 Non-Dept. Legal Svcs/Lobby	6,356	25	287	465	525	5,104
3 Walker Rent *	271,568	1,047	12,245	19,867	22,434	218,070
3 Dept Specific	349,288	1,347	0	0	0	350,635
Subtotal - Non-Dept-Gen Gov	915,943	3,532	25,550	41,454	46,811	805,661
5 Financial Plg & Analysis	5,516	301	261	424	479	4,654
Subtotal - Fin Plg & Analysis	5,516	301	261	424	479	4,654
8 Gen Acctng	5,489	297	260	422	476	4,628
8 Auditing Svcs	2,873	0	129	209	236	2,298
8 Fin Operations	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	8,362	297	389	631	713	6,927
9 Disaster Recovery	763	67	37	61	68	664
Subtotal - Fin Disaster Recove	763	67	37	61	68	664
10 Cost Accounting	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
11 Perf Mgmt Svcs	631	37	30	49	55	534
Subtotal - Fin Perform Mgmt	631	37	30	49	55	534
12 Treasury	2,101	157	101	165	186	1,806
Subtotal - Fin Treasury	2,101	157	101	165	186	1,806
13 Purchasing	6,365	448	306	496	561	5,450
Subtotal - Fin SPD	6,365	448	306	496	561	5,450
14 ARA Dept Admin	472,735	156,042	28,242	45,822	51,743	502,970
14 ARA Non - Parking	451,885	416,631	39,010	63,293	71,471	694,742
Subtotal - ARA Dir Office	924,620	572,673	67,251	109,114	123,214	1,197,713
15 Budgeting & Accounting Support	82,783	4,583	3,924	6,367	7,189	69,885
15 Accounts Payable	116,868	6,433	5,538	8,985	10,147	98,631
Subtotal - ARA Financial Svcs	199,651	11,015	9,462	15,352	17,336	168,516
16 Records	0	2,935	132	214	242	2,348
Subtotal - ARA Operations	0	2,935	132	214	242	2,348
17 Payroll Svcs	0	18,737	842	1,365	1,542	14,988
Subtotal - ARA Payroll Svcs	0	18,737	842	1,365	1,542	14,988
18 Franchise	0	1,398	63	102	115	1,118
Subtotal - ARA Regulatory	0	1,398	63	102	115	1,118
19 Certification	0	6,564	295	478	540	5,251
19 External Affairs & Outreach	0	4,508	202	329	371	3,606
Subtotal - OBO	0	11,072	497	807	911	8,857

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:16 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
20 City Mayor Admin	\$ 0	\$ 17,319	\$ 778	\$ 1,262	\$ 1,425	\$ 13,854
20 Inter Gov Rel	0	2,491	112	182	205	1,993
Subtotal - Mayor	0	19,810	890	1,444	1,630	15,846
22 City Sec Svcs	0	1,404	63	102	116	1,123
Subtotal - City Secretary	0	1,404	63	102	116	1,123
23 City Council Svcs	0	18,811	845	1,371	1,548	15,047
Subtotal - City Council	0	18,811	845	1,371	1,548	15,047
24 Controller Fin Svcs	0	15,599	701	1,137	1,284	12,478
24 Controller Treasury	0	2,569	115	187	211	2,055
Subtotal - City Controller's	0	18,168	816	1,324	1,495	14,533
30 Real Estate	0	3,204	144	233	264	2,563
Subtotal - General Services	0	3,204	144	233	264	2,563
Total Incoming	2,063,952	684,067	107,679	174,708	197,284	2,268,348
C. Total Allocated		\$ 10,047,005	\$ 452,173	\$ 734,936	\$ 785,722	\$ 8,074,174
			4.50%	7.31%	7.82%	80.36%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Mailroom Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	151.50	5.0132	\$ 21,131	\$ 0	\$ 21,131	\$ 0	\$ 21,131
14 ARA Director Office	387.50	12.8226	54,048	0	54,048	0	54,048
19 Office Business Opportunity	45.00	1.4891	6,277	0	6,277	556	6,833
20 Mayor	62.60	2.0715	8,731	0	8,731	773	9,504
21 Legal	157.80	5.2217	22,010	0	22,010	1,949	23,959
22 City Secretary	8.00	0.2647	1,116	0	1,116	99	1,215
23 City Council	77.40	2.5612	10,796	0	10,796	956	11,752
24 City Controller's Office	53.90	1.7836	7,518	0	7,518	666	8,184
26 Planning & Dev Admin	75.00	2.4818	10,461	0	10,461	926	11,387
27 HPW Admin Indirect	7.00	0.2316	976	0	976	86	1,062
28 CIP Sal Rec HPW	276.00	9.1330	38,496	0	38,496	3,409	41,905
30 General Services	92.00	3.0443	12,832	0	12,832	1,136	13,968
33 Human Resources	229.00	7.5778	31,941	0	31,941	2,828	34,769
34 HITS	254.00	8.4050	35,428	0	35,428	3,137	38,565
36 Dept of Neighborhoods	26.00	0.8604	3,626	0	3,626	321	3,947
39 Solid Waste	33.00	1.0920	4,603	0	4,603	408	5,011
45 Fleet Management	21.60	0.7148	3,013	0	3,013	267	3,280
57 Mayor Cable TV	18.70	0.6188	2,608	0	2,608	231	2,839
62 HPW Bldg Insp	612.00	20.2515	85,362	0	85,362	7,558	92,920
63 HPW Stormwater	43.00	1.4229	5,998	0	5,998	531	6,529
64 HPW DDSR	59.00	1.9523	8,229	0	8,229	729	8,958
65 HPW Water & Sewer	328.00	10.8537	45,749	0	45,749	4,051	49,800
67 HPW Other	4.00	0.1324	558	0	558	49	607
Subtotal	3,022.00	100.0000	421,507	0	421,507	30,666	452,173
Direct Bills					0		0
Total					\$421,507		\$ 452,173

Basis Units: Number of FTE positions
 Source: Departmental COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Property Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	0.44	0.4400	\$ 3,015	\$ 0	\$ 3,015	\$ 0	\$ 3,015
20 Mayor	0.00	0.0000	0	0	0	0	0
27 HPW Admin Indirect	58.59	58.5900	401,449	0	401,449	29,279	430,728
30 General Services	0.00	0.0000	0	0	0	0	0
31 HEC	0.00	0.0000	0	0	0	0	0
34 HITS	0.08	0.0800	548	0	548	40	588
35 Police	18.36	18.3600	125,800	0	125,800	9,175	134,975
36 Dept of Neighborhoods	1.75	1.7500	11,991	0	11,991	875	12,866
37 Fire	7.54	7.5400	51,663	0	51,663	3,768	55,431
39 Solid Waste	6.97	6.9700	47,757	0	47,757	3,483	51,240
40 Houston Airport System (HAS)	0.00	0.0000	0	0	0	0	0
41 Housing & Community Dev	0.14	0.1400	959	0	959	70	1,029
42 Library	0.24	0.2400	1,644	0	1,644	120	1,764
43 Parks & Recreation	4.42	4.4200	30,285	0	30,285	2,209	32,494
44 Health Department	0.50	0.5000	3,426	0	3,426	250	3,676
45 Fleet Management	0.97	0.9700	6,646	0	6,646	485	7,131
91 Convention and Entertainment	0.00	0.0000	0	0	0	0	0
Subtotal	100.00	100.0000	685,183	0	685,183	49,753	734,936
Direct Bills					0		0
Total					\$685,183		\$ 734,936
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Percentage of net proceeds from sale of assets

Source: Property Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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 4/26/2024

Records Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 226	\$ 0	\$ 226	\$ 0	\$ 226
05 Finance Financial Plg & Analys	12.70	0.0624	455	0	455	0	455
06 Finance City Council	5.10	0.0250	183	0	183	0	183
07 Finance Public Fin	3.60	0.0177	129	0	129	0	129
08 Accounting & Financial Reporti	14.20	0.0697	509	0	509	0	509
09 Finance Disaster Recovery	4.40	0.0216	158	0	158	0	158
10 Finance Grants	5.80	0.0285	208	0	208	0	208
11 Finance Rev Perform Mgmt	2.00	0.0098	72	0	72	0	72
12 Finance Treasury	3.30	0.0162	118	0	118	0	118
13 Finance Strategic Purchasing	39.00	0.1916	1,397	0	1,397	0	1,397
14 ARA Director Office	6.00	0.0295	215	0	215	0	215
15 ARA Financial Services	6.00	0.0295	215	0	215	0	215
16 ARA Operations	81.90	0.4023	2,935	0	2,935	0	2,935
17 ARA Payroll Services	34.50	0.1695	1,236	0	1,236	96	1,332
18 ARA Regulatory	3.00	0.0147	107	0	107	8	115
19 Office Business Opportunity	30.30	0.1488	1,086	0	1,086	84	1,170
20 Mayor	29.30	0.1439	1,050	0	1,050	82	1,132
21 Legal	100.20	0.4921	3,590	0	3,590	279	3,869
22 City Secretary	7.00	0.0344	251	0	251	20	271
23 City Council	67.80	0.3330	2,429	0	2,429	189	2,618
24 City Controller's Office	46.50	0.2284	1,666	0	1,666	130	1,796
25 Health Administration	30.10	0.1478	1,079	0	1,079	84	1,163
26 Planning & Dev Admin	7.20	0.0354	258	0	258	20	278
28 CIP Sal Rec HPW	53.20	0.2613	1,906	0	1,906	148	2,054
29 HPD Police Records	75.20	0.3694	2,695	0	2,695	209	2,904
30 General Services	207.10	1.0172	7,421	0	7,421	577	7,998
31 HEC	182.60	0.8969	6,543	0	6,543	509	7,052
33 Human Resources	196.20	0.9637	7,030	0	7,030	547	7,577
34 HITS	177.00	0.8694	6,342	0	6,342	493	6,835
35 Police	5,968.60	29.3155	213,868	0	213,868	16,626	230,494
36 Dept of Neighborhoods	111.60	0.5481	3,999	0	3,999	311	4,310
37 Fire	3,869.90	19.0075	138,667	0	138,667	10,780	149,447
38 Municipal Court	230.00	1.1297	8,241	0	8,241	641	8,882
39 Solid Waste	387.10	1.9013	13,871	0	13,871	1,078	14,949
40 Houston Airport System (HAS)	1,166.30	5.7284	41,791	0	41,791	3,249	45,040
41 Housing & Community Dev	265.80	1.3055	9,524	0	9,524	740	10,264
42 Library	432.90	2.1262	15,512	0	15,512	1,206	16,718
43 Parks & Recreation	633.40	3.1110	22,696	0	22,696	1,764	24,460
44 Health Department	1,316.80	6.4676	47,184	0	47,184	3,668	50,852
45 Fleet Management	324.00	1.5914	11,610	0	11,610	903	12,513
46 Planning & Dev Other	22.50	0.1105	806	0	806	63	869
47 Planning & Dev Spec Rev	47.90	0.2353	1,716	0	1,716	133	1,849
49 Finance Other	55.10	0.2706	1,974	0	1,974	153	2,127
50 ARA Insurance	5.00	0.0246	179	0	179	14	193
51 ARA BARC	100.00	0.4912	3,583	0	3,583	279	3,862
52 ARA Parking	58.90	0.2893	2,111	0	2,111	164	2,275
53 ARA Other	34.00	0.1670	1,218	0	1,218	95	1,313
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	1,992	0	1,992	155	2,147
56 Legal Wkr Comp	2.00	0.0098	72	0	72	6	78
57 Mayor Cable TV	16.00	0.0786	573	0	573	45	618
58 Mayor Other	55.10	0.2706	1,974	0	1,974	153	2,127
59 TIRZ	6.40	0.0314	229	0	229	18	247
60 HR Health Benefits	39.80	0.1955	1,426	0	1,426	111	1,537
62 HPW Bldg Insp	586.20	2.8792	21,005	0	21,005	1,633	22,638
63 HPW Stormwater	286.40	1.4067	10,262	0	10,262	798	11,060

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Records Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	15,078	0	15,078	1,172	16,250
65 HPW Water & Sewer	2,041.20	10.0256	73,141	0	73,141	5,686	78,827
66 HPW Houston Transtar	7.30	0.0359	262	0	262	20	282
67 HPW Other	9.30	0.0457	333	0	333	26	359
68 Houston Permit Center	24.90	0.1223	892	0	892	69	961
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	1,648	0	1,648	128	1,776
71 CIP S/R Engrg	43.80	0.2151	1,569	0	1,569	122	1,691
72 CIP S/R Constr	37.20	0.1827	1,333	0	1,333	104	1,437
73 CIP S/R Eng/Const	22.40	0.1100	803	0	803	62	865
74 CIP S/R Geo/Env	8.10	0.0398	290	0	290	23	313
75 CIP S/R Other	97.10	0.4769	3,479	0	3,479	270	3,749
76 CIP S/R GSD	39.80	0.1955	1,426	0	1,426	111	1,537
89 HR-W.C.	47.20	0.2318	1,691	0	1,691	131	1,822
Subtotal	20,359.9	100.0000	729,537	0	729,537	56,185	785,722
Direct Bills					0		0
Total	=====	=====	=====	=====	\$729,537	=====	\$ 785,722

Basis Units: Number of FTE positions all funds
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

3-1-1 Svcs Allocations

Dept:16 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	929	0.1626	\$ 12,237	\$ 0	\$ 12,237	\$ 0	\$ 12,237
14 ARA Director Office	52,470	9.1825	691,136	0	691,136	0	691,136
19 Office Business Opportunity	203	0.0355	2,674	0	2,674	215	2,889
20 Mayor	961	0.1682	12,658	0	12,658	1,016	13,674
21 Legal	1,389	0.2431	18,296	0	18,296	1,468	19,764
22 City Secretary	420	0.0735	5,532	0	5,532	444	5,976
23 City Council	277	0.0485	3,649	0	3,649	293	3,942
24 City Controller's Office	320	0.0560	4,215	0	4,215	338	4,553
26 Planning & Dev Admin	2,367	0.4142	31,178	0	31,178	2,502	33,680
27 HPW Admin Indirect	44,108	7.7191	580,992	0	580,992	46,616	627,608
30 General Services	104	0.0182	1,370	0	1,370	110	1,480
31 HEC	677	0.1185	8,917	0	8,917	715	9,632
33 Human Resources	971	0.1699	12,790	0	12,790	1,026	13,816
34 HITS	19	0.0033	250	0	250	20	270
35 Police	6,697	1.1720	88,213	0	88,213	7,078	95,291
36 Dept of Neighborhoods	18,849	3.2986	248,280	0	248,280	19,921	268,201
37 Fire	4,642	0.8124	61,145	0	61,145	4,906	66,051
38 Municipal Court	74,696	13.0721	983,898	0	983,898	78,943	1,062,841
39 Solid Waste	168,904	29.5589	2,224,808	0	2,224,808	178,506	2,403,314
40 Houston Airport System (HAS)	329	0.0576	4,334	0	4,334	348	4,682
41 Housing & Community Dev	1,188	0.2079	15,648	0	15,648	1,256	16,904
42 Library	4,357	0.7625	57,391	0	57,391	4,605	61,996
43 Parks & Recreation	8,608	1.5064	113,385	0	113,385	9,097	122,482
44 Health Department	19,497	3.4121	256,815	0	256,815	20,605	277,420
45 Fleet Management	708	0.1239	9,326	0	9,326	748	10,074
52 ARA Parking	15,068	2.6370	198,476	0	198,476	15,925	214,401
64 HPW DDSR	21,766	3.8091	286,702	0	286,702	23,003	309,705
65 HPW Water & Sewer	90,331	15.8083	1,189,842	0	1,189,842	95,466	1,285,308
92 Other	30,561	5.3483	402,550	0	402,550	32,298	434,848
Subtotal	571,416	100.0000	7,526,707	0	7,526,707	547,467	8,074,174
Direct Bills					0		0
Total					\$7,526,707		\$ 8,074,174
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of contacts per department
 Source: Contact Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:16 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	21,131	0	226	12,237	33,594
05 Finance Financial Plg & Analys	0	0	455	0	455
06 Finance City Council	0	0	183	0	183
07 Finance Public Fin	0	0	129	0	129
08 Accounting & Financial Reporti	0	0	509	0	509
09 Finance Disaster Recovery	0	0	158	0	158
10 Finance Grants	0	0	208	0	208
11 Finance Rev Perform Mgmt	0	0	72	0	72
12 Finance Treasury	0	0	118	0	118
13 Finance Strategic Purchasing	0	0	1,397	0	1,397
14 ARA Director Office	54,048	3,015	215	691,136	748,414
15 ARA Financial Services	0	0	215	0	215
16 ARA Operations	0	0	2,935	0	2,935
17 ARA Payroll Services	0	0	1,332	0	1,332
18 ARA Regulatory	0	0	115	0	115
19 Office Business Opportunity	6,833	0	1,170	2,889	10,892
20 Mayor	9,504	0	1,132	13,674	24,310
21 Legal	23,959	0	3,869	19,764	47,592
22 City Secretary	1,215	0	271	5,976	7,462
23 City Council	11,752	0	2,618	3,942	18,312
24 City Controllor's Office	8,184	0	1,796	4,553	14,533
25 Health Administration	0	0	1,163	0	1,163
26 Planning & Dev Admin	11,387	0	278	33,680	45,345
27 HPW Admin Indirect	1,062	430,728	0	627,608	1,059,398
28 CIP Sal Rec HPW	41,905	0	2,054	0	43,959
29 HPD Police Records	0	0	2,904	0	2,904
30 General Services	13,968	0	7,998	1,480	23,446
31 HEC	0	0	7,052	9,632	16,684
33 Human Resources	34,769	0	7,577	13,816	56,162
34 HITS	38,565	588	6,835	270	46,258
35 Police	0	134,975	230,494	95,291	460,760
36 Dept of Neighborhoods	3,947	12,866	4,310	268,201	289,324
37 Fire	0	55,431	149,447	66,051	270,929
38 Municipal Court	0	0	8,882	1,062,841	1,071,723
39 Solid Waste	5,011	51,240	14,949	2,403,314	2,474,514
40 Houston Airport System (HAS)	0	0	45,040	4,682	49,722
41 Housing & Community Dev	0	1,029	10,264	16,904	28,197
42 Library	0	1,764	16,718	61,996	80,478
43 Parks & Recreation	0	32,494	24,460	122,482	179,436
44 Health Department	0	3,676	50,852	277,420	331,948
45 Fleet Management	3,280	7,131	12,513	10,074	32,998
46 Planning & Dev Other	0	0	869	0	869
47 Planning & Dev Spec Rev	0	0	1,849	0	1,849
49 Finance Other	0	0	2,127	0	2,127
50 ARA Insurance	0	0	193	0	193
51 ARA BARC	0	0	3,862	0	3,862
52 ARA Parking	0	0	2,275	214,401	216,676
53 ARA Other	0	0	1,313	0	1,313
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	0	0	2,147	0	2,147
56 Legal Wkr Comp	0	0	78	0	78
57 Mayor Cable TV	2,839	0	618	0	3,457
58 Mayor Other	0	0	2,127	0	2,127
59 TIRZ	0	0	247	0	247
60 HR Health Benefits	0	0	1,537	0	1,537

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:16 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
62 HPW Bldg Insp	92,920	0	22,638	0	115,558
63 HPW Stormwater	6,529	0	11,060	0	17,589
64 HPW DDSR	8,958	0	16,250	309,705	334,913
65 HPW Water & Sewer	49,800	0	78,827	1,285,308	1,413,935
66 HPW Houston Transtar	0	0	282	0	282
67 HPW Other	607	0	359	0	966
68 Houston Permit Center	0	0	961	0	961
69 CIP S/R Planning	0	0	0	0	0
70 CIP Sal Rec RE	0	0	1,776	0	1,776
71 CIP S/R Engrg	0	0	1,691	0	1,691
72 CIP S/R Constr	0	0	1,437	0	1,437
73 CIP S/R Eng/Const	0	0	865	0	865
74 CIP S/R Geo/Env	0	0	313	0	313
75 CIP S/R Other	0	0	3,749	0	3,749
76 CIP S/R GSD	0	0	1,537	0	1,537
89 HR-W.C.	0	0	1,822	0	1,822
91 Convention and Entertainment	0	0	0	0	0
92 Other	0	0	0	434,848	434,848
Total	\$ 452,173	\$ 734,937	\$ 785,722	\$ 8,074,175	\$ 10,047,007
	=====	=====	=====	=====	=====

**ADMINISTRATION AND REGULATORY AFFAIRS – PAYROLL SERVICES
FUNCTION AND ALLOCATION BASIS**

The Payroll Services division delivers accurate, reliable, and timely payroll and financial services for all the City employees. All costs are allocated based upon the number of FTE positions for all funds. Direct billed services are credited.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:17 ARA Payroll Services

Department	Amount	General Admin	Payroll Svcs
Personnel Costs			
Salaries	S1 2,596,863	0	2,596,863
Salary % Split		.00%	100.00%
Benefits	S 1,430,872	0	1,430,872
Subtotal - Personnel Costs	4,027,735	0	4,027,735
Services & Supplies Cost			
Supplies	S 8,433	0	8,433
Services	S 18,488	0	18,488
Subtotal - Services & Supplies	26,921	0	26,921
Department Cost Total	4,054,656	0	4,054,656
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	4,054,656	0	4,054,656
General Admin Distribution		0	0
Grand Total	\$ 4,054,656 =====	=====	\$ 4,054,656 =====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$ 119,952	\$ 463	\$ 120,415
3 Memberships	1,118	4	1,122
3 Consulting Services	47	0	47
3 Interest Costs	0	0	0
3 Other Misc	563	2	565
3 Non-Dept. Legal Svcs/Lobby	2,678	10	2,688
Subtotal - Non-Dept-Gen Gov	124,358	480	124,838
5 Financial Plg & Analysis	841	46	887
Subtotal - Fin Plg & Analysis	841	46	887
8 Gen Acctng	837	45	882
8 Auditing Svcs	438	0	438
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	1,275	45	1,320
9 Disaster Recovery	424	37	461
Subtotal - Fin Disaster Recove	424	37	461
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	350	20	370
Subtotal - Fin Perform Mgmt	350	20	370
12 Treasury	1,167	87	1,254
Subtotal - Fin Treasury	1,167	87	1,254
13 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 ARA Dept Admin	199,137	65,732	264,869
14 ARA Non - Parking	190,354	175,504	365,858
Subtotal - ARA Dir Office	389,491	241,236	630,727
15 Budgeting & Accounting Support	34,872	1,930	36,802
15 Accounts Payable	49,230	2,710	51,940
Subtotal - ARA Financial Svcs	84,102	4,640	88,742
16 Records	1,236	96	1,332
Subtotal - ARA Operations	1,236	96	1,332
17 Payroll Svcs	0	7,893	7,893
Subtotal - ARA Payroll Svcs	0	7,893	7,893
18 Franchise	0	776	776
Subtotal - ARA Regulatory	0	776	776
19 Certification	0	2,765	2,765
19 External Affairs & Outreach	0	1,899	1,899
Subtotal - OBO	0	4,664	4,664
20 City Mayor Admin	0	7,296	7,296
20 Inter Gov Rel	0	1,049	1,049

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:17 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - Mayor	\$ 0	\$ 8,345	\$ 8,345
22 City Sec Svcs	0	780	780
Subtotal - City Secretary	0	780	780
23 City Council Svcs	0	10,449	10,449
Subtotal - City Council	0	10,449	10,449
24 Controller Fin Svcs	0	2,379	2,379
24 Controller Treasury	0	1,427	1,427
Subtotal - City Controller's	0	3,806	3,806
Total Incoming	603,244	283,401	886,645
C. Total Allocated		\$ 4,941,301	\$ 4,941,301
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Payroll Svcs Allocations

Dept:17 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 1,441	\$ 0	\$ 1,441	\$ 0	\$ 1,441
05 Finance Financial Plg & Analys	12.70	0.0624	2,906	0	2,906	0	2,906
06 Finance City Council	5.10	0.0250	1,167	0	1,167	0	1,167
07 Finance Public Fin	3.60	0.0177	824	0	824	0	824
08 Accounting & Financial Reporti	14.20	0.0697	3,249	0	3,249	0	3,249
09 Finance Disaster Recovery	4.40	0.0216	1,007	0	1,007	0	1,007
10 Finance Grants	5.80	0.0285	1,327	0	1,327	0	1,327
11 Finance Rev Perform Mgmt	2.00	0.0098	458	0	458	0	458
12 Finance Treasury	3.30	0.0162	755	0	755	0	755
13 Finance Strategic Purchasing	39.00	0.1916	8,922	0	8,922	0	8,922
14 ARA Director Office	6.00	0.0295	1,373	0	1,373	0	1,373
15 ARA Financial Services	6.00	0.0295	1,373	0	1,373	0	1,373
16 ARA Operations	81.90	0.4023	18,737	0	18,737	0	18,737
17 ARA Payroll Services	34.50	0.1695	7,893	0	7,893	0	7,893
18 ARA Regulatory	3.00	0.0147	686	0	686	42	728
19 Office Business Opportunity	30.30	0.1488	6,932	0	6,932	426	7,358
20 Mayor	29.30	0.1439	6,703	0	6,703	412	7,115
21 Legal	100.20	0.4921	22,924	0	22,924	1,410	24,334
22 City Secretary	7.00	0.0344	1,601	0	1,601	99	1,700
23 City Council	67.80	0.3330	15,511	0	15,511	954	16,465
24 City Controller's Office	46.50	0.2284	10,638	0	10,638	654	11,292
25 Health Administration	30.10	0.1478	6,886	0	6,886	424	7,310
26 Planning & Dev Admin	7.20	0.0354	1,647	0	1,647	101	1,748
28 CIP Sal Rec HPW	53.20	0.2613	12,171	41,653-	29,482-	749	28,733-
29 HPD Police Records	75.20	0.3694	17,204	0	17,204	1,058	18,262
30 General Services	207.10	1.0172	47,380	0	47,380	2,915	50,295
31 HEC	182.60	0.8969	41,775	0	41,775	2,570	44,345
33 Human Resources	196.20	0.9637	44,886	0	44,886	2,762	47,648
34 HITS	177.00	0.8694	40,494	0	40,494	2,491	42,985
35 Police	5,968.60	29.3155	1,365,485	0	1,365,485	84,008	1,449,493
36 Dept of Neighborhoods	111.60	0.5481	25,532	0	25,532	1,571	27,103
37 Fire	3,869.90	19.0075	885,349	0	885,349	54,469	939,818
38 Municipal Court	230.00	1.1297	52,619	0	52,619	3,237	55,856
39 Solid Waste	387.10	1.9013	88,560	0	88,560	5,448	94,008
40 Houston Airport System (HAS)	1,166.30	5.7284	266,824	306,525-	39,701-	16,416	23,285-
41 Housing & Community Dev	265.80	1.3055	60,809	0	60,809	3,741	64,550
42 Library	432.90	2.1262	99,038	0	99,038	6,093	105,131
43 Parks & Recreation	633.40	3.1110	144,908	0	144,908	8,915	153,823
44 Health Department	1,316.80	6.4676	301,255	0	301,255	18,534	319,789
45 Fleet Management	324.00	1.5914	74,124	0	74,124	4,560	78,684
46 Planning & Dev Other	22.50	0.1105	5,147	0	5,147	317	5,464
47 Planning & Dev Spec Rev	47.90	0.2353	10,958	0	10,958	674	11,632
49 Finance Other	55.10	0.2706	12,606	0	12,606	776	13,382
50 ARA Insurance	5.00	0.0246	1,144	0	1,144	70	1,214
51 ARA BARC	100.00	0.4912	22,878	0	22,878	1,407	24,285
52 ARA Parking	58.90	0.2893	13,475	0	13,475	829	14,304
53 ARA Other	34.00	0.1670	7,778	0	7,778	479	8,257
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	12,720	0	12,720	783	13,503
56 Legal Wkr Comp	2.00	0.0098	458	0	458	28	486
57 Mayor Cable TV	16.00	0.0786	3,660	0	3,660	225	3,885
58 Mayor Other	55.10	0.2706	12,606	0	12,606	776	13,382
59 TIRZ	6.40	0.0314	1,464	0	1,464	90	1,554
60 HR Health Benefits	39.80	0.1955	9,105	0	9,105	560	9,665
62 HPW Bldg Insp	586.20	2.8792	134,110	81,120-	52,990	8,251	61,241
63 HPW Stormwater	286.40	1.4067	65,522	42,260-	23,262	4,031	27,293

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Payroll Svcs Allocations

Dept:17 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	96,270	2,550-	93,720	5,923	99,643
65 HPW Water & Sewer	2,041.20	10.0256	466,982	286,834-	180,148	28,730	208,878
66 HPW Houston Transtar	7.30	0.0359	1,670	1,214-	456	103	559
67 HPW Other	9.30	0.0457	2,128	0	2,128	131	2,259
68 Houston Permit Center	24.90	0.1223	5,697	0	5,697	350	6,047
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	10,524	0	10,524	647	11,171
71 CIP S/R Engrg	43.80	0.2151	10,020	0	10,020	616	10,636
72 CIP S/R Constr	37.20	0.1827	8,511	0	8,511	524	9,035
73 CIP S/R Eng/Const	22.40	0.1100	5,125	0	5,125	315	5,440
74 CIP S/R Geo/Env	8.10	0.0398	1,853	0	1,853	114	1,967
75 CIP S/R Other	97.10	0.4769	22,214	0	22,214	1,367	23,581
76 CIP S/R GSD	39.80	0.1955	9,105	0	9,105	560	9,665
89 HR-W.C.	47.20	0.2318	10,798	0	10,798	664	11,462
Subtotal	20,359.9	100.0000	4,657,901	762,156-	3,895,745	283,400	4,179,145
Direct Bills					762,156		762,156
Total	=====	=====	=====	=====	\$4,657,901	=====	\$ 4,941,301

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

Allocation Summary

Dept:17 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$ 762,156	\$ 762,156
04 Finance Dir Office	1,441	1,441
05 Finance Financial Plg & Analys	2,906	2,906
06 Finance City Council	1,167	1,167
07 Finance Public Fin	824	824
08 Accounting & Financial Reporti	3,249	3,249
09 Finance Disaster Recovery	1,007	1,007
10 Finance Grants	1,327	1,327
11 Finance Rev Perform Mgmt	458	458
12 Finance Treasury	755	755
13 Finance Strategic Purchasing	8,922	8,922
14 ARA Director Office	1,373	1,373
15 ARA Financial Services	1,373	1,373
16 ARA Operations	18,737	18,737
17 ARA Payroll Services	7,893	7,893
18 ARA Regulatory	728	728
19 Office Business Opportunity	7,358	7,358
20 Mayor	7,115	7,115
21 Legal	24,334	24,334
22 City Secretary	1,700	1,700
23 City Council	16,465	16,465
24 City Controller's Office	11,292	11,292
25 Health Administration	7,310	7,310
26 Planning & Dev Admin	1,748	1,748
28 CIP Sal Rec HPW	28,733-	28,733-
29 HPD Police Records	18,262	18,262
30 General Services	50,295	50,295
31 HEC	44,345	44,345
33 Human Resources	47,648	47,648
34 HITS	42,985	42,985
35 Police	1,449,493	1,449,493
36 Dept of Neighborhoods	27,103	27,103
37 Fire	939,818	939,818
38 Municipal Court	55,856	55,856
39 Solid Waste	94,008	94,008
40 Houston Airport System (HAS)	23,285-	23,285-
41 Housing & Community Dev	64,550	64,550
42 Library	105,131	105,131
43 Parks & Recreation	153,823	153,823
44 Health Department	319,789	319,789
45 Fleet Management	78,684	78,684
46 Planning & Dev Other	5,464	5,464
47 Planning & Dev Spec Rev	11,632	11,632
49 Finance Other	13,382	13,382
50 ARA Insurance	1,214	1,214
51 ARA BARC	24,285	24,285
52 ARA Parking	14,304	14,304
53 ARA Other	8,257	8,257
54 IT Public Services	0	0
55 Legal Insurance	13,503	13,503
56 Legal Wkr Comp	486	486
57 Mayor Cable TV	3,885	3,885
58 Mayor Other	13,382	13,382
59 TIRZ	1,554	1,554
60 HR Health Benefits	9,665	9,665
62 HPW Bldg Insp	61,241	61,241

Allocation Summary

Dept:17 ARA Payroll Services

Department	Payroll Svcs	Total
63 HPW Stormwater	27,293	27,293
64 HPW DDSR	99,643	99,643
65 HPW Water & Sewer	208,878	208,878
66 HPW Houston Transtar	559	559
67 HPW Other	2,259	2,259
68 Houston Permit Center	6,047	6,047
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	11,171	11,171
71 CIP S/R Engrg	10,636	10,636
72 CIP S/R Constr	9,035	9,035
73 CIP S/R Eng/Const	5,440	5,440
74 CIP S/R Geo/Env	1,967	1,967
75 CIP S/R Other	23,581	23,581
76 CIP S/R GSD	9,665	9,665
89 HR-W.C.	11,462	11,462
Total	\$ 4,941,300	\$ 4,941,300
	=====	=====

ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES FUNCTION AND ALLOCATION BASIS

The Regulatory Services division handles franchise fee collections; utility regulation; commercial permitting; vehicle for hire licensing; and burglar alarm permitting. However, in the City of Houston's Cost Allocation Plan, only the costs for utility regulation and franchise fee collections are allocated. Since all the General Fund departments benefit from the services provided by these fees, the cost is allocated based on General Fund expenditures, excluding TIRZ. The enterprise funds are excluded because they have their own revenue collection services and are not supported by these fees.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:18 ARA Regulatory

Department	Amount	General Admin	Franchise
<hr/>			
Personnel Costs			
Salaries	S1 233,945	0	233,945
Salary % Split		.00%	100.00%
Benefits	P 101,489	0	101,489
Subtotal - Personnel Costs	<hr/> 335,434	<hr/> 0	<hr/> 335,434
Services & Supplies Cost			
Supplies	P 1,045	0	1,045
Services	P 3,363	0	3,363
Subtotal - Services & Supplies	<hr/> 4,408	<hr/> 0	<hr/> 4,408
Department Cost Total	339,842	0	339,842
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments	339,842	0	339,842
General Admin Distribution	0	0	0
Grand Total	<hr/> \$ 339,842	<hr/> 0	<hr/> \$ 339,842
	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
3 Insurance Retirees	\$ 10,431	\$ 40	\$ 10,471
3 Memberships	97	0	97
3 Consulting Services	109	0	109
3 Interest Costs	0	0	0
3 Other Misc	47	0	47
3 Non-Dept. Legal Svcs/Lobby	233	1	234
Subtotal - Non-Dept-Gen Gov	10,917	42	10,959
5 Financial Plg & Analysis	1,951	107	2,058
Subtotal - Fin Plg & Analysis	1,951	107	2,058
8 Gen Acctng	1,942	105	2,047
8 Auditing Svcs	1,016	0	1,016
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	2,958	105	3,063
9 Disaster Recovery	36	3	39
Subtotal - Fin Disaster Recove	36	3	39
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	29	2	31
Subtotal - Fin Perform Mgmt	29	2	31
12 Treasury	98	7	105
Subtotal - Fin Treasury	98	7	105
14 ARA Dept Admin	17,316	5,716	23,032
14 ARA Non - Parking	16,553	15,261	31,814
Subtotal - ARA Dir Office	33,869	20,977	54,846
15 Budgeting & Accounting Support	3,032	168	3,200
15 Accounts Payable	4,281	236	4,517
Subtotal - ARA Financial Svcs	7,313	403	7,716
16 Records	107	8	115
Subtotal - ARA Operations	107	8	115
17 Payroll Svcs	686	42	728
Subtotal - ARA Payroll Svcs	686	42	728
18 Franchise	0	65	65
Subtotal - ARA Regulatory	0	65	65
19 Certification	0	240	240
19 External Affairs & Outreach	0	165	165
Subtotal - OBO	0	405	405
20 City Mayor Admin	0	634	634
20 Inter Gov Rel	0	91	91
Subtotal - Mayor	0	725	725
22 City Sec Svcs	0	65	65

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:18 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
Subtotal - City Secretary	\$ 0	\$ 65	\$ 65
23 City Council Svcs	0	876	876
Subtotal - City Council	0	876	876
24 Controller Fin Svcs	0	5,518	5,518
24 Controller Treasury	0	120	120
Subtotal - City Controller's	0	5,638	5,638
Total Incoming	57,964	29,471	87,435
C. Total Allocated		\$ 427,277	\$ 427,277
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Franchise Allocations

Dept:18 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	121,968,311	5.8711	\$ 23,356	\$ 0	\$ 23,356	\$ 0	\$ 23,356
04 Finance Dir Office	2,306,087	0.1110	442	0	442	0	442
05 Finance Financial Plg & Analys	2,003,951	0.0965	384	0	384	0	384
06 Finance City Council	835,607	0.0402	160	0	160	0	160
07 Finance Public Fin	577,653	0.0278	111	0	111	0	111
08 Accounting & Financial Reporti	3,925,152	0.1889	752	0	752	0	752
09 Finance Disaster Recovery	357,795	0.0172	69	0	69	0	69
10 Finance Grants	560,382	0.0270	107	0	107	0	107
11 Finance Rev Perform Mgmnt	346,480	0.0167	66	0	66	0	66
12 Finance Treasury	1,752,643	0.0844	336	0	336	0	336
13 Finance Strategic Purchasing	5,176,785	0.2492	991	0	991	0	991
14 ARA Director Office	2,345,346	0.1129	449	0	449	0	449
15 ARA Financial Services	1,130,577	0.0544	216	0	216	0	216
16 ARA Operations	7,298,986	0.3513	1,398	0	1,398	0	1,398
17 ARA Payroll Services	4,054,657	0.1952	776	0	776	0	776
18 ARA Regulatory	339,842	0.0164	65	0	65	0	65
19 Office Business Opportunity	4,398,252	0.2117	842	0	842	67	909
20 Mayor	4,878,412	0.2348	934	0	934	75	1,009
21 Legal	18,120,150	0.8722	3,470	0	3,470	278	3,748
22 City Secretary	808,652	0.0389	155	0	155	12	167
23 City Council	10,502,517	0.5056	2,011	0	2,011	161	2,172
24 City Controller's Office	7,863,511	0.3785	1,506	0	1,506	121	1,627
25 Health Administration	15,905,673	0.7656	3,046	0	3,046	244	3,290
26 Planning & Dev Admin	1,878,675	0.0904	360	0	360	29	389
29 HPD Police Records	6,088,424	0.2931	1,166	0	1,166	93	1,259
30 General Services	41,141,183	1.9804	7,878	0	7,878	631	8,509
31 HEC	1,780	0.0001	0	0	0	0	0
33 Human Resources	959,456	0.0462	184	0	184	15	199
34 HITS	0	0.0000	0	0	0	0	0
35 Police	948,939,757	45.6785	181,712	0	181,712	14,547	196,259
36 Dept of Neighborhoods	11,792,512	0.5676	2,258	0	2,258	181	2,439
37 Fire	536,425,154	25.8216	102,720	0	102,720	8,223	110,943
38 Municipal Court	27,742,277	1.3354	5,312	0	5,312	425	5,737
39 Solid Waste	96,907,405	4.6648	18,557	0	18,557	1,486	20,043
41 Housing & Community Dev	1,102,025	0.0530	211	0	211	17	228
42 Library	39,445,232	1.8988	7,553	0	7,553	605	8,158
43 Parks & Recreation	83,672,687	4.0277	16,022	0	16,022	1,283	17,305
44 Health Department	34,474,001	1.6595	6,601	0	6,601	528	7,129
45 Fleet Management	19,984	0.0010	4	0	4	0	4
46 Planning & Dev Other	1,381,350	0.0665	265	0	265	21	286
49 Finance Other	327,205	0.0158	63	0	63	5	68
51 ARA BARC	0	0.0000	0	0	0	0	0
53 ARA Other	4,392,296	0.2114	841	0	841	67	908
54 IT Public Services	0	0.0000	0	0	0	0	0
57 Mayor Cable TV	0	0.0000	0	0	0	0	0
60 HR Health Benefits	0	0.0000	0	0	0	0	0
67 HPW Other	23,281,376	1.1207	4,458	0	4,458	357	4,815
Subtotal	2,077,430,200	100.0000	397,807	0	397,807	29,470	427,277
Direct Bills					0		0
Total					\$397,807		\$ 427,277

Basis Units: FY2023 actual GF expenditures excl TIRZ
 Source: COH Expenditure Report

Allocation Summary

Dept:18 ARA Regulatory

Department	Franchise	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	23,356	23,356
04 Finance Dir Office	442	442
05 Finance Financial Plg & Analys	384	384
06 Finance City Council	160	160
07 Finance Public Fin	111	111
08 Accounting & Financial Reporti	752	752
09 Finance Disaster Recovery	69	69
10 Finance Grants	107	107
11 Finance Rev Perform Mgmt	66	66
12 Finance Treasury	336	336
13 Finance Strategic Purchasing	991	991
14 ARA Director Office	449	449
15 ARA Financial Services	216	216
16 ARA Operations	1,398	1,398
17 ARA Payroll Services	776	776
18 ARA Regulatory	65	65
19 Office Business Opportunity	909	909
20 Mayor	1,009	1,009
21 Legal	3,748	3,748
22 City Secretary	167	167
23 City Council	2,172	2,172
24 City Controller's Office	1,627	1,627
25 Health Administration	3,290	3,290
26 Planning & Dev Admin	389	389
29 HPD Police Records	1,259	1,259
30 General Services	8,509	8,509
31 HEC	0	0
33 Human Resources	199	199
34 HITS	0	0
35 Police	196,259	196,259
36 Dept of Neighborhoods	2,439	2,439
37 Fire	110,943	110,943
38 Municipal Court	5,737	5,737
39 Solid Waste	20,043	20,043
41 Housing & Community Dev	228	228
42 Library	8,158	8,158
43 Parks & Recreation	17,305	17,305
44 Health Department	7,129	7,129
45 Fleet Management	4	4
46 Planning & Dev Other	286	286
49 Finance Other	68	68
51 ARA BARC	0	0
53 ARA Other	908	908
54 IT Public Services	0	0
57 Mayor Cable TV	0	0
60 HR Health Benefits	0	0
67 HPW Other	4,815	4,815
Total	\$ 427,278	\$ 427,278
	=====	=====

OFFICE OF BUSINESS OPPORTUNITY FUNCTION AND ALLOCATION BASIS (Part 1)

The Office of Business Opportunity (OBO) is committed to cultivating a competitive and diverse business environment in the City of Houston by promoting the success of small businesses and developing Houston's workforce, with special emphasis on historically underutilized businesses and disenfranchised individuals. OBO provides business assistance to both start-up and mature companies, helps businesses navigate the city permitting and licensing process, provides referrals for educational and financial resources, as well as certifies Minority, Women, Small and Disadvantaged Business Enterprises (MWSDBE) and Persons with Disabilities Business Enterprises. OBO is also charged with ensuring that City departments and prime contractors identify and connect with certified companies for contracting opportunities on MWSDBE goal-oriented contracts. OBO also monitors those contracts to ensure the utilization of MWSDBEs and compliance with applicable labor standards requirements. The costs are allocated as follows:

- **Certification and Designation Division** – Administers the city's MWSDBE certification program and the Hire Houston First designation process. The costs of these functions are allocated based on the number of FTE positions.
- **Contract Compliance Division** – Enforces labor standards rules, as well as monitors MWSDBE utilization on contracts with goals. The Contract Compliance division also ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month in a timely manner. Costs are allocated based on the number of contracts monitored per department.
- **Department Services Unit** – This unit is responsible for assisting departments with setting MWSDBE goals on contracts, reviewing RCAs for compliance with MWSDBE and Hire Houston First requirements and training city departments on best practices for compliance with the programs OBO administers. Costs are allocated based on the number of tasks completed by each Procurement Specialist per department.
- **Reporting, Analytics Technology Unit** – This area is responsible for reporting citywide MWSDBE participation on contracts, Hire Houston First related contracts and other reports that serve to provide analytics that can be used to strengthen the City's administration of its business development program. The Reporting, Analytics & Technology function within OBO is allocated based on the number of contracts awarded with MWSDBE requirements.

**OFFICE OF BUSINESS OPPORTUNITY
FUNCTION AND ALLOCATION BASIS
(Part 2)
Continued**

- **Pay or Play Program** – This area works under the Chief Financial Officer to develop and implement policies and procedures to ensure adherence to the Pay or Play (POP) Program mandates ensuring the optimum efficiency and integrity of the program, train all departments citywide and ensure audits are conducted.
- **External Affairs, Workforce Development, and Office of Business Opportunity Solutions Center (OBOSC) Unit** – This unit's objective is to raise program awareness, increase the number of companies seeking certification and develop Houston's workforce. The unit provides information on contracting opportunities and facilitates the provision of business development resources needed to assist certified firms with increasing their financial and operational readiness and leads OBO's workforce development initiatives. These costs are allocated based on the number of FTE positions.
- **HAS Services** – OBO has the responsibilities of ensuring that contracts are procured, awarded, and administered in compliance with Federal regulations for the U.S. Department of Transportation's Disadvantaged Business Enterprise and Airport Concessionaire program. Services are provided by the Department Director based on a level of effort of 25%. The cost is directly allocated to HAS.
- **Non-General Fund** – The non-general fund expenses of OBO are not allocated within the plan. They are included for information purposes only.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:19 Office Business Opportunity

Description	Amount	General Admin	Certification	Contract Compliance	Reporting & Analytics
Personnel Costs					
Salaries	S1 3,194,672	569,603	858,640	744,512	127,858
Salary % Split		17.8,298%	26.8,773%	23.3,048%	0.00%
Benefits	S 0	0	0	0	0
Subtotal - Personnel Costs	3,194,672	569,603	858,640	744,512	127,858
Services & Supplies Cost					
Supplies	P 23,134	4,271	6,438	5,582	959
Services	P 1,217,786	227,780	343,364	297,725	51,130
HAS Costs	P 112,352	0	0	0	0
N-GF Svcs	P 122,489	0	0	0	0
Subtotal - Services & Supplies	1,475,761	232,051	349,802	303,307	52,089
Department Cost Total	4,670,433	801,654	1,208,442	1,047,819	179,947
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	4,670,433	801,654	1,208,442	1,047,819	179,947
General Admin Distribution		801,654-	262,215	227,362	39,046
Grand Total	\$ 4,670,433		\$ 1,470,657	\$ 1,275,181	\$ 218,993

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:19 Office Business Opportunity

Description	Amount	Dept Services	External Affairs & Outreach	HAS Services	Non-GF.
Personnel Costs					
Salaries	S1 3,194,672	154,964	589,703	0	149,392
Salary % Split		4.8,507%	18.4,590%	0.0,000%	4.6,763%
Benefits	S 0	0	0	0	0
Subtotal - Personnel Costs	3,194,672	154,964	589,703	0	149,392
Services & Supplies Cost					
Supplies	P 23,134	1,162	4,422	0	300
Services	P 1,217,786	61,969	235,818	0	0
HAS Costs	P 112,352	0	0	112,352	0
N-GF Svcs	P 122,489	0	0	0	122,489
Subtotal - Services & Supplies	1,475,761	63,131	240,240	112,352	122,789
Department Cost Total	4,670,433	218,095	829,943	112,352	272,181
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	4,670,433	218,095	829,943	112,352	272,181
General Admin Distribution		47,323	180,086	0	45,622
Grand Total	\$ 4,670,433	\$ 265,418	\$ 1,010,029	\$ 112,352	\$ 317,803
	=====	=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3 Insurance Retirees	\$ 99,091	\$ 382	\$ 32,537	\$ 28,212	\$ 4,845	\$ 5,872	\$ 22,346
3 Memberships	924	4	303	263	45	55	208
3 Consulting Services	374	1	123	106	18	22	84
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	611	3	201	174	30	36	138
3 Non-Dept. Legal Svcs/Lobby	2,352	9	772	670	115	139	530
3 Walker Rent	293,027	1,130	96,216	83,428	14,327	17,365	66,080
3 Dept Specific	54,524	210	17,903	15,524	2,666	3,231	12,296
Subtotal - Non-Dept-Gen Gov	450,903	1,739	148,055	128,376	22,047	26,721	101,683
5 Financial Plg & Analysis	6,684	365	2,306	1,999	343	416	1,584
Subtotal - Fin Plg & Analysis	6,684	365	2,306	1,999	343	416	1,584
8 Gen Acctng	6,651	360	2,293	1,988	341	414	1,575
8 Fixed Assets	0	0	0	0	0	0	0
8 Auditing Svcs	3,481	0	1,139	987	170	205	782
8 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	10,132	360	3,432	2,976	511	619	2,357
9 Disaster Recovery	488	43	174	151	26	31	119
Subtotal - Fin Disaster Recove	488	43	174	151	26	31	119
10 Grants Mgmt	39	3	14	12	2	2	9
10 Cost Accounting	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	39	3	14	12	2	2	9
11 Perf Mgmt Svcs	403	24	140	121	21	25	96
Subtotal - Fin Perform Mgmt	403	24	140	121	21	25	96
12 Treasury	1,266	95	445	386	66	80	306
Subtotal - Fin Treasury	1,266	95	445	386	66	80	306
13 Purchasing	4,774	336	1,671	1,449	249	302	1,148
Subtotal - Fin SPD	4,774	336	1,671	1,449	249	302	1,148
15 Budgeting & Accounting Support	0	0	0	0	0	0	0
15 Accounts Payable	0	0	0	0	0	0	0
Subtotal - ARA Financial Svcs	0	0	0	0	0	0	0
16 Mailroom	6,277	556	2,235	1,938	333	403	1,535
16 Records	1,086	84	383	332	57	69	263
16 3-1-1 Svcs	2,674	215	945	819	141	171	649
Subtotal - ARA Operations	10,037	855	3,563	3,089	531	643	2,447
17 Payroll Svcs	6,932	426	2,407	2,087	358	434	1,653
Subtotal - ARA Payroll Svcs	6,932	426	2,407	2,087	358	434	1,653
18 Franchise	842	67	297	258	44	54	204
Subtotal - ARA Regulatory	842	67	297	258	44	54	204
19 Certification	0	2,428	794	689	118	143	545
19 Contract Compliance	0	2,160	707	613	105	128	485
19 Reporting & Analytics	0	254	83	72	12	15	57
19 Dept. Services	0	1,737	568	493	85	103	390

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
19 External Affairs & Outreach	\$ 0	\$ 1,668	\$ 546	\$ 473	\$ 81	\$ 98	\$ 375
Subtotal - OBO	0	8,247	2,698	2,339	402	487	1,853
20 City Mayor Admin	0	6,407	2,096	1,817	312	378	1,439
20 I Gov Relats	0	922	302	261	45	54	207
Subtotal - Mayor	0	7,329	2,397	2,079	357	433	1,646
21 Legal Svcs	0	52,392	17,137	14,859	2,552	3,093	11,770
21 Inspector General	0	12,568	4,111	3,564	612	742	2,823
Subtotal - Legal	0	64,960	21,248	18,424	3,164	3,835	14,593
22 City Sec Svcs	0	898	294	255	44	53	202
Subtotal - City Secretary	0	898	294	255	44	53	202
23 City Council Svcs	0	12,036	3,937	3,414	586	711	2,704
Subtotal - City Council	0	12,036	3,937	3,414	586	711	2,704
24 Controller Fin Svcs	0	18,901	6,182	5,361	921	1,116	4,246
24 Controller Treasury	0	1,644	538	466	80	97	369
Subtotal - City Controller's	0	20,545	6,720	5,827	1,001	1,213	4,615
30 Real Estate	0	1,621	530	460	79	96	364
Subtotal - General Services	0	1,621	530	460	79	96	364
Total Incoming	492,500	119,949	200,327	173,700	29,830	36,154	137,582
C. Total Allocated		\$ 5,282,882	\$ 1,670,984	\$ 1,448,881	\$ 248,823	\$ 301,572	\$ 1,147,611
			31.63%	27.43%	4.71%	5.71%	21.72%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3 Insurance Retirees	\$ 99,091	\$ 382	\$ 0	\$ 5,661
3 Memberships	924	4	0	53
3 Consulting Services	374	1	0	21
3 Interest Costs	0	0	0	0
3 Other Misc	611	3	0	35
3 Non-Dept. Legal Svcs/Lobby	2,352	9	0	134
3 Walker Rent	293,027	1,130	0	16,740
3 Dept Specific	54,524	210	0	3,115
Subtotal - Non-Dept-Gen Gov	450,903	1,739	0	25,760
5 Financial Plg & Analysis	6,684	365	0	401
Subtotal - Fin Plg & Analysis	6,684	365	0	401
8 Gen Acctng	6,651	360	0	399
8 Fixed Assets	0	0	0	0
8 Auditing Svcs	3,481	0	0	198
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	10,132	360	0	597
9 Disaster Recovery	488	43	0	30
Subtotal - Fin Disaster Recove	488	43	0	30
10 Grants Mgmt	39	3	0	2
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	39	3	0	2
11 Perf Mgmt Svcs	403	24	0	24
Subtotal - Fin Perform Mgmt	403	24	0	24
12 Treasury	1,266	95	0	77
Subtotal - Fin Treasury	1,266	95	0	77
13 Purchasing	4,774	336	0	291
Subtotal - Fin SPD	4,774	336	0	291
15 Budgeting & Accounting Support	0	0	0	0
15 Accounts Payable	0	0	0	0
Subtotal - ARA Financial Svcs	0	0	0	0
16 Mailroom	6,277	556	0	389
16 Records	1,086	84	0	67
16 3-1-1 Svcs	2,674	215	0	164
Subtotal - ARA Operations	10,037	855	0	620
17 Payroll Svcs	6,932	426	0	419
Subtotal - ARA Payroll Svcs	6,932	426	0	419
18 Franchise	842	67	0	52
Subtotal - ARA Regulatory	842	67	0	52
19 Certification	0	2,428	0	138
19 Contract Compliance	0	2,160	0	123
19 Reporting & Analytics	0	254	0	14
19 Dept. Services	0	1,737	0	99

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:19 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
19 External Affairs & Outreach	\$ 0	\$ 1,668	\$ 0	\$ 95
Subtotal - OBO	0	8,247	0	469
20 City Mayor Admin	0	6,407	0	365
20 I Gov Relats	0	922	0	52
Subtotal - Mayor	0	7,329	0	417
21 Legal Svcs	0	52,392	0	2,982
21 Inspector General	0	12,568	0	715
Subtotal - Legal	0	64,960	0	3,697
22 City Sec Svcs	0	898	0	51
Subtotal - City Secretary	0	898	0	51
23 City Council Svcs	0	12,036	0	685
Subtotal - City Council	0	12,036	0	685
24 Controller Fin Svcs	0	18,901	0	1,076
24 Controller Treasury	0	1,644	0	94
Subtotal - City Controller's	0	20,545	0	1,169
30 Real Estate	0	1,621	0	92
Subtotal - General Services	0	1,621	0	92
Total Incoming	492,500	119,949	0	34,854
C. Total Allocated		\$ 5,282,882	\$ 112,352	\$ 352,657
			2.13%	6.68%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Certification Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 505	\$ 0	\$ 505	\$ 0	\$ 505
05 Finance Financial Plg & Analys	12.70	0.0624	1,018	0	1,018	0	1,018
06 Finance City Council	5.10	0.0250	409	0	409	0	409
07 Finance Public Fin	3.60	0.0177	289	0	289	0	289
08 Accounting & Financial Reporti	14.20	0.0697	1,138	0	1,138	0	1,138
09 Finance Disaster Recovery	4.40	0.0216	353	0	353	0	353
10 Finance Grants	5.80	0.0285	465	0	465	0	465
11 Finance Rev Perform Mgmt	2.00	0.0098	160	0	160	0	160
12 Finance Treasury	3.30	0.0162	264	0	264	0	264
13 Finance Strategic Purchasing	39.00	0.1916	3,126	0	3,126	0	3,126
14 ARA Director Office	6.00	0.0295	481	0	481	0	481
15 ARA Financial Services	6.00	0.0295	481	0	481	0	481
16 ARA Operations	81.90	0.4023	6,564	0	6,564	0	6,564
17 ARA Payroll Services	34.50	0.1695	2,765	0	2,765	0	2,765
18 ARA Regulatory	3.00	0.0147	240	0	240	0	240
19 Office Business Opportunity	30.30	0.1488	2,428	0	2,428	0	2,428
20 Mayor	29.30	0.1439	2,348	0	2,348	57	2,405
21 Legal	100.20	0.4921	8,031	0	8,031	196	8,227
22 City Secretary	7.00	0.0344	561	0	561	14	575
23 City Council	67.80	0.3330	5,434	0	5,434	132	5,566
24 City Controller's Office	46.50	0.2284	3,727	0	3,727	91	3,818
25 Health Administration	30.10	0.1478	2,412	0	2,412	59	2,471
26 Planning & Dev Admin	7.20	0.0354	577	0	577	14	591
28 CIP Sal Rec HPW	53.20	0.2613	4,264	0	4,264	104	4,368
29 HPD Police Records	75.20	0.3694	6,027	0	6,027	147	6,174
30 General Services	207.10	1.0172	16,598	0	16,598	404	17,002
31 HEC	182.60	0.8969	14,635	0	14,635	356	14,991
33 Human Resources	196.20	0.9637	15,725	0	15,725	383	16,108
34 HITS	177.00	0.8694	14,186	0	14,186	345	14,531
35 Police	5,968.60	29.3155	478,355	0	478,355	11,649	490,004
36 Dept of Neighborhoods	111.60	0.5481	8,944	0	8,944	218	9,162
37 Fire	3,869.90	19.0075	310,154	0	310,154	7,553	317,707
38 Municipal Court	230.00	1.1297	18,433	0	18,433	449	18,882
39 Solid Waste	387.10	1.9013	31,024	0	31,024	756	31,780
40 Houston Airport System (HAS)	1,166.30	5.7284	93,473	0	93,473	2,276	95,749
41 Housing & Community Dev	265.80	1.3055	21,303	0	21,303	519	21,822
42 Library	432.90	2.1262	34,695	0	34,695	845	35,540
43 Parks & Recreation	633.40	3.1110	50,764	0	50,764	1,236	52,000
44 Health Department	1,316.80	6.4676	105,535	0	105,535	2,570	108,105
45 Fleet Management	324.00	1.5914	25,967	0	25,967	632	26,599
46 Planning & Dev Other	22.50	0.1105	1,803	0	1,803	44	1,847
47 Planning & Dev Spec Rev	47.90	0.2353	3,839	0	3,839	93	3,932
49 Finance Other	55.10	0.2706	4,416	0	4,416	108	4,524
50 ARA Insurance	5.00	0.0246	401	0	401	10	411
51 ARA BARC	100.00	0.4912	8,015	0	8,015	195	8,210
52 ARA Parking	58.90	0.2893	4,721	0	4,721	115	4,836
53 ARA Other	34.00	0.1670	2,725	0	2,725	66	2,791
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	4,456	0	4,456	109	4,565
56 Legal Wkr Comp	2.00	0.0098	160	0	160	4	164
57 Mayor Cable TV	16.00	0.0786	1,282	0	1,282	31	1,313
58 Mayor Other	55.10	0.2706	4,416	0	4,416	108	4,524
59 TIRZ	6.40	0.0314	513	0	513	12	525
60 HR Health Benefits	39.80	0.1955	3,190	0	3,190	78	3,268
62 HPW Bldg Insp	586.20	2.8792	46,981	0	46,981	1,144	48,125
63 HPW Stormwater	286.40	1.4067	22,954	0	22,954	559	23,513

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Certification Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	33,725	0	33,725	821	34,546
65 HPW Water & Sewer	2,041.20	10.0256	163,593	0	163,593	3,984	167,577
66 HPW Houston Transtar	7.30	0.0359	585	0	585	14	599
67 HPW Other	9.30	0.0457	745	0	745	18	763
68 Houston Permit Center	24.90	0.1223	1,996	0	1,996	49	2,045
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	3,687	0	3,687	90	3,777
71 CIP S/R Engrg	43.80	0.2151	3,510	0	3,510	85	3,595
72 CIP S/R Constr	37.20	0.1827	2,981	0	2,981	73	3,054
73 CIP S/R Eng/Const	22.40	0.1100	1,795	0	1,795	44	1,839
74 CIP S/R Geo/Env	8.10	0.0398	649	0	649	16	665
75 CIP S/R Other	97.10	0.4769	7,782	0	7,782	190	7,972
76 CIP S/R GSD	39.80	0.1955	3,190	0	3,190	78	3,268
89 HR-W.C.	47.20	0.2318	3,783	0	3,783	92	3,875
Subtotal	20,359.9	100.0000	1,631,751	0	1,631,751	39,233	1,670,984
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,631,751	=====	\$ 1,670,984

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Contract Compliance Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	14	1.0687	\$ 15,121	\$ 0	\$ 15,121	\$ 0	\$ 15,121
13 Finance Strategic Purchasing	63	4.8092	68,043	0	68,043	0	68,043
14 ARA Director Office	23	1.7557	24,841	0	24,841	0	24,841
19 Office Business Opportunity	2	0.1527	2,160	0	2,160	0	2,160
20 Mayor	12	0.9160	12,961	0	12,961	338	13,299
21 Legal	26	1.9847	28,081	0	28,081	732	28,813
24 City Controller's Office	2	0.1527	2,160	0	2,160	56	2,216
26 Planning & Dev Admin	3	0.2290	3,240	0	3,240	84	3,324
27 HPW Administration Indirect	762	58.1679	822,996	0	822,996	21,460	844,456
28 CIP Sal Rec HPW	0	0.0000	0	569,589-	569,589-	0	569,589-
30 General Services	134	10.2290	144,726	0	144,726	3,774	148,500
33 Human Resources	34	2.5954	36,722	0	36,722	958	37,680
34 HITS	34	2.5954	36,722	0	36,722	958	37,680
35 Police	50	3.8168	54,002	0	54,002	1,408	55,410
36 Dept of Neighborhoods	6	0.4580	6,480	0	6,480	169	6,649
37 Fire	8	0.6107	8,640	0	8,640	225	8,865
38 Municipal Court	6	0.4580	6,480	0	6,480	169	6,649
39 Solid Waste	29	2.2137	31,321	0	31,321	817	32,138
42 Library	1	0.0763	1,080	0	1,080	28	1,108
43 Parks & Recreation	18	1.3740	19,441	0	19,441	507	19,948
44 Health Department	47	3.5878	50,762	0	50,762	1,324	52,086
45 Fleet Management	36	2.7481	38,882	0	38,882	1,014	39,896
Subtotal	1,310	100.0000	1,414,861	569,589-	845,272	34,020	879,292
Direct Bills					569,589		569,589
Total					\$1,414,861		\$1,414,861
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of contracts monitored
 Source: OBO Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Reporting & Analytics Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	56	0.9771	\$ 2,374	\$ 0	\$ 2,374	\$ 0	\$ 2,374
14 ARA Director Office	145	2.5301	6,148	0	6,148	0	6,148
19 Office Business Opportunity	6	0.1047	254	0	254	0	254
20 Mayor	44	0.7678	1,865	0	1,865	47	1,912
21 Legal	28	0.4886	1,187	0	1,187	30	1,217
22 City Council	1	0.0174	42	0	42	1	43
24 City Controller's Office	13	0.2268	551	0	551	14	565
27 HPW Admin Indirect	1,797	31.3558	76,189	0	76,189	1,902	78,091
30 General Services	172	3.0012	7,292	0	7,292	182	7,474
31 HEC	1	0.0174	42	0	42	1	43
33 Human Resources	68	1.1865	2,883	0	2,883	72	2,955
34 HITS	110	1.9194	4,664	0	4,664	116	4,780
35 Police	197	3.4374	8,352	0	8,352	208	8,560
36 Dept of Neighborhoods	22	0.3839	933	0	933	23	956
37 Fire	104	1.8147	4,409	0	4,409	110	4,519
38 Municipal Court	35	0.6107	1,484	0	1,484	37	1,521
39 Solid Waste	67	1.1691	2,841	0	2,841	71	2,912
40 Houston Airport System (HAS)	1,129	19.6999	47,867	0	47,867	1,195	49,062
41 Housing & Community Dev	469	8.1836	19,884	0	19,884	496	20,380
42 Library	187	3.2630	7,928	0	7,928	198	8,126
43 Parks & Recreation	172	3.0012	7,292	0	7,292	182	7,474
44 Health Department	174	3.0361	7,377	0	7,377	184	7,561
45 Fleet Management	723	12.6156	30,654	0	30,654	765	31,419
46 Planning & Dev Other	11	0.1919	466	0	466	12	478
Subtotal	5,731	100.0000	242,978	0	242,978	5,845	248,823
Direct Bills					0		0
Total					\$242,978		\$ 248,823
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of awards with S/MWDBE requirements
 Source: OBO Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Dept Services Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 Finance Strategic Purchasing	2	0.5900	\$ 1,737	\$ 0	\$ 1,737	\$ 0	\$ 1,737
14 ARA Director Office	11	3.2448	9,556	0	9,556	0	9,556
19 Office Business Opportunity	2	0.5900	1,737	0	1,737	0	1,737
20 Mayor	11	3.2448	9,556	0	9,556	240	9,796
21 Legal	3	0.8850	2,606	0	2,606	66	2,672
27 HPW Administration Indirect	88	25.9587	76,446	0	76,446	1,923	78,369
30 General Services	7	2.0649	6,081	0	6,081	153	6,234
31 HEC	2	0.5900	1,737	0	1,737	44	1,781
33 Human Resources	5	1.4749	4,344	0	4,344	109	4,453
34 HITS	54	15.9292	46,910	0	46,910	1,180	48,090
35 Police	41	12.0944	35,617	0	35,617	896	36,513
36 Dept of Neighborhoods	1	0.2950	869	0	869	22	891
37 Fire	19	5.6047	16,505	0	16,505	415	16,920
38 Municipal Courts	1	0.2950	869	0	869	22	891
39 Solid Waste	9	2.6549	7,818	0	7,818	197	8,015
40 Houston Airport System (HAS)	36	10.6195	31,273	0	31,273	787	32,060
41 Housing & Community Dev	1	0.2950	869	0	869	22	891
42 Library	4	1.1799	3,475	0	3,475	87	3,562
43 Parks & Recreation	6	1.7699	5,212	0	5,212	131	5,343
44 Health Department	18	5.3097	15,637	0	15,637	393	16,030
45 Fleet Management	18	5.3097	15,637	0	15,637	393	16,030
Subtotal	339	100.0000	294,491	0	294,491	7,081	301,572
Direct Bills					0		0
Total					\$294,491		\$ 301,572

Basis Units: Number of tasks completed by procurement specialists
 Source: OBO Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

External Affairs & Outreach Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 347	\$ 0	\$ 347	\$ 0	\$ 347
05 Finance Financial Plg & Analys	12.70	0.0624	699	0	699	0	699
06 Finance City Council	5.10	0.0250	281	0	281	0	281
07 Finance Public Fin	3.60	0.0177	198	0	198	0	198
08 Accounting & Financial Reporti	14.20	0.0697	782	0	782	0	782
09 Finance Disaster Recovery	4.40	0.0216	242	0	242	0	242
10 Finance Grants	5.80	0.0285	319	0	319	0	319
11 Finance Rev Perform Mgmt	2.00	0.0098	110	0	110	0	110
12 Finance Treasury	3.30	0.0162	182	0	182	0	182
13 Finance Strategic Purchasing	39.00	0.1916	2,147	0	2,147	0	2,147
14 ARA Director Office	6.00	0.0295	330	0	330	0	330
15 ARA Financial Services	6.00	0.0295	330	0	330	0	330
16 ARA Operations	81.90	0.4023	4,508	0	4,508	0	4,508
17 ARA Payroll Services	34.50	0.1695	1,899	0	1,899	0	1,899
18 ARA Regulatory	3.00	0.0147	165	0	165	0	165
19 Office Business Opportunity	30.30	0.1488	1,668	0	1,668	0	1,668
20 Mayor	29.30	0.1439	1,613	0	1,613	39	1,652
21 Legal	100.20	0.4921	5,515	0	5,515	134	5,649
22 City Secretary	7.00	0.0344	385	0	385	9	394
23 City Council	67.80	0.3330	3,732	0	3,732	91	3,823
24 City Controller's Office	46.50	0.2284	2,559	0	2,559	62	2,621
25 Health Administration	30.10	0.1478	1,657	0	1,657	40	1,697
26 Planning & Dev Admin	7.20	0.0354	396	0	396	10	406
28 CIP Sal Rec HPW	53.20	0.2613	2,928	0	2,928	71	2,999
29 HPD Police Records	75.20	0.3694	4,139	0	4,139	101	4,240
30 General Services	207.10	1.0172	11,399	0	11,399	278	11,677
31 HEC	182.60	0.8969	10,051	0	10,051	245	10,296
33 Human Resources	196.20	0.9637	10,799	0	10,799	263	11,062
34 HITS	177.00	0.8694	9,743	0	9,743	237	9,980
35 Police	5,968.60	29.3155	328,528	0	328,528	8,001	336,529
36 Dept of Neighborhoods	111.60	0.5481	6,143	0	6,143	150	6,293
37 Fire	3,869.90	19.0075	213,010	0	213,010	5,188	218,198
38 Municipal Court	230.00	1.1297	12,660	0	12,660	308	12,968
39 Solid Waste	387.10	1.9013	21,307	0	21,307	519	21,826
40 Houston Airport System (HAS)	1,166.30	5.7284	64,196	0	64,196	1,563	65,759
41 Housing & Community Dev	265.80	1.3055	14,630	0	14,630	356	14,986
42 Library	432.90	2.1262	23,828	0	23,828	580	24,408
43 Parks & Recreation	633.40	3.1110	34,864	0	34,864	849	35,713
44 Health Department	1,316.80	6.4676	72,480	0	72,480	1,765	74,245
45 Fleet Management	324.00	1.5914	17,834	0	17,834	434	18,268
46 Planning & Dev Other	22.50	0.1105	1,238	0	1,238	30	1,268
47 Planning & Dev Spec Rev	47.90	0.2353	2,637	0	2,637	64	2,701
49 Finance Other	55.10	0.2706	3,033	0	3,033	74	3,107
50 ARA Insurance	5.00	0.0246	275	0	275	7	282
51 ARA BARC	100.00	0.4912	5,504	0	5,504	134	5,638
52 ARA Parking	58.90	0.2893	3,242	0	3,242	79	3,321
53 ARA Other	34.00	0.1670	1,871	0	1,871	46	1,917
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	3,060	0	3,060	75	3,135
56 Legal Wkr Comp	2.00	0.0098	110	0	110	3	113
57 Mayor Cable TV	16.00	0.0786	881	0	881	21	902
58 Mayor Other	55.10	0.2706	3,033	0	3,033	74	3,107
59 TIRZ	6.40	0.0314	352	0	352	9	361
60 HR Health Benefits	39.80	0.1955	2,191	0	2,191	53	2,244
62 HPW Bldg Insp	586.20	2.8792	32,266	0	32,266	786	33,052
63 HPW Stormwater	286.40	1.4067	15,764	0	15,764	384	16,148

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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External Affairs & Outreach Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	23,162	0	23,162	564	23,726
65 HPW Water & Sewer	2,041.20	10.0256	112,353	0	112,353	2,736	115,089
66 HPW Houston Transtar	7.30	0.0359	402	0	402	10	412
67 HPW Other	9.30	0.0457	512	0	512	12	524
68 Houston Permit Center	24.90	0.1223	1,371	0	1,371	33	1,404
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	2,532	0	2,532	62	2,594
71 CIP S/R Engrg	43.80	0.2151	2,411	0	2,411	59	2,470
72 CIP S/R Constr	37.20	0.1827	2,048	0	2,048	50	2,098
73 CIP S/R Eng/Const	22.40	0.1100	1,233	0	1,233	30	1,263
74 CIP S/R Geo/Env	8.10	0.0398	446	0	446	11	457
75 CIP S/R Other	97.10	0.4769	5,345	0	5,345	130	5,475
76 CIP S/R GSD	39.80	0.1955	2,191	0	2,191	53	2,244
89 HR-W.C.	47.20	0.2318	2,598	0	2,598	63	2,661
Subtotal	20,359.9	100.0000	1,120,664	0	1,120,664	26,947	1,147,611
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,120,664	=====	\$ 1,147,611

Basis Units: Number of FTE positions all funds
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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HAS Services Allocations

Dept:19 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Houston Airport System (HAS)	100	100.0000	\$ 112,352	\$ 0	\$ 112,352	\$ 0	\$ 112,352
Subtotal	100	100.0000	112,352	0	112,352	0	112,352
Direct Bills					0		0
Total					\$112,352		\$ 112,352

Basis Units: Direct allocation to HAS
 Source: Direct Allocation

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Allocation Summary

Dept:19 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
0 Direct Billed	\$0	\$ 569,589	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	505	15,121	2,374	0	347	0	0
05 Finance Financial Plg & Analys	1,018	0	0	0	699	0	0
06 Finance City Council	409	0	0	0	281	0	0
07 Finance Public Fin	289	0	0	0	198	0	0
08 Accounting & Financial Reporti	1,138	0	0	0	782	0	0
09 Finance Disaster Recovery	353	0	0	0	242	0	0
10 Finance Grants	465	0	0	0	319	0	0
11 Finance Rev Perform Mgmt	160	0	0	0	110	0	0
12 Finance Treasury	264	0	0	0	182	0	0
13 Finance Strategic Purchasing	3,126	68,043	0	1,737	2,147	0	0
14 ARA Director Office	481	24,841	6,148	9,556	330	0	0
15 ARA Financial Services	481	0	0	0	330	0	0
16 ARA Operations	6,564	0	0	0	4,508	0	0
17 ARA Payroll Services	2,765	0	0	0	1,899	0	0
18 ARA Regulatory	240	0	0	0	165	0	0
19 Office Business Opportunity	2,428	2,160	254	1,737	1,668	0	0
20 Mayor	2,405	13,299	1,912	9,796	1,652	0	0
21 Legal	8,227	28,813	1,217	2,672	5,649	0	0
22 City Secretary	575	0	43	0	394	0	0
23 City Council	5,566	0	0	0	3,823	0	0
24 City Controller's Office	3,818	2,216	565	0	2,621	0	0
25 Health Administration	2,471	0	0	0	1,697	0	0
26 Planning & Dev Admin	591	3,324	0	0	406	0	0
27 HPW Administration Indirect	0	844,456	78,091	78,369	0	0	0
28 CIP Sal Rec HPW	4,368	569,589-	0	0	2,999	0	0
29 HPD Police Records	6,174	0	0	0	4,240	0	0
30 General Services	17,002	148,500	7,474	6,234	11,677	0	0
31 HEC	14,991	0	43	1,781	10,296	0	0
33 Human Resources	16,108	37,680	2,955	4,453	11,062	0	0
34 HITS	14,531	37,680	4,780	48,090	9,980	0	0
35 Police	490,004	55,410	8,560	36,513	336,529	0	0
36 Dept of Neighborhoods	9,162	6,649	956	891	6,293	0	0
37 Fire	317,707	8,865	4,519	16,920	218,198	0	0
38 Municipal Court	18,882	6,649	1,521	891	12,968	0	0
39 Solid Waste	31,780	32,138	2,912	8,015	21,826	0	0
40 Houston Airport System (HAS)	95,749	0	49,062	32,060	65,759	112,352	0
41 Housing & Community Dev	21,822	0	20,380	891	14,986	0	0
42 Library	35,540	1,108	8,126	3,562	24,408	0	0
43 Parks & Recreation	52,000	19,948	7,474	5,343	35,713	0	0
44 Health Department	108,105	52,086	7,561	16,030	74,245	0	0
45 Fleet Management	26,599	39,896	31,419	16,030	18,268	0	0
46 Planning & Dev Other	1,847	0	478	0	1,268	0	0
47 Planning & Dev Spec Rev	3,932	0	0	0	2,701	0	0
49 Finance Other	4,524	0	0	0	3,107	0	0
50 ARA Insurance	411	0	0	0	282	0	0
51 ARA BARC	8,210	0	0	0	5,638	0	0
52 ARA Parking	4,836	0	0	0	3,321	0	0
53 ARA Other	2,791	0	0	0	1,917	0	0
54 IT Public Services	0	0	0	0	0	0	0
55 Legal Insurance	4,565	0	0	0	3,135	0	0
56 Legal Wkr Comp	164	0	0	0	113	0	0
57 Mayor Cable TV	1,313	0	0	0	902	0	0
58 Mayor Other	4,524	0	0	0	3,107	0	0
59 TIRZ	525	0	0	0	361	0	0
60 HR Health Benefits	3,268	0	0	0	2,244	0	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Allocation Summary

Dept:19 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
62 HPW Bldg Insp	48,125	0	0	0	33,052	0	0
63 HPW Stormwater	23,513	0	0	0	16,148	0	0
64 HPW DDSR	34,546	0	0	0	23,726	0	0
65 HPW Water & Sewer	167,577	0	0	0	115,089	0	0
66 HPW Houston Transtar	599	0	0	0	412	0	0
67 HPW Other	763	0	0	0	524	0	0
68 Houston Permit Center	2,045	0	0	0	1,404	0	0
69 CIP S/R Planning	0	0	0	0	0	0	0
70 CIP Sal Rec RE	3,777	0	0	0	2,594	0	0
71 CIP S/R Engrg	3,595	0	0	0	2,470	0	0
72 CIP S/R Constr	3,054	0	0	0	2,098	0	0
73 CIP S/R Eng/Const	1,839	0	0	0	1,263	0	0
74 CIP S/R Geo/Env	665	0	0	0	457	0	0
75 CIP S/R Other	7,972	0	0	0	5,475	0	0
76 CIP S/R GSD	3,268	0	0	0	2,244	0	0
89 HR-W.C.	3,875	0	0	0	2,661	0	0
Total	\$ 1,670,986	\$ 1,448,882	\$ 248,824	\$ 301,571	\$ 1,147,609	\$ 112,352	\$ 0
	=====	=====	=====	=====	=====	=====	=====

Allocation Summary

Dept:19 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 569,589
04 Finance Dir Office	18,347
05 Finance Financial Plg & Analys	1,717
06 Finance City Council	690
07 Finance Public Fin	487
08 Accounting & Financial Reporti	1,920
09 Finance Disaster Recovery	595
10 Finance Grants	784
11 Finance Rev Perform Mgmt	270
12 Finance Treasury	446
13 Finance Strategic Purchasing	75,053
14 ARA Director Office	41,356
15 ARA Financial Services	811
16 ARA Operations	11,072
17 ARA Payroll Services	4,664
18 ARA Regulatory	405
19 Office Business Opportunity	8,247
20 Mayor	29,064
21 Legal	46,578
22 City Secretary	1,012
23 City Council	9,389
24 City Controllor's Office	9,220
25 Health Administration	4,168
26 Planning & Dev Admin	4,321
27 HPW Administration Indirect	1,000,916
28 CIP Sal Rec HPW	562,222-
29 HPD Police Records	10,414
30 General Services	190,887
31 HEC	27,111
33 Human Resources	72,258
34 HITS	115,061
35 Police	927,016
36 Dept of Neighborhoods	23,951
37 Fire	566,209
38 Municipal Court	40,911
39 Solid Waste	96,671
40 Houston Airport System (HAS)	354,982
41 Housing & Community Dev	58,079
42 Library	72,744
43 Parks & Recreation	120,478
44 Health Department	258,027
45 Fleet Management	132,212
46 Planning & Dev Other	3,593
47 Planning & Dev Spec Rev	6,633
49 Finance Other	7,631
50 ARA Insurance	693
51 ARA BARC	13,848
52 ARA Parking	8,157
53 ARA Other	4,708
54 IT Public Services	0
55 Legal Insurance	7,700
56 Legal Wkr Comp	277
57 Mayor Cable TV	2,215
58 Mayor Other	7,631
59 TIRZ	886
60 HR Health Benefits	5,512

Allocation Summary

Dept:19 Office Business Opportunity

Department	Total
62 HPW Bldg Insp	81,177
63 HPW Stormwater	39,661
64 HPW DDSR	58,272
65 HPW Water & Sewer	282,666
66 HPW Houston Transtar	1,011
67 HPW Other	1,287
68 Houston Permit Center	3,449
69 CIP S/R Planning	0
70 CIP Sal Rec RE	6,371
71 CIP S/R Engrg	6,065
72 CIP S/R Constr	5,152
73 CIP S/R Eng/Const	3,102
74 CIP S/R Geo/Env	1,122
75 CIP S/R Other	13,447
76 CIP S/R GSD	5,512
89 HR-W.C.	6,536
Total	\$ 4,930,224 =====

MAYOR'S OFFICE - EXECUTIVE FUNCTION AND ALLOCATION BASIS

The Mayor's Office Executive division provides support to the Mayor as Chief Executive of the City. The staff responds to telephone calls and correspondence from the citizens, provides information and assistance on City service delivery, oversees preparation of the weekly Council agenda, and assists the Mayor in appointments to boards and commissions. The costs are allocated as follows:

- **City Administration** – Provides support functions necessary to fulfill the charter requirements of the Mayor and oversee departmental activity. It also provides timely and effective customer service to the public and City of Houston department. Costs are allocated based on the number of the FTE positions per department.
- **Agenda Office** – Assists with processing contracts, awards, and ordinance amendments through efficient communication with City departments and City Council. Costs are allocated directly to City Council.
- **Intergovernmental Affairs** – These costs are allocated based on FTEs.
- **Other Services** – Costs are allocated to Mayor Other in the plan.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:20 Mayor

Department	Amount	General Admin	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
Personnel Costs						
Salaries	S1 2,711,022	0	2,009,601	182,050	364,319	155,052
Salary % Split		.00%	74.13%	6.72%	13.44%	5.72%
Benefits	P 1,261,342	0	950,207	88,258	165,314	57,563
Subtotal - Personnel Costs	3,972,364	0	2,959,808	270,308	529,633	212,615
Services & Supplies Cost						
Supplies	P 33,558	0	32,051	0	442.57-	1,950
Services	P 872,488	0	851,410	11,490	6,328	3,262
Credit Direct Expense	P 217,827-	0	0	0	0	217,827-
Subtotal - Services & Supplies	688,219	0	883,462	11,490	5,886	212,615-
Department Cost Total	4,660,583	0	3,843,270	281,798	535,519	0
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	4,660,583	0	3,843,270	281,798	535,519	0
Grand Total	\$ 4,660,583 =====	=====	\$ 3,843,270 =====	\$ 281,798 =====	\$ 535,519 =====	0 =====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
1 City Hall	\$ 170,978	\$ 0	\$ 126,741	\$ 11,481	\$ 22,977	\$ 9,779
1 City Hall Annex	16,124	0	11,952	1,083	2,167	922
Subtotal - Building Depn	187,102	0	138,693	12,564	25,144	10,701
3 Insurance Retirees	101,872	393	75,806	6,867	13,743	5,849
3 Memberships	949	4	706	64	128	54
3 Consulting Services	396	2	295	27	53	23
3 Interest Costs	0	0	0	0	0	0
3 Other Misc	677	3	504	46	91	39
3 Elections	138,642	535	103,168	9,346	18,703	7,960
3 Non-Dept. Legal Svcs/Lobby	2,274	9	1,692	153	307	131
3 Walker Rent	33,883	131	25,213	2,284	4,571	1,945
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	278,693	1,075	207,384	18,787	37,596	16,001
5 Financial Plg & Analysis	7,076	387	5,532	501	1,003	427
Subtotal - Fin Plg & Analysis	7,076	387	5,532	501	1,003	427
8 Gen Acctng	7,041	381	5,502	498	997	425
8 Fixed Assets	2,884	152	2,251	204	408	174
8 Auditing Svcs	3,686	0	2,732	248	495	211
8 Fin Operations	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	13,611	533	10,485	950	1,901	809
9 Disaster Recovery	510	45	411	37	75	32
Subtotal - Fin Disaster Recove	510	45	411	37	75	32
10 Cost Accounting	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
11 Perf Mgmt Svcs	421	25	330	30	60	25
Subtotal - Fin Perform Mgmt	421	25	330	30	60	25
12 Treasury	1,404	105	1,119	101	203	86
Subtotal - Fin Treasury	1,404	105	1,119	101	203	86
13 Purchasing	4,774	336	3,788	343	687	292
Subtotal - Fin SPD	4,774	336	3,788	343	687	292
15 Budgeting & Accounting Support	29,616	1,639	23,169	2,099	4,200	1,788
15 Accounts Payable	41,810	2,301	32,698	2,962	5,928	2,523
Subtotal - ARA Financial Svcs	71,426	3,941	55,867	5,061	10,128	4,310
16 Mailroom	8,731	773	7,045	638	1,277	544
16 Property	0	0	0	0	0	0
16 Records	1,050	82	839	76	152	65
16 3-1-1 Svcs	12,658	1,016	10,136	918	1,838	782
Subtotal - ARA Operations	22,439	1,870	18,020	1,632	3,267	1,390
17 Payroll Svcs	6,703	412	5,274	478	956	407
Subtotal - ARA Payroll Svcs	6,703	412	5,274	478	956	407
18 Franchise	934	75	748	68	136	58
Subtotal - ARA Regulatory	934	75	748	68	136	58

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:20 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
19 Certification	2,348	57	1,783	162	323	138
19 Contract Compliance	12,961	338	9,858	893	1,787	761
19 Reporting & Analytics	1,865	47	1,417	128	257	109
19 Dept Services	9,556	240	7,262	658	1,316	560
19 External Affairs & Outreach	1,613	39	1,225	111	222	95
Subtotal - OBO	28,343	721	21,545	1,952	3,906	1,662
20 City Mayor Admin	0	6,196	4,593	416	833	354
20 Inter Gov Rel	0	891	660	60	120	51
Subtotal - Mayor	0	7,087	5,253	476	952	405
21 Legal Svcs	0	1,001,700	742,531	67,266	134,612	57,290
21 Inspector General	0	16,706	12,384	1,122	2,245	955
Subtotal - Legal	0	1,018,406	754,915	68,388	136,857	58,246
22 City Sec Svcs	0	939	696	63	126	54
Subtotal - City Secretary	0	939	696	63	126	54
23 City Council Svcs	0	12,572	9,319	844	1,689	719
Subtotal - City Council	0	12,572	9,319	844	1,689	719
24 Controller Fin Svcs	0	20,011	14,834	1,344	2,689	1,144
24 Controller Treasury	0	1,717	1,273	115	231	98
Subtotal - City Controller's	0	21,728	16,106	1,459	2,920	1,243
30 Building Svcs	0	193,955	143,773	13,024	26,064	11,093
30 Utilities	0	82,504	61,158	5,540	11,087	4,719
30 Real Estate	0	6,695	4,963	450	900	383
Subtotal - General Services	0	283,154	209,894	19,014	38,051	16,194
Total Incoming	623,436	1,353,411	1,465,380	132,749	265,657	113,062
C. Total Allocated		\$ 6,637,430	\$ 5,308,650	\$ 414,547	\$ 801,176	\$ 113,062
			79.98%	6.25%	12.07%	1.70%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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City Mayor Admin Allocations

Dept:20 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 1,332	\$ 0	\$ 1,332	\$ 0	\$ 1,332
05 Finance Financial Plg & Analys	12.70	0.0624	2,686	0	2,686	0	2,686
06 Finance City Council	5.10	0.0250	1,078	0	1,078	0	1,078
07 Finance Public Fin	3.60	0.0177	761	0	761	0	761
08 Accounting & Financial Reporti	14.20	0.0697	3,003	0	3,003	0	3,003
09 Finance Disaster Recovery	4.40	0.0216	930	0	930	0	930
10 Finance Grants	5.80	0.0285	1,226	0	1,226	0	1,226
11 Finance Rev Perform Mgmt	2.00	0.0098	423	0	423	0	423
12 Finance Treasury	3.30	0.0162	698	0	698	0	698
13 Finance Strategic Purchasing	39.00	0.1916	8,247	0	8,247	0	8,247
14 ARA Director Office	6.00	0.0295	1,269	0	1,269	0	1,269
15 ARA Financial Services	6.00	0.0295	1,269	0	1,269	0	1,269
16 ARA Operations	81.90	0.4023	17,319	0	17,319	0	17,319
17 ARA Payroll Services	34.50	0.1695	7,296	0	7,296	0	7,296
18 ARA Regulatory	3.00	0.0147	634	0	634	0	634
19 Office Business Opportunity	30.30	0.1488	6,407	0	6,407	0	6,407
20 Mayor	29.30	0.1439	6,196	0	6,196	0	6,196
21 Legal	100.20	0.4921	21,189	0	21,189	5,008	26,197
22 City Secretary	7.00	0.0344	1,480	0	1,480	350	1,830
23 City Council	67.80	0.3330	14,337	0	14,337	3,389	17,726
24 City Controller's Office	46.50	0.2284	9,833	0	9,833	2,324	12,157
25 Health Administration	30.10	0.1478	6,365	0	6,365	1,504	7,869
26 Planning & Dev Admin	7.20	0.0354	1,523	0	1,523	360	1,883
28 CIP Sal Rec HPW	53.20	0.2613	11,250	0	11,250	2,659	13,909
29 HPD Police Records	75.20	0.3694	15,902	0	15,902	3,759	19,661
30 General Services	207.10	1.0172	43,794	0	43,794	10,351	54,145
31 HEC	182.60	0.8969	38,613	0	38,613	9,127	47,740
33 Human Resources	196.20	0.9637	41,489	0	41,489	9,806	51,295
34 HITS	177.00	0.8694	37,429	0	37,429	8,847	46,276
35 Police	5,968.60	29.3155	1,262,150	0	1,262,150	298,318	1,560,468
36 Dept of Neighborhoods	111.60	0.5481	23,599	0	23,599	5,578	29,177
37 Fire	3,869.90	19.0075	818,348	0	818,348	193,423	1,011,771
38 Municipal Court	230.00	1.1297	48,637	0	48,637	11,496	60,133
39 Solid Waste	387.10	1.9013	81,858	0	81,858	19,348	101,206
40 Houston Airport System (HAS)	1,166.30	5.7284	246,632	0	246,632	58,293	304,925
41 Housing & Community Dev	265.80	1.3055	56,207	0	56,207	13,285	69,492
42 Library	432.90	2.1262	91,543	0	91,543	21,637	113,180
43 Parks & Recreation	633.40	3.1110	133,942	0	133,942	31,658	165,600
44 Health Department	1,316.80	6.4676	278,457	0	278,457	65,815	344,272
45 Fleet Management	324.00	1.5914	68,515	0	68,515	16,194	84,709
46 Planning & Dev Other	22.50	0.1105	4,758	0	4,758	1,125	5,883
47 Planning & Dev Spec Rev	47.90	0.2353	10,129	0	10,129	2,394	12,523
49 Finance Other	55.10	0.2706	11,652	0	11,652	2,754	14,406
50 ARA Insurance	5.00	0.0246	1,057	0	1,057	250	1,307
51 ARA BARC	100.00	0.4912	21,147	0	21,147	4,998	26,145
52 ARA Parking	58.90	0.2893	12,455	0	12,455	2,944	15,399
53 ARA Other	34.00	0.1670	7,190	0	7,190	1,699	8,889
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	11,757	0	11,757	2,779	14,536
56 Legal Wkr Comp	2.00	0.0098	423	0	423	100	523
57 Mayor Cable TV	16.00	0.0786	3,383	0	3,383	800	4,183
58 Mayor Other	55.10	0.2706	11,652	0	11,652	2,754	14,406
59 TIRZ	6.40	0.0314	1,353	0	1,353	320	1,673
60 HR Health Benefits	39.80	0.1955	8,416	0	8,416	1,989	10,405
62 HPW Bldg Insp	586.20	2.8792	123,961	0	123,961	29,299	153,260
63 HPW Stormwater	286.40	1.4067	60,564	0	60,564	14,315	74,879

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Mayor Admin Allocations

Dept:20 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	88,984	0	88,984	21,032	110,016
65 HPW Water & Sewer	2,041.20	10.0256	431,642	0	431,642	102,022	533,664
66 HPW Houston Transtar	7.30	0.0359	1,544	0	1,544	365	1,909
67 HPW Other	9.30	0.0457	1,967	0	1,967	465	2,432
68 Houston Permit Center	24.90	0.1223	5,265	0	5,265	1,245	6,510
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	9,727	0	9,727	2,299	12,026
71 CIP S/R Engrg	43.80	0.2151	9,262	0	9,262	2,189	11,451
72 CIP S/R Constr	37.20	0.1827	7,866	0	7,866	1,859	9,725
73 CIP S/R Eng/Const	22.40	0.1100	4,737	0	4,737	1,120	5,857
74 CIP S/R Geo/Env	8.10	0.0398	1,713	0	1,713	405	2,118
75 CIP S/R Other	97.10	0.4769	20,533	0	20,533	4,853	25,386
76 CIP S/R GSD	39.80	0.1955	8,416	0	8,416	1,989	10,405
89 HR-W.C.	47.20	0.2318	9,981	0	9,981	2,359	12,340
Subtotal	20,359.9	100.0000	4,305,400	0	4,305,400	1,003,250	5,308,650
Direct Bills					0		0
Total	=====	=====	=====	=====	\$4,305,400	=====	\$ 5,308,650

Basis Units: Number of FTE positions all funds

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Agenda Office Allocations

Dept:20 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 City Council	100	100.0000	\$ 281,798	\$ 0	\$ 281,798	\$ 132,749	\$ 414,547
Subtotal	100	100.0000	281,798	0	281,798	132,749	414,547
Direct Bills					0		0
Total					\$281,798		\$ 414,547

Basis Units: Direct allocation to City Council
 Source: Direct Allocation

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Inter Gov Rel Allocations

Dept:20 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 192	\$ 0	\$ 192	\$ 0	\$ 192
05 Finance Financial Plg & Analys	12.70	0.0624	386	0	386	0	386
06 Finance City Council	5.10	0.0250	155	0	155	0	155
07 Finance Public Fin	3.60	0.0177	110	0	110	0	110
08 Accounting & Financial Reporti	14.20	0.0697	432	0	432	0	432
09 Finance Disaster Recovery	4.40	0.0216	134	0	134	0	134
10 Finance Grants	5.80	0.0285	176	0	176	0	176
11 Finance Rev Perform Mgmt	2.00	0.0098	61	0	61	0	61
12 Finance Treasury	3.30	0.0162	100	0	100	0	100
13 Finance Strategic Purchasing	39.00	0.1916	1,186	0	1,186	0	1,186
14 ARA Director Office	6.00	0.0295	183	0	183	0	183
15 ARA Financial Services	6.00	0.0295	183	0	183	0	183
16 ARA Operations	81.90	0.4023	2,491	0	2,491	0	2,491
17 ARA Payroll Services	34.50	0.1695	1,049	0	1,049	0	1,049
18 ARA Regulatory	3.00	0.0147	91	0	91	0	91
19 Office Business Opportunity	30.30	0.1488	922	0	922	0	922
20 Mayor	29.30	0.1439	891	0	891	0	891
21 Legal	100.20	0.4921	3,048	0	3,048	908	3,956
22 City Secretary	7.00	0.0344	213	0	213	63	276
23 City Council	67.80	0.3330	2,062	0	2,062	614	2,676
24 City Controller's Office	46.50	0.2284	1,414	0	1,414	421	1,835
25 Health Administration	30.10	0.1478	916	0	916	273	1,189
26 Planning & Dev Admin	7.20	0.0354	219	0	219	65	284
28 CIP Sal Rec HPW	53.20	0.2613	1,618	0	1,618	482	2,100
29 HPD Police Records	75.20	0.3694	2,287	0	2,287	681	2,968
30 General Services	207.10	1.0172	6,299	0	6,299	1,877	8,176
31 HEC	182.60	0.8969	5,554	0	5,554	1,655	7,209
33 Human Resources	196.20	0.9637	5,968	0	5,968	1,778	7,746
34 HITS	177.00	0.8694	5,384	0	5,384	1,604	6,988
35 Police	5,968.60	29.3155	181,550	0	181,550	54,081	235,631
36 Dept of Neighborhoods	111.60	0.5481	3,395	0	3,395	1,011	4,406
37 Fire	3,869.90	19.0075	117,713	0	117,713	35,065	152,778
38 Municipal Court	230.00	1.1297	6,996	0	6,996	2,084	9,080
39 Solid Waste	387.10	1.9013	11,775	0	11,775	3,508	15,283
40 Houston Airport System (HAS)	1,166.30	5.7284	35,476	0	35,476	10,568	46,044
41 Housing & Community Dev	265.80	1.3055	8,085	0	8,085	2,408	10,493
42 Library	432.90	2.1262	13,168	0	13,168	3,923	17,091
43 Parks & Recreation	633.40	3.1110	19,266	0	19,266	5,739	25,005
44 Health Department	1,316.80	6.4676	40,054	0	40,054	11,932	51,986
45 Fleet Management	324.00	1.5914	9,855	0	9,855	2,936	12,791
46 Planning & Dev Other	22.50	0.1105	684	0	684	204	888
47 Planning & Dev Spec Rev	47.90	0.2353	1,457	0	1,457	434	1,891
49 Finance Other	55.10	0.2706	1,676	0	1,676	499	2,175
50 ARA Insurance	5.00	0.0246	152	0	152	45	197
51 ARA BARC	100.00	0.4912	3,042	0	3,042	906	3,948
52 ARA Parking	58.90	0.2893	1,792	0	1,792	534	2,326
53 ARA Other	34.00	0.1670	1,034	0	1,034	308	1,342
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	1,691	0	1,691	504	2,195
56 Legal Wkr Comp	2.00	0.0098	61	0	61	18	79
57 Mayor Cable TV	16.00	0.0786	487	0	487	145	632
58 Mayor Other	55.10	0.2706	1,676	0	1,676	499	2,175
59 TIRZ	6.40	0.0314	195	0	195	58	253
60 HR Health Benefits	39.80	0.1955	1,211	0	1,211	361	1,572
62 HPW Bldg Insp	586.20	2.8792	17,831	0	17,831	5,312	23,143
63 HPW Stormwater	286.40	1.4067	8,712	0	8,712	2,595	11,307

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Inter Gov Rel Allocations

Dept:20 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	420.80	2.0668	12,800	0	12,800	3,813	16,613
65 HPW Water & Sewer	2,041.20	10.0256	62,088	0	62,088	18,495	80,583
66 HPW Houston Transtar	7.30	0.0359	222	0	222	66	288
67 HPW Other	9.30	0.0457	283	0	283	84	367
68 Houston Permit Center	24.90	0.1223	757	0	757	226	983
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	1,399	0	1,399	417	1,816
71 CIP S/R Engrg	43.80	0.2151	1,332	0	1,332	397	1,729
72 CIP S/R Constr	37.20	0.1827	1,132	0	1,132	337	1,469
73 CIP S/R Eng/Const	22.40	0.1100	681	0	681	203	884
74 CIP S/R Geo/Env	8.10	0.0398	246	0	246	73	319
75 CIP S/R Other	97.10	0.4769	2,954	0	2,954	880	3,834
76 CIP S/R GSD	39.80	0.1955	1,211	0	1,211	361	1,572
89 HR-W.C.	47.20	0.2318	1,436	0	1,436	428	1,864
Subtotal	20,359.9	100.0000	619,299	0	619,299	181,877	801,176
Direct Bills					0		0
Total	=====	=====	=====	=====	\$619,299	=====	\$ 801,176

Basis Units: Number of FTE positions all funds
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Other Svcs Allocations

Dept:20 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 Mayor Other	100	100.0000	\$ 35,656	\$ 0	\$ 35,656	\$ 77,406	\$ 113,062
Subtotal	100	100.0000	35,656	0	35,656	77,406	113,062
Direct Bills					0		0
Total					\$35,656		\$ 113,062

Basis Units: Direct allocation to Mayor other
 Source: Direct Allocation

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:20 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	1,332	0	192	0	1,524
05 Finance Financial Plg & Analys	2,686	0	386	0	3,072
06 Finance City Council	1,078	0	155	0	1,233
07 Finance Public Fin	761	0	110	0	871
08 Accounting & Financial Reporti	3,003	0	432	0	3,435
09 Finance Disaster Recovery	930	0	134	0	1,064
10 Finance Grants	1,226	0	176	0	1,402
11 Finance Rev Perform Mgmnt	423	0	61	0	484
12 Finance Treasury	698	0	100	0	798
13 Finance Strategic Purchasing	8,247	0	1,186	0	9,433
14 ARA Director Office	1,269	0	183	0	1,452
15 ARA Financial Services	1,269	0	183	0	1,452
16 ARA Operations	17,319	0	2,491	0	19,810
17 ARA Payroll Services	7,296	0	1,049	0	8,345
18 ARA Regulatory	634	0	91	0	725
19 Office Business Opportunity	6,407	0	922	0	7,329
20 Mayor	6,196	0	891	0	7,087
21 Legal	26,197	0	3,956	0	30,153
22 City Secretary	1,830	0	276	0	2,106
23 City Council	17,726	414,547	2,676	0	434,949
24 City Controller's Office	12,157	0	1,835	0	13,992
25 Health Administration	7,869	0	1,189	0	9,058
26 Planning & Dev Admin	1,883	0	284	0	2,167
28 CIP Sal Rec HPW	13,909	0	2,100	0	16,009
29 HPD Police Records	19,661	0	2,968	0	22,629
30 General Services	54,145	0	8,176	0	62,321
31 HEC	47,740	0	7,209	0	54,949
33 Human Resources	51,295	0	7,746	0	59,041
34 HITS	46,276	0	6,988	0	53,264
35 Police	1,560,468	0	235,631	0	1,796,099
36 Dept of Neighborhoods	29,177	0	4,406	0	33,583
37 Fire	1,011,771	0	152,778	0	1,164,549
38 Municipal Court	60,133	0	9,080	0	69,213
39 Solid Waste	101,206	0	15,283	0	116,489
40 Houston Airport System (HAS)	304,925	0	46,044	0	350,969
41 Housing & Community Dev	69,492	0	10,493	0	79,985
42 Library	113,180	0	17,091	0	130,271
43 Parks & Recreation	165,600	0	25,005	0	190,605
44 Health Department	344,272	0	51,986	0	396,258
45 Fleet Management	84,709	0	12,791	0	97,500
46 Planning & Dev Other	5,883	0	888	0	6,771
47 Planning & Dev Spec Rev	12,523	0	1,891	0	14,414
49 Finance Other	14,406	0	2,175	0	16,581
50 ARA Insurance	1,307	0	197	0	1,504
51 ARA BARC	26,145	0	3,948	0	30,093
52 ARA Parking	15,399	0	2,326	0	17,725
53 ARA Other	8,889	0	1,342	0	10,231
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	14,536	0	2,195	0	16,731
56 Legal Wkr Comp	523	0	79	0	602
57 Mayor Cable TV	4,183	0	632	0	4,815
58 Mayor Other	14,406	0	2,175	113,062	129,643
59 TIRZ	1,673	0	253	0	1,926
60 HR Health Benefits	10,405	0	1,572	0	11,977
62 HPW Bldg Insp	153,260	0	23,143	0	176,403

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:20 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
63 HPW Stormwater	74,879	0	11,307	0	86,186
64 HPW DDSR	110,016	0	16,613	0	126,629
65 HPW Water & Sewer	533,664	0	80,583	0	614,247
66 HPW Houston Transtar	1,909	0	288	0	2,197
67 HPW Other	2,432	0	367	0	2,799
68 Houston Permit Center	6,510	0	983	0	7,493
69 CIP S/R Planning	0	0	0	0	0
70 CIP Sal Rec RE	12,026	0	1,816	0	13,842
71 CIP S/R Engrg	11,451	0	1,729	0	13,180
72 CIP S/R Constr	9,725	0	1,469	0	11,194
73 CIP S/R Eng/Const	5,857	0	884	0	6,741
74 CIP S/R Geo/Env	2,118	0	319	0	2,437
75 CIP S/R Other	25,386	0	3,834	0	29,220
76 CIP S/R GSD	10,405	0	1,572	0	11,977
89 HR-W.C.	12,340	0	1,864	0	14,204
Total	\$ 5,308,651	\$ 414,547	\$ 801,177	\$ 113,062	\$ 6,637,437
	=====	=====	=====	=====	=====

LEGAL SERVICES FUNCTION AND ALLOCATION BASIS

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement.

- **Legal Services** – The Department identifies time spent by individual attorney and department. The number of total actual hours expended for the City departments is the basis for allocation.
- **Legal Chargebacks** – Houston Public Works, Planning and Houston Airport System provide funding for legal representation, and these costs are allocated directly to those departments.
- **Inspector General** – This office is tasked with conducting investigations of alleged misconduct and violations by City employees. Costs are allocated based on the percentage of complaints investigated by department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:21 Legal

Department		Amount	General Admin	Legal Svcs	Legal Chargebacks	Inspector General
Personnel Costs						
Salaries	S1	11,171,973	1,488,919	8,491,536	394,161	797,357
Salary % Split			13.33%	76%	3.53%	7.14%
Benefits	P	5,010,483	675,346	3,816,109	169,134	349,893
Subtotal - Personnel Costs		16,182,456	2,164,265	12,307,645	563,295	1,147,250
Services & Supplies Cost						
Supplies	P	124,122	124,123	0	0	0
Services	P	1,813,574	1,631,262	176,409	0	5,900
Subtotal - Services & Supplies		1,937,696	1,755,385	176,409	0	5,900
Department Cost Total		18,120,152	3,919,650	12,484,054	563,295	1,153,150
Adjustments to Cost						
Subtotal - Adjustments			0	0	0	0
Total Costs After Adjustments		18,120,152	3,919,650	12,484,054	563,295	1,153,150
General Admin Distribution			3,919,650-	3,437,329	159,553	322,767
Grand Total		\$ 18,120,152		\$ 15,921,384	\$ 722,848	\$ 1,475,917
		=====	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:21 Legal

Department	First Incoming	Second Incoming	Legal Svcs	Legal Chargebacks	Inspector General
1 City Hall Annex	\$ 115,931	\$ 0	\$ 101,665	\$ 4,719	\$ 9,546
1 Muni Court Bldg	37	0	32	2	3
Subtotal - Building Depn	115,968	0	101,698	4,721	9,549
3 Insurance Retirees	348,382	1,343	306,691	14,236	28,798
3 Memberships	3,247	13	2,858	133	268
3 Consulting Services	397	2	350	16	33
3 Interest Costs	0	0	0	0	0
3 Other Misc	2,516	10	2,215	103	208
3 Non-Dept. Legal Svcs/Lobby	7,776	30	6,845	318	643
3 Dept Specific	33,000	127	29,051	1,348	2,728
Subtotal - Non-Dept-Gen Gov	395,318	1,525	348,011	16,154	32,678
5 Financial Plg & Analysis	7,102	388	6,568	305	617
Subtotal - Fin Plg & Analysis	7,102	388	6,568	305	617
8 Gen Acctng	7,066	383	6,532	303	613
8 Fixed Assets	3,124	165	2,884	134	271
8 Auditing Svcs	3,699	0	3,244	151	305
8 Fin Operations	0	0	0	0	0
Subtotal - Acc & Fin Reporting	13,889	547	12,660	588	1,189
9 Disaster Recovery	1,893	167	1,807	84	170
Subtotal - Fin Disaster Recove	1,893	167	1,807	84	170
10 Cost Accounting	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0
11 Perf Mgmt Svcs	1,565	91	1,453	67	136
Subtotal - Fin Perform Mgmt	1,565	91	1,453	67	136
12 Treasury	5,216	391	4,917	228	462
Subtotal - Fin Treasury	5,216	391	4,917	228	462
13 Purchasing	8,487	597	7,966	370	748
Subtotal - Fin SPD	8,487	597	7,966	370	748
16 Mailroom	22,010	1,949	21,011	975	1,973
16 Records	3,590	279	3,393	158	319
16 3-1-1 Svcs	18,296	1,468	17,332	805	1,627
Subtotal - ARA Operations	43,896	3,696	41,736	1,937	3,919
17 Payroll Svcs	22,924	1,410	21,340	991	2,004
Subtotal - ARA Payroll Svcs	22,924	1,410	21,340	991	2,004
18 Franchise	3,470	278	3,287	153	309
Subtotal - ARA Regulatory	3,470	278	3,287	153	309
19 Certification	8,031	196	7,214	335	677
19 Contract Compliance	28,081	732	25,268	1,173	2,373
19 Reporting & Analytics	1,187	30	1,067	50	100
19 Dept Services	2,606	66	2,343	109	220
19 External Affairs & Outreach	5,515	134	4,954	230	465
Subtotal - OBO	45,420	1,157	40,846	1,896	3,835

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:21 Legal

Department	First Incoming	Second Incoming	Legal Svcs	Legal Chargebacks	Inspector General
20 City Mayor Admin	21,189	5,008	22,974	1,066	2,157
20 Inter Gov Rel	3,048	908	3,469	161	326
Subtotal - Mayor	24,237	5,916	26,443	1,227	2,483
21 Legal Svcs	0	745,825	654,050	30,360	61,415
21 Inspector General	0	20,998	18,414	855	1,729
Subtotal - Legal	0	766,823	672,464	31,215	63,145
22 City Sec Svcs	0	3,486	3,057	142	287
Subtotal - City Secretary	0	3,486	3,057	142	287
23 City Council Svcs	0	46,698	40,952	1,901	3,845
Subtotal - City Council	0	46,698	40,952	1,901	3,845
24 Controller Fin Svcs	0	20,083	17,612	818	1,654
24 Controller Treasury	0	6,378	5,593	260	525
Subtotal - City Controller's	0	26,461	23,205	1,077	2,179
29 Records Mgmt	0	13,407	11,757	546	1,104
Subtotal - HPD Police Records	0	13,407	11,757	546	1,104
30 Building Svcs	0	292,714	256,695	11,915	24,104
30 Utilities	0	124,513	109,191	5,068	10,253
30 In-House Renov	0	0	0	0	0
30 Real Estate	0	12,927	11,336	526	1,064
Subtotal - General Services	0	430,154	377,223	17,510	35,421
Total Incoming	689,385	1,303,193	1,747,388	81,110	164,080

C. Total Allocated

	\$ 20,112,730	\$ 17,668,772	\$ 803,958	\$ 1,639,997
	=====	=====	=====	=====
		87.85%	4.00%	8.15%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Legal Svcs Allocations

Dept:21 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5,141.00	5.2576	\$ 868,861	\$ 0	\$ 868,861	\$ 0	\$ 868,861
14 ARA Director Office	3,869.00	3.9567	653,885	0	653,885	0	653,885
19 Office Business Opportunity	310.00	0.3170	52,392	0	52,392	0	52,392
20 Mayor	5,927.00	6.0614	1,001,700	0	1,001,700	0	1,001,700
21 Legal	4,413.00	4.5131	745,825	0	745,825	0	745,825
22 City Secretary	306.00	0.3129	51,716	0	51,716	4,476	56,192
23 City Council	530.00	0.5420	89,573	0	89,573	7,753	97,326
24 City Controllor's Office	350.00	0.3579	59,152	0	59,152	5,120	64,272
25 Health Administration	3,307.00	3.3820	558,904	0	558,904	48,377	607,281
26 Planning & Dev Admin	1,903.00	1.9461	321,619	0	321,619	27,838	349,457
27 HPW Administration Indirect	1,416.00	1.4481	239,313	0	239,313	20,714	260,027
30 General Services	2,827.00	2.8911	477,781	0	477,781	41,355	519,136
31 HEC	126.00	0.1289	21,295	0	21,295	1,843	23,138
33 Human Resources	743.00	0.7598	125,572	0	125,572	10,869	136,441
34 HITS	1,673.00	1.7109	282,747	0	282,747	24,474	307,221
35 Police	3,928.00	4.0171	663,857	0	663,857	57,461	721,318
36 Dept of Neighborhoods	1,314.00	1.3438	222,074	0	222,074	19,222	241,296
37 Fire	1,405.00	1.4369	237,454	0	237,454	20,553	258,007
38 Municipal court	43,857.00	44.8514	7,412,107	0	7,412,107	641,567	8,053,674
39 Solid Waste	614.00	0.6279	103,770	0	103,770	8,982	112,752
40 Houston Airport System (HAS)	706.00	0.7220	119,318	0	119,318	10,328	129,646
41 Housing & Community Developmen	345.00	0.3528	58,307	0	58,307	5,047	63,354
42 Library	592.00	0.6054	100,052	0	100,052	8,660	108,712
43 Parks & Recreation	2,812.00	2.8758	475,246	0	475,246	41,136	516,382
45 Fleet Management	240.00	0.2454	40,561	0	40,561	3,511	44,072
52 ARA Parking	278.00	0.2843	46,984	0	46,984	4,067	51,051
67 HPW Other	6,060.00	6.1974	1,024,178	0	1,024,178	88,649	1,112,827
70 CIP Sal Rec RE	472.00	0.4827	79,771	0	79,771	6,905	86,676
92 Other	2,319.00	2.3716	391,926	0	391,926	33,924	425,850
Subtotal	97,783.00	100.0000	16,525,940	0	16,525,940	1,142,832	17,668,772
Direct Bills					0		0
Total					\$16,525,940		\$ 17,668,772
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of Legal staff hours per department
 Source: Legal Staffing Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Legal Chargebacks Allocations

Dept:21 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Houston Airport System (HAS)	118,121.32	20.9696	\$ 157,463	118,121-	\$ 39,342	\$ 11,124	\$ 50,466
47 Planning & Dev Spec Rev	390,577.79	69.3379	520,665	390,578-	130,087	36,783	166,870
65 HPW Water & Sewer	54,597.49	9.6925	72,782	54,597-	18,185	5,142	23,327
Subtotal	563,296.60	100.0000	750,910	563,296-	187,614	53,048	240,662
Direct Bills					563,296		563,296
Total	=====	=====	=====	=====	\$750,910	=====	\$ 803,958

Basis Units: HPW Legal chargebacks by area
 Source: Legal Chargeback Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Inspector General Allocations

Dept:21 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	1.64	1.6400	\$ 25,136	\$ 0	\$ 25,136	\$ 0	\$ 25,136
14 ARA Director Office	1.91	1.9100	29,274	0	29,274	0	29,274
19 Office Business Opportunity	0.82	0.8200	12,568	0	12,568	0	12,568
20 Mayor	1.09	1.0900	16,706	0	16,706	0	16,706
21 Legal	1.37	1.3700	20,998	0	20,998	0	20,998
23 City Council	0.27	0.2700	4,138	0	4,138	311	4,449
24 City Controller's Office	2.46	2.4600	37,704	0	37,704	2,833	40,537
26 Planning & Dev Admin	0.27	0.2700	4,138	0	4,138	311	4,449
27 HPW Admin Indirect	19.94	19.9400	305,617	0	305,617	22,967	328,584
30 General Services	2.46	2.4600	37,704	0	37,704	2,833	40,537
31 HEC	2.73	2.7300	41,842	0	41,842	3,144	44,986
33 Human Resources	3.83	3.8300	58,702	0	58,702	4,411	63,113
34 HITS	0.27	0.2700	4,138	0	4,138	311	4,449
35 Police	0.55	0.5500	8,430	0	8,430	634	9,064
36 Dept of Neighborhoods	4.10	4.1000	62,840	0	62,840	4,722	67,562
37 Fire	9.02	9.0200	138,248	0	138,248	10,389	148,637
38 Municipal court	1.09	1.0900	16,706	0	16,706	1,255	17,961
39 Solid Waste	3.83	3.8300	58,702	0	58,702	4,411	63,113
40 Houston Airport System (HAS)	9.56	9.5600	146,525	0	146,525	11,011	157,536
41 Housing & Community Dev	7.65	7.6500	117,250	0	117,250	8,811	126,061
42 Library	3.28	3.2800	50,272	0	50,272	3,778	54,050
43 Parks & Recreation	4.92	4.9200	75,408	0	75,408	5,667	81,075
44 Health Department	7.92	7.9200	121,389	0	121,389	9,122	130,511
45 Fleet Management	1.64	1.6400	25,136	0	25,136	1,889	27,025
65 HPW Water & Sewer	7.38	7.3800	113,112	0	113,112	8,500	121,612
Subtotal	100.00	100.0000	1,532,683	0	1,532,683	107,314	1,639,997
Direct Bills					0		0
Total					\$1,532,683		\$ 1,639,997
	=====	=====	=====	=====	=====	=====	=====

Basis Units: % of complaints investigated
 Source: Complaint Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:21 Legal

Department	Legal Svcs	Legal Chargebacks	Inspector General	Total
0 Direct Billed	\$0	\$ 563,296	\$0	\$ 563,296
04 Finance Dir Office	868,861	0	25,136	893,997
14 ARA Director Office	653,885	0	29,274	683,159
19 Office Business Opportunity	52,392	0	12,568	64,960
20 Mayor	1,001,700	0	16,706	1,018,406
21 Legal	745,825	0	20,998	766,823
22 City Secretary	56,192	0	0	56,192
23 City Council	97,326	0	4,449	101,775
24 City Controller's Office	64,272	0	40,537	104,809
25 Health Administration	607,281	0	0	607,281
26 Planning & Dev Admin	349,457	0	4,449	353,906
27 HPW Admin Indirect	260,027	0	328,584	588,611
30 General Services	519,136	0	40,537	559,673
31 HEC	23,138	0	44,986	68,124
33 Human Resources	136,441	0	63,113	199,554
34 HITS	307,221	0	4,449	311,670
35 Police	721,318	0	9,064	730,382
36 Dept of Neighborhoods	241,296	0	67,562	308,858
37 Fire	258,007	0	148,637	406,644
38 Municipal court	8,053,674	0	17,961	8,071,635
39 Solid Waste	112,752	0	63,113	175,865
40 Houston Airport System (HAS)	129,646	50,466	157,536	337,648
41 Housing & Community Dev	63,354	0	126,061	189,415
42 Library	108,712	0	54,050	162,762
43 Parks & Recreation	516,382	0	81,075	597,457
44 Health Department	0	0	130,511	130,511
45 Fleet Management	44,072	0	27,025	71,097
47 Planning & Dev Spec Rev	0	166,870	0	166,870
52 ARA Parking	51,051	0	0	51,051
65 HPW Water & Sewer	0	23,327	121,612	144,939
67 HPW Other	1,112,827	0	0	1,112,827
70 CIP Sal Rec RE	86,676	0	0	86,676
92 Other	425,850	0	0	425,850
Total	\$ 17,668,771	\$ 803,959	\$ 1,639,993	\$ 20,112,723
	=====	=====	=====	=====

CITY SECRETARY'S OFFICE FUNCTION AND ALLOCATION BASIS

The City Secretary's Office is responsible for recording and keeping records of Council meetings. This office also processes contracts, deeds, easements, and assist the public with providing information. The City Secretary's Office prepares Council meeting agenda, administers city elections and places advertising and receives vendor bid proposals and Request for Proposals. The costs of these services are allocated based on Citywide operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:22 City Secretary

Description	Amount	General Admin	City Sec Svcs
Personnel Costs			
Salaries	461,403	0	461,403
Salary % Split		.00%	100.00%
Benefits	236,624	0	236,624
Subtotal - Personnel Costs	698,027	0	698,027
Services & Supplies Cost			
Supplies	77	0	77
Services	110,548	0	110,548
Subtotal - Services & Supplies	110,625	0	110,625
Department Cost Total	808,652	0	808,652
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	808,652	0	808,652
General Admin Distribution	0	0	0
Grand Total	\$ 808,652	0	\$ 808,652

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:22 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
1 City Hall Annex	\$ 10,049	\$ 0	\$ 10,049
Subtotal - Building Depn	10,049	0	10,049
3 Insurance Retirees	24,338	94	24,432
3 Memberships	227	1	228
3 Consulting Services	103	0	103
3 Interest Costs	0	0	0
3 Other Misc	112	0	112
3 Non-Dept. Legal Svcs/Lobby	543	2	545
Subtotal - Non-Dept-Gen Gov	25,323	98	25,421
5 Financial Plg & Analysis	1,839	101	1,940
Subtotal - Fin Plg & Analysis	1,839	101	1,940
8 Gen Acctng	1,830	99	1,929
8 Auditing Svcs	958	0	958
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	2,788	99	2,887
9 Disaster Recovery	84	7	91
Subtotal - Fin Disaster Recove	84	7	91
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	70	4	74
Subtotal - Fin Perform Mgmt	70	4	74
12 Treasury	233	17	250
Subtotal - Fin Treasury	233	17	250
16 Mailroom	1,116	99	1,215
16 Records	251	20	271
16 3-1-1 Svcs	5,532	444	5,976
Subtotal - ARA Operations	6,899	562	7,461
17 Payroll Svcs	1,601	99	1,700
Subtotal - ARA Payroll Svcs	1,601	99	1,700
18 Franchise	155	12	167
Subtotal - ARA Regulatory	155	12	167
19 Certification	561	14	575
19 Reporting & Analytics	42	1	43
19 External Affairs & Outreach	385	9	394
Subtotal - OBO	988	24	1,012
20 City Mayor Admin	1,480	350	1,830
20 Inter Gov Rel	213	63	276
Subtotal - Mayor	1,693	413	2,106
21 Legal Svcs	51,716	4,476	56,192
21 Inspector General	0	0	0
Subtotal - Legal	51,716	4,476	56,192

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:22 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
22 City Sec Svcs	0	156	156
Subtotal - City Secretary	0	156	156
23 City Council Svcs	0	2,084	2,084
Subtotal - City Council	0	2,084	2,084
24 Controller Fin Svcs	0	5,201	5,201
24 Controller Treasury	0	285	285
Subtotal - City Controller's	0	5,486	5,486
30 Building Svcs	0	23,920	23,920
30 Utilities	0	10,175	10,175
30 Real Estate	0	1,071	1,071
Subtotal - General Services	0	35,166	35,166
Total Incoming	103,438	48,805	152,243
C. Total Allocated		\$ 960,895	\$ 960,895
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Sec Svcs Allocations

Dept:22 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	127,954,365	2.6988	\$ 24,616	\$ 0	\$ 24,616	\$ 0	\$ 24,616
04 Finance Dir Office	2,306,087	0.0486	444	0	444	0	444
05 Finance Financial Plg & Analys	2,003,951	0.0423	386	0	386	0	386
06 Finance City Council	835,607	0.0176	161	0	161	0	161
07 Finance Public Fin	577,653	0.0122	111	0	111	0	111
08 Accounting & Financial Reporti	3,925,152	0.0828	755	0	755	0	755
09 Finance Disaster Recovery	357,795	0.0075	69	0	69	0	69
10 Finance Grants	560,382	0.0118	108	0	108	0	108
11 Finance Rev Perform Mgmnt	346,480	0.0073	67	0	67	0	67
12 Finance Treasury	1,752,643	0.0370	337	0	337	0	337
13 Finance Strategic Purchasing	5,176,785	0.1092	996	0	996	0	996
14 ARA Director Office	2,345,346	0.0495	451	0	451	0	451
15 ARA Financial Services	1,130,577	0.0238	217	0	217	0	217
16 ARA Operations	7,298,986	0.1540	1,404	0	1,404	0	1,404
17 ARA Payroll Services	4,054,657	0.0855	780	0	780	0	780
18 ARA Regulatory	339,842	0.0072	65	0	65	0	65
19 Office Business Opportunity	4,670,433	0.0985	898	0	898	0	898
20 Mayor	4,878,412	0.1029	939	0	939	0	939
21 Legal	18,120,150	0.3822	3,486	0	3,486	0	3,486
22 City Secretary	808,652	0.0171	156	0	156	0	156
23 City Council	10,502,517	0.2215	2,020	0	2,020	113	2,133
24 City Controller's Office	7,863,511	0.1659	1,513	0	1,513	84	1,597
25 Health Administration	15,905,673	0.3355	3,060	0	3,060	171	3,231
26 Planning & Dev Admin	1,878,675	0.0396	361	0	361	20	381
28 CIP Sal Rec HPW	7,356,146	0.1552	1,415	0	1,415	79	1,494
29 HPD Police Records	6,088,424	0.1284	1,171	0	1,171	65	1,236
30 General Services	178,519,768	3.7654	34,344	0	34,344	1,914	36,258
31 HEC	26,635,011	0.5618	5,124	0	5,124	286	5,410
33 Human Resources	40,086,043	0.8455	7,712	0	7,712	430	8,142
34 HITS	91,677,528	1.9337	17,637	0	17,637	983	18,620
35 Police	1,023,379,208	21.5854	196,878	0	196,878	10,973	207,851
36 Dept of Neighborhoods	15,478,679	0.3265	2,978	0	2,978	166	3,144
37 Fire	539,854,427	11.3867	103,857	0	103,857	5,788	109,645
38 Municipal Court	29,591,180	0.6241	5,693	0	5,693	317	6,010
39 Solid Waste	102,565,983	2.1633	19,732	0	19,732	1,100	20,832
40 Houston Airport System (HAS)	355,165,359	7.4912	68,327	0	68,327	3,808	72,135
41 Housing & Community Dev	222,444,621	4.6919	42,794	0	42,794	2,385	45,179
42 Library	40,584,074	0.8560	7,808	0	7,808	435	8,243
43 Parks & Recreation	97,628,188	2.0592	18,782	0	18,782	1,047	19,829
44 Health Department	196,980,169	4.1548	37,895	0	37,895	2,112	40,007
45 Fleet Management	98,431,739	2.0761	18,936	0	18,936	1,055	19,991
46 Planning & Dev Other	3,009,551	0.0635	579	0	579	32	611
47 Planning & Dev Spec Rev	7,950,787	0.1677	1,530	0	1,530	85	1,615
49 Finance Other	8,967,964	0.1892	1,725	0	1,725	96	1,821
50 ARA Insurance	26,479,483	0.5585	5,094	0	5,094	284	5,378
51 ARA BARC	13,396,037	0.2826	2,577	0	2,577	144	2,721
52 ARA Parking	10,946,454	0.2309	2,106	0	2,106	117	2,223
53 ARA Other	9,151,223	0.1930	1,761	0	1,761	98	1,859
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	18,673,457	0.3939	3,592	0	3,592	200	3,792
56 Legal Wkr Comp	322,836	0.0068	62	0	62	3	65
57 Mayor Cable TV	3,331,851	0.0703	641	0	641	36	677
58 Mayor Other	36,037,736	0.7601	6,933	0	6,933	386	7,319
60 HR Health Benefits	389,762,959	8.2210	74,983	0	74,983	4,179	79,162
61 HR Long Term Disability	1,047,297	0.0221	201	0	201	11	212
62 HPW Bldg Insp	75,887,989	1.6006	14,599	0	14,599	814	15,413

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Sec Svcs Allocations

Dept:22 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 HPW Stormwater	37,394,547	0.7887	7,194	0	7,194	401	7,595
64 HPW DDSR	69,664,894	1.4694	13,402	0	13,402	747	14,149
65 HPW Water & Sewer	598,037,244	12.6139	115,051	0	115,051	6,412	121,463
66 HPW Houston Transtar	3,152,467	0.0665	606	0	606	34	640
67 HPW Other	46,828,356	0.9877	9,009	0	9,009	502	9,511
68 Houston Permit Center	7,868,748	0.1660	1,514	0	1,514	84	1,598
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.1213	1,106	0	1,106	62	1,168
71 CIP S/R Engrg	6,143,701	0.1296	1,182	0	1,182	66	1,248
72 CIP S/R Constr	5,889,573	0.1242	1,133	0	1,133	63	1,196
73 CIP S/R Eng/Const	4,120,047	0.0869	793	0	793	44	837
74 CIP S/R Geo/Env	808,157	0.0170	155	0	155	9	164
75 CIP S/R Other	14,280,609	0.3012	2,747	0	2,747	153	2,900
76 CIP S/R GSD	5,637,527	0.1189	1,085	0	1,085	60	1,145
87 Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89 HR-W.C.	32,350,602	0.6823	6,224	0	6,224	347	6,571
90 Legal Other	25,052	0.0005	5	0	5	0	5
91 Convention and Entertainment	100,228	0.0021	19	0	19	1	20
Subtotal	4,741,078,813	100.0000	912,091	0	912,091	48,804	960,895
Direct Bills					0		0
Total	=====	=====	=====	=====	\$912,091	=====	\$ 960,895

Basis Units: FY2023 expenditures excl TIRZ
 Source: COH Expenditure Report

Allocation Summary

Dept:22 City Secretary

Department	City Sec Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	24,616	24,616
04 Finance Dir Office	444	444
05 Finance Financial Plg & Analys	386	386
06 Finance City Council	161	161
07 Finance Public Fin	111	111
08 Accounting & Financial Reporti	755	755
09 Finance Disaster Recovery	69	69
10 Finance Grants	108	108
11 Finance Rev Perform Mgmt	67	67
12 Finance Treasury	337	337
13 Finance Strategic Purchasing	996	996
14 ARA Director Office	451	451
15 ARA Financial Services	217	217
16 ARA Operations	1,404	1,404
17 ARA Payroll Services	780	780
18 ARA Regulatory	65	65
19 Office Business Opportunity	898	898
20 Mayor	939	939
21 Legal	3,486	3,486
22 City Secretary	156	156
23 City Council	2,133	2,133
24 City Controller's Office	1,597	1,597
25 Health Administration	3,231	3,231
26 Planning & Dev Admin	381	381
28 CIP Sal Rec HPW	1,494	1,494
29 HPD Police Records	1,236	1,236
30 General Services	36,258	36,258
31 HEC	5,410	5,410
33 Human Resources	8,142	8,142
34 HITS	18,620	18,620
35 Police	207,851	207,851
36 Dept of Neighborhoods	3,144	3,144
37 Fire	109,645	109,645
38 Municipal Court	6,010	6,010
39 Solid Waste	20,832	20,832
40 Houston Airport System (HAS)	72,135	72,135
41 Housing & Community Dev	45,179	45,179
42 Library	8,243	8,243
43 Parks & Recreation	19,829	19,829
44 Health Department	40,007	40,007
45 Fleet Management	19,991	19,991
46 Planning & Dev Other	611	611
47 Planning & Dev Spec Rev	1,615	1,615
49 Finance Other	1,821	1,821
50 ARA Insurance	5,378	5,378
51 ARA BARC	2,721	2,721
52 ARA Parking	2,223	2,223
53 ARA Other	1,859	1,859
54 IT Public Services	0	0
55 Legal Insurance	3,792	3,792
56 Legal Wkr Comp	65	65
57 Mayor Cable TV	677	677
58 Mayor Other	7,319	7,319
60 HR Health Benefits	79,162	79,162
61 HR Long Term Disability	212	212

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:22 City Secretary

Department	City Sec Svcs	Total
62 HPW Bldg Insp	15,413	15,413
63 HPW Stormwater	7,595	7,595
64 HPW DDSR	14,149	14,149
65 HPW Water & Sewer	121,463	121,463
66 HPW Houston Transtar	640	640
67 HPW Other	9,511	9,511
68 Houston Permit Center	1,598	1,598
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	1,168	1,168
71 CIP S/R Engrg	1,248	1,248
72 CIP S/R Constr	1,196	1,196
73 CIP S/R Eng/Const	837	837
74 CIP S/R Geo/Env	164	164
75 CIP S/R Other	2,900	2,900
76 CIP S/R GSD	1,145	1,145
87 Hurricane Ike Aid & Recovery	0	0
88 ARRA Reimbursement Fund	0	0
89 HR-W.C.	6,571	6,571
90 Legal Other	5	5
91 Convention and Entertainment	20	20
Total	\$ 960,892	\$ 960,892
	=====	=====

CITY COUNCIL FUNCTION AND ALLOCATION BASIS

The City Council serves as the legislative body of the city government with the power to enact all ordinances and resolutions. The costs of City Council are allocated based on the Citywide operating expenditures. Costs for special projects are not allocated in this plan.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:23 City Council

Description		Amount	General Admin	City Council Svcs	Special Projects
Personnel Costs					
Salaries	S1	5,513,006	0	4,848,359	664,647
Salary % Split			.00%	87.94%	12.06%
Benefits	P	2,314,714	0	2,314,714	0
Subtotal - Personnel Costs		7,827,720	0	7,163,073	664,647
Services & Supplies Cost					
Supplies	P	361,499	0	169,768	191,732
Services	P	2,313,297	0	628,848	1,684,449
Subtotal - Services & Supplies		2,674,796	0	798,616	1,876,181
Department Cost Total		10,502,516	0	7,961,689	2,540,828
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		10,502,516	0	7,961,689	2,540,828
General Admin Distribution		0	0	0	0
Grand Total		\$ 10,502,516	0	\$ 7,961,689	\$ 2,540,828
		=====	=====	=====	=====
					not allocated

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:23 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
1 City Hall Annex	\$ 35,748	\$ 0	\$ 35,748	\$ 0
Subtotal - Building Depn	35,748	0	35,748	0
2 Equip Deprec	93,610	0	93,610	0
Subtotal - Equipment Depn	93,610	0	93,610	0
3 Insurance Retirees	235,731	909	236,640	0
3 Memberships	2,197	8	2,205	0
3 Consulting Services	1,629	6	1,635	0
3 Interest Costs	0	0	0	0
3 Other Misc	1,458	6	1,464	0
3 Elections	2,218,273	8,554	2,226,827	0
3 Non-Dept. Legal Svcs/Lobby	5,262	20	5,282	0
3 Dept Specific	135,700	523	136,223	0
Subtotal - Non-Dept-Gen Gov	2,600,250	10,027	2,610,277	0
5 Financial Plg & Analysis	29,121	1,592	30,713	0
Subtotal - Fin Plg & Analysis	29,121	1,592	30,713	0
6 Fin City Council Support	994,477	55,957	1,050,434	0
Subtotal - Fin City Council	994,477	55,957	1,050,434	0
8 Gen Acctng	28,977	1,569	30,546	0
8 Fixed Assets	13,218	698	13,916	0
8 Auditing Svcs	15,168	0	15,168	0
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	57,363	2,266	59,629	0
9 Disaster Recovery	1,097	97	1,194	0
Subtotal - Fin Disaster Recove	1,097	97	1,194	0
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	907	53	960	0
Subtotal - Fin Perform Mgmt	907	53	960	0
12 Treasury	3,023	226	3,249	0
Subtotal - Fin Treasury	3,023	226	3,249	0
13 Purchasing	3,713	261	3,974	0
Subtotal - Fin SPD	3,713	261	3,974	0
16 Mailroom	10,796	956	11,752	0
16 Records	2,429	189	2,618	0
16 3-1-1 Svcs	3,649	293	3,942	0
Subtotal - ARA Operations	16,874	1,438	18,312	0
17 Payroll Svcs	15,511	954	16,465	0
Subtotal - ARA Payroll Svcs	15,511	954	16,465	0
18 Franchise	2,011	161	2,172	0
Subtotal - ARA Regulatory	2,011	161	2,172	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:23 City Council

Department	First Incoming	Second Incoming	City Council Svcs	Special Projects
19 Certification	\$ 5,434	\$ 132	\$ 5,566	\$ 0
19 Reporting & Analytics	0	0	0	0
19 External Affairs & Outreach	3,732	91	3,823	0
Subtotal - OBO	9,166	223	9,389	0
20 City Mayor Admin	14,337	3,389	17,726	0
20 Agenda Office	281,798	132,749	414,547	0
20 Inter Gov Rel	2,062	614	2,676	0
Subtotal - Mayor	298,197	136,752	434,949	0
21 Legal Svcs	89,573	7,753	97,326	0
21 Inspector General	4,138	311	4,449	0
Subtotal - Legal	93,711	8,064	101,775	0
22 City Sec Svcs	2,020	113	2,133	0
Subtotal - City Secretary	2,020	113	2,133	0
23 City Council Svcs	0	27,067	27,067	0
Subtotal - City Council	0	27,067	27,067	0
24 Controller Fin Svcs	0	82,352	82,352	0
24 Controller Treasury	0	3,696	3,696	0
Subtotal - City Controller's	0	86,048	86,048	0
30 Building Svcs	0	85,089	85,089	0
30 Utilities	0	36,194	36,194	0
30 Real Estate	0	3,810	3,810	0
Subtotal - General Services	0	125,093	125,093	0
Total Incoming	4,256,799	456,392	4,713,191	0
C. Total Allocated		\$ 15,215,707	\$ 12,674,880	\$ 2,540,828
			83.30%	16.70%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Council Svcs Allocations

Dept:23 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	127,954,365	2.6988	\$ 329,758	\$ 0	\$ 329,758	\$ 0	\$ 329,758
04 Finance Dir Office	2,306,087	0.0486	5,943	0	5,943	0	5,943
05 Finance Financial Plg & Analys	2,003,951	0.0423	5,165	0	5,165	0	5,165
06 Finance City Council	835,607	0.0176	2,154	0	2,154	0	2,154
07 Finance Public Fin	577,653	0.0122	1,489	0	1,489	0	1,489
08 Accounting & Financial Reporti	3,925,152	0.0828	10,116	0	10,116	0	10,116
09 Finance Disaster Recovery	357,795	0.0075	922	0	922	0	922
10 Finance Grants	560,382	0.0118	1,444	0	1,444	0	1,444
11 Finance Rev Perform Mgmnt	346,480	0.0073	893	0	893	0	893
12 Finance Treasury	1,752,643	0.0370	4,517	0	4,517	0	4,517
13 Finance Strategic Purchasing	5,176,785	0.1092	13,341	0	13,341	0	13,341
14 ARA Director Office	2,345,346	0.0495	6,044	0	6,044	0	6,044
15 ARA Financial Services	1,130,577	0.0238	2,914	0	2,914	0	2,914
16 ARA Operations	7,298,986	0.1540	18,811	0	18,811	0	18,811
17 ARA Payroll Services	4,054,657	0.0855	10,449	0	10,449	0	10,449
18 ARA Regulatory	339,842	0.0072	876	0	876	0	876
19 Office Business Opportunity	4,670,433	0.0985	12,036	0	12,036	0	12,036
20 Mayor	4,878,412	0.1029	12,572	0	12,572	0	12,572
21 Legal	18,120,150	0.3822	46,698	0	46,698	0	46,698
22 City Secretary	808,652	0.0171	2,084	0	2,084	0	2,084
23 City Council	10,502,517	0.2215	27,067	0	27,067	0	27,067
24 City Controller's Office	7,863,511	0.1659	20,265	0	20,265	790	21,055
25 Health Administration	15,905,673	0.3355	40,991	0	40,991	1,599	42,590
26 Planning & Dev Admin	1,878,675	0.0396	4,842	0	4,842	189	5,031
28 CIP Sal Rec HPW	7,356,146	0.1552	18,958	0	18,958	739	19,697
29 HPD Police Records	6,088,424	0.1284	15,691	0	15,691	612	16,303
30 General Services	178,519,768	3.7654	460,073	0	460,073	17,942	478,015
31 HEC	26,635,011	0.5618	68,642	0	68,642	2,677	71,319
33 Human Resources	40,086,043	0.8455	103,308	0	103,308	4,029	107,337
34 HITS	91,677,528	1.9337	236,267	0	236,267	9,214	245,481
35 Police	1,023,379,208	21.5854	2,637,405	0	2,637,405	102,852	2,740,257
36 Dept of Neighborhoods	15,478,679	0.3265	39,891	0	39,891	1,556	41,447
37 Fire	539,854,427	11.3867	1,391,288	0	1,391,288	54,256	1,445,544
38 Municipal Court	29,591,180	0.6241	76,261	0	76,261	2,974	79,235
39 Solid Waste	102,565,983	2.1633	264,328	0	264,328	10,308	274,636
40 Houston Airport System (HAS)	355,165,359	7.4912	915,316	0	915,316	35,695	951,011
41 Housing & Community Dev	222,444,621	4.6919	573,274	0	573,274	22,356	595,630
42 Library	40,584,074	0.8560	104,591	0	104,591	4,079	108,670
43 Parks & Recreation	97,628,188	2.0592	251,603	0	251,603	9,812	261,415
44 Health Department	196,980,169	4.1548	507,648	0	507,648	19,797	527,445
45 Fleet Management	98,431,739	2.0761	253,674	0	253,674	9,893	263,567
46 Planning & Dev Other	3,009,551	0.0635	7,756	0	7,756	302	8,058
47 Planning & Dev Spec Rev	7,950,787	0.1677	20,490	0	20,490	799	21,289
49 Finance Other	8,967,964	0.1892	23,112	0	23,112	901	24,013
50 ARA Insurance	26,479,483	0.5585	68,242	0	68,242	2,661	70,903
51 ARA BARC	13,396,037	0.2826	34,524	0	34,524	1,346	35,870
52 ARA Parking	10,946,454	0.2309	28,211	0	28,211	1,100	29,311
53 ARA Other	9,151,223	0.1930	23,584	0	23,584	920	24,504
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	18,673,457	0.3939	48,124	0	48,124	1,877	50,001
56 Legal Wkr Comp	322,836	0.0068	832	0	832	32	864
57 Mayor Cable TV	3,331,851	0.0703	8,587	0	8,587	335	8,922
58 Mayor Other	36,037,736	0.7601	92,875	0	92,875	3,622	96,497
60 HR Health Benefits	389,762,959	8.2210	1,004,479	0	1,004,479	39,172	1,043,651
61 HR Long Term Disability	1,047,297	0.0221	2,699	0	2,699	105	2,804
62 HPW Bldg Insp	75,887,989	1.6006	195,575	0	195,575	7,627	203,202

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

City Council Svcs Allocations

Dept:23 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 HPW Stormwater	37,394,547	0.7887	96,371	0	96,371	3,758	100,129
64 HPW DDSR	69,664,894	1.4694	179,537	0	179,537	7,001	186,538
65 HPW Water & Sewer	598,037,244	12.6139	1,541,234	0	1,541,234	60,104	1,601,338
66 HPW Houston Transtar	3,152,467	0.0665	8,124	0	8,124	317	8,441
67 HPW Other	46,828,356	0.9877	120,684	0	120,684	4,706	125,390
68 Houston Permit Center	7,868,748	0.1660	20,279	0	20,279	791	21,070
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.1213	14,820	0	14,820	578	15,398
71 CIP S/R Engrg	6,143,701	0.1296	15,833	0	15,833	617	16,450
72 CIP S/R Constr	5,889,573	0.1242	15,178	0	15,178	592	15,770
73 CIP S/R Eng/Const	4,120,047	0.0869	10,618	0	10,618	414	11,032
74 CIP S/R Geo/Env	808,157	0.0170	2,083	0	2,083	81	2,164
75 CIP S/R Other	14,280,609	0.3012	36,803	0	36,803	1,435	38,238
76 CIP S/R GSD	5,637,527	0.1189	14,529	0	14,529	567	15,096
87 Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89 HR-W.C.	32,350,602	0.6823	83,372	0	83,372	3,251	86,623
90 Legal Other	25,052	0.0005	65	0	65	3	68
91 Convention and Entertainment	100,228	0.0021	258	0	258	10	268
Subtotal	4,741,078,813	100.0000	12,218,487	0	12,218,487	456,393	12,674,880
Direct Bills					0		0
Total	=====	=====	=====	=====	\$12,218,487	=====	\$ 12,674,880

Basis Units: FY2023 expenditures excl TIRZ
 Source: COH Expenditure Report

Allocation Summary

Dept:23 City Council

Department	City Council Svcs	Special Projects	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	329,758	0	329,758
04 Finance Dir Office	5,943	0	5,943
05 Finance Financial Plg & Analys	5,165	0	5,165
06 Finance City Council	2,154	0	2,154
07 Finance Public Fin	1,489	0	1,489
08 Accounting & Financial Reporti	10,116	0	10,116
09 Finance Disaster Recovery	922	0	922
10 Finance Grants	1,444	0	1,444
11 Finance Rev Perform Mgmt	893	0	893
12 Finance Treasury	4,517	0	4,517
13 Finance Strategic Purchasing	13,341	0	13,341
14 ARA Director Office	6,044	0	6,044
15 ARA Financial Services	2,914	0	2,914
16 ARA Operations	18,811	0	18,811
17 ARA Payroll Services	10,449	0	10,449
18 ARA Regulatory	876	0	876
19 Office Business Opportunity	12,036	0	12,036
20 Mayor	12,572	0	12,572
21 Legal	46,698	0	46,698
22 City Secretary	2,084	0	2,084
23 City Council	27,067	0	27,067
24 City Controller's Office	21,055	0	21,055
25 Health Administration	42,590	0	42,590
26 Planning & Dev Admin	5,031	0	5,031
28 CIP Sal Rec HPW	19,697	0	19,697
29 HPD Police Records	16,303	0	16,303
30 General Services	478,015	0	478,015
31 HEC	71,319	0	71,319
33 Human Resources	107,337	0	107,337
34 HITS	245,481	0	245,481
35 Police	2,740,257	0	2,740,257
36 Dept of Neighborhoods	41,447	0	41,447
37 Fire	1,445,544	0	1,445,544
38 Municipal Court	79,235	0	79,235
39 Solid Waste	274,636	0	274,636
40 Houston Airport System (HAS)	951,011	0	951,011
41 Housing & Community Dev	595,630	0	595,630
42 Library	108,670	0	108,670
43 Parks & Recreation	261,415	0	261,415
44 Health Department	527,445	0	527,445
45 Fleet Management	263,567	0	263,567
46 Planning & Dev Other	8,058	0	8,058
47 Planning & Dev Spec Rev	21,289	0	21,289
49 Finance Other	24,013	0	24,013
50 ARA Insurance	70,903	0	70,903
51 ARA BARC	35,870	0	35,870
52 ARA Parking	29,311	0	29,311
53 ARA Other	24,504	0	24,504
54 IT Public Services	0	0	0
55 Legal Insurance	50,001	0	50,001
56 Legal Wkr Comp	864	0	864
57 Mayor Cable TV	8,922	0	8,922
58 Mayor Other	96,497	0	96,497
60 HR Health Benefits	1,043,651	0	1,043,651
61 HR Long Term Disability	2,804	0	2,804

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:23 City Council

Department	City Council Svcs	Special Projects	Total
62 HPW Bldg Insp	203,202	0	203,202
63 HPW Stormwater	100,129	0	100,129
64 HPW DDSR	186,538	0	186,538
65 HPW Water & Sewer	1,601,338	0	1,601,338
66 HPW Houston Transtar	8,441	0	8,441
67 HPW Other	125,390	0	125,390
68 Houston Permit Center	21,070	0	21,070
69 CIP S/R Planning	0	0	0
70 CIP Sal Rec RE	15,398	0	15,398
71 CIP S/R Engrg	16,450	0	16,450
72 CIP S/R Constr	15,770	0	15,770
73 CIP S/R Eng/Const	11,032	0	11,032
74 CIP S/R Geo/Env	2,164	0	2,164
75 CIP S/R Other	38,238	0	38,238
76 CIP S/R GSD	15,096	0	15,096
87 Hurricane Ike Aid & Recovery	0	0	0
88 ARRA Reimbursement Fund	0	0	0
89 HR-W.C.	86,623	0	86,623
90 Legal Other	68	0	68
91 Convention and Entertainment	268	0	268
Total	\$ 12,674,880 =====	\$ 0 =====	\$ 12,674,880 =====

CONTROLLER'S OFFICE FUNCTION AND ALLOCATION BASIS

The Office of the City Controller fulfills the fiscal responsibilities through six divisions: Executive, Financial Reporting, Audit, Treasury, Operations and Technical Services, and Administration. The City Controller's Office oversees the debt obligation and disbursement of City funds, provides timely and accurate financial reporting and accounting, manages the City's cash and investments, manages the servicing and retirement of the City's debt and performs audits/reviews of City programs and activities. The transactions used for allocation include all cash receipt, payroll, purchasing, and adjusting journal entry transaction types. The activities of the City Controller's Office are identified and allocated as follows:

- **Controller's Financial Services** – Costs of providing the City with the independent audit and financial reporting services are allocated based on the total number of revenue, expenditure, and purchasing transactions per department.
- **Treasury** – Costs of the City Controller's treasury activities are allocated based on Citywide operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:24 City Controller's Office

Department		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	S1	4,663,543	721,488	3,214,633	727,421
Salary % Split			15.47%	68.93%	15.60%
Benefits	P	2,273,417	325,565	1,612,854	334,995
Subtotal - Personnel Costs		6,936,960	1,047,054	4,827,488	1,062,416
Services & Supplies Cost					
Supplies	P	27,290	14,181	11,206	1,903
Services	P	899,265	541,788	157,098	200,377
Subtotal - Services & Supplies		926,555	555,969	168,304	202,281
Department Cost Total		7,863,515	1,603,023	4,995,792	1,264,697
Adjustments to Cost					
Subtotal - Adjustments			0	0	0
Total Costs After Adjustments		7,863,515	1,603,023	4,995,792	1,264,697
General Admin Distribution			1,603,023-	1,307,220	295,803
Grand Total		\$ 7,863,515		\$ 6,303,012	\$ 1,560,500
		=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$ 82,412	\$ 0	\$ 67,205	\$ 15,207
Subtotal - Building Depn	82,412	0	67,205	15,207
2 Equip Deprec	0	0	0	0
Subtotal - Equipment Depn	0	0	0	0
3 Insurance Retirees	161,674	623	132,349	29,948
3 Memberships	1,507	6	1,234	279
3 Consulting Services	247	1	202	46
3 Interest Costs	0	0	0	0
3 Other Misc	1,092	4	894	202
3 Elections	138,642	535	113,495	25,682
3 Non-Dept. Legal Svcs/Lobby	3,609	14	2,954	669
Subtotal - Non-Dept-Gen Gov	306,771	1,183	251,128	56,826
5 Financial Plg & Analysis	4,420	242	3,801	860
Subtotal - Fin Plg & Analysis	4,420	242	3,801	860
8 Gen Acctng	4,398	238	3,781	855
8 Fixed Assets	1,202	63	1,032	234
8 Auditing Svcs	2,302	0	1,877	425
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	7,902	302	6,690	1,514
9 Disaster Recovery	822	73	730	165
Subtotal - Fin Disaster Recove	822	73	730	165
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	679	40	586	133
Subtotal - Fin Perform Mgmt	679	40	586	133
12 Treasury	2,264	170	1,984	449
Subtotal - Fin Treasury	2,264	170	1,984	449
13 Purchasing	16,444	1,157	14,353	3,248
Subtotal - Fin SPD	16,444	1,157	14,353	3,248
16 Mailroom	7,518	666	6,674	1,510
16 Records	1,666	130	1,464	331
16 3-1-1 Svcs	4,215	338	3,713	840
Subtotal - ARA Operations	13,399	1,133	11,851	2,682
17 Payroll Svcs	10,638	654	9,209	2,084
Subtotal - ARA Payroll Svcs	10,638	654	9,209	2,084
18 Franchise	1,506	121	1,326	300
Subtotal - ARA Regulatory	1,506	121	1,326	300
19 Certification	3,727	91	3,113	704
19 Contract Compliance	2,160	56	1,807	409
19 Reporting & Analytics	551	14	461	104
19 External Affairs & Outreach	2,559	62	2,138	484

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:24 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
Subtotal - OBO	\$ 8,997	\$ 223	\$ 7,519	\$ 1,701
20 City Mayor Admin	9,833	2,324	9,914	2,243
20 Inter Gov Rel	1,414	421	1,497	339
Subtotal - Mayor	11,247	2,745	11,410	2,582
21 Legal Svcs	59,152	5,120	52,412	11,860
21 Inspector General	37,704	2,833	33,057	7,480
Subtotal - Legal	96,856	7,953	85,469	19,340
22 City Sec Svcs	1,513	84	1,303	295
Subtotal - City Secretary	1,513	84	1,303	295
23 City Council Svcs	20,265	790	17,170	3,885
Subtotal - City Council	20,265	790	17,170	3,885
24 Controller Fin Svcs	0	12,500	10,193	2,307
24 Controller Treasury	0	2,768	2,257	511
Subtotal - City Controller's	0	15,268	12,451	2,817
30 Building Svcs	0	101,755	82,978	18,777
30 Utilities	0	43,284	35,297	7,987
30 Real Estate	0	3,148	2,567	581
Subtotal - General Services	0	148,187	120,842	27,345
Total Incoming	586,135	180,325	625,027	141,433
C. Total Allocated		\$ 8,629,975	\$ 6,928,039	\$ 1,701,933
			80.28%	19.72%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Controller Fin Svcs Allocations

Dept:24 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	48,321	2.3323	\$ 158,154	\$ 0	\$ 158,154	\$ 0	\$ 158,154
04 Finance Dir Office	2,002	0.0966	6,553	0	6,553	0	6,553
05 Finance Financial Plg & Analys	589	0.0284	1,928	0	1,928	0	1,928
06 Finance City Council	568	0.0274	1,859	0	1,859	0	1,859
07 Finance Public Fin	444	0.0214	1,453	0	1,453	0	1,453
08 Accounting & Financial Reporti	1,547	0.0747	5,063	0	5,063	0	5,063
09 Finance Disaster Recovery	376	0.0181	1,231	0	1,231	0	1,231
10 Finance Grants	517	0.0250	1,692	0	1,692	0	1,692
11 Finance Rev Perform Mgmnt	349	0.0168	1,142	0	1,142	0	1,142
12 Finance Treasury	1,197	0.0578	3,918	0	3,918	0	3,918
13 Finance Strategic Purchasing	897	0.0433	2,936	0	2,936	0	2,936
14 ARA Director Office	3,007	0.1451	9,842	0	9,842	0	9,842
15 ARA Financial Services	432	0.0209	1,414	0	1,414	0	1,414
16 ARA Operations	4,766	0.2300	15,599	0	15,599	0	15,599
17 ARA Payroll Services	727	0.0351	2,379	0	2,379	0	2,379
18 ARA Regulatory	1,686	0.0814	5,518	0	5,518	0	5,518
19 Office Business Opportunity	5,775	0.2787	18,901	0	18,901	0	18,901
20 Mayor	6,114	0.2951	20,011	0	20,011	0	20,011
21 Legal	6,136	0.2962	20,083	0	20,083	0	20,083
22 City Secretary	1,589	0.0767	5,201	0	5,201	0	5,201
23 City Council	25,161	1.2144	82,352	0	82,352	0	82,352
24 City Controller's Office	3,819	0.1843	12,500	0	12,500	0	12,500
25 Health Administration	13,949	0.6733	45,655	0	45,655	1,049	46,704
26 Planning & Dev Admin	1,620	0.0782	5,302	0	5,302	122	5,424
28 CIP Sal Rec HPW	3,644	0.1759	11,927	0	11,927	274	12,201
29 HPD Police Records	1,573	0.0759	5,148	0	5,148	118	5,266
30 General Services	41,701	2.0128	136,487	0	136,487	3,135	139,622
31 HEC	5,932	0.2863	19,415	0	19,415	446	19,861
33 Human Resources	70,642	3.4097	231,210	0	231,210	5,311	236,521
34 HITS	38,700	1.8679	126,664	0	126,664	2,910	129,574
35 Police	228,558	11.0318	748,066	0	748,066	17,185	765,251
36 Dept of Neighborhoods	10,654	0.5142	34,870	0	34,870	801	35,671
37 Fire	168,046	8.1111	550,011	0	550,011	12,635	562,646
38 Municipal Court	25,482	1.2299	83,402	0	83,402	1,916	85,318
39 Solid Waste	38,214	1.8445	125,074	0	125,074	2,873	127,947
40 Houston Airport System (HAS)	131,812	6.3622	431,418	0	431,418	9,911	441,329
41 Housing & Community Dev	70,003	3.3788	229,118	0	229,118	5,263	234,381
42 Library	19,377	0.9353	63,421	0	63,421	1,457	64,878
43 Parks & Recreation	96,070	4.6370	314,435	0	314,435	7,223	321,658
44 Health Department	202,013	9.7506	661,185	0	661,185	15,189	676,374
45 Fleet Management	169,464	8.1795	554,652	0	554,652	12,742	567,394
46 Planning & Dev Other	3,000	0.1448	9,819	0	9,819	226	10,045
47 Planning & Dev Spec Rev	7,434	0.3588	24,331	0	24,331	559	24,890
48 General Debt	7,104	0.3429	23,251	0	23,251	534	23,785
49 Finance Other	13,198	0.6370	43,197	0	43,197	992	44,189
50 ARA Insurance	1,530	0.0738	5,008	0	5,008	115	5,123
51 ARA BARC	15,018	0.7249	49,154	0	49,154	1,129	50,283
52 ARA Parking	17,685	0.8536	57,883	0	57,883	1,330	59,213
53 ARA Other	12,488	0.6028	40,873	0	40,873	939	41,812
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	23,300	0	23,300	535	23,835
56 Legal Wkr Comp	635	0.0306	2,078	0	2,078	48	2,126
57 Mayor Cable TV	2,464	0.1189	8,065	0	8,065	185	8,250
58 Mayor Other	17,789	0.8586	58,223	0	58,223	1,338	59,561
59 TIRZ	1,168	0.0564	3,823	0	3,823	88	3,911
60 HR Health Benefits	138,796	6.6993	454,277	0	454,277	10,436	464,713

Controller Fin Svcs Allocations

Dept:24 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 HR Long Term Disability	64	0.0031	209	0	209	5	214
62 HPW Bldg Insp	52,132	2.5163	170,627	0	170,627	3,920	174,547
63 HPW Stormwater	19,090	0.9214	62,481	0	62,481	1,435	63,916
64 HPW DDSR	34,939	1.6864	114,355	0	114,355	2,627	116,982
65 HPW Water & Sewer	186,306	8.9924	609,776	0	609,776	14,008	623,784
66 HPW Houston Transtar	2,551	0.1231	8,349	0	8,349	192	8,541
67 HPW Other	35,923	1.7339	117,575	0	117,575	2,701	120,276
68 Houston Permit Center	7,068	0.3412	23,133	0	23,133	531	23,664
69 CIP S/R Planning	5	0.0002	16	0	16	0	16
70 CIP Sal Rec RE	1,596	0.0770	5,224	0	5,224	120	5,344
71 CIP S/R Engrg	1,459	0.0704	4,775	0	4,775	110	4,885
72 CIP S/R Constr	1,791	0.0864	5,862	0	5,862	135	5,997
73 CIP S/R Eng/Const	2,105	0.1016	6,890	0	6,890	158	7,048
74 CIP S/R Geo/Env	659	0.0318	2,157	0	2,157	50	2,207
75 CIP S/R Other	8,771	0.4234	28,707	0	28,707	659	29,366
76 CIP S/R GSD	1,535	0.0741	5,024	0	5,024	115	5,139
87 Hurricane Ike Aid & Recovery	29	0.0014	95	0	95	2	97
88 ARRA Reimbursement Fund	21	0.0010	69	0	69	2	71
89 HR-W.C.	15,122	0.7299	49,494	0	49,494	1,137	50,631
90 Legal Other	305	0.0147	998	0	998	23	1,021
91 Convention and Entertainment	1,436	0.0693	4,700	0	4,700	108	4,808
Subtotal	2,071,808	100.0000	6,780,987	0	6,780,987	147,052	6,928,039
Direct Bills					0		0
Total					\$6,780,987		\$ 6,928,039
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of rev, exp, & purch transactions per dept
 Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Controller Treasury Allocations

Dept:24 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	127,954,365	2.6988	\$ 45,035	\$ 0	\$ 45,035	\$ 0	\$ 45,035
04 Finance Dir Office	2,306,087	0.0486	812	0	812	0	812
05 Finance Financial Plg & Analys	2,003,951	0.0423	705	0	705	0	705
06 Finance City Council	835,607	0.0176	294	0	294	0	294
07 Finance Public Fin	577,653	0.0122	203	0	203	0	203
08 Accounting & Financial Reporti	3,925,152	0.0828	1,381	0	1,381	0	1,381
09 Finance Disaster Recovery	357,795	0.0075	126	0	126	0	126
10 Finance Grants	560,382	0.0118	197	0	197	0	197
11 Finance Rev Perform Mgmnt	346,480	0.0073	122	0	122	0	122
12 Finance Treasury	1,752,643	0.0370	617	0	617	0	617
13 Finance Strategic Purchasing	5,176,785	0.1092	1,822	0	1,822	0	1,822
14 ARA Director Office	2,345,346	0.0495	825	0	825	0	825
15 ARA Financial Services	1,130,577	0.0238	398	0	398	0	398
16 ARA Operations	7,298,986	0.1540	2,569	0	2,569	0	2,569
17 ARA Payroll Services	4,054,657	0.0855	1,427	0	1,427	0	1,427
18 ARA Regulatory	339,842	0.0072	120	0	120	0	120
19 Office Business Opportunity	4,670,433	0.0985	1,644	0	1,644	0	1,644
20 Mayor	4,878,412	0.1029	1,717	0	1,717	0	1,717
21 Legal	18,120,150	0.3822	6,378	0	6,378	0	6,378
22 City Secretary	808,652	0.0171	285	0	285	0	285
23 City Council	10,502,517	0.2215	3,696	0	3,696	0	3,696
24 City Controller's Office	7,863,511	0.1659	2,768	0	2,768	0	2,768
25 Health Administration	15,905,673	0.3355	5,598	0	5,598	117	5,715
26 Planning & Dev Admin	1,878,675	0.0396	661	0	661	14	675
28 CIP Sal Rec HPW	7,356,146	0.1552	2,589	0	2,589	54	2,643
29 HPD Police Records	6,088,424	0.1284	2,143	0	2,143	45	2,188
30 General Services	178,519,768	3.7654	62,831	0	62,831	1,310	64,141
31 HEC	26,635,011	0.5618	9,374	0	9,374	196	9,570
33 Human Resources	40,086,043	0.8455	14,109	0	14,109	294	14,403
34 HITS	91,677,528	1.9337	32,267	0	32,267	673	32,940
35 Police	1,023,379,208	21.5854	360,186	0	360,186	7,511	367,697
36 Dept of Neighborhoods	15,478,679	0.3265	5,448	0	5,448	114	5,562
37 Fire	539,854,427	11.3867	190,006	0	190,006	3,962	193,968
38 Municipal Court	29,591,180	0.6241	10,415	0	10,415	217	10,632
39 Solid Waste	102,565,983	2.1633	36,099	0	36,099	753	36,852
40 Houston Airport System (HAS)	355,165,359	7.4912	125,003	0	125,003	2,607	127,610
41 Housing & Community Dev	222,444,621	4.6919	78,291	0	78,291	1,633	79,924
42 Library	40,584,074	0.8560	14,284	0	14,284	298	14,582
43 Parks & Recreation	97,628,188	2.0592	34,361	0	34,361	717	35,078
44 Health Department	196,980,169	4.1548	69,329	0	69,329	1,446	70,775
45 Fleet Management	98,431,739	2.0761	34,644	0	34,644	722	35,366
46 Planning & Dev Other	3,009,551	0.0635	1,059	0	1,059	22	1,081
47 Planning & Dev Spec Rev	7,950,787	0.1677	2,798	0	2,798	58	2,856
49 Finance Other	8,967,964	0.1892	3,156	0	3,156	66	3,222
50 ARA Insurance	26,479,483	0.5585	9,320	0	9,320	194	9,514
51 ARA BARC	13,396,037	0.2826	4,715	0	4,715	98	4,813
52 ARA Parking	10,946,454	0.2309	3,853	0	3,853	80	3,933
53 ARA Other	9,151,223	0.1930	3,221	0	3,221	67	3,288
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	18,673,457	0.3939	6,572	0	6,572	137	6,709
56 Legal Wkr Comp	322,836	0.0068	114	0	114	2	116
57 Mayor Cable TV	3,331,851	0.0703	1,173	0	1,173	24	1,197
58 Mayor Other	36,037,736	0.7601	12,684	0	12,684	265	12,949
60 HR Health Benefits	389,762,959	8.2210	137,180	0	137,180	2,861	140,041
61 HR Long Term Disability	1,047,297	0.0221	369	0	369	8	377
62 HPW Bldg Insp	75,887,989	1.6006	26,709	0	26,709	557	27,266

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Controller Treasury Allocations

Dept:24 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 HPW Stormwater	37,394,547	0.7887	13,161	0	13,161	274	13,435
64 HPW DDSR	69,664,894	1.4694	24,519	0	24,519	511	25,030
65 HPW Water & Sewer	598,037,244	12.6139	210,484	0	210,484	4,389	214,873
66 HPW Houston Transtar	3,152,467	0.0665	1,110	0	1,110	23	1,133
67 HPW Other	46,828,356	0.9877	16,482	0	16,482	344	16,826
68 Houston Permit Center	7,868,748	0.1660	2,769	0	2,769	58	2,827
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.1213	2,024	0	2,024	42	2,066
71 CIP S/R Engrg	6,143,701	0.1296	2,162	0	2,162	45	2,207
72 CIP S/R Constr	5,889,573	0.1242	2,073	0	2,073	43	2,116
73 CIP S/R Eng/Const	4,120,047	0.0869	1,450	0	1,450	30	1,480
74 CIP S/R Geo/Env	808,157	0.0170	284	0	284	6	290
75 CIP S/R Other	14,280,609	0.3012	5,026	0	5,026	105	5,131
76 CIP S/R GSD	5,637,527	0.1189	1,984	0	1,984	41	2,025
87 Hurricane Ike Aid & Recovery	0	0.0000	0	0	0	0	0
88 ARRA Reimbursement Fund	0	0.0000	0	0	0	0	0
89 HR-W.C.	32,350,602	0.6823	11,386	0	11,386	237	11,623
90 Legal Other	25,052	0.0005	9	0	9	0	9
91 Convention and Entertainment	100,228	0.0021	35	0	35	1	36
Subtotal	4,741,078,813	100.0000	1,668,660	0	1,668,660	33,273	1,701,933
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,668,660	=====	\$ 1,701,933

Basis Units: FY2023 expenditures excl TIRZ
 Source: COH Expenditure Report

Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	158,154	45,035	203,189
04 Finance Dir Office	6,553	812	7,365
05 Finance Financial Plg & Analys	1,928	705	2,633
06 Finance City Council	1,859	294	2,153
07 Finance Public Fin	1,453	203	1,656
08 Accounting & Financial Reporti	5,063	1,381	6,444
09 Finance Disaster Recovery	1,231	126	1,357
10 Finance Grants	1,692	197	1,889
11 Finance Rev Perform Mgmt	1,142	122	1,264
12 Finance Treasury	3,918	617	4,535
13 Finance Strategic Purchasing	2,936	1,822	4,758
14 ARA Director Office	9,842	825	10,667
15 ARA Financial Services	1,414	398	1,812
16 ARA Operations	15,599	2,569	18,168
17 ARA Payroll Services	2,379	1,427	3,806
18 ARA Regulatory	5,518	120	5,638
19 Office Business Opportunity	18,901	1,644	20,545
20 Mayor	20,011	1,717	21,728
21 Legal	20,083	6,378	26,461
22 City Secretary	5,201	285	5,486
23 City Council	82,352	3,696	86,048
24 City Controller's Office	12,500	2,768	15,268
25 Health Administration	46,704	5,715	52,419
26 Planning & Dev Admin	5,424	675	6,099
28 CIP Sal Rec HPW	12,201	2,643	14,844
29 HPD Police Records	5,266	2,188	7,454
30 General Services	139,622	64,141	203,763
31 HEC	19,861	9,570	29,431
33 Human Resources	236,521	14,403	250,924
34 HITS	129,574	32,940	162,514
35 Police	765,251	367,697	1,132,948
36 Dept of Neighborhoods	35,671	5,562	41,233
37 Fire	562,646	193,968	756,614
38 Municipal Court	85,318	10,632	95,950
39 Solid Waste	127,947	36,852	164,799
40 Houston Airport System (HAS)	441,329	127,610	568,939
41 Housing & Community Dev	234,381	79,924	314,305
42 Library	64,878	14,582	79,460
43 Parks & Recreation	321,658	35,078	356,736
44 Health Department	676,374	70,775	747,149
45 Fleet Management	567,394	35,366	602,760
46 Planning & Dev Other	10,045	1,081	11,126
47 Planning & Dev Spec Rev	24,890	2,856	27,746
48 General Debt	23,785	0	23,785
49 Finance Other	44,189	3,222	47,411
50 ARA Insurance	5,123	9,514	14,637
51 ARA BARC	50,283	4,813	55,096
52 ARA Parking	59,213	3,933	63,146
53 ARA Other	41,812	3,288	45,100
54 IT Public Services	0	0	0
55 Legal Insurance	23,835	6,709	30,544
56 Legal Wkr Comp	2,126	116	2,242
57 Mayor Cable TV	8,250	1,197	9,447
58 Mayor Other	59,561	12,949	72,510
59 TIRZ	3,911	0	3,911

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Allocation Summary

Dept:24 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
60 HR Health Benefits	464,713	140,041	604,754
61 HR Long Term Disability	214	377	591
62 HPW Bldg Insp	174,547	27,266	201,813
63 HPW Stormwater	63,916	13,435	77,351
64 HPW DDSR	116,982	25,030	142,012
65 HPW Water & Sewer	623,784	214,873	838,657
66 HPW Houston Transtar	8,541	1,133	9,674
67 HPW Other	120,276	16,826	137,102
68 Houston Permit Center	23,664	2,827	26,491
69 CIP S/R Planning	16	0	16
70 CIP Sal Rec RE	5,344	2,066	7,410
71 CIP S/R Engrg	4,885	2,207	7,092
72 CIP S/R Constr	5,997	2,116	8,113
73 CIP S/R Eng/Const	7,048	1,480	8,528
74 CIP S/R Geo/Env	2,207	290	2,497
75 CIP S/R Other	29,366	5,131	34,497
76 CIP S/R GSD	5,139	2,025	7,164
87 Hurricane Ike Aid & Recovery	97	0	97
88 ARRA Reimbursement Fund	71	0	71
89 HR-W.C.	50,631	11,623	62,254
90 Legal Other	1,021	9	1,030
91 Convention and Entertainment	4,808	36	4,844
Total	\$ 6,928,039 =====	\$ 1,701,931 =====	\$ 8,629,970 =====

HOUSTON HEALTH DEPARTMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Houston Health Department promotes and protects the general health and well-being of the residents of Houston through the administration of programs and activities in accordance with applicable laws and regulations and best practice of public health. Administration costs are allocated directly through the General Fund.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:25 Health Administration

Department		Amount	General Admin	Health Admin
Personnel Costs				
Salaries	S1	3,078,994	0	3,078,994
Salary % Split			.00%	100.00%
Benefits	S	2,037,178	0	2,037,178
Subtotal - Personnel Costs		5,116,172	0	5,116,172
Services & Supplies Cost				
Supplies	S	260,117	0	260,117
Services	S	10,529,374	0	10,529,374
Drainage Chg	D	0	0	0
Pmt Chg	D	0	0	0
Intergov Exp-1115	D	0	0	0
Subtotal - Services & Supplies		10,789,491	0	10,789,491
Department Cost Total		15,905,663	0	15,905,663
Adjustments to Cost				
Drainage Chg	D	0-	0	0
Intfd Drainage Chg	D	86,044-	0	0
Intfd PermitCtr Chg	D	22,800-	0	0
Pmt Chg	D	0-	0	0
Intergov Exp-1115	D	0-	0	0
Subtotal - Adjustments		108,844-	0	0
Total Costs After Adjustments		15,796,819	0	15,796,819
General Admin Distribution		0		0
Grand Total		\$ 15,796,819		\$ 15,796,819

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$ 27,676	\$ 0	\$ 27,676
Subtotal - Equipment Depn	27,676	0	27,676
3 Insurance Retirees	104,653	404	105,057
3 Memberships	975	4	979
3 Consulting Services	903	4	907
3 Interest Costs	0	0	0
3 Other Misc	2,208	9	2,217
3 Non-Dept. Legal Svcs/Lobby	2,336	9	2,345
Subtotal - Non-Dept-Gen Gov	111,075	429	111,504
5 Financial Plg & Analysis	16,144	882	17,026
Subtotal - Fin Plg & Analysis	16,144	882	17,026
7 Capital Projects	34,309	1,839	36,148
Subtotal - Fin Public Fin	34,309	1,839	36,148
8 Gen Acctng	16,064	870	16,934
8 Fixed Assets	38,211	2,017	40,228
8 Auditing Svcs	8,409	0	8,409
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	62,684	2,887	65,571
9 Disaster Recovery	1,662	147	1,809
Subtotal - Fin Disaster Recove	1,662	147	1,809
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	1,374	80	1,454
Subtotal - Fin Perform Mgmt	1,374	80	1,454
12 Treasury	4,578	343	4,921
Subtotal - Fin Treasury	4,578	343	4,921
13 Purchasing	25,461	1,792	27,253
Subtotal - Fin SPD	25,461	1,792	27,253
16 Records	1,079	84	1,163
Subtotal - ARA Operations	1,079	84	1,163
17 Payroll Svcs	6,886	424	7,310
Subtotal - ARA Payroll Svcs	6,886	424	7,310
18 Franchise	3,046	244	3,290
Subtotal - ARA Regulatory	3,046	244	3,290
19 Certification	2,412	59	2,471
19 External Affairs & Outreach	1,657	40	1,697
Subtotal - OBO	4,069	99	4,168
20 City Mayor Admin	6,365	1,504	7,869
20 Inter Gov Rel	916	273	1,189
Subtotal - Mayor	7,281	1,777	9,058

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:25 Health Administration

Department	First Incoming	Second Incoming	Health Admin
21 Legal Svcs	558,904	48,377	607,281
Subtotal - Legal	558,904	48,377	607,281
22 City Sec Svcs	3,060	171	3,231
Subtotal - City Secretary	3,060	171	3,231
23 City Council Svcs	40,991	1,599	42,590
Subtotal - City Council	40,991	1,599	42,590
24 Controller Fin Svcs	45,655	1,049	46,704
24 Controller Treasury	5,598	117	5,715
Subtotal - City Controller's	51,253	1,166	52,419
30 Real Estate	0	65,509	65,509
Subtotal - General Services	0	65,509	65,509
Total Incoming	961,532	127,847	1,089,379
C. Total Allocated		\$ 16,886,198	\$ 16,886,198
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Health Admin Allocations

Dept:25 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 Health Department	100	100.0000	\$ 16,758,351	\$ 0	\$ 16,758,351	\$ 127,847	\$ 16,886,198
Subtotal	100	100.0000	16,758,351	0	16,758,351	127,847	16,886,198
Direct Bills					0		0
Total					\$16,758,351		\$ 16,886,198

Basis Units: Direct allocation to Health Department
 Source: Direct Allocation

Allocation Summary

Dept:25 Health Administration

Department	Health Admin	Total
0 Direct Billed	\$0	\$0
Total	\$ 0	\$ 0

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PLANNING AND DEVELOPMENT - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The Planning and Development Department is responsible for: comprehensive; strategic and long-range land use and transportation planning; reviewing subdivision and development plats; and development and maintenance of the citywide Geographic Information System (GIS). Additionally, the department's responsibilities include the Houston Office of Preservation, and community engagement. The costs of the Planning and Development administration are allocated to Planning and Development other and Planning Special Revenue Fund. In order to calculate and allocate in a more equitable manner, fifty percent of Planning and Development Administration costs are to be allocated based on departmental total expenditures and the remaining fifty percent of the costs will be allocated based on the number of FTE positions.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:26 Planning & Dev Admin

Department	Amount	General Admin	Planning Admin- FTEs	Planning Admin- Expenditures
Personnel Costs				
Salaries	S1 733,334	0	366,667	366,667
Salary % Split		.00%	50.00%	50.00%
Benefits	S 351,634	0	175,817	175,817
Subtotal - Personnel Costs	1,084,968	0	542,484	542,484
Services & Supplies Cost				
Supplies	S 5,521	0	2,761	2,761
Services	S 788,187	0	394,094	394,094
Subtotal - Services & Supplies	793,708	0	396,854	396,854
Department Cost Total	1,878,676	0	939,338	939,338
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	1,878,676	0	939,338	939,338
General Admin Distribution		0	0	0
Grand Total	\$ 1,878,676	0	\$ 939,338	\$ 939,338
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3 Insurance Retirees	\$ 25,033	\$ 97	\$ 12,565	\$ 12,565
3 Memberships	233	1	117	117
3 Consulting Services	105	0	53	53
3 Interest Costs	0	0	0	0
3 Other Misc	261	1	131	131
3 Non-Dept. Legal Svcs/Lobby	559	2	281	281
3 Walker Rent	766,564	2,956	384,760	384,760
Subtotal - Non-Dept-Gen Gov	792,755	3,057	397,906	397,906
5 Financial Plg & Analysis	1,875	102	989	989
Subtotal - Fin Plg & Analysis	1,875	102	989	989
8 Gen Acctng	1,866	101	984	984
8 Fixed Assets	1,442	76	759	759
8 Auditing Svcs	977	0	489	489
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	4,285	177	2,231	2,231
9 Disaster Recovery	196	17	107	107
Subtotal - Fin Disaster Recove	196	17	107	107
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
11 Perf Mgmt Svcs	162	9	86	86
Subtotal - Fin Perform Mgmt	162	9	86	86
12 Treasury	541	41	291	291
Subtotal - Fin Treasury	541	41	291	291
13 Purchasing	1,591	112	851	851
Subtotal - Fin SPD	1,591	112	851	851
16 Mailroom	10,461	926	5,694	5,694
16 Records	258	20	139	139
16 3-1-1 Svcs	31,178	2,502	16,840	16,840
Subtotal - ARA Operations	41,897	3,448	22,672	22,672
17 Payroll Svcs	1,647	101	874	874
Subtotal - ARA Payroll Svcs	1,647	101	874	874
18 Franchise	360	29	194	194
Subtotal - ARA Regulatory	360	29	194	194
19 Certification	577	14	296	296
19 Contract Compliance	3,240	84	1,662	1,662
19 External Affairs & Outreach	396	10	203	203
Subtotal - OBO	4,213	108	2,161	2,161
20 City Mayor Admin	1,523	360	941	941
20 Inter Gov Rel	219	65	142	142
Subtotal - Mayor	1,742	425	1,084	1,084
21 Legal Svcs	321,619	27,838	174,729	174,729

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:26 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
21 Inspector General	\$ 4,138	\$ 311	\$ 2,225	\$ 2,225
Subtotal - Legal	325,757	28,149	176,953	176,953
22 City Sec Svcs	361	20	191	191
Subtotal - City Secretary	361	20	191	191
23 City Council Svcs	4,842	189	2,515	2,515
Subtotal - City Council	4,842	189	2,515	2,515
24 Controller Fin Svcs	5,302	122	2,712	2,712
24 Controller Treasury	661	14	337	337
Subtotal - City Controller's	5,963	136	3,049	3,049
30 Real Estate	0	4,241	2,121	2,121
Subtotal - General Services	0	4,241	2,121	2,121
Total Incoming	1,188,187	40,362	614,274	614,274
C. Total Allocated		\$ 3,107,225	\$ 1,553,612	\$ 1,553,612
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Planning Admin - FTEs Allocations

Dept:26 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Planning & Dev Other	22.50	31.9602	\$ 490,088	\$ 0	\$ 490,088	\$ 6,450	\$ 496,538
47 Planning & Dev Spec Rev	47.90	68.0398	1,043,343	0	1,043,343	13,731	1,057,074
Subtotal	70.4	100.0000	1,533,431	0	1,533,431	20,181	1,553,612
Direct Bills					0		0
Total					\$1,533,431		\$ 1,553,612
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Planning & Dev FY2023 FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Planning Admin - Expenditures Allocations

Dept:26 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Planning & Dev Other	3,009,551	27.4586	\$ 421,058	\$ 0	\$ 421,058	\$ 5,542	\$ 426,600
47 Planning & Dev Spec Rev	7,950,787	72.5414	1,112,373	1,108,784-	3,589	14,640	18,229
Subtotal	10,960,338	100.0000	1,533,431	1,108,784-	424,647	20,181	444,828
Direct Bills					1,108,784		1,108,784
Total	=====	=====	=====	=====	\$1,533,431	=====	\$ 1,553,612

Basis Units: Planning & Dev FY2023 Expenditures
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:26 Planning & Dev Admin

Department	Planning Admin - FTEs	Planning Admin - Expenditures	Total
0 Direct Billed	\$0	\$ 1,108,784	\$ 1,108,784
46 Planning & Dev Other	496,538	426,600	923,138
47 Planning & Dev Spec Rev	1,057,074	18,229	1,075,303
Total	\$ 1,553,612 =====	\$ 1,553,613 =====	\$ 3,107,225 =====

HOUSTON PUBLIC WORKS - ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The responsibilities of Houston Public Works – Administration are distributed among the various HPW divisions and funds it supports. The direct costs of Houston Public Works Director are not within the General Fund and are not allocated in this Plan. Only the indirect costs that have been allocated to Houston Public Works – Administration are being allocated. To calculate and allocate in a more equitable manner, fifty percent of the total departmental costs are to be allocated based on departmental total expenditures and the remaining fifty percent of costs will be allocated based on the number of FTE positions in the HPW divisions and funds administered by the Houston Public Works Administration.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:27 HPW Admin Indirect

Department	Amount	General Admin	Admin Exp	Admin FTE
Personnel Costs				
Salaries	S 0	0	0	0
Salary % Split		.00%	.00%	.00%
Benefits	S 0	0	0	0
Subtotal - Personnel Costs	0	0	0	0
Services & Supplies Cost				
Subtotal - Services & Supplies	0	0	0	0
Department Cost Total	0	0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments	0	0	0	0
General Admin Distribution		0	0	0
Grand Total	0	0	0	0
	=====	=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:27 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
7 Capital Projects	\$ 34,309	\$ 1,839	\$ 18,074	\$ 18,074
Subtotal - Fin Public Fin	34,309	1,839	18,074	18,074
16 Mailroom	976	86	531	531
16 Property	401,449	29,279	215,364	215,364
16 3-1-1 Svcs	580,992	46,616	313,804	313,804
Subtotal - ARA Operations	983,417	75,981	529,699	529,699
19 Contract Compliance	822,996	21,460	422,228	422,228
19 Reporting & Analytics	76,189	1,902	39,045	39,045
19 Dept Services	76,446	1,923	39,185	39,185
Subtotal - OBO	975,631	25,285	500,458	500,458
21 Legal Svcs	239,313	20,714	130,014	130,014
21 Inspector General	305,617	22,967	164,292	164,292
Subtotal - Legal	544,930	43,681	294,306	294,306
29 Records Mgmt	0	0	0	0
Subtotal - HPD Police Records	0	0	0	0
30 In-House Renov	0	0	0	0
30 Real Estate	0	23,951	11,976	11,976
Subtotal - General Services	0	23,951	11,976	11,976
Total Incoming	2,538,287	170,737	1,354,512	1,354,512
C. Total Allocated		\$ 2,709,024	\$ 1,354,512	\$ 1,354,512
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Admin Exp Allocations

Dept:27 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 CIP Sal Rec HPW	7,356,146	0.8329	\$ 10,571	\$ 0	\$ 10,571	\$ 711	\$ 11,282
62 HPW Bldg Insp	75,887,989	8.5926	109,052	0	109,052	7,335	116,387
63 HPW Stormwater	37,394,547	4.2341	53,736	0	53,736	3,615	57,351
64 HPW DDSR	69,664,894	7.8879	100,109	0	100,109	6,734	106,843
65 HPW Water & Sewer	598,037,244	67.7139	859,386	0	859,386	57,806	917,192
66 HPW Houston Transtar	3,152,467	0.3569	4,530	0	4,530	305	4,835
67 HPW Other	46,828,356	5.3022	67,293	0	67,293	4,526	71,819
68 Houston Permit Center	7,868,748	0.8910	11,307	0	11,307	761	12,068
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.6511	8,264	0	8,264	556	8,820
71 CIP S/R Engrg	6,143,701	0.6956	8,829	0	8,829	594	9,423
72 CIP S/R Constr	5,889,573	0.6669	8,463	0	8,463	569	9,032
73 CIP S/R Eng/Const	4,120,047	0.4665	5,921	0	5,921	398	6,319
74 CIP S/R Geo/Env	808,157	0.0915	1,161	0	1,161	78	1,239
75 CIP S/R Other	14,280,609	1.6169	20,521	0	20,521	1,380	21,901
Subtotal	883,183,037	100.0000	1,269,143	0	1,269,143	85,369	1,354,512
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,269,143	=====	\$ 1,354,512

Basis Units: HPW FY2023 operating expenditures
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Admin FTE Allocations

Dept:27 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 CIP Sal Rec HPW	53.20	1.4441	\$ 18,328	\$ 0	\$ 18,328	\$ 1,233	\$ 19,561
62 HPW Bldg Insp	586.20	15.9125	201,952	0	201,952	13,584	215,536
63 HPW Stormwater	286.40	7.7744	98,668	0	98,668	6,637	105,305
64 HPW DDSR	420.80	11.4227	144,970	0	144,970	9,751	154,721
65 HPW Water & Sewer	2,041.20	55.4087	703,216	0	703,216	47,302	750,518
66 HPW Houston Transtar	7.30	0.1982	2,515	0	2,515	169	2,684
67 HPW Other	9.30	0.2524	3,204	0	3,204	216	3,420
68 Houston Permit Center	24.90	0.6759	8,578	0	8,578	577	9,155
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	1.2487	15,848	0	15,848	1,066	16,914
71 CIP S/R Engrg	43.80	1.1890	15,090	0	15,090	1,015	16,105
72 CIP S/R Constr	37.20	1.0098	12,816	0	12,816	862	13,678
73 CIP S/R Eng/Const	22.40	0.6081	7,717	0	7,717	519	8,236
74 CIP S/R Geo/Env	8.10	0.2199	2,791	0	2,791	188	2,979
75 CIP S/R Other	97.10	2.6358	33,452	0	33,452	2,250	35,702
Subtotal	3,683.90	100.0000	1,269,145	0	1,269,145	85,369	1,354,514
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,269,145	=====	\$ 1,354,514

Basis Units: HPW FY2023 FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:27 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
28 CIP Sal Rec HPW	11,282	19,561	30,843
62 HPW Bldg Insp	116,387	215,536	331,923
63 HPW Stormwater	57,351	105,305	162,656
64 HPW DDSR	106,843	154,721	261,564
65 HPW Water & Sewer	917,192	750,518	1,667,710
66 HPW Houston Transtar	4,835	2,684	7,519
67 HPW Other	71,819	3,420	75,239
68 Houston Permit Center	12,068	9,155	21,223
69 CIP S/R Planning	0	0	0
70 CIP Sal Rec RE	8,820	16,914	25,734
71 CIP S/R Engrg	9,423	16,105	25,528
72 CIP S/R Constr	9,032	13,678	22,710
73 CIP S/R Eng/Const	6,319	8,236	14,555
74 CIP S/R Geo/Env	1,239	2,979	4,218
75 CIP S/R Other	21,901	35,702	57,603
Total	\$ 1,354,511	\$ 1,354,514	\$ 2,709,025
	=====	=====	=====

CIP COST RECOVERY – HPW ADMINISTRATION FUNCTION AND ALLOCATION BASIS

The City's Capital Improvement Plan (CIP) Cost Recovery Fund was established to account for consulting-type services performed by city employees related to Capital Improvement Projects.

The administration of Houston Public Works provides support services to the Capital Projects division which implements the city's Capital Improvement Plan (CIP) by providing capital projects management services. Divisional costs are not funded within the General Fund. Therefore, the direct departmental administrative costs are not included in the plan for allocation. Only the indirect costs attributable to activities have been allocated based on the number of FTE positions in the HPW cost centers benefiting from the division's services within Fund 1001.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:28 CIP Sal Rec HPW

Department	Amount	General Admin	CIP Admin Svcs
Personnel Costs			
Salaries	S 0	0	0
Salary % Split		.00%	.00%
Benefits	S 0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>
Department Cost Total	0	0	0
Adjustments to Cost			
Subtotal - Adjustments		<u>0</u>	<u>0</u>
Total Costs After Adjustments	0	0	0
General Admin Distribution		<u>0</u>	<u>0</u>
Grand Total	<u>0</u> =====	<u>0</u> =====	<u>0</u> =====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$ 548	\$ 0	\$ 548
Subtotal - Equipment Depn	548	0	548
3 Consulting Services	236	1	237
3 Non-Dept. Legal Svcs/Lobby	4,129	16	4,145
Subtotal - Non-Dept-Gen Gov	4,365	17	4,382
5 Financial Plg & Analysis	4,217	231	4,448
Subtotal - Fin Plg & Analysis	4,217	231	4,448
8 Gen Acctng	4,197	227	4,424
8 Auditing Svcs	2,197	0	2,197
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	6,394	227	6,621
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Finance Grants	0	0	0
11 Perf Mgmt Svcs	636	37	673
Subtotal - Fin Perform Mgmt	636	37	673
13 Purchasing	7,426	523	7,949
Subtotal - Finance SPD	7,426	523	7,949
16 Mailroom	38,496	3,409	41,905
16 Records	1,906	148	2,054
Subtotal - ARA Operations	40,402	3,557	43,959
17 Payroll Svcs	29,482-	749	28,733-
Subtotal - ARA Payroll Svcs	29,482-	749	28,733-
19 Certification	4,264	104	4,368
19 Contract Compliance	569,589-	0	569,589-
19 External Affairs & Outreach	2,928	71	2,999
Subtotal - OBO	562,397-	175	562,222-
20 City Mayor Admin	11,250	2,659	13,909
20 I Gov Relats	1,618	482	2,100
Subtotal - Mayor	12,868	3,141	16,009
22 City Sec Svcs	1,415	79	1,494
Subtotal - City Secretary	1,415	79	1,494
23 City Council Svcs	18,958	739	19,697
Subtotal - City Council	18,958	739	19,697
24 Controller Fin Svcs	11,927	274	12,201
24 Controller Treasury	2,589	54	2,643
Subtotal - City Controller's	14,516	328	14,844
27 Admin Exp	10,571	711	11,282
27 Admin FTE	18,328	1,233	19,561
Subtotal - HPW Admin Indirect	28,899	1,944	30,843

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:28 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
Total Incoming	451,235-	11,747	439,488-
C. Total Allocated		\$ 439,488	\$ 439,488

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

CIP Admin Svcs Allocations

Dept:28 CIP Sal Rec HPW

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 CIP S/R Planning	0.00	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
70 CIP Sal Rec RE	46.00	18.0676	81,527-	0	81,527-	2,122	79,405-
71 CIP S/R Engrg	43.80	17.2035	77,628-	0	77,628-	2,021	75,607-
72 CIP S/R Constr	37.20	14.6112	65,931-	0	65,931-	1,716	64,215-
73 CIP S/R Eng/Const	22.40	8.7981	39,700-	0	39,700-	1,034	38,666-
74 CIP S/R Geo/Env	8.10	3.1815	14,356-	0	14,356-	374	13,982-
75 CIP S/R Other	97.10	38.1383	172,093-	0	172,093-	4,480	167,613-
Subtotal	254.6	100.0000	451,235-	0	451,235-	11,747	439,488-
Direct Bills					0		0
Total					\$451,235-		\$ 439,488
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of FTEs supported in CIP Sal Rec
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:28 CIP Sal Rec HPW

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	79,405-	79,405-
71 CIP S/R Engrg	75,607-	75,607-
72 CIP S/R Constr	64,215-	64,215-
73 CIP S/R Eng/Const	38,666-	38,666-
74 CIP S/R Geo/Env	13,982-	13,982-
75 CIP S/R Other	167,613-	167,613-
Total	\$ 439,488 =====	\$ 439,488 =====

**POLICE - RECORDS
FUNCTION AND ALLOCATION BASIS**

The Records Division of the Police Department provides records management services to other City departments as well as the Police Department. The costs of providing records to other City departments are allocated based on the number of reports provided to each department.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:29 HPD Police Records

Department		Amount	General Admin	Records Mgmt
Personnel Costs				
Salaries	S1	3,883,403	0	3,883,403
Salary % Split			.00%	100.00%
Benefits	S	2,199,534	0	2,199,534
Subtotal - Personnel Costs		6,082,937	0	6,082,937
Services & Supplies Cost				
Supplies	S	2,672	0	2,672
Services	S	2,815	0	2,815
Subtotal - Services & Supplies		5,487	0	5,487
Department Cost Total		6,088,424	0	6,088,424
Adjustments to Cost				
Subtotal - Adjustments			0	0
Total Costs After Adjustments		6,088,424	0	6,088,424
General Admin Distribution			0	0
Grand Total		\$ 6,088,424		\$ 6,088,424
		=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$ 261,460	\$ 1,008	\$ 262,468
3 Memberships	2,437	9	2,446
3 Consulting Services	102	0	102
3 Interest Costs	0	0	0
3 Other Misc	845	3	848
3 Non-Dept. Legal Svcs/Lobby	5,836	23	5,859
Subtotal - Non-Dept-Gen Gov	270,680	1,044	271,724
5 Financial Plg & Analysis	1,821	100	1,921
Subtotal - Fin Plg & Analysis	1,821	100	1,921
8 Gen Acctng	1,812	98	1,910
8 Auditing Svcs	948	0	948
8 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	2,760	98	2,858
9 Disaster Recovery	636	56	692
Subtotal - Fin Disaster Recove	636	56	692
10 Cost Accounting	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
11 Perf Mgmt Svcs	526	31	557
Subtotal - Fin Perform Mgmt	526	31	557
12 Treasury	1,753	131	1,884
Subtotal - Fin Treasury	1,753	131	1,884
13 Purchasing	530	37	567
Subtotal - SPD	530	37	567
16 Records	2,695	209	2,904
Subtotal - ARA Operations	2,695	209	2,904
17 Payroll Svcs	17,204	1,058	18,262
Subtotal - ARA Payroll Svcs	17,204	1,058	18,262
18 Franchise	1,166	93	1,259
Subtotal - ARA Regulatory	1,166	93	1,259
19 Certification	6,027	147	6,174
19 External Affairs & Outreach	4,139	101	4,240
Subtotal - OBO	10,166	248	10,414
20 City Mayor Admin	15,902	3,759	19,661
20 Inter Gov Rel	2,287	681	2,968
Subtotal - Mayor	18,189	4,440	22,629
22 City Sec Svcs	1,171	65	1,236
Subtotal - City Secretary	1,171	65	1,236
23 City Council Svcs	15,691	612	16,303
Subtotal - City Council	15,691	612	16,303

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:29 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
24 Controller Fin Svcs	\$ 5,148	\$ 118	\$ 5,266
24 Controller Treasury	2,143	45	2,188
Subtotal - City Controller's	7,291	163	7,454
Total Incoming	352,279	8,386	360,665
C. Total Allocated		\$ 6,449,089	\$ 6,449,089
	=====	=====	=====
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Records Mgmt Allocations

Dept:29 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 Legal	25	0.2082	\$ 13,407	\$ 0	\$ 13,407	\$ 0	\$ 13,407
35 Police	12	0.0999	6,435	0	6,435	8	6,443
37 Fire	17	0.1415	9,117	0	9,117	12	9,129
92 Other	11,956	99.5504	6,411,744	0	6,411,744	8,366	6,420,110
Subtotal	12,010	100.0000	6,440,703	0	6,440,703	8,386	6,449,089
Direct Bills					0		0
Total					\$6,440,703		\$ 6,449,089
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of reports issued per department
 Source: Police Department Report

Allocation Summary

Dept:29 HPD Police Records

Department	Records Mgmt	Total
0 Direct Billed	\$0	\$0
21 Legal	13,407	13,407
35 Police	6,443	6,443
37 Fire	9,129	9,129
92 Other	6,420,110	6,420,110
Total	\$ 6,449,089 =====	\$ 6,449,089 =====

GENERAL SERVICES DEPARTMENT FUNCTION AND ALLOCATION BASIS

The General Services Department is comprised of four divisions: Property Management/Environmental; Design and Construction/ In-House Renovation/Real Estate; Security Management; and Financial and Administrative Services. The Financial and Administrative Services supports the core divisions through administering, managing and monitoring the department's finances and reporting of energy resources. The Property Management/ Environmental division provides comprehensive operations, maintenance and environmental services at City owned facilities. Security Management manages security for City buildings. The Design and Construction Division manages the design, construction and renovation of projects included in the city's adopted five-year Capital Improvement Plan for all City departments, except for Aviation. The H o u s t o n P u b l i c W o r k s Security Division was consolidated with General Services Department Security Management Division. The Real Estate team handles office space lease negotiations citywide and was also moved to the Design & Construction Division.

The identified activities and basis used for cost allocation are as follows:

- **Admin/Design Construction** – Costs related to administration and design construction are allocated based upon Administrative and Design Construction expense per departments served.
- **Building Services** – Costs related to property management and security management are allocated based upon the allocated expenditures to those services to each department served.
- **Utilities** – Utility costs are allocated based upon the amount of utility cost by departments served; which is allocated based on actual usage or consumption at each facility.
- **In-house Renovation** – In-house renovation provides overall management and administrative support for the In-House Renovation Group. Costs are allocated based on total cost by facility per department; expensed in Fund 1003.
- **Real Estate** – Real Estate identifies and implements real estate solutions that meet the City of Houston's unique requirements while minimizing cost and maximizing value. Costs are allocated based on total square footage maintained by GSD.
- **Building Services Reimbursement** – Reimbursed costs are allocated based upon the amount of actual costs by departments served. Direct costs have been credited, so that only indirect costs are allocated.
- **Other Non-General Fund** – Non-general fund costs are not allocated.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:30 General Services

Description	Amount	General Admin	Design & Const	Building Svcs	Utilities
Personnel Costs					
Salaries	S1 11,439,807	1,140,012	169,570	6,124,070	0
Salary % Split		9.97%	1.48%	53.53%	0.00%
Benefits	P 6,523,050	568,916	75,886	3,528,846	0
Subtotal - Personnel Costs	17,962,857	1,708,928	245,456	9,652,916	0
Services & Supplies Cost					
Supplies	P 2,721,332	21,880	19,392	425,881	0
Services	P 28,074,260	294,741	92,928	14,703,415	11,927,112
N-GF Services	D 129,761,324	0	0	0	0
Credit direct Expenses	P 1,421,473-	0	0	0	0
Subtotal - Services & Supplies	159,135,443	316,621	112,320	15,129,296	11,927,112
Department Cost Total	177,098,300	2,025,549	357,776	24,782,212	11,927,112
Adjustments to Cost					
N-GF Services	D 129,761,324-	0	0	0	0
Subtotal - Adjustments	D 129,761,324-	0	0	0	0
Total Costs After Adjustments	47,336,976	2,025,549	357,776	24,782,212	11,927,112
General Admin Distribution		2,025,549-	33,347	1,204,355	0
Grand Total	\$ 47,336,976 =====	2,025,549 =====	\$ 391,123 =====	\$ 25,986,567 =====	\$ 11,927,112 =====

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:30 General Services

Description		Amount	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF.
Personnel Costs						
Salaries	S1	11,439,807	179,492	222,382	236,276	3,368,005
Salary % Split			1.57%	1.94%	2.07%	29.44%
Benefits	P	6,523,050	97,193	108,433	147,165	1,996,611
Subtotal - Personnel Costs		17,962,857	276,685	330,815	383,441	5,364,616
Services & Supplies Cost						
Supplies	P	2,721,332	0	0	1,534	2,252,645
Services	P	28,074,260	70	19,496	1,036,498	0
N-GF Services	D	129,761,324	0	0	0	0
Credit direct Expenses	P	1,421,473-	0	0	1,421,473-	0
Subtotal - Services & Supplies		159,135,443	70	19,496	383,441-	2,252,645
Department Cost Total		177,098,300	276,755	350,311	0	7,617,261
Adjustments to Cost						
N-GF Services	D	129,761,324-	0	0	0	0
Subtotal - Adjustments	D	129,761,324-	0	0	0	0
Total Costs After Adjustments		47,336,976	276,755	350,311	0	7,617,261
General Admin Distribution			35,299	43,734	46,466	662,348
Grand Total		\$ 47,336,976	\$ 312,054	\$ 394,045	\$ 46,466	\$ 8,279,609
		=====	=====	=====	=====	=====
						not allocated

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	32,729	0	539	19,460	0	570	707
Subtotal - Building Depn	32,729	0	539	19,460	0	570	707
2 Equip Deprec	2,708	0	45	1,610	0	47	58
Subtotal - Equipment Depn	2,708	0	45	1,610	0	47	58
3 Insurance Retirees	501,363	1,933	8,286	299,251	0	8,771	10,867
3 Memberships	4,673	18	77	2,789	0	82	101
3 Consulting Services	2,701	11	45	1,612	0	47	59
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	5,712	23	94	3,410	0	100	124
3 Claims & Judge	232,607	897	3,844	138,837	0	4,069	5,042
3 Non-Dept. Legal Svcs/Lobby	16,073	62	266	9,594	0	281	348
3 Walker Rent	189,119	729	3,126	112,880	0	3,308	4,099
Subtotal - Non-Dept-Gen Gov	952,248	3,673	15,738	568,374	0	16,659	20,639
5 Financial Plg & Analysis	48,264	2,638	838	30,265	0	887	1,099
Subtotal - Fin Plg & Analysis	48,264	2,638	838	30,265	0	887	1,099
8 Gen Acctng	48,025	2,600	833	30,101	0	882	1,093
8 Fixed Assets	9,853	520	171	6,168	0	181	224
8 Auditing Svcs	25,139	0	414	14,947	0	438	543
8 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	83,017	3,120	1,418	51,215	0	1,501	1,860
9 Disaster Recovery	18,651	1,647	334	12,069	0	354	438
Subtotal - Fin Disaster Recove	18,651	1,647	334	12,069	0	354	438
10 Grants Mgmt	0	0	0	0	0	0	0
10 Cost Accounting	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Finance Grants	0	0	0	0	0	0	0
11 Perf Mgmt Svcs	15,423	901	269	9,706	0	284	352
Subtotal - Fin Perform Mgmt	15,423	901	269	9,706	0	284	352
12 Treasury	11,843	887	210	7,569	0	222	275
Subtotal - Fin Treasury	11,843	887	210	7,569	0	222	275
13 Purchasing	764,903	53,826	13,479	486,802	0	14,268	17,677
Subtotal - Finance SPD	764,903	53,826	13,479	486,802	0	14,268	17,677
16 Mailroom	12,832	1,136	230	8,305	0	243	302
16 Property	0	0	0	0	0	0	0
16 Records	7,421	577	132	4,755	0	139	173
16 3-1-1 Svcs	1,370	110	24	880	0	26	32
Subtotal - ARA Operations	21,623	1,823	386	13,941	0	409	506
17 Payroll Svcs	47,380	2,915	828	29,904	0	876	1,086
Subtotal - ARA Payroll Svcs	47,380	2,915	828	29,904	0	876	1,086
18 Franchise	7,878	631	140	5,059	0	148	184
Subtotal - ARA Regulatory	7,878	631	140	5,059	0	148	184

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
19 Certification	\$ 16,598	\$ 404	\$ 280	\$ 10,109	\$ 0	\$ 296	\$ 367
19 Contract Compliance	144,726	3,774	2,445	88,295	0	2,588	3,206
19 Reporting & Analytics	7,292	182	123	4,444	0	130	161
19 Dept Services	6,081	153	103	3,707	0	109	135
19 External Affairs & Outreach	11,399	278	192	6,943	0	203	252
Subtotal - OBO	186,096	4,791	3,143	113,498	0	3,327	4,121
20 City Mayor Admin	43,794	10,351	891	32,194	0	944	1,169
20 I Gov Relats	6,299	1,877	135	4,861	0	142	177
Subtotal - Mayor	50,093	12,228	1,026	37,055	0	1,086	1,346
21 Legal Svcs	477,781	41,355	8,547	308,669	0	9,047	11,209
21 Inspector General	37,704	2,833	667	24,103	0	706	875
Subtotal - Legal	515,485	44,189	9,214	332,772	0	9,753	12,084
22 City Sec Svcs	34,344	1,914	597	21,558	0	632	783
Subtotal - City Secretary	34,344	1,914	597	21,558	0	632	783
23 City Council Svcs	460,073	17,942	7,870	284,219	0	8,330	10,321
Subtotal - City Council	460,073	17,942	7,870	284,219	0	8,330	10,321
24 Controller Fin Svcs	136,487	3,135	2,299	83,017	0	2,433	3,015
24 Controller Treasury	62,831	1,310	1,056	38,137	0	1,118	1,385
Subtotal - City Controller's	199,318	4,446	3,355	121,154	0	3,551	4,399
30 Design & Const	0	19,054	314	11,329	0	332	411
30 Building Svcs	0	708,231	11,660	421,101	0	12,342	15,291
30 Utilities	0	301,262	4,960	179,125	0	5,250	6,505
30 In-House Renov	0	0	0	0	0	0	0
30 Real Estate	0	13,882	229	8,254	0	242	300
Subtotal - General Services	0	1,042,429	17,162	619,810	0	18,166	22,507
Total Incoming	3,452,076	1,199,999	76,589	2,766,040	0	81,071	100,442
C. Total Allocated		\$ 51,989,051	\$ 467,712	\$ 28,752,607	\$ 11,927,112	\$ 393,125	\$ 494,487
			0.90%	55.31%	22.94%	0.76%	0.95%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	32,729	0	751	10,702
Subtotal - Building Depn	32,729	0	751	10,702
2 Equip Deprec	2,708	0	62	886
Subtotal - Equipment Depn	2,708	0	62	886
3 Insurance Retirees	501,363	1,933	11,546	164,576
3 Memberships	4,673	18	108	1,534
3 Consulting Services	2,701	11	62	887
3 Interest Costs	0	0	0	0
3 Other Misc	5,712	23	132	1,875
3 Claims & Judge	232,607	897	5,357	76,355
3 Non-Dept. Legal Svcs/Lobby	16,073	62	370	5,276
3 Walker Rent	189,119	729	4,355	62,080
Subtotal - Non-Dept-Gen Gov	952,248	3,673	21,929	312,583
5 Financial Plg & Analysis	48,264	2,638	1,168	16,645
Subtotal - Fin Plg & Analysis	48,264	2,638	1,168	16,645
8 Gen Acctng	48,025	2,600	1,161	16,554
8 Fixed Assets	9,853	520	238	3,392
8 Auditing Svcs	25,139	0	577	8,220
8 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	83,017	3,120	1,976	28,167
9 Disaster Recovery	18,651	1,647	466	6,638
Subtotal - Fin Disaster Recove	18,651	1,647	466	6,638
10 Grants Mgmt	0	0	0	0
10 Cost Accounting	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Finance Grants	0	0	0	0
11 Perf Mgmt Svcs	15,423	901	374	5,338
Subtotal - Fin Perform Mgmt	15,423	901	374	5,338
12 Treasury	11,843	887	292	4,163
Subtotal - Fin Treasury	11,843	887	292	4,163
13 Purchasing	764,903	53,826	18,782	267,722
Subtotal - Finance SPD	764,903	53,826	18,782	267,722
16 Mailroom	12,832	1,136	320	4,568
16 Property	0	0	0	0
16 Records	7,421	577	183	2,615
16 3-1-1 Svcs	1,370	110	34	484
Subtotal - ARA Operations	21,623	1,823	538	7,667
17 Payroll Svcs	47,380	2,915	1,154	16,446
Subtotal - ARA Payroll Svcs	47,380	2,915	1,154	16,446
18 Franchise	7,878	631	195	2,782
Subtotal - ARA Regulatory	7,878	631	195	2,782

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Salary%)

Dept:30 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
19 Certification	\$ 16,598	\$ 404	\$ 390	\$ 5,560
19 Contract Compliance	144,726	3,774	3,407	48,559
19 Reporting & Analytics	7,292	182	171	2,444
19 Dept Services	6,081	153	143	2,039
19 External Affairs & Outreach	11,399	278	268	3,818
Subtotal - OBO	186,096	4,791	4,379	62,419
20 City Mayor Admin	43,794	10,351	1,242	17,705
20 I Gov Relats	6,299	1,877	188	2,673
Subtotal - Mayor	50,093	12,228	1,430	20,379
21 Legal Svcs	477,781	41,355	11,909	169,756
21 Inspector General	37,704	2,833	930	13,256
Subtotal - Legal	515,485	44,189	12,839	183,012
22 City Sec Svcs	34,344	1,914	832	11,856
Subtotal - City Secretary	34,344	1,914	832	11,856
23 City Council Svcs	460,073	17,942	10,966	156,309
Subtotal - City Council	460,073	17,942	10,966	156,309
24 Controller Fin Svcs	136,487	3,135	3,203	45,656
24 Controller Treasury	62,831	1,310	1,471	20,974
Subtotal - City Controller's	199,318	4,446	4,674	66,630
30 Design & Const	0	19,054	437	6,231
30 Building Svcs	0	708,231	16,247	231,589
30 Utilities	0	301,262	6,911	98,512
30 In-House Renov	0	0	0	0
30 Real Estate	0	13,882	318	4,539
Subtotal - General Services	0	1,042,429	23,913	340,871
Total Incoming	3,452,076	1,199,999	106,718	1,521,214
C. Total Allocated		\$ 51,989,051	\$ 153,184	\$ 9,800,823
			0.29%	18.85%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Design & Const Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	578,932	10.2122	\$ 45,746	\$ 0	\$ 45,746	\$ 0	\$ 45,746
30 General Services	241,131	4.2535	19,054	0	19,054	0	19,054
35 Police	932,769	16.4537	73,705	0	73,705	3,800	77,505
37 Fire	544,818	9.6104	43,050	0	43,050	2,220	45,270
39 Solid Waste	231,070	4.0760	18,259	0	18,259	941	19,200
42 Library	542,868	9.5760	42,896	0	42,896	2,212	45,108
43 Parks & Recreation	1,565,781	27.6199	123,725	0	123,725	6,379	130,104
44 Health Department	1,031,671	18.1983	81,521	0	81,521	4,203	85,724
Subtotal	5,669,040	100.0000	447,956	0	447,956	19,756	467,712
Direct Bills					0		0
Total	=====	=====	=====	=====	\$447,956	=====	\$ 467,712

Basis Units: GSD Fund 1001 expense per department served
 Source: GSD Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Building Svcs Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	81,463	0.5907	\$ 165,614	\$ 0	\$ 165,614	\$ 0	\$ 165,614
14 ARA Director Office	153,592	1.1136	312,251	0	312,251	0	312,251
20 Mayor	95,404	0.6917	193,955	0	193,955	0	193,955
21 Legal	143,982	1.0439	292,714	0	292,714	0	292,714
22 City Secretary	11,766	0.0853	23,920	0	23,920	0	23,920
23 City Council	41,854	0.3035	85,089	0	85,089	0	85,089
24 City Controller's Office	50,052	0.3629	101,755	0	101,755	0	101,755
30 General Services	348,369	2.5259	708,231	0	708,231	0	708,231
31 HEC	101,437	0.7355	206,220	0	206,220	5,625	211,845
34 HITS	151,054	1.0952	307,091	0	307,091	8,377	315,468
35 Police	5,529,114	40.0891	11,240,636	0	11,240,636	306,634	11,547,270
36 Dept of Neighborhoods	18,280	0.1325	37,163	0	37,163	1,014	38,177
37 Fire	2,291,494	16.6146	4,658,586	0	4,658,586	127,082	4,785,668
38 Municipal Court	79,146	0.5739	160,903	0	160,903	4,389	165,292
42 Library	2,238,798	16.2325	4,551,455	0	4,551,455	124,159	4,675,614
43 Parks & Recreation	68,924	0.4997	140,122	0	140,122	3,822	143,944
44 Health Department	2,350,442	17.0420	4,778,426	0	4,778,426	130,351	4,908,777
45 Fleet Management	14,550	0.1055	29,580	0	29,580	807	30,387
57 Mayor Cable TV	22,330	0.1619	45,397	0	45,397	1,238	46,635
Subtotal	13,792,051	100.0000	28,039,108	0	28,039,108	713,499	28,752,607
Direct Bills					0		0
Total					\$28,039,108		\$ 28,752,607

Basis Units: GSD expenditures per department served
 Source: GSD Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Utilities Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	83,698	0.5907	\$ 70,448	\$ 0	\$ 70,448	\$ 0	\$ 70,448
14 ARA Director Office	157,805	1.1136	132,824	0	132,824	0	132,824
20 Mayor	98,021	0.6917	82,504	0	82,504	0	82,504
21 Legal	147,931	1.0439	124,513	0	124,513	0	124,513
22 City Secretary	12,089	0.0853	10,175	0	10,175	0	10,175
23 City Council	43,002	0.3035	36,194	0	36,194	0	36,194
24 City Controller's Office	51,425	0.3629	43,284	0	43,284	0	43,284
30 General Services	357,924	2.5259	301,262	0	301,262	0	301,262
31 HEC	104,220	0.7355	87,721	0	87,721	0	87,721
34 HITS	155,197	1.0952	130,628	0	130,628	0	130,628
35 Police	5,680,778	40.0891	4,781,476	0	4,781,476	0	4,781,476
36 Dept of Neighborhoods	18,781	0.1325	15,808	0	15,808	0	15,808
37 Fire	2,354,350	16.6146	1,981,642	0	1,981,642	0	1,981,642
39 Solid Waste	81,317	0.5739	68,444	0	68,444	0	68,444
42 Library	2,300,209	16.2325	1,936,072	0	1,936,072	0	1,936,072
43 Parks & Recreation	70,815	0.4997	59,605	0	59,605	0	59,605
44 Health Department	2,414,915	17.0420	2,032,619	0	2,032,619	0	2,032,619
45 Fleet Management	14,949	0.1055	12,583	0	12,583	0	12,583
57 Mayor Cable TV	22,942	0.1619	19,310	0	19,310	0	19,310
Subtotal	14,170,368	100.0000	11,927,112	0	11,927,112	0	11,927,112
Direct Bills					0		0
Total					\$11,927,112		\$ 11,927,112

Basis Units: Dollar amount of utility costs
 Source: GSD Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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In-House Renov Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	0	0.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
04 Finance Dir Office	0	0.0000	0	0	0	0	0
14 ARA Director Office	0	0.0000	0	0	0	0	0
19 Office Business Opportunity	0	0.0000	0	0	0	0	0
20 Mayor	0	0.0000	0	0	0	0	0
26 Planning & Dev Admin	0	0.0000	0	0	0	0	0
27 HPW Admin Indirect	0	0.0000	0	0	0	0	0
30 General Services	0	0.0000	0	0	0	0	0
31 HEC	0	0.0000	0	0	0	0	0
33 Human Resources	0	0.0000	0	0	0	0	0
35 Police	0	0.0000	0	0	0	0	0
37 Fire	0	0.0000	0	0	0	0	0
38 Municipal Court	0	0.0000	0	0	0	0	0
42 Library	0	0.0000	0	0	0	0	0
43 Parks & Recreation	0	0.0000	0	0	0	0	0
44 Health Department	0	0.0000	0	0	0	0	0
45 Fleet Management	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	393,125	0
Direct Bills					0		0
Total					\$0		\$ 0

Basis Units: In-house renovation costs for Fund 1003
 Source: GSD Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Real Estate Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	81,644	1.1832	\$ 5,544	\$ 0	\$ 5,544	\$ 0	\$ 5,544
14 ARA Director Office	46,925	0.6801	3,187	0	3,187	0	3,187
16 ARA Operations	47,183	0.6838	3,204	0	3,204	0	3,204
19 Office Business Opportunity	23,871	0.3459	1,621	0	1,621	0	1,621
20 Mayor	98,593	1.4288	6,695	0	6,695	0	6,695
21 Legal	190,361	2.7588	12,927	0	12,927	0	12,927
22 City Secretary	15,770	0.2285	1,071	0	1,071	0	1,071
23 City Council	56,099	0.8130	3,810	0	3,810	0	3,810
24 City Controller's Office	46,364	0.6719	3,148	0	3,148	0	3,148
25 Health Administration	964,669	13.9804	65,509	0	65,509	0	65,509
26 Planning & Dev Admin	62,448	0.9050	4,241	0	4,241	0	4,241
27 HPW Admin Indirect	352,703	5.1115	23,951	0	23,951	0	23,951
30 General Services	204,420	2.9625	13,882	0	13,882	0	13,882
31 HEC	41,591	0.6028	2,824	0	2,824	229	3,053
33 Human Resources	64,621	0.9365	4,388	0	4,388	356	4,744
34 HITS	117,435	1.7019	7,975	0	7,975	646	8,621
35 Police	1,837,333	26.6273	124,770	0	124,770	10,110	134,880
36 Dept of Neighborhoods	21,843	0.3166	1,483	0	1,483	120	1,603
37 Fire	1,087,576	15.7616	73,855	0	73,855	5,984	79,839
38 Municipal Court	80,318	1.1640	5,454	0	5,454	442	5,896
39 Solid Waste	26,243	0.3803	1,782	0	1,782	144	1,926
41 Housing & Community Dev	917,221	13.2927	62,287	0	62,287	5,047	67,334
43 Parks & Recreation	45,489	0.6592	3,089	0	3,089	250	3,339
45 Fleet Management	330,555	4.7905	22,447	0	22,447	1,819	24,266
51 ARA BARC	76,623	1.1105	5,203	0	5,203	422	5,625
52 ARA Parking	11,400	0.1652	774	0	774	63	837
57 Mayor Cable TV	20,684	0.2998	1,405	0	1,405	114	1,519
92 Other	30,193	0.4376	2,050	0	2,050	166	2,216
Subtotal	6,900,175	100.0000	468,576	0	468,576	25,911	494,487
Direct Bills					0		0
Total					\$468,576		\$ 494,487

Basis Units: Square footage maintained by GSD
 Source: GSD Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
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Building Svcs Reimb Allocations

Dept:30 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 Fleet Management	570,733	60.2675	\$ 75,730	\$ 0	\$ 75,730	\$ 16,591	\$ 92,321
52 ARA Parking	119,450	12.6135	15,850	0	15,850	3,472	19,322
65 HPW Water & Sewer	153,927	16.2542	20,424	0	20,424	4,474	24,898
66 HPW Houston Transtar	22	0.0023	3	0	3	1	4
68 Houston Permit Center	102,867	10.8624	13,649	0	13,649	2,990	16,639
Subtotal	946,999	100.0000	125,656	0	125,656	27,528	153,184
Direct Bills					0		0
Total	=====	=====	=====	=====	\$125,656	=====	\$ 153,184

Basis Units: Dollar expenses/revenues
 Source: GSD Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

Allocation Summary

Dept:30 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non GF
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	45,746	0	0	0	0	0	0
04 Finance Dir Office	0	165,614	70,448	0	5,544	0	0
14 ARA Director Office	0	312,251	132,824	0	3,187	0	0
16 ARA Operations	0	0	0	0	3,204	0	0
19 Office Business Opportunity	0	0	0	0	1,621	0	0
20 Mayor	0	193,955	82,504	0	6,695	0	0
21 Legal	0	292,714	124,513	0	12,927	0	0
22 City Secretary	0	23,920	10,175	0	1,071	0	0
23 City Council	0	85,089	36,194	0	3,810	0	0
24 City Controller's Office	0	101,755	43,284	0	3,148	0	0
25 Health Administration	0	0	0	0	65,509	0	0
26 Planning & Dev Admin	0	0	0	0	4,241	0	0
27 HPW Admin Indirect	0	0	0	0	23,951	0	0
30 General Services	19,054	708,231	301,262	0	13,882	0	0
31 HEC	0	211,845	87,721	0	3,053	0	0
33 Human Resources	0	0	0	0	4,744	0	0
34 HITS	0	315,468	130,628	0	8,621	0	0
35 Police	77,505	11,547,270	4,781,476	0	134,880	0	0
36 Dept of Neighborhoods	0	38,177	15,808	0	1,603	0	0
37 Fire	45,270	4,785,668	1,981,642	0	79,839	0	0
38 Municipal Court	0	165,292	0	0	5,896	0	0
39 Solid Waste	19,200	0	68,444	0	1,926	0	0
41 Housing & Community Dev	0	0	0	0	67,334	0	0
42 Library	45,108	4,675,614	1,936,072	0	0	0	0
43 Parks & Recreation	130,104	143,944	59,605	0	3,339	0	0
44 Health Department	85,724	4,908,777	2,032,619	0	0	0	0
45 Fleet Management	0	30,387	12,583	0	24,266	92,321	0
51 ARA BARC	0	0	0	0	5,625	0	0
52 ARA Parking	0	0	0	0	837	19,322	0
57 Mayor Cable TV	0	46,635	19,310	0	1,519	0	0
65 HPW Water & Sewer	0	0	0	0	0	24,898	0
66 HPW Houston Transtar	0	0	0	0	0	4	0
68 Houston Permit Center	0	0	0	0	0	16,639	0
92 Other	0	0	0	0	2,216	0	0
Total	\$ 467,711	\$ 28,752,606	\$ 11,927,112	\$ 0	\$ 494,488	\$ 153,184	\$ 0
	=====	=====	=====	=====	=====	=====	=====

Allocation Summary

Dept:30 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	45,746
04 Finance Dir Office	241,606
14 ARA Director Office	448,262
16 ARA Operations	3,204
19 Office Business Opportunity	1,621
20 Mayor	283,154
21 Legal	430,154
22 City Secretary	35,166
23 City Council	125,093
24 City Controller's Office	148,187
25 Health Administration	65,509
26 Planning & Dev Admin	4,241
27 HPW Admin Indirect	23,951
30 General Services	1,042,429
31 HEC	302,619
33 Human Resources	4,744
34 HITS	454,717
35 Police	16,541,131
36 Dept of Neighborhoods	55,588
37 Fire	6,892,419
38 Municipal Court	171,188
39 Solid Waste	89,570
41 Housing & Community Dev	67,334
42 Library	6,656,794
43 Parks & Recreation	336,992
44 Health Department	7,027,120
45 Fleet Management	159,557
51 ARA BARC	5,625
52 ARA Parking	20,159
57 Mayor Cable TV	67,464
65 HPW Water & Sewer	24,898
66 HPW Houston Transtar	4
68 Houston Permit Center	16,639
92 Other	2,216
Total	\$ 41,795,101 =====

HOUSTON EMERGENCY CENTER FUNCTION AND ALLOCATION BASIS

The Houston Emergency Center provides centralized emergency communication and response services for the Houston Police and Fire departments and Greater Harris County 9-1-1 Emergency Network. This section of the plan is utilized to allocate incoming costs for the Houston Emergency Center to better cost their services to benefiting departments within the City and for Greater Harris County 9-1-1 Network.

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:31 HEC

Department	Amount	General Admin	General Sv	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
Personnel Costs							
Salaries	S 0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0	0
Adjustments to Cost							
Subtotal - Adjustments	0	0	0	0	0	0	0
Total Costs After Adjustments	0	0	0	0	0	0	0
General Admin Distribution	0	0	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:31 HEC

Department	Amount	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	0	0	0	0	0	0
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:31 HEC

Department	Amount	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	0	0	0	0	0	0
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:31 HEC

Department	Amount	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
Personnel Costs						
Salaries	S 0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	S 0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost						
Subtotal - Adjustments	0	0	0	0	0	0
Total Costs After Adjustments	0	0	0	0	0	0
General Admin Distribution	0	0	0	0	0	0
Grand Total	\$0	\$0	\$0	\$0	\$0	\$0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
3 Consulting Services *	\$ 384	\$ 2	\$ 0	\$ 0	\$ 0	\$ 386	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	14,171	55	0	0	0	14,226	0
Subtotal - Non-Dep-Gen Gov	14,555	56	0	0	0	14,611	0
5 Financial Plg & Analysis	6,866	375	0	0	0	0	0
Subtotal - Fin Plg & Analysis	6,866	375	0	0	0	0	0
8 Gen Acctng *	6,832	370	0	0	0	0	0
8 Fixed Assets *	721	38	0	0	0	0	0
8 Auditing Svcs *	3,576	0	0	0	0	0	0
8 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	11,129	408	0	0	0	0	0
10 Grants Mgmt	6	0	0	0	0	0	0
10 Cost Accounting *	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	0	0	0	0
11 Perf Mgmt Svcs *	2,301	134	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,301	134	0	0	0	0	0
13 Purchasing *	15,913	1,120	0	0	0	0	0
Subtotal - Fin SPD	15,913	1,120	0	0	0	0	0
16 Records *	6,543	509	0	0	0	0	0
16 3-1-1 Svcs *	8,917	715	0	0	0	0	9,632
Subtotal - ARA Operations	15,460	1,224	0	0	0	0	9,632
17 Payroll Svcs *	41,775	2,570	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,775	2,570	0	0	0	0	0
19 Certification *	14,635	356	0	0	0	0	0
19 Reporting & Analytics	42	1	0	0	0	0	0
19 Dept. Services	1,737	44	0	0	0	0	0
19 External Affairs & Outreach *	10,051	245	0	0	0	0	0
Subtotal - OBO	26,465	646	0	0	0	0	0
20 City Mayor Admin *	38,613	9,127	0	0	0	0	0
20 Inter Gov Rel *	5,554	1,655	0	0	0	0	0
Subtotal - Mayor	44,167	10,781	0	0	0	0	0
21 Legal Svcs *	21,295	1,843	0	0	0	0	0
21 Inspector General *	41,842	3,144	0	0	0	0	0
Subtotal - Legal	63,137	4,988	0	0	0	0	0
22 City Sec Svcs *	5,124	286	0	0	0	0	0
Subtotal - City Secretary	5,124	286	0	0	0	0	0
23 City Council Svcs *	68,642	2,677	0	0	0	0	0
Subtotal - City Council	68,642	2,677	0	0	0	0	0
24 Controller Fin Svcs *	19,415	446	0	0	0	0	0
24 Controller Treasury *	9,374	196	0	0	0	0	0
Subtotal - City Controller's	28,789	642	0	0	0	0	0

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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 4/26/2024

B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
30 Design & Const	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Building Svcs *	206,220	5,625	0	0	0	0	0
30 Utilities *	87,721	0	0	0	0	0	0
30 Real Estate *	2,824	229	0	0	0	0	0
Subtotal - General Services	296,765	5,854	0	0	0	0	0
Total Incoming	641,094	31,761	0	0	0	14,611	9,632
C. Total Allocated	=====	\$ 672,855	\$ 0	\$ 0	\$ 0	\$ 14,611	\$ 9,632
		=====	=====	=====	=====	2.17%	1.43%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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 4/26/2024

B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
3 Consulting Services *	\$ 384	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	14,171	55	0	0	0	0	0
Subtotal - Non-Dep-Gen Gov	14,555	56	0	0	0	0	0
5 Financial Plg & Analysis	6,866	375	0	0	0	7,241	0
Subtotal - Fin Plg & Analysis	6,866	375	0	0	0	7,241	0
8 Gen Acctng *	6,832	370	0	0	7,202	0	0
8 Fixed Assets *	721	38	0	0	759	0	0
8 Auditing Svcs *	3,576	0	0	0	3,576	0	0
8 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	11,129	408	0	0	11,537	0	0
10 Grants Mgmt	6	0	0	6	0	0	0
10 Cost Accounting *	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	6	0	0	0
11 Perf Mgmt Svcs *	2,301	134	0	0	2,435	0	0
Subtotal - Fin Perform Mgmt	2,301	134	0	0	2,435	0	0
13 Purchasing *	15,913	1,120	17,033	0	0	0	0
Subtotal - Fin SPD	15,913	1,120	17,033	0	0	0	0
16 Records *	6,543	509	0	0	0	0	0
16 3-1-1 Svcs *	8,917	715	0	0	0	0	0
Subtotal - ARA Operations	15,460	1,224	0	0	0	0	0
17 Payroll Svcs *	41,775	2,570	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,775	2,570	0	0	0	0	0
19 Certification *	14,635	356	0	0	0	0	0
19 Reporting & Analytics	42	1	0	0	0	0	0
19 Dept. Services	1,737	44	0	0	0	0	0
19 External Affairs & Outreach *	10,051	245	0	0	0	0	0
Subtotal - OBO	26,465	646	0	0	0	0	0
20 City Mayor Admin *	38,613	9,127	0	0	0	0	47,740
20 Inter Gov Rel *	5,554	1,655	0	0	0	0	7,209
Subtotal - Mayor	44,167	10,781	0	0	0	0	54,948
21 Legal Svcs *	21,295	1,843	0	0	0	0	0
21 Inspector General *	41,842	3,144	0	0	0	0	0
Subtotal - Legal	63,137	4,988	0	0	0	0	0
22 City Sec Svcs *	5,124	286	0	0	0	0	0
Subtotal - City Secretary	5,124	286	0	0	0	0	0
23 City Council Svcs *	68,642	2,677	0	0	0	0	0
Subtotal - City Council	68,642	2,677	0	0	0	0	0
24 Controller Fin Svcs *	19,415	446	0	0	0	0	0
24 Controller Treasury *	9,374	196	0	0	0	0	0
Subtotal - City Controller's	28,789	642	0	0	0	0	0

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 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
30 Design & Const	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Building Svcs *	206,220	5,625	0	0	0	0	0
30 Utilities *	87,721	0	0	0	0	0	0
30 Real Estate *	2,824	229	0	0	0	0	0
Subtotal - General Services	296,765	5,854	0	0	0	0	0
Total Incoming	641,094	31,761	17,033	6	13,972	7,241	54,948
C. Total Allocated	=====	\$ 672,855	\$ 17,033	\$ 6	\$ 13,972	\$ 7,241	\$ 54,948
		=====	2.53%	0.00%	2.08%	1.08%	8.17%

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
3 Consulting Services *	\$ 384	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	14,171	55	0	0	0	0	0
Subtotal - Non-Dep-Gen Gov	14,555	56	0	0	0	0	0
5 Financial Plg & Analysis	6,866	375	0	0	0	0	0
Subtotal - Fin Plg & Analysis	6,866	375	0	0	0	0	0
8 Gen Acctng *	6,832	370	0	0	0	0	0
8 Fixed Assets *	721	38	0	0	0	0	0
8 Auditing Svcs *	3,576	0	0	0	0	0	0
8 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	11,129	408	0	0	0	0	0
10 Grants Mgmt	6	0	0	0	0	0	0
10 Cost Accounting *	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	0	0	0	0
11 Perf Mgmt Svcs *	2,301	134	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,301	134	0	0	0	0	0
13 Purchasing *	15,913	1,120	0	0	0	0	0
Subtotal - Fin SPD	15,913	1,120	0	0	0	0	0
16 Records *	6,543	509	0	0	0	0	0
16 3-1-1 Svcs *	8,917	715	0	0	0	0	0
Subtotal - ARA Operations	15,460	1,224	0	0	0	0	0
17 Payroll Svcs *	41,775	2,570	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,775	2,570	0	0	0	0	0
19 Certification *	14,635	356	0	14,991	0	0	0
19 Reporting & Analytics	42	1	0	43	0	0	0
19 Dept. Services	1,737	44	0	1,781	0	0	0
19 External Affairs & Outreach *	10,051	245	0	10,296	0	0	0
Subtotal - OBO	26,465	646	0	27,111	0	0	0
20 City Mayor Admin *	38,613	9,127	0	0	0	0	0
20 Inter Gov Rel *	5,554	1,655	0	0	0	0	0
Subtotal - Mayor	44,167	10,781	0	0	0	0	0
21 Legal Svcs *	21,295	1,843	23,138	0	0	0	0
21 Inspector General *	41,842	3,144	44,986	0	0	0	0
Subtotal - Legal	63,137	4,988	68,125	0	0	0	0
22 City Sec Svcs *	5,124	286	5,410	0	0	0	0
Subtotal - City Secretary	5,124	286	5,410	0	0	0	0
23 City Council Svcs *	68,642	2,677	0	71,319	0	0	0
Subtotal - City Council	68,642	2,677	0	71,319	0	0	0
24 Controller Fin Svcs *	19,415	446	0	0	19,861	0	0
24 Controller Treasury *	9,374	196	0	0	9,570	0	0
Subtotal - City Controller's	28,789	642	0	0	29,431	0	0

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B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
30 Design & Const	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Building Svcs *	206,220	5,625	0	0	0	0	0
30 Utilities *	87,721	0	0	0	0	0	0
30 Real Estate *	2,824	229	0	0	0	0	0
Subtotal - General Services	296,765	5,854	0	0	0	0	0
Total Incoming	641,094	31,761	73,534	98,430	29,431	0	0
C. Total Allocated	=====	\$ 672,855	\$ 73,534	\$ 98,430	\$ 29,431	\$ 0	\$ 0
		=====	=====	=====	=====	=====	=====
			10.93%	14.63%	4.37%		

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
3 Consulting Services *	\$ 384	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
3 Non-Dept. Legal Svcs/Lobby *	14,171	55	0	0	0	0	0
Subtotal - Non-Dep-Gen Gov	14,555	56	0	0	0	0	0
5 Financial Plg & Analysis	6,866	375	0	0	0	0	0
Subtotal - Fin Plg & Analysis	6,866	375	0	0	0	0	0
8 Gen Acctng *	6,832	370	0	0	0	0	0
8 Fixed Assets *	721	38	0	0	0	0	0
8 Auditing Svcs *	3,576	0	0	0	0	0	0
8 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	11,129	408	0	0	0	0	0
10 Grants Mgmt	6	0	0	0	0	0	0
10 Cost Accounting *	0	0	0	0	0	0	0
10 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	0	0	0	0
11 Perf Mgmt Svcs *	2,301	134	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,301	134	0	0	0	0	0
13 Purchasing *	15,913	1,120	0	0	0	0	0
Subtotal - Fin SPD	15,913	1,120	0	0	0	0	0
16 Records *	6,543	509	0	0	0	0	7,052
16 3-1-1 Svcs *	8,917	715	0	0	0	0	0
Subtotal - ARA Operations	15,460	1,224	0	0	0	0	7,052
17 Payroll Svcs *	41,775	2,570	0	0	0	44,345	0
Subtotal - ARA Payroll Svcs	41,775	2,570	0	0	0	44,345	0
19 Certification *	14,635	356	0	0	0	0	0
19 Reporting & Analytics	42	1	0	0	0	0	0
19 Dept. Services	1,737	44	0	0	0	0	0
19 External Affairs & Outreach *	10,051	245	0	0	0	0	0
Subtotal - OBO	26,465	646	0	0	0	0	0
20 City Mayor Admin *	38,613	9,127	0	0	0	0	0
20 Inter Gov Rel *	5,554	1,655	0	0	0	0	0
Subtotal - Mayor	44,167	10,781	0	0	0	0	0
21 Legal Svcs *	21,295	1,843	0	0	0	0	0
21 Inspector General *	41,842	3,144	0	0	0	0	0
Subtotal - Legal	63,137	4,988	0	0	0	0	0
22 City Sec Svcs *	5,124	286	0	0	0	0	0
Subtotal - City Secretary	5,124	286	0	0	0	0	0
23 City Council Svcs *	68,642	2,677	0	0	0	0	0
Subtotal - City Council	68,642	2,677	0	0	0	0	0
24 Controller Fin Svcs *	19,415	446	0	0	0	0	0
24 Controller Treasury *	9,374	196	0	0	0	0	0
Subtotal - City Controller's	28,789	642	0	0	0	0	0

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 FY2025 FULL COST ALLOCATION PLAN

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B. Incoming Costs

Dept: 31 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
30 Design & Const	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30 Building Svcs *	206,220	5,625	0	0	0	0	0
30 Utilities *	87,721	0	0	0	0	0	0
30 Real Estate *	2,824	229	0	0	0	0	0
Subtotal - General Services	296,765	5,854	0	0	0	0	0
Total Incoming	641,094	31,761	0	0	0	44,345	7,052
C. Total Allocated	=====	\$ 672,855	\$ 0	\$ 0	\$ 0	\$ 44,345	\$ 7,052
		=====	=====	=====	=====	6.59%	1.05%

CITY OF HOUSTON, TEXAS
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General Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 HEC-IT	28,269	21.4159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
79 HEC-911 Network	41,591	31.5083	0	0	0	0	0
81 HEC-HFD	14,178	10.7409	0	0	0	0	0
82 HED-Harris County	6,171	4.6750	0	0	0	0	0
83 HEC-Genl Svcs Dept	13,552	10.2667	0	0	0	0	0
84 HEC-Homeland Security	2,977	2.2553	0	0	0	0	0
85 HEC-Off of Emg Mgmt	10,726	8.1258	0	0	0	0	0
86 HEC-HPD	14,536	11.0121	0	0	0	0	0
Subtotal	132,000	100.0000	0	0	0	0	0
Direct Bills					0		0
Total	=====	=====	=====	=====	\$0	=====	\$ 0

Basis Units: Square footage of occupants in HEC building
 Source: GSD Report

CITY OF HOUSTON, TEXAS
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Legal 911 Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 HEC-911 Network	100	100.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Subtotal	100	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0

Basis Units: Direct allocation to HEC 911 Network
 Source: Direct Allocation

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 FY2025 FULL COST ALLOCATION PLAN

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Legal OIG Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	0.8215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
79 HEC-911 Network	146.10	80.0110	0	0	0	0	0
80 HEC-Police Call Takers	28.30	15.4984	0	0	0	0	0
85 HEC-Off of Emg Mgmt	6.70	3.6692	0	0	0	0	0
Subtotal	182.60	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of HEC FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
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Citywide Gen Gov Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 156	\$ 0	\$ 156	\$ 1	\$ 157
78 HEC-IT	5,868,930	22.0346	3,207	0	3,207	12	3,219
79 HEC-911 Network	16,544,568	62.1159	9,041	0	9,041	34	9,075
80 HEC-Police Call Takers	2,861,414	10.7431	1,564	0	1,564	6	1,570
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	588	0	588	2	590
Subtotal	26,635,011	100.0000	14,556	0	14,556	55	14,611
Direct Bills					0		0
Total	=====	=====	=====	=====	\$14,556	=====	\$ 14,611

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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ARA 311 Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	0.8215	\$ 73	\$ 0	\$ 73	\$ 6	\$ 79
79 HEC-911 Network	146.10	80.0110	7,135	0	7,135	572	7,707
80 HEC-Police Call Takers	28.30	15.4984	1,382	0	1,382	111	1,493
85 HEC-Off of Emg Mgmt	6.70	3.6692	327	0	327	26	353
Subtotal	182.60	100.0000	8,917	0	8,917	715	9,632
Direct Bills					0		0
Total					\$8,917		\$ 9,632
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of HEC FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Finance Strategic Purchasing Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 170	\$ 0	\$ 170	\$ 12	\$ 182
78 HEC-IT	5,868,930	22.0346	3,506	0	3,506	247	3,753
79 HEC-911 Network	16,544,568	62.1159	9,884	0	9,884	696	10,580
80 HEC-Police Call Takers	2,861,414	10.7431	1,710	0	1,710	120	1,830
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	642	0	642	45	687
Subtotal	26,635,011	100.0000	15,912	0	15,912	1,121	17,033
Direct Bills					0		0
Total	=====	=====	=====	=====	\$15,912	=====	\$ 17,033

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Fin Grants Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	2.8236	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
78 HEC-IT	5,868,930	58.1633	3	0	3	0	3
79 HEC-911 Network	0	0.0000	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	28.3577	2	0	2	0	2
85 HEC-Off of Emg Mgmt	1,075,189	10.6555	1	0	1	0	1
Subtotal	10,090,443	100.0000	6	0	6	0	6
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6	=====	\$ 6

Basis Units: Expenditures of HEC depts excl 911 network
 Source: COH Expenditure Report

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Fin Reporting & Ops Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 144	\$ 0	\$ 144	\$ 6	\$ 150
78 HEC-IT	5,868,930	22.0346	2,959	0	2,959	120	3,079
79 HEC-911 Network	16,544,568	62.1159	8,342	0	8,342	337	8,679
80 HEC-Police Call Takers	2,861,414	10.7431	1,443	0	1,443	58	1,501
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	542	0	542	22	564
Subtotal	26,635,011	100.0000	13,430	0	13,430	542	13,972
Direct Bills					0		0
Total	=====	=====	=====	=====	\$13,430	=====	\$ 13,972

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

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Fin Plg & Analysis Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 73	\$ 0	\$ 73	\$ 4	\$ 77
78 HEC-IT	5,868,930	22.0346	1,513	0	1,513	83	1,596
79 HEC-911 Network	16,544,568	62.1159	4,265	0	4,265	233	4,498
80 HEC-Police Call Takers	2,861,414	10.7431	738	0	738	40	778
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	277	0	277	15	292
Subtotal	26,635,011	100.0000	6,866	0	6,866	375	7,241
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6,866	=====	\$ 7,241

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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IT Admin & Apps Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	2.8236	\$ 1,247	\$ 0	\$ 1,247	\$ 304	\$ 1,551
78 HEC-IT	5,868,930	58.1633	25,689	0	25,689	6,271	31,960
79 HEC-911 Network	0	0.0000	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	28.3577	12,525	0	12,525	3,057	15,582
85 HEC-Off of Emg Mgmt	1,075,189	10.6555	4,706	0	4,706	1,149	5,855
Subtotal	10,090,443	100.0000	44,167	0	44,167	10,781	54,948
Direct Bills					0		0
Total					\$44,167		\$ 54,948

Basis Units: Expenditures of HEC dept's excl 911 network
 Source: COH Expenditure Report

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IT Infrastructure Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	4.1096	\$ 2,805	\$ 0	\$ 2,805	\$ 217	\$ 3,022
80 HEC-Police Call Takers	28.30	77.5342	52,926	0	52,926	4,089	57,015
85 HEC-Off of Emg Mgmt	6.70	18.3562	12,530	0	12,530	968	13,498
Subtotal	36.50	100.0000	68,261	0	68,261	5,273	73,534
Direct Bills					0		0
Total					\$68,261		\$ 73,534
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of HEC FTEs excl 911 network
 Source: COH FTE Report

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Office Business Opp Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	0.8215	\$ 781	\$ 0	\$ 781	\$ 27	\$ 808
79 HEC-911 Network	146.10	80.0110	76,096	0	76,096	2,659	78,755
80 HEC-Police Call Takers	28.30	15.4984	14,740	0	14,740	515	15,255
85 HEC-Off of Emg Mgmt	6.70	3.6692	3,490	0	3,490	122	3,612
Subtotal	182.60	100.0000	95,107	0	95,107	3,323	98,430
Direct Bills					0		0
Total					\$95,107		\$ 98,430
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of HEC FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
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Mayor's Office Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 308	\$ 0	\$ 308	\$ 7	\$ 315
78 HEC-IT	5,868,930	22.0346	6,344	0	6,344	141	6,485
79 HEC-911 Network	16,544,568	62.1159	17,883	0	17,883	398	18,281
80 HEC-Police Call Takers	2,861,414	10.7431	3,093	0	3,093	69	3,162
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	1,162	0	1,162	26	1,188
Subtotal	26,635,011	100.0000	28,790	0	28,790	641	29,431
Direct Bills					0		0
Total	=====	=====	=====	=====	\$28,790	=====	\$ 29,431

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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Human Resources Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	0.8215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
79 HEC-911 Network	146.10	80.0110	0	0	0	0	0
80 HEC-Police Call Takers	28.30	15.4984	0	0	0	0	0
85 HEC-Off of Emg Mgmt	6.70	3.6692	0	0	0	0	0
Subtotal	182.60	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of HEC FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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City Sec Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
78 HEC-IT	5,868,930	22.0346	0	0	0	0	0
79 HEC-911 Network	16,544,568	62.1159	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	10.7431	0	0	0	0	0
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	0	0	0	0	0
Subtotal	26,635,011	100.0000	0	0	0	0	0
Direct Bills					0		0
Total	=====	=====	=====	=====	\$0	=====	\$ 0

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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City Council Svcs Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	0.8215	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
79 HEC-911 Network	146.10	80.0110	0	0	0	0	0
80 HEC-Police Call Takers	28.30	15.4984	0	0	0	0	0
85 HEC-Off of Emg Mgmt	6.70	3.6692	0	0	0	0	0
Subtotal	182.60	100.0000	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$ 0
	=====	=====	=====	=====	=====	=====	=====

Basis Units: Number of HEC FTEs
 Source: COH FTE Report

CITY OF HOUSTON, TEXAS
 FY2025 FULL COST ALLOCATION PLAN

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City Controller Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
78 HEC-IT	5,868,930	22.0346	0	0	0	0	0
79 HEC-911 Network	16,544,568	62.1159	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	10.7431	0	0	0	0	0
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	0	0	0	0	0
Subtotal	26,635,011	100.0000	0	0	0	0	0
Direct Bills					0		0
Total	=====	=====	=====	=====	\$0	=====	\$ 0

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

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Acc & Fin Reporting Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
78 HEC-IT	5,868,930	22.0346	0	0	0	0	0
79 HEC-911 Network	16,544,568	62.1159	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	10.7431	0	0	0	0	0
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	0	0	0	0	0
Subtotal	26,635,011	100.0000	0	0	0	0	0
Direct Bills					0		0
Total	=====	=====	=====	=====	\$0	=====	\$ 0

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

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ARA Payroll Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	2.8236	\$ 1,180	\$ 0	\$ 1,180	\$ 73	\$ 1,253
78 HEC-IT	5,868,930	58.1633	24,298	0	24,298	1,495	25,793
79 HEC-911 Network	0	0.0000	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	28.3577	11,846	0	11,846	729	12,575
85 HEC-Off of Emg Mgmt	1,075,189	10.6555	4,451	0	4,451	274	4,725
Subtotal	10,090,443	100.0000	41,775	0	41,775	2,570	44,345
Direct Bills					0		0
Total					\$41,775		\$ 44,345

Basis Units: Expenditures of HEC dept's excl 911 network
 Source: COH Expenditure Report

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ARA Operations Allocations

Dept:31 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 70	\$ 0	\$ 70	\$ 5	\$ 75
78 HEC-IT	5,868,930	22.0346	1,442	0	1,442	112	1,554
79 HEC-911 Network	16,544,568	62.1159	4,064	0	4,064	316	4,380
80 HEC-Police Call Takers	2,861,414	10.7431	703	0	703	55	758
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	264	0	264	21	285
Subtotal	26,635,011	100.0000	6,543	0	6,543	509	7,052
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6,543	=====	\$ 7,052

Basis Units: Expenditures of HEC departments
 Source: COH Expenditure Report

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Allocation Summary

Dept:31 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	Fin SPD	Fin Grants Acctg
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 HEC-Director	0	0	0	157	79	182	0
78 HEC-IT	0	0	0	3,219	0	3,753	3
79 HEC-911 Network	0	0	0	9,075	7,707	10,580	0
80 HEC-Police Call Takers	0	0	0	1,570	1,493	1,830	2
81 HEC-HFD	0	0	0	0	0	0	0
82 HED-Harris County	0	0	0	0	0	0	0
83 HEC-Genl Svcs Dept	0	0	0	0	0	0	0
84 HEC-Homeland Security	0	0	0	0	0	0	0
85 HEC-Off of Emg Mgmt	0	0	0	590	353	687	1
86 HEC-HPD	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$14,611	\$9,632	\$17,033	\$6
	=====	=====	=====	=====	=====	=====	=====

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Allocation Summary

Dept:31 HEC

Department	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 HEC-Director	150	77	1,551	3,022	808	315	0	0
78 HEC-IT	3,079	1,596	31,960	0	0	6,485	0	0
79 HEC-911 Network	8,679	4,498	0	0	78,755	18,281	0	0
80 HEC-Police Call Takers	1,501	778	15,582	57,015	15,255	3,162	0	0
81 HEC-HFD	0	0	0	0	0	0	0	0
82 HED-Harris County	0	0	0	0	0	0	0	0
83 HEC-Genl Svcs Dept	0	0	0	0	0	0	0	0
84 HEC-Homeland Security	0	0	0	0	0	0	0	0
85 HEC-Off of Emg Mgmt	564	292	5,855	13,498	3,612	1,188	0	0
86 HEC-HPD	0	0	0	0	0	0	0	0
Total	\$13,972	\$7,241	\$54,948	\$73,534	\$98,430	\$29,431	\$0	\$0

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Allocation Summary

Dept:31 HEC

Department	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
77 HEC-Director	0	0	0	1,253	75	7,669
78 HEC-IT	0	0	0	25,793	1,554	77,442
79 HEC-911 Network	0	0	0	0	4,380	141,955
80 HEC-Police Call Takers	0	0	0	12,575	758	111,521
81 HEC-HFD	0	0	0	0	0	0
82 HED-Harris County	0	0	0	0	0	0
83 HEC-Genl Svcs Dept	0	0	0	0	0	0
84 HEC-Homeland Security	0	0	0	0	0	0
85 HEC-Off of Emg Mgmt	0	0	0	4,725	285	31,650
86 HEC-HPD	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$44,345	\$7,052	\$370,237
	=====	=====	=====	=====	=====	=====

**HPW – GENERAL FUND CREDIT
FUNCTION AND ALLOCATION BASIS**

This section has been created within the plan to reflect the services that HPW Water/Sewer Fund provides to the HPW General Fund. This credit reflects the cost of services provided excluding street lighting and is allocated directly to HPW Water and Sewer Fund.

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A. Department Costs

Dept:32 HPW General Fund Credit

Department	Amount	General Admin	General Fund Credit
Personnel Costs			
Salaries	S 0	0	0
Salary % Split		.00%	.00%
Benefits	S 0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Credit Fund 8300	P 289,185-	0	289,185-
Subtotal - Services & Supplies	289,185-	0	289,185-
Department Cost Total	289,185-	0	289,185-
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	289,185-	0	289,185-
General Admin Distribution		0	0
Grand Total	289,185-	0	289,185-

B. Incoming Costs-(Default Spread Custom%)

Dept:32 HPW General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:32 HPW General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HPW Water & Sewer	100	100.0000	289,185-	\$ 0	289,185-	\$ 0	289,185-
Subtotal	100	100.0000	289,185-	0	289,185-	0	289,185-
Direct Bills					0		0
Total					\$289,185-		\$289,185-

Basis Units: Direct allocation to HPW Water & Sewer
 Source: Direct Allocation

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Allocation Summary

Dept:32 HPW General Fund Credit

Department	General Fund Credit	Total
0 Direct Billed	\$0	\$0
65 HPW Water & Sewer	289,185-	289,185-
Total	<u>\$289,185-</u> =====	<u>\$289,185-</u> =====