

CITY OF HOUSTON, TEXAS

FY 2025 2 CFR PART 200 COST ALLOCATION PLAN

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



CITY OF HOUSTON

John Whitmire, Mayor

FINANCE DEPARTMENT

Melissa Dubowski

Chief Business Officer/Director of Finance

Arif Rasheed, Deputy Director

www.houstontx.gov

**City of Houston, Texas
FY 2025 2 CFR Part 200 Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2023**

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SECTION I – CERTIFICATION

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

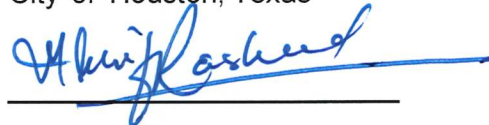
(1) All costs included in this proposal based on Fiscal Year ended June 30, 2023, to establish cost allocations or billings for use in Fiscal Year 2025, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston, Texas

Signature:



Name of Official: Arif Rasheed

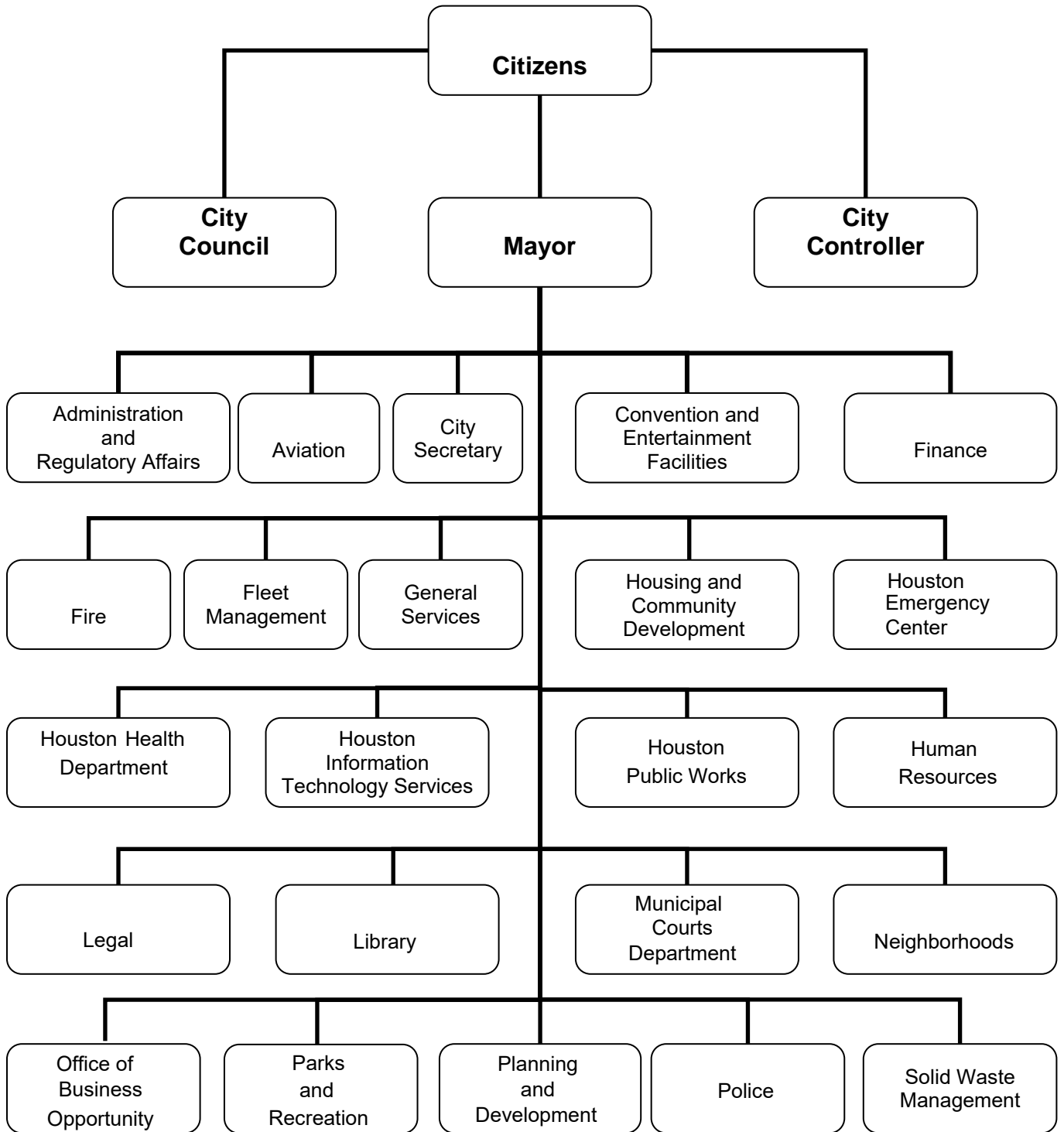
Title: Deputy Director

Date of Execution:

April 30, 2024

SECTION II – ORGANIZATION CHART

Organization Chart



SECTION III – OVERVIEW

City of Houston, Texas
FY2025 2 CFR Part 200 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

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with 2 CFR Part 200, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

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

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.

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.

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 and 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.

CERTIFICATION STATEMENT

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR Part 200. To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR Part 200.

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 IV – SUMMARY OF ALLOCATED COSTS AND
ACFR RECONCILIATION**

City of Houston, Texas
FY2025 2 CFR Part 200 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	11,240,402	-	-
City Controller's Office	7,863,512	6,936,958	926,554	-	(1)	7,863,511	7,863,511	(4)	6,303,015	1,560,500
Finance	19,729,217	13,336,760	4,892,457	1,500,000	-	18,229,217	18,229,217	2,780,269	15,448,948	-
Admn. & Regulatory Affairs	31,238,810	15,897,848	3,662,155	11,678,807	23,125	19,583,128	19,583,128	4,753,561	14,067,411	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	10,392,232	7,727,920
Citywide General Government	235,657,130	9,104,502	130,755,256	95,797,372	43,795,326	183,655,084	183,655,084	163,670,771	19,984,313	-
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	2,046,086,518	136,352,045	14,185,063
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								(386,086)	
Unallocated Indirect fr disallow functions	OBO								(34,038)	
Unallocated Indirect fr disallow functions	Legal								(753,523)	
Unallocated Indirect fr disallow functions	Controller's Office								(108,113)	
Unallocated Indirect fr disallow functions	Other Non-Gov-GSD								(1,243,213)	
Reconciling Item(s)	Citywide								(620,233)	
Summary Schedule Total									134,491,745	

*- 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 FY23.

SECTION V – FY2025 INDIRECT COST RATE PROPOSAL

City of Houston, Texas
FY 2025 Indirect Cost Rate Proposal
2 CFR Part 200 Rates
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2023

	2 CFRP 200 HAS Department	2 CFRP 200 Library Department	2 CFRP 200 Parks Department	2 CFRP 200 Hlth & Hum Svcs Department	2 CFRP 200 Hsg & Com Dev Department	2 CFRP 200 Planning/Dev Department	2 CFRP 200 Police Department	2 CFRP 200 GSD-Non-GF Department
<u>CARRY FORWARD COMPUTATION</u>								
FY 2023 FIXED RATE (BASED ON FY2021)	1.48%	7.44%	8.95%	17.90%*	15.10%*	(14.50%)	34.80%	9.04%
FY 2023 ACTUAL DIRECT SALS & BENES	125,265,407	33,383,466	48,149,266	128,096,735	26,415,037	9,041,804	768,200,503	10,844,358
FY 2023 ACTUAL RECOVERY	1,851,023	2,484,696	4,306,981	22,929,316	3,988,671	(1,311,043)	267,333,775	980,595
FY 2023 ROLL FORWARD FROM FY 2021	(711,570)	2,289	43,662	5,033,356	(1,676,071)	(2,453,870)	19,529,602	(814,669)
FY 2023 ACTUAL INDIRECT COSTS	3,012,549	2,365,184	4,520,631	28,043,728	1,705,240	1,382,561	269,794,989	1,914,481
FY 2023 CARRY FORWARD AMOUNT	449,956	(117,223)	257,312	10,147,768	(3,959,502)	239,734	21,990,816	119,217
<u>FY 2023 INDIRECT COST RATE</u>								
ACTUAL FY 2023 INDIRECT COSTS	3,012,549	2,365,184	4,520,631	28,043,728	1,705,240	1,382,561	269,794,989	1,914,481
FY 2021 CARRY FORWARD AMOUNT	449,956	(117,223)	257,312	10,147,768	(3,959,502)	239,734	21,990,816	119,217
TOTAL INDIRECT COST POOL	3,462,505	2,247,961	4,777,943	31,641,459	(2,809,014)	1,622,295	291,785,805	2,033,698
FY 2023 DIRECT SALARY BASE	125,265,407	33,383,466	48,149,266	128,096,735	26,415,037	9,041,804	768,200,503	10,844,358
FY 2025 FIXED RATE	2.76%	6.73%	9.92%	29.81%	(8.53%)	17.94%	37.98%	18.75%

*- FY2023 Provisional Rates for Health and Housing were provided by HUD

**SECTION VI – FY2025 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

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Summary Schedule

Department	Human Resources	HITS	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhood
1 Building Depreciation	\$ 0	\$ 5,703	\$ 0	\$ 0	\$ 0	\$ 10,049	\$ 35,748	\$ 1,562	\$ 20,700
2 Equipment Depreciation	0	5,169	0	0	0	0	93,610	682,020	884
3 Non-Departmental-Gen Gov	889,431	709,087	12,766	11,923	10,703	24,825	377,412	2,938,470	279,373
4 Finance Dir Office	0	0	128,803	118,069	0	0	0	0	0
5 Finance FP&A	85,908	47,063	540	1,456	2,050	1,932	30,598	277,953	12,956
6 Finance City Council	0	0	0	0	0	0	1,046,614	0	0
7 Acc & Finance Reporting	128,384	71,315	804	2,167	3,052	2,876	59,390	615,592	21,301
8 Finance Disaster Recovery	4,541	10,385	65	199	38	91	1,189	115,924	1,753
9 Finance Grants	0	124	0	0	0	0	0	81,467	4,032
10 Finance Perform Mgmt	3,652	8,351	53	159	31	74	957	93,226	1,410
11 Finance Strat Purchasing	82,592	328,104	0	1,697	0	0	3,959	438,981	175,932
12 ARA Director Office	0	0	0	0	53,214	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	7,668	0	0	0	166,935
14 ARA Operations	54,618	44,611	134	123	112	7,398	17,788	447,221	288,043
15 ARA Payroll Services	47,276	42,649	868	795	723	1,687	16,337	1,438,170	26,891
16 Office Business Opportuni	72,047	114,725	496	455	414	967	9,406	924,375	23,881
17 Mayor	50,154	45,246	920	844	767	1,790	421,203	1,525,730	28,528
18 Legal	218,784	310,842	0	0	0	56,854	105,873	729,820	354,308
19 City Controller's Office	231,412	126,775	1,455	3,921	5,523	5,205	82,424	748,719	34,901
20 Health Administration	0	0	0	0	0	0	0	0	0
21 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
23 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24 HPD Police Records	0	0	0	0	0	0	0	6,411	0
25 General Services	4,563	448,804	0	0	0	35,426	126,017	16,329,208	54,852
26 HEC	0	0	0	0	0	0	0	0	0
27 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$1,873,362	\$2,318,953	\$146,904	\$141,808	\$84,295	\$149,174	\$2,428,525	\$27,394,849	\$1,496,680
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Summary Schedule

Department	Fire	Municipal Court	Solid Waste	Houston Airport System	Housing & Community Development	Library	Parks & Recreation	Health Department	Fleet Management
1 Building Depreciation	\$ 0	\$ 311	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,427
2 Equipment Depreciation	57,991	0	157,792	0	0	2,074	35,968	0	0
3 Non-Departmental-Gen Gov	538,596	917,777	1,677,848	8,552	5,750	1,505,510	1,897,394	1,033,603	10,999
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	204,363	30,989	46,473	160,299	85,132	23,565	116,833	245,671	206,088
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Acc & Finance Reporting	491,703	46,885	84,279	339,103	126,974	61,504	237,335	405,713	318,604
8 Finance Disaster Recovery	61,152	3,352	11,618	40,232	25,197	4,597	11,058	22,313	11,150
9 Finance Grants	3,655	310	5,594	57,356	339,606	300	5,594	2,378	229,772
10 Finance Perform Mgmt	49,178	2,695	9,343	32,354	20,264	3,697	8,894	17,945	8,966
11 Finance Strat Purchasing	106,916	35,073	242,684	896,064	423,707	142,555	313,961	374,491	821,958
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	263,274	1,069,311	2,467,268	48,033	27,744	79,669	177,139	329,380	32,144
15 ARA Payroll Services	932,475	55,420	93,274	25,498	64,047	104,310	152,621	317,291	78,069
16 Office Business Opportuni	564,598	40,795	96,392	354,290	57,913	72,538	120,133	257,287	131,829
17 Mayor	989,247	58,794	98,953	298,137	67,945	110,661	161,913	336,608	82,823
18 Legal	458,858	9,071	187,416	371,833	166,869	190,728	639,871	124,802	66,626
19 City Controller's Office	550,491	83,475	125,183	431,794	229,318	63,476	314,709	661,762	555,136
20 Health Administration	0	0	0	0	0	0	0	16,749,457	0
21 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
23 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24 HPD Police Records	9,082	0	0	0	0	0	0	0	0
25 General Services	6,803,286	236,481	20,478	0	64,774	6,572,650	330,424	6,937,633	146,342
26 HEC	0	0	0	0	0	0	0	0	0
27 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$12,084,865	\$2,590,739	\$5,324,595	\$3,012,549	\$1,705,240	\$8,937,834	\$4,520,631	\$28,043,728	\$2,483,161
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Summary Schedule

Department	Planning & Development Other	Planning & Development Spec Rev	General Debt	Finance Other	ARA Insurance	ARA BARC	ARA Parking	ARA Other	IT Public Services
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	42,224	482	461	7,934	99	975	1,147	115,684	0
4 Finance Dir Office	0	0	0	1,971,392	0	0	0	0	0
5 Finance FP&A	3,649	9,040	8,639	16,051	1,861	18,264	21,507	15,187	0
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Acc & Finance Reporting	5,432	13,458	12,860	23,892	2,769	27,186	32,014	22,606	0
8 Finance Disaster Recovery	341	901	0	1,016	2,999	1,518	1,240	1,036	0
9 Finance Grants	87	0	0	2,195	0	0	0	648	0
10 Finance Perform Mgmt	274	725	0	817	2,412	1,220	997	833	0
11 Finance Strat Purchasing	10,748	18,668	0	9,051	4,526	22,627	28,850	7,354	0
12 ARA Director Office	0	0	0	0	88,689	1,773,777	420,429	603,084	0
13 ARA Financial Svcs	0	0	0	0	12,778	255,571	150,531	86,894	0
14 ARA Operations	837	1,781	0	2,049	186	3,718	216,171	1,264	0
15 ARA Payroll Services	5,422	11,542	0	13,277	1,205	24,096	14,192	8,193	0
16 Office Business Opportuni	3,584	6,614	0	7,609	690	13,808	8,134	4,695	0
17 Mayor	5,751	12,244	0	14,085	1,278	25,563	15,057	8,692	0
18 Legal	0	164,525	0	0	0	0	51,652	0	0
19 City Controller's Office	9,828	24,352	23,272	43,235	5,012	49,196	57,933	40,909	0
20 Health Administration	0	0	0	0	0	0	0	0	0
21 Planning & Dev Admin	922,163	1,072,997	0	0	0	0	0	0	0
22 HPW Admin Indirect	0	0	0	0	0	0	0	0	0
23 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24 HPD Police Records	0	0	0	0	0	0	0	0	0
25 General Services	0	0	0	0	0	5,411	17,667	0	0
26 HEC	0	0	0	0	0	0	0	0	0
27 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$1,010,340	\$1,337,329	\$45,232	\$2,112,603	\$124,504	\$2,222,930	\$1,037,521	\$917,079	\$0
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Summary Schedule

Department	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor Other	TIRZ	HR Health Benefits	HR Long Term Disability	HPW Bldg Insp	HPW Stormwater
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	462	41	160	1,154	22,576	9,006	4	3,382	1,238
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	8,658	773	2,997	21,634	1,420	168,792	78	63,399	23,216
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Acc & Finance Reporting	12,887	1,150	4,461	32,203	2,115	251,257	117	94,372	34,557
8 Finance Disaster Recovery	2,116	37	378	4,082	0	44,151	118	8,596	4,236
9 Finance Grants	0	0	0	23,545	0	0	0	0	0
10 Finance Perform Mgmt	1,702	30	304	3,283	0	35,506	95	6,913	3,406
11 Finance Strat Purchasing	26,588	0	12,445	125,584	0	29,416	1,131	49,781	90,512
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	40,891	140,819	16,356	0	0	0	0
14 ARA Operations	2,067	74	3,333	2,049	238	1,479	0	111,412	16,944
15 ARA Payroll Services	13,397	481	3,856	13,277	1,542	9,590	0	60,128	26,750
16 Office Business Opportuni	7,678	276	2,210	7,609	883	5,496	0	80,946	39,548
17 Mayor	14,213	511	4,090	897,867	1,636	10,174	0	149,848	73,212
18 Legal	0	0	0	0	0	0	0	0	0
19 City Controller's Office	23,321	2,080	8,071	58,274	3,826	454,674	210	170,776	62,535
20 Health Administration	0	0	0	0	0	0	0	0	0
21 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22 HPW Admin Indirect	0	0	0	0	0	0	0	304,019	148,982
23 CIP Sal Rec HPW	0	0	0	0	0	0	0	0	0
24 HPD Police Records	0	0	0	0	0	0	0	0	0
25 General Services	0	0	66,581	0	0	0	0	0	0
26 HEC	0	0	0	0	0	0	0	0	0
27 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$113,089	\$5,453	\$149,777	\$1,331,380	\$50,592	\$1,019,541	\$1,753	\$1,103,572	\$525,136
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Summary Schedule

Department	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
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	2,267	12,088	165	35,101	459	0	103	94	116
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	42,490	226,570	3,102	43,687	8,596	6	1,941	1,774	2,178
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Acc & Finance Reporting	63,250	346,616	4,618	65,030	12,795	9	2,889	2,642	3,243
8 Finance Disaster Recovery	7,891	67,743	357	5,305	892	0	651	696	667
9 Finance Grants	0	0	0	38,319	0	0	0	0	0
10 Finance Perform Mgmt	6,346	54,479	287	4,266	717	0	524	560	537
11 Finance Strat Purchasing	209,308	652,815	9,051	66,186	43,559	0	4,526	1,697	5,092
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	333,383	1,406,712	271	932	926	0	1,711	1,629	1,383
15 ARA Payroll Services	98,845	205,005	545	2,241	5,999	0	11,084	10,554	8,964
16 Office Business Opportuni	58,107	281,862	1,008	1,284	3,439	0	6,353	6,049	5,138
17 Mayor	107,567	521,784	1,866	2,377	6,365	0	11,758	11,197	9,510
18 Legal	0	67,066	0	1,125,945	0	0	87,698	0	0
19 City Controller's Office	114,455	610,308	8,357	117,678	23,153	16	5,229	4,780	5,867
20 Health Administration	0	0	0	0	0	0	0	0	0
21 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22 HPW Admin Indirect	239,576	1,527,509	6,887	68,914	19,439	0	23,570	23,381	20,801
23 CIP Sal Rec HPW	0	0	0	0	0	0	85,730-	81,630-	69,329-
24 HPD Police Records	0	0	0	0	0	0	0	0	0
25 General Services	0	21,729	3	0	14,521	0	0	0	0
26 HEC	0	0	0	0	0	0	0	0	0
27 HPW General Fund Credit	0	289,185-	0	0	0	0	0	0	0
Tot.Current Allocations	\$1,283,485	\$5,713,101	\$36,517	\$1,577,265	\$140,860	\$31	\$72,307	\$16,577	\$5,833
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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
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	136	43	569	99	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance FP&A	2,560	801	10,667	1,867	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Acc & Finance Reporting	3,810	1,193	15,877	2,778	0	0	0	0	0
8 Finance Disaster Recovery	467	91	1,618	639	0	0	0	0	0
9 Finance Grants	0	0	0	0	0	0	0	0	0
10 Finance Perform Mgmt	376	74	1,301	514	0	0	0	0	0
11 Finance Strat Purchasing	2,828	566	7,920	0	0	0	0	0	0
12 ARA Director Office	0	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0	0
14 ARA Operations	833	301	3,610	1,479	0	0	0	0	0
15 ARA Payroll Services	5,397	1,952	23,397	9,590	0	0	0	0	0
16 Office Business Opportuni	3,094	1,119	13,409	5,496	0	0	0	0	0
17 Mayor	5,726	2,070	24,822	10,174	0	0	0	0	0
18 Legal	0	0	0	0	0	0	0	0	0
19 City Controller's Office	6,896	2,159	28,733	5,028	0	0	0	0	0
20 Health Administration	0	0	0	0	0	0	0	0	0
21 Planning & Dev Admin	0	0	0	0	0	0	0	0	0
22 HPW Admin Indirect	13,332	3,863	52,762	0	0	0	0	0	0
23 CIP Sal Rec HPW	41,746-	15,096-	180,963-	0	0	0	0	0	0
24 HPD Police Records	0	0	0	0	0	0	0	0	0
25 General Services	0	0	0	0	0	0	0	0	0
26 HEC	0	0	0	0	7,509	62,555	56,980	114,910	0
27 HPW General Fund Credit	0	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$3,709	\$864	\$3,722	\$37,664	\$7,509	\$62,555	\$56,980	\$114,910	\$0
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Summary Schedule

Department	HEC-Harris County	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.
1 Building Depreciation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2 Equipment Depreciation	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	0	0	0	0	0	2	1	981
4 Finance Dir Office	0	0	0	0	0	0	0	0
5 Finance FP&A	0	0	0	0	0	36	25	18,390
6 Finance City Council	0	0	0	0	0	0	0	0
7 Acc & Finance Reporting	0	0	0	0	0	52	38	27,374
8 Finance Disaster Recovery	0	0	0	0	0	0	0	3,664
9 Finance Grants	0	0	0	0	0	0	0	0
10 Finance Perform Mgmt	0	0	0	0	0	0	0	2,947
11 Finance Strat Purchasing	0	0	0	0	0	0	0	11,879
12 ARA Director Office	0	0	0	0	0	0	0	0
13 ARA Financial Svcs	0	0	0	0	0	0	0	0
14 ARA Operations	0	0	0	0	0	0	0	1,755
15 ARA Payroll Services	0	0	0	0	0	0	0	11,373
16 Office Business Opportuni	0	0	0	0	0	0	0	6,518
17 Mayor	0	0	0	0	0	0	0	12,066
18 Legal	0	0	0	0	0	0	0	0
19 City Controller's Office	0	0	0	0	0	95	69	49,538
20 Health Administration	0	0	0	0	0	0	0	0
21 Planning & Dev Admin	0	0	0	0	0	0	0	0
22 HPW Admin Indirect	0	0	0	0	0	0	0	0
23 CIP Sal Rec HPW	0	0	0	0	0	0	0	0
24 HPD Police Records	0	0	0	0	0	0	0	0
25 General Services	0	0	0	0	0	0	0	0
26 HEC	0	0	0	31,446	0	0	0	0
27 HPW General Fund Credit	0	0	0	0	0	0	0	0
Tot.Current Allocations	\$0	\$0	\$0	\$31,446	\$0	\$185	\$133	\$146,485
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Summary Schedule

Department	Legal Other	Convention & Entertainmentmen	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$ 0	\$ 0	\$ 590	\$ 0	\$ 87,090
2 Equipment Depreciation	0	0	0	0	1,035,508
3 Non-Departmental-Gen Gov	20	93	54,313	0	13,163,698
4 Finance Dir Office	0	0	0	0	2,218,264
5 Finance FP&A	371	1,746	0	0	2,331,841
6 Finance City Council	0	0	0	0	1,046,614
7 Acc & Finance Reporting	552	61,681	0	0	4,204,764
8 Finance Disaster Recovery	3	11	0	0	488,314
9 Finance Grants	41	0	0	0	789,429
10 Finance Perform Mgmt	2	9	0	0	392,705
11 Finance Strat Purchasing	0	1,131	0	0	5,842,513
12 ARA Director Office	0	0	0	0	2,939,193
13 ARA Financial Svcs	0	0	0	0	878,443
14 ARA Operations	0	0	433,997	0	7,906,534
15 ARA Payroll Services	0	0	0	0	3,949,299
16 Office Business Opportuni	0	0	0	0	3,425,197
17 Mayor	0	0	0	0	6,241,766
18 Legal	0	0	430,869	0	5,920,310
19 City Controller's Office	999	4,704	0	0	6,281,247
20 Health Administration	0	0	0	0	16,749,457
21 Planning & Dev Admin	0	0	0	0	1,995,160
22 HPW Admin Indirect	0	0	0	0	2,453,035
23 CIP Sal Rec HPW	0	0	0	0	474,494-
24 HPD Police Records	0	0	6,387,168	0	6,402,661
25 General Services	0	0	2,132	0	38,238,982
26 HEC	0	0	0	0	273,400
27 HPW General Fund Credit	0	0	0	0	289,185-
Tot.Current Allocations	\$1,988	\$69,375	\$7,309,069	\$0	\$134,491,745
	=====	=====	=====	=====	=====

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 2CFR 200 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 2CFR 200 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
17 Mayor	48,894	63.0736	170,978	0	170,978	0	170,978
19 City Controller's Office	23,567	30.4016	82,412	0	82,412	0	82,412
25 General Services	0	0.0000	0	0	0	0	0
29 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
42 Library	0	0.0000	0	0	0	0	0
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 2CFR 200 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
17 Mayor	8,889	6.8388	16,124	0	16,124	0	16,124
18 Legal	63,910	49.1695	115,931	0	115,931	0	115,931
25 General Services	18,043	13.8815	32,729	0	32,729	0	32,729
29 HITS	0	0.0000	0	0	0	0	0
33 City Secretary	5,540	4.2622	10,049	0	10,049	0	10,049
34 City Council	19,707	15.1617	35,748	0	35,748	0	35,748
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
18 Legal	3,884	7.4684	\$ 37	\$ 0	\$ 37	\$ 0	\$ 37
29 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 2CFR 200 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
17 Mayor	170,978	16,124	0	187,102
18 Legal	0	115,931	37	115,968
19 City Controller's Office	82,412	0	0	82,412
25 General Services	0	32,729	0	32,729
29 HITS	5,578	0	125	5,703
33 City Secretary	0	10,049	0	10,049
34 City Council	0	35,748	0	35,748
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
42 Library	0	0	0	0
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 2CFR 200 COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:2 Equipment Depreciation

Description	Amount	General Admin	Equip Deprec
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			
Equip Use	P 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		\$ 1,066,740

B. Incoming Costs-(Default Spread Custom%)

Dept:2 Equipment Depreciation

No Indirect Costs

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	300	0.0281	\$ 300	\$ 0	\$ 300	\$ 0	\$ 300
20 Health Administration	27,676	2.5944	27,676	0	27,676	0	27,676
23 CIP Sal Rec HPW	548	0.0514	548	0	548	0	548
25 General Services	2,708	0.2539	2,708	0	2,708	0	2,708
29 HITS	5,169	0.4846	5,169	0	5,169	0	5,169
34 City Council	93,610	8.7753	93,610	0	93,610	0	93,610
35 Police	682,020	63.9350	682,020	0	682,020	0	682,020
36 Dept 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
12 ARA Director Office	300	300
20 Health Administration	27,676	27,676
23 CIP Sal Rec HPW	548	548
25 General Services	2,708	2,708
29 HITS	5,169	5,169
34 City Council	93,610	93,610
35 Police	682,020	682,020
36 Dept 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	\$ 1,066,740	\$ 1,066,740

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 Costs** – Non allocated function for 2CFR 200.
- **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** – Non allocated function for 2CFR 200.
- **Elections** – Non allocated function for 2CFR 200.
- **Legal Services Contracts/Lobby** – Non allocated function for 2CFR 200.
- **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** – Non allocated function for 2CFR 200.

CITY OF HOUSTON, TEXAS
FY2025 2CFR 200 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						
Salaries	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0
Services & Supplies Cost						
Advertising	533,868	0	0	0	0	0
Acctg & Auditing Svc	0	0	0	0	0	0
Print Shop Svcs	0	0	0	0	0	0
Pub & Printed Materi	0	0	0	0	0	0
Other Interest	0	0	0	0	0	0
Hlth Ins Retire	12,611,968	0	12,611,968	0	0	0
Pension-Civilian	0	0	0	0	0	0
Pension-Legacy-Civil	3,507,466-	0	0	0	0	0
Workers Comp-Civ Clm	0	0	0	0	0	0
Health Ins-Act	0	0	0	0	0	0
Mgt Consultant	1,108,710	0	0	0	134,172	0
MISC Support Svcs	4,015	0	0	0	0	0
Banking Services	20,419	0	0	0	0	0
Real Estate	5,434,886	0	0	0	0	0
Application Services	3,000	0	0	0	0	0
Intfd Prt Shop Svcs	3,095	0	0	0	0	0
Intfd Parking-HF	49,690	0	0	0	0	0
Ltd purpose	79,439,782	0	0	0	0	0
Criminal Intell	0	0	0	0	0	0
Tax Appraisal	10,724,819	0	0	0	0	0
Tax Refunds	0	0	0	0	0	0
Mgmt Initiative/Cons	0	0	0	0	0	0
Elections	2,495,557	0	0	0	0	0
Contributions	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY2025 2CFR 200 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
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

===== not allocated

CITY OF HOUSTON, TEXAS
FY2025 2CFR 200 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							
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							
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
MISC Support Svcs	P	4,015	4,015	0	0	0	0
Banking Services	P	20,419	20,419	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
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

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 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
Membership	404,620	0	0	0	0	0
Food Supplies	0	0	0	0	0	0
AudioVisual Supplies	0	0	0	0	0	0
Early Pymt Discount	16,923-	0	0	0	0	0
Voice Svcs	0	0	0	0	0	0
Legal Svcs	1,580,119	0	0	0	1,580,119	0
Metro Commut	263,995	263,995	0	0	0	0
Misc Other Svcs	4,573,464	0	0	0	0	0
Claims & Judgements	17,091,748	0	17,091,748	0	0	0
Other IntfdSvcs	1,760,915	0	0	0	0	0
Intfd Engr Services	0	0	0	0	0	0
Transfer to Spec Rev	34,011,315	0	0	0	0	0
Transf - Spec Nonrecr	0	0	0	0	0	0
Transfer to Component	32,732,019	0	0	0	0	0
Transfer to Ike Fund	0	0	0	0	0	0
Ch380 Trans Other Fd	28,977,429	0	0	0	0	0
Transfer to CAP Proj	76,609	0	0	0	0	0
Voice Labor	0	0	0	0	0	0
Eng Services	0	0	0	0	0	0
Travel- Non Training	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
			not allocated	not allocated	not allocated	

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept: 3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	P	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
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
MISC Support Svs	P	4,015	0	0
Banking Services	P	20,419	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
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

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Dept Specific	Gen Govt
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 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Expense%)

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	\$ 6	\$ 2	\$ 0	\$ 4
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	55,902	3,060	98	33	0	70
Subtotal - Fin Plg & Analysis	0	55,902	3,060	98	33	0	70
7 Gen Acctng	0	55,627	3,045	98	32	0	70
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	29,130	1,595	51	17	0	36
7 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	0	84,757	4,640	149	49	0	106
8 Disaster Recovery	0	13,359	731	23	8	0	17
Subtotal - Fin Disaster Recovery	0	13,359	731	23	8	0	17
9 Grants Mgmt	0	5,756	315	10	3	0	7
9 Cost Accounting	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	0	5,756	315	10	3	0	7
10 Perf Mgmt Svcs	0	11,050	605	19	6	0	14
Subtotal - Fin Perform Mgmt	0	11,050	605	19	6	0	14
11 Purchasing	0	35,514	1,944	62	21	0	44
Subtotal - Fin SPD	0	35,514	1,944	62	21	0	44
19 Controller Fin Svcs	0	154,851	8,477	272	90	0	194
Subtotal - City Controller's	0	154,851	8,477	272	90	0	194
25 Design & Const	0	44,375	2,429	78	26	0	56
Subtotal - General Services	0	44,375	2,429	78	26	0	56
Total Incoming	0	425,627	23,301	748	248	0	533
C. Total Allocated		\$ 230,803,280	\$ 12,635,269 5.47%	\$ 405,368 0.18%	\$ 134,420 0.06%		\$ 288,962 0.13%

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
 4/26/2024

B. Incoming Costs-(Default Spread Expense%)

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 Other Misc	0	16,934	1,256	183	116	374	107
Subtotal - Non-Dept-Gen Gov	0	20,063	1,488	217	138	443	127
5 Financial Plg & Analysis	0	55,902	4,147	606	383	1,234	354
Subtotal - Fin Plg & Analysis	0	55,902	4,147	606	383	1,234	354
7 Gen Acctng	0	55,627	4,127	603	382	1,228	352
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	0	29,130	2,161	316	200	643	185
7 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	0	84,757	6,288	918	581	1,871	537
8 Disaster Recovery	0	13,359	991	145	92	295	85
Subtotal - Fin Disaster Recovery	0	13,359	991	145	92	295	85
9 Grants Mgmt	0	5,756	427	62	39	127	36
9 Cost Accounting	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	0	5,756	427	62	39	127	36
10 Perf Mgmt Svcs	0	11,050	820	120	76	244	70
Subtotal - Fin Perform Mgmt	0	11,050	820	120	76	244	70
11 Purchasing	0	35,514	2,635	385	244	784	225
Subtotal - Fin SPD	0	35,514	2,635	385	244	784	225
19 Controller Fin Svcs	0	154,851	11,488	1,677	1,062	3,418	981
Subtotal - City Controller's	0	154,851	11,488	1,677	1,062	3,418	981
25 Design & Const	0	44,375	3,292	481	304	980	281
Subtotal - General Services	0	44,375	3,292	481	304	980	281
Total Incoming	0	425,627	31,577	4,611	2,919	9,396	2,697
C. Total Allocated		\$ 230,803,280	\$ 17,123,325	\$ 2,500,168	\$ 1,583,038	\$ 5,094,994	\$ 1,462,223
			7.42%	1.08%	0.69%	2.21%	0.63%

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B. Incoming Costs-(Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Gen Govt
3 Consulting Services	\$ 0	\$ 3,129	\$ 2,570
3 Other Misc	0	16,934	13,909
Subtotal - Non-Dept-Gen Gov	0	20,063	16,479
5 Financial Plg & Analysis	0	55,902	45,916
Subtotal - Fin Plg & Analysis	0	55,902	45,916
7 Gen Acctng	0	55,627	45,691
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	29,130	23,927
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	84,757	69,617
8 Disaster Recovery	0	13,359	10,973
Subtotal - Fin Disaster Recovery	0	13,359	10,973
9 Grants Mgmt	0	5,756	4,728
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	5,756	4,728
10 Perf Mgmt Svcs	0	11,050	9,076
Subtotal - Fin Perform Mgmt	0	11,050	9,076
11 Purchasing	0	35,514	29,170
Subtotal - Fin SPD	0	35,514	29,170
19 Controller Fin Svcs	0	154,851	127,190
Subtotal - City Controller's	0	154,851	127,190
25 Design & Const	0	44,375	36,448
Subtotal - General Services	0	44,375	36,448
Total Incoming	0	425,627	349,599
C. Total Allocated	\$ 230,803,280	\$ 189,575,515	82.14%

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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	\$ 40	\$ 21,944
05 Finance Financial Plg & Analys	12.70	0.3501	44,156	0	44,156	82	44,238
06 Finance City Council	5.10	0.1406	17,732	0	17,732	33	17,765
07 Accounting & Financial Reporti	14.20	0.3915	49,371	0	49,371	91	49,462
08 Finance Disaster Recovery	4.40	0.1213	15,298	0	15,298	28	15,326
09 Finance Grants	5.80	0.1599	20,166	0	20,166	37	20,203
10 Finance Rev Perform Mgmt	2.00	0.0551	6,954	0	6,954	13	6,967
11 Finance Strat Purchasing	39.00	1.0752	135,598	0	135,598	251	135,849
12 ARA Director Office	6.00	0.1654	20,861	0	20,861	39	20,900
13 ARA Admin Services	6.00	0.1654	20,861	0	20,861	39	20,900
14 ARA Operations	81.90	2.2578	284,755	0	284,755	526	285,281
15 ARA Payroll Services	34.50	0.9511	119,952	0	119,952	222	120,174
16 Office Business Opportunity	28.50	0.7857	99,091	0	99,091	183	99,274
17 Mayor	29.30	0.8077	101,872	0	101,872	188	102,060
18 Legal	100.20	2.7623	348,382	0	348,382	644	349,026
19 City Controller's Office	46.50	1.2819	161,674	0	161,674	299	161,973
20 Health Administration	30.10	0.8298	104,653	0	104,653	193	104,846
21 Planning & Dev Admin	7.20	0.1985	25,033	0	25,033	46	25,079
24 HPD Police Records	75.20	2.0731	261,460	0	261,460	483	261,943
25 General Services	144.20	3.9753	501,363	0	501,363	926	502,289
28 Human Resources	25.60	0.7057	89,008	0	89,008	164	89,172
29 HITS	0.00	0.0000	0	0	0	0	0
30 Finance Public Fin	3.60	0.0992	12,517	0	12,517	23	12,540
31 Finance Treasury	3.30	0.0910	11,474	0	11,474	21	11,495
32 ARA Regulatory	3.00	0.0827	10,431	0	10,431	19	10,450
33 City Secretary	7.00	0.1930	24,338	0	24,338	45	24,383
34 City Council	67.80	1.8691	235,731	0	235,731	436	236,167
35 Police	747.10	20.5960	2,597,563	0	2,597,563	4,799	2,602,362
36 Dept of Neighborhoods	78.80	2.1724	273,977	0	273,977	506	274,483
37 Fire	94.00	2.5914	326,825	0	326,825	604	327,429
38 Municipal Court	225.90	6.2276	785,423	0	785,423	1,451	786,874
39 Solid Waste	380.90	10.5006	1,324,337	0	1,324,337	2,447	1,326,784
41 Housing & Community Dev	0.30	0.0083	1,043	0	1,043	2	1,045
42 Library	426.30	11.7522	1,482,186	0	1,482,186	2,738	1,484,924
43 Parks & Recreation	534.60	14.7378	1,858,730	0	1,858,730	3,434	1,862,164
44 Health Department	288.90	7.9644	1,004,465	0	1,004,465	1,856	1,006,321
46 Planning & Dev Other	11.90	0.3281	41,375	0	41,375	76	41,451
49 Finance Other	2.00	0.0551	6,954	0	6,954	13	6,967
53 ARA Other	32.50	0.8960	112,998	0	112,998	209	113,207
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	41	22,293
67 HPW Other	8.40	0.2316	29,206	0	29,206	54	29,260
Subtotal	3,627.40	100.0000	12,611,969	0	12,611,969	23,301	12,635,270
Direct Bills					0		0
Total					\$12,611,969		\$ 12,635,270

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	\$ 0	\$ 204
05 Finance Financial Plg & Analys	12.70	0.1017	412	0	412	1	413
06 Finance City Council	5.10	0.0408	165	0	165	0	165
07 Accounting & Financial Reporti	14.20	0.1137	460	0	460	1	461
08 Finance Disaster Recovery	4.40	0.0352	143	0	143	0	143
09 Finance Grants	5.80	0.0465	188	0	188	0	188
10 Finance Rev Perform Mgmt	2.00	0.0160	65	0	65	0	65
11 Finance Strat Purchasing	39.00	0.3123	1,264	0	1,264	2	1,266
12 ARA Director Office	6.00	0.0481	194	0	194	0	194
13 ARA Admin Services	6.00	0.0481	194	0	194	0	194
14 ARA Operations	81.90	0.6559	2,654	0	2,654	5	2,659
15 ARA Payroll Services	34.50	0.2763	1,118	0	1,118	2	1,120
16 Office Business Opportunity	28.50	0.2283	924	0	924	2	926
17 Mayor	29.30	0.2347	949	0	949	2	951
18 Legal	100.20	0.8025	3,247	0	3,247	6	3,253
19 City Controller's Office	46.50	0.3724	1,507	0	1,507	3	1,510
20 Health Administration	30.10	0.2411	975	0	975	2	977
21 Planning & Dev Admin	7.20	0.0577	233	0	233	0	233
24 HPD Police Records	75.20	0.6023	2,437	0	2,437	5	2,442
25 General Services	144.20	1.1549	4,673	0	4,673	9	4,682
28 Human Resources	25.60	0.2050	830	0	830	2	832
29 HITS	0.00	0.0000	0	0	0	0	0
30 Finance Public Fin	3.60	0.0288	117	0	117	0	117
31 Finance Treasury	3.30	0.0264	107	0	107	0	107
32 ARA Regulatory	3.00	0.0240	97	0	97	0	97
33 City Secretary	7.00	0.0561	227	0	227	0	227
34 City Council	67.80	0.5430	2,197	0	2,197	4	2,201
35 Police	5,829.80	46.6907	188,920	0	188,920	349	189,269
36 Dept of Neighborhoods	78.80	0.6311	2,554	0	2,554	5	2,559
37 Fire	3,869.90	30.9939	125,408	0	125,408	232	125,640
38 Municipal Court	225.90	1.8092	7,320	0	7,320	14	7,334
39 Solid Waste	380.90	3.0506	12,343	0	12,343	23	12,366
41 Housing & Community Dev	0.30	0.0024	10	0	10	0	10
42 Library	426.30	3.4142	13,815	0	13,815	26	13,841
43 Parks & Recreation	534.60	4.2816	17,324	0	17,324	32	17,356
44 Health Department	288.90	2.3138	9,362	0	9,362	17	9,379
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	2	1,055
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	0	207
67 HPW Other	8.40	0.0673	272	0	272	1	273
Subtotal	12,486.00	100.0000	404,620	0	404,620	748	405,368
Direct Bills					0		0
Total	=====	=====	=====	=====	\$404,620	=====	\$ 405,368

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

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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	0	130
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 Accounting & Financial Reporti	1,547	0.0747	100	0	100	0	100
08 Finance Disaster Recovery	376	0.0181	24	0	24	0	24
09 Finance Grants	517	0.0250	33	0	33	0	33
10 Finance Rev Perform Mgmnt	349	0.0168	23	0	23	0	23
11 Finance Strat Purchasing	897	0.0433	58	0	58	0	58
12 ARA Director Office	3,007	0.1451	195	0	195	0	195
13 ARA Admin Services	432	0.0209	28	0	28	0	28
14 ARA Operations	4,766	0.2300	309	0	309	1	310
15 ARA Payroll Services	727	0.0351	47	0	47	0	47
16 Office Business Opportunity	5,775	0.2787	374	0	374	1	375
17 Mayor	6,114	0.2951	396	0	396	1	397
18 Legal	6,136	0.2962	397	0	397	1	398
19 City Controller's Office	3,819	0.1843	247	0	247	0	247
20 Health Administration	13,949	0.6733	903	0	903	2	905
21 Planning & Dev Admin	1,620	0.0782	105	0	105	0	105
23 CIP Sal Rec HPW	3,644	0.1759	236	0	236	0	236
24 HPD Police Records	1,573	0.0759	102	0	102	0	102
25 General Services	41,701	2.0128	2,701	0	2,701	5	2,706
28 Human Resources	70,642	3.4097	4,575	0	4,575	9	4,584
29 HITS	38,700	1.8679	2,506	0	2,506	5	2,511
30 Finance Public Fin	444	0.0214	29	0	29	0	29
31 Finance Treasury	1,197	0.0578	78	0	78	0	78
32 ARA Regulatory	1,686	0.0814	109	0	109	0	109
33 City Secretary	1,589	0.0767	103	0	103	0	103
34 City Council	25,161	1.2144	1,629	0	1,629	3	1,632
35 Police	228,558	11.0318	14,802	0	14,802	28	14,830
36 Dept of Neighborhoods	10,654	0.5142	690	0	690	1	691
37 Fire	168,046	8.1111	10,883	0	10,883	21	10,904
38 Municipal Court	25,482	1.2299	1,650	0	1,650	3	1,653
39 Solid Waste	38,214	1.8445	2,475	0	2,475	5	2,480
40 Houston Airport System (HAS)	131,812	6.3622	8,536	0	8,536	16	8,552
41 Housing & Community Dev	70,003	3.3788	4,533	0	4,533	9	4,542
42 Library	19,377	0.9353	1,255	0	1,255	2	1,257
43 Parks & Recreation	96,070	4.6370	6,222	0	6,222	12	6,234
44 Health Department	202,013	9.7506	13,083	0	13,083	25	13,108
45 Fleet Management	169,464	8.1795	10,975	0	10,975	21	10,996
46 Planning & Dev Other	3,000	0.1448	194	0	194	0	194
47 Planning & Dev Spec Rev	7,434	0.3588	481	0	481	1	482
48 General Debt	7,104	0.3429	460	0	460	1	461
49 Finance Other	13,198	0.6370	855	0	855	2	857
50 ARA Insurance	1,530	0.0738	99	0	99	0	99
51 ARA BARC	15,018	0.7249	973	0	973	2	975
52 ARA Parking	17,685	0.8536	1,145	0	1,145	2	1,147
53 ARA Other	12,488	0.6028	809	0	809	2	811
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	461	0	461	1	462
56 Legal Wkr Comp	635	0.0306	41	0	41	0	41
57 Mayor Cable TV	2,464	0.1189	160	0	160	0	160
58 Mayor Other	17,789	0.8586	1,152	0	1,152	2	1,154
59 TIRZ	1,168	0.0564	76	0	76	0	76
60 HR Health Benefits	138,796	6.6993	8,989	0	8,989	17	9,006
61 HR Long Term Disability	64	0.0031	4	0	4	0	4

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Consulting Services Allocations

Dept: 3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 HPW Bldg Insp	52,132	2.5163	3,376	0	3,376	6	3,382
63 HPW Stormwater	19,090	0.9214	1,236	0	1,236	2	1,238
64 HPW DDSR	34,939	1.6864	2,263	0	2,263	4	2,267
65 HPW Water & Sewer	186,306	8.9924	12,065	0	12,065	23	12,088
66 HPW Houston Transtar	2,551	0.1231	165	0	165	0	165
67 HPW Other	35,923	1.7339	2,326	0	2,326	4	2,330
68 Houston Permit Center	7,068	0.3412	458	0	458	1	459
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	0	136
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	1	569
76 CIP S/R GSD	1,535	0.0741	99	0	99	0	99
26 HEC	5,932	0.2863	384	0	384	1	385
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	2	981
90 Legal Other	305	0.0147	20	0	20	0	20
91 Convention & Entertainment	1,436	0.0693	93	0	93	0	93
Subtotal	2,071,808	100.0000	134,171	0	134,171	248	134,419
Direct Bills					0		0
Total					\$134,171		\$ 134,419

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

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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 Accounting & Financial Reporti	3,925,152	0.1889	545	0	545	1	546
08 Finance Disaster Recovery	357,795	0.0172	50	0	50	0	50
09 Finance Grants	560,382	0.0270	78	0	78	0	78
10 Finance Rev Perform Mgmnt	346,480	0.0167	48	0	48	0	48
11 Finance Strat Purchasing	5,176,785	0.2492	719	0	719	1	720
12 ARA Director Office	2,345,346	0.1129	326	0	326	1	327
13 ARA Admin Services	1,130,577	0.0544	157	0	157	0	157
14 ARA Operations	7,298,986	0.3513	1,013	0	1,013	2	1,015
15 ARA Payroll Services	4,054,657	0.1952	563	0	563	1	564
16 Office Business Opportunity	4,398,252	0.2117	611	0	611	1	612
17 Mayor	4,878,412	0.2348	677	0	677	1	678
18 Legal	18,120,150	0.8722	2,516	0	2,516	5	2,521
19 City Controller's Office	7,863,511	0.3785	1,092	0	1,092	2	1,094
20 Health Administration	15,905,673	0.7656	2,208	0	2,208	4	2,212
21 Planning & Dev Admin	1,878,675	0.0904	261	0	261	1	262
24 HPD Police Records	6,088,424	0.2931	845	0	845	2	847
25 General Services	41,141,183	1.9804	5,712	0	5,712	11	5,723
26 HEC	1,780	0.0001	0	0	0	0	0
28 Human Resources	959,456	0.0462	133	0	133	0	133
29 HITS	0	0.0000	0	0	0	0	0
30 Finance Public Fin	577,653	0.0278	80	0	80	0	80
31 Finance Treasury	1,752,643	0.0844	243	0	243	0	243
32 ARA Regulatory	339,842	0.0164	47	0	47	0	47
33 City Secretary	808,652	0.0389	112	0	112	0	112
34 City Council	10,502,517	0.5056	1,458	0	1,458	3	1,461
35 Police	948,939,757	45.6785	131,750	0	131,750	259	132,009
36 Dept of Neighborhoods	11,792,512	0.5676	1,637	0	1,637	3	1,640
37 Fire	536,425,154	25.8216	74,477	0	74,477	146	74,623
38 Municipal Court	27,742,277	1.3354	3,852	0	3,852	8	3,860
39 Solid Waste	96,907,405	4.6648	13,455	0	13,455	26	13,481
41 Housing & Community Dev	1,102,025	0.0530	153	0	153	0	153
42 Library	39,445,232	1.8988	5,477	0	5,477	11	5,488
43 Parks & Recreation	83,672,687	4.0277	11,617	0	11,617	23	11,640
44 Health Department	34,474,001	1.6595	4,786	0	4,786	9	4,795
45 Fleet Management	19,984	0.0010	3	0	3	0	3
46 Planning & Dev Other	1,381,350	0.0665	192	0	192	0	192
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	1	611
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	6	3,238
Subtotal	2,077,430,200	100.0000	288,428	0	288,428	533	288,961
Direct Bills					0		0
Total	=====	=====	=====	=====	\$288,428	=====	\$ 288,961

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

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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	\$ 1,779	\$ 964,490
12 ARA Director Office	22,950	11.3264	576,015	0	576,015	1,064	577,079
14 ARA Operations	10,820	5.3399	271,568	0	271,568	502	272,070
16 Office Business Opportunity	11,675	5.7619	293,027	0	293,027	541	293,568
17 Mayor	1,350	0.6663	33,883	0	33,883	63	33,946
21 Planning & Dev Admin	30,542	15.0732	766,564	0	766,564	1,416	767,980
25 General Services	7,535	3.7187	189,119	0	189,119	349	189,468
28 Human Resources	31,605	15.5979	793,244	0	793,244	1,466	794,710
29 HITS	28,100	13.8681	705,273	0	705,273	1,303	706,576
38 Municipal Court	4,695	2.3171	117,838	0	117,838	218	118,056
39 Solid Waste	12,835	6.3344	322,142	0	322,142	595	322,737
92 Other	2,160	1.0660	54,213	0	54,213	100	54,313
Subtotal	202,624	100.0000	5,085,597	0	5,085,597	9,396	5,094,993
Direct Bills					0		0
Total					\$5,085,597		\$ 5,094,993

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

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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	\$ 1,266	\$ 686,612
12 ARA Director Office	201,668	13.8174	201,668	0	201,668	373	202,041
14 ARA Operations	349,288	23.9316	349,288	0	349,288	645	349,933
16 Office Business Opportunity	54,524	3.7357	54,524	0	54,524	101	54,625
18 Legal	33,000	2.2610	33,000	0	33,000	61	33,061
34 City Council	135,700	9.2975	135,700	0	135,700	251	135,951
Subtotal	1,459,526	100.0000	1,459,526	0	1,459,526	2,697	1,462,223
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,459,526	=====	\$ 1,462,223

Basis Units: Dollars expended per department
 Source: Expenses

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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	21,944	204	130	0	321	0	0
05 Finance Financial Plg & Analys	44,238	413	38	0	279	0	0
06 Finance City Council	17,765	165	37	0	116	0	0
07 Accounting & Financial Reporti	49,462	461	100	0	546	0	0
08 Finance Disaster Recovery	15,326	143	24	0	50	0	0
09 Finance Grants	20,203	188	33	0	78	0	0
10 Finance Rev Perform Mgmnt	6,967	65	23	0	48	0	0
11 Finance Strat Purchasing	135,849	1,266	58	0	720	0	0
12 ARA Director Office	20,900	194	195	0	327	0	0
13 ARA Admin Services	20,900	194	28	0	157	0	0
14 ARA Operations	285,281	2,659	310	0	1,015	0	0
15 ARA Payroll Services	120,174	1,120	47	0	564	0	0
16 Office Business Opportunity	99,274	926	375	0	612	0	0
17 Mayor	102,060	951	397	0	678	0	0
18 Legal	349,026	3,253	398	0	2,521	0	0
19 City Controller's Office	161,973	1,510	247	0	1,094	0	0
20 Health Administration	104,846	977	905	0	2,212	0	0
21 Planning & Dev Admin	25,079	233	105	0	262	0	0
23 CIP Sal Rec HPW	0	0	236	0	0	0	0
24 HPD Police Records	261,943	2,442	102	0	847	0	0
25 General Services	502,289	4,682	2,706	0	5,723	0	0
26 HEC	0	0	385	0	0	0	0
28 Human Resources	89,172	832	4,584	0	133	0	0
29 HITS	0	0	2,511	0	0	0	0
30 Finance Public Fin	12,540	117	29	0	80	0	0
31 Finance Treasury	11,495	107	78	0	243	0	0
32 ARA Regulatory	10,450	97	109	0	47	0	0
33 City Secretary	24,383	227	103	0	112	0	0
34 City Council	236,167	2,201	1,632	0	1,461	0	0
35 Police	2,602,362	189,269	14,830	0	132,009	0	0
36 Dept of Neighborhoods	274,483	2,559	691	0	1,640	0	0
37 Fire	327,429	125,640	10,904	0	74,623	0	0
38 Municipal Court	786,874	7,334	1,653	0	3,860	0	0
39 Solid Waste	1,326,784	12,366	2,480	0	13,481	0	0
40 Houston Airport System (HAS)	0	0	8,552	0	0	0	0
41 Housing & Community Dev	1,045	10	4,542	0	153	0	0
42 Library	1,484,924	13,841	1,257	0	5,488	0	0
43 Parks & Recreation	1,862,164	17,356	6,234	0	11,640	0	0
44 Health Department	1,006,321	9,379	13,108	0	4,795	0	0
45 Fleet Management	0	0	10,996	0	3	0	0
46 Planning & Dev Other	41,451	387	194	0	192	0	0
47 Planning & Dev Spec Rev	0	0	482	0	0	0	0
48 General Debt	0	0	461	0	0	0	0
49 Finance Other	6,967	65	857	0	45	0	0
50 ARA Insurance	0	0	99	0	0	0	0
51 ARA BARC	0	0	975	0	0	0	0
52 ARA Parking	0	0	1,147	0	0	0	0
53 ARA Other	113,207	1,055	811	0	611	0	0
54 IT Public Services	0	0	0	0	0	0	0
55 Legal Insurance	0	0	462	0	0	0	0
56 Legal Wkr Comp	0	0	41	0	0	0	0
57 Mayor Cable TV	0	0	160	0	0	0	0
58 Mayor Other	0	0	1,154	0	0	0	0
59 TIRZ	22,293	207	76	0	0	0	0
60 HR Health Benefits	0	0	9,006	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
61 HR Long Term Disability	0	0	4	0	0	0	0
62 HPW Bldg Insp	0	0	3,382	0	0	0	0
63 HPW Stormwater	0	0	1,238	0	0	0	0
64 HPW DDSR	0	0	2,267	0	0	0	0
65 HPW Water & Sewer	0	0	12,088	0	0	0	0
66 HPW Houston Transtar	0	0	165	0	0	0	0
67 HPW Other	29,260	273	2,330	0	3,238	0	0
68 Houston Permit Center	0	0	459	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	136	0	0	0	0
74 CIP S/R Geo/Env	0	0	43	0	0	0	0
75 CIP S/R Other	0	0	569	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	981	0	0	0	0
90 Legal Other	0	0	20	0	0	0	0
91 Convention & Entertainment	0	0	93	0	0	0	0
92 Other	0	0	0	0	0	0	0
Total	\$ 12,635,270	\$ 405,368	\$ 134,416	\$ 0	\$ 288,958	\$ 0	\$ 0
	=====	=====	=====	=====	=====	=====	=====

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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	0	964,490	686,612	0	1,673,701
05 Finance Financial Plg & Analys	0	0	0	0	44,968
06 Finance City Council	0	0	0	0	18,083
07 Accounting & Financial Reporti	0	0	0	0	50,569
08 Finance Disaster Recovery	0	0	0	0	15,543
09 Finance Grants	0	0	0	0	20,502
10 Finance Rev Perform Mgmt	0	0	0	0	7,103
11 Finance Strat Purchasing	0	0	0	0	137,893
12 ARA Director Office	0	577,079	202,041	0	800,736
13 ARA Admin Services	0	0	0	0	21,279
14 ARA Operations	0	272,070	349,933	0	911,268
15 ARA Payroll Services	0	0	0	0	121,905
16 Office Business Opportunity	0	293,568	54,625	0	449,380
17 Mayor	0	33,946	0	0	138,032
18 Legal	0	0	33,061	0	388,259
19 City Controller's Office	0	0	0	0	164,824
20 Health Administration	0	0	0	0	108,940
21 Planning & Dev Admin	0	767,980	0	0	793,659
23 CIP Sal Rec HPW	0	0	0	0	236
24 HPD Police Records	0	0	0	0	265,334
25 General Services	0	189,468	0	0	704,868
26 HEC	0	0	0	0	385
28 Human Resources	0	794,710	0	0	889,431
29 HITS	0	706,576	0	0	709,087
30 Finance Public Fin	0	0	0	0	12,766
31 Finance Treasury	0	0	0	0	11,923
32 ARA Regulatory	0	0	0	0	10,703
33 City Secretary	0	0	0	0	24,825
34 City Council	0	0	135,951	0	377,412
35 Police	0	0	0	0	2,938,470
36 Dept of Neighborhoods	0	0	0	0	279,373
37 Fire	0	0	0	0	538,596
38 Municipal Court	0	118,056	0	0	917,777
39 Solid Waste	0	322,737	0	0	1,677,848
40 Houston Airport System (HAS)	0	0	0	0	8,552
41 Housing & Community Dev	0	0	0	0	5,750
42 Library	0	0	0	0	1,505,510
43 Parks & Recreation	0	0	0	0	1,897,394
44 Health Department	0	0	0	0	1,033,603
45 Fleet Management	0	0	0	0	10,999
46 Planning & Dev Other	0	0	0	0	42,224
47 Planning & Dev Spec Rev	0	0	0	0	482
48 General Debt	0	0	0	0	461
49 Finance Other	0	0	0	0	7,934
50 ARA Insurance	0	0	0	0	99
51 ARA BARC	0	0	0	0	975
52 ARA Parking	0	0	0	0	1,147
53 ARA Other	0	0	0	0	115,684
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	0	0	0	0	462
56 Legal Wkr Comp	0	0	0	0	41
57 Mayor Cable TV	0	0	0	0	160
58 Mayor Other	0	0	0	0	1,154
59 TIRZ	0	0	0	0	22,576
60 HR Health Benefits	0	0	0	0	9,006

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Allocation Summary

Dept: 3 Non-Departmental-Gen Gov

Department	Non-Dept Legal	Walker Rent	Dept Specific	Gen Govt	Total
61 HR Long Term Disability	0	0	0	0	4
62 HPW Bldg Insp	0	0	0	0	3,382
63 HPW Stormwater	0	0	0	0	1,238
64 HPW DDSR	0	0	0	0	2,267
65 HPW Water & Sewer	0	0	0	0	12,088
66 HPW Houston Transtar	0	0	0	0	165
67 HPW Other	0	0	0	0	35,101
68 Houston Permit Center	0	0	0	0	459
69 CIP S/R Planning	0	0	0	0	0
70 CIP Sal Rec RE	0	0	0	0	103
71 CIP S/R Engrg	0	0	0	0	94
72 CIP S/R Constr	0	0	0	0	116
73 CIP S/R Eng/Const	0	0	0	0	136
74 CIP S/R Geo/Env	0	0	0	0	43
75 CIP S/R Other	0	0	0	0	569
76 CIP S/R GSD	0	0	0	0	99
87 Hurricane Ike Aid & Recovery	0	0	0	0	2
88 ARRA Reimbursement Fund	0	0	0	0	1
89 HR-W.C.	0	0	0	0	981
90 Legal Other	0	0	0	0	20
91 Convention & Entertainment	0	0	0	0	93
92 Other	0	54,313	0	0	54,313
Total	\$ 0	\$ 5,094,993	\$ 1,462,223	\$ 0	\$ 20,021,228
	=====	=====	=====	=====	=====

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.

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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
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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	40	21,944
3 Memberships	204	0	204
3 Consulting Services	130	0	130
3 Other Misc	320	1	321
3 Walker Rent	962,711	1,779	964,490
3 Dept Specific	685,346	1,266	686,612
Subtotal - Non-Dept-Gen Gov	1,670,615	3,087	1,673,702
5 Financial Plg & Analysis	0	2,316	2,316
Subtotal - Fin Plg & Analysis	0	2,316	2,316
7 Gen Acctng	0	2,305	2,305
7 Fixed Assets	0	0	0
7 Auditing Svcs	0	1,207	1,207
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	3,512	3,512
8 Disaster Recovery	0	241	241
Subtotal - Fin Disaster Recove	0	241	241
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	199	199
Subtotal - Fin Perform Mgmt	0	199	199
11 Purchasing	0	1,590	1,590
Subtotal - Fin SPD	0	1,590	1,590
14 Mailroom	0	20,407	20,407
14 Records	0	218	218
14 3-1-1 Svcs	0	12,260	12,260
Subtotal - ARA Operations	0	32,885	32,885
15 Payroll Svcs	0	1,435	1,435
Subtotal - ARA Payroll Svcs	0	1,435	1,435
16 Certification	0	504	504
16 Contract Compliance	0	15,106	15,106
16 Reporting & Analytics	0	2,372	2,372
16 Dept Services	0	0	0
16 External Affairs & Outreach	0	346	346
Subtotal - OBO	0	18,328	18,328
17 City Mayor Admin	0	1,299	1,299
Subtotal - Mayor	0	1,299	1,299
18 Legal Svcs	0	865,407	865,407
18 Inspector General	0	41,030	41,030
Subtotal - Legal	0	906,437	906,437

CITY OF HOUSTON, TEXAS
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B. Incoming Costs-(Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
19 Controller Fin Svcs	0	6,416	6,416
Subtotal - City Controller's	0	6,416	6,416
25 Design & Const	0	0	0
25 Building Svcs	0	162,749	162,749
25 Utilities	0	70,448	70,448
25 Real Estate	0	5,336	5,336
Subtotal - General Services	0	238,533	238,533
Total Incoming	1,672,665	1,216,278	2,888,943
C. Total Allocated		\$ 5,195,029	\$ 5,195,029
			100.00%

CITY OF HOUSTON, TEXAS
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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	\$ 348,004	\$ 0	\$ 348,004	\$ 106,382	\$ 454,386
06 Finance City Council	5.10	3.5124	139,750	0	139,750	42,720	182,470
07 Accounting & Financial Reporti	14.20	9.7796	389,106	0	389,106	118,947	508,053
08 Finance Disaster Recovery	4.40	3.0303	120,568	0	120,568	36,857	157,425
09 Finance Grants	5.80	3.9945	158,931	0	158,931	48,584	207,515
10 Finance Rev Perform Mgmt	2.00	1.3774	54,804	0	54,804	16,753	71,557
11 Finance Strat Purchasing	39.00	26.8595	1,068,673	0	1,068,673	326,686	1,395,359
30 Finance Public Fin	3.60	2.4793	98,647	0	98,647	30,156	128,803
31 Finance Treasury	3.30	2.2727	90,426	0	90,426	27,643	118,069
49 Finance Other	55.10	37.9477	1,509,843	0	1,509,843	461,549	1,971,392
Subtotal	145.20	100.0000	3,978,752	0	3,978,752	1,216,278	5,195,030
Direct Bills					0		0
Total					\$3,978,752		\$ 5,195,030

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	454,386	454,386
06 Finance City Council	182,470	182,470
07 Accounting & Financial Reporti	508,053	508,053
08 Finance Disaster Recovery	157,425	157,425
09 Finance Grants	207,515	207,515
10 Finance Rev Perform Mgmnt	71,557	71,557
11 Finance Strat Purchasing	1,395,359	1,395,359
30 Finance Public Fin	128,803	128,803
31 Finance Treasury	118,069	118,069
49 Finance Other	1,971,392	1,971,392
Total	\$ 5,195,029 =====	\$ 5,195,029 =====

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.

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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	0	\$ 2,003,950

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B. Incoming Costs-(Default Spread Salary%)

Dept:5 Fin Plg & Analysis

Department	First Incoming	Second Incoming	Financial Plg & Analysis
3 Insurance Retirees	\$ 44,156	\$ 82	\$ 44,238
3 Memberships	412	1	413
3 Consulting Services	38	0	38
3 Other Misc	278	1	279
Subtotal - Non-Dept-Gen Gov	44,884	83	44,967
4 Finance Dept Admin	348,004	106,382	454,386
Subtotal - Fin Dir Office	348,004	106,382	454,386
5 Financial Plg & Analysis	0	681	681
Subtotal - Fin Plg & Analysis	0	681	681
7 Gen Acctng	0	678	678
7 Auditing Svcs	0	355	355
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	1,033	1,033
8 Disaster Recovery	0	209	209
Subtotal - Fin Disaster Recove	0	209	209
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	173	173
Subtotal - Fin Perform Mgmt	0	173	173
11 Purchasing	0	1,590	1,590
Subtotal - Fin SPD	0	1,590	1,590
14 Records	0	439	439
Subtotal - ARA Operations	0	439	439
15 Payroll Svcs	0	2,892	2,892
Subtotal - ARA Payroll Svcs	0	2,892	2,892
16 Certification	0	1,017	1,017
16 External Affairs & Outreach	0	698	698
Subtotal - OBO	0	1,715	1,715
17 City Mayor Admin	0	2,619	2,619
Subtotal - Mayor	0	2,619	2,619
19 Controller Fin Svcs	0	1,888	1,888
Subtotal - City Controller's	0	1,888	1,888
Total Incoming	392,888	119,704	512,592
C. Total Allocated		\$ 2,516,542	\$ 2,516,542
			100.00%

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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	\$ 55,902	\$ 0	\$ 55,902	\$ 0	\$ 55,902
04 Finance Dir Office	2,002	0.0966	2,316	0	2,316	0	2,316
05 Finance Financial Plg & Analys	589	0.0284	681	0	681	0	681
06 Finance City Council	568	0.0274	657	0	657	34	691
07 Accounting & Financial Reporti	1,547	0.0747	1,790	0	1,790	92	1,882
08 Finance Disaster Recovery	376	0.0181	435	0	435	22	457
09 Finance Grants	517	0.0250	598	0	598	31	629
10 Finance Rev Perform Mgmnt	349	0.0168	404	0	404	21	425
11 Finance Strat Purchasing	897	0.0433	1,038	0	1,038	53	1,091
12 ARA Director Office	3,007	0.1451	3,479	0	3,479	178	3,657
13 ARA Admin Services	432	0.0209	500	0	500	26	526
14 ARA Operations	4,766	0.2300	5,514	0	5,514	282	5,796
15 ARA Payroll Services	727	0.0351	841	0	841	43	884
16 Office Business Opportunity	5,775	0.2787	6,681	0	6,681	342	7,023
17 Mayor	6,114	0.2951	7,073	0	7,073	362	7,435
18 Legal	6,136	0.2962	7,099	0	7,099	363	7,462
19 City Controller's Office	3,819	0.1843	4,418	0	4,418	226	4,644
20 Health Administration	13,949	0.6733	16,137	0	16,137	826	16,963
21 Planning & Dev Admin	1,620	0.0782	1,874	0	1,874	96	1,970
23 CIP Sal Rec HPW	3,644	0.1759	4,216	0	4,216	216	4,432
24 HPD Police Records	1,573	0.0759	1,820	0	1,820	93	1,913
25 General Services	41,701	2.0128	48,243	0	48,243	2,470	50,713
28 Human Resources	70,642	3.4097	81,724	0	81,724	4,184	85,908
29 HITS	38,700	1.8679	44,771	0	44,771	2,292	47,063
30 Finance Public Fin	444	0.0214	514	0	514	26	540
31 Finance Treasury	1,197	0.0578	1,385	0	1,385	71	1,456
32 ARA Regulatory	1,686	0.0814	1,950	0	1,950	100	2,050
33 City Secretary	1,589	0.0767	1,838	0	1,838	94	1,932
34 City Council	25,161	1.2144	29,108	0	29,108	1,490	30,598
35 Police	228,558	11.0318	264,415	0	264,415	13,538	277,953
36 Dept of Neighborhoods	10,654	0.5142	12,325	0	12,325	631	12,956
37 Fire	168,046	8.1111	194,409	0	194,409	9,954	204,363
38 Municipal Court	25,482	1.2299	29,480	0	29,480	1,509	30,989
39 Solid Waste	38,214	1.8445	44,209	0	44,209	2,264	46,473
40 Houston Airport System (HAS)	131,812	6.3622	152,491	0	152,491	7,808	160,299
41 Housing & Community Dev	70,003	3.3788	80,985	0	80,985	4,147	85,132
42 Library	19,377	0.9353	22,417	0	22,417	1,148	23,565
43 Parks & Recreation	96,070	4.6370	111,142	0	111,142	5,691	116,833
44 Health Department	202,013	9.7506	233,705	0	233,705	11,966	245,671
45 Fleet Management	169,464	8.1795	196,050	0	196,050	10,038	206,088
46 Planning & Dev Other	3,000	0.1448	3,471	0	3,471	178	3,649
47 Planning & Dev Spec Rev	7,434	0.3588	8,600	0	8,600	440	9,040
48 General Debt	7,104	0.3429	8,218	0	8,218	421	8,639
49 Finance Other	13,198	0.6370	15,269	0	15,269	782	16,051
50 ARA Insurance	1,530	0.0738	1,770	0	1,770	91	1,861
51 ARA BARC	15,018	0.7249	17,374	0	17,374	890	18,264
52 ARA Parking	17,685	0.8536	20,459	0	20,459	1,048	21,507
53 ARA Other	12,488	0.6028	14,447	0	14,447	740	15,187
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	8,236	0	8,236	422	8,658
56 Legal Wkr Comp	635	0.0306	735	0	735	38	773
57 Mayor Cable TV	2,464	0.1189	2,851	0	2,851	146	2,997
58 Mayor Other	17,789	0.8586	20,580	0	20,580	1,054	21,634
59 TIRZ	1,168	0.0564	1,351	0	1,351	69	1,420
60 HR Health Benefits	138,796	6.6993	160,571	0	160,571	8,221	168,792
61 HR Long Term Disability	64	0.0031	74	0	74	4	78

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Financial Plg & Analysis Allocations

Dept:5 Fin Plg & Analysis

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 HPW Bldg Insp	52,132	2.5163	60,311	0	60,311	3,088	63,399
63 HPW Stormwater	19,090	0.9214	22,085	0	22,085	1,131	23,216
64 HPW DDSR	34,939	1.6864	40,420	0	40,420	2,070	42,490
65 HPW Water & Sewer	186,306	8.9924	215,534	0	215,534	11,036	226,570
66 HPW Houston Transtar	2,551	0.1231	2,951	0	2,951	151	3,102
67 HPW Other	35,923	1.7339	41,559	0	41,559	2,128	43,687
68 Houston Permit Center	7,068	0.3412	8,177	0	8,177	419	8,596
69 CIP S/R Planning	5	0.0002	6	0	6	0	6
70 CIP Sal Rec RE	1,596	0.0770	1,846	0	1,846	95	1,941
71 CIP S/R Engrg	1,459	0.0704	1,688	0	1,688	86	1,774
72 CIP S/R Constr	1,791	0.0864	2,072	0	2,072	106	2,178
73 CIP S/R Eng/Const	2,105	0.1016	2,435	0	2,435	125	2,560
74 CIP S/R Geo/Env	659	0.0318	762	0	762	39	801
75 CIP S/R Other	8,771	0.4234	10,147	0	10,147	520	10,667
76 CIP S/R GSD	1,535	0.0741	1,776	0	1,776	91	1,867
26 HEC	5,932	0.2863	6,863	0	6,863	351	7,214
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	17,494	0	17,494	896	18,390
90 Legal Other	305	0.0147	353	0	353	18	371
91 Convention & Entertainment	1,436	0.0693	1,661	0	1,661	85	1,746
Subtotal	2,071,808	100.0000	2,396,838	0	2,396,838	119,704	2,516,542
Direct Bills					0		0
Total					\$2,396,838		\$ 2,516,542

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	55,902	55,902
04 Finance Dir Office	2,316	2,316
05 Finance Financial Plg & Analys	681	681
06 Finance City Council	691	691
07 Accounting & Financial Reporti	1,882	1,882
08 Finance Disaster Recovery	457	457
09 Finance Grants	629	629
10 Finance Rev Perform Mgmt	425	425
11 Finance Strat Purchasing	1,091	1,091
12 ARA Director Office	3,657	3,657
13 ARA Admin Services	526	526
14 ARA Operations	5,796	5,796
15 ARA Payroll Services	884	884
16 Office Business Opportunity	7,023	7,023
17 Mayor	7,435	7,435
18 Legal	7,462	7,462
19 City Controller's Office	4,644	4,644
20 Health Administration	16,963	16,963
21 Planning & Dev Admin	1,970	1,970
23 CIP Sal Rec HPW	4,432	4,432
24 HPD Police Records	1,913	1,913
25 General Services	50,713	50,713
26 HEC	7,214	7,214
28 Human Resources	85,908	85,908
29 HITS	47,063	47,063
30 Finance Public Fin	540	540
31 Finance Treasury	1,456	1,456
32 ARA Regulatory	2,050	2,050
33 City Secretary	1,932	1,932
34 City Council	30,598	30,598
35 Police	277,953	277,953
36 Dept of Neighborhoods	12,956	12,956
37 Fire	204,363	204,363
38 Municipal Court	30,989	30,989
39 Solid Waste	46,473	46,473
40 Houston Airport System (HAS)	160,299	160,299
41 Housing & Community Dev	85,132	85,132
42 Library	23,565	23,565
43 Parks & Recreation	116,833	116,833
44 Health Department	245,671	245,671
45 Fleet Management	206,088	206,088
46 Planning & Dev Other	3,649	3,649
47 Planning & Dev Spec Rev	9,040	9,040
48 General Debt	8,639	8,639
49 Finance Other	16,051	16,051
50 ARA Insurance	1,861	1,861
51 ARA BARC	18,264	18,264
52 ARA Parking	21,507	21,507
53 ARA Other	15,187	15,187
54 IT Public Services	0	0
55 Legal Insurance	8,658	8,658
56 Legal Wkr Comp	773	773
57 Mayor Cable TV	2,997	2,997
58 Mayor Other	21,634	21,634
59 TIRZ	1,420	1,420
60 HR Health Benefits	168,792	168,792

Allocation Summary

Dept:5 Fin Plg & Analysis

Department	Financial Plg & Analysis	Total
61 HR Long Term Disability	78	78
62 HPW Bldg Insp	63,399	63,399
63 HPW Stormwater	23,216	23,216
64 HPW DDSR	42,490	42,490
65 HPW Water & Sewer	226,570	226,570
66 HPW Houston Transtar	3,102	3,102
67 HPW Other	43,687	43,687
68 Houston Permit Center	8,596	8,596
69 CIP S/R Planning	6	6
70 CIP Sal Rec RE	1,941	1,941
71 CIP S/R Engrg	1,774	1,774
72 CIP S/R Constr	2,178	2,178
73 CIP S/R Eng/Const	2,560	2,560
74 CIP S/R Geo/Env	801	801
75 CIP S/R Other	10,667	10,667
76 CIP S/R GSD	1,867	1,867
87 Hurricane Ike Aid & Recovery	36	36
88 ARRA Reimbursement Fund	25	25
89 HR-W.C.	18,390	18,390
90 Legal Other	371	371
91 Convention & Entertainment	1,746	1,746
Total	\$ 2,516,547 =====	\$ 2,516,547 =====

**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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A. Department Costs

Dept:6 Finance City Council

Description	Amount	General Admin	Fin City Council Support
<hr/>			
Personnel Costs			
Salaries	S1 388,351	0	388,351
Salary % Split		.00%	100.00%
Benefits	S 189,712	0	189,712
Subtotal - Personnel Costs	<hr/> 578,064	<hr/> 0	<hr/> 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	<hr/> 257,543	<hr/> 0	<hr/> 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	<hr/> \$ 835,607	<hr/> 0	<hr/> \$ 835,607
	=====	=====	=====

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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	\$ 33	\$ 17,765
3 Memberships	165	0	165
3 Consulting Services	37	0	37
3 Other Misc	116	0	116
Subtotal - Non-Dept-Gen Gov	18,050	33	18,083
4 Finance Dept Admin	139,750	42,720	182,470
Subtotal - Fin Dir Office	139,750	42,720	182,470
5 Financial Plg & Analysis	657	34	691
Subtotal - Fin Plg & Analysis	657	34	691
7 Gen Acctng	0	654	654
7 Auditing Svcs	0	342	342
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	0	996	996
8 Disaster Recovery	0	87	87
Subtotal - Fin Disaster Recove	0	87	87
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	72	72
Subtotal - Fin Perform Mgmt	0	72	72
11 Purchasing	0	3,710	3,710
Subtotal - Fin SPD	0	3,710	3,710
14 Records	0	176	176
Subtotal - ARA Operations	0	176	176
15 Payroll Svcs	0	1,161	1,161
Subtotal - ARA Payroll Svcs	0	1,161	1,161
16 Certification	0	408	408
16 External Affairs & Outreach	0	280	280
Subtotal - OBO	0	688	688
17 City Mayor Admin	0	1,052	1,052
Subtotal - Mayor	0	1,052	1,052
19 Controller Fin Svcs	0	1,820	1,820
Subtotal - City Controller's	0	1,820	1,820
Total Incoming	158,457	52,550	211,007
C. Total Allocated		\$ 1,046,614	\$ 1,046,614
			100.00%

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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
34 City Council	100	100.0000	\$ 994,064	\$ 0	\$ 994,064	\$ 52,550	\$ 1,046,614
Subtotal	100	100.0000	994,064	0	994,064	52,550	1,046,614
Direct Bills					0		0
Total					\$994,064		\$ 1,046,614

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

Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
34 City Council	1,046,614	1,046,614
Total	\$ 1,046,614 =====	\$ 1,046,614 =====

FINANCE – ACCOUNTING AND FINANCIAL REPORTING FUNCTION AND ALLOCATION BASIS

The Accounting and Financial Reporting 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. These costs also include the Cost Accounting and Trust Funds management functions.
- **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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A. Department Costs

Dept:7 Accounting & Financial Reporting

Description	Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
Personnel Costs					
Salaries	1,505,308	0	1,217,376	287,932	0
Salary % Split			80.87%	19.13%	
Benefits	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	8,449	0	7,268	1,181	0
Services	268,144	0	216,853	51,290	0
Audit	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
	=====	=====	=====	=====	=====

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A. Department Costs

Dept:7 Accounting & Financial Reporting

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

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B. Incoming Costs-(Default Spread Salary%)

Dept:7 Accounting & Financial Reporting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Auditing Svcs - Enterprise
3 Insurance Retirees	\$ 49,371	\$ 91	\$ 40,001	\$ 9,461	\$ 0	\$ 0
3 Memberships	460	1	373	88	0	0
3 Consulting Services	100	0	81	19	0	0
3 Other Misc	545	1	442	104	0	0
Subtotal - Non-Dept-Gen Gov	50,476	93	40,897	9,673	0	0
4 Finance Dept Admin	389,106	118,947	410,874	97,179	0	0
Subtotal - Fin Dir Office	389,106	118,947	410,874	97,179	0	0
5 Financial Plg & Analysis	1,790	92	1,522	360	0	0
Subtotal - Fin Plg & Analysis	1,790	92	1,522	360	0	0
7 Gen Acctng	0	1,781	1,440	341	0	0
7 Auditing Svcs	0	933	755	178	0	0
7 Fin Operations	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	0	2,714	2,195	519	0	0
8 Disaster Recovery	0	410	332	78	0	0
Subtotal - Fin Disaster Recove	0	410	332	78	0	0
9 Cost Accounting	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
10 Perf Mgmt Svcs	0	339	274	65	0	0
Subtotal - Fin Perform Mgmt	0	339	274	65	0	0
11 Purchasing	0	4,241	3,430	811	0	0
Subtotal - Fin SPD	0	4,241	3,430	811	0	0
14 Records	0	490	396	94	0	0
Subtotal - ARA Operations	0	490	396	94	0	0
15 Payroll Svcs	0	3,234	2,615	619	0	0
Subtotal - ARA Payroll Svcs	0	3,234	2,615	619	0	0
16 Certification	0	1,137	920	217	0	0
16 External Affairs & Outreach	0	781	632	149	0	0
Subtotal - OBO	0	1,918	1,551	367	0	0
17 City Mayor Admin	0	2,928	2,368	560	0	0
Subtotal - Mayor	0	2,928	2,368	560	0	0
19 Controller Fin Svcs	0	4,958	4,010	948	0	0
Subtotal - City Controller's	0	4,958	4,010	948	0	0
Total Incoming	441,372	140,364	470,463	111,273	0	0
C. Total Allocated		\$ 4,506,889	\$ 2,498,578	\$ 590,424	\$ 1,056,325	\$ 361,561
			55.44%	13.10%	23.44%	8.02%

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Gen Acctng Allocations

Dept:7 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	\$ 55,627	\$ 0	\$ 55,627	\$ 0	\$ 55,627
04 Finance Dir Office	2,002	0.0966	2,305	0	2,305	0	2,305
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 Accounting & Financial Reporti	1,547	0.0747	1,781	0	1,781	0	1,781
08 Finance Disaster Recovery	376	0.0181	433	0	433	21	454
09 Finance Grants	517	0.0250	595	0	595	29	624
10 Finance Rev Perform Mgmnt	349	0.0168	402	0	402	20	422
11 Finance Strat Purchasing	897	0.0433	1,033	0	1,033	50	1,083
12 ARA Director Office	3,007	0.1451	3,462	0	3,462	169	3,631
13 ARA Admin Services	432	0.0209	497	0	497	24	521
14 ARA Operations	4,766	0.2300	5,487	0	5,487	268	5,755
15 ARA Payroll Services	727	0.0351	837	0	837	41	878
16 Office Business Opportunity	5,775	0.2787	6,648	0	6,648	325	6,973
17 Mayor	6,114	0.2951	7,038	0	7,038	344	7,382
18 Legal	6,136	0.2962	7,064	0	7,064	345	7,409
19 City Controller's Office	3,819	0.1843	4,396	0	4,396	215	4,611
20 Health Administration	13,949	0.6733	16,058	0	16,058	784	16,842
21 Planning & Dev Admin	1,620	0.0782	1,865	0	1,865	91	1,956
23 CIP Sal Rec HPW	3,644	0.1759	4,195	0	4,195	205	4,400
24 HPD Police Records	1,573	0.0759	1,811	0	1,811	88	1,899
25 General Services	41,701	2.0128	48,006	0	48,006	2,345	50,351
28 Human Resources	70,642	3.4097	81,323	0	81,323	3,972	85,295
29 HITS	38,700	1.8679	44,551	0	44,551	2,176	46,727
30 Finance Public Fin	444	0.0214	511	0	511	25	536
31 Finance Treasury	1,197	0.0578	1,378	0	1,378	67	1,445
32 ARA Regulatory	1,686	0.0814	1,941	0	1,941	95	2,036
33 City Secretary	1,589	0.0767	1,829	0	1,829	89	1,918
34 City Council	25,161	1.2144	28,965	0	28,965	1,415	30,380
35 Police	228,558	11.0318	263,116	0	263,116	12,852	275,968
36 Dept of Neighborhoods	10,654	0.5142	12,265	0	12,265	599	12,864
37 Fire	168,046	8.1111	193,454	0	193,454	9,449	202,903
38 Municipal Court	25,482	1.2299	29,335	0	29,335	1,433	30,768
39 Solid Waste	38,214	1.8445	43,992	0	43,992	2,149	46,141
40 Houston Airport System (HAS)	131,812	6.3622	151,742	0	151,742	7,412	159,154
41 Housing & Community Dev	70,003	3.3788	80,587	0	80,587	3,936	84,523
42 Library	19,377	0.9353	22,307	0	22,307	1,090	23,397
43 Parks & Recreation	96,070	4.6370	110,596	0	110,596	5,402	115,998
44 Health Department	202,013	9.7506	232,557	0	232,557	11,359	243,916
45 Fleet Management	169,464	8.1795	195,087	0	195,087	9,529	204,616
46 Planning & Dev Other	3,000	0.1448	3,454	0	3,454	169	3,623
47 Planning & Dev Spec Rev	7,434	0.3588	8,558	0	8,558	418	8,976
48 General Debt	7,104	0.3429	8,178	0	8,178	399	8,577
49 Finance Other	13,198	0.6370	15,194	0	15,194	742	15,936
50 ARA Insurance	1,530	0.0738	1,761	0	1,761	86	1,847
51 ARA BARC	15,018	0.7249	17,289	0	17,289	844	18,133
52 ARA Parking	17,685	0.8536	20,359	0	20,359	994	21,353
53 ARA Other	12,488	0.6028	14,376	0	14,376	702	15,078
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	8,195	0	8,195	400	8,595
56 Legal Wkr Comp	635	0.0306	731	0	731	36	767
57 Mayor Cable TV	2,464	0.1189	2,837	0	2,837	139	2,976
58 Mayor Other	17,789	0.8586	20,479	0	20,479	1,000	21,479
59 TIRZ	1,168	0.0564	1,345	0	1,345	66	1,411
60 HR Health Benefits	138,796	6.6993	159,782	0	159,782	7,804	167,586
61 HR Long Term Disability	64	0.0031	74	0	74	4	78

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Gen Acctng Allocations

Dept:7 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 HPW Bldg Insp	52,132	2.5163	60,014	0	60,014	2,931	62,945
63 HPW Stormwater	19,090	0.9214	21,976	0	21,976	1,073	23,049
64 HPW DDSR	34,939	1.6864	40,222	0	40,222	1,965	42,187
65 HPW Water & Sewer	186,306	8.9924	214,475	0	214,475	10,476	224,951
66 HPW Houston Transtar	2,551	0.1231	2,937	0	2,937	143	3,080
67 HPW Other	35,923	1.7339	41,354	0	41,354	2,020	43,374
68 Houston Permit Center	7,068	0.3412	8,137	0	8,137	397	8,534
69 CIP S/R Planning	5	0.0002	6	0	6	0	6
70 CIP Sal Rec RE	1,596	0.0770	1,837	0	1,837	90	1,927
71 CIP S/R Engrg	1,459	0.0704	1,680	0	1,680	82	1,762
72 CIP S/R Constr	1,791	0.0864	2,062	0	2,062	101	2,163
73 CIP S/R Eng/Const	2,105	0.1016	2,423	0	2,423	118	2,541
74 CIP S/R Geo/Env	659	0.0318	759	0	759	37	796
75 CIP S/R Other	8,771	0.4234	10,097	0	10,097	493	10,590
76 CIP S/R GSD	1,535	0.0741	1,767	0	1,767	86	1,853
26 HEC	5,932	0.2863	6,829	0	6,829	334	7,163
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	17,408	0	17,408	850	18,258
90 Legal Other	305	0.0147	351	0	351	17	368
91 Convention & Entertainment	1,436	0.0693	1,653	0	1,653	81	1,734
Subtotal	2,071,808	100.0000	2,385,064	0	2,385,064	113,514	2,498,578
Direct Bills					0		0
Total					\$2,385,064		\$ 2,498,578

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

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Fixed Assets Allocations

Dept:7 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	25.00	1.0656	\$ 6,006	\$ 0	\$ 6,006	\$ 286	\$ 6,292
17 Mayor	12.00	0.5115	2,883	0	2,883	137	3,020
18 Legal	13.00	0.5541	3,123	0	3,123	149	3,272
19 City Controller's Office	5.00	0.2131	1,201	0	1,201	57	1,258
21 Planning & Dev Admin	6.00	0.2558	1,441	0	1,441	69	1,510
25 General Services	41.00	1.7477	9,849	0	9,849	469	10,318
28 Human Resources	2.00	0.0853	480	0	480	23	503
29 HITS	5.00	0.2131	1,201	0	1,201	57	1,258
34 City Council	55.00	2.3444	13,213	0	13,213	629	13,842
35 Police	802.00	34.1858	192,663	0	192,663	9,178	201,841
36 Depart of Neighborhoods	8.00	0.3410	1,922	0	1,922	92	2,014
37 Fire	745.00	31.7562	178,970	0	178,970	8,526	187,496
38 Municipal court	3.00	0.1279	721	0	721	34	755
39 Solid Waste	60.00	2.5575	14,414	0	14,414	687	15,101
41 Housing & Community Dev	1.00	0.0426	240	0	240	11	251
42 Library	105.00	4.4757	25,224	0	25,224	1,202	26,426
43 Parks & Recreation	252.00	10.7417	60,538	0	60,538	2,884	63,422
44 Health Department	159.00	6.7775	38,196	0	38,196	1,820	40,016
45 Fleet Management	47.00	2.0034	11,291	0	11,291	538	11,829
Subtotal	2,346	100.0000	563,576	0	563,576	26,848	590,424
Direct Bills					0		0
Total					\$563,576		\$ 590,424

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

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Auditing Svcs Allocations

Dept:7 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 Accounting & Financial Reporti	1,547	0.0883	933	0	933	0	933
08 Finance Disaster Recovery	376	0.0215	227	0	227	0	227
09 Finance Grants	517	0.0295	312	0	312	0	312
10 Finance Rev Perform Mgmnt	349	0.0199	210	0	210	0	210
11 Finance Strat Purchasing	897	0.0512	541	0	541	0	541
12 ARA Director Office	3,007	0.1716	1,813	0	1,813	0	1,813
13 ARA Admin Services	432	0.0247	260	0	260	0	260
14 ARA Operations	4,766	0.2720	2,873	0	2,873	0	2,873
15 ARA Payroll Services	727	0.0415	438	0	438	0	438
16 Office Business Opportunity	5,775	0.3296	3,481	0	3,481	0	3,481
17 Mayor	6,114	0.3489	3,686	0	3,686	0	3,686
18 Legal	6,136	0.3502	3,699	0	3,699	0	3,699
19 City Controller's Office	3,819	0.2179	2,302	0	2,302	0	2,302
20 Health Administration	13,949	0.7961	8,409	0	8,409	0	8,409
21 Planning & Dev Admin	1,620	0.0925	977	0	977	0	977
23 CIP Sal Rec HPW	3,644	0.2080	2,197	0	2,197	0	2,197
24 HPD Police Records	1,573	0.0898	948	0	948	0	948
25 General Services	41,701	2.3798	25,139	0	25,139	0	25,139
28 Human Resources	70,642	4.0315	42,586	0	42,586	0	42,586
29 HITS	38,700	2.2086	23,330	0	23,330	0	23,330
30 Finance Public Fin	444	0.0253	268	0	268	0	268
31 Finance Treasury	1,197	0.0683	722	0	722	0	722
32 ARA Regulatory	1,686	0.0962	1,016	0	1,016	0	1,016
33 City Secretary	1,589	0.0907	958	0	958	0	958
34 City Council	25,161	1.4359	15,168	0	15,168	0	15,168
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
62 HPW Bldg Insp	52,132	2.9751	31,427	0	31,427	0	31,427

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Auditing Svcs Allocations

Dept:7 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
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
26 HEC	5,932	0.3385	3,576	0	3,576	0	3,576
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

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Auditing Svcs - Enterprise Allocations

Dept:7 Accounting & Financial Reporting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Houston Airport System (HAS)	49.77	49.7700	\$ 179,949	\$ 0	\$ 179,949	\$ 0	\$ 179,949
65 HPW Water & Sewer	33.65	33.6500	121,665	0	121,665	0	121,665
91 Convention & Entertainment	16.58	16.5800	59,947	0	59,947	0	59,947
Subtotal	100.00	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

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Allocation Summary

Dept:7 Accounting & Financial Reporting

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Total
0 Direct Billed	\$0	\$0	\$0	\$0	
03 Non-Departmental-Gen Gov	55,627	0	29,130	0	84,757
04 Finance Dir Office	2,305	0	1,207	0	3,512
05 Finance Financial Plg & Analys	678	0	355	0	1,033
06 Finance City Council	654	0	342	0	996
07 Accounting & Financial Reporti	1,781	0	933	0	2,714
08 Finance Disaster Recovery	454	0	227	0	681
09 Finance Grants	624	0	312	0	936
10 Finance Rev Perform Mgmt	422	0	210	0	632
11 Finance Strat Purchasing	1,083	0	541	0	1,624
12 ARA Director Office	3,631	6,292	1,813	0	11,736
13 ARA Admin Services	521	0	260	0	781
14 ARA Operations	5,755	0	2,873	0	8,628
15 ARA Payroll Services	878	0	438	0	1,316
16 Office Business Opportunity	6,973	0	3,481	0	10,454
17 Mayor	7,382	3,020	3,686	0	14,088
18 Legal	7,409	3,272	3,699	0	14,380
19 City Controller's Office	4,611	1,258	2,302	0	8,171
20 Health Administration	16,842	0	8,409	0	25,251
21 Planning & Dev Admin	1,956	1,510	977	0	4,443
23 CIP Sal Rec HPW	4,400	0	2,197	0	6,597
24 HPD Police Records	1,899	0	948	0	2,847
25 General Services	50,351	10,318	25,139	0	85,808
26 HEC	7,163	0	3,576	0	10,739
28 Human Resources	85,295	503	42,586	0	128,384
29 HITS	46,727	1,258	23,330	0	71,315
30 Finance Public Fin	536	0	268	0	804
31 Finance Treasury	1,445	0	722	0	2,167
32 ARA Regulatory	2,036	0	1,016	0	3,052
33 City Secretary	1,918	0	958	0	2,876
34 City Council	30,380	13,842	15,168	0	59,390
35 Police	275,968	201,841	137,783	0	615,592
36 Dept of Neighborhoods	12,864	2,014	6,423	0	21,301
37 Fire	202,903	187,496	101,304	0	491,703
38 Municipal Court	30,768	755	15,362	0	46,885
39 Solid Waste	46,141	15,101	23,037	0	84,279
40 Houston Airport System (HAS)	159,154	0	0	179,949	339,103
41 Housing & Community Dev	84,523	251	42,200	0	126,974
42 Library	23,397	26,426	11,681	0	61,504
43 Parks & Recreation	115,998	63,422	57,915	0	237,335
44 Health Department	243,916	40,016	121,781	0	405,713
45 Fleet Management	204,616	11,829	102,159	0	318,604
46 Planning & Dev Other	3,623	0	1,809	0	5,432
47 Planning & Dev Spec Rev	8,976	0	4,482	0	13,458
48 General Debt	8,577	0	4,283	0	12,860
49 Finance Other	15,936	0	7,956	0	23,892
50 ARA Insurance	1,847	0	922	0	2,769
51 ARA BARC	18,133	0	9,053	0	27,186
52 ARA Parking	21,353	0	10,661	0	32,014
53 ARA Other	15,078	0	7,528	0	22,606
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	8,595	0	4,292	0	12,887
56 Legal Wkr Comp	767	0	383	0	1,150
57 Mayor Cable TV	2,976	0	1,485	0	4,461
58 Mayor Other	21,479	0	10,724	0	32,203
59 TIRZ	1,411	0	704	0	2,115
60 HR Health Benefits	167,586	0	83,671	0	251,257

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Allocation Summary

Dept:7 Accounting & Financial Reporting

Department	Gen Acctng	Fixed Assets	Auditing Svc	Auditing Svcs Enterprise	Total
61 HR Long Term Disability	78	0	39	0	117
62 HPW Bldg Insp	62,945	0	31,427	0	94,372
63 HPW Stormwater	23,049	0	11,508	0	34,557
64 HPW DDSR	42,187	0	21,063	0	63,250
65 HPW Water & Sewer	224,951	0	0	121,665	346,616
66 HPW Houston Transtar	3,080	0	1,538	0	4,618
67 HPW Other	43,374	0	21,656	0	65,030
68 Houston Permit Center	8,534	0	4,261	0	12,795
69 CIP S/R Planning	6	0	3	0	9
70 CIP Sal Rec RE	1,927	0	962	0	2,889
71 CIP S/R Engrg	1,762	0	880	0	2,642
72 CIP S/R Constr	2,163	0	1,080	0	3,243
73 CIP S/R Eng/Const	2,541	0	1,269	0	3,810
74 CIP S/R Geo/Env	796	0	397	0	1,193
75 CIP S/R Other	10,590	0	5,287	0	15,877
76 CIP S/R GSD	1,853	0	925	0	2,778
87 Hurricane Ike Aid & Recovery	35	0	17	0	52
88 ARRA Reimbursement Fund	25	0	13	0	38
89 HR-W.C.	18,258	0	9,116	0	27,374
90 Legal Other	368	0	184	0	552
91 Convention & Entertainment	1,734	0	0	59,947	61,681
Total	\$ 2,498,577	\$ 590,424	\$ 1,056,326	\$ 361,561	\$ 4,506,888
	=====	=====	=====	=====	=====

**FINANCE – DISASTER RECOVERY
FUNCTION AND ALLOCATION BASIS**

The Disaster Recovery section within the Accounting and Financial Reporting division of the Finance Department provides disaster recovery 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.

A. Department Costs

Dept:8 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		\$ 357,795
		=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:8 Finance Disaster Recovery

Department	First Incoming	Second Incoming	Disaster Recovery
3 Insurance Retirees	\$ 15,298	\$ 28	\$ 15,326
3 Memberships	143	0	143
3 Consulting Services	24	0	24
3 Other Misc	50	0	50
Subtotal - Non-Dept-Gen Gov	15,515	29	15,544
4 Finance Dept Admin	120,568	36,857	157,425
Subtotal - Fin Dir Office	120,568	36,857	157,425
5 Financial Plg & Analysis	435	22	457
Subtotal - Fin Plg & Analysis	435	22	457
7 Gen Acctng	433	21	454
7 Auditing Svcs	227	0	227
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	660	21	681
8 Disaster Recovery	0	37	37
Subtotal - Fin Disaster Recove	0	37	37
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	31	31
Subtotal - Fin Perform Mgmt	0	31	31
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	152	152
Subtotal - ARA Operations	0	152	152
15 Payroll Svcs	0	1,002	1,002
Subtotal - ARA Payroll Svcs	0	1,002	1,002
16 Certification	0	352	352
16 External Affairs & Outreach	0	242	242
Subtotal - OBO	0	594	594
17 City Mayor Admin	0	907	907
Subtotal - Mayor	0	907	907
19 Controller Fin Svcs	0	1,205	1,205
Subtotal - City Controller's	0	1,205	1,205
Total Incoming	137,178	40,857	178,035
C. Total Allocated		\$ 535,830	\$ 535,830
			100.00%

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Disaster Recovery Allocations

Dept:8 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	\$ 13,359	\$ 0	\$ 13,359	\$ 0	\$ 13,359
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 Accounting & Financial Reporti	3,925,152	0.0828	410	0	410	0	410
08 Finance Disaster Recovery	357,795	0.0075	37	0	37	0	37
09 Finance Grants	560,382	0.0118	59	0	59	5	64
10 Finance Rev Perform Mgmnt	346,480	0.0073	36	0	36	3	39
11 Finance Strat Purchasing	5,176,785	0.1092	540	0	540	46	586
12 ARA Director Office	2,345,346	0.0495	245	0	245	21	266
13 ARA Admin Services	1,130,577	0.0238	118	0	118	10	128
14 ARA Operations	7,298,986	0.1540	762	0	762	65	827
15 ARA Payroll Services	4,054,657	0.0855	423	0	423	36	459
16 Office Business Opportunity	4,670,433	0.0985	488	0	488	41	529
17 Mayor	4,878,412	0.1029	509	0	509	43	552
18 Legal	18,120,150	0.3822	1,892	0	1,892	161	2,053
19 City Controller's Office	7,863,511	0.1659	821	0	821	70	891
20 Health Administration	15,905,673	0.3355	1,661	0	1,661	141	1,802
21 Planning & Dev Admin	1,878,675	0.0396	196	0	196	17	213
23 CIP Sal Rec HPW	7,356,146	0.1552	768	0	768	65	833
24 HPD Police Records	6,088,424	0.1284	636	0	636	54	690
25 General Services	178,519,768	3.7654	18,638	0	18,638	1,584	20,222
26 HEC	26,635,011	0.5618	2,781	0	2,781	236	3,017
28 Human Resources	40,086,043	0.8455	4,185	0	4,185	356	4,541
29 HITS	91,677,528	1.9337	9,571	0	9,571	814	10,385
30 Finance Public Fin	577,653	0.0122	60	0	60	5	65
31 Finance Treasury	1,752,643	0.0370	183	0	183	16	199
32 ARA Regulatory	339,842	0.0072	35	0	35	3	38
33 City Secretary	808,652	0.0171	84	0	84	7	91
34 City Council	10,502,517	0.2215	1,096	0	1,096	93	1,189
35 Police	1,023,379,208	21.5854	106,842	0	106,842	9,082	115,924
36 Dept of Neighborhoods	15,478,679	0.3265	1,616	0	1,616	137	1,753
37 Fire	539,854,427	11.3867	56,361	0	56,361	4,791	61,152
38 Municipal Court	29,591,180	0.6241	3,089	0	3,089	263	3,352
39 Solid Waste	102,565,983	2.1633	10,708	0	10,708	910	11,618
40 Houston Airport System (HAS)	355,165,359	7.4912	37,080	0	37,080	3,152	40,232
41 Housing & Community Dev	222,444,621	4.6919	23,223	0	23,223	1,974	25,197
42 Library	40,584,074	0.8560	4,237	0	4,237	360	4,597
43 Parks & Recreation	97,628,188	2.0592	10,192	0	10,192	866	11,058
44 Health Department	196,980,169	4.1548	20,565	0	20,565	1,748	22,313
45 Fleet Management	98,431,739	2.0761	10,276	0	10,276	874	11,150
46 Planning & Dev Other	3,009,551	0.0635	314	0	314	27	341
47 Planning & Dev Spec Rev	7,950,787	0.1677	830	0	830	71	901
49 Finance Other	8,967,964	0.1892	936	0	936	80	1,016
50 ARA Insurance	26,479,483	0.5585	2,764	0	2,764	235	2,999
51 ARA BARC	13,396,037	0.2826	1,399	0	1,399	119	1,518
52 ARA Parking	10,946,454	0.2309	1,143	0	1,143	97	1,240
53 ARA Other	9,151,223	0.1930	955	0	955	81	1,036
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	18,673,457	0.3939	1,950	0	1,950	166	2,116
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	30	378
58 Mayor Other	36,037,736	0.7601	3,762	0	3,762	320	4,082
60 HR Health Benefits	389,762,959	8.2210	40,692	0	40,692	3,459	44,151
61 HR Long Term Disability	1,047,297	0.0221	109	0	109	9	118
62 HPW Bldg Insp	75,887,989	1.6006	7,923	0	7,923	673	8,596

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Disaster Recovery Allocations

Dept:8 Finance Disaster Recovery

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 HPW Stormwater	37,394,547	0.7887	3,904	0	3,904	332	4,236
64 HPW DDSR	69,664,894	1.4694	7,273	0	7,273	618	7,891
65 HPW Water & Sewer	598,037,244	12.6139	62,436	0	62,436	5,307	67,743
66 HPW Houston Transtar	3,152,467	0.0665	329	0	329	28	357
67 HPW Other	46,828,356	0.9877	4,889	0	4,889	416	5,305
68 Houston Permit Center	7,868,748	0.1660	822	0	822	70	892
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.1213	600	0	600	51	651
71 CIP S/R Engrg	6,143,701	0.1296	641	0	641	55	696
72 CIP S/R Constr	5,889,573	0.1242	615	0	615	52	667
73 CIP S/R Eng/Const	4,120,047	0.0869	430	0	430	37	467
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	1,491	0	1,491	127	1,618
76 CIP S/R GSD	5,637,527	0.1189	589	0	589	50	639
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	3,377	0	3,377	287	3,664
90 Legal Other	25,052	0.0005	3	0	3	0	3
91 Convention & Entertainment	100,228	0.0021	10	0	10	1	11
Subtotal	4,741,078,813	100.0000	494,971	0	494,971	40,857	535,828
Direct Bills					0		0
Total					\$494,971		\$ 535,828

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

Allocation Summary

Dept:8 Finance Disaster Recovery

Department	Disaster Recovery	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	13,359	13,359
04 Finance Dir Office	241	241
05 Finance Financial Plg & Analys	209	209
06 Finance City Council	87	87
07 Accounting & Financial Reporti	410	410
08 Finance Disaster Recovery	37	37
09 Finance Grants	64	64
10 Finance Rev Perform Mgmt	39	39
11 Finance Strat Purchasing	586	586
12 ARA Director Office	266	266
13 ARA Admin Services	128	128
14 ARA Operations	827	827
15 ARA Payroll Services	459	459
16 Office Business Opportunity	529	529
17 Mayor	552	552
18 Legal	2,053	2,053
19 City Controller's Office	891	891
20 Health Administration	1,802	1,802
21 Planning & Dev Admin	213	213
23 CIP Sal Rec HPW	833	833
24 HPD Police Records	690	690
25 General Services	20,222	20,222
26 HEC	3,017	3,017
28 Human Resources	4,541	4,541
29 HITS	10,385	10,385
30 Finance Public Fin	65	65
31 Finance Treasury	199	199
32 ARA Regulatory	38	38
33 City Secretary	91	91
34 City Council	1,189	1,189
35 Police	115,924	115,924
36 Dept of Neighborhoods	1,753	1,753
37 Fire	61,152	61,152
38 Municipal Court	3,352	3,352
39 Solid Waste	11,618	11,618
40 Houston Airport System (HAS)	40,232	40,232
41 Housing & Community Dev	25,197	25,197
42 Library	4,597	4,597
43 Parks & Recreation	11,058	11,058
44 Health Department	22,313	22,313
45 Fleet Management	11,150	11,150
46 Planning & Dev Other	341	341
47 Planning & Dev Spec Rev	901	901
49 Finance Other	1,016	1,016
50 ARA Insurance	2,999	2,999
51 ARA BARC	1,518	1,518
52 ARA Parking	1,240	1,240
53 ARA Other	1,036	1,036
54 IT Public Services	0	0
55 Legal Insurance	2,116	2,116
56 Legal Wkr Comp	37	37
57 Mayor Cable TV	378	378
58 Mayor Other	4,082	4,082
60 HR Health Benefits	44,151	44,151
61 HR Long Term Disability	118	118
62 HPW Bldg Insp	8,596	8,596
63 HPW Stormwater	4,236	4,236

Allocation Summary

Dept:8 Finance Disaster Recovery

Department	Disaster Recovery	Total
64 HPW DDSR	7,891	7,891
65 HPW Water & Sewer	67,743	67,743
66 HPW Houston Transtar	357	357
67 HPW Other	5,305	5,305
68 Houston Permit Center	892	892
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	651	651
71 CIP S/R Engrg	696	696
72 CIP S/R Constr	667	667
73 CIP S/R Eng/Const	467	467
74 CIP S/R Geo/Env	91	91
75 CIP S/R Other	1,618	1,618
76 CIP S/R GSD	639	639
87 Hurricane Ike Aid & Recovery	0	0
88 ARRA Reimbursement Fund	0	0
89 HR-W.C.	3,664	3,664
90 Legal Other	3	3
91 Convention & Entertainment	11	11
Total	\$ 535,828	\$ 535,828
	=====	=====

FINANCE – GRANTS AND TRUST FUNDS MANAGEMENT FUNCTION AND ALLOCATION BASIS

The Grants Management section within the Accounting and Financial Reporting 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.

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A. Department Costs

Dept:9 Finance Grants

Description		Amount	General Admin	Grants Mgmt
Personnel Costs				
Salaries	S1	369,800	0	369,800
Salary % Split			.00%	100.00%
Benefits	P	190,110	0	190,110
Subtotal - Personnel Costs		559,910	0	559,910
Services & Supplies Cost				
Supplies	P	0	0	0
Services	P	473	0	473
Subtotal - Services & Supplies		473	0	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		\$ 560,383		\$ 560,383
		=====	=====	=====

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants Mgmt
3 Insurance Retirees	\$ 20,166	\$ 37	\$ 20,203
3 Memberships	188	0	188
3 Consulting Services	33	0	33
3 Other Misc	78	0	78
Subtotal - Non-Dept-Gen Gov	20,465	38	20,503
4 Finance Dept Admin	158,931	48,584	207,515
Subtotal - Fin Dir Office	158,931	48,584	207,515
5 Financial Plg & Analysis	598	31	629
Subtotal - Fin Plg & Analysis	598	31	629
7 Gen Acctng	595	29	624
7 Auditing Svcs	312	0	312
7 Fin Operations	0	0	0
Subtotal - App & Fin Reporting	907	29	936
8 Disaster Recovery	59	5	64
Subtotal - Fin Disaster Recove	59	5	64
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	48	48
Subtotal - Fin Perform Mgmt	0	48	48
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
14 Records	0	200	200
Subtotal - ARA Operations	0	200	200
15 Payroll Svcs	0	1,321	1,321
Subtotal - ARA Payroll Svcs	0	1,321	1,321
16 Certification	0	464	464
16 External Affairs & Outreach	0	319	319
Subtotal - OBO	0	783	783
17 City Mayor Admin	0	1,196	1,196
Subtotal - Mayor	0	1,196	1,196
19 Controller Fin Svcs	0	1,657	1,657
Subtotal - City Controller's	0	1,657	1,657
Total Incoming	180,960	53,892	234,852
C. Total Allocated		\$ 795,235	\$ 795,235
			100.00%

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

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Grants Mgmt Allocations

Dept:9 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	\$ 5,756	\$ 0	\$ 5,756	\$ 0	\$ 5,756
16 Office Business Opportunity	25,500	0.0053	39	0	39	3	42
17 Mayor	0	0.0000	0	0	0	0	0
19 City Controller's Office	0	0.0000	0	0	0	0	0
25 General Services	0	0.0000	0	0	0	0	0
28 Human Resources	52	0.0000	0	0	0	0	0
29 HITS	75,717	0.0156	116	0	116	8	124
35 Police	49,594,999	10.2390	75,906	0	75,906	5,561	81,467
36 Dept of Neighborhoods	2,454,954	0.5068	3,757	0	3,757	275	4,032
37 Fire	2,225,065	0.4594	3,405	0	3,405	250	3,655
38 Municipal Court	188,834	0.0390	289	0	289	21	310
39 Solid Waste	3,405,477	0.7031	5,212	0	5,212	382	5,594
40 Houston Airport System (HAS)	34,917,051	7.2087	53,441	0	53,441	3,915	57,356
41 Housing & Community Dev	206,743,845	42.6826	316,424	0	316,424	23,182	339,606
42 Library	182,704	0.0377	280	0	280	20	300
43 Parks & Recreation	1,447,979	0.2989	2,216	0	2,216	162	2,378
44 Health Department	139,879,103	28.8783	214,087	0	214,087	15,685	229,772
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	2,045	0	2,045	150	2,195
50 ARA Insurance	0	0.0000	0	0	0	0	0
53 ARA Other	394,353	0.0814	604	0	604	44	648
58 Mayor Other	14,333,803	2.9592	21,938	0	21,938	1,607	23,545
65 HPW Water & Sewer	0	0.0000	0	0	0	0	0
67 HPW Other	23,327,419	4.8160	35,703	0	35,703	2,616	38,319
26 HEC	3,673	0.0008	6	0	6	0	6
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	741,343	0	741,343	53,892	795,235
Direct Bills					0		0
Total					\$741,343		\$ 795,235
	=====	=====	=====	=====	=====	=====	=====

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

Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	5,756	5,756
04 Finance Dir Office	0	0
05 Finance Financial Plg & Analys	0	0
06 Finance City Council	0	0
07 Accounting & Financial Reporti	0	0
08 Finance Disaster Recovery	0	0
09 Finance Grants	0	0
10 Finance Rev Perform Mgmt	0	0
11 Finance Strat Purchasing	0	0
12 ARA Director Office	0	0
13 ARA Admin Services	0	0
14 ARA Operations	0	0
15 ARA Payroll Services	0	0
16 Office Business Opportunity	42	42
17 Mayor	0	0
18 Legal	0	0
19 City Controller's Office	0	0
20 Health Administration	0	0
21 Planning & Dev Admin	0	0
23 CIP Sal Rec HPW	0	0
24 HPD Police Records	0	0
25 General Services	0	0
26 HEC	6	6
28 Human Resources	0	0
29 HITS	124	124
30 Finance Public Fin	0	0
31 Finance Treasury	0	0
32 ARA Regulatory	0	0
33 City Secretary	0	0
34 City Council	0	0
35 Police	81,467	81,467
36 Dept of Neighborhoods	4,032	4,032
37 Fire	3,655	3,655
38 Municipal Court	310	310
39 Solid Waste	5,594	5,594
40 Houston Airport System (HAS)	57,356	57,356
41 Housing & Community Dev	339,606	339,606
42 Library	300	300
43 Parks & Recreation	2,378	2,378
44 Health Department	229,772	229,772
45 Fleet Management	0	0
46 Planning & Dev Other	87	87
47 Planning & Dev Spec Rev	0	0
49 Finance Other	2,195	2,195
50 ARA Insurance	0	0
51 ARA BARC	0	0
52 ARA Parking	0	0
53 ARA Other	648	648
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	23,545	23,545
60 HR Health Benefits	0	0
61 HR Long Term Disability	0	0
62 HPW Bldg Insp	0	0

Allocation Summary

Dept:9 Finance Grants

Department	Grants Mgmt	Total
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	38,319	38,319
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 & Entertainment	0	0
Total	\$ 795,233	\$ 795,233
	=====	=====

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 on Citywide operating expenditures.

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:10 Finance Perform Mgmt

Description	Amount	General Admin	Perf Mgmt Svcs
<hr/>			
Personnel Costs			
Salaries	198,822	0	198,822
Salary % Split		.00%	100.00%
Benefits	86,675	0	86,675
Subtotal - Personnel Costs	285,497	0	285,497
Services & Supplies Cost			
Supplies	0	0	0
Services	60,983	0	60,983
Other Intfd Services	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 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:10 Finance Perform Mgmt

Department	First Incoming	Second Incoming	Perf Mgmt Svcs
3 Insurance Retirees	\$ 6,954	\$ 13	\$ 6,967
3 Memberships	65	0	65
3 Consulting Services	23	0	23
3 Other Misc	48	0	48
Subtotal - Non-Dept-Gen Gov	7,090	13	7,103
4 Finance Dept Admin	54,804	16,753	71,557
Subtotal - Fin Dir Office	54,804	16,753	71,557
5 Financial Plg & Analysis	404	21	425
Subtotal - Fin Plg & Analysis	404	21	425
7 Gen Acctng	402	20	422
7 Auditing Svcs	210	0	210
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	612	20	632
8 Disaster Recovery	36	3	39
Subtotal - Fin Disaster Recove	36	3	39
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	0	30	30
Subtotal - Fin Perform Mgmt	0	30	30
11 Purchasing	0	2,650	2,650
Subtotal - Fin SPD	0	2,650	2,650
14 Records	0	69	69
Subtotal - ARA Operations	0	69	69
15 Payroll Svcs	0	455	455
Subtotal - ARA Payroll Svcs	0	455	455
16 Certification	0	160	160
16 External Affairs & Outreach	0	110	110
Subtotal - OBO	0	270	270
17 City Mayor Admin	0	412	412
Subtotal - Mayor	0	412	412
19 Controller Fin Svcs	0	1,118	1,118
Subtotal - City Controller's	0	1,118	1,118
Total Incoming	62,946	21,814	84,760
C. Total Allocated		\$ 431,240	\$ 431,240
			100.00%

CITY OF HOUSTON, TEXAS
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FY2023
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Perf Mgmt Svcs Allocations

Dept:10 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	\$ 11,050	\$ 0	\$ 11,050	\$ 0	\$ 11,050
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 Accounting & Financial Reporti	3,925,152	0.0828	339	0	339	0	339
08 Finance Disaster Recovery	357,795	0.0075	31	0	31	0	31
09 Finance Grants	560,382	0.0118	48	0	48	0	48
10 Finance Rev Perform Mgmnt	346,480	0.0073	30	0	30	0	30
11 Finance Strat Purchasing	5,176,785	0.1092	447	0	447	25	472
12 ARA Director Office	2,345,346	0.0495	203	0	203	11	214
13 ARA Admin Services	1,130,577	0.0238	98	0	98	5	103
14 ARA Operations	7,298,986	0.1540	630	0	630	35	665
15 ARA Payroll Services	4,054,657	0.0855	350	0	350	19	369
16 Office Business Opportunity	4,670,433	0.0985	403	0	403	22	425
17 Mayor	4,878,412	0.1029	421	0	421	23	444
18 Legal	18,120,150	0.3822	1,565	0	1,565	86	1,651
19 City Controller's Office	7,863,511	0.1659	679	0	679	37	716
20 Health Administration	15,905,673	0.3355	1,374	0	1,374	75	1,449
21 Planning & Dev Admin	1,878,675	0.0396	162	0	162	9	171
23 CIP Sal Rec HPW	7,356,146	0.1552	635	0	635	35	670
24 HPD Police Records	6,088,424	0.1284	526	0	526	29	555
25 General Services	178,519,768	3.7654	15,416	0	15,416	846	16,262
28 Human Resources	40,086,043	0.8455	3,462	0	3,462	190	3,652
29 HITS	91,677,528	1.9337	7,917	0	7,917	434	8,351
30 Finance Public Fin	577,653	0.0122	50	0	50	3	53
31 Finance Treasury	1,752,643	0.0370	151	0	151	8	159
32 ARA Regulatory	339,842	0.0072	29	0	29	2	31
33 City Secretary	808,652	0.0171	70	0	70	4	74
34 City Council	10,502,517	0.2215	907	0	907	50	957
35 Police	1,023,379,208	21.5854	88,376	0	88,376	4,850	93,226
36 Dept of Neighborhoods	15,478,679	0.3265	1,337	0	1,337	73	1,410
37 Fire	539,854,427	11.3867	46,620	0	46,620	2,558	49,178
38 Municipal Court	29,591,180	0.6241	2,555	0	2,555	140	2,695
39 Solid Waste	102,565,983	2.1633	8,857	0	8,857	486	9,343
40 Houston Airport System (HAS)	355,165,359	7.4912	30,671	0	30,671	1,683	32,354
41 Housing & Community Dev	222,444,621	4.6919	19,210	0	19,210	1,054	20,264
42 Library	40,584,074	0.8560	3,505	0	3,505	192	3,697
43 Parks & Recreation	97,628,188	2.0592	8,431	0	8,431	463	8,894
44 Health Department	196,980,169	4.1548	17,011	0	17,011	934	17,945
45 Fleet Management	98,431,739	2.0761	8,500	0	8,500	466	8,966
46 Planning & Dev Other	3,009,551	0.0635	260	0	260	14	274
47 Planning & Dev Spec Rev	7,950,787	0.1677	687	0	687	38	725
49 Finance Other	8,967,964	0.1892	774	0	774	43	817
50 ARA Insurance	26,479,483	0.5585	2,287	0	2,287	125	2,412
51 ARA BARC	13,396,037	0.2826	1,157	0	1,157	63	1,220
52 ARA Parking	10,946,454	0.2309	945	0	945	52	997
53 ARA Other	9,151,223	0.1930	790	0	790	43	833
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	89	1,702
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	16	304
58 Mayor Other	36,037,736	0.7601	3,112	0	3,112	171	3,283
60 HR Health Benefits	389,762,959	8.2210	33,659	0	33,659	1,847	35,506
61 HR Long Term Disability	1,047,297	0.0221	90	0	90	5	95
62 HPW Bldg Insp	75,887,989	1.6006	6,553	0	6,553	360	6,913
63 HPW Stormwater	37,394,547	0.7887	3,229	0	3,229	177	3,406

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Perf Mgmt Svcs Allocations

Dept:10 Finance Perform Mgmt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	69,664,894	1.4694	6,016	0	6,016	330	6,346
65 HPW Water & Sewer	598,037,244	12.6139	51,645	0	51,645	2,834	54,479
66 HPW Houston Transtar	3,152,467	0.0665	272	0	272	15	287
67 HPW Other	46,828,356	0.9877	4,044	0	4,044	222	4,266
68 Houston Permit Center	7,868,748	0.1660	680	0	680	37	717
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	27	524
71 CIP S/R Engrg	6,143,701	0.1296	531	0	531	29	560
72 CIP S/R Constr	5,889,573	0.1242	509	0	509	28	537
73 CIP S/R Eng/Const	4,120,047	0.0869	356	0	356	20	376
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	1,233	0	1,233	68	1,301
76 CIP S/R GSD	5,637,527	0.1189	487	0	487	27	514
26 HEC	26,635,011	0.5618	2,300	0	2,300	126	2,426
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	2,794	0	2,794	153	2,947
90 Legal Other	25,052	0.0005	2	0	2	0	2
91 Convention & Entertainment	100,228	0.0021	9	0	9	0	9
Subtotal	4,741,078,813	100.0000	409,427	0	409,427	21,814	431,241
Direct Bills					0		0
Total					\$409,427		\$ 431,241

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

Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	11,050	11,050
04 Finance Dir Office	199	199
05 Finance Financial Plg & Analys	173	173
06 Finance City Council	72	72
07 Accounting & Financial Reporti	339	339
08 Finance Disaster Recovery	31	31
09 Finance Grants	48	48
10 Finance Rev Perform Mgmt	30	30
11 Finance Strat Purchasing	472	472
12 ARA Director Office	214	214
13 ARA Admin Services	103	103
14 ARA Operations	665	665
15 ARA Payroll Services	369	369
16 Office Business Opportunity	425	425
17 Mayor	444	444
18 Legal	1,651	1,651
19 City Controller's Office	716	716
20 Health Administration	1,449	1,449
21 Planning & Dev Admin	171	171
23 CIP Sal Rec HPW	670	670
24 HPD Police Records	555	555
25 General Services	16,262	16,262
26 HEC	2,426	2,426
28 Human Resources	3,652	3,652
29 HITS	8,351	8,351
30 Finance Public Fin	53	53
31 Finance Treasury	159	159
32 ARA Regulatory	31	31
33 City Secretary	74	74
34 City Council	957	957
35 Police	93,226	93,226
36 Dept of Neighborhoods	1,410	1,410
37 Fire	49,178	49,178
38 Municipal Court	2,695	2,695
39 Solid Waste	9,343	9,343
40 Houston Airport System (HAS)	32,354	32,354
41 Housing & Community Dev	20,264	20,264
42 Library	3,697	3,697
43 Parks & Recreation	8,894	8,894
44 Health Department	17,945	17,945
45 Fleet Management	8,966	8,966
46 Planning & Dev Other	274	274
47 Planning & Dev Spec Rev	725	725
49 Finance Other	817	817
50 ARA Insurance	2,412	2,412
51 ARA BARC	1,220	1,220
52 ARA Parking	997	997
53 ARA Other	833	833
54 IT Public Services	0	0
55 Legal Insurance	1,702	1,702
56 Legal Wkr Comp	30	30
57 Mayor Cable TV	304	304
58 Mayor Other	3,283	3,283
60 HR Health Benefits	35,506	35,506
61 HR Long Term Disability	95	95
62 HPW Bldg Insp	6,913	6,913

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Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgmt Svcs	Total
63 HPW Stormwater	3,406	3,406
64 HPW DDSR	6,346	6,346
65 HPW Water & Sewer	54,479	54,479
66 HPW Houston Transtar	287	287
67 HPW Other	4,266	4,266
68 Houston Permit Center	717	717
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	524	524
71 CIP S/R Engrg	560	560
72 CIP S/R Constr	537	537
73 CIP S/R Eng/Const	376	376
74 CIP S/R Geo/Env	74	74
75 CIP S/R Other	1,301	1,301
76 CIP S/R GSD	514	514
87 Hurricane Ike Aid & Recovery	0	0
88 ARRA Reimbursement Fund	0	0
89 HR-W.C.	2,947	2,947
90 Legal Other	2	2
91 Convention & Entertainment	9	9
Total	\$ 431,239 =====	\$ 431,239 =====

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.

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A. Department Costs

Dept:11 Finance Strategic Purchasing

Description	Amount	General Admin	Purchasing
Personnel Costs			
Salaries	3,328,839	0	3,328,839
Salary % Split		.00%	100.00%
Benefits	1,672,360	0	1,672,360
Subtotal - Personnel Costs	5,001,199	0	5,001,199
Services & Supplies Cost			
Supplies	12,432	0	12,432
Services	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		\$ 5,176,786
	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:11 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$ 135,598	\$ 251	\$ 135,849
3 Memberships	1,264	2	1,266
3 Consulting Services	58	0	58
3 Other Misc	719	1	720
Subtotal - Non-Dept-Gen Gov	137,639	254	137,893
4 Finance Dept Admin	1,068,673	326,686	1,395,359
Subtotal - Fin Dir Office	1,068,673	326,686	1,395,359
5 Financial Plg & Analysis	1,038	53	1,091
Subtotal - Fin Plg & Analysis	1,038	53	1,091
7 Gen Acctng	1,033	50	1,083
7 Auditing Svcs	541	0	541
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	1,574	50	1,624
8 Disaster Recovery	540	46	586
Subtotal - Fin Disaster Recove	540	46	586
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	447	25	472
Subtotal - Fin Perform Mgmt	447	25	472
11 Purchasing	0	2,650	2,650
Subtotal - Fin SPD	0	2,650	2,650
14 Records	0	1,347	1,347
Subtotal - ARA Operations	0	1,347	1,347
15 Payroll Svcs	0	8,881	8,881
Subtotal - ARA Payroll Svcs	0	8,881	8,881
16 Certification	0	3,123	3,123
16 Contract Compliance	0	67,978	67,978
16 Reporting & Analytics	0	0	0
16 Dept Services	0	1,736	1,736
16 External Affairs & Outreach	0	2,145	2,145
Subtotal - OBO	0	74,982	74,982
17 City Mayor Admin	0	8,043	8,043
Subtotal - Mayor	0	8,043	8,043
19 Controller Fin Svcs	0	2,875	2,875
Subtotal - City Controller's	0	2,875	2,875
Total Incoming	1,209,911	425,893	1,635,804
C. Total Allocated		\$ 6,812,590	\$ 6,812,590
			100.00%

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	67	0.5561	\$ 35,514	\$ 0	\$ 35,514	\$ 0	\$ 35,514
04 Finance Dir Office	3	0.0249	1,590	0	1,590	0	1,590
05 Finance Financial Plg & Analys	3	0.0249	1,590	0	1,590	0	1,590
06 Finance City Council	7	0.0581	3,710	0	3,710	0	3,710
07 Accounting & Financial Reporti	8	0.0664	4,241	0	4,241	0	4,241
08 Finance Disaster Recovery	0	0.0000	0	0	0	0	0
09 Finance Grants	0	0.0000	0	0	0	0	0
10 Finance Rev Perform Mgmt	5	0.0415	2,650	0	2,650	0	2,650
11 Finance Strat Purchasing	5	0.0415	2,650	0	2,650	0	2,650
12 ARA Director Office	7	0.0581	3,710	0	3,710	249	3,959
13 ARA Admin Services	1	0.0083	530	0	530	36	566
14 ARA Operations	12	0.0996	6,361	0	6,361	428	6,789
15 ARA Payroll Services	0	0.0000	0	0	0	0	0
16 Office Business Opportunity	9	0.0747	4,771	0	4,771	321	5,092
17 Mayor	9	0.0747	4,771	0	4,771	321	5,092
18 Legal	16	0.1328	8,481	0	8,481	570	9,051
19 City Controller's Office	31	0.2573	16,432	0	16,432	1,105	17,537
20 Health Administration	48	0.3984	25,443	0	25,443	1,711	27,154
21 Planning & Dev Admin	3	0.0249	1,590	0	1,590	107	1,697
23 CIP Sal Rec HPW	14	0.1162	7,421	0	7,421	499	7,920
24 HPD Police Records	1	0.0083	530	0	530	36	566
25 General Services	1,442	11.9678	764,347	0	764,347	51,388	815,735
28 Human Resources	146	1.2117	77,389	0	77,389	5,203	82,592
29 HITS	580	4.8137	307,435	0	307,435	20,669	328,104
30 Finance Public Fin	0	0.0000	0	0	0	0	0
31 Finance Treasury	3	0.0249	1,590	0	1,590	107	1,697
33 City Secretary	0	0.0000	0	0	0	0	0
34 City Council	7	0.0581	3,710	0	3,710	249	3,959
35 Police	776	6.4404	411,327	0	411,327	27,654	438,981
36 Dept of Neighborhoods	311	2.5811	164,849	0	164,849	11,083	175,932
37 Fire	189	1.5686	100,181	0	100,181	6,735	106,916
38 Municipal Court	62	0.5146	32,864	0	32,864	2,209	35,073
39 Solid Waste	429	3.5605	227,396	0	227,396	15,288	242,684
40 Houston Airport System (HAS)	1,584	13.1463	839,616	0	839,616	56,448	896,064
41 Housing & Community Dev	749	6.2163	397,015	0	397,015	26,692	423,707
42 Library	252	2.0915	133,575	0	133,575	8,980	142,555
43 Parks & Recreation	555	4.6062	294,183	0	294,183	19,778	313,961
44 Health Department	662	5.4942	350,900	0	350,900	23,591	374,491
45 Fleet Management	1,453	12.0591	770,178	0	770,178	51,780	821,958
46 Planning & Dev Other	19	0.1577	10,071	0	10,071	677	10,748
47 Planning & Dev Spec Rev	33	0.2739	17,492	0	17,492	1,176	18,668
48 General Debt	0	0.0000	0	0	0	0	0
49 Finance Other	16	0.1328	8,481	0	8,481	570	9,051
50 ARA Insurance	8	0.0664	4,241	0	4,241	285	4,526
51 ARA BARC	40	0.3320	21,202	0	21,202	1,425	22,627
52 ARA Parking	51	0.4233	27,033	0	27,033	1,817	28,850
53 ARA Other	13	0.1079	6,891	0	6,891	463	7,354
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	47	0.3901	24,913	0	24,913	1,675	26,588
57 Mayor Cable TV	22	0.1826	11,661	0	11,661	784	12,445
58 Mayor Other	222	1.8425	117,673	0	117,673	7,911	125,584
59 TIRZ	0	0.0000	0	0	0	0	0
60 HR Health Benefits	52	0.4316	27,563	0	27,563	1,853	29,416
61 HR Long Term Disability	2	0.0166	1,060	0	1,060	71	1,131
62 HPW Bldg Insp	88	0.7304	46,645	0	46,645	3,136	49,781
63 HPW Stormwater	160	1.3279	84,810	0	84,810	5,702	90,512

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Purchasing Allocations

Dept:11 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 HPW DDSR	370	3.0708	196,122	0	196,122	13,186	209,308
65 HPW Water & Sewer	1,154	9.5776	611,690	0	611,690	41,125	652,815
66 HPW Houston Transtar	16	0.1328	8,481	0	8,481	570	9,051
67 HPW Other	117	0.9710	62,017	0	62,017	4,169	66,186
68 Houston Permit Center	77	0.6391	40,815	0	40,815	2,744	43,559
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	8	0.0664	4,241	0	4,241	285	4,526
71 CIP S/R Engrg	3	0.0249	1,590	0	1,590	107	1,697
72 CIP S/R Constr	9	0.0747	4,771	0	4,771	321	5,092
73 CIP S/R Eng/Const	5	0.0415	2,650	0	2,650	178	2,828
74 CIP S/R Geo/Env	1	0.0083	530	0	530	36	566
75 CIP S/R Other	14	0.1162	7,421	0	7,421	499	7,920
26 HEC	30	0.2490	15,902	0	15,902	1,069	16,971
89 HR-W.C.	21	0.1743	11,131	0	11,131	748	11,879
90 Legal Other	0	0.0000	0	0	0	0	0
91 Convention & Entertainment	2	0.0166	1,060	0	1,060	71	1,131
Subtotal	12,049	100.0000	6,386,697	0	6,386,697	425,893	6,812,590
Direct Bills					0		0
Total					\$6,386,697		\$ 6,812,590

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

Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
03 Non-Departmental-Gen Gov	35,514	35,514
04 Finance Dir Office	1,590	1,590
05 Finance Financial Plg & Analys	1,590	1,590
06 Finance City Council	3,710	3,710
07 Accounting & Financial Reporti	4,241	4,241
08 Finance Disaster Recovery	0	0
09 Finance Grants	0	0
10 Finance Rev Perform Mgmt	2,650	2,650
11 Finance Strat Purchasing	2,650	2,650
12 ARA Director Office	3,959	3,959
13 ARA Admin Services	566	566
14 ARA Operations	6,789	6,789
15 ARA Payroll Services	0	0
16 Office Business Opportunity	5,092	5,092
17 Mayor	5,092	5,092
18 Legal	9,051	9,051
19 City Controller's Office	17,537	17,537
20 Health Administration	27,154	27,154
21 Planning & Dev Admin	1,697	1,697
23 CIP Sal Rec HPW	7,920	7,920
24 HPD Police Records	566	566
25 General Services	815,735	815,735
26 HEC	16,971	16,971
28 Human Resources	82,592	82,592
29 HITS	328,104	328,104
30 Finance Public Fin	0	0
31 Finance Treasury	1,697	1,697
33 City Secretary	0	0
34 City Council	3,959	3,959
35 Police	438,981	438,981
36 Dept of Neighborhoods	175,932	175,932
37 Fire	106,916	106,916
38 Municipal Court	35,073	35,073
39 Solid Waste	242,684	242,684
40 Houston Airport System (HAS)	896,064	896,064
41 Housing & Community Dev	423,707	423,707
42 Library	142,555	142,555
43 Parks & Recreation	313,961	313,961
44 Health Department	374,491	374,491
45 Fleet Management	821,958	821,958
46 Planning & Dev Other	10,748	10,748
47 Planning & Dev Spec Rev	18,668	18,668
48 General Debt	0	0
49 Finance Other	9,051	9,051
50 ARA Insurance	4,526	4,526
51 ARA BARC	22,627	22,627
52 ARA Parking	28,850	28,850
53 ARA Other	7,354	7,354
54 IT Public Services	0	0
55 Legal Insurance	26,588	26,588
57 Mayor Cable TV	12,445	12,445
58 Mayor Other	125,584	125,584
59 TIRZ	0	0
60 HR Health Benefits	29,416	29,416
61 HR Long Term Disability	1,131	1,131
62 HPW Bldg Insp	49,781	49,781

Allocation Summary

Dept:11 Finance Strategic Purchasing

Department	Purchasing	Total
63 HPW Stormwater	90,512	90,512
64 HPW DDSR	209,308	209,308
65 HPW Water & Sewer	652,815	652,815
66 HPW Houston Transtar	9,051	9,051
67 HPW Other	66,186	66,186
68 Houston Permit Center	43,559	43,559
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	4,526	4,526
71 CIP S/R Engrg	1,697	1,697
72 CIP S/R Constr	5,092	5,092
73 CIP S/R Eng/Const	2,828	2,828
74 CIP S/R Geo/Env	566	566
75 CIP S/R Other	7,920	7,920
89 HR-W.C.	11,879	11,879
90 Legal Other	0	0
91 Convention & Entertainment	1,131	1,131
Total	\$ 6,812,587	\$ 6,812,587
	=====	=====

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 an 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.

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A. Department Costs

Dept:12 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 =====	0 =====	\$ 886,515 =====	\$ 1,458,832 =====

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B. Incoming Costs-(Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
1 Equip Deprec	\$ 300	\$ 0	\$ 300	\$ 0
Subtotal - Equipment Depn	300	0	300	0
3 Insurance Retirees	20,861	39	20,900	0
3 Memberships	194	0	194	0
3 Consulting Services	195	0	195	0
3 Other Misc	326	1	327	0
3 Walker Rent	576,015	1,064	577,079	0
3 Dept Specific	201,668	373	202,041	0
Subtotal - Non-Dept-Gen Gov	799,259	1,477	800,736	0
5 Financial Plg & Analysis	3,479	178	3,657	0
Subtotal - Fin Plg & Analysis	3,479	178	3,657	0
7 Gen Acctng	3,462	169	3,631	0
7 Fixed Assets	6,006	286	6,292	0
7 Auditing Svcs	1,813	0	1,813	0
7 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	11,281	455	11,736	0
8 Disaster Recovery	245	21	266	0
Subtotal - Fin Disaster Recove	245	21	266	0
9 Cost Accounting	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
10 Perf Mgmt Svcs	203	11	214	0
Subtotal - Fin Perform Mgmt	203	11	214	0
11 Purchasing	3,710	249	3,959	0
Subtotal - Fin SPD	3,710	249	3,959	0
13 Budgeting & Accounting Support	0	6,046	6,046	0
13 Accounts Payable	0	8,535	8,535	0
Subtotal - ARA Financial Svcs	0	14,581	14,581	0
14 Mailroom	0	52,197	52,197	0
14 Property	0	2,912	2,912	0
14 Records	0	207	207	0
14 3-1-1 Svcs *	0	692,460	0	692,460
Subtotal - ARA Operations	0	747,776	55,316	692,460
15 Payroll Svcs	0	1,366	1,366	0
Subtotal - ARA Payroll Svcs	0	1,366	1,366	0
16 Certification	0	480	480	0
16 Contract Compliance	0	24,817	24,817	0
16 Reporting & Analytics	0	6,142	6,142	0
16 Dept Services	0	9,547	9,547	0
16 External Affairs & Outreach	0	330	330	0
Subtotal - OBO	0	41,316	41,316	0
17 City Mayor Admin	0	1,237	1,237	0
Subtotal - Mayor	0	1,237	1,237	0

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B. Incoming Costs-(Default Spread Salary%)

Dept:12 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non Parking
18 Legal Svcs *	0	651,286	0	651,286
18 Inspector General	0	34,140	34,140	0
Subtotal - Legal	0	685,426	34,140	651,286
19 Controller Fin Svcs	0	9,636	9,636	0
Subtotal - City Controller's	0	9,636	9,636	0
25 Building Svcs	0	306,850	306,850	0
25 Utilities	0	132,824	132,824	0
25 Real Estate	0	3,067	3,067	0
Subtotal - General Services	0	442,741	442,741	0
Total Incoming	818,477	1,946,470	1,421,201	1,343,746
C. Total Allocated		\$ 5,110,294	\$ 2,307,716	\$ 2,802,578
			45.16%	54.84%

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ARA Dept Admin Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Admin Services	6.00	1.8559	\$ 31,642	\$ 0	\$ 31,642	\$ 11,186	\$ 42,828
14 ARA Operations	81.90	25.3325	431,917	0	431,917	152,685	584,602
15 ARA Payroll Services	34.50	10.6712	181,943	0	181,943	64,318	246,261
32 ARA Regulatory	3.00	0.9279	15,821	0	15,821	5,593	21,414
50 ARA Insurance	5.00	1.5466	26,369	0	26,369	9,321	35,690
51 ARA BARC	100.00	30.9310	527,371	0	527,371	186,429	713,800
52 ARA Parking	58.90	18.2184	310,622	0	310,622	109,807	420,429
53 ARA Other	34.00	10.5165	179,306	0	179,306	63,386	242,692
Subtotal	323.30	100.0000	1,704,991	0	1,704,991	602,725	2,307,716
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,704,991	=====	\$ 2,307,716

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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ARA Non-Parking Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Admin Services	6.00	2.2693	\$ 33,105	\$ 0	\$ 33,105	\$ 30,493	\$ 63,598
14 ARA Operations	81.90	30.9758	451,885	0	451,885	416,236	868,121
15 ARA Payroll Services	34.50	13.0484	190,354	0	190,354	175,338	365,692
32 ARA Regulatory	3.00	1.1346	16,553	0	16,553	15,247	31,800
50 ARA Insurance	5.00	1.8911	27,588	0	27,588	25,411	52,999
51 ARA BARC	100.00	37.8215	551,752	0	551,752	508,225	1,059,977
53 ARA Other	34.00	12.8593	187,596	0	187,596	172,796	360,392
Subtotal	264.40	100.0000	1,458,833	0	1,458,833	1,343,746	2,802,579
Direct Bills					0		0
Total					\$1,458,833		\$ 2,802,579
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:12 ARA Director Office

Department	ARA Dept Admin	ARA Non Parking	Total
0 Direct Billed	\$0	\$0	\$0
13 ARA Admin Services	42,828	63,598	106,426
14 ARA Operations	584,602	868,121	1,452,723
15 ARA Payroll Services	246,261	365,692	611,953
32 ARA Regulatory	21,414	31,800	53,214
50 ARA Insurance	35,690	52,999	88,689
51 ARA BARC	713,800	1,059,977	1,773,777
52 ARA Parking	420,429	0	420,429
53 ARA Other	242,692	360,392	603,084
Total	\$ 2,307,716 =====	\$ 2,802,579 =====	\$ 5,110,295 =====

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.

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A. Department Costs

Dept:13 ARA Financial Svcs

Description	Amount	General Admin	Budgeting & Accounting Support	Accounts Payable
<hr/>				
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	<hr/> 772,000	<hr/> 0	<hr/> 278,397	<hr/> 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	<hr/> 358,578	<hr/> 0	<hr/> 129,310	<hr/> 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	<hr/> \$ 1,130,578	<hr/> 0	<hr/> \$ 407,707	<hr/> \$ 722,871
	=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:13 ARA Financial Svcs

Department	First Incoming	Second Incoming	Budgeting & Accounting Support	Accounts Payable
3 Insurance Retirees	\$ 20,861	\$ 39	\$ 7,537	\$ 13,363
3 Memberships	194	0	70	124
3 Consulting Services	28	0	10	18
3 Other Misc	157	0	57	101
Subtotal - Non-Dept-Gen Gov	21,240	39	7,674	13,606
5 Financial Plg & Analysis	500	26	190	336
Subtotal - Fin Plg & Analysis	500	26	190	336
7 Gen Acctng	497	24	188	333
7 Auditing Svcs	260	0	94	166
7 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	757	24	282	500
8 Disaster Recovery	118	10	46	82
Subtotal - Fin Disaster Recove	118	10	46	82
9 Cost Accounting	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
10 Perf Mgmt Svcs	98	5	37	66
Subtotal - Fin Perform Mgmt	98	5	37	66
11 Fin Strat Pur	530	36	204	362
Subtotal - Fin Strat Pur	530	36	204	362
12 ARA Dept Admin	31,642	11,186	15,444	27,383
12 ARA Non-Parking	33,105	30,493	22,935	40,664
Subtotal - ARA Dir Office	64,747	41,679	38,379	68,047
13 Budgeting & Accounting Support	0	6,046	2,180	3,866
13 Accounts Payable	0	8,535	3,078	5,457
Subtotal - ARA Financial Svcs	0	14,581	5,258	9,323
14 Records	0	207	75	132
Subtotal - ARA Operations	0	207	75	132
15 Payroll Svcs	0	1,366	493	873
Subtotal - ARA Payroll Svcs	0	1,366	493	873
16 Certification	0	480	173	307
16 External Affairs & Outreach	0	330	119	211
Subtotal - OBO	0	810	292	518
17 City Mayor Admin	0	1,237	446	791
Subtotal - Mayor	0	1,237	446	791
19 Controller Fin Svcs	0	1,384	499	885
Subtotal - City Controller's	0	1,384	499	885
Total Incoming	87,990	61,404	53,874	95,520

C. Total Allocated

	\$ 1,279,972	\$ 461,581	\$ 818,391
	=====	=====	=====
		36.06%	63.94%

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Budgeting & Accounting Support Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	6.00	1.3758	\$ 6,046	\$ 0	\$ 6,046	\$ 0	\$ 6,046
13 ARA Admin Services	6.00	1.3758	6,046	0	6,046	0	6,046
14 ARA Operations	81.90	18.7801	82,527	0	82,527	4,276	86,803
15 ARA Payroll Services	34.50	7.9110	34,764	0	34,764	1,801	36,565
17 Mayor	29.30	6.7186	29,524	0	29,524	1,530	31,054
32 ARA Regulatory	3.00	0.6879	3,023	0	3,023	157	3,180
50 ARA Insurance	5.00	1.1465	5,038	0	5,038	261	5,299
51 ARA BARC	100.00	22.9305	100,765	0	100,765	5,222	105,987
52 ARA Parking	58.90	13.5061	59,351	0	59,351	3,075	62,426
53 ARA Other	34.00	7.7964	34,260	0	34,260	1,775	36,035
57 Mayor Cable TV	16.00	3.6689	16,122	0	16,122	835	16,957
58 Mayor Other	55.10	12.6347	55,522	0	55,522	2,877	58,399
59 TIRZ	6.40	1.4676	6,449	0	6,449	334	6,783
Subtotal	436.10	100.0000	439,437	0	439,437	22,144	461,581
Direct Bills					0		0
Total					\$439,437		\$ 461,581
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Accounts Payable Allocations

Dept:13 ARA Financial Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	6.00	1.0955	\$ 8,535	\$ 0	\$ 8,535	\$ 0	\$ 8,535
13 ARA Admin Services	6.00	1.0955	8,535	0	8,535	0	8,535
14 ARA Operations	81.90	14.9534	116,507	0	116,507	6,002	122,509
15 ARA Payroll Services	34.50	6.2991	49,078	0	49,078	2,528	51,606
17 Mayor	29.30	5.3496	41,681	0	41,681	2,147	43,828
32 ARA Regulatory	3.00	0.5477	4,268	0	4,268	220	4,488
36 Dept of Neighborhoods	111.60	20.3761	158,756	0	158,756	8,179	166,935
50 ARA Insurance	5.00	0.9129	7,113	0	7,113	366	7,479
51 ARA BARC	100.00	18.2582	142,255	0	142,255	7,329	149,584
52 ARA Parking	58.90	10.7541	83,788	0	83,788	4,317	88,105
53 ARA Other	34.00	6.2078	48,367	0	48,367	2,492	50,859
57 Mayor Cable TV	16.00	2.9213	22,761	0	22,761	1,173	23,934
58 Mayor Other	55.10	10.0603	78,382	0	78,382	4,038	82,420
59 TIRZ	6.40	1.1685	9,104	0	9,104	469	9,573
Subtotal	547.70	100.0000	779,130	0	779,130	39,261	818,391
Direct Bills					0		0
Total					\$779,130		\$ 818,391
	=====	=====	=====	=====	=====	=====	=====

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

Allocation Summary

Dept:13 ARA Financial Svcs

Department	Budgeting & Accounting Support	Accounts Payable	Total
0 Direct Billed	\$0	\$0	\$0
12 ARA Director Office	6,046	8,535	14,581
13 ARA Admin Services	6,046	8,535	14,581
14 ARA Operations	86,803	122,509	209,312
15 ARA Payroll Services	36,565	51,606	88,171
17 Mayor	31,054	43,828	74,882
32 ARA Regulatory	3,180	4,488	7,668
36 Dept of Neighborhoods	0	166,935	166,935
50 ARA Insurance	5,299	7,479	12,778
51 ARA BARC	105,987	149,584	255,571
52 ARA Parking	62,426	88,105	150,531
53 ARA Other	36,035	50,859	86,894
57 Mayor Cable TV	16,957	23,934	40,891
58 Mayor Other	58,399	82,420	140,819
59 TIRZ	6,783	9,573	16,356
Total	\$ 461,580	\$ 818,390	\$ 1,279,970
	=====	=====	=====

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.

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A. Department Costs

Dept:14 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
	=====	=====	=====	=====	=====	=====

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B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$ 284,755	\$ 526	\$ 12,813	\$ 20,790	\$ 23,476	\$ 228,202
3 Memberships	2,654	5	119	194	219	2,127
3 Consulting Services	309	1	14	23	25	248
3 Other Misc	1,013	2	46	74	84	812
3 Walker Rent *	271,568	502	0	0	0	272,070
3 Dept Specific	349,288	645	0	0	0	349,933
Subtotal - Non-Dept-Gen Gov	909,587	1,681	12,992	21,080	23,804	853,391
5 Financial Plg & Analysis	5,514	282	260	422	477	4,637
Subtotal - Fin Plg & Analysis	5,514	282	260	422	477	4,637
7 Gen Acctng	5,487	268	258	419	474	4,604
7 Auditing Svcs	2,873	0	129	209	236	2,298
7 Fin Operations	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	8,360	268	388	629	710	6,902
8 Disaster Recovery	762	65	37	60	68	661
Subtotal - Fin Disaster Recove	762	65	37	60	68	661
9 Cost Accounting	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
10 Perf Mgmt Svcs	630	35	30	48	55	532
Subtotal - Fin Perform Mgmt	630	35	30	48	55	532
11 Purchasing	6,361	428	305	495	559	5,430
Subtotal - Fin SPD	6,361	428	305	495	559	5,430
12 ARA Dept Admin	431,917	152,685	26,258	42,603	48,108	467,635
12 ARA Non-Parking	451,885	416,236	38,992	63,264	71,439	694,426
Subtotal - ARA Dir Office	883,802	568,921	65,249	105,866	119,547	1,162,061
13 Budgeting & Accounting Support	82,527	4,276	3,899	6,326	7,143	69,436
13 Accounts Payable	116,507	6,002	5,503	8,928	10,081	97,998
Subtotal - ARA Financial Svcs	199,034	10,279	9,401	15,254	17,225	167,433
14 Records	0	2,828	127	206	233	2,262
Subtotal - ARA Operations	0	2,828	127	206	233	2,262
15 Payroll Svcs	0	18,651	838	1,359	1,535	14,919
Subtotal - ARA Payroll Service	0	18,651	838	1,359	1,535	14,919
16 Certification	0	6,558	295	478	540	5,246
16 External Affairs & Outreach	0	4,504	202	328	371	3,603
Subtotal - OBO	0	11,062	497	806	910	8,849
17 City Mayor Admin	0	16,890	759	1,231	1,390	13,511
Subtotal - Mayor	0	16,890	759	1,231	1,390	13,511
19 Controller Fin Svcs	0	15,273	686	1,113	1,257	12,217
Subtotal - City Controller's	0	15,273	686	1,113	1,257	12,217
25 Real Estate	0	3,084	139	225	254	2,467
Subtotal - General Services	0	3,084	139	225	254	2,467

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B. Incoming Costs-(Default Spread Salary%)

Dept:14 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Total Incoming	2,014,050	649,746	91,708	148,794	168,022	2,255,272
C. Total Allocated		\$ 9,962,782	\$ 436,202	\$ 709,022	\$ 756,460	\$ 8,061,098
			4.38%	7.12%	7.59%	80.91%

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Mailroom Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	151.50	5.0132	\$ 20,407	\$ 0	\$ 20,407	\$ 0	\$ 20,407
12 ARA Director Office	387.50	12.8226	52,197	0	52,197	0	52,197
16 Office Business Opportunity	45.00	1.4891	6,062	0	6,062	528	6,590
17 Mayor	62.60	2.0715	8,432	0	8,432	734	9,166
18 Legal	157.80	5.2217	21,256	0	21,256	1,851	23,107
19 City Controller's Office	53.90	1.7836	7,260	0	7,260	632	7,892
21 Planning & Dev Admin	75.00	2.4818	10,103	0	10,103	880	10,983
22 HPW Admin Indirect	7.00	0.2316	943	0	943	82	1,025
23 CIP Sal Rec HPW	276.00	9.1330	37,178	0	37,178	3,238	40,416
25 General Services	92.00	3.0443	12,393	0	12,393	1,079	13,472
28 Human Resources	229.00	7.5778	30,847	0	30,847	2,687	33,534
29 HITS	254.00	8.4050	34,214	0	34,214	2,980	37,194
33 City Secretary	8.00	0.2647	1,078	0	1,078	94	1,172
34 City Council	77.40	2.5612	10,426	0	10,426	908	11,334
36 Dept of Neighborhoods	26.00	0.8604	3,502	0	3,502	305	3,807
39 Solid Waste	33.00	1.0920	4,445	0	4,445	387	4,832
45 Fleet Management	21.60	0.7148	2,910	0	2,910	253	3,163
57 Mayor Cable TV	18.70	0.6188	2,519	0	2,519	219	2,738
62 HPW Bldg Insp	612.00	20.2515	82,438	0	82,438	7,180	89,618
63 HPW Stormwater	43.00	1.4229	5,792	0	5,792	504	6,296
64 HPW DDSR	59.00	1.9523	7,947	0	7,947	692	8,639
65 HPW Water & Sewer	328.00	10.8537	44,182	0	44,182	3,848	48,030
67 HPW Other	4.00	0.1324	539	0	539	47	586
Subtotal	3,022.00	100.0000	407,070	0	407,070	29,132	436,202
Direct Bills					0		0
Total					\$407,070		\$ 436,202

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

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Property Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	0.44	0.4400	\$ 2,912	\$ 0	\$ 2,912	\$ 0	\$ 2,912
22 HPW Admin Indirect	58.59	58.5900	387,723	0	387,723	27,816	415,539
29 HITS	0.08	0.0800	529	0	529	38	567
35 Police	18.36	18.3600	121,498	0	121,498	8,717	130,215
36 Dept of Neighborhoods	1.75	1.7500	11,581	0	11,581	831	12,412
37 Fire	7.54	7.5400	49,896	0	49,896	3,580	53,476
39 Solid Waste	6.97	6.9700	46,124	0	46,124	3,309	49,433
41 Housing & Community Dev	0.14	0.1400	926	0	926	66	992
42 Library	0.24	0.2400	1,588	0	1,588	114	1,702
43 Parks & Recreation	4.42	4.4200	29,250	0	29,250	2,098	31,348
44 Health Department	0.50	0.5000	3,309	0	3,309	237	3,546
45 Fleet Management	0.97	0.9700	6,419	0	6,419	461	6,880
Subtotal	100.00	100.0000	661,755	0	661,755	47,267	709,022
Direct Bills					0		0
Total					\$661,755		\$ 709,022

Basis Units: Percentage of net proceeds from sale of assets
 Source: Property Report

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Records Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 218	\$ 0	\$ 218	\$ 0	\$ 218
05 Finance Financial Plg & Analys	12.70	0.0624	439	0	439	0	439
06 Finance City Council	5.10	0.0250	176	0	176	0	176
07 Accounting & Financial Reporti	14.20	0.0697	490	0	490	0	490
08 Finance Disaster Recovery	4.40	0.0216	152	0	152	0	152
09 Finance Grants	5.80	0.0285	200	0	200	0	200
10 Finance Rev Perform Mgmt	2.00	0.0098	69	0	69	0	69
11 Finance Strat Purchasing	39.00	0.1916	1,347	0	1,347	0	1,347
12 ARA Director Office	6.00	0.0295	207	0	207	0	207
13 ARA Admin Services	6.00	0.0295	207	0	207	0	207
14 ARA Operations	81.90	0.4023	2,828	0	2,828	0	2,828
15 ARA Payroll Services	34.50	0.1695	1,191	0	1,191	91	1,282
16 Office Business Opportunity	30.30	0.1488	1,046	0	1,046	80	1,126
17 Mayor	29.30	0.1439	1,012	0	1,012	78	1,090
18 Legal	100.20	0.4921	3,460	0	3,460	265	3,725
19 City Controller's Office	46.50	0.2284	1,606	0	1,606	123	1,729
20 Health Administration	30.10	0.1478	1,039	0	1,039	80	1,119
21 Planning & Dev Admin	7.20	0.0354	249	0	249	19	268
23 CIP Sal Rec HPW	53.20	0.2613	1,837	0	1,837	141	1,978
24 HPD Police Records	75.20	0.3694	2,597	0	2,597	199	2,796
25 General Services	207.10	1.0172	7,152	0	7,152	548	7,700
28 Human Resources	196.20	0.9637	6,775	0	6,775	519	7,294
29 HITS	177.00	0.8694	6,112	0	6,112	468	6,580
30 Finance Public Fin	3.60	0.0177	124	0	124	10	134
31 Finance Treasury	3.30	0.0162	114	0	114	9	123
32 ARA Regulatory	3.00	0.0147	104	0	104	8	112
33 City Secretary	7.00	0.0344	242	0	242	19	261
34 City Council	67.80	0.3330	2,341	0	2,341	179	2,520
35 Police	5,968.60	29.3155	206,113	0	206,113	15,789	221,902
36 Dept of Neighborhoods	111.60	0.5481	3,854	0	3,854	295	4,149
37 Fire	3,869.90	19.0075	133,639	0	133,639	10,237	143,876
38 Municipal Court	230.00	1.1297	7,943	0	7,943	608	8,551
39 Solid Waste	387.10	1.9013	13,368	0	13,368	1,024	14,392
40 Houston Airport System (HAS)	1,166.30	5.7284	40,276	0	40,276	3,085	43,361
41 Housing & Community Dev	265.80	1.3055	9,179	0	9,179	703	9,882
42 Library	432.90	2.1262	14,949	0	14,949	1,145	16,094
43 Parks & Recreation	633.40	3.1110	21,873	0	21,873	1,676	23,549
44 Health Department	1,316.80	6.4676	45,473	0	45,473	3,483	48,956
45 Fleet Management	324.00	1.5914	11,189	0	11,189	857	12,046
46 Planning & Dev Other	22.50	0.1105	777	0	777	60	837
47 Planning & Dev Spec Rev	47.90	0.2353	1,654	0	1,654	127	1,781
49 Finance Other	55.10	0.2706	1,903	0	1,903	146	2,049
50 ARA Insurance	5.00	0.0246	173	0	173	13	186
51 ARA BARC	100.00	0.4912	3,453	0	3,453	265	3,718
52 ARA Parking	58.90	0.2893	2,034	0	2,034	156	2,190
53 ARA Other	34.00	0.1670	1,174	0	1,174	90	1,264
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	1,920	0	1,920	147	2,067
56 Legal Wkr Comp	2.00	0.0098	69	0	69	5	74
57 Mayor Cable TV	16.00	0.0786	553	0	553	42	595
58 Mayor Other	55.10	0.2706	1,903	0	1,903	146	2,049
59 TIRZ	6.40	0.0314	221	0	221	17	238
60 HR Health Benefits	39.80	0.1955	1,374	0	1,374	105	1,479
62 HPW Bldg Insp	586.20	2.8792	20,243	0	20,243	1,551	21,794
63 HPW Stormwater	286.40	1.4067	9,890	0	9,890	758	10,648
64 HPW DDSR	420.80	2.0668	14,531	0	14,531	1,113	15,644

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Records Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HPW Water & Sewer	2,041.20	10.0256	70,488	0	70,488	5,400	75,888
66 HPW Houston Transtar	7.30	0.0359	252	0	252	19	271
67 HPW Other	9.30	0.0457	321	0	321	25	346
68 Houston Permit Center	24.90	0.1223	860	0	860	66	926
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	1,589	0	1,589	122	1,711
71 CIP S/R Engrg	43.80	0.2151	1,513	0	1,513	116	1,629
72 CIP S/R Constr	37.20	0.1827	1,285	0	1,285	98	1,383
73 CIP S/R Eng/Const	22.40	0.1100	774	0	774	59	833
74 CIP S/R Geo/Env	8.10	0.0398	280	0	280	21	301
75 CIP S/R Other	97.10	0.4769	3,353	0	3,353	257	3,610
76 CIP S/R GSD	39.80	0.1955	1,374	0	1,374	105	1,479
26 HEC	182.60	0.8969	6,306	0	6,306	483	6,789
89 HR-W.C.	47.20	0.2318	1,630	0	1,630	125	1,755
90 Legal Other	0.00	0.0000	0	0	0	0	0
Subtotal	20,359.90	100.0000	703,087	0	703,087	53,373	756,460
Direct Bills					0		0
Total	=====	=====	=====	=====	\$703,087	=====	\$ 756,460

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

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3-1-1 Svcs Allocations

Dept:14 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	929	0.1626	\$ 12,260	\$ 0	\$ 12,260	\$ 0	\$ 12,260
12 ARA Director Office	52,470	9.1825	692,460	0	692,460	0	692,460
16 Office Business Opportunity	203	0.0355	2,679	0	2,679	204	2,883
17 Mayor	961	0.1682	12,683	0	12,683	965	13,648
18 Legal	1,389	0.2431	18,331	0	18,331	1,394	19,725
19 City Controller's Office	320	0.0560	4,223	0	4,223	321	4,544
21 Planning & Dev Admin	2,367	0.4142	31,238	0	31,238	2,376	33,614
22 HPW Admin Indirect	44,108	7.7191	582,105	0	582,105	44,274	626,379
25 General Services	104	0.0182	1,372	0	1,372	104	1,476
28 Human Resources	971	0.1699	12,815	0	12,815	975	13,790
29 HITS	19	0.0033	251	0	251	19	270
33 City Secretary	420	0.0735	5,543	0	5,543	422	5,965
34 City Council	277	0.0485	3,656	0	3,656	278	3,934
35 Police	6,697	1.1720	88,382	0	88,382	6,722	95,104
36 Dept of Neighborhoods	18,849	3.2986	248,755	0	248,755	18,920	267,675
37 Fire	4,642	0.8124	61,262	0	61,262	4,660	65,922
38 Municipal Court	74,696	13.0721	985,782	0	985,782	74,978	1,060,760
39 Solid Waste	168,904	29.5589	2,229,070	0	2,229,070	169,541	2,398,611
40 Houston Airport System (HAS)	329	0.0576	4,342	0	4,342	330	4,672
41 Housing & Community Dev	1,188	0.2079	15,678	0	15,678	1,192	16,870
42 Library	4,357	0.7625	57,500	0	57,500	4,373	61,873
43 Parks & Recreation	8,608	1.5064	113,602	0	113,602	8,640	122,242
44 Health Department	19,497	3.4121	257,307	0	257,307	19,571	276,878
45 Fleet Management	708	0.1239	9,344	0	9,344	711	10,055
52 ARA Parking	15,068	2.6370	198,856	0	198,856	15,125	213,981
64 HPW DDSR	21,766	3.8091	287,252	0	287,252	21,848	309,100
65 HPW Water & Sewer	90,331	15.8083	1,192,122	0	1,192,122	90,672	1,282,794
26 HEC	677	0.1185	8,935	0	8,935	680	9,615
92 Other	30,561	5.3483	403,321	0	403,321	30,676	433,997
Subtotal	571,416	100.0000	7,541,126	0	7,541,126	519,972	8,061,098
Direct Bills					0		0
Total					\$7,541,126		\$ 8,061,098
	=====	=====	=====	=====	=====	=====	=====

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

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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
04 Finance Dir Office	20,407	0	218	12,260	32,885
05 Finance Financial Plg & Analys	0	0	439	0	439
06 Finance City Council	0	0	176	0	176
07 Accounting & Financial Reporti	0	0	490	0	490
08 Finance Disaster Recovery	0	0	152	0	152
09 Finance Grants	0	0	200	0	200
10 Finance Rev Perform Mgmt	0	0	69	0	69
11 Finance Strat Purchasing	0	0	1,347	0	1,347
12 ARA Director Office	52,197	2,912	207	692,460	747,776
13 ARA Admin Services	0	0	207	0	207
14 ARA Operations	0	0	2,828	0	2,828
15 ARA Payroll Services	0	0	1,282	0	1,282
16 Office Business Opportunity	6,590	0	1,126	2,883	10,599
17 Mayor	9,166	0	1,090	13,648	23,904
18 Legal	23,107	0	3,725	19,725	46,557
19 City Controller's Office	7,892	0	1,729	4,544	14,165
20 Health Administration	0	0	1,119	0	1,119
21 Planning & Dev Admin	10,983	0	268	33,614	44,865
22 HPW Admin Indirect	1,025	415,539	0	626,379	1,042,943
23 CIP Sal Rec HPW	40,416	0	1,978	0	42,394
24 HPD Police Records	0	0	2,796	0	2,796
25 General Services	13,472	0	7,700	1,476	22,648
26 HEC	0	0	6,789	9,615	16,404
28 Human Resources	33,534	0	7,294	13,790	54,618
29 HITS	37,194	567	6,580	270	44,611
30 Finance Public Fin	0	0	134	0	134
31 Finance Treasury	0	0	123	0	123
32 ARA Regulatory	0	0	112	0	112
33 City Secretary	1,172	0	261	5,965	7,398
34 City Council	11,334	0	2,520	3,934	17,788
35 Police	0	130,215	221,902	95,104	447,221
36 Dept of Neighborhoods	3,807	12,412	4,149	267,675	288,043
37 Fire	0	53,476	143,876	65,922	263,274
38 Municipal Court	0	0	8,551	1,060,760	1,069,311
39 Solid Waste	4,832	49,433	14,392	2,398,611	2,467,268
40 Houston Airport System (HAS)	0	0	43,361	4,672	48,033
41 Housing & Community Dev	0	992	9,882	16,870	27,744
42 Library	0	1,702	16,094	61,873	79,669
43 Parks & Recreation	0	31,348	23,549	122,242	177,139
44 Health Department	0	3,546	48,956	276,878	329,380
45 Fleet Management	3,163	6,880	12,046	10,055	32,144
46 Planning & Dev Other	0	0	837	0	837
47 Planning & Dev Spec Rev	0	0	1,781	0	1,781
49 Finance Other	0	0	2,049	0	2,049
50 ARA Insurance	0	0	186	0	186
51 ARA BARC	0	0	3,718	0	3,718
52 ARA Parking	0	0	2,190	213,981	216,171
53 ARA Other	0	0	1,264	0	1,264
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	0	0	2,067	0	2,067
56 Legal Wkr Comp	0	0	74	0	74
57 Mayor Cable TV	2,738	0	595	0	3,333
58 Mayor Other	0	0	2,049	0	2,049
59 TIRZ	0	0	238	0	238
60 HR Health Benefits	0	0	1,479	0	1,479
62 HPW Bldg Insp	89,618	0	21,794	0	111,412

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Allocation Summary

Dept:14 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
63 HPW Stormwater	6,296	0	10,648	0	16,944
64 HPW DDSR	8,639	0	15,644	309,100	333,383
65 HPW Water & Sewer	48,030	0	75,888	1,282,794	1,406,712
66 HPW Houston Transtar	0	0	271	0	271
67 HPW Other	586	0	346	0	932
68 Houston Permit Center	0	0	926	0	926
69 CIP S/R Planning	0	0	0	0	0
70 CIP Sal Rec RE	0	0	1,711	0	1,711
71 CIP S/R Engrg	0	0	1,629	0	1,629
72 CIP S/R Constr	0	0	1,383	0	1,383
73 CIP S/R Eng/Const	0	0	833	0	833
74 CIP S/R Geo/Env	0	0	301	0	301
75 CIP S/R Other	0	0	3,610	0	3,610
76 CIP S/R GSD	0	0	1,479	0	1,479
89 HR-W.C.	0	0	1,755	0	1,755
90 Legal Other	0	0	0	0	0
92 Other	0	0	0	433,997	433,997
Total	\$ 436,198	\$ 709,022	\$ 756,462	\$ 8,061,097	\$ 9,962,779

**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.

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A. Department Costs

Dept:15 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
		=====	=====	=====

B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$ 119,952	\$ 222	\$ 120,174
3 Memberships	1,118	2	1,120
3 Consulting Services	47	0	47
3 Other Misc	563	1	564
Subtotal - Non-Dept-Gen Gov	121,680	225	121,905
5 Financial Plg & Analysis	841	43	884
Subtotal - Fin Plg & Analysis	841	43	884
7 Gen Acctng	837	41	878
7 Auditing Svcs	438	0	438
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	1,275	41	1,316
8 Disaster Recovery	423	36	459
Subtotal - Fin Disaster Recove	423	36	459
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	350	19	369
Subtotal - Fin Perform Mgmt	350	19	369
11 Purchasing	0	0	0
Subtotal - Fin SPD	0	0	0
12 ARA Dept Admin	181,943	64,318	246,261
12 ARA Non-Parking	190,354	175,338	365,692
Subtotal - ARA Dir Office	372,297	239,656	611,953
13 Budgeting & Accounting Support	34,764	1,801	36,565
13 Accounts Payable	49,078	2,528	51,606
Subtotal - ARA Financial Svcs	83,842	4,330	88,172
14 Records	1,191	91	1,282
Subtotal - ARA Operations	1,191	91	1,282
15 Payroll Svcs	0	7,857	7,857
Subtotal - ARA Payroll Svcs	0	7,857	7,857
20 Certification	0	2,762	2,762
20 External Affairs & Outreach	0	1,897	1,897
Subtotal - OBO	0	4,659	4,659
21 City Mayor Admin	0	7,115	7,115
Subtotal - Mayor	0	7,115	7,115
22 Personnel Svcs	0	0	0
Subtotal - Human Resources	0	0	0
24 Controller Fin Svcs	0	2,330	2,330
Subtotal - City Controller's	0	2,330	2,330

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B. Incoming Costs-(Default Spread Salary%)

Dept:15 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Total Incoming	581,899	266,402	848,301
C. Total Allocated		\$ 4,902,957	\$ 4,902,957
			100.00%

CITY OF HOUSTON, TEXAS
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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 1,435	\$ 0	\$ 1,435	\$ 0	\$ 1,435
05 Finance Financial Plg & Analys	12.70	0.0624	2,892	0	2,892	0	2,892
06 Finance City Council	5.10	0.0250	1,161	0	1,161	0	1,161
07 Accounting & Financial Reporti	14.20	0.0697	3,234	0	3,234	0	3,234
08 Finance Disaster Recovery	4.40	0.0216	1,002	0	1,002	0	1,002
09 Finance Grants	5.80	0.0285	1,321	0	1,321	0	1,321
10 Finance Rev Perform Mgmt	2.00	0.0098	455	0	455	0	455
11 Finance Strat Purchasing	39.00	0.1916	8,881	0	8,881	0	8,881
12 ARA Director Office	6.00	0.0295	1,366	0	1,366	0	1,366
13 ARA Admin Services	6.00	0.0295	1,366	0	1,366	0	1,366
14 ARA Operations	81.90	0.4023	18,651	0	18,651	0	18,651
15 ARA Payroll Services	34.50	0.1695	7,857	0	7,857	0	7,857
16 Office Business Opportunity	30.30	0.1488	6,900	0	6,900	401	7,301
17 Mayor	29.30	0.1439	6,672	0	6,672	388	7,060
18 Legal	100.20	0.4921	22,819	0	22,819	1,325	24,144
19 City Controller's Office	46.50	0.2284	10,589	0	10,589	615	11,204
20 Health Administration	30.10	0.1478	6,855	0	6,855	398	7,253
21 Planning & Dev Admin	7.20	0.0354	1,640	0	1,640	95	1,735
23 CIP Sal Rec HPW	53.20	0.2613	12,115	41,653-	29,538-	704	28,834-
24 HPD Police Records	75.20	0.3694	17,125	0	17,125	995	18,120
25 General Services	207.10	1.0172	47,163	0	47,163	2,739	49,902
28 Human Resources	196.20	0.9637	44,681	0	44,681	2,595	47,276
29 HITS	177.00	0.8694	40,308	0	40,308	2,341	42,649
30 Finance Public Fin	3.60	0.0177	820	0	820	48	868
31 Finance Treasury	3.30	0.0162	751	0	751	44	795
32 ARA Regulatory	3.00	0.0147	683	0	683	40	723
33 City Secretary	7.00	0.0344	1,594	0	1,594	93	1,687
34 City Council	67.80	0.3330	15,440	0	15,440	897	16,337
35 Police	5,968.60	29.3155	1,359,228	0	1,359,228	78,942	1,438,170
36 Dept of Neighborhoods	111.60	0.5481	25,415	0	25,415	1,476	26,891
37 Fire	3,869.90	19.0075	881,291	0	881,291	51,184	932,475
38 Municipal Court	230.00	1.1297	52,378	0	52,378	3,042	55,420
39 Solid Waste	387.10	1.9013	88,154	0	88,154	5,120	93,274
40 Houston Airport System (HAS)	1,166.30	5.7284	265,601	306,525-	40,924-	15,426	25,498-
41 Housing & Community Dev	265.80	1.3055	60,531	0	60,531	3,516	64,047
42 Library	432.90	2.1262	98,584	0	98,584	5,726	104,310
43 Parks & Recreation	633.40	3.1110	144,244	0	144,244	8,377	152,621
44 Health Department	1,316.80	6.4676	299,875	0	299,875	17,416	317,291
45 Fleet Management	324.00	1.5914	73,784	0	73,784	4,285	78,069
46 Planning & Dev Other	22.50	0.1105	5,124	0	5,124	298	5,422
47 Planning & Dev Spec Rev	47.90	0.2353	10,908	0	10,908	634	11,542
49 Finance Other	55.10	0.2706	12,548	0	12,548	729	13,277
50 ARA Insurance	5.00	0.0246	1,139	0	1,139	66	1,205
51 ARA BARC	100.00	0.4912	22,773	0	22,773	1,323	24,096
52 ARA Parking	58.90	0.2893	13,413	0	13,413	779	14,192
53 ARA Other	34.00	0.1670	7,743	0	7,743	450	8,193
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	12,662	0	12,662	735	13,397
56 Legal Wkr Comp	2.00	0.0098	455	0	455	26	481
57 Mayor Cable TV	16.00	0.0786	3,644	0	3,644	212	3,856
58 Mayor Other	55.10	0.2706	12,548	0	12,548	729	13,277
59 TIRZ	6.40	0.0314	1,457	0	1,457	85	1,542
60 HR Health Benefits	39.80	0.1955	9,064	0	9,064	526	9,590
62 HPW Bldg Insp	586.20	2.8792	133,495	81,120-	52,375	7,753	60,128
63 HPW Stormwater	286.40	1.4067	65,222	42,260-	22,962	3,788	26,750
64 HPW DDSR	420.80	2.0668	95,829	2,550-	93,279	5,566	98,845

CITY OF HOUSTON, TEXAS
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Payroll Svcs Allocations

Dept:15 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HPW Water & Sewer	2,041.20	10.0256	464,842	286,834-	178,008	26,997	205,005
66 HPW Houston Transtar	7.30	0.0359	1,662	1,214-	448	97	545
67 HPW Other	9.30	0.0457	2,118	0	2,118	123	2,241
68 Houston Permit Center	24.90	0.1223	5,670	0	5,670	329	5,999
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	10,476	0	10,476	608	11,084
71 CIP S/R Engrg	43.80	0.2151	9,975	0	9,975	579	10,554
72 CIP S/R Constr	37.20	0.1827	8,472	0	8,472	492	8,964
73 CIP S/R Eng/Const	22.40	0.1100	5,101	0	5,101	296	5,397
74 CIP S/R Geo/Env	8.10	0.0398	1,845	0	1,845	107	1,952
75 CIP S/R Other	97.10	0.4769	22,113	0	22,113	1,284	23,397
76 CIP S/R GSD	39.80	0.1955	9,064	0	9,064	526	9,590
26 HEC	182.60	0.8969	41,583	0	41,583	2,415	43,998
89 HR-W.C.	47.20	0.2318	10,749	0	10,749	624	11,373
90 Legal Other	0.00	0.0000	0	0	0	0	0
Subtotal	20,359.90	100.0000	4,636,555	762,156-	3,874,399	266,402	4,140,801
Direct Bills					762,156		762,156
Total	=====	=====	=====	=====	\$4,636,555	=====	\$ 4,902,957

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

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$ 762,156	\$ 762,156
04 Finance Dir Office	1,435	1,435
05 Finance Financial Plg & Analys	2,892	2,892
06 Finance City Council	1,161	1,161
07 Accounting & Financial Reporti	3,234	3,234
08 Finance Disaster Recovery	1,002	1,002
09 Finance Grants	1,321	1,321
10 Finance Rev Perform Mgmt	455	455
11 Finance Strat Purchasing	8,881	8,881
12 ARA Director Office	1,366	1,366
13 ARA Admin Services	1,366	1,366
14 ARA Operations	18,651	18,651
15 ARA Payroll Services	7,857	7,857
16 Office Business Opportunity	7,301	7,301
17 Mayor	7,060	7,060
18 Legal	24,144	24,144
19 City Controller's Office	11,204	11,204
20 Health Administration	7,253	7,253
21 Planning & Dev Admin	1,735	1,735
23 CIP Sal Rec HPW	28,834-	28,834-
24 HPD Police Records	18,120	18,120
25 General Services	49,902	49,902
26 HEC	43,998	43,998
28 Human Resources	47,276	47,276
29 HITS	42,649	42,649
30 Finance Public Fin	868	868
31 Finance Treasury	795	795
32 ARA Regulatory	723	723
33 City Secretary	1,687	1,687
34 City Council	16,337	16,337
35 Police	1,438,170	1,438,170
36 Dept of Neighborhoods	26,891	26,891
37 Fire	932,475	932,475
38 Municipal Court	55,420	55,420
39 Solid Waste	93,274	93,274
40 Houston Airport System (HAS)	25,498-	25,498-
41 Housing & Community Dev	64,047	64,047
42 Library	104,310	104,310
43 Parks & Recreation	152,621	152,621
44 Health Department	317,291	317,291
45 Fleet Management	78,069	78,069
46 Planning & Dev Other	5,422	5,422
47 Planning & Dev Spec Rev	11,542	11,542
49 Finance Other	13,277	13,277
50 ARA Insurance	1,205	1,205
51 ARA BARC	24,096	24,096
52 ARA Parking	14,192	14,192
53 ARA Other	8,193	8,193
54 IT Public Services	0	0
55 Legal Insurance	13,397	13,397
56 Legal Wkr Comp	481	481
57 Mayor Cable TV	3,856	3,856
58 Mayor Other	13,277	13,277
59 TIRZ	1,542	1,542
60 HR Health Benefits	9,590	9,590
62 HPW Bldg Insp	60,128	60,128
63 HPW Stormwater	26,750	26,750

Allocation Summary

Dept:15 ARA Payroll Services

Department	Payroll Svcs	Total
64 HPW DDSR	98,845	98,845
65 HPW Water & Sewer	205,005	205,005
66 HPW Houston Transtar	545	545
67 HPW Other	2,241	2,241
68 Houston Permit Center	5,999	5,999
69 CIP S/R Planning	0	0
70 CIP Sal Rec RE	11,084	11,084
71 CIP S/R Engrg	10,554	10,554
72 CIP S/R Constr	8,964	8,964
73 CIP S/R Eng/Const	5,397	5,397
74 CIP S/R Geo/Env	1,952	1,952
75 CIP S/R Other	23,397	23,397
76 CIP S/R GSD	9,590	9,590
89 HR-W.C.	11,373	11,373
90 Legal Other	0	0
Total	\$ 4,902,959	\$ 4,902,959
	=====	=====

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.

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FY2023
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A. Department Costs

Dept:16 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		17.83%	26.88%	23.30%	4.00%
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 2CFR 200 COST ALLOCATION PLAN

FY2023
 4/26/2024

A. Department Costs

Dept:16 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		4.85%	18.46%	.00%	4.68%
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 2CFR 200 COST ALLOCATION PLAN

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

Dept:16 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
3 Insurance Retirees	\$ 99,091	\$ 183	\$ 32,472	\$ 28,156	\$ 4,835	\$ 5,860	\$ 22,301
3 Memberships	924	2	303	263	45	55	208
3 Consulting Services	374	1	123	106	18	22	84
3 Other Misc	611	1	200	174	30	36	138
3 Walker Rent	293,027	541	96,024	83,261	14,299	17,330	65,948
3 Dept Specific	54,524	101	17,867	15,492	2,661	3,225	12,271
Subtotal - Non-Dept-Gen Gov	448,551	829	146,989	127,451	21,888	26,528	100,950
5 Financial Plg & Analysis	6,681	342	2,297	1,992	342	415	1,578
Subtotal - Fin Plg & Analysis	6,681	342	2,297	1,992	342	415	1,578
7 Gen Acctng	6,648	325	2,281	1,978	340	412	1,566
7 Fixed Assets	0	0	0	0	0	0	0
7 Auditing Svcs	3,481	0	1,139	987	170	205	782
7 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	10,129	325	3,419	2,965	509	617	2,348
8 Disaster Recovery	488	41	173	150	26	31	119
Subtotal - Fin Disaster Recove	488	41	173	150	26	31	119
9 Grants Mgmt	39	3	14	12	2	2	9
9 Cost Accounting	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	39	3	14	12	2	2	9
10 Perf Mgmt Svcs	403	22	139	121	21	25	96
Subtotal - Fin Perform Mgmt	403	22	139	121	21	25	96
11 Purchasing	4,771	321	1,665	1,444	248	301	1,144
Subtotal - Fin SPD	4,771	321	1,665	1,444	248	301	1,144
13 Budgeting & Accounting Support	0	0	0	0	0	0	0
13 Accounts Payable	0	0	0	0	0	0	0
Subtotal - ARA Financial Svcs	0	0	0	0	0	0	0
14 Mailroom	6,062	528	2,156	1,869	321	389	1,480
14 Records	1,046	80	368	319	55	66	253
14 3-1-1 Svcs	2,679	204	943	818	140	170	648
Subtotal - ARA Operations	9,787	812	3,467	3,006	516	626	2,381
15 Payroll Svcs	6,900	401	2,388	2,071	356	431	1,640
Subtotal - ARA Payroll Svcs	6,900	401	2,388	2,071	356	431	1,640
16 Certification	0	2,426	794	688	118	143	545
16 Contract Compliance	0	2,158	706	612	105	127	485
16 Reporting & Analytics	0	254	83	72	12	15	57
16 Dept. Services	0	1,736	568	492	85	102	390
16 External Affairs & Outreach	0	1,666	545	473	81	98	374
Subtotal - OBO	0	8,240	2,695	2,337	401	486	1,851
17 City Mayor Admin	0	6,249	2,044	1,772	304	369	1,404
Subtotal - Mayor	0	6,249	2,044	1,772	304	369	1,404
18 Legal Svcs	0	52,184	17,069	14,800	2,542	3,081	11,723
18 Inspector General	0	20,515	6,710	5,818	999	1,211	4,609
Subtotal - Legal	0	72,699	23,779	20,619	3,541	4,292	16,331

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B. Incoming Costs-(Default Spread Salary%)

Dept:16 Office Business Opportunity

Description	First Incoming	Second Incoming	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach
19 Controller Fin Svcs	0	18,507	6,053	5,249	901	1,093	4,157
Subtotal - City Controller's	0	18,507	6,053	5,249	901	1,093	4,157
25 Real Estate	0	1,560	510	442	76	92	350
Subtotal - General Services	0	1,560	510	442	76	92	350
Total Incoming	487,749	110,350	195,634	169,631	29,131	35,307	134,359
C. Total Allocated		\$ 5,268,532	\$ 1,666,291	\$ 1,444,812	\$ 248,124	\$ 300,725	\$ 1,144,388
			31.63%	27.42%	4.71%	5.71%	21.72%

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:16 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
3 Insurance Retirees	\$ 99,091	\$ 183	\$ 0	\$ 5,650
3 Memberships	924	2	0	53
3 Consulting Services	374	1	0	21
3 Other Misc	611	1	0	35
3 Walker Rent	293,027	541	0	16,707
3 Dept Specific	54,524	101	0	3,109
Subtotal - Non-Dept-Gen Gov	448,551	829	0	25,574
5 Financial Plg & Analysis	6,681	342	0	400
Subtotal - Fin Plg & Analysis	6,681	342	0	400
7 Gen Acctng	6,648	325	0	397
7 Fixed Assets	0	0	0	0
7 Auditing Svcs	3,481	0	0	198
7 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	10,129	325	0	595
8 Disaster Recovery	488	41	0	30
Subtotal - Fin Disaster Recove	488	41	0	30
9 Grants Mgmt	39	3	0	2
9 Cost Accounting	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	39	3	0	2
10 Perf Mgmt Svcs	403	22	0	24
Subtotal - Fin Perform Mgmt	403	22	0	24
11 Purchasing	4,771	321	0	290
Subtotal - Fin SPD	4,771	321	0	290
13 Budgeting & Accounting Support	0	0	0	0
13 Accounts Payable	0	0	0	0
Subtotal - ARA Financial Svcs	0	0	0	0
14 Mailroom	6,062	528	0	375
14 Records	1,046	80	0	64
14 3-1-1 Svcs	2,679	204	0	164
Subtotal - ARA Operations	9,787	812	0	603
15 Payroll Svcs	6,900	401	0	415
Subtotal - ARA Payroll Svcs	6,900	401	0	415
16 Certification	0	2,426	0	138
16 Contract Compliance	0	2,158	0	123
16 Reporting & Analytics	0	254	0	14
16 Dept. Services	0	1,736	0	99
16 External Affairs & Outreach	0	1,666	0	95
Subtotal - OBO	0	8,240	0	469
17 City Mayor Admin	0	6,249	0	356
Subtotal - Mayor	0	6,249	0	356
18 Legal Svcs	0	52,184	0	2,970
18 Inspector General	0	20,515	0	1,168
Subtotal - Legal	0	72,699	0	4,137

CITY OF HOUSTON, TEXAS
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B. Incoming Costs-(Default Spread Salary%)

Dept:16 Office Business Opportunity

Description	First Incoming	Second Incoming	HAS Services	Non-GF.
19 Controller Fin Svcs	0	18,507	0	1,053
Subtotal - City Controller's	0	18,507	0	1,053
25 Real Estate	0	1,560	0	89
Subtotal - General Services	0	1,560	0	89
Total Incoming	487,749	110,350	0	34,038
C. Total Allocated		\$ 5,268,532	\$ 112,352	\$ 351,841
			2.13%	6.68%

CITY OF HOUSTON, TEXAS
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Certification Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 504	\$ 0	\$ 504	\$ 0	\$ 504
05 Finance Financial Plg & Analys	12.70	0.0624	1,017	0	1,017	0	1,017
06 Finance City Council	5.10	0.0250	408	0	408	0	408
07 Accounting & Financial Reporti	14.20	0.0697	1,137	0	1,137	0	1,137
08 Finance Disaster Recovery	4.40	0.0216	352	0	352	0	352
09 Finance Grants	5.80	0.0285	464	0	464	0	464
10 Finance Rev Perform Mgmt	2.00	0.0098	160	0	160	0	160
11 Finance Strat Purchasing	39.00	0.1916	3,123	0	3,123	0	3,123
12 ARA Director Office	6.00	0.0295	480	0	480	0	480
13 ARA Admin Services	6.00	0.0295	480	0	480	0	480
14 ARA Operations	81.90	0.4023	6,558	0	6,558	0	6,558
15 ARA Payroll Services	34.50	0.1695	2,762	0	2,762	0	2,762
16 Office Business Opportunity	30.30	0.1488	2,426	0	2,426	0	2,426
17 Mayor	29.30	0.1439	2,346	0	2,346	53	2,399
18 Legal	100.20	0.4921	8,023	0	8,023	180	8,203
19 City Controller's Office	46.50	0.2284	3,723	0	3,723	83	3,806
20 Health Administration	30.10	0.1478	2,410	0	2,410	54	2,464
21 Planning & Dev Admin	7.20	0.0354	577	0	577	13	590
23 CIP Sal Rec HPW	53.20	0.2613	4,260	0	4,260	95	4,355
24 HPD Police Records	75.20	0.3694	6,021	0	6,021	135	6,156
25 General Services	207.10	1.0172	16,582	0	16,582	372	16,954
28 Human Resources	196.20	0.9637	15,710	0	15,710	352	16,062
29 HITS	177.00	0.8694	14,172	0	14,172	318	14,490
30 Finance Public Fin	3.60	0.0177	288	0	288	6	294
31 Finance Treasury	3.30	0.0162	264	0	264	6	270
32 ARA Regulatory	3.00	0.0147	240	0	240	5	245
33 City Secretary	7.00	0.0344	560	0	560	13	573
34 City Council	67.80	0.3330	5,429	0	5,429	122	5,551
35 Police	5,968.60	29.3155	477,900	0	477,900	10,712	488,612
36 Dept of Neighborhoods	111.60	0.5481	8,936	0	8,936	200	9,136
37 Fire	3,869.90	19.0075	309,859	0	309,859	6,945	316,804
38 Municipal Court	230.00	1.1297	18,416	0	18,416	413	18,829
39 Solid Waste	387.10	1.9013	30,995	0	30,995	695	31,690
40 Houston Airport System (HAS)	1,166.30	5.7284	93,384	0	93,384	2,093	95,477
41 Housing & Community Dev	265.80	1.3055	21,282	0	21,282	477	21,759
42 Library	432.90	2.1262	34,662	0	34,662	777	35,439
43 Parks & Recreation	633.40	3.1110	50,716	0	50,716	1,137	51,853
44 Health Department	1,316.80	6.4676	105,435	0	105,435	2,363	107,798
45 Fleet Management	324.00	1.5914	25,942	0	25,942	581	26,523
46 Planning & Dev Other	22.50	0.1105	1,802	0	1,802	40	1,842
47 Planning & Dev Spec Rev	47.90	0.2353	3,835	0	3,835	86	3,921
49 Finance Other	55.10	0.2706	4,412	0	4,412	99	4,511
50 ARA Insurance	5.00	0.0246	400	0	400	9	409
51 ARA BARC	100.00	0.4912	8,007	0	8,007	179	8,186
52 ARA Parking	58.90	0.2893	4,716	0	4,716	106	4,822
53 ARA Other	34.00	0.1670	2,722	0	2,722	61	2,783
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	4,452	0	4,452	100	4,552
56 Legal Wkr Comp	2.00	0.0098	160	0	160	4	164
57 Mayor Cable TV	16.00	0.0786	1,281	0	1,281	29	1,310
58 Mayor Other	55.10	0.2706	4,412	0	4,412	99	4,511
59 TIRZ	6.40	0.0314	512	0	512	11	523
60 HR Health Benefits	39.80	0.1955	3,187	0	3,187	71	3,258
62 HPW Bldg Insp	586.20	2.8792	46,936	0	46,936	1,052	47,988
63 HPW Stormwater	286.40	1.4067	22,932	0	22,932	514	23,446
64 HPW DDSR	420.80	2.0668	33,693	0	33,693	755	34,448

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Certification Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HPW Water & Sewer	2,041.20	10.0256	163,437	0	163,437	3,663	167,100
66 HPW Houston Transtar	7.30	0.0359	585	0	585	13	598
67 HPW Other	9.30	0.0457	745	0	745	17	762
68 Houston Permit Center	24.90	0.1223	1,994	0	1,994	45	2,039
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	3,683	0	3,683	83	3,766
71 CIP S/R Engrg	43.80	0.2151	3,507	0	3,507	79	3,586
72 CIP S/R Constr	37.20	0.1827	2,979	0	2,979	67	3,046
73 CIP S/R Eng/Const	22.40	0.1100	1,794	0	1,794	40	1,834
74 CIP S/R Geo/Env	8.10	0.0398	649	0	649	15	664
75 CIP S/R Other	97.10	0.4769	7,775	0	7,775	174	7,949
76 CIP S/R GSD	39.80	0.1955	3,187	0	3,187	71	3,258
26 HEC	182.60	0.8969	14,621	0	14,621	328	14,949
89 HR-W.C.	47.20	0.2318	3,779	0	3,779	85	3,864
90 Legal Other	0.00	0.0000	0	0	0	0	0
91 Convention & Entertainment	0.00	0.0000	0	0	0	0	0
Subtotal	20,359.90	100.0000	1,630,197	0	1,630,197	36,094	1,666,291
Direct Bills					0		0
Total					\$1,630,197		\$ 1,666,291
	=====	=====	=====	=====	=====	=====	=====

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

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Contract Compliance Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	14	1.0687	\$ 15,106	\$ 0	\$ 15,106	\$ 0	\$ 15,106
11 Finance Strat Purchasing	63	4.8092	67,978	0	67,978	0	67,978
12 ARA Director Office	23	1.7557	24,817	0	24,817	0	24,817
16 Office Business Opportunity	2	0.1527	2,158	0	2,158	0	2,158
17 Mayor	12	0.9160	12,948	0	12,948	311	13,259
18 Legal	26	1.9847	28,054	0	28,054	674	28,728
19 City Controller's Office	2	0.1527	2,158	0	2,158	52	2,210
21 Planning & Dev Admin	3	0.2290	3,237	0	3,237	78	3,315
22 HPW Admin Indirect	762	58.1679	822,212	0	822,212	19,742	841,954
23 CIP Sal Rec HPW	0	0.0000	0	569,589-	569,589-	0	569,589-
25 General Services	134	10.2290	144,589	0	144,589	3,472	148,061
28 Human Resources	34	2.5954	36,687	0	36,687	881	37,568
29 HITS	34	2.5954	36,687	0	36,687	881	37,568
35 Police	50	3.8168	53,951	0	53,951	1,295	55,246
36 Dept of Neighborhoods	6	0.4580	6,474	0	6,474	155	6,629
37 Fire	8	0.6107	8,632	0	8,632	207	8,839
38 Municipal Court	6	0.4580	6,474	0	6,474	155	6,629
39 Solid Waste	29	2.2137	31,292	0	31,292	751	32,043
42 Library	1	0.0763	1,079	0	1,079	26	1,105
43 Parks & Recreation	18	1.3740	19,422	0	19,422	466	19,888
44 Health Department	47	3.5878	50,714	0	50,714	1,218	51,932
45 Fleet Management	36	2.7481	38,845	0	38,845	933	39,778
Subtotal	1,310	100.0000	1,413,514	569,589-	843,925	31,298	875,223
Direct Bills					569,589		569,589
Total					\$1,413,514		\$ 1,444,812
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Basis Units: Number of contracts monitored
 Source: OBO Report

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Reporting & Analytics Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	56	0.9771	\$ 2,372	\$ 0	\$ 2,372	\$ 0	\$ 2,372
12 ARA Director Office	145	2.5301	6,142	0	6,142	0	6,142
16 Office Business Opportunity	6	0.1047	254	0	254	0	254
17 Mayor	44	0.7678	1,864	0	1,864	43	1,907
18 Legal	28	0.4886	1,186	0	1,186	27	1,213
19 City Controller's Office	13	0.2268	551	0	551	13	564
22 HPW Admin Indirect	1,797	31.3558	76,116	0	76,116	1,749	77,865
25 General Services	172	3.0012	7,285	0	7,285	167	7,452
28 Human Resources	68	1.1865	2,880	0	2,880	66	2,946
29 HITS	110	1.9194	4,659	0	4,659	107	4,766
34 City Council	1	0.0174	42	0	42	1	43
35 Police	197	3.4374	8,344	0	8,344	192	8,536
36 Dept of Neighborhoods	22	0.3839	932	0	932	21	953
37 Fire	104	1.8147	4,405	0	4,405	101	4,506
38 Municipal Court	35	0.6107	1,483	0	1,483	34	1,517
39 Solid Waste	67	1.1691	2,838	0	2,838	65	2,903
40 Houston Airport System (HAS)	1,129	19.6999	47,821	0	47,821	1,099	48,920
41 Housing & Community Dev	469	8.1836	19,866	0	19,866	456	20,322
42 Library	187	3.2630	7,921	0	7,921	182	8,103
43 Parks & Recreation	172	3.0012	7,285	0	7,285	167	7,452
44 Health Department	174	3.0361	7,370	0	7,370	169	7,539
45 Fleet Management	723	12.6156	30,624	0	30,624	704	31,328
46 Planning & Dev Other	11	0.1919	466	0	466	11	477
26 HEC	1	0.0174	42	0	42	1	43
Subtotal	5,731	100.0000	242,748	0	242,748	5,376	248,124
Direct Bills					0		0
Total					\$242,748		\$ 248,124
	=====	=====	=====	=====	=====	=====	=====

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

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Dept Services Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Finance Strat Purchasing	2	0.5900	\$ 1,736	\$ 0	\$ 1,736	\$ 0	\$ 1,736
12 ARA Director Office	11	3.2448	9,547	0	9,547	0	9,547
16 Office Business Opportunity	2	0.5900	1,736	0	1,736	0	1,736
17 Mayor	11	3.2448	9,547	0	9,547	221	9,768
18 Legal	3	0.8850	2,604	0	2,604	60	2,664
22 HPW Admin Indirect	88	25.9587	76,373	0	76,373	1,769	78,142
25 General Services	7	2.0649	6,075	0	6,075	141	6,216
26 HEC	2	0.5900	1,736	0	1,736	40	1,776
28 Human Resources	5	1.4749	4,339	0	4,339	101	4,440
29 HITS	54	15.9292	46,865	0	46,865	1,085	47,950
35 Police	41	12.0944	35,583	0	35,583	824	36,407
36 Dept of Neighborhoods	1	0.2950	868	0	868	20	888
37 Fire	19	5.6047	16,490	0	16,490	382	16,872
38 Municipal Court	1	0.2950	868	0	868	20	888
39 Solid Waste	9	2.6549	7,811	0	7,811	181	7,992
40 Houston Airport System (HAS)	36	10.6195	31,244	0	31,244	724	31,968
41 Housing & Community Dev	1	0.2950	868	0	868	20	888
42 Library	4	1.1799	3,472	0	3,472	80	3,552
43 Parks & Recreation	6	1.7699	5,207	0	5,207	121	5,328
44 Health Department	18	5.3097	15,622	0	15,622	362	15,984
45 Fleet Management	18	5.3097	15,622	0	15,622	362	15,984
Subtotal	339	100.0000	294,213	0	294,213	6,512	300,725
Direct Bills					0		0
Total					\$294,213		\$ 300,725
	=====	=====	=====	=====	=====	=====	=====

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

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External Affairs & Outreach Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 346	\$ 0	\$ 346	\$ 0	\$ 346
05 Finance Financial Plg & Analys	12.70	0.0624	698	0	698	0	698
06 Finance City Council	5.10	0.0250	280	0	280	0	280
07 Accounting & Financial Reporti	14.20	0.0697	781	0	781	0	781
08 Finance Disaster Recovery	4.40	0.0216	242	0	242	0	242
09 Finance Grants	5.80	0.0285	319	0	319	0	319
10 Finance Rev Perform Mgmt	2.00	0.0098	110	0	110	0	110
11 Finance Strat Purchasing	39.00	0.1916	2,145	0	2,145	0	2,145
12 ARA Director Office	6.00	0.0295	330	0	330	0	330
13 ARA Admin Services	6.00	0.0295	330	0	330	0	330
14 ARA Operations	81.90	0.4023	4,504	0	4,504	0	4,504
15 ARA Payroll Services	34.50	0.1695	1,897	0	1,897	0	1,897
16 Office Business Opportunity	30.30	0.1488	1,666	0	1,666	0	1,666
17 Mayor	29.30	0.1439	1,611	0	1,611	36	1,647
18 Legal	100.20	0.4921	5,510	0	5,510	124	5,634
19 City Controller's Office	46.50	0.2284	2,557	0	2,557	57	2,614
20 Health Administration	30.10	0.1478	1,655	0	1,655	37	1,692
21 Planning & Dev Admin	7.20	0.0354	396	0	396	9	405
23 CIP Sal Rec HPW	53.20	0.2613	2,925	0	2,925	66	2,991
24 HPD Police Records	75.20	0.3694	4,135	0	4,135	93	4,228
25 General Services	207.10	1.0172	11,389	0	11,389	255	11,644
28 Human Resources	196.20	0.9637	10,789	0	10,789	242	11,031
29 HITS	177.00	0.8694	9,733	0	9,733	218	9,951
30 Finance Public Fin	3.60	0.0177	198	0	198	4	202
31 Finance Treasury	3.30	0.0162	181	0	181	4	185
32 ARA Regulatory	3.00	0.0147	165	0	165	4	169
33 City Secretary	7.00	0.0344	385	0	385	9	394
34 City Council	67.80	0.3330	3,728	0	3,728	84	3,812
35 Police	5,968.60	29.3155	328,216	0	328,216	7,358	335,574
36 Dept of Neighborhoods	111.60	0.5481	6,137	0	6,137	138	6,275
37 Fire	3,869.90	19.0075	212,807	0	212,807	4,770	217,577
38 Municipal Court	230.00	1.1297	12,648	0	12,648	284	12,932
39 Solid Waste	387.10	1.9013	21,287	0	21,287	477	21,764
40 Houston Airport System (HAS)	1,166.30	5.7284	64,135	0	64,135	1,438	65,573
41 Housing & Community Dev	265.80	1.3055	14,616	0	14,616	328	14,944
42 Library	432.90	2.1262	23,805	0	23,805	534	24,339
43 Parks & Recreation	633.40	3.1110	34,831	0	34,831	781	35,612
44 Health Department	1,316.80	6.4676	72,411	0	72,411	1,623	74,034
45 Fleet Management	324.00	1.5914	17,817	0	17,817	399	18,216
46 Planning & Dev Other	22.50	0.1105	1,237	0	1,237	28	1,265
47 Planning & Dev Spec Rev	47.90	0.2353	2,634	0	2,634	59	2,693
49 Finance Other	55.10	0.2706	3,030	0	3,030	68	3,098
50 ARA Insurance	5.00	0.0246	275	0	275	6	281
51 ARA BARC	100.00	0.4912	5,499	0	5,499	123	5,622
52 ARA Parking	58.90	0.2893	3,239	0	3,239	73	3,312
53 ARA Other	34.00	0.1670	1,870	0	1,870	42	1,912
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	3,057	0	3,057	69	3,126
56 Legal Wkr Comp	2.00	0.0098	110	0	110	2	112
57 Mayor Cable TV	16.00	0.0786	880	0	880	20	900
58 Mayor Other	55.10	0.2706	3,030	0	3,030	68	3,098
59 TIRZ	6.40	0.0314	352	0	352	8	360
60 HR Health Benefits	39.80	0.1955	2,189	0	2,189	49	2,238
62 HPW Bldg Insp	586.20	2.8792	32,235	0	32,235	723	32,958
63 HPW Stormwater	286.40	1.4067	15,749	0	15,749	353	16,102
64 HPW DDSR	420.80	2.0668	23,140	0	23,140	519	23,659

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External Affairs & Outreach Allocations

Dept:16 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HPW Water & Sewer	2,041.20	10.0256	112,246	0	112,246	2,516	114,762
66 HPW Houston Transtar	7.30	0.0359	401	0	401	9	410
67 HPW Other	9.30	0.0457	511	0	511	11	522
68 Houston Permit Center	24.90	0.1223	1,369	0	1,369	31	1,400
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	2,530	0	2,530	57	2,587
71 CIP S/R Engrg	43.80	0.2151	2,409	0	2,409	54	2,463
72 CIP S/R Constr	37.20	0.1827	2,046	0	2,046	46	2,092
73 CIP S/R Eng/Const	22.40	0.1100	1,232	0	1,232	28	1,260
74 CIP S/R Geo/Env	8.10	0.0398	445	0	445	10	455
75 CIP S/R Other	97.10	0.4769	5,340	0	5,340	120	5,460
76 CIP S/R GSD	39.80	0.1955	2,189	0	2,189	49	2,238
26 HEC	182.60	0.8969	10,041	0	10,041	225	10,266
89 HR-W.C.	47.20	0.2318	2,596	0	2,596	58	2,654
90 Legal Other	0.00	0.0000	0	0	0	0	0
91 Convention & Entertainment	0.00	0.0000	0	0	0	0	0
Subtotal	20,359.90	100.0000	1,119,596	0	1,119,596	24,792	1,144,388
Direct Bills					0		0
Total					\$1,119,596		\$ 1,144,388

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

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HAS Services Allocations

Dept:16 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

Allocation Summary

Dept:16 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	504	15,106	2,372	0	346	0	0
05 Finance Financial Plg & Analys	1,017	0	0	0	698	0	0
06 Finance City Council	408	0	0	0	280	0	0
07 Accounting & Financial Reporti	1,137	0	0	0	781	0	0
08 Finance Disaster Recovery	352	0	0	0	242	0	0
09 Finance Grants	464	0	0	0	319	0	0
10 Finance Rev Perform Mgmnt	160	0	0	0	110	0	0
11 Finance Strat Purchasing	3,123	67,978	0	1,736	2,145	0	0
12 ARA Director Office	480	24,817	6,142	9,547	330	0	0
13 ARA Admin Services	480	0	0	0	330	0	0
14 ARA Operations	6,558	0	0	0	4,504	0	0
15 ARA Payroll Services	2,762	0	0	0	1,897	0	0
16 Office Business Opportunity	2,426	2,158	254	1,736	1,666	0	0
17 Mayor	2,399	13,259	1,907	9,768	1,647	0	0
18 Legal	8,203	28,728	1,213	2,664	5,634	0	0
19 City Controller's Office	3,806	2,210	564	0	2,614	0	0
20 Health Administration	2,464	0	0	0	1,692	0	0
21 Planning & Dev Admin	590	3,315	0	0	405	0	0
22 HPW Admin Indirect	0	841,954	77,865	78,142	0	0	0
23 CIP Sal Rec HPW	4,355	569,589-	0	0	2,991	0	0
24 HPD Police Records	6,156	0	0	0	4,228	0	0
25 General Services	16,954	148,061	7,452	6,216	11,644	0	0
26 HEC	14,949	0	43	1,776	10,266	0	0
28 Human Resources	16,062	37,568	2,946	4,440	11,031	0	0
29 HITS	14,490	37,568	4,766	47,950	9,951	0	0
30 Finance Public Fin	294	0	0	0	202	0	0
31 Finance Treasury	270	0	0	0	185	0	0
32 ARA Regulatory	245	0	0	0	169	0	0
33 City Secretary	573	0	0	0	394	0	0
34 City Council	5,551	0	43	0	3,812	0	0
35 Police	488,612	55,246	8,536	36,407	335,574	0	0
36 Dept of Neighborhoods	9,136	6,629	953	888	6,275	0	0
37 Fire	316,804	8,839	4,506	16,872	217,577	0	0
38 Municipal Court	18,829	6,629	1,517	888	12,932	0	0
39 Solid Waste	31,690	32,043	2,903	7,992	21,764	0	0
40 Houston Airport System (HAS)	95,477	0	48,920	31,968	65,573	112,352	0
41 Housing & Community Dev	21,759	0	20,322	888	14,944	0	0
42 Library	35,439	1,105	8,103	3,552	24,339	0	0
43 Parks & Recreation	51,853	19,888	7,452	5,328	35,612	0	0
44 Health Department	107,798	51,932	7,539	15,984	74,034	0	0
45 Fleet Management	26,523	39,778	31,328	15,984	18,216	0	0
46 Planning & Dev Other	1,842	0	477	0	1,265	0	0
47 Planning & Dev Spec Rev	3,921	0	0	0	2,693	0	0
49 Finance Other	4,511	0	0	0	3,098	0	0
50 ARA Insurance	409	0	0	0	281	0	0
51 ARA BARC	8,186	0	0	0	5,622	0	0
52 ARA Parking	4,822	0	0	0	3,312	0	0
53 ARA Other	2,783	0	0	0	1,912	0	0
54 IT Public Services	0	0	0	0	0	0	0
55 Legal Insurance	4,552	0	0	0	3,126	0	0
56 Legal Wkr Comp	164	0	0	0	112	0	0
57 Mayor Cable TV	1,310	0	0	0	900	0	0
58 Mayor Other	4,511	0	0	0	3,098	0	0
59 TIRZ	523	0	0	0	360	0	0
60 HR Health Benefits	3,258	0	0	0	2,238	0	0
62 HPW Bldg Insp	47,988	0	0	0	32,958	0	0

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Allocation Summary

Dept:16 Office Business Opportunity

Department	Certification	Contract Compliance	Reporting & Analytics	Dept Services	External Affairs & Outreach	HAS Services	Non-GF
63 HPW Stormwater	23,446	0	0	0	16,102	0	0
64 HPW DDSR	34,448	0	0	0	23,659	0	0
65 HPW Water & Sewer	167,100	0	0	0	114,762	0	0
66 HPW Houston Transtar	598	0	0	0	410	0	0
67 HPW Other	762	0	0	0	522	0	0
68 Houston Permit Center	2,039	0	0	0	1,400	0	0
69 CIP S/R Planning	0	0	0	0	0	0	0
70 CIP Sal Rec RE	3,766	0	0	0	2,587	0	0
71 CIP S/R Engrg	3,586	0	0	0	2,463	0	0
72 CIP S/R Constr	3,046	0	0	0	2,092	0	0
73 CIP S/R Eng/Const	1,834	0	0	0	1,260	0	0
74 CIP S/R Geo/Env	664	0	0	0	455	0	0
75 CIP S/R Other	7,949	0	0	0	5,460	0	0
76 CIP S/R GSD	3,258	0	0	0	2,238	0	0
89 HR-W.C.	3,864	0	0	0	2,654	0	0
90 Legal Other	0	0	0	0	0	0	0
91 Convention & Entertainment	0	0	0	0	0	0	0
Total	\$ 1,666,292	\$ 1,444,811	\$ 248,123	\$ 300,726	\$ 1,144,392	\$ 112,352	\$ 0
	=====	=====	=====	=====	=====	=====	=====

Allocation Summary

Dept:16 Office Business Opportunity

Department	Total
0 Direct Billed	\$ 569,589
04 Finance Dir Office	18,328
05 Finance Financial Plg & Analys	1,715
06 Finance City Council	688
07 Accounting & Financial Reporti	1,918
08 Finance Disaster Recovery	594
09 Finance Grants	783
10 Finance Rev Perform Mgmt	270
11 Finance Strat Purchasing	74,982
12 ARA Director Office	41,316
13 ARA Admin Services	810
14 ARA Operations	11,062
15 ARA Payroll Services	4,659
16 Office Business Opportunity	8,240
17 Mayor	28,980
18 Legal	46,442
19 City Controller's Office	9,194
20 Health Administration	4,156
21 Planning & Dev Admin	4,310
22 HPW Admin Indirect	997,961
23 CIP Sal Rec HPW	562,243-
24 HPD Police Records	10,384
25 General Services	190,327
26 HEC	27,034
28 Human Resources	72,047
29 HITS	114,725
30 Finance Public Fin	496
31 Finance Treasury	455
32 ARA Regulatory	414
33 City Secretary	967
34 City Council	9,406
35 Police	924,375
36 Dept of Neighborhoods	23,881
37 Fire	564,598
38 Municipal Court	40,795
39 Solid Waste	96,392
40 Houston Airport System (HAS)	354,290
41 Housing & Community Dev	57,913
42 Library	72,538
43 Parks & Recreation	120,133
44 Health Department	257,287
45 Fleet Management	131,829
46 Planning & Dev Other	3,584
47 Planning & Dev Spec Rev	6,614
49 Finance Other	7,609
50 ARA Insurance	690
51 ARA BARC	13,808
52 ARA Parking	8,134
53 ARA Other	4,695
54 IT Public Services	0
55 Legal Insurance	7,678
56 Legal Wkr Comp	276
57 Mayor Cable TV	2,210
58 Mayor Other	7,609
59 TIRZ	883
60 HR Health Benefits	5,496
62 HPW Bldg Insp	80,946

Allocation Summary

Dept:16 Office Business Opportunity

Department	Total
63 HPW Stormwater	39,548
64 HPW DDSR	58,107
65 HPW Water & Sewer	281,862
66 HPW Houston Transtar	1,008
67 HPW Other	1,284
68 Houston Permit Center	3,439
69 CIP S/R Planning	0
70 CIP Sal Rec RE	6,353
71 CIP S/R Engrg	6,049
72 CIP S/R Constr	5,138
73 CIP S/R Eng/Const	3,094
74 CIP S/R Geo/Env	1,119
75 CIP S/R Other	13,409
76 CIP S/R GSD	5,496
89 HR-W.C.	6,518
90 Legal Other	0
91 Convention & Entertainment	0
Total	\$ 4,916,696 =====

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 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept: 17 Mayor

Department	Amount	General Admin	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
Personnel Costs						
Salaries	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	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	33,558	0	32,051	0	442.57-	1,950
Services	872,488	0	851,410	11,490	6,328	3,262
Credit Direct Expense	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 2CFR 200 COST ALLOCATION PLAN

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B. Incoming Costs-(Default Spread Salary%)

Dept:17 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	188	75,654	6,854	13,715	5,837
3 Memberships	949	2	705	64	128	54
3 Consulting Services	396	1	294	27	53	23
3 Other Misc	677	1	503	46	91	39
3 Walker Rent	33,883	63	25,163	2,280	4,562	1,941
3 Dept Specific	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	137,777	255	102,319	9,269	18,549	7,894
5 Financial Plg & Analysis	7,073	362	5,511	499	999	425
Subtotal - Fin Plg & Analysis	7,073	362	5,511	499	999	425
7 Gen Acctng	7,038	344	5,472	496	992	422
7 Fixed Assets	2,883	137	2,239	203	406	173
7 Auditing Svcs	3,686	0	2,732	248	495	211
7 Fin Operations	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	13,607	481	10,443	946	1,893	806
8 Disaster Recovery	509	43	409	37	74	32
Subtotal - Fin Disaster Recove	509	43	409	37	74	32
9 Cost Accounting	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
10 Perf Mgmt Svcs	421	23	329	30	60	25
Subtotal - Fin Perform Mgmt	421	23	329	30	60	25
11 Purchasing	4,771	321	3,774	342	684	291
Subtotal - Fin SPD	4,771	321	3,774	342	684	291
13 Budgeting & Accounting Support	29,524	1,530	23,019	2,085	4,173	1,776
13 Accounts Payable	41,681	2,147	32,489	2,943	5,890	2,507
Subtotal - ARA Financial Svcs	71,205	3,677	55,508	5,028	10,063	4,283
14 Mailroom	8,432	734	6,795	616	1,232	524
14 Property	0	0	0	0	0	0
14 Records	1,012	78	808	73	146	62
14 3-1-1 Svcs	12,683	965	10,117	916	1,834	781
Subtotal - ARA Operations	22,127	1,777	17,719	1,605	3,212	1,367
15 Payroll Svcs	6,672	388	5,233	474	949	404
Subtotal - ARA Payroll Svcs	6,672	388	5,233	474	949	404
16 Certification	2,346	53	1,778	161	322	137
16 Contract Compliance	12,948	311	9,828	890	1,782	758
16 Reporting & Analytics	1,864	43	1,413	128	256	109
16 Dept Services	9,547	221	7,241	656	1,313	559
16 External Affairs & Outreach	1,611	36	1,221	111	221	94
Subtotal - OBO	28,316	664	21,482	1,946	3,894	1,657
17 City Mayor Admin	0	6,042	4,479	406	812	346

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B. Incoming Costs-(Default Spread Salary%)

Dept:17 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs
Subtotal - Mayor	0	6,042	4,479	406	812	346
18 Legal Svcs	0	997,718	739,579	66,999	134,077	57,063
18 Inspector General	0	27,404	20,314	1,840	3,683	1,567
Subtotal - Legal	0	1,025,122	759,893	68,839	137,760	58,630
19 Controller Fin Svcs	0	19,593	14,524	1,316	2,633	1,121
Subtotal - City Controller's	0	19,593	14,524	1,316	2,633	1,121
25 Building Svcs	0	190,601	141,287	12,799	25,614	10,901
25 Utilities	0	82,504	61,158	5,540	11,087	4,719
25 Real Estate	0	6,444	4,777	433	866	369
Subtotal - General Services	0	279,549	207,222	18,772	37,567	15,988
Total Incoming	479,580	1,338,296	1,347,539	122,074	244,293	103,970
C. Total Allocated		\$ 6,478,459	\$ 5,190,809	\$ 403,872	\$ 779,812	\$ 103,970
			80.12%	6.23%	12.04%	1.60%

CITY OF HOUSTON, TEXAS
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City Mayor Admin Allocations

Dept:17 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	6.30	0.0309	\$ 1,299	\$ 0	\$ 1,299	\$ 0	\$ 1,299
05 Finance Financial Plg & Analys	12.70	0.0624	2,619	0	2,619	0	2,619
06 Finance City Council	5.10	0.0250	1,052	0	1,052	0	1,052
07 Accounting & Financial Reporti	14.20	0.0697	2,928	0	2,928	0	2,928
08 Finance Disaster Recovery	4.40	0.0216	907	0	907	0	907
09 Finance Grants	5.80	0.0285	1,196	0	1,196	0	1,196
10 Finance Rev Perform Mgmt	2.00	0.0098	412	0	412	0	412
11 Finance Strat Purchasing	39.00	0.1916	8,043	0	8,043	0	8,043
12 ARA Director Office	6.00	0.0295	1,237	0	1,237	0	1,237
13 ARA Admin Services	6.00	0.0295	1,237	0	1,237	0	1,237
14 ARA Operations	81.90	0.4023	16,890	0	16,890	0	16,890
15 ARA Payroll Services	34.50	0.1695	7,115	0	7,115	0	7,115
16 Office Business Opportunity	30.30	0.1488	6,249	0	6,249	0	6,249
17 Mayor	29.30	0.1439	6,042	0	6,042	0	6,042
18 Legal	100.20	0.4921	20,664	0	20,664	4,950	25,614
19 City Controller's Office	46.50	0.2284	9,590	0	9,590	2,297	11,887
20 Health Administration	30.10	0.1478	6,207	0	6,207	1,487	7,694
21 Planning & Dev Admin	7.20	0.0354	1,485	0	1,485	356	1,841
23 CIP Sal Rec HPW	53.20	0.2613	10,971	0	10,971	2,628	13,599
24 HPD Police Records	75.20	0.3694	15,508	0	15,508	3,715	19,223
25 General Services	207.10	1.0172	42,710	0	42,710	10,230	52,940
28 Human Resources	196.20	0.9637	40,462	0	40,462	9,692	50,154
29 HITS	177.00	0.8694	36,502	0	36,502	8,744	45,246
30 Finance Public Fin	3.60	0.0177	742	0	742	178	920
31 Finance Treasury	3.30	0.0162	681	0	681	163	844
32 ARA Regulatory	3.00	0.0147	619	0	619	148	767
33 City Secretary	7.00	0.0344	1,444	0	1,444	346	1,790
34 City Council	67.80	0.3330	13,982	0	13,982	3,349	17,331
35 Police	5,968.60	29.3155	1,230,889	0	1,230,889	294,841	1,525,730
36 Dept of Neighborhoods	111.60	0.5481	23,015	0	23,015	5,513	28,528
37 Fire	3,869.90	19.0075	798,079	0	798,079	191,168	989,247
38 Municipal Court	230.00	1.1297	47,432	0	47,432	11,362	58,794
39 Solid Waste	387.10	1.9013	79,831	0	79,831	19,122	98,953
40 Houston Airport System (HAS)	1,166.30	5.7284	240,523	0	240,523	57,614	298,137
41 Housing & Community Dev	265.80	1.3055	54,815	0	54,815	13,130	67,945
42 Library	432.90	2.1262	89,276	0	89,276	21,385	110,661
43 Parks & Recreation	633.40	3.1110	130,624	0	130,624	31,289	161,913
44 Health Department	1,316.80	6.4676	271,560	0	271,560	65,048	336,608
45 Fleet Management	324.00	1.5914	66,818	0	66,818	16,005	82,823
46 Planning & Dev Other	22.50	0.1105	4,640	0	4,640	1,111	5,751
47 Planning & Dev Spec Rev	47.90	0.2353	9,878	0	9,878	2,366	12,244
49 Finance Other	55.10	0.2706	11,363	0	11,363	2,722	14,085
50 ARA Insurance	5.00	0.0246	1,031	0	1,031	247	1,278
51 ARA BARC	100.00	0.4912	20,623	0	20,623	4,940	25,563
52 ARA Parking	58.90	0.2893	12,147	0	12,147	2,910	15,057
53 ARA Other	34.00	0.1670	7,012	0	7,012	1,680	8,692
54 IT Public Services	0.00	0.0000	0	0	0	0	0
55 Legal Insurance	55.60	0.2731	11,466	0	11,466	2,747	14,213
56 Legal Wkr Comp	2.00	0.0098	412	0	412	99	511
57 Mayor Cable TV	16.00	0.0786	3,300	0	3,300	790	4,090
58 Mayor Other	55.10	0.2706	11,363	0	11,363	2,722	14,085
59 TIRZ	6.40	0.0314	1,320	0	1,320	316	1,636
60 HR Health Benefits	39.80	0.1955	8,208	0	8,208	1,966	10,174
62 HPW Bldg Insp	586.20	2.8792	120,890	0	120,890	28,958	149,848
63 HPW Stormwater	286.40	1.4067	59,064	0	59,064	14,148	73,212
64 HPW DDSR	420.80	2.0668	86,780	0	86,780	20,787	107,567

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City Mayor Admin Allocations

Dept: 17 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 HPW Water & Sewer	2,041.20	10.0256	420,951	0	420,951	100,833	521,784
66 HPW Houston Transtar	7.30	0.0359	1,505	0	1,505	361	1,866
67 HPW Other	9.30	0.0457	1,918	0	1,918	459	2,377
68 Houston Permit Center	24.90	0.1223	5,135	0	5,135	1,230	6,365
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	0.2259	9,486	0	9,486	2,272	11,758
71 CIP S/R Engrg	43.80	0.2151	9,033	0	9,033	2,164	11,197
72 CIP S/R Constr	37.20	0.1827	7,672	0	7,672	1,838	9,510
73 CIP S/R Eng/Const	22.40	0.1100	4,619	0	4,619	1,107	5,726
74 CIP S/R Geo/Env	8.10	0.0398	1,670	0	1,670	400	2,070
75 CIP S/R Other	97.10	0.4769	20,025	0	20,025	4,797	24,822
76 CIP S/R GSD	39.80	0.1955	8,208	0	8,208	1,966	10,174
26 HEC	182.60	0.8969	37,657	0	37,657	9,020	46,677
89 HR-W.C.	47.20	0.2318	9,734	0	9,734	2,332	12,066
90 Legal Other	0.00	0.0000	0	0	0	0	0
91 Convention & Entertainment	0.00	0.0000	0	0	0	0	0
Subtotal	20,359.90	100.0000	4,198,765	0	4,198,765	992,044	5,190,809
Direct Bills					0		0
Total					\$4,198,765		\$ 5,190,809
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Agenda Office Allocations

Dept: 17 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 City Council	100	100.0000	\$ 314,003	\$ 0	\$ 314,003	\$ 89,869	\$ 403,872
Subtotal	100	100.0000	314,003	0	314,003	89,869	403,872
Direct Bills					0		0
Total					\$314,003		\$ 403,872

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

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Inter Gov Rel Allocations

Dept: 17 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 Mayor Other	100	100.0000	\$ 599,967	\$ 0	\$ 599,967	\$ 179,845	\$ 779,812
Subtotal	100	100.0000	599,967	0	599,967	179,845	779,812
Direct Bills					0		0
Total					\$599,967		\$ 779,812

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

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Other Svcs Allocations

Dept: 17 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 Mayor Other	100	100.0000	\$ 27,429	\$ 0	\$ 27,429	\$ 76,541	\$ 103,970
Subtotal	100	100.0000	27,429	0	27,429	76,541	103,970
Direct Bills					0		0
Total					\$27,429		\$ 103,970

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

Allocation Summary

Dept: 17 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	1,299	0	0	0	1,299
05 Finance Financial Plg & Analys	2,619	0	0	0	2,619
06 Finance City Council	1,052	0	0	0	1,052
07 Accounting & Financial Reporti	2,928	0	0	0	2,928
08 Finance Disaster Recovery	907	0	0	0	907
09 Finance Grants	1,196	0	0	0	1,196
10 Finance Rev Perform Mgmt	412	0	0	0	412
11 Finance Strat Purchasing	8,043	0	0	0	8,043
12 ARA Director Office	1,237	0	0	0	1,237
13 ARA Admin Services	1,237	0	0	0	1,237
14 ARA Operations	16,890	0	0	0	16,890
15 ARA Payroll Services	7,115	0	0	0	7,115
16 Office Business Opportunity	6,249	0	0	0	6,249
17 Mayor	6,042	0	0	0	6,042
18 Legal	25,614	0	0	0	25,614
19 City Controller's Office	11,887	0	0	0	11,887
20 Health Administration	7,694	0	0	0	7,694
21 Planning & Dev Admin	1,841	0	0	0	1,841
23 CIP Sal Rec HPW	13,599	0	0	0	13,599
24 HPD Police Records	19,223	0	0	0	19,223
25 General Services	52,940	0	0	0	52,940
26 HEC	46,677	0	0	0	46,677
28 Human Resources	50,154	0	0	0	50,154
29 HITS	45,246	0	0	0	45,246
30 Finance Public Fin	920	0	0	0	920
31 Finance Treasury	844	0	0	0	844
32 ARA Regulatory	767	0	0	0	767
33 City Secretary	1,790	0	0	0	1,790
34 City Council	17,331	403,872	0	0	421,203
35 Police	1,525,730	0	0	0	1,525,730
36 Dept of Neighborhoods	28,528	0	0	0	28,528
37 Fire	989,247	0	0	0	989,247
38 Municipal Court	58,794	0	0	0	58,794
39 Solid Waste	98,953	0	0	0	98,953
40 Houston Airport System (HAS)	298,137	0	0	0	298,137
41 Housing & Community Dev	67,945	0	0	0	67,945
42 Library	110,661	0	0	0	110,661
43 Parks & Recreation	161,913	0	0	0	161,913
44 Health Department	336,608	0	0	0	336,608
45 Fleet Management	82,823	0	0	0	82,823
46 Planning & Dev Other	5,751	0	0	0	5,751
47 Planning & Dev Spec Rev	12,244	0	0	0	12,244
49 Finance Other	14,085	0	0	0	14,085
50 ARA Insurance	1,278	0	0	0	1,278
51 ARA BARC	25,563	0	0	0	25,563
52 ARA Parking	15,057	0	0	0	15,057
53 ARA Other	8,692	0	0	0	8,692
54 IT Public Services	0	0	0	0	0
55 Legal Insurance	14,213	0	0	0	14,213
56 Legal Wkr Comp	511	0	0	0	511
57 Mayor Cable TV	4,090	0	0	0	4,090
58 Mayor Other	14,085	0	779,812	103,970	897,867
59 TIRZ	1,636	0	0	0	1,636
60 HR Health Benefits	10,174	0	0	0	10,174
62 HPW Bldg Insp	149,848	0	0	0	149,848
63 HPW Stormwater	73,212	0	0	0	73,212

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Allocation Summary

Dept: 17 Mayor

Department	City Mayor Admin	Agenda Office	Inter Gov Rel	Other Svcs	Total
64 HPW DDSR	107,567	0	0	0	107,567
65 HPW Water & Sewer	521,784	0	0	0	521,784
66 HPW Houston Transtar	1,866	0	0	0	1,866
67 HPW Other	2,377	0	0	0	2,377
68 Houston Permit Center	6,365	0	0	0	6,365
69 CIP S/R Planning	0	0	0	0	0
70 CIP Sal Rec RE	11,758	0	0	0	11,758
71 CIP S/R Engrg	11,197	0	0	0	11,197
72 CIP S/R Constr	9,510	0	0	0	9,510
73 CIP S/R Eng/Const	5,726	0	0	0	5,726
74 CIP S/R Geo/Env	2,070	0	0	0	2,070
75 CIP S/R Other	24,822	0	0	0	24,822
76 CIP S/R GSD	10,174	0	0	0	10,174
89 HR-W.C.	12,066	0	0	0	12,066
90 Legal Other	0	0	0	0	0
91 Convention & Entertainment	0	0	0	0	0
Total	\$ 5,190,813	\$ 403,872	\$ 779,812	\$ 103,970	\$ 6,478,467

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.
- **Other** – The costs associated with other activities such as criminal law are included in this function are not allocated.

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

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A. Department Costs

Dept: 18 Legal

Department	Amount	General Admin	Legal Svcs	Legal Chargebacks	Inspector General	Other
Personnel Costs						
Salaries	S1 11,171,973	1,488,919	4,670,345	394,161	797,357	3,821,191
Salary % Split		13.33%	41.80%	3.53%	7.14%	34.20%
Benefits	P 5,010,483	675,346	2,098,860	169,134	349,893	1,717,249
Subtotal - Personnel Costs	16,182,456	2,164,265	6,769,205	563,295	1,147,250	5,538,440
Services & Supplies Cost						
Supplies	P 124,122	124,123	0	0	0	0
Services	P 1,813,574	1,631,262	97,025	0	5,900	79,384
Subtotal - Services & Supplies	1,937,696	1,755,385	97,025	0	5,900	79,384
Department Cost Total	18,120,152	3,919,650	6,866,230	563,295	1,153,150	5,617,824
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments	18,120,152	3,919,650	6,866,230	563,295	1,153,150	5,617,824
General Admin Distribution		3,919,650-	1,890,530	159,553	322,767	1,546,800
Grand Total	\$ 18,120,152		\$ 8,756,760	\$ 722,848	\$ 1,475,917	\$ 7,164,624
	=====	=====	=====	=====	=====	=====
						not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:18 Legal

Department	First Incoming	Second Incoming	Legal Svcs	Legal Chargebacks	Inspector General	Other
1 City Hall Annex	\$ 115,931	\$ 0	\$ 55,916	\$ 4,719	\$ 9,546	\$ 45,750
1 Muni Court Bldg	37	0	18	2	3	15
Subtotal - Building Depn	115,968	0	55,934	4,721	9,549	45,764
3 Insurance Retirees	348,382	644	168,342	14,208	28,741	137,735
3 Memberships	3,247	6	1,569	132	268	1,284
3 Consulting Services	397	1	192	16	33	157
3 Other Misc	2,516	5	1,216	103	208	995
3 Dept Specific	33,000	61	15,946	1,346	2,722	13,047
Subtotal - Non-Dept-Gen Gov	387,542	716	187,265	15,805	31,971	153,217
5 Financial Plg & Analysis	7,099	363	3,599	304	615	2,945
Subtotal - Fin Plg & Analysis	7,099	363	3,599	304	615	2,945
7 Gen Acctng	7,064	345	3,574	302	610	2,924
7 Fixed Assets	3,123	149	1,578	133	269	1,291
7 Auditing Svcs	3,699	0	1,784	151	305	1,460
7 Fin Operations	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	13,886	494	6,936	585	1,184	5,675
8 Disaster Recovery	1,892	161	990	84	169	810
Subtotal - Fin Disaster Recove	1,892	161	990	84	169	810
9 Cost Accounting	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0
10 Perf Mgmt Svcs	1,565	86	796	67	136	651
Subtotal - Fin Perform Mgmt	1,565	86	796	67	136	651
11 Purchasing	8,481	570	4,366	368	745	3,572
Subtotal - Fin SPD	8,481	570	4,366	368	745	3,572
14 Mailroom	21,256	1,851	11,145	941	1,903	9,119
14 Records	3,460	265	1,797	152	307	1,470
14 3-1-1 Svcs	18,331	1,394	9,514	803	1,624	7,784
Subtotal - ARA Operations	43,047	3,511	22,456	1,895	3,834	18,373
15 Payroll Svcs	22,819	1,325	11,645	983	1,988	9,528
Subtotal - ARA Payroll Svcs	22,819	1,325	11,645	983	1,988	9,528
16 Certification	8,023	180	3,956	334	675	3,237
16 Contract Compliance	28,054	674	13,856	1,169	2,366	11,337
16 Reporting & Analytics	1,186	27	585	49	100	479
16 Dept Services	2,604	60	1,285	108	219	1,051
16 External Affairs & Outreach	5,510	124	2,717	229	464	2,223
Subtotal - OBO	45,377	1,065	22,400	1,890	3,824	18,327
17 City Mayor Admin	20,664	4,950	12,354	1,043	2,109	10,108
Subtotal - Mayor	20,664	4,950	12,354	1,043	2,109	10,108
18 Legal Svcs	0	742,860	358,297	30,239	61,171	293,153
18 Inspector General	0	27,404	13,218	1,116	2,257	10,814
Subtotal - Legal	0	770,264	371,515	31,355	63,428	303,967

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B. Incoming Costs-(Default Spread Salary%)

Dept:18 Legal

Department	First Incoming	Second Incoming	Legal Svcs	Legal Chargebacks	Inspector General	Other
19 Controller Fin Svcs	0	19,664	9,484	800	1,619	7,760
Subtotal - City Controller's	0	19,664	9,484	800	1,619	7,760
24 Records Mgt	0	13,343	6,436	543	1,099	5,266
Subtotal - HPD Police Records	0	13,343	6,436	543	1,099	5,266
25 Building Svcs	0	287,651	138,740	11,709	23,687	113,515
25 Utilities	0	124,513	60,055	5,068	10,253	49,136
25 Real Estate	0	12,441	6,001	506	1,024	4,910
Subtotal - General Services	0	424,605	204,796	17,284	34,964	167,561
Total Incoming	668,340	1,241,117	920,971	77,727	157,235	753,523
C. Total Allocated		\$ 20,029,609	\$ 9,677,731	\$ 800,575	\$ 1,633,152	\$ 7,918,147
			48.32%	4.00%	8.15%	39.53%

CITY OF HOUSTON, TEXAS
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Legal Svcs Allocations

Dept:18 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	5,141.00	9.5318	\$ 865,407	\$ 0	\$ 865,407	\$ 0	\$ 865,407
12 ARA Director Office	3,869.00	7.1734	651,286	0	651,286	0	651,286
16 Office Business Opportunity	310.00	0.5748	52,184	0	52,184	0	52,184
17 Mayor	5,927.00	10.9892	997,718	0	997,718	0	997,718
18 Legal	4,413.00	8.1821	742,860	0	742,860	0	742,860
19 City Controller's Office	350.00	0.6489	58,917	0	58,917	6,113	65,030
20 Health Administration	3,307.00	6.1315	556,682	0	556,682	57,757	614,439
21 Planning & Dev Admin	1,903.00	3.5283	320,340	0	320,340	33,236	353,576
22 HPW Admin Indirect	1,416.00	2.6254	238,361	0	238,361	24,731	263,092
25 General Services	2,827.00	5.2415	475,881	0	475,881	49,374	525,255
28 Human Resources	743.00	1.3776	125,072	0	125,072	12,977	138,049
29 HITS	1,673.00	3.1019	281,623	0	281,623	29,219	310,842
33 City Secretary	306.00	0.5673	51,510	0	51,510	5,344	56,854
34 City Council	530.00	0.9827	89,217	0	89,217	9,257	98,474
35 Police	3,928.00	7.2828	661,217	0	661,217	68,603	729,820
36 Dept of Neighborhoods	1,314.00	2.4363	221,191	0	221,191	22,949	244,140
37 Fire	1,405.00	2.6050	236,510	0	236,510	24,539	261,049
38 Municipal Court	9.00	0.0167	1,515	0	1,515	157	1,672
39 Solid Waste	614.00	1.1384	103,357	0	103,357	10,724	114,081
40 Houston Airport System (HAS)	706.00	1.3090	118,844	0	118,844	12,330	131,174
41 Housing & Community Dev	345.00	0.6397	58,075	0	58,075	6,026	64,101
42 Library	592.00	1.0976	99,654	0	99,654	10,339	109,993
43 Parks & Recreation	2,812.00	5.2137	473,356	0	473,356	49,112	522,468
45 Fleet Management	240.00	0.4450	40,400	0	40,400	4,192	44,592
52 ARA Parking	278.00	0.5154	46,797	0	46,797	4,855	51,652
67 HPW Other	6,060.00	11.2357	1,020,106	0	1,020,106	105,839	1,125,945
70 CIP Sal Rec RE	472.00	0.8751	79,454	0	79,454	8,244	87,698
26 HEC	126.00	0.2336	21,210	0	21,210	2,201	23,411
92 Other	2,319.00	4.2996	390,367	0	390,367	40,502	430,869
Subtotal	53,935.00	100.0000	9,079,111	0	9,079,111	598,620	9,677,731
Direct Bills					0		0
Total					\$9,079,111		\$ 9,677,731
	=====	=====	=====	=====	=====	=====	=====

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

CITY OF HOUSTON, TEXAS
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Legal Chargebacks Allocations

Dept: 18 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Houston Airport System (HAS)	118,121	20.9696	\$ 157,283	118,121-	\$ 39,162	\$ 10,594	\$ 49,756
47 Planning & Dev Spec Rev	390,578	69.3380	520,072	390,578-	129,494	35,031	164,525
65 HPW Water & Sewer	54,597	9.6924	72,698	54,597-	18,101	4,897	22,998
Subtotal	563,296	100.0000	750,053	563,296-	186,757	50,522	237,279
Direct Bills					563,296		563,296
Total					\$750,053		\$ 800,575
	=====	=====	=====	=====	=====	=====	=====

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

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Inspector General Allocations

Dept:18 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	2.68	2.6800	\$ 41,030	\$ 0	\$ 41,030	\$ 0	\$ 41,030
12 ARA Director Office	2.23	2.2300	34,140	0	34,140	0	34,140
16 Office Business Opportunity	1.34	1.3400	20,515	0	20,515	0	20,515
17 Mayor	1.79	1.7900	27,404	0	27,404	0	27,404
18 Legal	1.79	1.7900	27,404	0	27,404	0	27,404
19 City Controller's Office	2.23	2.2300	34,140	0	34,140	2,528	36,668
21 Planning & Dev Admin	0.45	0.4500	6,889	0	6,889	510	7,399
22 HPW Admin Indirect	9.38	9.3800	143,603	0	143,603	10,631	154,234
25 General Services	4.02	4.0200	61,544	0	61,544	4,556	66,100
28 Human Resources	4.91	4.9100	75,170	0	75,170	5,565	80,735
34 City Council	0.45	0.4500	6,889	0	6,889	510	7,399
36 Dept of Neighborhoods	6.70	6.7000	102,574	0	102,574	7,594	110,168
37 Fire	12.03	12.0300	184,174	0	184,174	13,635	197,809
38 Municipal Court	0.45	0.4500	6,889	0	6,889	510	7,399
39 Solid Waste	4.46	4.4600	68,280	0	68,280	5,055	73,335
40 Houston Airport System (HAS)	11.61	11.6100	177,744	0	177,744	13,159	190,903
41 Housing & Community Dev	6.25	6.2500	95,684	0	95,684	7,084	102,768
42 Library	4.91	4.9100	75,170	0	75,170	5,565	80,735
43 Parks & Recreation	7.14	7.1400	109,310	0	109,310	8,093	117,403
44 Health Department	7.59	7.5900	116,199	0	116,199	8,603	124,802
45 Fleet Management	1.34	1.3400	20,515	0	20,515	1,519	22,034
65 HPW Water & Sewer	2.68	2.6800	41,030	0	41,030	3,038	44,068
26 HEC	3.57	3.5700	54,655	0	54,655	4,046	58,701
Subtotal	100.00	100.0000	1,530,952	0	1,530,952	102,200	1,633,152
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,530,952	=====	\$ 1,633,152

Basis Units: % of complaints investigated
 Source: Complaint Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept: 18 Legal

Department	Legal Svcs	HPW Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$ 563,296	\$0	\$0	\$ 563,296
04 Finance Dir Office	865,407	0	41,030	0	906,437
12 ARA Director Office	651,286	0	34,140	0	685,426
16 Office Business Opportunity	52,184	0	20,515	0	72,699
17 Mayor	997,718	0	27,404	0	1,025,122
18 Legal	742,860	0	27,404	0	770,264
19 City Controller's Office	65,030	0	36,668	0	101,698
20 Health Administration	614,439	0	0	0	614,439
21 Planning & Dev Admin	353,576	0	7,399	0	360,975
22 HPW Admin Indirect	263,092	0	154,234	0	417,326
25 General Services	525,255	0	66,100	0	591,355
26 HEC	23,411	0	58,701	0	82,112
28 Human Resources	138,049	0	80,735	0	218,784
29 HITS	310,842	0	0	0	310,842
33 City Secretary	56,854	0	0	0	56,854
34 City Council	98,474	0	7,399	0	105,873
35 Police	729,820	0	0	0	729,820
36 Dept of Neighborhoods	244,140	0	110,168	0	354,308
37 Fire	261,049	0	197,809	0	458,858
38 Municipal Court	1,672	0	7,399	0	9,071
39 Solid Waste	114,081	0	73,335	0	187,416
40 Houston Airport System (HAS)	131,174	49,756	190,903	0	371,833
41 Housing & Community Dev	64,101	0	102,768	0	166,869
42 Library	109,993	0	80,735	0	190,728
43 Parks & Recreation	522,468	0	117,403	0	639,871
44 Health Department	0	0	124,802	0	124,802
45 Fleet Management	44,592	0	22,034	0	66,626
47 Planning & Dev Spec Rev	0	164,525	0	0	164,525
52 ARA Parking	51,652	0	0	0	51,652
65 HPW Water & Sewer	0	22,998	44,068	0	67,066
67 HPW Other	1,125,945	0	0	0	1,125,945
70 CIP Sal Rec RE	87,698	0	0	0	87,698
92 Other	430,869	0	0	0	430,869
Total	\$ 9,677,731	\$ 800,575	\$ 1,633,153	\$ 0	\$ 12,111,459
	=====	=====	=====	=====	=====

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 not allocated in this plan.

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A. Department Costs

Dept:19 City Controllers 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
		=====	=====	=====	=====
					not allocated

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B. Incoming Costs-(Default Spread Salary%)

Dept:19 City Controllers 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	299	132,084	29,889
3 Memberships	1,507	3	1,231	279
3 Consulting Services	247	0	202	46
3 Other Misc	1,092	2	892	202
Subtotal - Non-Dept-Gen Gov	164,520	304	134,409	30,415
5 Financial Plg & Analysis	4,418	226	3,787	857
Subtotal - Fin Plg & Analysis	4,418	226	3,787	857
7 Gen Acctng	4,396	215	3,760	851
7 Fixed Assets	1,201	57	1,026	232
7 Auditing Svcs	2,302	0	1,877	425
7 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	7,899	272	6,663	1,508
8 Disaster Recovery	821	70	726	164
Subtotal - Fin Disaster Recove	821	70	726	164
9 Cost Accounting	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
10 Perf Mgmt Svcs	679	37	584	132
Subtotal - Fin Perform Mgmt	679	37	584	132
11 Purchasing	16,432	1,105	14,301	3,236
Subtotal - Fin SPD	16,432	1,105	14,301	3,236
14 Mailroom	7,260	632	6,436	1,456
14 Records	1,606	123	1,410	319
14 3-1-1 Svcs	4,223	321	3,706	839
Subtotal - ARA Operations	13,089	1,077	11,552	2,614
15 Payroll Svcs	10,589	615	9,137	2,067
Subtotal - ARA Payroll Svcs	10,589	615	9,137	2,067
16 Certification	3,723	83	3,104	702
16 Contract Compliance	2,158	52	1,802	408
16 Reporting & Analytics	551	13	460	104
16 External Affairs & Outreach	2,557	57	2,132	482
Subtotal - OBO	8,989	205	7,498	1,697
17 City Mayor Admin	9,590	2,297	9,694	2,193
Subtotal - Mayor	9,590	2,297	9,694	2,193
18 Legal Svcs	58,917	6,113	53,030	12,000
18 Inspector General	34,140	2,528	29,901	6,766
Subtotal - Legal	93,057	8,640	82,931	18,766

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B. Incoming Costs-(Default Spread Salary%)

Dept:19 City Controllers Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
19 Controller Fin Svcs	0	12,239	9,981	2,258
Subtotal - City Controller's	0	12,239	9,981	2,258
25 Building Svcs	0	99,995	81,543	18,452
25 Utilities	0	43,284	35,297	7,987
25 Real Estate	0	3,030	2,471	559
Subtotal - General Services	0	146,309	119,311	26,998
Total Incoming	412,495	173,396	477,778	108,113
C. Total Allocated		\$ 8,449,406	\$ 6,780,790	\$ 1,668,613
			80.25%	19.75%

CITY OF HOUSTON, TEXAS
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Controller Fin Svcs Allocations

Dept:19 City Controllers Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	48,321	2.3323	\$ 154,851	\$ 0	\$ 154,851	\$ 0	\$ 154,851
04 Finance Dir Office	2,002	0.0966	6,416	0	6,416	0	6,416
05 Finance Financial Plg & Analys	589	0.0284	1,888	0	1,888	0	1,888
06 Finance City Council	568	0.0274	1,820	0	1,820	0	1,820
07 Accounting & Financial Reporti	1,547	0.0747	4,958	0	4,958	0	4,958
08 Finance Disaster Recovery	376	0.0181	1,205	0	1,205	0	1,205
09 Finance Grants	517	0.0250	1,657	0	1,657	0	1,657
10 Finance Rev Perform Mgmt	349	0.0168	1,118	0	1,118	0	1,118
11 Finance Strat Purchasing	897	0.0433	2,875	0	2,875	0	2,875
12 ARA Director Office	3,007	0.1451	9,636	0	9,636	0	9,636
13 ARA Admin Services	432	0.0209	1,384	0	1,384	0	1,384
14 ARA Operations	4,766	0.2300	15,273	0	15,273	0	15,273
15 ARA Payroll Services	727	0.0351	2,330	0	2,330	0	2,330
16 Office Business Opportunity	5,775	0.2787	18,507	0	18,507	0	18,507
17 Mayor	6,114	0.2951	19,593	0	19,593	0	19,593
18 Legal	6,136	0.2962	19,664	0	19,664	0	19,664
19 City Controller's Office	3,819	0.1843	12,239	0	12,239	0	12,239
20 Health Administration	13,949	0.6733	44,701	0	44,701	993	45,694
21 Planning & Dev Admin	1,620	0.0782	5,192	0	5,192	115	5,307
23 CIP Sal Rec HPW	3,644	0.1759	11,678	0	11,678	259	11,937
24 HPD Police Records	1,573	0.0759	5,041	0	5,041	112	5,153
25 General Services	41,701	2.0128	133,637	0	133,637	2,969	136,606
28 Human Resources	70,642	3.4097	226,382	0	226,382	5,030	231,412
29 HITS	38,700	1.8679	124,019	0	124,019	2,756	126,775
30 Finance Public Fin	444	0.0214	1,423	0	1,423	32	1,455
31 Finance Treasury	1,197	0.0578	3,836	0	3,836	85	3,921
32 ARA Regulatory	1,686	0.0814	5,403	0	5,403	120	5,523
33 City Secretary	1,589	0.0767	5,092	0	5,092	113	5,205
34 City Council	25,161	1.2144	80,632	0	80,632	1,792	82,424
35 Police	228,558	11.0318	732,445	0	732,445	16,274	748,719
36 Dept of Neighborhoods	10,654	0.5142	34,142	0	34,142	759	34,901
37 Fire	168,046	8.1111	538,526	0	538,526	11,965	550,491
38 Municipal Court	25,482	1.2299	81,661	0	81,661	1,814	83,475
39 Solid Waste	38,214	1.8445	122,462	0	122,462	2,721	125,183
40 Houston Airport System (HAS)	131,812	6.3622	422,409	0	422,409	9,385	431,794
41 Housing & Community Dev	70,003	3.3788	224,334	0	224,334	4,984	229,318
42 Library	19,377	0.9353	62,096	0	62,096	1,380	63,476
43 Parks & Recreation	96,070	4.6370	307,869	0	307,869	6,840	314,709
44 Health Department	202,013	9.7506	647,378	0	647,378	14,384	661,762
45 Fleet Management	169,464	8.1795	543,070	0	543,070	12,066	555,136
46 Planning & Dev Other	3,000	0.1448	9,614	0	9,614	214	9,828
47 Planning & Dev Spec Rev	7,434	0.3588	23,823	0	23,823	529	24,352
48 General Debt	7,104	0.3429	22,766	0	22,766	506	23,272
49 Finance Other	13,198	0.6370	42,295	0	42,295	940	43,235
50 ARA Insurance	1,530	0.0738	4,903	0	4,903	109	5,012
51 ARA BARC	15,018	0.7249	48,127	0	48,127	1,069	49,196
52 ARA Parking	17,685	0.8536	56,674	0	56,674	1,259	57,933
53 ARA Other	12,488	0.6028	40,020	0	40,020	889	40,909
54 IT Public Services	0	0.0000	0	0	0	0	0
55 Legal Insurance	7,119	0.3436	22,814	0	22,814	507	23,321
56 Legal Wkr Comp	635	0.0306	2,035	0	2,035	45	2,080
57 Mayor Cable TV	2,464	0.1189	7,896	0	7,896	175	8,071
58 Mayor Other	17,789	0.8586	57,007	0	57,007	1,267	58,274
59 TIRZ	1,168	0.0564	3,743	0	3,743	83	3,826
60 HR Health Benefits	138,796	6.6993	444,791	0	444,791	9,883	454,674
61 HR Long Term Disability	64	0.0031	205	0	205	5	210

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Controller Fin Svcs Allocations

Dept:19 City Controllers Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 HPW Bldg Insp	52,132	2.5163	167,064	0	167,064	3,712	170,776
63 HPW Stormwater	19,090	0.9214	61,176	0	61,176	1,359	62,535
64 HPW DDSR	34,939	1.6864	111,967	0	111,967	2,488	114,455
65 HPW Water & Sewer	186,306	8.9924	597,043	0	597,043	13,265	610,308
66 HPW Houston Transtar	2,551	0.1231	8,175	0	8,175	182	8,357
67 HPW Other	35,923	1.7339	115,120	0	115,120	2,558	117,678
68 Houston Permit Center	7,068	0.3412	22,650	0	22,650	503	23,153
69 CIP S/R Planning	5	0.0002	16	0	16	0	16
70 CIP Sal Rec RE	1,596	0.0770	5,115	0	5,115	114	5,229
71 CIP S/R Engrg	1,459	0.0704	4,676	0	4,676	104	4,780
72 CIP S/R Constr	1,791	0.0864	5,739	0	5,739	128	5,867
73 CIP S/R Eng/Const	2,105	0.1016	6,746	0	6,746	150	6,896
74 CIP S/R Geo/Env	659	0.0318	2,112	0	2,112	47	2,159
75 CIP S/R Other	8,771	0.4234	28,108	0	28,108	625	28,733
76 CIP S/R GSD	1,535	0.0741	4,919	0	4,919	109	5,028
26 HEC	5,932	0.2863	19,010	0	19,010	422	19,432
87 Hurricane Ike Aid & Recovery	29	0.0014	93	0	93	2	95
88 ARRA Reimbursement Fund	21	0.0010	67	0	67	2	69
89 HR-W.C.	15,122	0.7299	48,461	0	48,461	1,077	49,538
90 Legal Other	305	0.0147	977	0	977	22	999
91 Convention & Entertainment	1,436	0.0693	4,602	0	4,602	102	4,704
Subtotal	2,071,808	100.0000	6,639,391	0	6,639,391	141,399	6,780,790
Direct Bills					0		0
Total					\$6,639,391		\$ 6,780,790
	=====	=====	=====	=====	=====	=====	=====

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

Allocation Summary

Dept:19 City Controller's Office

Department	Controllor Fin Svcs	Controllor Treasury	Total
0 Direct Billed	\$0	\$0	\$0
03 Non-Departmental-Gen Gov	154,851	0	154,851
04 Finance Dir Office	6,416	0	6,416
05 Finance Financial Plg & Analys	1,888	0	1,888
06 Finance City Council	1,820	0	1,820
07 Accounting & Financial Reporti	4,958	0	4,958
08 Finance Disaster Recovery	1,205	0	1,205
09 Finance Grants	1,657	0	1,657
10 Finance Rev Perform Mgmt	1,118	0	1,118
11 Finance Strat Purchasing	2,875	0	2,875
12 ARA Director Office	9,636	0	9,636
13 ARA Admin Services	1,384	0	1,384
14 ARA Operations	15,273	0	15,273
15 ARA Payroll Services	2,330	0	2,330
16 Office Business Opportunity	18,507	0	18,507
17 Mayor	19,593	0	19,593
18 Legal	19,664	0	19,664
19 City Controller's Office	12,239	0	12,239
20 Health Administration	45,694	0	45,694
21 Planning & Dev Admin	5,307	0	5,307
23 CIP Sal Rec HPW	11,937	0	11,937
24 HPD Police Records	5,153	0	5,153
25 General Services	136,606	0	136,606
26 HEC	19,432	0	19,432
28 Human Resources	231,412	0	231,412
29 HITS	126,775	0	126,775
30 Finance Public Fin	1,455	0	1,455
31 Finance Treasury	3,921	0	3,921
32 ARA Regulatory	5,523	0	5,523
33 City Secretary	5,205	0	5,205
34 City Council	82,424	0	82,424
35 Police	748,719	0	748,719
36 Dept of Neighborhoods	34,901	0	34,901
37 Fire	550,491	0	550,491
38 Municipal Court	83,475	0	83,475
39 Solid Waste	125,183	0	125,183
40 Houston Airport System (HAS)	431,794	0	431,794
41 Housing & Community Dev	229,318	0	229,318
42 Library	63,476	0	63,476
43 Parks & Recreation	314,709	0	314,709
44 Health Department	661,762	0	661,762
45 Fleet Management	555,136	0	555,136
46 Planning & Dev Other	9,828	0	9,828
47 Planning & Dev Spec Rev	24,352	0	24,352
48 General Debt	23,272	0	23,272
49 Finance Other	43,235	0	43,235
50 ARA Insurance	5,012	0	5,012
51 ARA BARC	49,196	0	49,196
52 ARA Parking	57,933	0	57,933
53 ARA Other	40,909	0	40,909
54 IT Public Services	0	0	0
55 Legal Insurance	23,321	0	23,321
56 Legal Wkr Comp	2,080	0	2,080
57 Mayor Cable TV	8,071	0	8,071
58 Mayor Other	58,274	0	58,274
59 TIRZ	3,826	0	3,826
60 HR Health Benefits	454,674	0	454,674

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Allocation Summary

Dept:19 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
61 HR Long Term Disability	210	0	210
62 HPW Bldg Insp	170,776	0	170,776
63 HPW Stormwater	62,535	0	62,535
64 HPW DDSR	114,455	0	114,455
65 HPW Water & Sewer	610,308	0	610,308
66 HPW Houston Transtar	8,357	0	8,357
67 HPW Other	117,678	0	117,678
68 Houston Permit Center	23,153	0	23,153
69 CIP S/R Planning	16	0	16
70 CIP Sal Rec RE	5,229	0	5,229
71 CIP S/R Engrg	4,780	0	4,780
72 CIP S/R Constr	5,867	0	5,867
73 CIP S/R Eng/Const	6,896	0	6,896
74 CIP S/R Geo/Env	2,159	0	2,159
75 CIP S/R Other	28,733	0	28,733
76 CIP S/R GSD	5,028	0	5,028
87 Hurricane Ike Aid & Recovery	95	0	95
88 ARRA Reimbursement Fund	69	0	69
89 HR-W.C.	49,538	0	49,538
90 Legal Other	999	0	999
91 Convention & Entertainment	4,704	0	4,704
Total	\$ 6,780,790 =====	\$ 0 =====	\$ 6,780,790 =====

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.

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A. Department Costs

Dept: 20 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

B. Incoming Costs-(Default Spread Salary%)

Dept:20 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	193	104,846
3 Memberships	975	2	977
3 Consulting Services	903	2	905
3 Other Misc	2,208	4	2,212
Subtotal - Non-Dept-Gen Gov	108,739	201	108,940
5 Financial Plg & Analysis	16,137	826	16,963
Subtotal - Fin Plg & Analysis	16,137	826	16,963
7 Gen Acctng	16,058	784	16,842
7 Fixed Assets	0	0	0
7 Auditing Svcs	8,409	0	8,409
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	24,467	784	25,251
8 Disaster Recovery	1,661	141	1,802
Subtotal - Fin Disaster Recove	1,661	141	1,802
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	1,374	75	1,449
Subtotal - Fin Perform Mgmt	1,374	75	1,449
11 Purchasing	25,443	1,711	27,154
Subtotal - Fin SPD	25,443	1,711	27,154
14 Records	1,039	80	1,119
Subtotal - ARA Operations	1,039	80	1,119
15 Payroll Svcs	6,855	398	7,253
Subtotal - ARA Payroll Service	6,855	398	7,253
16 Certification	2,410	54	2,464
16 External Affairs & Outreach	1,655	37	1,692
Subtotal - OBO	4,065	91	4,156
17 City Mayor Admin	6,207	1,487	7,694
Subtotal - Mayor	6,207	1,487	7,694
18 Legal Svcs	556,682	57,757	614,439
Subtotal - Legal	556,682	57,757	614,439
19 Controller Fin Svcs	44,701	993	45,694
Subtotal - City Controller's	44,701	993	45,694
25 Real Estate	0	63,047	63,047
Subtotal - General Services	0	63,047	63,047
Total Incoming	825,046	127,592	952,638

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B. Incoming Costs-(Default Spread Salary%)

Dept: 20 Health Administration

Department	First Incoming	Second Incoming	Health Admin
C. Total Allocated		\$ 16,749,457	\$ 16,749,457
			100.00%

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Health Admin Allocations

Dept: 20 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 Health Department	100	100.0000	\$ 16,621,865	\$ 0	\$ 16,621,865	\$ 127,592	\$ 16,749,457
Subtotal	100	100.0000	16,621,865	0	16,621,865	127,592	16,749,457
Direct Bills					0		0
Total					\$16,621,865		\$ 16,749,457

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

Allocation Summary

Dept: 20 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.

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A. Department Costs

Dept: 21 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
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B. Incoming Costs-(Default Spread Salary%)

Dept:21 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
3 Insurance Retirees	\$ 25,033	\$ 46	\$ 12,540	\$ 12,540
3 Memberships	233	0	117	117
3 Consulting Services	105	0	53	53
3 Other Misc	261	1	131	131
3 Walker Rent	766,564	1,416	383,990	383,990
Subtotal - Non-Dept-Gen Gov	792,196	1,464	396,830	396,830
5 Financial Plg & Analysis	1,874	96	985	985
Subtotal - Fin Plg & Analysis	1,874	96	985	985
7 Gen Acctng	1,865	91	978	978
7 Fixed Assets	1,441	69	755	755
7 Auditing Svcs	977	0	489	489
7 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	4,283	160	2,221	2,221
8 Disaster Recovery	196	17	106	106
Subtotal - Fin Disaster Recove	196	17	106	106
9 Cost Accounting	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
10 Perf Mgmt Svcs	162	9	85	85
Subtotal - Fin Perform Mgmt	162	9	85	85
11 Purchasing	1,590	107	848	848
Subtotal - Fin SPD	1,590	107	848	848
14 Mailroom	10,103	880	5,491	5,491
14 Records	249	19	134	134
14 3-1-1 Svcs	31,238	2,376	16,807	16,807
Subtotal - ARA Operations	41,590	3,275	22,432	22,432
15 Payroll Svcs	1,640	95	868	868
Subtotal - ARA Payroll Svcs	1,640	95	868	868
16 Certification	577	13	295	295
16 Contract Compliance	3,237	78	1,657	1,657
16 External Affairs & Outreach	396	9	202	202
Subtotal - OBO	4,210	100	2,155	2,155
17 City Mayor Admin	1,485	356	920	920
Subtotal - Mayor	1,485	356	920	920
18 Legal Svcs *	320,340	33,236	176,788	176,788
18 Inspector General	6,889	510	3,700	3,700
Subtotal - Legal	327,229	33,746	180,488	180,488
19 Controller Fin Svcs	5,192	115	2,654	2,654
Subtotal - City Controller's	5,192	115	2,654	2,654
25 Real Estate	0	4,081	2,041	2,041
Subtotal - General Services	0	4,081	2,041	2,041

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B. Incoming Costs-(Default Spread Salary%)

Dept:21 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin-FTEs	Planning Admin-Expenditures
Total Incoming	1,181,647	43,620	612,634	612,634
C. Total Allocated		\$ 3,103,943	\$ 1,551,972	\$ 1,551,972
			50.00%	50.00%

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Planning Admin - FTEs Allocations

Dept: 21 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Planning & Dev Other	22.50	31.9602	\$ 489,043	\$ 0	\$ 489,043	\$ 6,971	\$ 496,014
47 Planning & Dev Spec Rev	47.90	68.0398	1,041,118	0	1,041,118	14,840	1,055,958
Subtotal	70.40	100.0000	1,530,161	0	1,530,161	21,811	1,551,972
Direct Bills					0		0
Total					\$1,530,161		\$ 1,551,972
	=====	=====	=====	=====	=====	=====	=====

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

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Planning Admin - Expenditures Allocations

Dept: 21 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	\$ 420,160	\$ 0	\$ 420,160	\$ 5,989	\$ 426,149
47 Planning & Dev Spec Rev	7,950,787	72.5414	1,110,001	1,108,784-	1,217	15,822	17,039
Subtotal	10,960,338	100.0000	1,530,161	1,108,784-	421,377	21,811	443,188
Direct Bills					1,108,784		1,108,784
Total	=====	=====	=====	=====	\$1,530,161	=====	\$ 1,551,972

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

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Allocation Summary

Dept: 21 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	496,014	426,149	922,163
47 Planning & Dev Spec Rev	1,055,958	17,039	1,072,997
Total	\$ 1,551,972 =====	\$ 1,551,972 =====	\$ 3,103,944 =====

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.

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A. Department Costs

Dept: 22 HPW Admin Indirect

Department	Amount	General Admin	Admin Exp	Admin FTE
Personnel Costs				
Salaries	0	0	0	0
Salary % Split		.00%	.00%	.00%
Benefits	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

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B. Incoming Costs-(Default Spread Custom%)

Dept:22 HPW Admin Indirect

Department	First Incoming	Second Incoming	Admin Exp	Admin FTE
14 Mailroom	\$ 943	\$ 82	\$ 513	\$ 513
14 Property	387,723	27,816	207,770	207,770
14 3-1-1 Svcs	582,105	44,274	313,190	313,190
Subtotal - ARA Operations	970,771	72,173	521,472	521,472
16 Contract Compliance	822,212	19,742	420,977	420,977
16 Reporting & Analytics	76,116	1,749	38,932	38,932
16 Dept Services	76,373	1,769	39,071	39,071
Subtotal - OBO	974,701	23,260	498,981	498,981
17 Legal Svcs *	238,361	24,731	131,546	131,546
17 Inspector General	143,603	10,631	77,117	77,117
Subtotal - Legal	381,964	35,362	208,663	208,663
24 Records Mgmt	0	0	0	0
Subtotal - HPD Police Records	0	0	0	0
25 In-House Renov	0	0	0	0
25 Real Estate	0	23,051	11,526	11,526
Subtotal - General Services	0	23,051	11,526	11,526
Total Incoming	2,327,436	153,846	1,240,641	1,240,641
C. Total Allocated		\$ 2,481,282	\$ 1,240,641	\$ 1,240,641
			50.00%	50.00%

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Admin Exp Allocations

Dept:22 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 CIP Sal Rec HPW	7,356,146	0.8329	\$ 9,693	\$ 0	\$ 9,693	\$ 641	\$ 10,334
62 HPW Bldg Insp	75,887,989	8.5926	99,993	0	99,993	6,610	106,603
63 HPW Stormwater	37,394,547	4.2341	49,273	0	49,273	3,257	52,530
64 HPW DDSR	69,664,894	7.8879	91,793	0	91,793	6,068	97,861
65 HPW Water & Sewer	598,037,244	67.7139	787,998	0	787,998	52,088	840,086
66 HPW Houston Transtar	3,152,467	0.3569	4,154	0	4,154	275	4,429
67 HPW Other	46,828,356	5.3022	61,703	0	61,703	4,079	65,782
68 Houston Permit Center	7,868,748	0.8910	10,368	0	10,368	685	11,053
69 CIP S/R Planning	0	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	5,750,559	0.6511	7,577	0	7,577	501	8,078
71 CIP S/R Engrg	6,143,701	0.6956	8,095	0	8,095	535	8,630
72 CIP S/R Constr	5,889,573	0.6669	7,760	0	7,760	513	8,273
73 CIP S/R Eng/Const	4,120,047	0.4665	5,429	0	5,429	359	5,788
74 CIP S/R Geo/Env	808,157	0.0915	1,065	0	1,065	70	1,135
75 CIP S/R Other	14,280,609	1.6169	18,817	0	18,817	1,244	20,061
Subtotal	883,183,037	100.0000	1,163,718	0	1,163,718	76,923	1,240,641
Direct Bills					0		0
Total					\$1,163,718		\$ 1,240,641
	=====	=====	=====	=====	=====	=====	=====

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

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Admin FTE Allocations

Dept:22 HPW Admin Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 CIP Sal Rec HPW	53.20	1.4441	\$ 16,806	\$ 0	\$ 16,806	\$ 1,111	\$ 17,917
62 HPW Bldg Insp	586.20	15.9125	185,176	0	185,176	12,240	197,416
63 HPW Stormwater	286.40	7.7744	90,472	0	90,472	5,980	96,452
64 HPW DDSR	420.80	11.4227	132,928	0	132,928	8,787	141,715
65 HPW Water & Sewer	2,041.20	55.4087	644,801	0	644,801	42,622	687,423
66 HPW Houston Transtar	7.30	0.1982	2,306	0	2,306	152	2,458
67 HPW Other	9.30	0.2524	2,938	0	2,938	194	3,132
68 Houston Permit Center	24.90	0.6759	7,866	0	7,866	520	8,386
69 CIP S/R Planning	0.00	0.0000	0	0	0	0	0
70 CIP Sal Rec RE	46.00	1.2487	14,531	0	14,531	961	15,492
71 CIP S/R Engrg	43.80	1.1890	13,836	0	13,836	915	14,751
72 CIP S/R Constr	37.20	1.0098	11,751	0	11,751	777	12,528
73 CIP S/R Eng/Const	22.40	0.6081	7,076	0	7,076	468	7,544
74 CIP S/R Geo/Env	8.10	0.2199	2,559	0	2,559	169	2,728
75 CIP S/R Other	97.10	2.6358	30,673	0	30,673	2,028	32,701
Subtotal	3,683.90	100.0000	1,163,719	0	1,163,719	76,923	1,240,642
Direct Bills					0		0
Total	=====	=====	=====	=====	\$1,163,719	=====	\$ 1,240,642

Basis Units: HPW FY2023 FTEs
 Source: COH FTE Report

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Allocation Summary

Dept:22 HPW Admin Indirect

Department	Admin Exp	Admin FTE	Total
0 Direct Billed	\$0	\$0	\$0
23 CIP Sal Rec HPW	10,334	17,917	28,251
62 HPW Bldg Insp	106,603	197,416	304,019
63 HPW Stormwater	52,530	96,452	148,982
64 HPW DDSR	97,861	141,715	239,576
65 HPW Water & Sewer	840,086	687,423	1,527,509
66 HPW Houston Transtar	4,429	2,458	6,887
67 HPW Other	65,782	3,132	68,914
68 Houston Permit Center	11,053	8,386	19,439
69 CIP S/R Planning	0	0	0
70 CIP Sal Rec RE	8,078	15,492	23,570
71 CIP S/R Engrg	8,630	14,751	23,381
72 CIP S/R Constr	8,273	12,528	20,801
73 CIP S/R Eng/Const	5,788	7,544	13,332
74 CIP S/R Geo/Env	1,135	2,728	3,863
75 CIP S/R Other	20,061	32,701	52,762
Total	\$ 1,240,643	\$ 1,240,643	\$ 2,481,286
	=====	=====	=====

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.

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A. Department Costs

Dept: 23 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	0	0	0
Department Cost Total	0	0	0
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments	0	0	0
General Admin Distribution		0	0
Grand Total	0	0	0

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B. Incoming Costs-(Default Spread Custom%)

Dept:23 CIP Sal Rec HPW

Department	First Incoming	Second Incoming	CIP Admin Svcs
2 Equip Deprec	\$ 548	\$ 0	\$ 548
Subtotal - Equipment Depreciat	548	0	548
3 Consulting Services	236	0	236
Subtotal - Non-Dept-Gen Gov	236	0	236
5 Financial Plg & Analysis	4,216	216	4,432
Subtotal - Fin Plg & Analysis	4,216	216	4,432
7 Gen Acctng	4,195	205	4,400
7 Auditing Svcs	2,197	0	2,197
7 Fin Operations	0	0	0
Subtotal - Fin Reporting & Ops	6,392	205	6,597
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Finance Grants	0	0	0
10 Perf Mgmt Svcs	635	35	670
Subtotal - Fin Perform Mgmt	635	35	670
11 Purchasing	7,421	499	7,920
Subtotal - Finance SPD	7,421	499	7,920
14 Mailroom	37,178	3,238	40,416
14 Records	1,837	141	1,978
Subtotal - ARA Operations	39,015	3,379	42,394
15 Payroll Svcs	29,538-	704	28,834-
Subtotal - ARA Payroll Svcs	29,538-	704	28,834-
16 Certification	4,260	95	4,355
16 Contract Compliance	569,589-	0	569,589-
16 External Affairs & Outreach	2,925	66	2,991
Subtotal - OBO	562,404-	161	562,243-
17 City Mayor Admin	10,971	2,628	13,599
Subtotal - Mayor	10,971	2,628	13,599
19 Controller Fin Svcs	11,678	259	11,937
Subtotal - City Control Office	11,678	259	11,937
22 Admin Exp	9,693	641	10,334
22 Admin FTE	16,806	1,111	17,917
Subtotal - HPW Admin Indirect	26,499	1,752	28,251
Total Incoming	484,331-	9,838	474,493-
C. Total Allocated		\$ 474,493	\$ 474,493

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CIP Admin Svcs Allocations

Dept:23 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	87,507-	0	87,507-	1,777	85,730-
71 CIP S/R Engrg	43.80	17.2035	83,322-	0	83,322-	1,692	81,630-
72 CIP S/R Constr	37.20	14.6112	70,766-	0	70,766-	1,437	69,329-
73 CIP S/R Eng/Const	22.40	8.7981	42,612-	0	42,612-	866	41,746-
74 CIP S/R Geo/Env	8.10	3.1815	15,409-	0	15,409-	313	15,096-
75 CIP S/R Other	97.10	38.1383	184,715-	0	184,715-	3,752	180,963-
Subtotal	254.60	100.0000	484,331-	0	484,331-	9,838	474,493-
Direct Bills					0		0
Total	=====	=====	=====	=====	\$484,331-	=====	\$ 474,493

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

Allocation Summary

Dept: 23 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	85,730-	85,730-
71 CIP S/R Engrg	81,630-	81,630-
72 CIP S/R Constr	69,329-	69,329-
73 CIP S/R Eng/Const	41,746-	41,746-
74 CIP S/R Geo/Env	15,096-	15,096-
75 CIP S/R Other	180,963-	180,963-
Total	\$ 474,494 =====	\$ 474,494 =====

**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.

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A. Department Costs

Dept: 24 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	0	\$ 6,088,424

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B. Incoming Costs-(Default Spread Salary%)

Dept:24 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgmt
3 Insurance Retirees	\$ 261,460	\$ 483	\$ 261,943
3 Memberships	2,437	5	2,442
3 Consulting Services	102	0	102
3 Other Misc	845	2	847
Subtotal - Non-Dept-Gen Gov	264,844	489	265,333
5 Financial Plg & Analysis	1,820	93	1,913
Subtotal - Fin Plg & Analysis	1,820	93	1,913
7 Gen Acctng	1,811	88	1,899
7 Auditing Svcs - General Fund	948	0	948
7 Fin Operations	0	0	0
Subtotal - Acc & Fin Reporting	2,759	88	2,847
8 Disaster Recovery	636	54	690
Subtotal - Fin Disaster Recove	636	54	690
9 Cost Accounting	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0
Subtotal - Fin Grants	0	0	0
10 Perf Mgmt Svcs	526	29	555
Subtotal - Fin Perform Mgmt	526	29	555
11 Purchasing	530	36	566
Subtotal - Fin SPD	530	36	566
14 Records	2,597	199	2,796
Subtotal - ARA Operations	2,597	199	2,796
15 Payroll Svcs	17,125	995	18,120
Subtotal - ARA Payroll Svcs	17,125	995	18,120
16 Certification	6,021	135	6,156
16 External Affairs & Outreach	4,135	93	4,228
Subtotal - OBO	10,156	228	10,384
17 City Mayor Admin	15,508	3,715	19,223
Subtotal - Mayor	15,508	3,715	19,223
19 Controller Fin Svcs	5,041	112	5,153
Subtotal - City Controller's	5,041	112	5,153
Total Incoming	321,542	6,038	327,580
C. Total Allocated		\$ 6,416,004	\$ 6,416,004
			100.00%

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Records Mgmt Allocations

Dept: 24 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Legal	25	0.2082	\$ 13,343	\$ 0	\$ 13,343	\$ 0	\$ 13,343
35 Police	12	0.0999	6,405	0	6,405	6	6,411
37 Fire	17	0.1415	9,073	0	9,073	9	9,082
92 Other	11,956	99.5504	6,381,145	0	6,381,145	6,023	6,387,168
Subtotal	12,010	100.0000	6,409,966	0	6,409,966	6,038	6,416,004
Direct Bills					0		0
Total					\$6,409,966		\$ 6,416,004
	=====	=====	=====	=====	=====	=====	=====

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

Allocation Summary

Dept: 24 HPD Police Records

Department	Records Mgmt	Total
0 Direct Billed	\$0	\$0
18 Legal	13,343	13,343
35 Police	6,411	6,411
37 Fire	9,082	9,082
92 Other	6,387,168	6,387,168
Total	\$ 6,416,004 =====	\$ 6,416,004 =====

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 Houston Public Works 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 General Services Department.
- **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.

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A. Department Costs

Dept:25 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%	.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 =====

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A. Department Costs

Dept: 25 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

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 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	926	8,269	298,652	0	8,753	10,845
3 Memberships	4,673	9	77	2,784	0	82	101
3 Consulting Services	2,701	5	45	1,609	0	47	58
3 Other Misc	5,712	11	94	3,403	0	100	124
3 Walker Rent	189,119	349	3,119	112,655	0	3,302	4,091
Subtotal - Non-Dept-Gen Gov	703,568	1,301	11,605	419,102	0	12,284	15,219
5 Financial Plg & Analysis	48,243	2,470	835	30,153	0	884	1,095
Subtotal - Fin Plg & Analysis	48,243	2,470	835	30,153	0	884	1,095
7 Gen Acctng	48,006	2,345	829	29,938	0	877	1,087
7 Fixed Assets	9,849	469	170	6,135	0	180	223
7 Auditing Svcs	25,139	0	414	14,947	0	438	543
7 Fin Operations	0	0	0	0	0	0	0
Subtotal - Acc & Fin Reporting	82,994	2,814	1,413	51,020	0	1,495	1,853
8 Disaster Recovery	18,638	1,584	333	12,024	0	352	437
Subtotal - Fin Disaster Recove	18,638	1,584	333	12,024	0	352	437
9 Grants Mgmt	0	0	0	0	0	0	0
9 Cost Accounting	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	0	0	0	0	0	0	0
10 Perf Mgmt Svcs	15,416	846	268	9,669	0	283	351
Subtotal - Fin Perform Mgmt	15,416	846	268	9,669	0	283	351
11 Purchasing	764,347	51,388	13,430	485,021	0	14,216	17,612
Subtotal - Fin SPD	764,347	51,388	13,430	485,021	0	14,216	17,612
14 Mailroom	12,393	1,079	222	8,010	0	235	291
14 Property	0	0	0	0	0	0	0
14 Records	7,152	548	127	4,578	0	134	166
14 3-1-1 Svcs	1,372	104	24	878	0	26	32
Subtotal - ARA Operations	20,917	1,732	373	13,466	0	395	489
15 Payroll Svcs	47,163	2,739	822	29,671	0	870	1,077
Subtotal - ARA Payroll Svcs	47,163	2,739	822	29,671	0	870	1,077
16 Certification	16,582	372	279	10,080	0	295	366
16 Contract Compliance	144,589	3,472	2,438	88,034	0	2,580	3,197
16 Reporting & Analytics	7,285	167	123	4,431	0	130	161
16 Dept Services	6,075	141	102	3,696	0	108	134
16 External Affairs & Outreach	11,389	255	192	6,923	0	203	251
Subtotal - OBO	185,920	4,407	3,133	113,165	0	3,317	4,109
17 City Mayor Admin	42,710	10,230	872	31,477	0	923	1,143
Subtotal - Mayor	42,710	10,230	872	31,477	0	923	1,143

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 General Services

Description	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate
18 Legal Svcs	475,881	49,374	8,647	312,307	0	9,154	11,341
18 Inspector General	61,544	4,556	1,088	39,302	0	1,152	1,427
Subtotal - Legal	537,425	53,930	9,736	351,609	0	10,305	12,768
19 Controller Fin Svcs	133,637	2,969	2,249	81,224	0	2,381	2,949
Subtotal - City Controller's	133,637	2,969	2,249	81,224	0	2,381	2,949
25 Design & Const	0	18,482	304	10,989	0	322	399
25 Building Svcs	0	695,981	11,458	413,818	0	12,129	15,027
25 Utilities	0	301,262	4,960	179,125	0	5,250	6,505
25 In-House Renov	0	0	0	0	0	0	0
25 Real Estate	0	13,360	220	7,944	0	233	288
Subtotal - General Services	0	1,029,085	16,942	611,875	0	17,934	22,219
Total Incoming	2,636,415	1,165,496	62,592	2,260,548	0	66,255	82,087
C. Total Allocated		\$ 51,138,887	\$ 453,715	\$ 28,247,115	\$ 11,927,112	\$ 378,309	\$ 476,132
			0.89%	55.24%	23.32%	0.74%	0.93%

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 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	926	11,522	164,247
3 Memberships	4,673	9	107	1,531
3 Consulting Services	2,701	5	62	885
3 Other Misc	5,712	11	131	1,871
3 Walker Rent	189,119	349	4,346	61,956
Subtotal - Non-Dept-Gen Gov	703,568	1,301	16,170	230,490
5 Financial Plg & Analysis	48,243	2,470	1,163	16,583
Subtotal - Fin Plg & Analysis	48,243	2,470	1,163	16,583
7 Gen Acctng	48,006	2,345	1,155	16,465
7 Fixed Assets	9,849	469	237	3,374
7 Auditing Svcs	25,139	0	577	8,220
7 Fin Operations	0	0	0	0
Subtotal - Acc & Fin Reporting	82,994	2,814	1,968	28,059
8 Disaster Recovery	18,638	1,584	464	6,613
Subtotal - Fin Disaster Recove	18,638	1,584	464	6,613
9 Grants Mgmt	0	0	0	0
9 Cost Accounting	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0
Subtotal - Fin Grants	0	0	0	0
10 Perf Mgmt Svcs	15,416	846	373	5,318
Subtotal - Fin Perform Mgmt	15,416	846	373	5,318
11 Purchasing	764,347	51,388	18,713	266,743
Subtotal - Fin SPD	764,347	51,388	18,713	266,743
14 Mailroom	12,393	1,079	309	4,405
14 Property	0	0	0	0
14 Records	7,152	548	177	2,518
14 3-1-1 Svcs	1,372	104	34	483
Subtotal - ARA Operations	20,917	1,732	520	7,406
15 Payroll Svcs	47,163	2,739	1,145	16,318
Subtotal - ARA Payroll Svcs	47,163	2,739	1,145	16,318
16 Certification	16,582	372	389	5,544
16 Contract Compliance	144,589	3,472	3,397	48,415
16 Reporting & Analytics	7,285	167	171	2,437
16 Dept Services	6,075	141	143	2,033
16 External Affairs & Outreach	11,389	255	267	3,808
Subtotal - OBO	185,920	4,407	4,366	62,236
17 City Mayor Admin	42,710	10,230	1,214	17,311
Subtotal - Mayor	42,710	10,230	1,214	17,311

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B. Incoming Costs-(Default Spread Salary%)

Dept:25 General Services

Description	First Incoming	Second Incoming	Building Svcs Reimb	Other Non-GF.
18 Legal Svcs	475,881	49,374	12,049	171,757
18 Inspector General	61,544	4,556	1,516	21,615
Subtotal - Legal	537,425	53,930	13,566	193,371
19 Controller Fin Svcs	133,637	2,969	3,134	44,670
Subtotal - City Controller's	133,637	2,969	3,134	44,670
25 Design & Const	0	18,482	424	6,044
25 Building Svcs	0	695,981	15,966	227,584
25 Utilities	0	301,262	6,911	98,512
25 In-House Renov	0	0	0	0
25 Real Estate	0	13,360	306	4,369
Subtotal - General Services	0	1,029,085	23,607	336,508
Total Incoming	2,636,415	1,165,496	87,215	1,243,213
C. Total Allocated		\$ 51,138,887	\$ 133,681	\$ 9,522,822
			0.26%	18.62%

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Design & Const Allocations

Dept:25 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
03 Non-Departmental-Gen Gov	578,932	10.2122	\$ 44,375	\$ 0	\$ 44,375	\$ 0	\$ 44,375
25 General Services	241,131	4.2535	18,482	0	18,482	0	18,482
35 Police	932,769	16.4537	71,496	0	71,496	3,691	75,187
37 Fire	544,818	9.6104	41,760	0	41,760	2,156	43,916
39 Solid Waste	231,070	4.0760	17,711	0	17,711	914	18,625
42 Library	542,868	9.5760	41,610	0	41,610	2,148	43,758
43 Parks & Recreation	1,565,781	27.6199	120,016	0	120,016	6,196	126,212
44 Health Department	1,031,671	18.1983	79,077	0	79,077	4,083	83,160
Subtotal	5,669,040	100.0000	434,527	0	434,527	19,188	453,715
Direct Bills					0		0
Total	=====	=====	=====	=====	\$434,527	=====	\$ 453,715

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

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Building Svcs Allocations

Dept:25 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	81,463	0.5907	\$ 162,749	\$ 0	\$ 162,749	\$ 0	\$ 162,749
12 ARA Director Office	153,592	1.1136	306,850	0	306,850	0	306,850
17 Mayor	95,404	0.6917	190,601	0	190,601	0	190,601
18 Legal	143,982	1.0439	287,651	0	287,651	0	287,651
19 City Controller's Office	50,052	0.3629	99,995	0	99,995	0	99,995
25 General Services	348,369	2.5259	695,981	0	695,981	0	695,981
29 HITS	151,054	1.0952	301,780	0	301,780	8,103	309,883
33 City Secretary	11,766	0.0853	23,506	0	23,506	631	24,137
34 City Council	41,854	0.3035	83,617	0	83,617	2,245	85,862
35 Police	5,529,114	40.0891	11,046,213	0	11,046,213	296,581	11,342,794
36 Dept of Neighborhoods	18,280	0.1325	36,520	0	36,520	981	37,501
37 Fire	2,291,494	16.6146	4,578,009	0	4,578,009	122,915	4,700,924
38 Municipal Court	79,146	0.5739	158,120	0	158,120	4,245	162,365
42 Library	2,238,798	16.2325	4,472,731	0	4,472,731	120,089	4,592,820
43 Parks & Recreation	68,924	0.4997	137,698	0	137,698	3,697	141,395
44 Health Department	2,350,442	17.0420	4,695,777	0	4,695,777	126,077	4,821,854
45 Fleet Management	14,550	0.1055	29,069	0	29,069	780	29,849
57 Mayor Cable TV	22,330	0.1619	44,612	0	44,612	1,198	45,810
26 HEC	101,437	0.7355	202,653	0	202,653	5,441	208,094
Subtotal	13,792,051	100.0000	27,554,132	0	27,554,132	692,983	28,247,115
Direct Bills					0		0
Total	=====	=====	=====	=====	\$27,554,132	=====	\$ 28,247,115

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

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Utilities Allocations

Dept: 25 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
12 ARA Director Office	157,805	1.1136	132,824	0	132,824	0	132,824
17 Mayor	98,021	0.6917	82,504	0	82,504	0	82,504
18 Legal	147,931	1.0439	124,513	0	124,513	0	124,513
19 City Controller's Office	51,425	0.3629	43,284	0	43,284	0	43,284
25 General Services	357,924	2.5259	301,262	0	301,262	0	301,262
29 HITS	155,197	1.0952	130,628	0	130,628	0	130,628
33 City Secretary	12,089	0.0853	10,175	0	10,175	0	10,175
34 City Council	43,002	0.3035	36,194	0	36,194	0	36,194
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
38 Municipal Court	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
26 HEC	104,220	0.7355	87,721	0	87,721	0	87,721
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

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In-House Renov Allocations

Dept:25 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
12 ARA Director Office	0	0.0000	0	0	0	0	0
16 Office Business Opportunity	0	0.0000	0	0	0	0	0
17 Mayor	0	0.0000	0	0	0	0	0
21 Planning & Dev Admin	0	0.0000	0	0	0	0	0
22 HPW Admin Indirect	0	0.0000	0	0	0	0	0
25 General Services	0	0.0000	0	0	0	0	0
28 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
26 HEC	0	0.0000	0	0	0	0	0
Subtotal	0	100.0000	0	0	0	378,309	0
Direct Bills					0		0
Total					\$0		\$ 0

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

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Real Estate Allocations

Dept:25 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
04 Finance Dir Office	81,644	1.1832	\$ 5,336	\$ 0	\$ 5,336	\$ 0	\$ 5,336
12 ARA Director Office	46,925	0.6801	3,067	0	3,067	0	3,067
14 ARA Operations	47,183	0.6838	3,084	0	3,084	0	3,084
16 Office Business Opportunity	23,871	0.3459	1,560	0	1,560	0	1,560
17 Mayor	98,593	1.4288	6,444	0	6,444	0	6,444
18 Legal	190,361	2.7588	12,441	0	12,441	0	12,441
19 City Controller's Office	46,364	0.6719	3,030	0	3,030	0	3,030
20 Health Administration	964,669	13.9804	63,047	0	63,047	0	63,047
21 Planning & Dev Admin	62,448	0.9050	4,081	0	4,081	0	4,081
22 HPW Admin Indirect	352,703	5.1115	23,051	0	23,051	0	23,051
25 General Services	204,420	2.9625	13,360	0	13,360	0	13,360
28 Human Resources	64,621	0.9365	4,223	0	4,223	340	4,563
29 HITS	117,435	1.7019	7,675	0	7,675	618	8,293
33 City Secretary	15,770	0.2285	1,031	0	1,031	83	1,114
34 City Council	56,099	0.8130	3,666	0	3,666	295	3,961
35 Police	1,837,333	26.6273	120,081	0	120,081	9,670	129,751
36 Dept of Neighborhoods	21,843	0.3166	1,428	0	1,428	115	1,543
37 Fire	1,087,576	15.7616	71,080	0	71,080	5,724	76,804
38 Municipal Court	80,318	1.1640	5,249	0	5,249	423	5,672
39 Solid Waste	26,243	0.3803	1,715	0	1,715	138	1,853
41 Housing & Community Dev	917,221	13.2927	59,946	0	59,946	4,828	64,774
43 Parks & Recreation	45,489	0.6592	2,973	0	2,973	239	3,212
45 Fleet Management	330,555	4.7905	21,604	0	21,604	1,740	23,344
51 ARA BARC	76,623	1.1105	5,008	0	5,008	403	5,411
52 ARA Parking	11,400	0.1652	745	0	745	60	805
57 Mayor Cable TV	20,684	0.2998	1,352	0	1,352	109	1,461
26 HEC	41,591	0.6028	2,718	0	2,718	219	2,937
92 Other	30,193	0.4376	1,973	0	1,973	159	2,132
Subtotal	6,900,175	100.0000	450,968	0	450,968	25,164	476,132
Direct Bills					0		0
Total					\$450,968		\$ 476,132

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

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Building Svcs Reimb Allocations

Dept: 25 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 Fleet Management	570,733	60.2675	\$ 64,453	\$ 0	\$ 64,453	\$ 16,113	\$ 80,566
52 ARA Parking	119,450	12.6135	13,490	0	13,490	3,372	16,862
65 HPW Water & Sewer	153,927	16.2542	17,383	0	17,383	4,346	21,729
66 HPW Houston Transtar	22	0.0023	2	0	2	1	3
68 Houston Permit Center	102,867	10.8624	11,617	0	11,617	2,904	14,521
Subtotal	946,999	100.0000	106,945	0	106,945	26,736	133,681
Direct Bills					0		0
Total	=====	=====	=====	=====	\$106,945	=====	\$ 133,681

Basis Units: Dollar expenses/revenues
 Source: GSD Report

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Allocation Summary

Dept:25 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	44,375	0	0	0	0	0	0
04 Finance Dir Office	0	162,749	70,448	0	5,336	0	0
12 ARA Director Office	0	306,850	132,824	0	3,067	0	0
14 ARA Operations	0	0	0	0	3,084	0	0
16 Office Business Opportunity	0	0	0	0	1,560	0	0
17 Mayor	0	190,601	82,504	0	6,444	0	0
18 Legal	0	287,651	124,513	0	12,441	0	0
19 City Controller's Office	0	99,995	43,284	0	3,030	0	0
20 Health Administration	0	0	0	0	63,047	0	0
21 Planning & Dev Admin	0	0	0	0	4,081	0	0
22 HPW Admin Indirect	0	0	0	0	23,051	0	0
25 General Services	18,482	695,981	301,262	0	13,360	0	0
26 HEC	0	208,094	87,721	0	2,937	0	0
28 Human Resources	0	0	0	0	4,563	0	0
29 HITS	0	309,883	130,628	0	8,293	0	0
33 City Secretary	0	24,137	10,175	0	1,114	0	0
34 City Council	0	85,862	36,194	0	3,961	0	0
35 Police	75,187	11,342,794	4,781,476	0	129,751	0	0
36 Dept of Neighborhoods	0	37,501	15,808	0	1,543	0	0
37 Fire	43,916	4,700,924	1,981,642	0	76,804	0	0
38 Municipal Court	0	162,365	68,444	0	5,672	0	0
39 Solid Waste	18,625	0	0	0	1,853	0	0
41 Housing & Community Dev	0	0	0	0	64,774	0	0
42 Library	43,758	4,592,820	1,936,072	0	0	0	0
43 Parks & Recreation	126,212	141,395	59,605	0	3,212	0	0
44 Health Department	83,160	4,821,854	2,032,619	0	0	0	0
45 Fleet Management	0	29,849	12,583	0	23,344	80,566	0
51 ARA BARC	0	0	0	0	5,411	0	0
52 ARA Parking	0	0	0	0	805	16,862	0
57 Mayor Cable TV	0	45,810	19,310	0	1,461	0	0
65 HPW Water & Sewer	0	0	0	0	0	21,729	0
66 HPW Houston Transtar	0	0	0	0	0	3	0
68 Houston Permit Center	0	0	0	0	0	14,521	0
92 Other	0	0	0	0	2,132	0	0
Total	\$ 453,715	\$ 28,247,115	\$ 11,927,112	\$ 0	\$ 476,131	\$ 133,681	\$ 0

Allocation Summary

Dept:25 General Services

Department	Total
0 Direct Billed	\$0
03 Non-Departmental-Gen Gov	44,375
04 Finance Dir Office	238,533
12 ARA Director Office	442,741
14 ARA Operations	3,084
16 Office Business Opportunity	1,560
17 Mayor	279,549
18 Legal	424,605
19 City Controller's Office	146,309
20 Health Administration	63,047
21 Planning & Dev Admin	4,081
22 HPW Admin Indirect	23,051
25 General Services	1,029,085
26 HEC	298,752
28 Human Resources	4,563
29 HITS	448,804
33 City Secretary	35,426
34 City Council	126,017
35 Police	16,329,208
36 Dept of Neighborhoods	54,852
37 Fire	6,803,286
38 Municipal Court	236,481
39 Solid Waste	20,478
41 Housing & Community Dev	64,774
42 Library	6,572,650
43 Parks & Recreation	330,424
44 Health Department	6,937,633
45 Fleet Management	146,342
51 ARA BARC	5,411
52 ARA Parking	17,667
57 Mayor Cable TV	66,581
65 HPW Water & Sewer	21,729
66 HPW Houston Transtar	3
68 Houston Permit Center	14,521
92 Other	2,132
Total	\$ 41,237,754 =====

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.

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A. Department Costs

Dept: 26 HEC

Department	Amount	General Admin	Gen Svcs	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

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A. Department Costs

Dept: 26 HEC

Department	Amount	Finance 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

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A. Department Costs

Dept: 26 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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost	0	0	0	0	0	0
Adjustments to Cost	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF HOUSTON, TEXAS
 FY2025 2CFR 200 COST ALLOCATION PLAN

FY2023
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A. Department Costs

Dept: 26 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
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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	0	0	0	0	0	0	0
Subtotal - Building Depn	0	0	0	0	0	0	0
2 Equip Deprec	0	0	0	0	0	0	0
Subtotal - Equipment Depn	0	0	0	0	0	0	0
3 Insurance Retirees	0	0	0	0	0	0	0
3 Memberships	0	0	0	0	0	0	0
3 Accounting & Consult	384	1	0	0	0	385	0
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	0	0	0	0	0	0	0
3 Claims & Judge	0	0	0	0	0	0	0
3 Elections	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3 Walker Rent	0	0	0	0	0	0	0
3 Dept Specific	0	0	0	0	0	0	0
3 Gen Govt	0	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	384	1	0	0	0	385	0
4 Finance Dept Admin	0	0	0	0	0	0	0
Subtotal - Finance Director Of	0	0	0	0	0	0	0
5 Financial Plg & Analysis	6,863	351	0	0	0	0	0
Subtotal - Fin Plg & Analysis	6,863	351	0	0	0	0	0
7 Gen Acctng *	6,829	334	0	0	0	0	0
7 Fixed Assets *	0	0	0	0	0	0	0
7 Auditing Svcs *	3,576	0	0	0	0	0	0
7 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,405	334	0	0	0	0	0
9 Grants Mgmt	6	0	0	0	0	0	0
9 Cost Accounting *	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	0	0	0	0
10 Perf Mgmt Svcs *	2,300	126	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,300	126	0	0	0	0	0
11 Purchasing *	15,902	1,069	0	0	0	0	0
Subtotal - Fin SPD	15,902	1,069	0	0	0	0	0
14 Records *	6,306	483	0	0	0	0	0
14 3-1-1 Svcs *	8,935	680	0	0	0	0	9,615
Subtotal - ARA Operations	15,241	1,163	0	0	0	0	9,615
15 Payroll Svcs *	41,583	2,415	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,583	2,415	0	0	0	0	0
16 Certification *	14,621	328	0	0	0	0	0
16 Reporting & Analytics	42	1	0	0	0	0	0
16 Dept. Services	1,736	40	0	0	0	0	0
16 External Affairs & Outreach *	10,041	225	0	0	0	0	0
Subtotal - OBO	26,440	594	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	Gen Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311
17 City Mayor Admin *	37,657	9,020	0	0	0	0	0
Subtotal - Mayor	37,657	9,020	0	0	0	0	0
18 Legal Svcs *	21,210	2,201	0	0	0	0	0
18 Inspector General *	54,655	4,046	0	0	0	0	0
Subtotal - Legal	75,865	6,247	0	0	0	0	0
19 Controller Fin Svcs *	19,010	422	0	0	0	0	0
Subtotal - City Controller's	19,010	422	0	0	0	0	0
25 Design & Const	0	0	0	0	0	0	0
25 Building Svcs *	202,653	5,441	0	0	0	0	0
25 Utilities *	87,721	0	0	0	0	0	0
25 Real Estate *	2,718	219	0	0	0	0	0
Subtotal - General Services	293,092	5,660	0	0	0	0	0
Total Incoming	<u>544,748</u>	<u>27,402</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>385</u>	<u>9,615</u>
C. Total Allocated	=====	\$ 572,150 =====	\$ 0 =====	\$ 0 =====	\$ 0 =====	\$ 385 =====	\$ 9,615 =====
						0.07%	1.68%

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B. Incoming Costs-(Default Spread Salary%)

Dept:26 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	0	0	0	0	0	0	0
Subtotal - Building Depn	0	0	0	0	0	0	0
2 Equip Deprec	0	0	0	0	0	0	0
Subtotal - Equipment Depn	0	0	0	0	0	0	0
3 Insurance Retirees	0	0	0	0	0	0	0
3 Memberships	0	0	0	0	0	0	0
3 Accounting & Consult	384	1	0	0	0	0	0
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	0	0	0	0	0	0	0
3 Claims & Judge	0	0	0	0	0	0	0
3 Elections	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3 Walker Rent	0	0	0	0	0	0	0
3 Dept Specific	0	0	0	0	0	0	0
3 Gen Govt	0	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	384	1	0	0	0	0	0
4 Finance Dept Admin	0	0	0	0	0	0	0
Subtotal - Finance Director Of	0	0	0	0	0	0	0
5 Financial Plg & Analysis	6,863	351	0	0	0	7,214	0
Subtotal - Fin Plg & Analysis	6,863	351	0	0	0	7,214	0
7 Gen Acctng *	6,829	334	0	0	7,163	0	0
7 Fixed Assets *	0	0	0	0	0	0	0
7 Auditing Svcs *	3,576	0	0	0	3,576	0	0
7 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,405	334	0	0	10,739	0	0
9 Grants Mgmt	6	0	0	6	0	0	0
9 Cost Accounting *	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	6	0	0	0
10 Perf Mgmt Svcs *	2,300	126	0	0	2,426	0	0
Subtotal - Fin Perform Mgmt	2,300	126	0	0	2,426	0	0
11 Purchasing *	15,902	1,069	16,971	0	0	0	0
Subtotal - Fin SPD	15,902	1,069	16,971	0	0	0	0
14 Records *	6,306	483	0	0	0	0	0
14 3-1-1 Svcs *	8,935	680	0	0	0	0	0
Subtotal - ARA Operations	15,241	1,163	0	0	0	0	0
15 Payroll Svcs *	41,583	2,415	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,583	2,415	0	0	0	0	0
16 Certification *	14,621	328	0	0	0	0	0
16 Reporting & Analytics	42	1	0	0	0	0	0
16 Dept. Services	1,736	40	0	0	0	0	0
16 External Affairs & Outreach *	10,041	225	0	0	0	0	0
Subtotal - OBO	26,440	594	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	Fin SPD	Fin Grants	Fin Rptg & Ops	Fin Plg & Analysis	IT Admin & Apps
17 City Mayor Admin *	37,657	9,020	0	0	0	0	46,677
Subtotal - Mayor	37,657	9,020	0	0	0	0	46,677
18 Legal Svcs *	21,210	2,201	0	0	0	0	0
18 Inspector General *	54,655	4,046	0	0	0	0	0
Subtotal - Legal	75,865	6,247	0	0	0	0	0
19 Controller Fin Svcs *	19,010	422	0	0	0	0	0
Subtotal - City Controller's	19,010	422	0	0	0	0	0
25 Design & Const	0	0	0	0	0	0	0
25 Building Svcs *	202,653	5,441	0	0	0	0	0
25 Utilities *	87,721	0	0	0	0	0	0
25 Real Estate *	2,718	219	0	0	0	0	0
Subtotal - General Services	293,092	5,660	0	0	0	0	0
Total Incoming	544,748	27,402	16,971	6	13,165	7,214	46,677
C. Total Allocated	=====	\$ 572,150	\$ 16,971	\$ 6	\$ 13,165	\$ 7,214	\$ 46,677
		=====	=====	=====	=====	=====	=====
			2.97%	0.00%	2.30%	1.26%	8.16%

CITY OF HOUSTON, TEXAS
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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	0	0	0	0	0	0	0
Subtotal - Building Depn	0	0	0	0	0	0	0
2 Equip Deprec	0	0	0	0	0	0	0
Subtotal - Equipment Depn	0	0	0	0	0	0	0
3 Insurance Retirees	0	0	0	0	0	0	0
3 Memberships	0	0	0	0	0	0	0
3 Accounting & Consult	384	1	0	0	0	0	0
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	0	0	0	0	0	0	0
3 Claims & Judge	0	0	0	0	0	0	0
3 Elections	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3 Walker Rent	0	0	0	0	0	0	0
3 Dept Specific	0	0	0	0	0	0	0
3 Gen Govt	0	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	384	1	0	0	0	0	0
4 Finance Dept Admin	0	0	0	0	0	0	0
Subtotal - Finance Director Of	0	0	0	0	0	0	0
5 Financial Plg & Analysis	6,863	351	0	0	0	0	0
Subtotal - Fin Plg & Analysis	6,863	351	0	0	0	0	0
7 Gen Acctng *	6,829	334	0	0	0	0	0
7 Fixed Assets *	0	0	0	0	0	0	0
7 Auditing Svcs *	3,576	0	0	0	0	0	0
7 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,405	334	0	0	0	0	0
9 Grants Mgmt	6	0	0	0	0	0	0
9 Cost Accounting *	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	0	0	0	0
10 Perf Mgmt Svcs *	2,300	126	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,300	126	0	0	0	0	0
11 Purchasing *	15,902	1,069	0	0	0	0	0
Subtotal - Fin SPD	15,902	1,069	0	0	0	0	0
14 Records *	6,306	483	0	0	0	0	0
14 3-1-1 Svcs *	8,935	680	0	0	0	0	0
Subtotal - ARA Operations	15,241	1,163	0	0	0	0	0
15 Payroll Svcs *	41,583	2,415	0	0	0	0	0
Subtotal - ARA Payroll Svcs	41,583	2,415	0	0	0	0	0
16 Certification *	14,621	328	0	14,949	0	0	0
16 Reporting & Analytics	42	1	0	43	0	0	0
16 Dept. Services	1,736	40	0	1,776	0	0	0
16 External Affairs & Outreach *	10,041	225	0	10,266	0	0	0
Subtotal - OBO	26,440	594	0	27,034	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	IT Infra	OBO	Mayor's Office	Human Resources	City Sec Svcs
17 City Mayor Admin *	37,657	9,020	0	0	0	0	0
Subtotal - Mayor	37,657	9,020	0	0	0	0	0
18 Legal Svcs *	21,210	2,201	23,411	0	0	0	0
18 Inspector General *	54,655	4,046	58,701	0	0	0	0
Subtotal - Legal	75,865	6,247	82,112	0	0	0	0
19 Controller Fin Svcs *	19,010	422	19,432	0	0	0	0
Subtotal - City Controller's	19,010	422	19,432	0	0	0	0
25 Design & Const	0	0	0	0	0	0	0
25 Building Svcs *	202,653	5,441	0	0	0	0	0
25 Utilities *	87,721	0	0	0	0	0	0
25 Real Estate *	2,718	219	0	0	0	0	0
Subtotal - General Services	293,092	5,660	0	0	0	0	0
Total Incoming	544,748	27,402	101,544	27,034	0	0	0
C. Total Allocated	=====	\$ 572,150	\$ 101,544	\$ 27,034	\$ 0	\$ 0	\$ 0
		=====	=====	=====	=====	=====	=====
			17.75%	4.72%			

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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
1 City Hall	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1 City Hall Annex	0	0	0	0	0	0	0
Subtotal - Building Depn	0	0	0	0	0	0	0
2 Equip Deprec	0	0	0	0	0	0	0
Subtotal - Equipment Depn	0	0	0	0	0	0	0
3 Insurance Retirees	0	0	0	0	0	0	0
3 Memberships	0	0	0	0	0	0	0
3 Accounting & Consult	384	1	0	0	0	0	0
3 Interest Costs	0	0	0	0	0	0	0
3 Other Misc	0	0	0	0	0	0	0
3 Claims & Judge	0	0	0	0	0	0	0
3 Elections	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby	0	0	0	0	0	0	0
3 Walker Rent	0	0	0	0	0	0	0
3 Dept Specific	0	0	0	0	0	0	0
3 Gen Govt	0	0	0	0	0	0	0
Subtotal - Non-Dept-Gen Gov	384	1	0	0	0	0	0
4 Finance Dept Admin	0	0	0	0	0	0	0
Subtotal - Finance Director Of	0	0	0	0	0	0	0
5 Financial Plg & Analysis	6,863	351	0	0	0	0	0
Subtotal - Fin Plg & Analysis	6,863	351	0	0	0	0	0
7 Gen Acctng *	6,829	334	0	0	0	0	0
7 Fixed Assets *	0	0	0	0	0	0	0
7 Auditing Svcs *	3,576	0	0	0	0	0	0
7 Fin Operations *	0	0	0	0	0	0	0
Subtotal - Fin Reporting & Ops	10,405	334	0	0	0	0	0
9 Grants Mgmt	6	0	0	0	0	0	0
9 Cost Accounting *	0	0	0	0	0	0	0
9 Trust Funds Mgmt (TFM)	0	0	0	0	0	0	0
Subtotal - Fin Grants	6	0	0	0	0	0	0
10 Perf Mgmt Svcs *	2,300	126	0	0	0	0	0
Subtotal - Fin Perform Mgmt	2,300	126	0	0	0	0	0
11 Purchasing *	15,902	1,069	0	0	0	0	0
Subtotal - Fin SPD	15,902	1,069	0	0	0	0	0
14 Records *	6,306	483	0	0	0	0	6,789
14 3-1-1 Svcs *	8,935	680	0	0	0	0	0
Subtotal - ARA Operations	15,241	1,163	0	0	0	0	6,789
15 Payroll Svcs *	41,583	2,415	0	0	0	43,998	0
Subtotal - ARA Payroll Svcs	41,583	2,415	0	0	0	43,998	0
16 Certification *	14,621	328	0	0	0	0	0
16 Reporting & Analytics	42	1	0	0	0	0	0
16 Dept. Services	1,736	40	0	0	0	0	0
16 External Affairs & Outreach *	10,041	225	0	0	0	0	0
Subtotal - OBO	26,440	594	0	0	0	0	0

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B. Incoming Costs-(Default Spread Salary%)

Dept: 26 HEC

Department	First Incoming	Second Incoming	City Council	City Controller	Fin Operations	ARA Payroll	ARA Ops
17 City Mayor Admin *	37,657	9,020	0	0	0	0	0
Subtotal - Mayor	37,657	9,020	0	0	0	0	0
18 Legal Svcs *	21,210	2,201	0	0	0	0	0
18 Inspector General *	54,655	4,046	0	0	0	0	0
Subtotal - Legal	75,865	6,247	0	0	0	0	0
19 Controller Fin Svcs *	19,010	422	0	0	0	0	0
Subtotal - City Controller's	19,010	422	0	0	0	0	0
25 Design & Const	0	0	0	0	0	0	0
25 Building Svcs *	202,653	5,441	0	0	0	0	0
25 Utilities *	87,721	0	0	0	0	0	0
25 Real Estate *	2,718	219	0	0	0	0	0
Subtotal - General Services	293,092	5,660	0	0	0	0	0
Total Incoming	544,748	27,402	0	0	0	43,998	6,789
C. Total Allocated	=====	\$ 572,150	\$ 0	\$ 0	\$ 0	\$ 43,998	\$ 6,789
		=====	=====	=====	=====	7.69%	1.19%

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General Svcs Allocations

Dept: 26 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

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Legal 911 Allocations

Dept: 26 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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Legal OIG Allocations

Dept: 26 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

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Citywide Gen Gov Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 4	\$ 0	\$ 4	\$ 0	\$ 4
78 HEC-IT	5,868,930	22.0346	85	0	85	0.06-	85
79 HEC-911 Network	16,544,568	62.1159	239	0	239	0.17-	239
80 HEC-Police Call Takers	2,861,414	10.7431	41	0	41	0.03-	41
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	16	0	16	0.01-	16
Subtotal	26,635,011	100.0000	385	0	385	0	385
Direct Bills					0		0
Total	=====	=====	=====	=====	\$385	=====	\$ 385

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

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ARA 311 Allocations

Dept: 26 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	7,149	0	7,149	544	7,693
80 HEC-Police Call Takers	28.30	15.4984	1,385	0	1,385	105	1,490
85 HEC-Off of Emg Mgmt	6.70	3.6692	328	0	328	25	353
Subtotal	182.60	100.0000	8,935	0	8,935	680	9,615
Direct Bills					0		0
Total					\$8,935		\$ 9,615
	=====	=====	=====	=====	=====	=====	=====

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

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Finance Strategic Purchasing Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 170	\$ 0	\$ 170	\$ 11	\$ 181
78 HEC-IT	5,868,930	22.0346	3,504	0	3,504	236	3,740
79 HEC-911 Network	16,544,568	62.1159	9,878	0	9,878	664	10,542
80 HEC-Police Call Takers	2,861,414	10.7431	1,708	0	1,708	115	1,823
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	642	0	642	43	685
Subtotal	26,635,011	100.0000	15,902	0	15,902	1,069	16,971
Direct Bills					0		0
Total	=====	=====	=====	=====	\$15,902	=====	\$ 16,971

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

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Fin Grants Allocations

Dept: 26 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: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 136	\$ 0	\$ 136	\$ 5	\$ 141
78 HEC-IT	5,868,930	22.0346	2,800	0	2,800	101	2,901
79 HEC-911 Network	16,544,568	62.1159	7,892	0	7,892	285	8,177
80 HEC-Police Call Takers	2,861,414	10.7431	1,365	0	1,365	49	1,414
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	513	0	513	19	532
Subtotal	26,635,011	100.0000	12,706	0	12,706	459	13,165
Direct Bills					0		0
Total	=====	=====	=====	=====	\$12,706	=====	\$ 13,165

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

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Fin Plg & Analysis Allocations

Dept: 26 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	1,512	0	1,512	78	1,590
79 HEC-911 Network	16,544,568	62.1159	4,263	0	4,263	219	4,482
80 HEC-Police Call Takers	2,861,414	10.7431	737	0	737	38	775
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	277	0	277	14	291
Subtotal	26,635,011	100.0000	6,862	0	6,862	352	7,214
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6,862	=====	\$ 7,214

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

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IT Admin & Apps Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	2.8236	\$ 1,063	\$ 0	\$ 1,063	\$ 255	\$ 1,318
78 HEC-IT	5,868,930	58.1633	21,903	0	21,903	5,246	27,149
79 HEC-911 Network	0	0.0000	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	28.3577	10,679	0	10,679	2,558	13,237
85 HEC-Off of Emg Mgmt	1,075,189	10.6555	4,013	0	4,013	961	4,974
Subtotal	10,090,443	100.0000	37,658	0	37,658	9,019	46,677
Direct Bills					0		0
Total					\$37,658		\$ 46,677

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

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IT Infrastructure Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	4.1096	\$ 3,899	\$ 0	\$ 3,899	\$ 274	\$ 4,173
80 HEC-Police Call Takers	28.30	77.5342	73,561	0	73,561	5,171	78,732
85 HEC-Off of Emg Mgmt	6.70	18.3562	17,415	0	17,415	1,224	18,639
Subtotal	36.50	100.0000	94,875	0	94,875	6,669	101,544
Direct Bills					0		0
Total					\$94,875		\$ 101,544
	=====	=====	=====	=====	=====	=====	=====

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

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Office Business Opp Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	1.50	0.8215	\$ 217	\$ 0	\$ 217	\$ 5	\$ 222
79 HEC-911 Network	146.10	80.0110	21,155	0	21,155	475	21,630
80 HEC-Police Call Takers	28.30	15.4984	4,098	0	4,098	92	4,190
85 HEC-Off of Emg Mgmt	6.70	3.6692	970	0	970	22	992
Subtotal	182.60	100.0000	26,440	0	26,440	594	27,034
Direct Bills					0		0
Total					\$26,440		\$ 27,034
	=====	=====	=====	=====	=====	=====	=====

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

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Mayor's Office Allocations

Dept: 26 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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Human Resources Allocations

Dept: 26 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

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City Council Svcs Allocations

Dept: 26 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: Expenditures of HEC departments
 Source: COH Expenditure Report

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City Svcs Allocations

Dept: 26 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: Number of HEC FTEs
 Source: COH FTE Report

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City Controller Allocations

Dept: 26 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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Fin Operations Allocations

Dept: 26 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 Svcs Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	2.8236	\$ 1,174	\$ 0	\$ 1,174	\$ 68	\$ 1,242
78 HEC-IT	5,868,930	58.1633	24,186	0	24,186	1,405	25,591
79 HEC-911 Network	0	0.0000	0	0	0	0	0
80 HEC-Police Call Takers	2,861,414	28.3577	11,792	0	11,792	685	12,477
85 HEC-Off of Emg Mgmt	1,075,189	10.6555	4,431	0	4,431	257	4,688
Subtotal	10,090,443	100.0000	41,583	0	41,583	2,415	43,998
Direct Bills					0		0
Total					\$41,583		\$ 43,998

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

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ARA Operations Allocations

Dept: 26 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 HEC-Director	284,910	1.0697	\$ 67	\$ 0	\$ 67	\$ 5	\$ 72
78 HEC-IT	5,868,930	22.0346	1,390	0	1,390	106	1,496
79 HEC-911 Network	16,544,568	62.1159	3,917	0	3,917	300	4,217
80 HEC-Police Call Takers	2,861,414	10.7431	677	0	677	52	729
85 HEC-Off of Emg Mgmt	1,075,189	4.0368	255	0	255	20	275
Subtotal	26,635,011	100.0000	6,306	0	6,306	483	6,789
Direct Bills					0		0
Total	=====	=====	=====	=====	\$6,306	=====	\$ 6,789

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

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Allocation Summary

Dept: 26 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gov	ARA 311	ARA Purchasing	Fin Grants Acctg
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77 HEC-Director	0	0	0	4	79	181	0
78 HEC-IT	0	0	0	85	0	3,740	3
79 HEC-911 Network	0	0	0	239	7,693	10,542	0
80 HEC-Police Call Takers	0	0	0	41	1,490	1,823	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	16	353	685	1
86 HEC-HPD	0	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$385	\$9,615	\$16,971	\$6
	=====	=====	=====	=====	=====	=====	=====

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Allocation Summary

Dept: 26 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	141	77	1,318	4,173	222	0	0	0
78 HEC-IT	2,901	1,590	27,149	0	0	0	0	0
79 HEC-911 Network	8,177	4,482	0	0	21,630	0	0	0
80 HEC-Police Call Takers	1,414	775	13,237	78,732	4,190	0	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	532	291	4,974	18,639	992	0	0	0
86 HEC-HPD	0	0	0	0	0	0	0	0
Total	\$13,165	\$7,214	\$46,677	\$101,544	\$27,034	\$0	\$0	\$0

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Allocation Summary

Dept: 26 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	1,242	72	7,509
78 HEC-IT	0	0	0	25,591	1,496	62,555
79 HEC-911 Network	0	0	0	0	4,217	56,980
80 HEC-Police Call Takers	0	0	0	12,477	729	114,910
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	4,688	275	31,446
86 HEC-HPD	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$43,998	\$6,789	\$273,400
	=====	=====	=====	=====	=====	=====

**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: 27 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-		289,185-

B. Incoming Costs-(Default Spread Custom%)

Dept:27 HPW General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept: 27 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: 27 HPW General Fund Credit

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