CITY OF HOUSTON

FINANCE AND ADMINISTRATION - FINANCIAL SERVICES

NATURE AND EXTENT OF SERVICES

The Financial Services Group of the Finance and Administration Department monitors the financial activities of City departments. The functional components are: Budget and Capital Improvement Plan Services, Debt Management, Auditing, Grants Management and Financial Planning & Research. The number of transactions (Controller's Office data) is the allocation basis.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$2,684,360			$2,684,360
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES	44,367	3,002	47,369	
F&A ADMINISTRATION	284,018	183,829	467,847	
F&A ADMINISTRATIVE SERVICES	5,542	745	6,287	
F&A INFORMATION SERVICES	18,825	1,921	20,746	
F&A FINANCIAL SERVICES		7,774	7,774	
AFFIRMATIVE ACTION		414	414	
MAYOR'S OFFICE - EXECUTIVE		3,978	3,978	
HUMAN RESOURCES		2,417	2,417	
CONTROLLER'S OFFICE		17,484	17,484	
LEGAL DEPT.		65,072	65,072	
BUILDING SERVICES		10,663	10,663	
CONVENTION/ENTERTAIN. RENTAL		137	137	
Total allocated additions:	352,752	297,436	650,188	650,188
Total to be allocated:	$3,037,112	$297,436		$3,334,548

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	FINANCIAL SVCS	DEBT MANAGEMENT
Wages & benefits				
SALARIES & WAGES	$1,973,394		$1,790,435	$182,959
FRINGE BENEFITS	520,853		475,414	45,439
Other expense and cost				
SUPPLIES	26,024		23,813	2,211
OTHER CHARGES	164,089		158,043	6,046
CAPITAL OUTLAY				
Departmental Expenditures	2,684,360		2,447,705	236,655
Functional cost	2,684,360		2,447,705	236,655
Additions: 1st				
Others	352,752	352,752		
Reallocate admin		(352,752)	321,653	31,099
Allocable costs	3,037,112		2,769,358	267,754
Unallocated	(267,754)			(267,754)
1st Allocation	2,769,358		2,769,358	
Additions: 2nd				
Others	297,436	297,436		
Reallocate admin		(297,436)	271,214	26,222
Allocable costs	297,436		271,214	26,222
Unallocated	(26,222)			(26,222)
2nd Allocation	271,214		271,214	

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Schedule of costs to be
allocated by function

	Total General & admn	FINANCIAL SVCS	DEBT MANAGEMENT
Total allocated	$3,040,572	$3,040,572	

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Detail allocation of
FINANCIAL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,466	1.887	$52,276		$52,276		$52,276
F&A ADMIN	237	0.305	8,451		8,451		8,451
F&A ADMIN SVCS	549	0.706	19,577		19,577		19,577
F&A INFORM. SVCS	1,030	1.326	36,728		36,728		36,728
F&A PURCHASING S	275	0.354	9,806		9,806		9,806
F&A FINANCIAL SE	218	0.280	7,774		7,774		7,774
AFFIRMATIVE ACT	220	0.283	7,845		7,845	808	8,653
MAYOR-EXECUTIVE	860	1.107	30,666		30,666	3,157	33,823
HUMAN RESOURCES	1,012	1.303	36,087		36,087	3,715	39,802
CONTROLLER	588	0.757	20,967		20,967	2,158	23,125
LEGAL	947	1.219	33,769		33,769	3,476	37,245
BUILDING SVCS	1,120	1.442	39,938		39,938	4,111	44,049
MUN COURTS-ADMIN	1,482	1.908	52,846		52,846	5,440	58,286
MUN COURTS-JUSTI	737	0.948	26,280		26,280	2,705	28,985
POLICE	8,254	10.627	294,327		294,327	30,297	324,624
FIRE	2,276	2.930	81,159		81,159	8,354	89,513
PW & ENG. OTHER	8,112	10.445	289,263		289,263	29,776	319,039
PW FLEET MGT/118	370	0.476	13,194		13,194	1,358	14,552
PW DRAIN MGT/227	369	0.475	13,158		13,158	1,354	14,512
PW PUB UTIL./701	4,190	5.395	149,410		149,410	15,380	164,790
PW ECRE. ADMIN	96	0.123	3,423		3,423	352	3,775
PW ECRE. DESIGN	1,459	1.878	52,026		52,026	5,355	57,381
PW ECRE. REAL ES	167	0.215	5,955		5,955	613	6,568
PW ECRE. PLANNIN	155	0.219	5,527		5,527	570	6,097
SOLID WASTE MGMT	2,315	2.980	82,550		82,550	8,497	91,047
AVIATION	5,542	7.135	197,620		197,620	20,343	217,963
HOUSING/COM. DEV	1,675	2.156	59,728		59,728	6,148	65,876
LIBRARY	8,959	11.535	319,466		319,466	32,885	352,351
PARKS & RECREAT	5,903	7.600	210,493		210,493	21,668	232,161
HEALTH/HUMAN SVS	9,304	11.979	331,768		331,768	34,151	365,919
CONVENTION/ENTER	2,120	2.729	75,596		75,596	7,782	83,378
CITY COUNCIL	277	0.356	9,877		9,877	1,017	10,894
F&A TAX & REVENE	248	0.319	8,843		8,843	910	9,753
CABLE TV (208)	99	0.127	3,530		3,530	363	3,893

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Detail allocation of
FINANCIAL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	28	0.036	$998		$998	$103	$1,101
PLANNING & DEV	675	0.869	24,070		24,070	2,478	26,548
P/D.SIGN ADM 210	116	0.149	4,136		4,136	426	4,562
P/D.BLDG INS 214	769	0.990	27,422		27,422	2,823	30,245
CITY SECRETARY	17	0.021	606		606	62	668
HEALTH BENEF-888	573	0.737	20,432		20,432	2,103	22,535
WORKERS' COMPENS	391	0.503	13,943		13,943	1,435	15,378
LEGAL, PROPERTY	2,462	3.170	87,792		87,792	9,037	96,829
TIRZ's (20)	1	0.001	36		36	4	40
Subtotal	77,663	100.000	2,769,358		2,769,358	271,214	3,040,572
Total	77,663	100.000	$2,769,358		$2,769,358	$271,214	$3,040,572

(A) Alloc basis: # of Transactions (Sum of 10 different transactions)

Source: Controller's Office

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Departmental Cost
Allocation Summary

	Total	FINANCIAL SVCS
GEN CITYWIDE SVC	$52,276	$52,276
F&A ADMIN	8,451	8,451
F&A ADMIN SVCS	19,577	19,577
F&A INFORM. SVCS	36,728	36,728
F&A PURCHASING S	9,806	9,806
F&A FINANCIAL SE	7,774	7,774
AFFIRMATIVE ACT	8,653	8,653
MAYOR-EXECUTIVE	33,823	33,823
HUMAN RESOURCES	39,802	39,802
CONTROLLER	23,125	23,125
LEGAL	37,245	37,245
BUILDING SVCS	44,049	44,049
MUN COURTS-ADMIN	58,286	58,286
MUN COURTS-JUSTI	28,985	28,985
POLICE	324,624	324,624
FIRE	89,513	89,513
PW & ENG. OTHER	319,039	319,039
PW FLEET MGT/118	14,552	14,552
PW DRAIN MGT/227	14,512	14,512
PW PUB UTIL./701	164,790	164,790
PW ECRE. ADMIN	3,775	3,775
PW ECRE. DESIGN	57,381	57,381
PW ECRE. REAL ES	6,568	6,568
PW ECRE. PLANNIN	6,097	6,097
SOLID WASTE MGMT	91,047	91,047
AVIATION	217,963	217,963
HOUSING/COM. DEV	65,876	65,876
LIBRARY	352,351	352,351
PARKS & RECREAT	232,161	232,161
HEALTH/HUMAN SVS	365,919	365,919
CONVENTION/ENTER	83,378	83,378
CITY COUNCIL	10,894	10,894
F&A TAX & REVENE	9,753	9,753
CABLE TV (208)	3,893	3,893
9-1-1 (218)	1,101	1,101

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A FINANCIAL SERVICES
Departmental Cost
Allocation Summary

	Total	FINANCIAL SVCS
PLANNING & DEV	$26,548	$26,548
P/D.SIGN ADM 210	4,562	4,562
P/D.BLDG INS 214	30,245	30,245
CITY SECRETARY	668	668
HEALTH BENEF-888	22,535	22,535
WORKERS' COMPENS	15,378	15,378
LEGAL, PROPERTY	96,829	96,829
TIRZ's (20)	40	40
Direct Billed		
Total	$3,040,572	$3,040,572

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