CITY OF HOUSTON, TEXAS

FY 2004 OMB A-87 COST ALLOCATION PLAN

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2002

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I. Introduction

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2004 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by central service departments of the City is based on the actual expenditures for the fiscal year ended **June 30, 2002** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other City departments that receive benefits (the user department). The procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all user departments. To ensure that the cross-benefit of services among central service departments is fully accounted for, a second

step-down allocation from each central service department is made.

Costs allocated from each central service department consist of the following:

First Allocation - includes the actual operating expenditures for the department and all allocated costs from other central service departments which have been identified up to this point.

Second Allocation - allocated costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

(1) The initial sequencing of departments has been made in consideration of the ordering which maximizes the benefits of services, and

(2) After the second allocation, that user department is "closed" and can not receive any additional allocation from other central services.

FORMAT

The Plan begins with a **Table of Contents** that can be used to locate the following Summary Data and Detail Data of the Plan.

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service department to each user department. The central service departments are

listed in the first column and the user departments detailed in the Plan are listed across the top of the page with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service departments. The total $ amount allocated to each user department is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service department.

Detail Data

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - It is a narrative description of the central service and all functions that are identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - It presents the total costs to be allocated based on the actual expenditures from the financial statements and the allocated additions that represent costs allocated to the central service from other central services.

(3) Costs to be Allocated by Function - Costs for each central service department are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the central

service are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.

(5) Departmental Cost Allocation Summary - The last schedule in each central service shows a summary of the costs allocated by function. The user departments are listed in the first column of the page and the central service functions are listed across the top of the page.

II. Certification by the Responsible City Official

CITY OF HOUSTON, TEXAS

FY 2004 OMB A-87 COST ALLOCATION PLAN

CERTIFICATION BY THE RESPONSIBLE CITY OFFICIAL

I hereby certify as the responsible official of the City of Houston, Texas, that the information contained in this FY 2004 OMB A-87 Cost Allocation Plan based on the actual expenditures for the fiscal year ended June 30, 2002, is correct and has been prepared in accordance with the policies and procedures contained in OMB Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs that have been charged as direct costs of federally supported programs been included in the indirect costs in this Plan.

June 16, 2003

Date

Gary E. Gray, C.P.A.

Assistant Director

Finance and Administration Department

MAXIMUS®

HELPING GOVERNMENT SERVE THE PEOPLE®

June 9, 2003

Gary E. Gray, CPA
Assistant Director
Finance and Administration
City of Houston
611 Walker
Houston, TX 77002

Dear Mr. Gray:

MAXIMUS, Inc. (MAXIMUS) has completed our limited review of the OMB Indirect Cost Allocation Plans (Plans) for the City of Houston, Texas, the Houston Police Department, and the Houston Fire Department for the FY 2004 based upon actual expenditures for FY 2002. Jane Kuo has answered all of our questions and concerns sufficiently and it is our understanding that adjustments have been made to the cost allocation plans. We believe that the cost allocation plans are acceptable for review by the federal negotiators for HUD, the Federal Aviation Administration and/or any other federal or state agencies that audit or review the City of Houston's Indirect Cost Allocation Plans.

We reviewed the Plans for reasonableness, consistency, and compliance with OMB Circular A-87. As we discussed earlier, the limited scope and budget in this project did not allow us to verify all financial data and allocation base information. However, we identified those areas where verification was needed and understand that the City has made adjustments, where needed. In summary, we feel that the allocation bases that were used in the final version provide for an equitable allocation to grant programs and all other citywide programs that receive service from the City of Houston's central service departments. Each basis reflects a quantitative presentation of the activity's cost of service. The allocated costs are allowable by the OMB Circular A-87, and the unallowable costs have been identified and disallowed.

Overall, the City of Houston's OMB Circular A-87 cost allocations plans were prepared quite competently and were well documented. MAXIMUS appreciates the opportunity to assist the City of Houston with the review of the internally prepared indirect cost allocation plans.

Please let us know if you require further assistance in any cost analysis project or issue that you may encounter in the coming months and years.

Sincerely,

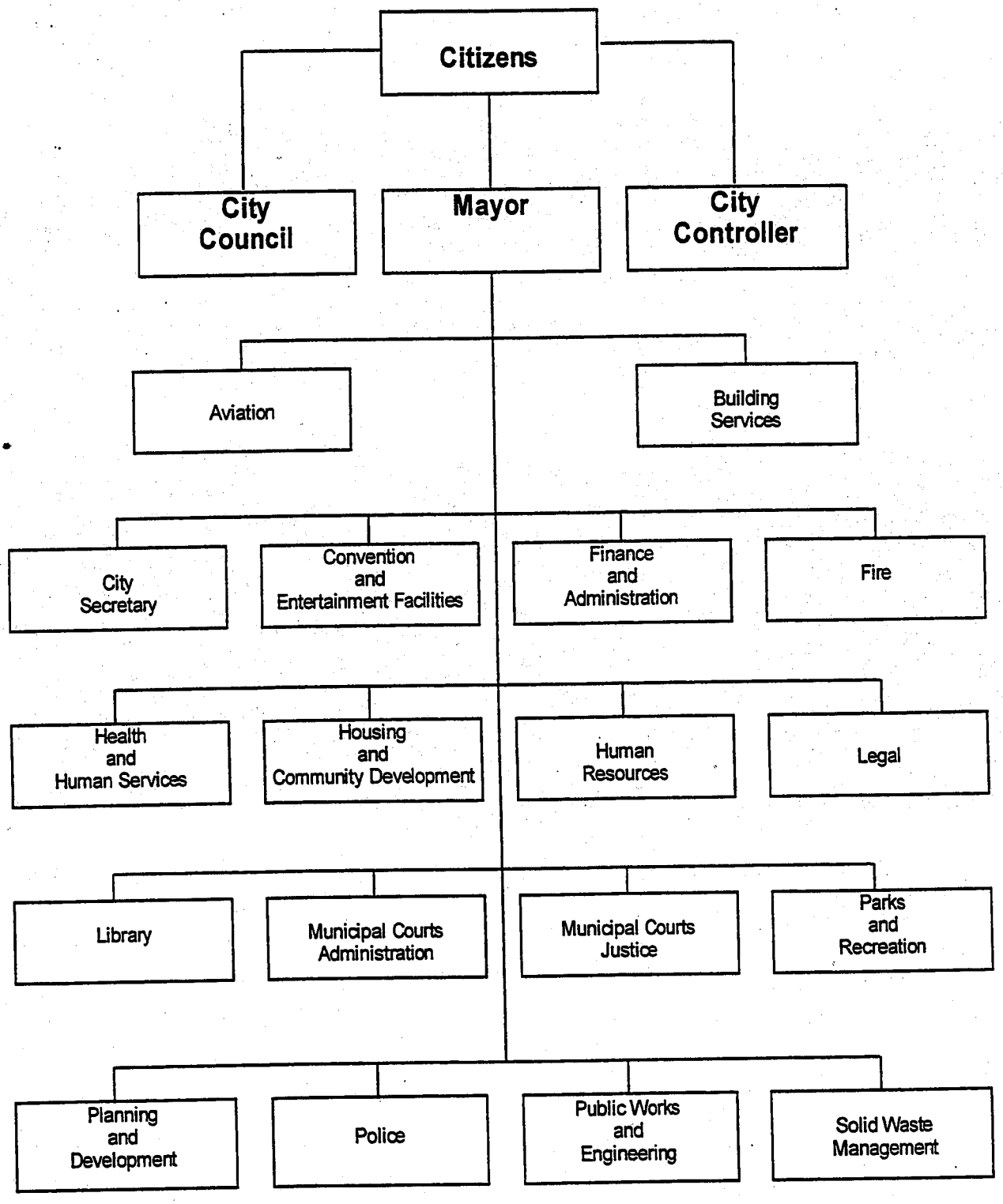
MAXIMUS, INC.

J. Mark Carpenter
Senior Manager

JMC/snn

III. Organizational Chart

ORGANIZATION CHART



IV. FY 2004 OMB A-87 Cost Allocation Plan

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SUMMARY SCHEDULES

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	MUN COURTS-ADMIN	MUN COURTS-JUSTI	POLICE	FIRE	PW & ENG. OTHER	PW FLEET MGT/118	HOUSTON TRANSTAR	PW DRAIN MGT/227	PW PUB UTIL./701	PW ECRE. ADMIN
BUILDING DEPRECI	$116,178	$67,730	$2,748							
EQUIPMENT DEPREC	111,092		18,023,342	9,925,006	10,212,962					121,260
GEN CITYWIDE SVC	420,851	97,282	9,386,395	5,179,414	1,112,532	17,412		6,926	78,646	24,998
F&A ADMIN										
F&A ADMIN SVCS	1,344,574	8,807	982,590	447,109	217,730	9,805	59,061	39,724	916,113	3,642
F&A INFORM. SVCS	1,604,994	71,156	1,900,668	1,006,497	945,089	116,165	19,539	110,259	1,205,425	15,163
F&A PURCHASING S	39,760	59,081	323,870	312,572						
F&A FINANCIAL SE	58,286	28,985	324,624	89,513	319,039	14,552		14,512	164,790	3,775
AFFIRMATIVE ACT	4,221	892	99,664	101,183	9,889	1,066	141	3,263	24,291	250
MAYOR-EXECUTIVE	77,623	16,405	1,451,823	781,227	181,853	19,605	2,601	60,017	407,116	4,601
HUMAN RESOURCES	67,380	8,680	917,203	641,119	60,493	6,522	865	19,965	148,603	1,531
CONTROLLER	138,145	68,700	769,400	212,159	756,163	34,489		34,396	390,573	8,948
LEGAL	84,278	5,045,434	1,498,706	386,594	703,493		34,295	35,803	326,977	24,438
HEALTH ADMIN										
PLANNING ADMIN										
PW & ENG. ADMIN					3,077,115	70,533	18,935	169,532	(1,331,488)	36,535
BUILDING SVCS	1,400,977	778,044	15,200,740	7,174,332	243,983					6,174
CONVENTION RENTA		150	7,600	17,877	8,564	1,094	294	2,629	28,943	102
POLICE. RECORDS			(902,045)	6,430	69,527	8,916	2,400	21,347	234,727	857
Total Allocated	$5,468,359	$6,251,346	$49,987,328	$26,281,032	$17,918,432	$300,159	$138,131	$518,373	$2,594,716	$252,274

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	PW ECRE. DESIGN	PW ECRE. REAL ES	PW ECRE. PLANNIN	SOLID WASTE MGMT	AVIATION	HOUSING/COM. DEV	HOUSING ADMIN	LIBRARY	PARKS & RECREAT	HEALTH/HUMAN SVS
BUILDING DEPRECI										
EQUIPMENT DEPREC	1,837,011	210,802	194,944	6,697,461			100,498	487,253	7,165,631	
GEN CITYWIDE SVC	236,341	30,917	33,449	643,375	104,025	82,882	55,075	805,982	1,409,690	1,439,637
F&A ADMIN										
F&A ADMIN SVCS	35,105	4,653	5,085	276,273	294,033	19,566	2,807	121,867	202,144	170,063
F&A INFORM. SVCS	180,985	22,101	22,180	394,657	715,412	217,473	5,244	1,017,993	934,025	1,267,990
F&A PURCHASING S				168,648	398,637	8,200		112,706	455,756	174,425
F&A FINANCIAL SE	57,381	6,568	6,097	91,047	217,963	65,876		352,351	232,161	365,919
AFFIRMATIVE ACT	2,187	294	324	16,342	236,566	577	620	10,187	86,428	41,168
MAYOR-EXECUTIVE	40,212	5,401	6,002	110,032	222,865	10,603	11,403	123,836	255,874	249,073
HUMAN RESOURCES	13,376	1,797	1,996	106,296	206,290	16,653	3,793	92,423	358,338	243,704
CONTROLLER	136,001	15,567	14,450	215,794	516,600	156,136		835,118	550,251	867,277
LEGAL	63,661	194,705	6,739	107,510	157,795	29,970		102,281	253,639	151,862
HEALTH ADMIN										13,867,963
PLANNING ADMIN										
PW & ENG. ADMIN	553,482	63,513	58,733							
BUILDING SVCS	53,950	7,247	8,053	147,625		14,226	15,299	166,145	343,294	915,874
CONVENTION RENTA	1,540	177	163	2,838	13,012	10,007		22,300	2,484	1,863
POLICE. RECORDS	12,516	1,457	1,286		4,801				2,315	4,372
Total Allocated	$3,223,748	$565,199	$359,501	$8,977,898	$3,087,999	$632,169	$194,739	$4,250,442	$12,252,030	$19,761,190

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	CONVENTION/ENT	CITY COUNCIL	F&A TAX & REVENE	INSURANCE MGMT	CABLE TV (208)	9-1-1 (218)	PLANNING & DEV	P/D.SIGN ADM 210	P/D.BLDG INS 214	CITY SECRETARY
BUILDING DEPRECI		$61,140								$18,203
EQUIPMENT DEPREC		5,896								6,840
GEN CITYWIDE SVC	39,794	98,848	52,301		1,859	525	95,473	2,178	14,435	15,595
F&A ADMIN			513,491	57,054						
F&A ADMIN SVCS	15,269	18,202	7,080	246	443	3,890	86,477	1,576	12,901	6,183
F&A INFORM. SVCS	232,539	437,025	23,450	460	8,536	9,447	177,959	11,976	83,978	111,194
F&A PURCHASING S	29,332	14,532					47,626			1,867
F&A FINANCIAL SE	83,378	10,894	9,753		3,893	1,101	26,548	4,562	30,245	668
AFFIRMATIVE ACT	52,709	1,001	489	54	98	859	4,280	348	2,850	163
MAYOR-EXECUTIVE	16,805	18,405	9,003	1,000	1,800	15,804	15,204	6,401	52,415	3,001
HUMAN RESOURCES	18,075	37,549	2,995	333	599	5,258	51,617	2,129	17,436	1,401
CONTROLLER	197,616	25,821	23,118		9,228	2,610	62,921	10,813	71,683	1,584
LEGAL	267,921	93,631	92,324				1,249,391	46,564	54,811	159,404
HEALTH ADMIN										
PLANNING ADMIN							8,807,041	45,809	546,512	
PW & ENG. ADMIN										
BUILDING SVCS		539,628	12,078			140,802	20,399			144,306
CONVENTION RENTA	(638,914)	143,718	156				2,273			
POLICE. RECORDS										
Total Allocated	$314,524	$1,506,290	$746,238	$59,147	$26,456	$180,296	$10,647,209	$132,356	$887,266	$470,409

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Central Svc Departments	HEALTH BENEF-888	WORKERS' COMPENS	LEGAL, PROPERTY	TIRZ's (20)	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECI					$265,999			$265,999
EQUIPMENT DEPREC					55,099,998			55,099,998
GEN CITYWIDE SVC	10,755	7,340	46,213	20	21,551,165		209,400,501	230,951,666
F&A ADMIN					570,545		503,623	1,074,168
F&A ADMIN SVCS	1,822	1,772	1,674		5,318,286	1,925,854	1,078,643	8,322,783
F&A INFORM. SVCS	48,017	33,755	194,821	78	13,146,250			13,146,250
F&A PURCHASING S					2,147,012			2,147,012
F&A FINANCIAL SE	22,535	15,378	96,829	40	2,719,263		293,976	3,013,239
AFFIRMATIVE ACT	403	391	370		703,568			703,568
MAYOR-EXECUTIVE	7,403	7,203	6,802		4,199,418	39,614		4,239,032
HUMAN RESOURCES	2,462	2,396	2,262		3,061,539			3,061,539
CONTROLLER	53,412	36,448	229,496	93	6,445,010		503,054	6,948,064
LEGAL				166,244	11,338,470	187,945		11,526,415
HEALTH ADMIN					13,867,963			13,867,963
PLANNING ADMIN					9,399,362			9,399,362
PW & ENG. ADMIN					2,716,890			2,716,890
BUILDING SVCS					27,333,176			27,333,176
CONVENTION RENTA					(371,130)	638,914		267,784
POLICE. RECORDS					(531,094)	902,045		370,951
Total Allocated	$146,809	$104,683	$578,467	$166,475	$178,981,690	$3,694,372	$211,779,797	$394,455,859

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECI		$1,001,328	
EQUIPMENT DEPREC		61,090,594	
GEN CITYWIDE SVC	230,323,982		
F&A ADMIN	2,922,268		
F&A ADMIN SVCS	6,760,354	(40)	
F&A INFORM. SVCS	12,411,635		
F&A PURCHASING S	3,388,389		
F&A FINANCIAL SE	2,684,360		
AFFIRMATIVE ACT	1,712,221		
MAYOR-EXECUTIVE	1,303,312		
HUMAN RESOURCES	2,872,443		
CONTROLLER	6,214,374		
LEGAL	10,911,235		
HEALTH ADMIN	13,004,270	(1,386,107)	
PLANNING ADMIN	8,223,082	(3,945)	
PW & ENG. ADMIN			
BUILDING SVCS	29,481,145		
CONVENTION RENTA		638,914	
POLICE. RECORDS		902,045	
MUN COURTS-ADMIN			5,468,359
MUN COURTS-JUSTI			6,251,346
POLICE			49,987,328
FIRE			26,281,032
PW & ENG. OTHER			17,918,432
PW FLEET MGT/118			300,159
HOUSTON TRANSTAR			138,131
PW DRAIN MGT/227			518,373
PW PUB UTIL./701			2,594,716
PW ECRE. ADMIN			252,274
PW ECRE. DESIGN			3,223,748
PW ECRE. REAL ES			565,199
PW ECRE. PLANNIN			359,501
SOLID WASTE MGMT			8,977,898
AVIATION			3,087,999

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
Summary of Allocated Costs

Departments	Total Expenditures	Cost Adjustments	Total Allocated
HOUSING/COM. DEV			$632,169
HOUSING ADMIN			194,739
LIBRARY			4,250,442
PARKS & RECREAT			12,252,030
HEALTH/HUMAN SVS			19,761,190
CONVENTION/ENTER			314,524
CITY COUNCIL			1,506,290
F&A TAX & REVENE			746,238
INSURANCE MGMT			59,147
CABLE TV (208)			26,456
9-1-1 (218)			180,296
PLANNING & DEV			10,647,209
P/D.SIGN ADM 210			132,356
P/D.BLDG INS 214			887,266
CITY SECRETARY			470,409
HEALTH BENEF-888			146,809
WORKERS' COMPENS			104,683
LEGAL,PROPERTY			578,467
TIRZ's (20)			166,475
Direct Billed			3,694,372
Unallocated			211,779,797
Total	$332,213,070	$62,242,789	$394,455,859

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Department	Basis of Allocation
BUILDING DEPRECIATION	
1.004 CITY HALL	Square Footage Occupied
1.005 CITY HALL ANNEX	Square Footage Occupied
1.006 MUNICIP.CT.BLDG	Square Footage Occupied
EQUIPMENT DEPRECIATION	
2.004 COMPUTER	Depreciation Allowance
2.005 OFFICE EQUIP	Depreciation Allowance
2.006 VEHICLES	Depreciation Allowance
2.007 OTHER EQUIPMENT	Depreciation Allowance
GENERAL CITYWIDE SERVICES	
3.004 INSUR.CIV.RETIR	Gen. Fund Depts' # of Civilian EE's / FTE's
3.005 INSUR.CLASS.RET	Number of Classified Employees
3.006 INSUR. FEES	General Fund Operating Expenditures
3.007 MEMBERSHIPS	Gen.Funds' # of EE's & FTE's (Depts. 20 & 36)
3.008 ACCTG & AUDIT	# of Transactions (Sum of 10 different transactions)
3.009 COMPUT INFO/CON	# of Transactions (Sum of 10 different transactions)
3.010 MGT CONSULT SVC	# of Transactions (Sum of 10 different transactions)
F&A ADMINISTRATION	
4.004 DEPT. ADMIN	Number of Employees
F&A ADMINISTRATIVE SERVICES	
5.004 RECORDS MGMT	Number of Items Stored
5.005 CENTRAL PAYROLL	Number of EE's and FTE's (Depts.20 & 36)
5.006 FIX. ASSET MGMT	Number of Fixed and Controlled Assets
5.007 SURPLUS & SALV.	Number of Items Processed
5.008 FLEET MGMT	Number of Vehicles
5.009 3-1-1	Number of Calls

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Department	Basis of Allocation
F&A INFORMATION SERVICES	
6.004 DEPARTMENT SYST	Man-hour Costs
6.005 EPS	Number of Transactions
6.006 AFIN	Number of Transactions
6.007 AHRS & HRMS	Number of EE's and FTE's (Depts.20 & 36)
6.008 G-FAMS	Number of Fixed and Controlled Assets
6.009 OPS. MUNICIP.CT	100% to Municipal Courts-Admin
6.010 G2K	Number of Vehicles
6.011 CITYWIDE SUPPOR	# of Transactions (Sum of 10 different transactions)
6.012 NETWORK	Number of Service Requests
F&A PURCHASING SERVICES	
7.004 PROCUREMENT	Number of Purchase Orders
7.005 FORMAL CONTRACT	Number of Formal Contracts Awarded
F&A FINANCIAL SERVICES	
8.004 FINANCIAL SVCS	# of Transactions (Sum of 10 different transactions)
AFFIRMATIVE ACTION	
9.004 CONTRACT COMPLI	Number of Contracts Awarded
9.005 EMPLOYEE RELATI	Number of EE's and FTE's (Depts.20 & 36)
MAYOR'S OFFICE - EXECUTIVE	
10.004 CITY ADMINISTRA	Number of EE's and FTE's (Depts.20 & 36)
HUMAN RESOURCES	
11.004 SELECTION	Number of Selections
11.005 PERSONNEL SVCS	Number of EE's and FTE's (Depts.20 & 36)
11.006 CLASSIFIED TEST	Number of Classified Employees

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Department	Basis of Allocation
11.007 TRAINING	Number of Employees Trained
CONTROLLER'S OFFICE	
12.004 CONTROLLER	# of Transactions (Sum of 10 different transactions)
LEGAL DEPT.	
13.004 LEGAL SERVICES	Number of Hours Billed
HEALTH ADMINISTRATION	
14.004 DEPT. ADMIN	100% to Health and Human Services Dept.
PLANNING ADMINISTRATION	
15.004 DEPT ADM	Department's Operating Expenditures
15.005 OPERATIONS	100% to Planning & Development
PW & ENG. ADMIN	
16.004 ADMIN	Department's Operating Expenditures (All funds)
BUILDING SERVICES	
17.004 POLICE FACILITI	100% to Police Dept.
17.005 FIRE FACILITIES	100% to Fire Dept.
17.006 HEALTH FACILITI	100% to Health & Human Svcs Dept.
17.007 HOUSTON EMERGEN	100% to F&A 9-1-1
17.008 FACILITY MAINTE	Square Footage Occupied
17.009 OTHER SERVICES	Gen.Funds' # of EE's & FTE's (Depts. 20 & 36)

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Department	Basis of Allocation
CONVENTION/ENTERTAIN. RENTAL	
18.004 FACILITY	Fair Market Rental Value
POLICE. RECORDS	
19.004 RECORDS MGMT	Number of Reports

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DETAIL SCHEDULES

SCHEDULE 1.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The building depreciation is allocated to user departments occupying City-owned buildings. The charge is equivalent to two and a half percent (2.5%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied. The functions are pertaining to three buildings: City Hall, City Hall Annex and Municipal Courts Building.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
BUILDING USAGE	1,001,328			
Total departmental cost adjustments:	1,001,328			1,001,328
Total to be allocated:	$1,001,328			$1,001,328

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Schedule of costs to be
allocated by function

	Total	General & admn	CITY HALL	CITY HALL ANNEX	MUNICIP.CT.BLDG
Cost adjustments					
Departmental cost adjustments					
BUILDING USAGE	$1,001,328		$445,443	$330,465	$225,420
Functional cost	1,001,328		445,443	330,465	225,420
Allocable costs	1,001,328		445,443	330,465	225,420
1st Allocation	1,001,328		445,443	330,465	225,420
Total allocated	$1,001,328		$445,443	$330,465	$225,420

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
CITY HALL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A PURCHASING S	16,750	18.795	$83,712		$83,712		$83,712
MAYOR-EXECUTIVE	37,395	41.956	186,890		186,890		186,890
CONTROLLER	32,802	36.802	163,936		163,936		163,936
BUILDING SVCS	1,454	1.631	7,267		7,267		7,267
CITY SECRETARY	728	0.816	3,638		3,638		3,638
Subtotal	89,129	100.000	445,443		445,443		445,443
Total	89,129	100.000	$445,443		$445,443		$445,443

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
CITY HALL ANNEX

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	20,512	17.830	$58,925		$58,925		$58,925
LEGAL	42,786	37.195	122,911		122,911		122,911
BUILDING SVCS	25,385	22.067	72,924		72,924		72,924
CITY COUNCIL	21,283	18.501	61,140		61,140		61,140
CITY SECRETARY	5,070	4.407	14,565		14,565		14,565
Subtotal	115,036	100.000	330,465		330,465		330,465
Total	115,036	100.000	$330,465		$330,465		$330,465

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
MUNICIP.CT.BLDG

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	13.557	$30,562		$30,562		$30,562
LEGAL	3,784	3.640	8,202		8,202		8,202
MUN COURTS-ADMIN	53,600	51.538	116,178		116,178		116,178
MUN COURTS-JUSTI	31,248	30.046	67,730		67,730		67,730
POLICE	1,268	1.219	2,748		2,748		2,748
Subtotal	104,000	100.000	225,420		225,420		225,420
Total	104,000	100.000	$225,420		$225,420		$225,420

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Departmental Cost
Allocation Summary

	Total	CITY HALL	CITY HALL ANNEX	MUNICIP.CT.BLD
F&A INFORM. SVCS	$30,562			$30,562
F&A PURCHASING S	83,712	83,712		
MAYOR-EXECUTIVE	245,815	186,890	58,925	
CONTROLLER	163,936	163,936		
LEGAL	131,113		122,911	8,202
BUILDING SVCS	80,191	7,267	72,924	
MUN COURTS-ADMIN	116,178			116,178
MUN COURTS-JUSTI	67,730			67,730
POLICE	2,748			2,748
CITY COUNCIL	61,140		61,140	
CITY SECRETARY	18,203	3,638	14,565	
Direct Billed				
Total	$1,001,328	$445,443	$330,465	$225,420

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CITY OF HOUSTON

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments and the depreciation allowance is the allocation basis. There are four classes of equipment:

(1) Computer Equipment - The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

(2) Office Equipment - The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1988 through 2002.

(3) Vehicles - The components are: standard automobiles, vans and buses, general trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that

has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1998 through 2002.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
EQUIPMENT USE CHG	61,090,594			
Total departmental cost adjustments:	61,090,594			61,090,594
Total to be allocated:	$61,090,594			$61,090,594

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Schedule of costs to be
allocated by function

	Total	General & admn	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
Cost adjustments						
Departmental cost adjustments						
EQUIPMENT USE CHG	$61,090,594		$10,028,868	$7,556,332	$35,588,376	$7,917,018
Functional cost	61,090,594		10,028,868	7,556,332	35,588,376	7,917,018
Allocable costs	61,090,594		10,028,868	7,556,332	35,588,376	7,917,018
1st Allocation	61,090,594		10,028,868	7,556,332	35,588,376	7,917,018
Total allocated	$61,090,594		$10,028,868	$7,556,332	$35,588,376	$7,917,018

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
COMPUTER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	1,592,593	15.880	$1,592,593		$1,592,593		$1,592,593
AFFIRMATIVE ACT	2,109	0.021	2,109		2,109		2,109
MAYOR-EXECUTIVE	1,016	0.010	1,016		1,016		1,016
HUMAN RESOURCES	18,802	0.187	18,802		18,802		18,802
CONTROLLER	23,467	0.233	23,467		23,467		23,467
LEGAL	28,176	0.280	28,176		28,176		28,176
HEALTH ADMIN	757,357	7.551	757,357		757,357		757,357
PLANNING ADMIN	379,578	3.784	379,578		379,578		379,578
BUILDING SVCS	17,596	0.175	17,596		17,596		17,596
MUN COURTS-ADMIN	7,380	0.073	7,380		7,380		7,380
POLICE	4,922,419	49.082	4,922,419		4,922,419		4,922,419
FIRE	1,517,936	15.135	1,517,936		1,517,936		1,517,936
PW & ENG. OTHER	138,500	1.381	138,500		138,500		138,500
PW ECRE. ADMIN	1,644	0.016	1,644		1,644		1,644
PW ECRE. DESIGN	24,912	0.248	24,912		24,912		24,912
PW ECRE. REAL ES	2,859	0.028	2,859		2,859		2,859
PW ECRE. PLANNIN	2,644	0.036	2,644		2,644		2,644
SOLID WASTE MGMT	136,940	1.365	136,940		136,940		136,940
HOUSING ADMIN	15,071	0.150	15,071		15,071		15,071
LIBRARY	151,765	1.513	151,765		151,765		151,765
PARKS & RECREAT	277,907	2.771	277,907		277,907		277,907
CITY COUNCIL	1,357	0.013	1,357		1,357		1,357
CITY SECRETARY	6,840	0.068	6,840		6,840		6,840
Subtotal	10,028,868	100.000	10,028,868		10,028,868		10,028,868
Total	10,028,868	100.000	$10,028,868		$10,028,868		$10,028,868

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OFFICE EQUIP

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	11,310	0.149	$11,310		$11,310		$11,310
CONTROLLER	1,113	0.014	1,113		1,113		1,113
LEGAL	18,321	0.248	18,321		18,321		18,321
HEALTH ADMIN	191,109	2.529	191,109		191,109		191,109
PLANNING ADMIN	38,243	0.506	38,243		38,243		38,243
BUILDING SVCS	1,156	0.015	1,156		1,156		1,156
MUN COURTS-ADMIN	9,756	0.129	9,756		9,756		9,756
POLICE	474,739	6.282	474,739		474,739		474,739
FIRE	3,320,425	43.942	3,320,425		3,320,425		3,320,425
SOLID WASTE MGMT	67,941	0.899	67,941		67,941		67,941
HOUSING ADMIN	1,002	0.013	1,002		1,002		1,002
LIBRARY	203,642	2.694	203,642		203,642		203,642
PARKS & RECREAT	3,216,480	42.566	3,216,480		3,216,480		3,216,480
CITY COUNCIL	1,095	0.014	1,095		1,095		1,095
Subtotal	7,556,332	100.000	7,556,332		7,556,332		7,556,332
Total	7,556,332	100.000	$7,556,332		$7,556,332		$7,556,332

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
VEHICLES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	261,516	0.734	$261,516		$261,516		$261,516
AFFIRMATIVE ACT	22,231	0.062	22,231		22,231		22,231
MAYOR-EXECUTIVE	17,383	0.048	17,383		17,383		17,383
HUMAN RESOURCES	46,732	0.131	46,732		46,732		46,732
CONTROLLER	6,283	0.017	6,283		6,283		6,283
LEGAL	31,228	0.087	31,228		31,228		31,228
HEALTH ADMIN	1,078,412	3.030	1,078,412		1,078,412		1,078,412
PLANNING ADMIN	677,288	1.903	677,288		677,288		677,288
BUILDING SVCS	552,300	1.551	552,300		552,300		552,300
MUN COURTS-ADMIN	67,753	0.190	67,753		67,753		67,753
POLICE	12,252,873	34.429	12,252,873		12,252,873		12,252,873
FIRE	4,712,576	13.241	4,712,576		4,712,576		4,712,576
PW & ENG. OTHER	4,666,780	13.113	4,666,780		4,666,780		4,666,780
PW ECRE. ADMIN	55,410	0.155	55,410		55,410		55,410
PW ECRE. DESIGN	839,416	2.358	839,416		839,416		839,416
PW ECRE. REAL ES	96,325	0.270	96,325		96,325		96,325
PW ECRE. PLANNIN	89,079	0.262	89,079		89,079		89,079
SOLID WASTE MGMT	6,389,716	17.954	6,389,716		6,389,716		6,389,716
HOUSING ADMIN	84,425	0.237	84,425		84,425		84,425
LIBRARY	118,077	0.331	118,077		118,077		118,077
PARKS & RECREAT	3,519,129	9.888	3,519,129		3,519,129		3,519,129
CITY COUNCIL	3,444	0.009	3,444		3,444		3,444
Subtotal	35,588,376	100.000	35,588,376		35,588,376		35,588,376
Total	35,588,376	100.000	$35,588,376		$35,588,376		$35,588,376

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OTHER EQUIPMENT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	131,116	1.656	$131,116		$131,116		$131,116
CONTROLLER	1,410	0.017	1,410		1,410		1,410
HEALTH ADMIN	74,868	0.945	74,868		74,868		74,868
PLANNING ADMIN	1,220	0.015	1,220		1,220		1,220
BUILDING SVCS	6,663	0.084	6,663		6,663		6,663
MUN COURTS-ADMIN	26,203	0.330	26,203		26,203		26,203
POLICE	373,311	4.715	373,311		373,311		373,311
FIRE	374,069	4.724	374,069		374,069		374,069
PW & ENG. OTHER	5,407,682	68.304	5,407,682		5,407,682		5,407,682
PW ECRE. ADMIN	64,206	0.810	64,206		64,206		64,206
PW ECRE. DESIGN	972,683	12.285	972,683		972,683		972,683
PW ECRE. REAL ES	111,618	1.409	111,618		111,618		111,618
PW ECRE. PLANNIN	103,221	1.313	103,221		103,221		103,221
SOLID WASTE MGMT	102,864	1.299	102,864		102,864		102,864
LIBRARY	13,769	0.173	13,769		13,769		13,769
PARKS & RECREAT	152,115	1.921	152,115		152,115		152,115
Subtotal	7,917,018	100.000	7,917,018		7,917,018		7,917,018
Total	7,917,018	100.000	$7,917,018		$7,917,018		$7,917,018

(A) Alloc basis: Depreciation Allowance

Source: Summary of Assets

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Departmental Cost
Allocation Summary

	Total	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
F&A ADMIN	$403,942		$11,310	$261,516	$131,116
F&A INFORM. SVCS	1,592,593	1,592,593			
AFFIRMATIVE ACT	24,340	2,109		22,231	
MAYOR-EXECUTIVE	18,399	1,016		17,383	
HUMAN RESOURCES	65,534	18,802		46,732	
CONTROLLER	32,273	23,467	1,113	6,283	1,410
LEGAL	77,725	28,176	18,321	31,228	
HEALTH ADMIN	2,101,746	757,357	191,109	1,078,412	74,868
PLANNING ADMIN	1,096,329	379,578	38,243	677,288	1,220
BUILDING SVCS	577,715	17,596	1,156	552,300	6,663
MUN COURTS-ADMIN	111,092	7,380	9,756	67,753	26,203
POLICE	18,023,342	4,922,419	474,739	12,252,873	373,311
FIRE	9,925,006	1,517,936	3,320,425	4,712,576	374,069
PW & ENG. OTHER	10,212,962	138,500		4,666,780	5,407,682
PW ECRE. ADMIN	121,260	1,644		55,410	64,206
PW ECRE. DESIGN	1,837,011	24,912		839,416	972,683
PW ECRE. REAL ES	210,802	2,859		96,325	111,618
PW ECRE. PLANNIN	194,944	2,644		89,079	103,221
SOLID WASTE MGMT	6,697,461	136,940	67,941	6,389,716	102,864
HOUSING ADMIN	100,498	15,071	1,002	84,425	
LIBRARY	487,253	151,765	203,642	118,077	13,769
PARKS & RECREAT	7,165,631	277,907	3,216,480	3,519,129	152,115
CITY COUNCIL	5,896	1,357	1,095	3,444	
CITY SECRETARY	6,840	6,840			
Direct Billed					
Total	$61,090,594	$10,028,868	$7,556,332	$35,588,376	$7,917,018

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CITY OF HOUSTON

GENERAL CITYWIDE SERVICES

NATURE AND EXTENT OF SERVICES

Included in the General Citywide services are citywide costs that are not attributable to any specific department. The cost allocation bases are as follows:

* Insurance, Civilian (City contribution for health insurance for civilian retirees for all General Fund departments) - Number of civilian employees

* Insurance, Classified (City contribution for health insurance for General Fund classified retirees) - Number of classified employees

* Insurance Fees (Insurance premiums for General Fund property) - Size of General Fund operating expenditures

* Membership (Membership fees to organizations that benefit the entire city) - Number of employees (General Fund departments)

* Accounting and Auditing (Accounting and audit services that benefit the entire City, e.g. annual audit and special studies performed) - Number of transactions

(Controller's Office data)

* Computer Info./Contracting Services (Computer services that benefit the entire City, e.g. maintenance and upgrades of FMS and GHRS systems) - Number of transactions (Controller's Office data)

* Management Consulting Services (Various management studies) - Number of transactions (Controller's Office data)

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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$230,323,982			$230,323,982
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES		25,745	25,745	
F&A ADMINISTRATIVE SERVICES		235,524	235,524	
F&A INFORMATION SERVICES		228,743	228,743	
F&A PURCHASING SERVICES		1,274,128	1,274,128	
F&A FINANCIAL SERVICES		52,276	52,276	
AFFIRMATIVE ACTION		28,839	28,839	
CONTROLLER'S OFFICE		117,575	117,575	
LEGAL DEPT.		202,716	202,716	
Total allocated additions:		2,165,546	2,165,546	2,165,546
Total to be allocated:	$230,323,982	$2,165,546		$232,489,528

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

	Total General & admn	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	GENERAL GOVERNM
Wages & benefits									
FRINGE BENEFITS	$(51,472)	$(51,472)							
Other expense and cost									
INSUR. CIV. RETIREE	7,901,781	7,901,781							
INSUR. CLASS. RETIR	9,949,130		9,949,130						
LONG-T DISABILITY	(12,095)	(12,095)							
INSURANCE FEES	1,221,405			1,221,405					
MEMBERSHIP & PROF.	1,255,638				1,255,638				
ACCOUNTING & AUDITI	659,681					659,681			
COMPUTER INF/CONTRA	44,000						44,000		
MGMT CONSULT. SVCS	660,181							660,181	
INTEREST BORROWING	4,365,999								4,365,999
CLAIMS & JUDGMENTS	6,858,786								6,858,786
ELECTIONS	2,092,286								2,092,286
ADVERTISING SVCS	173,802								173,802
TAX APPRAISAL FEES	4,591,117								4,591,117
TAX REFUNDS	10,266,505								10,266,505
BILLING & COLL.SVCS	750,000								750,000
Trans to Specl	100,000								100,000
Trans to PIB	151,850,000								151,850,000
Trans to Certi of	17,150,000								17,150,000
OTHERS	9,473,668								9,473,668
CAPITAL OUTLAY									
LEGAL SVCS CONTRACT	1,023,570								1,023,570
Departmental									
Expenditures	230,323,982	7,838,214	9,949,130	1,221,405	1,255,638	659,681	44,000	660,181	208,695,733
Functional cost	230,323,982	7,838,214	9,949,130	1,221,405	1,255,638	659,681	44,000	660,181	208,695,733
Allocable costs	230,323,982	7,838,214	9,949,130	1,221,405	1,255,638	659,681	44,000	660,181	208,695,733
Unallocated	(208,695,733)								(208,695,733)

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

	Total General & admn	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	GENERAL GOVERNM
1st Allocation	$21,628,249	$7,838,214	$9,949,130	$1,221,405	$1,255,638	$659,681	$44,000	$660,181	
Additions: 2nd									
Others	2,165,546	529,395	671,967	82,494	84,806	44,555	2,972	44,589	704,768
Allocable costs	2,165,546	529,395	671,967	82,494	84,806	44,555	2,972	44,589	704,768
Unallocated	(704,768)								(704,768)
2nd Allocation	1,460,778	529,395	671,967	82,494	84,806	44,555	2,972	44,589	
Total allocated	$23,089,027	$8,367,609	$10,621,097	$1,303,899	$1,340,444	$704,236	$46,972	$704,770	

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR.CIV.RETIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.394	$30,932		$30,932	$2,089	$33,021
F&A ADMIN SVCS	165	1.759	137,938		137,938	9,316	147,254
F&A INFORM. SVCS	113	1.205	94,467		94,467	6,380	100,847
F&A PURCHASING S	73	0.778	61,027		61,027	4,122	65,149
F&A FINANCIAL SE	41	0.437	34,275		34,275	2,315	36,590
AFFIRMATIVE ACT	30	0.319	25,080		25,080	1,694	26,774
MAYOR-EXECUTIVE	59	0.629	49,323		49,323	3,331	52,654
HUMAN RESOURCES	56	0.597	46,815		46,815	3,162	49,977
CONTROLLER	83	0.885	69,387		69,387	4,686	74,073
LEGAL	191	2.037	159,674		159,674	10,784	170,458
HEALTH ADMIN	90	0.959	75,239		75,239	5,082	80,321
PLANNING ADMIN	51	0.562	42,634		42,634	2,880	45,514
BUILDING SVCS	323	3.444	270,024		270,024	18,237	288,261
MUN COURTS-ADMIN	388	4.138	324,363		324,363	21,908	346,271
MUN COURTS-JUSTI	82	0.874	68,551		68,551	4,630	73,181
POLICE	1,815	19.357	1,517,316		1,517,316	102,480	1,619,796
FIRE	558	5.951	466,481		466,481	31,506	497,987
PW & ENG. OTHER	909	9.694	759,912		759,912	51,325	811,237
PW ECRE. ADMIN	23	0.245	19,228		19,228	1,299	20,527
PW ECRE. DESIGN	201	2.143	168,033		168,033	11,349	179,382
PW ECRE. REAL ES	27	0.287	22,572		22,572	1,524	24,096
PW ECRE. PLANNIN	30	0.319	25,080		25,080	1,694	26,774
SOLID WASTE MGMT	550	5.866	459,793		459,793	31,055	490,848
HOUSING/COM. DEV	53	0.565	44,307		44,307	2,993	47,300
HOUSING ADMIN	57	0.607	47,651		47,651	3,218	50,869
LIBRARY	619	6.601	517,476		517,476	34,950	552,426
PARKS & RECREAT	1,279	13.641	1,069,227		1,069,227	72,216	1,141,443
HEALTH/HUMAN SVS	1,245	13.278	1,040,804		1,040,804	70,296	1,111,100
CITY COUNCIL	92	0.981	76,911		76,911	5,195	82,106
F&A TAX & REVENE	45	0.479	37,619		37,619	2,541	40,160
PLANNING & DEV	76	0.810	63,535		63,535	4,291	67,826
CITY SECRETARY	15	0.159	12,540		12,540	847	13,387
Subtotal	9,376	100.000	7,838,214		7,838,214	529,395	8,367,609

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR.CIV.RETIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	9,376	100.000	$7,838,214		$7,838,214	$529,395	$8,367,609

(A) Alloc basis: Gen. Fund Depts' # of Civilian EE's / FTE's

Source: Human Resources & F&A Budget

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR.CLASS.RET

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,442	61.919	$6,160,333		$6,160,333	$416,071	$6,576,404
FIRE	3,347	38.081	3,788,797		3,788,797	255,896	4,044,693
Subtotal	8,789	100.000	9,949,130		9,949,130	671,967	10,621,097
Total	8,789	100.000	$9,949,130		$9,949,130	$671,967	$10,621,097

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR. FEES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	3,538	0.305	$3,732		$3,732	$252	$3,984
F&A ADMIN SVCS	8,186	0.707	8,636		8,636	583	9,219
F&A INFORM. SVCS	15,030	1.298	15,856		15,856	1,071	16,927
F&A PURCHASING S	4,103	0.354	4,328		4,328	292	4,620
F&A FINANCIAL SE	3,250	0.280	3,429		3,429	232	3,661
AFFIRMATIVE ACT	1,712	0.147	1,806		1,806	122	1,928
MAYOR-EXECUTIVE	1,924	0.166	2,030		2,030	137	2,167
HUMAN RESOURCES	2,873	0.248	3,031		3,031	205	3,236
CONTROLLER	6,214	0.536	6,555		6,555	443	6,998
LEGAL	21,312	1.840	22,483		22,483	1,519	24,002
BUILDING SVCS	31,273	2.701	32,992		32,992	2,228	35,220
MUN COURTS-ADMIN	16,099	1.390	16,984		16,984	1,147	18,131
MUN COURTS-JUSTI	3,743	0.323	3,949		3,949	267	4,216
POLICE	443,750	38.327	468,135		468,135	31,618	499,753
FIRE	271,579	23.456	286,503		286,503	19,350	305,853
PW & ENG. OTHER	72,769	6.285	76,768		76,768	5,185	81,953
PW FLEET MGT/118	9,294	0.802	9,805		9,805	662	10,467
PW ECRE. ADMIN	864	0.074	911		911	62	973
PW ECRE. DESIGN	13,089	1.130	13,808		13,808	933	14,741
PW ECRE. REAL ES	1,502	0.129	1,585		1,585	107	1,692
PW ECRE. PLANNIN	1,389	0.135	1,465		1,465	98	1,563
SOLID WASTE MGMT	60,812	5.252	64,154		64,154	4,333	68,487
HOUSING/COM. DEV	206	0.017	217		217	15	232
LIBRARY	35,264	3.045	37,202		37,202	2,513	39,715
PARKS & RECREAT	55,999	4.836	59,076		59,076	3,990	63,066
HEALTH/HUMAN SVS	55,077	4.757	58,104		58,104	3,924	62,028
CITY COUNCIL	4,220	0.364	4,452		4,452	301	4,753
F&A TAX & REVENE	3,698	0.319	3,901		3,901	263	4,164
PLANNING & DEV	8,319	0.718	8,776		8,776	593	9,369
CITY SECRETARY	694	0.059	732		732	49	781
Subtotal	1,157,782	100.000	1,221,405		1,221,405	82,494	1,303,899

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR. FEES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	1,157,782	100.000	$1,221,405		$1,221,405	$82,494	$1,303,899

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2002 CAFR

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MEMBERSHIPS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.203	$2,558		$2,558	$173	$2,731
F&A ADMIN SVCS	165	0.908	11,405		11,405	770	12,175
F&A INFORM. SVCS	113	0.622	7,811		7,811	528	8,339
F&A PURCHASING S	73	0.401	5,046		5,046	341	5,387
F&A FINANCIAL SE	41	0.225	2,834		2,834	191	3,025
AFFIRMATIVE ACT	30	0.165	2,074		2,074	140	2,214
MAYOR-EXECUTIVE	59	0.324	4,078		4,078	275	4,353
HUMAN RESOURCES	56	0.308	3,871		3,871	261	4,132
CONTROLLER	83	0.456	5,737		5,737	387	6,124
LEGAL	191	1.051	13,203		13,203	892	14,095
HEALTH ADMIN	90	0.495	6,221		6,221	420	6,641
PLANNING ADMIN	51	0.280	3,525		3,525	238	3,763
BUILDING SVCS	323	1.778	22,327		22,327	1,508	23,835
MUN COURTS-ADMIN	388	2.135	26,820		26,820	1,811	28,631
MUN COURTS-JUSTI	82	0.451	5,668		5,668	383	6,051
POLICE	7,257	39.950	501,633		501,633	33,880	535,513
FIRE	3,905	21.497	269,929		269,929	18,231	288,160
PW & ENG. OTHER	909	5.004	62,834		62,834	4,244	67,078
PW ECRE. ADMIN	23	0.126	1,590		1,590	107	1,697
PW ECRE. DESIGN	201	1.106	13,894		13,894	938	14,832
PW ECRE. REAL ES	27	0.148	1,866		1,866	126	1,992
PW ECRE. PLANNIN	30	0.182	2,075		2,075	143	2,218
SOLID WASTE MGMT	550	3.027	38,018		38,018	2,568	40,586
HOUSING/COM. DEV	53	0.291	3,664		3,664	247	3,911
HOUSING ADMIN	57	0.313	3,940		3,940	266	4,206
LIBRARY	619	3.407	42,788		42,788	2,890	45,678
PARKS & RECREAT	1,279	7.041	88,410		88,410	5,971	94,381
HEALTH/HUMAN SVS	1,245	6.853	86,059		86,059	5,812	91,871
CITY COUNCIL	92	0.506	6,359		6,359	430	6,789
F&A TAX & REVENE	45	0.247	3,111		3,111	210	3,321
PLANNING & DEV	76	0.418	5,253		5,253	355	5,608
CITY SECRETARY	15	0.082	1,037		1,037	70	1,107
Subtotal	18,165	100.000	1,255,638		1,255,638	84,806	1,340,444

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MEMBERSHIPS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	18,165	100.000	$1,255,638		$1,255,638	$84,806	$1,340,444

(A) Alloc basis: Gen.Funds' # of EE's & FTE's (Depts. 20 & 36)

Source: Human Resources Dept. & F&A Budget

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
ACCTG & AUDIT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,466	1.887	$12,452		$12,452		$12,452
F&A ADMIN	237	0.305	2,013		2,013	139	2,152
F&A ADMIN SVCS	549	0.706	4,663		4,663	321	4,984
F&A INFORM. SVCS	1,030	1.326	8,749		8,749	602	9,351
F&A PURCHASING S	275	0.354	2,336		2,336	161	2,497
F&A FINANCIAL SE	218	0.280	1,852		1,852	127	1,979
AFFIRMATIVE ACT	220	0.283	1,869		1,869	129	1,998
MAYOR-EXECUTIVE	860	1.107	7,305		7,305	503	7,808
HUMAN RESOURCES	1,012	1.303	8,596		8,596	592	9,188
CONTROLLER	588	0.757	4,995		4,995	344	5,339
LEGAL	947	1.219	8,044		8,044	554	8,598
BUILDING SVCS	1,120	1.442	9,513		9,513	655	10,168
MUN COURTS-ADMIN	1,482	1.908	12,588		12,588	867	13,455
MUN COURTS-JUSTI	737	0.948	6,260		6,260	431	6,691
POLICE	8,254	10.627	70,111		70,111	4,826	74,937
FIRE	2,276	2.930	19,333		19,333	1,331	20,664
PW & ENG. OTHER	8,112	10.445	68,905		68,905	4,743	73,648
PW FLEET MGT/118	370	0.476	3,143		3,143	216	3,359
PW DRAIN MGT/227	369	0.475	3,134		3,134	216	3,350
PW PUB UTIL./701	4,190	5.395	35,590		35,590	2,450	38,040
PW ECRE. ADMIN	96	0.123	815		815	56	871
PW ECRE. DESIGN	1,459	1.878	12,393		12,393	853	13,246
PW ECRE. REAL ES	167	0.215	1,419		1,419	98	1,517
PW ECRE. PLANNIN	155	0.219	1,315		1,315	87	1,402
SOLID WASTE MGMT	2,315	2.980	19,664		19,664	1,354	21,018
AVIATION	5,542	7.135	47,075		47,075	3,241	50,316
HOUSING/COM. DEV	1,675	2.156	14,228		14,228	979	15,207
LIBRARY	8,959	11.535	76,099		76,099	5,239	81,338
PARKS & RECREAT	5,903	7.600	50,141		50,141	3,452	53,593
HEALTH/HUMAN SVS	9,304	11.979	79,030		79,030	5,440	84,470
CONVENTION/ENTER	2,120	2.729	18,008		18,008	1,240	19,248
CITY COUNCIL	277	0.356	2,353		2,353	162	2,515
F&A TAX & REVENE	248	0.319	2,107		2,107	145	2,252
CABLE TV (208)	99	0.127	841		841	58	899

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
ACCTG & AUDIT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	28	0.036	$238		$238	$16	$254
PLANNING & DEV	675	0.869	5,734		5,734	395	6,129
P/D.SIGN ADM 210	116	0.149	985		985	68	1,053
P/D.BLDG INS 214	769	0.990	6,532		6,532	450	6,982
CITY SECRETARY	17	0.021	144		144	10	154
HEALTH BENEF-888	573	0.737	4,867		4,867	335	5,202
WORKERS' COMPENS	391	0.503	3,321		3,321	229	3,550
LEGAL,PROPERTY	2,462	3.170	20,913		20,913	1,440	22,353
TIRZ's (20)	1	0.001	8		8	1	9
Subtotal	77,663	100.000	659,681		659,681	44,555	704,236
Total	77,663	100.000	$659,681		$659,681	$44,555	$704,236

(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
GENERAL CITYWIDE SERVICES
Detail allocation of
COMPUT INFO/CON

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,466	1.887	$831		$831		$831
F&A ADMIN	237	0.305	134		134	9	143
F&A ADMIN SVCS	549	0.706	311		311	21	332
F&A INFORM. SVCS	1,030	1.326	584		584	40	624
F&A PURCHASING S	275	0.354	156		156	11	167
F&A FINANCIAL SE	218	0.280	124		124	9	133
AFFIRMATIVE ACT	220	0.283	125		125	9	134
MAYOR-EXECUTIVE	860	1.107	487		487	34	521
HUMAN RESOURCES	1,012	1.303	573		573	39	612
CONTROLLER	588	0.757	333		333	23	356
LEGAL	947	1.219	537		537	37	574
BUILDING SVCS	1,120	1.442	635		635	44	679
MUN COURTS-ADMIN	1,482	1.908	840		840	58	898
MUN COURTS-JUSTI	737	0.948	418		418	29	447
POLICE	8,254	10.627	4,676		4,676	322	4,998
FIRE	2,276	2.930	1,289		1,289	89	1,378
PW & ENG. OTHER	8,112	10.445	4,596		4,596	316	4,912
PW FLEET MGT/118	370	0.476	210		210	14	224
PW DRAIN MGT/227	369	0.475	209		209	14	223
PW PUB UTIL./701	4,190	5.395	2,374		2,374	163	2,537
PW ECRE. ADMIN	96	0.123	54		54	4	58
PW ECRE. DESIGN	1,459	1.878	827		827	57	884
PW ECRE. REAL ES	167	0.215	95		95	7	102
PW ECRE. PLANNIN	155	0.219	82		82	6	88
SOLID WASTE MGMT	2,315	2.980	1,312		1,312	90	1,402
AVIATION	5,542	7.135	3,140		3,140	216	3,356
HOUSING/COM. DEV	1,675	2.156	949		949	65	1,014
LIBRARY	8,959	11.535	5,076		5,076	349	5,425
PARKS & RECREAT	5,903	7.600	3,344		3,344	230	3,574
HEALTH/HUMAN SVS	9,304	11.979	5,271		5,271	363	5,634
CONVENTION/ENTER	2,120	2.729	1,201		1,201	83	1,284
CITY COUNCIL	277	0.356	157		157	11	168
F&A TAX & REVENE	248	0.319	141		141	10	151
CABLE TV (208)	99	0.127	56		56	4	60

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
COMPUT INFO/CON

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	28	0.036	$16		$16	$1	$17
PLANNING & DEV	675	0.869	382		382	26	408
P/D.SIGN ADM 210	116	0.149	66		66	5	71
P/D.BLDG INS 214	769	0.990	436		436	30	466
CITY SECRETARY	17	0.021	10		10	1	11
HEALTH BENEF-888	573	0.737	325		325	22	347
WORKERS' COMPENS	391	0.503	222		222	15	237
LEGAL,PROPERTY	2,462	3.170	1,395		1,395	96	1,491
TIRZ's (20)	1	0.001	1		1		1
Subtotal	77,663	100.000	44,000		44,000	2,972	46,972
Total	77,663	100.000	$44,000		$44,000	$2,972	$46,972

(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
GENERAL CITYWIDE SERVICES
Detail allocation of
MGT CONSULT SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,466	1.887	$12,462		$12,462		$12,462
F&A ADMIN	237	0.305	2,015		2,015	139	2,154
F&A ADMIN SVCS	549	0.706	4,667		4,667	321	4,988
F&A INFORM. SVCS	1,030	1.326	8,756		8,756	603	9,359
F&A PURCHASING S	275	0.354	2,338		2,338	161	2,499
F&A FINANCIAL SE	218	0.280	1,853		1,853	128	1,981
AFFIRMATIVE ACT	220	0.283	1,870		1,870	129	1,999
MAYOR-EXECUTIVE	860	1.107	7,311		7,311	503	7,814
HUMAN RESOURCES	1,012	1.303	8,603		8,603	592	9,195
CONTROLLER	588	0.757	4,998		4,998	344	5,342
LEGAL	947	1.219	8,050		8,050	554	8,604
BUILDING SVCS	1,120	1.442	9,521		9,521	655	10,176
MUN COURTS-ADMIN	1,482	1.908	12,598		12,598	867	13,465
MUN COURTS-JUSTI	737	0.948	6,265		6,265	431	6,696
POLICE	8,254	10.627	70,164		70,164	4,830	74,994
FIRE	2,276	2.930	19,347		19,347	1,332	20,679
PW & ENG. OTHER	8,112	10.445	68,957		68,957	4,747	73,704
PW FLEET MGT/118	370	0.476	3,145		3,145	217	3,362
PW DRAIN MGT/227	369	0.475	3,137		3,137	216	3,353
PW PUB UTIL./701	4,190	5.395	35,617		35,617	2,452	38,069
PW ECRE. ADMIN	96	0.123	816		816	56	872
PW ECRE. DESIGN	1,459	1.878	12,402		12,402	854	13,256
PW ECRE. REAL ES	167	0.215	1,420		1,420	98	1,518
PW ECRE. PLANNIN	155	0.219	1,315		1,315	89	1,404
SOLID WASTE MGMT	2,315	2.980	19,679		19,679	1,355	21,034
AVIATION	5,542	7.135	47,110		47,110	3,243	50,353
HOUSING/COM. DEV	1,675	2.156	14,238		14,238	980	15,218
LIBRARY	8,959	11.535	76,157		76,157	5,243	81,400
PARKS & RECREAT	5,903	7.600	50,179		50,179	3,454	53,633
HEALTH/HUMAN SVS	9,304	11.979	79,089		79,089	5,445	84,534
CONVENTION/ENTER	2,120	2.729	18,021		18,021	1,241	19,262
CITY COUNCIL	277	0.356	2,355		2,355	162	2,517
F&A TAX & REVENE	248	0.319	2,108		2,108	145	2,253
CABLE TV (208)	99	0.127	842		842	58	900

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MGT CONSULT SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	28	0.036	$238		$238	$16	$254
PLANNING & DEV	675	0.869	5,738		5,738	395	6,133
P/D.SIGN ADM 210	116	0.149	986		986	68	1,054
P/D.BLDG INS 214	769	0.990	6,537		6,537	450	6,987
CITY SECRETARY	17	0.021	145		145	10	155
HEALTH BENEF-888	573	0.737	4,871		4,871	335	5,206
WORKERS' COMPENS	391	0.503	3,324		3,324	229	3,553
LEGAL,PROPERTY	2,462	3.170	20,928		20,928	1,441	22,369
TIRZ's (20)	1	0.001	9		9	1	10
Subtotal	77,663	100.000	660,181		660,181	44,589	704,770
Total	77,663	100.000	$660,181		$660,181	$44,589	$704,770

(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
GENERAL CITYWIDE SERVICES
Departmental Cost
Allocation Summary

	Total	INSUR.CIV.RETIR	INSUR.CLASS.RET	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC
GEN CITYWIDE SVC	$25,745					$12,452	$831	$12,462
F&A ADMIN	44,185	33,021		3,984	2,731	2,152	143	2,154
F&A ADMIN SVCS	178,952	147,254		9,219	12,175	4,984	332	4,988
F&A INFORM. SVCS	145,447	100,847		16,927	8,339	9,351	624	9,359
F&A PURCHASING S	80,319	65,149		4,620	5,387	2,497	167	2,499
F&A FINANCIAL SE	47,369	36,590		3,661	3,025	1,979	133	1,981
AFFIRMATIVE ACT	35,047	26,774		1,928	2,214	1,998	134	1,999
MAYOR-EXECUTIVE	75,317	52,654		2,167	4,353	7,808	521	7,814
HUMAN RESOURCES	76,340	49,977		3,236	4,132	9,188	612	9,195
CONTROLLER	98,232	74,073		6,998	6,124	5,339	356	5,342
LEGAL	226,331	170,458		24,002	14,095	8,598	574	8,604
HEALTH ADMIN	86,962	80,321			6,641			
PLANNING ADMIN	49,277	45,514			3,763			
BUILDING SVCS	368,339	288,261		35,220	23,835	10,168	679	10,176
MUN COURTS-ADMIN	420,851	346,271		18,131	28,631	13,455	898	13,465
MUN COURTS-JUSTI	97,282	73,181		4,216	6,051	6,691	447	6,696
POLICE	9,386,395	1,619,796	6,576,404	499,753	535,513	74,937	4,998	74,994
FIRE	5,179,414	497,987	4,044,693	305,853	288,160	20,664	1,378	20,679
PW & ENG. OTHER	1,112,532	811,237		81,953	67,078	73,648	4,912	73,704
PW FLEET MGT/118	17,412			10,467		3,359	224	3,362
PW DRAIN MGT/227	6,926					3,350	223	3,353
PW PUB UTIL./701	78,646					38,040	2,537	38,069
PW ECRE. ADMIN	24,998	20,527		973	1,697	871	58	872
PW ECRE. DESIGN	236,341	179,382		14,741	14,832	13,246	884	13,256
PW ECRE. REAL ES	30,917	24,096		1,692	1,992	1,517	102	1,518
PW ECRE. PLANNIN	33,449	26,774		1,563	2,218	1,402	88	1,404
SOLID WASTE MGMT	643,375	490,848		68,487	40,586	21,018	1,402	21,034
AVIATION	104,025					50,316	3,356	50,353
HOUSING/COM. DEV	82,882	47,300		232	3,911	15,207	1,014	15,218
HOUSING ADMIN	55,075	50,869			4,206			
LIBRARY	805,982	552,426		39,715	45,678	81,338	5,425	81,400
PARKS & RECREAT	1,409,690	1,141,443		63,066	94,381	53,593	3,574	53,633
HEALTH/HUMAN SVS	1,439,637	1,111,100		62,028	91,871	84,470	5,634	84,534
CONVENTION/ENTER	39,794					19,248	1,284	19,262
CITY COUNCIL	98,848	82,106		4,753	6,789	2,515	168	2,517

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Departmental Cost
Allocation Summary

	Total	INSUR.CIV.RETIR	INSUR.CLASS.RET	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC
F&A TAX & REVENE	$52,301	$40,160		$4,164	$3,321	$2,252	$151	$2,253
CABLE TV (208)	1,859					899	60	900
9-1-1 (218)	525					254	17	254
PLANNING & DEV	95,473	67,826		9,369	5,608	6,129	408	6,133
P/D.SIGN ADM 210	2,178					1,053	71	1,054
P/D.BLDG INS 214	14,435					6,982	466	6,987
CITY SECRETARY	15,595	13,387		781	1,107	154	11	155
HEALTH BENEF-888	10,755					5,202	347	5,206
WORKERS' COMPENS	7,340					3,550	237	3,553
LEGAL, PROPERTY	46,213					22,353	1,491	22,369
TIRZ's (20)	20					9	1	10
Direct Billed								
Total	$23,089,027	$8,367,609	$10,621,097	$1,303,899	$1,340,444	$704,236	$46,972	$704,770

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SCHEDULE 4.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Director's Office of the Finance and Administration Department (F&A) implements and monitors policies, procedures, and other controls regarding financial, administrative, and regulatory and fiduciary affairs of the City of Houston. The costs are allocated as follows:

* Department Administration - The number of employees assigned to each division is the basis for cost allocation.

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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$2,922,268			$2,922,268
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	403,942		403,942	
GENERAL CITYWIDE SERVICES	41,384	2,801	44,185	
F&A ADMINISTRATIVE SERVICES		111,816	111,816	
F&A INFORMATION SERVICES		1,552,974	1,552,974	
F&A PURCHASING SERVICES		330,593	330,593	
F&A FINANCIAL SERVICES		8,451	8,451	
AFFIRMATIVE ACTION		3,578	3,578	
MAYOR'S OFFICE - EXECUTIVE		3,590	3,590	
HUMAN RESOURCES		66,270	66,270	
CONTROLLER'S OFFICE		19,008	19,008	
LEGAL DEPT.		70,798	70,798	
BUILDING SERVICES		9,623	9,623	
CONVENTION/ENTERTAIN. RENTAL		149	149	
Total allocated additions:	445,326	2,179,651	2,624,977	2,624,977
Total to be allocated:	$3,367,594	$2,179,651		$5,547,245

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

	Total General & admn		DEPT. ADMIN	ECONOMIC DEVELO
Wages & benefits				
SALARIES & WAGES	$2,120,140		$1,906,996	$213,144
FRINGE BENEFITS	466,313		414,888	51,425
Other expense and cost				
SUPPLIES	41,719		41,706	13
OTHER CHARGES	294,096		293,371	725
CAPITAL OUTLAY				
Departmental Expenditures	2,922,268		2,656,961	265,307
Functional cost	2,922,268		2,656,961	265,307
Additions: 1st				
Others	445,326	445,326		
Reallocate admin		(445,326)	404,896	40,430
Allocable costs	3,367,594		3,061,857	305,737
Unallocated	(305,737)			(305,737)
1st Allocation	3,061,857		3,061,857	
Additions: 2nd				
Others	2,179,651	2,179,651		
Reallocate admin		(2,179,651)	1,981,765	197,886
Allocable costs	2,179,651		1,981,765	197,886
Unallocated	(197,886)			(197,886)
2nd Allocation	1,981,765		1,981,765	

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

	Total General & admn	DEPT. ADMIN	ECONOMIC DEVELO
Total allocated	$5,043,622	$5,043,622	

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN SVCS	144	32.579	$997,528		$997,528	$645,643	$1,643,171
F&A INFORM. SVCS	134	30.316	928,255		928,255	600,807	1,529,062
F&A PURCHASING S	73	16.518	505,692		505,692	327,305	832,997
F&A FINANCIAL SE	41	9.276	284,018		284,018	183,829	467,847
F&A TAX & REVENE	45	10.180	311,728		311,728	201,763	513,491
INSURANCE MGMT	5	1.131	34,636		34,636	22,418	57,054
Subtotal	442	100.000	3,061,857		3,061,857	1,981,765	5,043,622
Total	442	100.000	$3,061,857		$3,061,857	$1,981,765	$5,043,622

(A) Alloc basis: Number of Employees

Source: Human Resources

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

	Total	DEPT. ADMIN
F&A ADMIN SVCS	$1,643,171	$1,643,171
F&A INFORM. SVCS	1,529,062	1,529,062
F&A PURCHASING S	832,997	832,997
F&A FINANCIAL SE	467,847	467,847
F&A TAX & REVENE	513,491	513,491
INSURANCE MGMT	57,054	57,054
Direct Billed		
Total	$5,043,622	$5,043,622

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SCHEDULE 5.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - ADMINISTRATIVE SERVICES

NATURE AND EXTENT OF SERVICES

By utilizing the Citywide computer systems, the Administrative Services Division provides various support services to all City departments. The functions and bases used for cost allocation are as follows:

* Records Management - Number of items stored
* Central Payroll - Number of employees
* Fixed Assets Management - Number of fixed and controlled assets
* Surplus and Salvage - Number of items processed
* Fleet Management - Number of vehicles
* 3-1-1 Services - Number of calls.

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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$6,760,354			$6,760,354
Deductions:				
CAPITAL OUTLAY	(40)			
Total deductions:	(40)			(40)
Allocated additions:				
GENERAL CITYWIDE SERVICES	167,620	11,332	178,952	
F&A ADMINISTRATION	997,528	645,643	1,643,171	
F&A ADMINISTRATIVE SERVICES		15,743	15,743	
F&A INFORMATION SERVICES		50,817	50,817	
F&A FINANCIAL SERVICES		19,577	19,577	
AFFIRMATIVE ACTION		1,454	1,454	
MAYOR'S OFFICE - EXECUTIVE		13,970	13,970	
HUMAN RESOURCES		8,488	8,488	
CONTROLLER'S OFFICE		44,030	44,030	
LEGAL DEPT.		163,850	163,850	
BUILDING SERVICES		42,913	42,913	
CONVENTION/ENTERTAIN. RENTAL		346	346	
Total allocated additions:	1,165,148	1,018,163	2,183,311	2,183,311
Total to be allocated:	$7,925,462	$1,018,163		$8,943,625

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

	Total	General & admn	RECORDS MGMT	CENTRAL PAYROLL	FIX. ASSET MGMT	SURPLUS & SALV.	EMERGENCY MGMT	FLEET MGMT	3-1-1
Wages & benefits									
SALARIES & WAGES	$4,502,633		$257,437	$603,709	$231,574	$256,185	$384,129	$362,379	$2,407,220
FRINGE BENEFITS	1,297,158		74,734	171,669	61,968	86,993	88,732	101,942	711,120
Other expense and cost									
SUPPLIES	102,270		209	4,847	465	2,358	68,399	3,399	22,593
OTHER CHARGES	858,253		38,328	57,846	32,594	48,735	274,066	51,535	355,149
CAPITAL OUTLAY	40	40							
Departmental Expenditures	6,760,354	40	370,708	838,071	326,601	394,271	815,326	519,255	3,496,082
Cost adjustments									
Deductions	(40)	(40)							
Functional cost	6,760,314		370,708	838,071	326,601	394,271	815,326	519,255	3,496,082
Additions: 1st									
Others	1,165,148	1,165,148							
Reallocate admin		(1,165,148)	63,892	144,443	56,290	67,953	140,522	89,494	602,554
Allocable costs	7,925,462		434,600	982,514	382,891	462,224	955,848	608,749	4,098,636
Unallocated	(955,848)						(955,848)		
1st Allocation	6,969,614		434,600	982,514	382,891	462,224		608,749	4,098,636
Additions: 2nd									
F&A ADMIN SVCS	15,743	15,743							
Others	1,002,420	1,002,420							
Reallocate admin		(1,018,163)	55,832	126,221	49,189	59,381	122,795	78,204	526,541

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

	Total	General & admn	RECORDS MGMT	CENTRAL PAYROLL	FIX. ASSET MGMT	SURPLUS & SALV.	EMERGENCY MGMT	FLEET MGMT	3-1-1
Allocable costs	$1,018,163		$55,832	$126,221	$49,189	$59,381	$122,795	$78,204	$526,541
Unallocated	(122,795)						(122,795)		
2nd Allocation	895,368		55,832	126,221	49,189	59,381		78,204	526,541
Total allocated	$7,864,982		$490,432	$1,108,735	$432,080	$521,605		$686,953	$4,625,177

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	16,370	8.911	$38,730		$38,730		$38,730
AFFIRMATIVE ACT	520	0.283	1,230		1,230	174	1,404
MAYOR-EXECUTIVE	1,737	0.945	4,110		4,110	580	4,690
HUMAN RESOURCES	5,578	3.036	13,197		13,197	1,861	15,058
CONTROLLER	11,977	6.520	28,337		28,337	3,996	32,333
LEGAL	15,348	8.355	36,312		36,312	5,121	41,433
BUILDING SVCS	344	0.187	814		814	115	929
MUN COURTS-JUSTI	45	0.024	106		106	15	121
POLICE	13,422	7.306	31,755		31,755	4,479	36,234
FIRE	55	0.029	130		130	18	148
PW & ENG. OTHER	15,752	8.575	37,268		37,268	5,256	42,524
PW FLEET MGT/118	1,635	0.890	3,868		3,868	546	4,414
HOUSTON TRANSTAR	217	0.118	513		513	72	585
PW DRAIN MGT/227	5,006	2.725	11,844		11,844	1,670	13,514
PW PUB UTIL./701	37,342	20.328	88,348		88,348	12,460	100,808
PW ECRE. ADMIN	384	0.209	909		909	128	1,037
PW ECRE. DESIGN	3,354	1.825	7,935		7,935	1,119	9,054
PW ECRE. REAL ES	451	0.245	1,067		1,067	150	1,217
PW ECRE. PLANNIN	501	0.285	1,185		1,185	168	1,353
SOLID WASTE MGMT	8,468	4.609	20,035		20,035	2,826	22,861
AVIATION	7,528	4.098	17,811		17,811	2,512	20,323
HOUSING/COM. DEV	1,180	0.642	2,792		2,792	394	3,186
LIBRARY	24,650	13.419	58,320		58,320	8,225	66,545
PARKS & RECREAT	1,950	1.061	4,614		4,614	651	5,265
HEALTH/HUMAN SVS	2,077	1.130	4,914		4,914	693	5,607
CONVENTION/ENTER	429	0.233	1,015		1,015	143	1,158
CITY COUNCIL	1,373	0.747	3,248		3,248	458	3,706
PLANNING & DEV	5,999	3.265	14,193		14,193	2,002	16,195
Subtotal	183,692	100.000	434,600		434,600	55,832	490,432
Total	183,692	100.000	$434,600		$434,600	$55,832	$490,432

(A) Alloc basis: Number of Items Stored

Source: Fin. & Adm. Adm. Svcs.

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.164	$1,613		$1,613		$1,613
F&A ADMIN SVCS	144	0.638	6,278		6,278		6,278
F&A INFORM. SVCS	134	0.594	5,842		5,842	757	6,599
F&A PURCHASING S	73	0.323	3,182		3,182	412	3,594
F&A FINANCIAL SE	41	0.181	1,787		1,787	231	2,018
AFFIRMATIVE ACT	30	0.133	1,308		1,308	169	1,477
MAYOR-EXECUTIVE	59	0.261	2,572		2,572	333	2,905
HUMAN RESOURCES	56	0.248	2,441		2,441	316	2,757
CONTROLLER	83	0.368	3,618		3,618	469	4,087
LEGAL	187	0.829	8,152		8,152	1,056	9,208
HEALTH ADMIN	90	0.399	3,924		3,924	508	4,432
PLANNING ADMIN	51	0.226	2,223		2,223	288	2,511
PW & ENG. ADMIN	40	0.177	1,744		1,744	226	1,970
BUILDING SVCS	323	1.433	14,081		14,081	1,824	15,905
MUN COURTS-ADMIN	388	1.721	16,915		16,915	2,191	19,106
MUN COURTS-JUSTI	82	0.363	3,575		3,575	463	4,038
POLICE	7,257	32.200	316,373		316,373	40,973	357,346
FIRE	3,905	17.327	170,241		170,241	22,047	192,288
PW & ENG. OTHER	909	4.033	39,628		39,628	5,132	44,760
PW FLEET MGT/118	98	0.434	4,272		4,272	553	4,825
HOUSTON TRANSTAR	13	0.057	567		567	73	640
PW DRAIN MGT/227	300	1.331	13,079		13,079	1,694	14,773
PW PUB UTIL./701	2,233	9.908	97,349		97,349	12,607	109,956
PW ECRE. ADMIN	23	0.102	1,003		1,003	130	1,133
PW ECRE. DESIGN	201	0.891	8,763		8,763	1,135	9,898
PW ECRE. REAL ES	27	0.119	1,177		1,177	152	1,329
PW ECRE. PLANNIN	30	0.157	1,309		1,309	171	1,480
SOLID WASTE MGMT	550	2.440	23,978		23,978	3,105	27,083
AVIATION	1,114	4.942	48,565		48,565	6,290	54,855
HOUSING/COM. DEV	53	0.235	2,311		2,311	299	2,610
HOUSING ADMIN	57	0.252	2,485		2,485	322	2,807
LIBRARY	619	2.746	26,986		26,986	3,495	30,481
PARKS & RECREAT	1,279	5.675	55,759		55,759	7,221	62,980
HEALTH/HUMAN SVS	1,245	5.524	54,277		54,277	7,029	61,306

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	84	0.372	$3,662		$3,662	$474	$4,136
CITY COUNCIL	92	0.408	4,011		4,011	519	4,530
F&A TAX & REVENE	45	0.199	1,962		1,962	254	2,216
INSURANCE MGMT	5	0.022	218		218	28	246
CABLE TV (208)	9	0.039	392		392	51	443
9-1-1 (218)	79	0.350	3,444		3,444	446	3,890
PLANNING & DEV	76	0.337	3,313		3,313	429	3,742
P/D.SIGN ADM 210	32	0.141	1,395		1,395	181	1,576
P/D.BLDG INS 214	262	1.162	11,422		11,422	1,479	12,901
CITY SECRETARY	15	0.066	654		654	85	739
HEALTH BENEF-888	37	0.164	1,613		1,613	209	1,822
WORKERS' COMPENS	36	0.159	1,569		1,569	203	1,772
LEGAL,PROPERTY	34	0.150	1,482		1,482	192	1,674
Subtotal	22,537	100.000	982,514		982,514	126,221	1,108,735
Total	22,537	100.000	$982,514		$982,514	$126,221	$1,108,735

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A ADMINISTRATIVE SERVICES
Detail allocation of
FIX. ASSET MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	3,829	3.511	$13,445		$13,445		$13,445
AFFIRMATIVE ACT	181	0.165	636		636	85	721
MAYOR-EXECUTIVE	420	0.385	1,475		1,475	196	1,671
HUMAN RESOURCES	401	0.367	1,408		1,408	187	1,595
CONTROLLER	609	0.558	2,138		2,138	285	2,423
LEGAL	2,482	2.285	8,714		8,714	1,162	9,876
BUILDING SVCS	964	0.884	3,385		3,385	451	3,836
MUN COURTS-ADMIN	1,424	1.305	5,000		5,000	666	5,666
POLICE	40,572	37.205	142,458		142,458	18,967	161,425
FIRE	14,794	13.566	51,945		51,945	6,916	58,861
AVIATION	14,446	13.247	50,723		50,723	6,753	57,476
HOUSING/COM. DEV	672	0.616	2,360		2,360	314	2,674
LIBRARY	4,236	3.884	14,874		14,874	1,980	16,854
PARKS & RECREAT	6,294	5.771	22,100		22,100	2,942	25,042
HEALTH/HUMAN SVS	14,328	13.139	50,309		50,309	6,698	57,007
CONVENTION/ENTER	939	0.861	3,297		3,297	439	3,736
CITY COUNCIL	610	0.559	2,142		2,142	285	2,427
PLANNING & DEV	1,755	1.609	6,162		6,162	820	6,982
CITY SECRETARY	91	0.083	320		320	43	363
Subtotal	109,047	100.000	382,891		382,891	49,189	432,080
Total	109,047	100.000	$382,891		$382,891	$49,189	$432,080

(A) Alloc basis: Number of Fixed and Controlled Assets

Source: Fin. & Adm. Adm. Svcs. Fixed Assets Management Report

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	5,913	10.888	$50,329		$50,329		$50,329
MAYOR-EXECUTIVE	88	0.162	749		749	108	857
HUMAN RESOURCES	367	0.675	3,124		3,124	450	3,574
CONTROLLER	56	0.103	477		477	69	546
LEGAL	113	0.216	962		962	139	1,101
BUILDING SVCS	346	0.637	2,945		2,945	425	3,370
MUN COURTS-ADMIN	1,841	3.390	15,670		15,670	2,259	17,929
POLICE	18,601	34.252	158,325		158,325	22,825	181,150
FIRE	14,295	26.323	121,674		121,674	17,541	139,215
AVIATION	4,304	7.925	36,634		36,634	5,281	41,915
HOUSING/COM. DEV	531	0.977	4,520		4,520	652	5,172
LIBRARY	397	0.731	3,379		3,379	487	3,866
PARKS & RECREAT	3,132	5.767	26,658		26,658	3,843	30,501
HEALTH/HUMAN SVS	1,327	2.443	11,295		11,295	1,628	12,923
CONVENTION/ENTER	186	0.342	1,583		1,583	228	1,811
CITY COUNCIL	202	0.371	1,719		1,719	248	1,967
PLANNING & DEV	2,606	4.798	22,181		22,181	3,198	25,379
Subtotal	54,305	100.000	462,224		462,224	59,381	521,605
Total	54,305	100.000	$462,224		$462,224	$59,381	$521,605

(A) Alloc basis: Number of Items Processed

Source: Fin. & Adm. Adm. Svcs. Assets Management Report

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	72	0.593	$3,610		$3,610		$3,610
AFFIRMATIVE ACT	11	0.090	552		552	71	623
MAYOR-EXECUTIVE	17	0.140	852		852	110	962
HUMAN RESOURCES	14	0.115	702		702	91	793
CONTROLLER	2	0.016	100		100	13	113
LEGAL	17	0.140	852		852	110	962
BUILDING SVCS	186	1.531	9,326		9,326	1,205	10,531
MUN COURTS-ADMIN	31	0.255	1,554		1,554	201	1,755
POLICE	3,387	27.897	169,824		169,824	21,947	191,771
FIRE	923	7.602	46,279		46,279	5,981	52,260
PW & ENG. OTHER	1,084	8.928	54,352		54,352	7,024	61,376
PW FLEET MGT/118	10	0.082	501		501	65	566
PW DRAIN MGT/227	202	1.663	10,128		10,128	1,309	11,437
PW PUB UTIL./701	2,646	21.793	132,670		132,670	17,145	149,815
PW ECRE. ADMIN	26	0.214	1,304		1,304	168	1,472
PW ECRE. DESIGN	230	1.894	11,532		11,532	1,490	13,022
PW ECRE. REAL ES	31	0.255	1,554		1,554	201	1,755
PW ECRE. PLANNIN	34	0.291	1,706		1,706	221	1,927
SOLID WASTE MGMT	567	4.670	28,429		28,429	3,674	32,103
AVIATION	676	5.567	33,895		33,895	4,380	38,275
HOUSING/COM. DEV	29	0.238	1,454		1,454	188	1,642
LIBRARY	40	0.329	2,006		2,006	259	2,265
PARKS & RECREAT	1,269	10.452	63,628		63,628	8,223	71,851
HEALTH/HUMAN SVS	339	2.792	16,997		16,997	2,197	19,194
CONVENTION/ENTER	49	0.403	2,457		2,457	318	2,775
CITY COUNCIL	1	0.008	50		50	6	56
PLANNING & DEV	248	2.042	12,435		12,435	1,607	14,042
Subtotal	12,141	100.000	608,749		608,749	78,204	686,953
Total	12,141	100.000	$608,749		$608,749	$78,204	$686,953

(A) Alloc basis: Number of Vehicles

Source: Fin & Adm. Fleet Management

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A ADMINISTRATIVE SERVICES
Detail allocation of
3-1-1

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	19,758	5.746	$235,524		$235,524		$235,524
F&A ADMIN	343	0.099	4,089		4,089		4,089
F&A ADMIN SVCS	794	0.230	9,465		9,465		9,465
F&A INFORM. SVCS	1,459	0.424	17,392		17,392	2,379	19,771
F&A PURCHASING S	398	0.130	4,742		4,742	649	5,391
F&A FINANCIAL SE	315	0.091	3,755		3,755	514	4,269
AFFIRMATIVE ACT	73	0.021	870		870	119	989
MAYOR-EXECUTIVE	727	0.211	8,666		8,666	1,185	9,851
HUMAN RESOURCES	892	0.259	10,633		10,633	1,454	12,087
CONTROLLER	76	0.022	906		906	124	1,030
LEGAL	211	0.061	2,515		2,515	344	2,859
PW & ENG. ADMIN	190	0.055	2,265		2,265	310	2,575
BUILDING SVCS	153	0.044	1,824		1,824	249	2,073
MUN COURTS-ADMIN	95,943	27.904	1,143,685		1,143,685	156,433	1,300,118
MUN COURTS-JUSTI	343	0.099	4,089		4,089	559	4,648
POLICE	4,034	1.173	48,087		48,087	6,577	54,664
FIRE	320	0.093	3,815		3,815	522	4,337
PW & ENG. OTHER	5,097	1.482	60,759		60,759	8,311	69,070
HOUSTON TRANSTAR	4,268	1.241	50,877		50,877	6,959	57,836
PW PUB UTIL./701	164,993	47.986	1,966,793	(1,680,276)	286,517	269,017	555,534
PW ECRE. DESIGN	231	0.067	2,754		2,754	377	3,131
PW ECRE. REAL ES	26	0.007	310		310	42	352
PW ECRE. PLANNIN	24	0.006	286		286	39	325
SOLID WASTE MGMT	14,333	4.168	170,856		170,856	23,370	194,226
AVIATION	24,114	7.013	287,450	(245,578)	41,872	39,317	81,189
HOUSING/COM. DEV	316	0.091	3,767		3,767	515	4,282
LIBRARY	137	0.039	1,633		1,633	223	1,856
PARKS & RECREAT	480	0.139	5,722		5,722	783	6,505
HEALTH/HUMAN SVS	1,035	0.301	12,338		12,338	1,688	14,026
CONVENTION/ENTER	122	0.035	1,454		1,454	199	1,653
CITY COUNCIL	407	0.118	4,852		4,852	664	5,516
F&A TAX & REVENE	359	0.104	4,279		4,279	585	4,864
PLANNING & DEV	1,486	0.432	17,714		17,714	2,423	20,137
CITY SECRETARY	375	0.109	4,470		4,470	611	5,081

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A ADMINISTRATIVE SERVICES
Detail allocation of
3-1-1

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	343,832	100.000	$4,098,636	$(1,925,854)	$2,172,782	$526,541	$2,699,323
Direct Billed				1,925,854	1,925,854		1,925,854
Total	343,832	100.000	$4,098,636		$4,098,636	$526,541	$4,625,177

(A) Alloc basis: Number of Calls

Source: 3-1-1 Operations

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

	Total	RECORDS MGMT	CENTRAL PAYROLL	FIX. ASSET MGMT	SURPLUS & SALV.	FLEET MGMT	3-1-1
GEN CITYWIDE SVC	$235,524						$235,524
F&A ADMIN	111,816	38,730	1,613	13,445	50,329	3,610	4,089
F&A ADMIN SVCS	15,743		6,278				9,465
F&A INFORM. SVCS	26,370		6,599				19,771
F&A PURCHASING S	8,985		3,594				5,391
F&A FINANCIAL SE	6,287		2,018				4,269
AFFIRMATIVE ACT	5,214	1,404	1,477	721		623	989
MAYOR-EXECUTIVE	20,936	4,690	2,905	1,671	857	962	9,851
HUMAN RESOURCES	35,864	15,058	2,757	1,595	3,574	793	12,087
CONTROLLER	40,532	32,333	4,087	2,423	546	113	1,030
LEGAL	65,439	41,433	9,208	9,876	1,101	962	2,859
HEALTH ADMIN	4,432		4,432				
PLANNING ADMIN	2,511		2,511				
PW & ENG. ADMIN	4,545		1,970				2,575
BUILDING SVCS	36,644	929	15,905	3,836	3,370	10,531	2,073
MUN COURTS-ADMIN	1,344,574		19,106	5,666	17,929	1,755	1,300,118
MUN COURTS-JUSTI	8,807	121	4,038				4,648
POLICE	982,590	36,234	357,346	161,425	181,150	191,771	54,664
FIRE	447,109	148	192,288	58,861	139,215	52,260	4,337
PW & ENG. OTHER	217,730	42,524	44,760			61,376	69,070
PW FLEET MGT/118	9,805	4,414	4,825			566	
HOUSTON TRANSTAR	59,061	585	640				57,836
PW DRAIN MGT/227	39,724	13,514	14,773			11,437	
PW PUB UTIL./701	916,113	100,808	109,956			149,815	555,534
PW ECRE. ADMIN	3,642	1,037	1,133			1,472	
PW ECRE. DESIGN	35,105	9,054	9,898			13,022	3,131
PW ECRE. REAL ES	4,653	1,217	1,329			1,755	352
PW ECRE. PLANNIN	5,085	1,353	1,480			1,927	325
SOLID WASTE MGMT	276,273	22,861	27,083			32,103	194,226
AVIATION	294,033	20,323	54,855	57,476	41,915	38,275	81,189
HOUSING/COM. DEV	19,566	3,186	2,610	2,674	5,172	1,642	4,282
HOUSING ADMIN	2,807		2,807				
LIBRARY	121,867	66,545	30,481	16,854	3,866	2,265	1,856
PARKS & RECREAT	202,144	5,265	62,980	25,042	30,501	71,851	6,505
HEALTH/HUMAN SVS	170,063	5,607	61,306	57,007	12,923	19,194	14,026

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

	Total	RECORDS MGMT	CENTRAL PAYROLL	FIX. ASSET MGMT	SURPLUS & SALV.	FLEET MGMT	3-1-1
CONVENTION/ENTER	$15,269	$1,158	$4,136	$3,736	$1,811	$2,775	$1,653
CITY COUNCIL	18,202	3,706	4,530	2,427	1,967	56	5,516
F&A TAX & REVENE	7,080		2,216				4,864
INSURANCE MGMT	246		246				
CABLE TV (208)	443		443				
9-1-1 (218)	3,890		3,890				
PLANNING & DEV	86,477	16,195	3,742	6,982	25,379	14,042	20,137
P/D.SIGN ADM 210	1,576		1,576				
P/D.BLDG INS 214	12,901		12,901				
CITY SECRETARY	6,183		739	363			5,081
HEALTH BENEF-888	1,822		1,822				
WORKERS' COMPENS	1,772		1,772				
LEGAL,PROPERTY	1,674		1,674				
Direct Billed	1,925,854						1,925,854
Total	$7,864,982	$490,432	$1,108,735	$432,080	$521,605	$686,953	$4,625,177

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SCHEDULE 6.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - INFORMATION SERVICES

NATURE AND EXTENT OF SERVICES

The Information Services Division develops, implements and manages major citywide computer systems that support the City's budget, accounting, payroll, purchasing and other systems. The functions and bases used for cost allocation are as follows:

* Department Systems - Man-hour costs
* Extended Purchasing System (**EPS**) - Number of transactions
* Advantage Financial System (**AFIN**) - Number of transactions
* Advantage Human Resources System (**AHRS**) and Human Resources Management System (**HRMS**) - Number of employees
* Government Fixed Asset Management System (**G-FAMS**) - Number of fixed and controlled

assets

* Operations-Municipal Courts - Allocated directly to the Municipal Courts-Admin
* Gems 2000 (Fleet System) (**G2K**) - Number of "active" vehicles tracked
* Citywide Support - Number of transactions (Controller's Office data)
* Network - Number of service requests.

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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$12,411,635			$12,411,635
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	30,562		30,562	
EQUIPMENT DEPRECIATION	1,592,593		1,592,593	
GENERAL CITYWIDE SERVICES	136,223	9,224	145,447	
F&A ADMINISTRATION	928,255	600,807	1,529,062	
F&A ADMINISTRATIVE SERVICES	23,234	3,136	26,370	
F&A INFORMATION SERVICES		83,949	83,949	
F&A FINANCIAL SERVICES		36,728	36,728	
AFFIRMATIVE ACTION		1,353	1,353	
MAYOR'S OFFICE - EXECUTIVE		13,000	13,000	
HUMAN RESOURCES		7,899	7,899	
CONTROLLER'S OFFICE		82,607	82,607	
LEGAL DEPT.		300,769	300,769	
BUILDING SERVICES		345,001	345,001	
CONVENTION/ENTERTAIN. RENTAL		635	635	
Total allocated additions:	2,710,867	1,485,108	4,195,975	4,195,975
Total to be allocated:	$15,122,502	$1,485,108		$16,607,610

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

	Total	General & admn	DEPARTMENT SYST	EPS	AFIN	AHRS & HRMS	G-FAMS	OPS. MUNICIP.CT	G2K	CITYWIDE SUPPOR
Wages & benefits										
SALARIES & WAGES	$6,648,192	$2,413,810	$443,499	$89,607	$401,852	$484,726	$34,108	$312,471	$39,356	$1,410,014
FRINGE BENEFITS	1,807,768	654,025	120,167	24,279	108,882	131,337	9,242	84,664	10,664	382,045
Other expense and cost										
SUPPLIES	190,851	81,230	14,925	3,015	13,523	16,312	1,148	10,515	1,324	47,450
OTHER CHARGES	3,764,824	1,605,160	294,923	59,588	267,227	322,338	22,681	207,790	26,172	937,646
CAPITAL OUTLAY										
Departmental Expenditures	12,411,635	4,754,225	873,514	176,489	791,484	954,713	67,179	615,440	77,516	2,777,155
Functional cost	12,411,635	4,754,225	873,514	176,489	791,484	954,713	67,179	615,440	77,516	2,777,155
Additions: 1st										
Others	2,710,867	2,710,867								
Reallocate admin		(7,465,092)	851,575	172,056	771,606	930,735	65,492	599,983	75,569	2,707,406
Allocable costs	15,122,502		1,725,089	348,545	1,563,090	1,885,448	132,671	1,215,423	153,085	5,484,561
1st Allocation	15,122,502		1,725,089	348,545	1,563,090	1,885,448	132,671	1,215,423	153,085	5,484,561
Additions: 2nd										
Others	1,485,108	1,485,108								
Reallocate admin		(1,485,108)	169,413	34,229	153,503	185,161	13,029	119,361	15,034	538,612
Allocable costs	1,485,108		169,413	34,229	153,503	185,161	13,029	119,361	15,034	538,612
2nd Allocation	1,485,108		169,413	34,229	153,503	185,161	13,029	119,361	15,034	538,612

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

	NETWORK
Wages & benefits	
SALARIES & WAGES	$1,018,749
FRINGE BENEFITS	282,463
Other expense and cost	
SUPPLIES	1,409
OTHER CHARGES	21,299
CAPITAL OUTLAY	
Departmental Expenditures	1,323,920
Functional cost	1,323,920
Additions: 1st Others	
Reallocate admin	1,290,670
Allocable costs	2,614,590
1st Allocation	2,614,590
Additions: 2nd Others	
Reallocate admin	256,766
Allocable costs	256,766
2nd Allocation	256,766

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

	Total General & admn	DEPARTMENT SYST	EPS	AFIN	AHRS & HRMS	G-FAMS	OPS. MUNICIP.CT	G2K	CITYWIDE SUPPOR
Total allocated	$16,607,610	$1,894,502	$382,774	$1,716,593	$2,070,609	$145,700	$1,334,784	$168,119	$6,023,173

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

	NETWORK
Total allocated	$2,871,356

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	306,571	61.893	$1,067,721		$1,067,721		$1,067,721
MAYOR-EXECUTIVE	94,665	19.111	329,698		329,698	84,968	414,666
PW & ENG. OTHER	779	0.157	2,713		2,713	699	3,412
PW FLEET MGT/118	189	0.038	658		658	170	828
HOUSTON TRANSTAR	112	0.022	390		390	101	491
PW DRAIN MGT/227	221	0.044	770		770	198	968
PW PUB UTIL./701	2,325	0.469	8,097		8,097	2,087	10,184
PW ECRE. ADMIN	19	0.003	66		66	17	83
PW ECRE. DESIGN	166	0.033	578		578	149	727
PW ECRE. REAL ES	22	0.004	77		77	20	97
PW ECRE. PLANNIN	25	0.012	87		87	22	109
HEALTH/HUMAN SVS	4,828	0.974	16,815		16,815	4,333	21,148
CITY COUNCIL	62,356	12.589	217,172		217,172	55,968	273,140
CITY SECRETARY	23,041	4.651	80,247		80,247	20,681	100,928
Subtotal	495,319	100.000	1,725,089		1,725,089	169,413	1,894,502
Total	495,319	100.000	$1,725,089		$1,725,089	$169,413	$1,894,502

(A) Alloc basis: Man-hour Costs

Source: Fin. & Adm. Information Services

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	626	0.302	$1,054		$1,054		$1,054
F&A ADMIN	5,857	2.830	9,866		9,866		9,866
AFFIRMATIVE ACT	80	0.038	135		135	14	149
MAYOR-EXECUTIVE	403	0.194	679		679	69	748
HUMAN RESOURCES	1,635	0.790	2,754		2,754	279	3,033
CONTROLLER	497	0.240	837		837	85	922
LEGAL	1,391	0.672	2,343		2,343	238	2,581
BUILDING SVCS	3,970	1.918	6,687		6,687	678	7,365
MUN COURTS-ADMIN	1,517	0.733	2,555		2,555	259	2,814
MUN COURTS-JUSTI	507	0.245	854		854	87	941
POLICE	13,810	6.674	23,262		23,262	2,358	25,620
FIRE	59,258	28.638	99,818		99,818	10,120	109,938
PW & ENG. OTHER	9,067	4.381	15,273		15,273	1,548	16,821
PW FLEET MGT/118	6,806	3.289	11,464		11,464	1,162	12,626
HOUSTON TRANSTAR	434	0.209	731		731	74	805
PW DRAIN MGT/227	3,132	1.513	5,276		5,276	535	5,811
PW PUB UTIL./701	38,201	18.461	64,348		64,348	6,524	70,872
PW ECRE. ADMIN	221	0.106	372		372	38	410
PW ECRE. DESIGN	1,931	0.933	3,253		3,253	330	3,583
PW ECRE. REAL ES	259	0.125	436		436	44	480
PW ECRE. PLANNIN	288	0.153	489		489	47	536
SOLID WASTE MGMT	10,632	5.138	17,909		17,909	1,816	19,725
AVIATION	9,562	4.621	16,107		16,107	1,633	17,740
HOUSING/COM. DEV	443	0.214	746		746	76	822
LIBRARY	3,261	1.575	5,493		5,493	557	6,050
PARKS & RECREAT	18,214	8.802	30,681		30,681	3,110	33,791
HEALTH/HUMAN SVS	9,087	4.391	15,307		15,307	1,552	16,859
CONVENTION/ENTER	2,715	1.312	4,573		4,573	464	5,037
CITY COUNCIL	1,134	0.548	1,910		1,910	194	2,104
PLANNING & DEV	1,913	0.924	3,222		3,222	327	3,549
CITY SECRETARY	66	0.031	111		111	11	122
Subtotal	206,917	100.000	348,545		348,545	34,229	382,774

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	206,917	100.000	$348,545		$348,545	$34,229	$382,774

(A) Alloc basis: Number of Transactions

Source: Fin. & Adm. Information Services

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	126,539	3.074	$48,055		$48,055		$48,055
F&A ADMIN	256,890	6.241	97,558		97,558		97,558
AFFIRMATIVE ACT	3,459	0.084	1,314		1,314	142	1,456
MAYOR-EXECUTIVE	14,167	0.344	5,380		5,380	583	5,963
HUMAN RESOURCES	376,615	9.150	143,026		143,026	15,489	158,515
CONTROLLER	95,092	2.310	36,113		36,113	3,911	40,024
LEGAL	39,878	0.968	15,144		15,144	1,640	16,784
BUILDING SVCS	75,282	1.829	28,590		28,590	3,096	31,686
MUN COURTS-ADMIN	58,490	1.421	22,213		22,213	2,405	24,618
MUN COURTS-JUSTI	12,563	0.305	4,771		4,771	517	5,288
POLICE	348,293	8.462	132,270		132,270	14,324	146,594
FIRE	439,155	10.669	166,776		166,776	18,061	184,837
PW & ENG. OTHER	207,850	5.049	78,934		78,934	8,548	87,482
PW FLEET MGT/118	84,165	2.044	31,963		31,963	3,461	35,424
HOUSTON TRANSTAR	9,352	0.227	3,552		3,552	385	3,937
PW DRAIN MGT/227	38,982	0.947	14,804		14,804	1,603	16,407
PW PUB UTIL./701	582,164	14.144	221,086		221,086	23,942	245,028
PW ECRE. ADMIN	5,064	0.123	1,923		1,923	208	2,131
PW ECRE. DESIGN	44,256	1.075	16,807		16,807	1,820	18,627
PW ECRE. REAL ES	5,945	0.144	2,258		2,258	244	2,502
PW ECRE. PLANNIN	6,605	0.171	2,507		2,507	272	2,779
SOLID WASTE MGMT	138,831	3.373	52,723		52,723	5,710	58,433
AVIATION	217,357	5.280	82,545		82,545	8,939	91,484
HOUSING/COM. DEV	46,754	1.135	17,756		17,756	1,923	19,679
LIBRARY	164,044	3.985	62,298		62,298	6,746	69,044
PARKS & RECREAT	323,524	7.860	122,864		122,864	13,305	136,169
HEALTH/HUMAN SVS	255,436	6.206	97,006		97,006	10,505	107,511
CONVENTION/ENTER	55,297	1.343	21,000		21,000	2,274	23,274
CITY COUNCIL	21,692	0.527	8,238		8,238	892	9,130
PLANNING & DEV	60,373	1.466	22,928		22,928	2,483	25,411
CITY SECRETARY	1,812	0.044	688		688	75	763
Subtotal	4,115,926	100.000	1,563,090		1,563,090	153,503	1,716,593

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	4,115,926	100.000	$1,563,090		$1,563,090	$153,503	$1,716,593

(A) Alloc basis: Number of Transactions

Source: Fin & Adm. Information Services

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.164	$3,095		$3,095		$3,095
F&A ADMIN SVCS	144	0.638	12,047		12,047		12,047
F&A INFORM. SVCS	134	0.594	11,210		11,210		11,210
F&A PURCHASING S	73	0.323	6,107		6,107	608	6,715
F&A FINANCIAL SE	41	0.181	3,430		3,430	342	3,772
AFFIRMATIVE ACT	30	0.133	2,510		2,510	250	2,760
MAYOR-EXECUTIVE	59	0.261	4,936		4,936	492	5,428
HUMAN RESOURCES	56	0.248	4,685		4,685	467	5,152
CONTROLLER	83	0.368	6,944		6,944	692	7,636
LEGAL	187	0.829	15,644		15,644	1,558	17,202
HEALTH ADMIN	90	0.399	7,529		7,529	750	8,279
PLANNING ADMIN	51	0.226	4,267		4,267	425	4,692
PW & ENG. ADMIN	40	0.177	3,346		3,346	333	3,679
BUILDING SVCS	323	1.433	27,022		27,022	2,691	29,713
MUN COURTS-ADMIN	388	1.721	32,460		32,460	3,233	35,693
MUN COURTS-JUSTI	82	0.363	6,860		6,860	683	7,543
POLICE	7,257	32.200	607,121		607,121	60,468	667,589
FIRE	3,905	17.327	326,693		326,693	32,538	359,231
PW & ENG. OTHER	909	4.033	76,047		76,047	7,574	83,621
PW FLEET MGT/118	98	0.434	8,199		8,199	817	9,016
HOUSTON TRANSTAR	13	0.057	1,088		1,088	108	1,196
PW DRAIN MGT/227	300	1.331	25,098		25,098	2,500	27,598
PW PUB UTIL./701	2,233	9.908	186,813		186,813	18,606	205,419
PW ECRE. ADMIN	23	0.102	1,924		1,924	192	2,116
PW ECRE. DESIGN	201	0.891	16,816		16,816	1,675	18,491
PW ECRE. REAL ES	27	0.119	2,259		2,259	225	2,484
PW ECRE. PLANNIN	30	0.157	2,512		2,512	247	2,759
SOLID WASTE MGMT	550	2.440	46,013		46,013	4,583	50,596
AVIATION	1,114	4.942	93,197		93,197	9,282	102,479
HOUSING/COM. DEV	53	0.235	4,434		4,434	442	4,876
HOUSING ADMIN	57	0.252	4,769		4,769	475	5,244
LIBRARY	619	2.746	51,786		51,786	5,158	56,944
PARKS & RECREAT	1,279	5.675	107,001		107,001	10,657	117,658
HEALTH/HUMAN SVS	1,245	5.524	104,157		104,157	10,374	114,531

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	84	0.372	$7,027		$7,027	$700	$7,727
CITY COUNCIL	92	0.408	7,697		7,697	767	8,464
F&A TAX & REVENE	45	0.199	3,765		3,765	375	4,140
INSURANCE MGMT	5	0.022	418		418	42	460
CABLE TV (208)	9	0.039	753		753	75	828
9-1-1 (218)	79	0.350	6,609		6,609	658	7,267
PLANNING & DEV	76	0.337	6,358		6,358	633	6,991
P/D.SIGN ADM 210	32	0.141	2,677		2,677	267	2,944
P/D.BLDG INS 214	262	1.162	21,919		21,919	2,183	24,102
CITY SECRETARY	15	0.066	1,255		1,255	125	1,380
HEALTH BENEF-888	37	0.164	3,095		3,095	308	3,403
WORKERS' COMPENS	36	0.159	3,012		3,012	300	3,312
LEGAL,PROPERTY	34	0.150	2,844		2,844	283	3,127
Subtotal	22,537	100.000	1,885,448		1,885,448	185,161	2,070,609
Total	22,537	100.000	$1,885,448		$1,885,448	$185,161	$2,070,609

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	3,829	3.511	$4,659		$4,659		$4,659
AFFIRMATIVE ACT	181	0.165	220		220	22	242
MAYOR-EXECUTIVE	420	0.385	511		511	52	563
HUMAN RESOURCES	401	0.367	488		488	50	538
CONTROLLER	609	0.558	741		741	75	816
LEGAL	2,482	2.285	3,018		3,018	309	3,327
BUILDING SVCS	964	0.884	1,173		1,173	119	1,292
MUN COURTS-ADMIN	1,424	1.305	1,732		1,732	176	1,908
POLICE	40,572	37.205	49,362		49,362	5,024	54,386
FIRE	14,794	13.566	17,999		17,999	1,832	19,831
AVIATION	14,446	13.247	17,576		17,576	1,789	19,365
HOUSING/COM. DEV	672	0.616	818		818	83	901
LIBRARY	4,236	3.884	5,154		5,154	525	5,679
PARKS & RECREAT	6,294	5.771	7,658		7,658	779	8,437
HEALTH/HUMAN SVS	14,328	13.139	17,432		17,432	1,774	19,206
CONVENTION/ENTER	939	0.861	1,142		1,142	116	1,258
CITY COUNCIL	610	0.559	742		742	76	818
PLANNING & DEV	1,755	1.609	2,135		2,135	217	2,352
CITY SECRETARY	91	0.083	111		111	11	122
Subtotal	109,047	100.000	132,671		132,671	13,029	145,700
Total	109,047	100.000	$132,671		$132,671	$13,029	$145,700

(A) Alloc basis: Number of Fixed and Controlled Assets

Source: Fin. & Adm. Adm. Svcs. Fixed Assets Management Report

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A INFORMATION SERVICES
Detail allocation of
OPS. MUNICIP.CT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUN COURTS-ADMIN	100	100.000	$1,215,423		$1,215,423	$119,361	$1,334,784
Subtotal	100	100.000	1,215,423		1,215,423	119,361	1,334,784
Total	100	100.000	$1,215,423		$1,215,423	$119,361	$1,334,784

(A) Alloc basis: 100% to Municipal Courts-Admin

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
F&A INFORMATION SERVICES
Detail allocation of
G2K

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	72	0.593	$908		$908		$908
AFFIRMATIVE ACT	11	0.090	139		139	14	153
MAYOR-EXECUTIVE	17	0.140	214		214	21	235
HUMAN RESOURCES	14	0.115	177		177	17	194
CONTROLLER	2	0.016	25		25	2	27
LEGAL	17	0.140	214		214	21	235
BUILDING SVCS	186	1.531	2,345		2,345	232	2,577
MUN COURTS-ADMIN	31	0.255	391		391	39	430
POLICE	3,387	27.897	42,706		42,706	4,219	46,925
FIRE	923	7.602	11,638		11,638	1,150	12,788
PW & ENG. OTHER	1,084	8.928	13,668		13,668	1,350	15,018
PW FLEET MGT/118	10	0.082	126		126	12	138
PW DRAIN MGT/227	202	1.663	2,547		2,547	252	2,799
PW PUB UTIL./701	2,646	21.793	33,363		33,363	3,296	36,659
PW ECRE. ADMIN	26	0.214	328		328	32	360
PW ECRE. DESIGN	230	1.894	2,900		2,900	287	3,187
PW ECRE. REAL ES	31	0.255	391		391	39	430
PW ECRE. PLANNIN	34	0.291	429		429	43	472
SOLID WASTE MGMT	567	4.670	7,149		7,149	706	7,855
AVIATION	676	5.567	8,524		8,524	842	9,366
HOUSING/COM. DEV	29	0.238	366		366	36	402
LIBRARY	40	0.329	504		504	50	554
PARKS & RECREAT	1,269	10.452	16,001		16,001	1,581	17,582
HEALTH/HUMAN SVS	339	2.792	4,274		4,274	422	4,696
CONVENTION/ENTER	49	0.403	618		618	61	679
CITY COUNCIL	1	0.008	13		13	1	14
PLANNING & DEV	248	2.042	3,127		3,127	309	3,436
Subtotal	12,141	100.000	153,085		153,085	15,034	168,119
Total	12,141	100.000	$153,085		$153,085	$15,034	$168,119

(A) Alloc basis: Number of Vehicles

Source: Fin & Adm. Fleet Management

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,466	1.887	$103,529		$103,529		$103,529
F&A ADMIN	237	0.305	16,737		16,737		16,737
F&A ADMIN SVCS	549	0.706	38,770		38,770		38,770
F&A INFORM. SVCS	1,030	1.326	72,739		72,739		72,739
F&A PURCHASING S	275	0.354	19,420		19,420	1,991	21,411
F&A FINANCIAL SE	218	0.280	15,395		15,395	1,579	16,974
AFFIRMATIVE ACT	220	0.283	15,536		15,536	1,593	17,129
MAYOR-EXECUTIVE	860	1.107	60,733		60,733	6,227	66,960
HUMAN RESOURCES	1,012	1.303	71,467		71,467	7,328	78,795
CONTROLLER	588	0.757	41,525		41,525	4,258	45,783
LEGAL	947	1.219	66,877		66,877	6,857	73,734
BUILDING SVCS	1,120	1.442	79,094		79,094	8,110	87,204
MUN COURTS-ADMIN	1,482	1.908	104,659		104,659	10,732	115,391
MUN COURTS-JUSTI	737	0.948	52,047		52,047	5,337	57,384
POLICE	8,254	10.627	582,897		582,897	59,769	642,666
FIRE	2,276	2.930	160,731		160,731	16,481	177,212
PW & ENG. OTHER	8,112	10.445	572,869		572,869	58,741	631,610
PW FLEET MGT/118	370	0.476	26,129		26,129	2,679	28,808
PW DRAIN MGT/227	369	0.475	26,059		26,059	2,672	28,731
PW PUB UTIL./701	4,190	5.395	295,898		295,898	30,341	326,239
PW ECRE. ADMIN	96	0.123	6,780		6,780	695	7,475
PW ECRE. DESIGN	1,459	1.878	103,035		103,035	10,565	113,600
PW ECRE. REAL ES	167	0.215	11,794		11,794	1,209	13,003
PW ECRE. PLANNIN	155	0.219	10,949		10,949	1,124	12,073
SOLID WASTE MGMT	2,315	2.980	163,485		163,485	16,764	180,249
AVIATION	5,542	7.135	391,376		391,376	40,131	431,507
HOUSING/COM. DEV	1,675	2.156	118,288		118,288	12,129	130,417
LIBRARY	8,959	11.535	632,685		632,685	64,874	697,559
PARKS & RECREAT	5,903	7.600	416,870		416,870	42,745	459,615
HEALTH/HUMAN SVS	9,304	11.979	657,048		657,048	67,373	724,421
CONVENTION/ENTER	2,120	2.729	149,714		149,714	15,351	165,065
CITY COUNCIL	277	0.356	19,562		19,562	2,006	21,568
F&A TAX & REVENE	248	0.319	17,514		17,514	1,796	19,310
CABLE TV (208)	99	0.127	6,991		6,991	717	7,708

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	28	0.036	$1,977		$1,977	$203	$2,180
PLANNING & DEV	675	0.869	47,668		47,668	4,888	52,556
P/D.SIGN ADM 210	116	0.149	8,192		8,192	840	9,032
P/D.BLDG INS 214	769	0.990	54,307		54,307	5,569	59,876
CITY SECRETARY	17	0.021	1,201		1,201	123	1,324
HEALTH BENEF-888	573	0.737	40,465		40,465	4,149	44,614
WORKERS' COMPENS	391	0.503	27,612		27,612	2,831	30,443
LEGAL,PROPERTY	2,462	3.170	173,866		173,866	17,828	191,694
TIRZ's (20)	1	0.001	71		71	7	78
Subtotal	77,663	100.000	5,484,561		5,484,561	538,612	6,023,173
Total	77,663	100.000	$5,484,561		$5,484,561	$538,612	$6,023,173

(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 INFORMATION SERVICES
Detail allocation of
NETWORK

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	493	2.910	$76,105		$76,105		$76,105
F&A ADMIN	2,283	13.479	352,430		352,430		352,430
AFFIRMATIVE ACT	115	0.678	17,753		17,753	2,085	19,838
MAYOR-EXECUTIVE	602	3.554	92,932		92,932	10,915	103,847
HUMAN RESOURCES	171	1.009	26,398		26,398	3,101	29,499
CONTROLLER	377	2.225	58,198		58,198	6,836	65,034
LEGAL	408	2.408	62,984		62,984	7,398	70,382
BUILDING SVCS	343	2.025	52,949		52,949	6,219	59,168
MUN COURTS-ADMIN	518	3.058	79,964		79,964	9,392	89,356
POLICE	1,837	10.846	283,580		283,580	33,308	316,888
FIRE	827	4.882	127,665		127,665	14,995	142,660
PW & ENG. OTHER	621	3.666	95,865		95,865	11,260	107,125
PW FLEET MGT/118	170	1.003	26,243		26,243	3,082	29,325
HOUSTON TRANSTAR	76	0.448	11,732		11,732	1,378	13,110
PW DRAIN MGT/227	162	0.956	25,008		25,008	2,937	27,945
PW PUB UTIL./701	1,803	10.645	278,332		278,332	32,692	311,024
PW ECRE. ADMIN	15	0.088	2,316		2,316	272	2,588
PW ECRE. DESIGN	132	0.779	20,377		20,377	2,393	22,770
PW ECRE. REAL ES	18	0.106	2,779		2,779	326	3,105
PW ECRE. PLANNIN	20	0.135	3,087		3,087	365	3,452
SOLID WASTE MGMT	451	2.662	69,622		69,622	8,177	77,799
AVIATION	252	1.487	38,902		38,902	4,569	43,471
HOUSING/COM. DEV	350	2.066	54,030		54,030	6,346	60,376
LIBRARY	1,056	6.234	163,016		163,016	19,147	182,163
PARKS & RECREAT	932	5.502	143,874		143,874	16,899	160,773
HEALTH/HUMAN SVS	1,505	8.885	232,329		232,329	27,289	259,618
CONVENTION/ENTER	171	1.009	26,398		26,398	3,101	29,499
CITY COUNCIL	706	4.168	108,986		108,986	12,801	121,787
PLANNING & DEV	485	2.863	74,870		74,870	8,794	83,664
CITY SECRETARY	38	0.224	5,866		5,866	689	6,555
Subtotal	16,937	100.000	2,614,590		2,614,590	256,766	2,871,356

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	16,937	100.000	$2,614,590		$2,614,590	$256,766	$2,871,356

(A) Alloc basis: Number of Service Requests

Source: F & A Information Services

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

	Total	DEPARTMENT SYST	EPS	AFIN	AHRS & HRMS	G-FAMS	OPS. MUNICIP.CT	G2K	CITYWIDE SUPPOR	NETWORK
GEN CITYWIDE SVC	$228,743		$1,054	$48,055					$103,529	$76,105
F&A ADMIN	1,552,974	1,067,721	9,866	97,558	3,095	4,659		908	16,737	352,430
F&A ADMIN SVCS	50,817				12,047				38,770	
F&A INFORM. SVCS	83,949				11,210				72,739	
F&A PURCHASING S	28,126				6,715				21,411	
F&A FINANCIAL SE	20,746				3,772				16,974	
AFFIRMATIVE ACT	41,727		149	1,456	2,760	242		153	17,129	19,838
MAYOR-EXECUTIVE	598,410	414,666	748	5,963	5,428	563		235	66,960	103,847
HUMAN RESOURCES	275,726		3,033	158,515	5,152	538		194	78,795	29,499
CONTROLLER	160,242		922	40,024	7,636	816		27	45,783	65,034
LEGAL	184,245		2,581	16,784	17,202	3,327		235	73,734	70,382
HEALTH ADMIN	8,279				8,279					
PLANNING ADMIN	4,692				4,692					
PW & ENG. ADMIN	3,679				3,679					
BUILDING SVCS	219,005		7,365	31,686	29,713	1,292		2,577	87,204	59,168
MUN COURTS-ADMIN	1,604,994		2,814	24,618	35,693	1,908	1,334,784	430	115,391	89,356
MUN COURTS-JUSTI	71,156		941	5,288	7,543				57,384	
POLICE	1,900,668		25,620	146,594	667,589	54,386		46,925	642,666	316,888
FIRE	1,006,497		109,938	184,837	359,231	19,831		12,788	177,212	142,660
PW & ENG. OTHER	945,089	3,412	16,821	87,482	83,621			15,018	631,610	107,125
PW FLEET MGT/118	116,165	828	12,626	35,424	9,016			138	28,808	29,325
HOUSTON TRANSTAR	19,539	491	805	3,937	1,196					13,110
PW DRAIN MGT/227	110,259	968	5,811	16,407	27,598			2,799	28,731	27,945
PW PUB UTIL./701	1,205,425	10,184	70,872	245,028	205,419			36,659	326,239	311,024
PW ECRE. ADMIN	15,163	83	410	2,131	2,116			360	7,475	2,588
PW ECRE. DESIGN	180,985	727	3,583	18,627	18,491			3,187	113,600	22,770
PW ECRE. REAL ES	22,101	97	480	2,502	2,484			430	13,003	3,105
PW ECRE. PLANNIN	22,180	109	536	2,779	2,759			472	12,073	3,452
SOLID WASTE MGMT	394,657		19,725	58,433	50,596			7,855	180,249	77,799
AVIATION	715,412		17,740	91,484	102,479	19,365		9,366	431,507	43,471
HOUSING/COM. DEV	217,473		822	19,679	4,876	901		402	130,417	60,376
HOUSING ADMIN	5,244				5,244					
LIBRARY	1,017,993		6,050	69,044	56,944	5,679		554	697,559	182,163
PARKS & RECREAT	934,025		33,791	136,169	117,658	8,437		17,582	459,615	160,773
HEALTH/HUMAN SVS	1,267,990	21,148	16,859	107,511	114,531	19,206		4,696	724,421	259,618

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

	Total	DEPARTMENT SYST	EPS	AFIN	AHRS & HRMS	G-FAMS	OPS. MUNICIP.CT	G2K	CITYWIDE SUPPOR	NETWORK
CONVENTION/ENTER	$232,539		$5,037	$23,274	$7,727	$1,258		$679	$165,065	$29,499
CITY COUNCIL	437,025	273,140	2,104	9,130	8,464	818		14	21,568	121,787
F&A TAX & REVENE	23,450				4,140				19,310	
INSURANCE MGMT	460				460					
CABLE TV (208)	8,536				828				7,708	
9-1-1 (218)	9,447				7,267				2,180	
PLANNING & DEV	177,959		3,549	25,411	6,991	2,352		3,436	52,556	83,664
P/D.SIGN ADM 210	11,976				2,944				9,032	
P/D.BLDG INS 214	83,978				24,102				59,876	
CITY SECRETARY	111,194	100,928	122	763	1,380	122			1,324	6,555
HEALTH BENEF-888	48,017				3,403				44,614	
WORKERS' COMPENS	33,755				3,312				30,443	
LEGAL,PROPERTY	194,821				3,127				191,694	
TIRZ's (20)	78								78	
Direct Billed										
Total	$16,607,610	$1,894,502	$382,774	$1,716,593	$2,070,609	$145,700	$1,334,784	$168,119	$6,023,173	$2,871,356

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SCHEDULE 7.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - PURCHASING SERVICES

NATURE AND EXTENT OF SERVICES

The General Fund functions of Purchasing Services of the Finance and Administration Department include: Citywide Procurement and Formal Contract. The cost allocation bases are as follows:

* Procurement - Number of purchase orders processed
* Formal Contracts - Number of formal contracts awarded.

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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$3,388,389			$3,388,389
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	83,712		83,712	
GENERAL CITYWIDE SERVICES	75,231	5,088	80,319	
F&A ADMINISTRATION	505,692	327,305	832,997	
F&A ADMINISTRATIVE SERVICES	7,924	1,061	8,985	
F&A INFORMATION SERVICES	25,527	2,599	28,126	
F&A FINANCIAL SERVICES		9,806	9,806	
AFFIRMATIVE ACTION		737	737	
MAYOR'S OFFICE - EXECUTIVE		7,082	7,082	
HUMAN RESOURCES		4,303	4,303	
CONTROLLER'S OFFICE		22,055	22,055	
LEGAL DEPT.		82,086	82,086	
BUILDING SERVICES		393,915	393,915	
CONVENTION/ENTERTAIN. RENTAL		173	173	
Total allocated additions:	698,086	856,210	1,554,296	1,554,296
Total to be allocated:	$4,086,475	$856,210		$4,942,685

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

	Total	General & admn	PROCUREMENT	FORMAL CONTRACT
Wages & benefits				
SALARIES & WAGES	$2,502,927	$1,079,150	$502,151	$921,626
FRINGE BENEFITS	702,772	303,004	140,994	258,774
Other expense and cost				
SUPPLIES	22,899	9,873	4,594	8,432
OTHER CHARGES	159,791	68,895	32,058	58,838
CAPITAL OUTLAY				
Departmental Expenditures	3,388,389	1,460,922	679,797	1,247,670
Functional cost	3,388,389	1,460,922	679,797	1,247,670
Additions: 1st				
Others	698,086	698,086		
Reallocate admin		(2,159,008)	761,459	1,397,549
Allocable costs	4,086,475		1,441,256	2,645,219
1st Allocation	4,086,475		1,441,256	2,645,219
Additions: 2nd				
Others	856,210	856,210		
Reallocate admin		(856,210)	301,976	554,234
Allocable costs	856,210		301,976	554,234
2nd Allocation	856,210		301,976	554,234

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

	Total General & admn	PROCUREMENT	FORMAL CONTRACT
Total allocated	$4,942,685	$1,743,232	$3,199,453

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1	0.003	$55		$55		$55
F&A ADMIN	1,613	6.099	87,912		87,912		87,912
AFFIRMATIVE ACT	11	0.041	600		600	134	734
MAYOR-EXECUTIVE	66	0.249	3,597		3,597	803	4,400
HUMAN RESOURCES	280	1.058	15,261		15,261	3,405	18,666
CONTROLLER	69	0.260	3,761		3,761	839	4,600
LEGAL	215	0.813	11,718		11,718	2,615	14,333
PW & ENG. ADMIN	8,502	32.163	463,378		463,378	103,397	566,775
BUILDING SVCS	851	3.218	46,381		46,381	10,350	56,731
MUN COURTS-ADMIN	325	1.229	17,713		17,713	3,953	21,666
MUN COURTS-JUSTI	72	0.272	3,924		3,924	876	4,800
POLICE	1,737	6.568	94,670		94,670	21,125	115,795
FIRE	3,196	12.085	174,189		174,189	38,869	213,058
SOLID WASTE MGMT	1,987	7.513	108,296		108,296	24,165	132,461
AVIATION	2,180	8.243	118,815		118,815	26,513	145,328
HOUSING/COM. DEV	123	0.465	6,704		6,704	1,496	8,200
LIBRARY	605	2.287	32,974		32,974	7,358	40,332
PARKS & RECREAT	2,494	9.431	135,928		135,928	30,331	166,259
HEALTH/HUMAN SVS	988	3.736	53,848		53,848	12,016	65,864
CONVENTION/ENTER	440	1.663	23,981		23,981	5,351	29,332
CITY COUNCIL	218	0.824	11,881		11,881	2,651	14,532
PLANNING & DEV	443	1.675	24,144		24,144	5,388	29,532
CITY SECRETARY	28	0.105	1,526		1,526	341	1,867
Subtotal	26,444	100.000	1,441,256		1,441,256	301,976	1,743,232
Total	26,444	100.000	$1,441,256		$1,441,256	$301,976	$1,743,232

(A) Alloc basis: Number of Purchase Orders

Source: Fin. & Adm. Purchasing Services

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

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,050	48.165	$1,274,073		$1,274,073		$1,274,073
F&A ADMIN	200	9.174	242,681		242,681		242,681
PW & ENG. ADMIN	255	11.703	309,419		309,419	151,967	461,386
BUILDING SVCS	35	1.605	42,469		42,469	20,858	63,327
MUN COURTS-ADMIN	10	0.458	12,134		12,134	5,960	18,094
MUN COURTS-JUSTI	30	1.376	36,402		36,402	17,879	54,281
POLICE	115	5.275	139,541		139,541	68,534	208,075
FIRE	55	2.522	66,737		66,737	32,777	99,514
SOLID WASTE MGMT	20	0.917	24,268		24,268	11,919	36,187
AVIATION	140	6.422	169,876		169,876	83,433	253,309
LIBRARY	40	1.834	48,536		48,536	23,838	72,374
PARKS & RECREAT	160	7.339	194,145		194,145	95,352	289,497
HEALTH/HUMAN SVS	60	2.752	72,804		72,804	35,757	108,561
PLANNING & DEV	10	0.458	12,134		12,134	5,960	18,094
Subtotal	2,180	100.000	2,645,219		2,645,219	554,234	3,199,453
Total	2,180	100.000	$2,645,219		$2,645,219	$554,234	$3,199,453

(A) Alloc basis: Number of Formal Contracts Awarded

Source: Fin. & Adm. Purchasing Services

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

	Total	PROCUREMENT	FORMAL CONTRACT
GEN CITYWIDE SVC	$1,274,128	$55	$1,274,073
F&A ADMIN	330,593	87,912	242,681
AFFIRMATIVE ACT	734	734	
MAYOR-EXECUTIVE	4,400	4,400	
HUMAN RESOURCES	18,666	18,666	
CONTROLLER	4,600	4,600	
LEGAL	14,333	14,333	
PW & ENG. ADMIN	1,028,161	566,775	461,386
BUILDING SVCS	120,058	56,731	63,327
MUN COURTS-ADMIN	39,760	21,666	18,094
MUN COURTS-JUSTI	59,081	4,800	54,281
POLICE	323,870	115,795	208,075
FIRE	312,572	213,058	99,514
SOLID WASTE MGMT	168,648	132,461	36,187
AVIATION	398,637	145,328	253,309
HOUSING/COM. DEV	8,200	8,200	
LIBRARY	112,706	40,332	72,374
PARKS & RECREAT	455,756	166,259	289,497
HEALTH/HUMAN SVS	174,425	65,864	108,561
CONVENTION/ENTER	29,332	29,332	
CITY COUNCIL	14,532	14,532	
PLANNING & DEV	47,626	29,532	18,094
CITY SECRETARY	1,867	1,867	
Direct Billed			
Total	$4,942,685	$1,743,232	$3,199,453

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SCHEDULE 8.001

FY2004 OMB COST ALLOCATION PLAN

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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CITY OF HOUSTON

AFFIRMATIVE ACTION

NATURE AND EXTENT OF SERVICES

The Affirmative Action Division of the Mayor's Office provides technical assistance to the Minority/Women/Disadvantaged Business Enterprise Program; enforces laws governing Equal Employment Opportunity; investigates discrimination complaints from City employees and applicants for City employment; and enforces the Fair Housing Ordinance. The costs are allocated as follows:

* Contract Compliance / Minority/Women/Disadvantaged Business Enterprise (MWDBE) / Economic Development and Monitoring - The number of contracts awarded is the basis for allocating the costs associated with MWDBE application review, certification, field audits, monitoring participation of MWDBE firms in City purchases and contracts and fostering economic growth and development of MWDBEs.

* Employee Relations - The number of employees / FTE's (Depts. 20 & 36) is the basis for allocating the costs associated with investigating employee and applicant complaints of discrimination involving race, color, religion, age, sex, etc.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$1,712,221			$1,712,221
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	24,340		24,340	
GENERAL CITYWIDE SERVICES	32,824	2,223	35,047	
F&A ADMINISTRATIVE SERVICES	4,596	618	5,214	
F&A INFORMATION SERVICES	37,607	4,120	41,727	
F&A PURCHASING SERVICES	600	134	734	
F&A FINANCIAL SERVICES	7,845	808	8,653	
AFFIRMATIVE ACTION		303	303	
MAYOR'S OFFICE - EXECUTIVE		2,910	2,910	
HUMAN RESOURCES		9,578	9,578	
CONTROLLER'S OFFICE		17,644	17,644	
LEGAL DEPT.		16,450	16,450	
BUILDING SERVICES		7,802	7,802	
CONVENTION/ENTERTAIN. RENTAL		75,858	75,858	
Total allocated additions:	107,812	138,448	246,260	246,260
Total to be allocated:	$1,820,033	$138,448		$1,958,481

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Schedule of costs to be
allocated by function

	Total General & admn		CONTRACT COMPLI	EMPLOYEE RELATI
Wages & benefits				
SALARIES & WAGES	$1,184,075		$1,036,066	$148,009
FRINGE BENEFITS	342,341		299,548	42,793
Other expense and cost				
SUPPLIES	53,075		46,441	6,634
OTHER CHARGES	132,730		116,139	16,591
CAPITAL OUTLAY				
Departmental Expenditures	1,712,221		1,498,194	214,027
Functional cost	1,712,221		1,498,194	214,027
Additions: 1st				
Others	107,812	107,812		
Reallocate admin		(107,812)	94,336	13,476
Allocable costs	1,820,033		1,592,530	227,503
1st Allocation	1,820,033		1,592,530	227,503
Additions: 2nd				
Others	138,448	138,448		
Reallocate admin		(138,448)	121,142	17,306
Allocable costs	138,448		121,142	17,306
2nd Allocation	138,448		121,142	17,306

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Schedule of costs to be
allocated by function

	Total General & admn	CONTRACT COMPLI	EMPLOYEE RELATI
Total allocated	$1,958,481	$1,713,672	$244,809

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Detail allocation of
CONTRACT COMPLI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	9	1.810	$28,839		$28,839		$28,839
F&A ADMIN	1	0.201	3,204		3,204		3,204
PW & ENG. ADMIN	350	70.427	1,121,500		1,121,500	87,062	1,208,562
POLICE	6	1.207	19,226		19,226	1,493	20,719
FIRE	17	3.420	54,473		54,473	4,229	58,702
SOLID WASTE MGMT	3	0.603	9,613		9,613	746	10,359
AVIATION	65	13.078	208,279		208,279	16,169	224,448
LIBRARY	1	0.201	3,204		3,204	249	3,453
PARKS & RECREAT	21	4.225	67,290		67,290	5,224	72,514
HEALTH/HUMAN SVS	8	1.609	25,634		25,634	1,990	27,624
CONVENTION/ENTER	15	3.018	48,064		48,064	3,731	51,795
PLANNING & DEV	1	0.201	3,204		3,204	249	3,453
Subtotal	497	100.000	1,592,530		1,592,530	121,142	1,713,672
Total	497	100.000	$1,592,530		$1,592,530	$121,142	$1,713,672

(A) Alloc basis: Number of Contracts Awarded

Source: Affirmative Action Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Detail allocation of
EMPLOYEE RELATI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.164	$374		$374		$374
F&A ADMIN SVCS	144	0.638	1,454		1,454		1,454
F&A INFORM. SVCS	134	0.594	1,353		1,353		1,353
F&A PURCHASING S	73	0.323	737		737		737
F&A FINANCIAL SE	41	0.181	414		414		414
AFFIRMATIVE ACT	30	0.133	303		303		303
MAYOR-EXECUTIVE	59	0.261	596		596	46	642
HUMAN RESOURCES	56	0.248	565		565	44	609
CONTROLLER	83	0.368	838		838	65	903
LEGAL	187	0.829	1,888		1,888	147	2,035
HEALTH ADMIN	90	0.399	909		909	71	980
PLANNING ADMIN	51	0.226	515		515	40	555
PW & ENG. ADMIN	40	0.177	404		404	31	435
BUILDING SVCS	323	1.433	3,261		3,261	253	3,514
MUN COURTS-ADMIN	388	1.721	3,917		3,917	304	4,221
MUN COURTS-JUSTI	82	0.363	828		828	64	892
POLICE	7,257	32.200	73,257		73,257	5,688	78,945
FIRE	3,905	17.327	39,420		39,420	3,061	42,481
PW & ENG. OTHER	909	4.033	9,176		9,176	713	9,889
PW FLEET MGT/118	98	0.434	989		989	77	1,066
HOUSTON TRANSTAR	13	0.057	131		131	10	141
PW DRAIN MGT/227	300	1.331	3,028		3,028	235	3,263
PW PUB UTIL./701	2,233	9.908	22,541		22,541	1,750	24,291
PW ECRE. ADMIN	23	0.102	232		232	18	250
PW ECRE. DESIGN	201	0.891	2,029		2,029	158	2,187
PW ECRE. REAL ES	27	0.119	273		273	21	294
PW ECRE. PLANNIN	30	0.157	301		301	23	324
SOLID WASTE MGMT	550	2.440	5,552		5,552	431	5,983
AVIATION	1,114	4.942	11,245		11,245	873	12,118
HOUSING/COM. DEV	53	0.235	535		535	42	577
HOUSING ADMIN	57	0.252	575		575	45	620
LIBRARY	619	2.746	6,249		6,249	485	6,734
PARKS & RECREAT	1,279	5.675	12,911		12,911	1,003	13,914
HEALTH/HUMAN SVS	1,245	5.524	12,568		12,568	976	13,544

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Detail allocation of
EMPLOYEE RELATI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	84	0.372	$848		$848	$66	$914
CITY COUNCIL	92	0.408	929		929	72	1,001
F&A TAX & REVENE	45	0.199	454		454	35	489
INSURANCE MGMT	5	0.022	50		50	4	54
CABLE TV (208)	9	0.039	91		91	7	98
9-1-1 (218)	79	0.350	797		797	62	859
PLANNING & DEV	76	0.337	767		767	60	827
P/D.SIGN ADM 210	32	0.141	323		323	25	348
P/D.BLDG INS 214	262	1.162	2,645		2,645	205	2,850
CITY SECRETARY	15	0.066	151		151	12	163
HEALTH BENEF-888	37	0.164	374		374	29	403
WORKERS' COMPENS	36	0.159	363		363	28	391
LEGAL, PROPERTY	34	0.150	343		343	27	370
Subtotal	22,537	100.000	227,503		227,503	17,306	244,809
Total	22,537	100.000	$227,503		$227,503	$17,306	$244,809

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Departmental Cost
Allocation Summary

	Total	CONTRACT COMPLI	EMPLOYEE RELATI
GEN CITYWIDE SVC	$28,839	$28,839	
F&A ADMIN	3,578	3,204	374
F&A ADMIN SVCS	1,454		1,454
F&A INFORM. SVCS	1,353		1,353
F&A PURCHASING S	737		737
F&A FINANCIAL SE	414		414
AFFIRMATIVE ACT	303		303
MAYOR-EXECUTIVE	642		642
HUMAN RESOURCES	609		609
CONTROLLER	903		903
LEGAL	2,035		2,035
HEALTH ADMIN	980		980
PLANNING ADMIN	555		555
PW & ENG. ADMIN	1,208,997	1,208,562	435
BUILDING SVCS	3,514		3,514
MUN COURTS-ADMIN	4,221		4,221
MUN COURTS-JUSTI	892		892
POLICE	99,664	20,719	78,945
FIRE	101,183	58,702	42,481
PW & ENG. OTHER	9,889		9,889
PW FLEET MGT/118	1,066		1,066
HOUSTON TRANSTAR	141		141
PW DRAIN MGT/227	3,263		3,263
PW PUB UTIL./701	24,291		24,291
PW ECRE. ADMIN	250		250
PW ECRE. DESIGN	2,187		2,187
PW ECRE. REAL ES	294		294
PW ECRE. PLANNIN	324		324
SOLID WASTE MGMT	16,342	10,359	5,983
AVIATION	236,566	224,448	12,118
HOUSING/COM. DEV	577		577
HOUSING ADMIN	620		620
LIBRARY	10,187	3,453	6,734
PARKS & RECREAT	86,428	72,514	13,914
HEALTH/HUMAN SVS	41,168	27,624	13,544

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
AFFIRMATIVE ACTION
Departmental Cost
Allocation Summary

	Total	CONTRACT COMPLI	EMPLOYEE RELATI
CONVENTION/ENTER	$52,709	$51,795	$914
CITY COUNCIL	1,001		1,001
F&A TAX & REVENE	489		489
INSURANCE MGMT	54		54
CABLE TV (208)	98		98
9-1-1 (218)	859		859
PLANNING & DEV	4,280	3,453	827
P/D.SIGN ADM 210	348		348
P/D.BLDG INS 214	2,850		2,850
CITY SECRETARY	163		163
HEALTH BENEF-888	403		403
WORKERS' COMPENS	391		391
LEGAL, PROPERTY	370		370
Direct Billed			
Total	$1,958,481	$1,713,672	$244,809

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SCHEDULE 10.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

MAYOR'S OFFICE - EXECUTIVE

NATURE AND EXTENT OF SERVICES

There are two divisions in the Mayor's Office: Executive and Affirmative Action. The latter is presented on Schedule 9.

The Executive Division provides support to the Mayor in fulfilling his charted duties 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; participates in legislative issues that affect City government at the state and federal levels; represents City interests in economic and trade development; assists the Mayor in appointments to boards and commissions; and administers community programs (i.e., Anti-drug education and Anti-gang activities). The costs are allocated as follows:

* City Administration - The number of employees is the basis for allocating the costs associated with managing City departments, coordinating service delivery, budget preparation and reviewing and maintaining operational control of the City.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$1,303,312			$1,303,312
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	245,815		245,815	
EQUIPMENT DEPRECIATION	18,399		18,399	
GENERAL CITYWIDE SERVICES	70,534	4,783	75,317	
F&A ADMINISTRATIVE SERVICES	18,424	2,512	20,936	
F&A INFORMATION SERVICES	495,083	103,327	598,410	
F&A PURCHASING SERVICES	3,597	803	4,400	
F&A FINANCIAL SERVICES	30,666	3,157	33,823	
AFFIRMATIVE ACTION	596	46	642	
MAYOR'S OFFICE - EXECUTIVE		5,724	5,724	
HUMAN RESOURCES		21,872	21,872	
CONTROLLER'S OFFICE		68,973	68,973	
LEGAL DEPT.		196,185	196,185	
BUILDING SERVICES		1,311,524	1,311,524	
CONVENTION/ENTERTAIN. RENTAL		162,506	162,506	
POLICE. RECORDS		387,497	387,497	
Total allocated additions:	883,114	2,268,909	3,152,023	3,152,023
Total to be allocated:	$2,186,426	$2,268,909		$4,455,335

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

	Total	General & admn	CITY ADMINISTRA
Wages & benefits			
SALARIES & WAGES	$940,984		$940,984
FRINGE BENEFITS	232,003		232,003
Other expense and cost			
SUPPLIES	45,766		45,766
OTHER CHARGES	84,559		84,559
CAPITAL OUTLAY			
Departmental Expenditures	1,303,312		1,303,312
Functional cost	1,303,312		1,303,312
Additions: 1st			
Others	883,114	883,114	
Reallocate admin		(883,114)	883,114
Allocable costs	2,186,426		2,186,426
1st Allocation	2,186,426		2,186,426
Additions: 2nd			
Others	2,268,909	2,268,909	
Reallocate admin		(2,268,909)	2,268,909
Allocable costs	2,268,909		2,268,909
2nd Allocation	2,268,909		2,268,909

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Schedule of costs to be
allocated by function

	Total General & admn	CITY ADMINISTRA
Total allocated	$4,455,335	$4,455,335

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMINISTRA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.164	$3,590		$3,590		$3,590
F&A ADMIN SVCS	144	0.638	13,970		13,970		13,970
F&A INFORM. SVCS	134	0.594	13,000		13,000		13,000
F&A PURCHASING S	73	0.323	7,082		7,082		7,082
F&A FINANCIAL SE	41	0.181	3,978		3,978		3,978
AFFIRMATIVE ACT	30	0.133	2,910		2,910		2,910
MAYOR-EXECUTIVE	59	0.261	5,724		5,724		5,724
HUMAN RESOURCES	56	0.248	5,433		5,433	5,770	11,203
CONTROLLER	83	0.368	8,052		8,052	8,553	16,605
LEGAL	187	0.829	18,142		18,142	19,269	37,411
HEALTH ADMIN	90	0.399	8,731		8,731	9,274	18,005
PLANNING ADMIN	51	0.226	4,948		4,948	5,255	10,203
PW & ENG. ADMIN	40	0.177	3,881		3,881	4,122	8,003
BUILDING SVCS	323	1.433	31,336		31,336	33,283	64,619
MUN COURTS-ADMIN	388	1.721	37,642		37,642	39,981	77,623
MUN COURTS-JUSTI	82	0.363	7,955		7,955	8,450	16,405
POLICE	7,257	32.200	704,038		704,038	747,785	1,451,823
FIRE	3,905	17.327	378,843		378,843	402,384	781,227
PW & ENG. OTHER	909	4.033	88,187		88,187	93,666	181,853
PW FLEET MGT/118	98	0.434	9,507		9,507	10,098	19,605
HOUSTON TRANSTAR	13	0.057	1,261		1,261	1,340	2,601
PW DRAIN MGT/227	300	1.331	29,104		29,104	30,913	60,017
PW PUB UTIL./701	2,233	9.908	216,634	(39,614)	177,020	230,096	407,116
PW ECRE. ADMIN	23	0.102	2,231		2,231	2,370	4,601
PW ECRE. DESIGN	201	0.891	19,500		19,500	20,712	40,212
PW ECRE. REAL ES	27	0.119	2,619		2,619	2,782	5,401
PW ECRE. PLANNIN	30	0.157	2,911		2,911	3,091	6,002
SOLID WASTE MGMT	550	2.440	53,358		53,358	56,674	110,032
AVIATION	1,114	4.942	108,075		108,075	114,790	222,865
HOUSING/COM. DEV	53	0.235	5,142		5,142	5,461	10,603
HOUSING ADMIN	57	0.252	5,530		5,530	5,873	11,403
LIBRARY	619	2.746	60,052		60,052	63,784	123,836
PARKS & RECREAT	1,279	5.675	124,082		124,082	131,792	255,874
HEALTH/HUMAN SVS	1,245	5.524	120,784		120,784	128,289	249,073

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Detail allocation of
CITY ADMINISTRA

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	84	0.372	$8,149		$8,149	$8,656	$16,805
CITY COUNCIL	92	0.408	8,925		8,925	9,480	18,405
F&A TAX & REVENE	45	0.199	4,366		4,366	4,637	9,003
INSURANCE MGMT	5	0.022	485		485	515	1,000
CABLE TV (208)	9	0.039	873		873	927	1,800
9-1-1 (218)	79	0.350	7,664		7,664	8,140	15,804
PLANNING & DEV	76	0.337	7,373		7,373	7,831	15,204
P/D.SIGN ADM 210	32	0.141	3,104		3,104	3,297	6,401
P/D.BLDG INS 214	262	1.162	25,418		25,418	26,997	52,415
CITY SECRETARY	15	0.066	1,455		1,455	1,546	3,001
HEALTH BENEF-888	37	0.164	3,590		3,590	3,813	7,403
WORKERS' COMPENS	36	0.159	3,493		3,493	3,710	7,203
LEGAL,PROPERTY	34	0.150	3,299		3,299	3,503	6,802
Subtotal	22,537	100.000	2,186,426	(39,614)	2,146,812	2,268,909	4,415,721
Direct Billed				39,614	39,614		39,614
Total	22,537	100.000	$2,186,426		$2,186,426	$2,268,909	$4,455,335

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMINISTRA
F&A ADMIN	$3,590	$3,590
F&A ADMIN SVCS	13,970	13,970
F&A INFORM. SVCS	13,000	13,000
F&A PURCHASING S	7,082	7,082
F&A FINANCIAL SE	3,978	3,978
AFFIRMATIVE ACT	2,910	2,910
MAYOR-EXECUTIVE	5,724	5,724
HUMAN RESOURCES	11,203	11,203
CONTROLLER	16,605	16,605
LEGAL	37,411	37,411
HEALTH ADMIN	18,005	18,005
PLANNING ADMIN	10,203	10,203
PW & ENG. ADMIN	8,003	8,003
BUILDING SVCS	64,619	64,619
MUN COURTS-ADMIN	77,623	77,623
MUN COURTS-JUSTI	16,405	16,405
POLICE	1,451,823	1,451,823
FIRE	781,227	781,227
PW & ENG. OTHER	181,853	181,853
PW FLEET MGT/118	19,605	19,605
HOUSTON TRANSTAR	2,601	2,601
PW DRAIN MGT/227	60,017	60,017
PW PUB UTIL./701	407,116	407,116
PW ECRE. ADMIN	4,601	4,601
PW ECRE. DESIGN	40,212	40,212
PW ECRE. REAL ES	5,401	5,401
PW ECRE. PLANNIN	6,002	6,002
SOLID WASTE MGMT	110,032	110,032
AVIATION	222,865	222,865
HOUSING/COM. DEV	10,603	10,603
HOUSING ADMIN	11,403	11,403
LIBRARY	123,836	123,836
PARKS & RECREAT	255,874	255,874
HEALTH/HUMAN SVS	249,073	249,073
CONVENTION/ENTER	16,805	16,805

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
MAYOR'S OFFICE - EXECUTIVE
Departmental Cost
Allocation Summary

	Total	CITY ADMINISTRA
CITY COUNCIL	$18,405	$18,405
F&A TAX & REVENE	9,003	9,003
INSURANCE MGMT	1,000	1,000
CABLE TV (208)	1,800	1,800
9-1-1 (218)	15,804	15,804
PLANNING & DEV	15,204	15,204
P/D.SIGN ADM 210	6,401	6,401
P/D.BLDG INS 214	52,415	52,415
CITY SECRETARY	3,001	3,001
HEALTH BENEF-888	7,403	7,403
WORKERS' COMPENS	7,203	7,203
LEGAL,PROPERTY	6,802	6,802
Direct Billed	39,614	39,614
Total	$4,455,335	$4,455,335

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SCHEDULE 11.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Human Resources Department provides citywide personnel services and support, including recruitment/selections, health benefits, workers' compensation, safety, wage and salary administration, employee relations and assistance, training and records administration. The costs are allocated as follows:

* Selection - The number of selections is the basis for allocating costs associated with the recruiting and selecting employees for positions.

* Personnel Services - The number of employees is the basis for allocating costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations.

* Testing for Classified Employees - The number of classified employees is the basis for allocating costs associated with designing and administering tests for selection and promotion of classified positions.

* Training - The number of employees trained is the basis for allocating costs associated with designing and conducting training sessions.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$2,872,443			$2,872,443
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	65,534		65,534	
GENERAL CITYWIDE SERVICES	71,489	4,851	76,340	
F&A ADMINISTRATIVE SERVICES	31,505	4,359	35,864	
F&A INFORMATION SERVICES	248,995	26,731	275,726	
F&A PURCHASING SERVICES	15,261	3,405	18,666	
F&A FINANCIAL SERVICES	36,087	3,715	39,802	
AFFIRMATIVE ACTION	565	44	609	
MAYOR'S OFFICE - EXECUTIVE	5,433	5,770	11,203	
HUMAN RESOURCES		18,289	18,289	
CONTROLLER'S OFFICE		81,163	81,163	
LEGAL DEPT.		232,874	232,874	
BUILDING SERVICES		14,564	14,564	
CONVENTION/ENTERTAIN. RENTAL		24,944	24,944	
Total allocated additions:	474,869	420,709	895,578	895,578
Total to be allocated:	$3,347,312	$420,709		$3,768,021

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admn	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Wages & benefits						
SALARIES & WAGES	$1,968,597	$389,487	$675,892	$573,414	$148,594	$181,210
FRINGE BENEFITS	525,004	94,055	189,775	152,363	42,951	45,860
Other expense and cost						
SUPPLIES	74,335	30,683	7,963	23,214	3,468	9,007
OTHER CHARGES	304,507	107,019	18,070	144,461	21,776	13,181
CAPITAL OUTLAY						
Departmental Expenditures	2,872,443	621,244	891,700	893,452	216,789	249,258
Functional cost	2,872,443	621,244	891,700	893,452	216,789	249,258
Additions: 1st						
Others	474,869	474,869				
Reallocate admin		(1,096,113)	434,170	435,023	105,555	121,365
Allocable costs	3,347,312		1,325,870	1,328,475	322,344	370,623
1st Allocation	3,347,312		1,325,870	1,328,475	322,344	370,623
Additions: 2nd						
Others	420,709	420,709				
Reallocate admin		(420,709)	166,643	166,970	40,514	46,582
Allocable costs	420,709		166,643	166,970	40,514	46,582
2nd Allocation	420,709		166,643	166,970	40,514	46,582

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Schedule of costs to be
allocated by function

	Total	General & admn	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
Total allocated	$3,768,021		$1,492,513	$1,495,445	$362,858	$417,205

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
SELECTION

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	154	4.127	$54,726		$54,726		$54,726
AFFIRMATIVE ACT	11	0.294	3,909		3,909		3,909
MAYOR-EXECUTIVE	32	0.857	11,372		11,372		11,372
HUMAN RESOURCES	29	0.777	10,306		10,306		10,306
CONTROLLER	19	0.509	6,752		6,752	903	7,655
LEGAL	22	0.589	7,818		7,818	1,046	8,864
PW & ENG. ADMIN	768	20.594	272,922		272,922	36,516	309,438
BUILDING SVCS	45	1.206	15,991		15,991	2,139	18,130
MUN COURTS-ADMIN	57	1.527	20,256		20,256	2,710	22,966
MUN COURTS-JUSTI	8	0.214	2,843		2,843	380	3,223
POLICE	496	13.294	176,261		176,261	23,582	199,843
FIRE	489	13.106	173,774		173,774	23,249	197,023
SOLID WASTE MGMT	151	4.047	53,660		53,660	7,179	60,839
AVIATION	328	8.791	116,560		116,560	15,595	132,155
HOUSING/COM. DEV	15	0.402	5,330		5,330	713	6,043
LIBRARY	81	2.170	28,785		28,785	3,851	32,636
PARKS & RECREAT	610	16.349	216,773		216,773	29,002	245,775
HEALTH/HUMAN SVS	241	6.459	85,643		85,643	11,458	97,101
CONVENTION/ENTER	20	0.536	7,107		7,107	951	8,058
CITY COUNCIL	78	2.090	27,719		27,719	3,708	31,427
PLANNING & DEV	76	2.036	27,008		27,008	3,613	30,621
CITY SECRETARY	1	0.026	355		355	48	403
Subtotal	3,731	100.000	1,325,870		1,325,870	166,643	1,492,513
Total	3,731	100.000	$1,325,870		$1,325,870	$166,643	$1,492,513

(A) Alloc basis: Number of Selections

Source: Human Resources Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.164	$2,181		$2,181		$2,181
F&A ADMIN SVCS	144	0.638	8,488		8,488		8,488
F&A INFORM. SVCS	134	0.594	7,899		7,899		7,899
F&A PURCHASING S	73	0.323	4,303		4,303		4,303
F&A FINANCIAL SE	41	0.181	2,417		2,417		2,417
AFFIRMATIVE ACT	30	0.133	1,768		1,768		1,768
MAYOR-EXECUTIVE	59	0.261	3,478		3,478		3,478
HUMAN RESOURCES	56	0.248	3,301		3,301		3,301
CONTROLLER	83	0.368	4,893		4,893	631	5,524
LEGAL	187	0.829	11,023		11,023	1,422	12,445
HEALTH ADMIN	90	0.399	5,305		5,305	684	5,989
PLANNING ADMIN	51	0.226	3,006		3,006	388	3,394
PW & ENG. ADMIN	40	0.177	2,358		2,358	304	2,662
BUILDING SVCS	323	1.433	19,040		19,040	2,456	21,496
MUN COURTS-ADMIN	388	1.721	22,871		22,871	2,950	25,821
MUN COURTS-JUSTI	82	0.363	4,834		4,834	623	5,457
POLICE	7,257	32.200	427,774		427,774	55,170	482,944
FIRE	3,905	17.327	230,186		230,186	29,687	259,873
PW & ENG. OTHER	909	4.033	53,582		53,582	6,911	60,493
PW FLEET MGT/118	98	0.434	5,777		5,777	745	6,522
HOUSTON TRANSTAR	13	0.057	766		766	99	865
PW DRAIN MGT/227	300	1.331	17,684		17,684	2,281	19,965
PW PUB UTIL./701	2,233	9.908	131,627		131,627	16,976	148,603
PW ECRE. ADMIN	23	0.102	1,356		1,356	175	1,531
PW ECRE. DESIGN	201	0.891	11,848		11,848	1,528	13,376
PW ECRE. REAL ES	27	0.119	1,592		1,592	205	1,797
PW ECRE. PLANNIN	30	0.157	1,768		1,768	228	1,996
SOLID WASTE MGMT	550	2.440	32,421		32,421	4,181	36,602
AVIATION	1,114	4.942	65,666		65,666	8,469	74,135
HOUSING/COM. DEV	53	0.235	3,124		3,124	403	3,527
HOUSING ADMIN	57	0.252	3,360		3,360	433	3,793
LIBRARY	619	2.746	36,488		36,488	4,706	41,194
PARKS & RECREAT	1,279	5.675	75,392		75,392	9,723	85,115
HEALTH/HUMAN SVS	1,245	5.524	73,388		73,388	9,465	82,853

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	84	0.372	$4,951		$4,951	$639	$5,590
CITY COUNCIL	92	0.408	5,423		5,423	699	6,122
F&A TAX & REVENE	45	0.199	2,653		2,653	342	2,995
INSURANCE MGMT	5	0.022	295		295	38	333
CABLE TV (208)	9	0.039	531		531	68	599
9-1-1 (218)	79	0.350	4,657		4,657	601	5,258
PLANNING & DEV	76	0.337	4,480		4,480	578	5,058
P/D.SIGN ADM 210	32	0.141	1,886		1,886	243	2,129
P/D.BLDG INS 214	262	1.162	15,444		15,444	1,992	17,436
CITY SECRETARY	15	0.066	884		884	114	998
HEALTH BENEF-888	37	0.164	2,181		2,181	281	2,462
WORKERS' COMPENS	36	0.159	2,122		2,122	274	2,396
LEGAL,PROPERTY	34	0.150	2,004		2,004	258	2,262
Subtotal	22,537	100.000	1,328,475		1,328,475	166,970	1,495,445
Total	22,537	100.000	$1,328,475		$1,328,475	$166,970	$1,495,445

(A) Alloc basis: Number of EE's and FTE's (Depts.20 & 36)

Source: Human Resources Dept., and F & A FTE Report

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
CLASSIFIED TEST

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,442	61.919	$199,590		$199,590	$25,086	$224,676
FIRE	3,347	38.081	122,754		122,754	15,428	138,182
Subtotal	8,789	100.000	322,344		322,344	40,514	362,858
Total	8,789	100.000	$322,344		$322,344	$40,514	$362,858

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	12	2.526	$9,363		$9,363		$9,363
AFFIRMATIVE ACT	5	1.052	3,901		3,901		3,901
MAYOR-EXECUTIVE	9	1.894	7,022		7,022		7,022
HUMAN RESOURCES	6	1.263	4,682		4,682		4,682
CONTROLLER	5	1.052	3,901		3,901	526	4,427
LEGAL	3	0.631	2,341		2,341	315	2,656
PW & ENG. ADMIN	171	36.008	133,425		133,425	17,980	151,405
BUILDING SVCS	15	3.157	11,704		11,704	1,577	13,281
MUN COURTS-ADMIN	21	4.421	16,385		16,385	2,208	18,593
POLICE	11	2.315	8,583		8,583	1,157	9,740
FIRE	52	10.947	40,573		40,573	5,468	46,041
SOLID WASTE MGMT	10	2.105	7,803		7,803	1,052	8,855
HOUSING/COM. DEV	8	1.684	6,242		6,242	841	7,083
LIBRARY	21	4.421	16,385		16,385	2,208	18,593
PARKS & RECREAT	31	6.526	24,188		24,188	3,260	27,448
HEALTH/HUMAN SVS	72	15.157	56,179		56,179	7,571	63,750
CONVENTION/ENTER	5	1.052	3,901		3,901	526	4,427
PLANNING & DEV	18	3.789	14,045		14,045	1,893	15,938
Subtotal	475	100.000	370,623		370,623	46,582	417,205
Total	475	100.000	$370,623		$370,623	$46,582	$417,205

(A) Alloc basis: Number of Employees Trained

Source: Human Resources Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Departmental Cost
Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
F&A ADMIN	$66,270	$54,726	$2,181		$9,363
F&A ADMIN SVCS	8,488		8,488		
F&A INFORM. SVCS	7,899		7,899		
F&A PURCHASING S	4,303		4,303		
F&A FINANCIAL SE	2,417		2,417		
AFFIRMATIVE ACT	9,578	3,909	1,768		3,901
MAYOR-EXECUTIVE	21,872	11,372	3,478		7,022
HUMAN RESOURCES	18,289	10,306	3,301		4,682
CONTROLLER	17,606	7,655	5,524		4,427
LEGAL	23,965	8,864	12,445		2,656
HEALTH ADMIN	5,989		5,989		
PLANNING ADMIN	3,394		3,394		
PW & ENG. ADMIN	463,505	309,438	2,662		151,405
BUILDING SVCS	52,907	18,130	21,496		13,281
MUN COURTS-ADMIN	67,380	22,966	25,821		18,593
MUN COURTS-JUSTI	8,680	3,223	5,457		
POLICE	917,203	199,843	482,944	224,676	9,740
FIRE	641,119	197,023	259,873	138,182	46,041
PW & ENG. OTHER	60,493		60,493		
PW FLEET MGT/118	6,522		6,522		
HOUSTON TRANSTAR	865		865		
PW DRAIN MGT/227	19,965		19,965		
PW PUB UTIL./701	148,603		148,603		
PW ECRE. ADMIN	1,531		1,531		
PW ECRE. DESIGN	13,376		13,376		
PW ECRE. REAL ES	1,797		1,797		
PW ECRE. PLANNIN	1,996		1,996		
SOLID WASTE MGMT	106,296	60,839	36,602		8,855
AVIATION	206,290	132,155	74,135		
HOUSING/COM. DEV	16,653	6,043	3,527		7,083
HOUSING ADMIN	3,793		3,793		
LIBRARY	92,423	32,636	41,194		18,593
PARKS & RECREAT	358,338	245,775	85,115		27,448
HEALTH/HUMAN SVS	243,704	97,101	82,853		63,750
CONVENTION/ENTER	18,075	8,058	5,590		4,427

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HUMAN RESOURCES
Departmental Cost
Allocation Summary

	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
CITY COUNCIL	$37,549	$31,427	$6,122		
F&A TAX & REVENE	2,995		2,995		
INSURANCE MGMT	333		333		
CABLE TV (208)	599		599		
9-1-1 (218)	5,258		5,258		
PLANNING & DEV	51,617	30,621	5,058		15,938
P/D.SIGN ADM 210	2,129		2,129		
P/D.BLDG INS 214	17,436		17,436		
CITY SECRETARY	1,401	403	998		
HEALTH BENEF-888	2,462		2,462		
WORKERS' COMPENS	2,396		2,396		
LEGAL,PROPERTY	2,262		2,262		
Direct Billed					
Total	$3,768,021	$1,492,513	$1,495,445	$362,858	$417,205

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SCHEDULE 12.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

CONTROLLER'S OFFICE

NATURE AND EXTENT OF SERVICES

The Office of the City Controller fulfills the fiscal responsibilities through seven divisions: Executive, Financial Reporting, Audit, Investment & Debt Management, Operations, Information Systems, and Administration. The Office controls the 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 are:

PV Payment voucher

SC Service contract

JV Journal voucher

EX Expenditure correction

RB Revenue budget

GB Grant budget

GP Grant appropriation

CX Check cancellation

FM Federal aide master

MW Manual warrant

and the number of transactions (the sum of the ten different transactions) is the basis for allocating the costs.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$6,214,374			$6,214,374
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	163,936		163,936	
EQUIPMENT DEPRECIATION	32,273		32,273	
GENERAL CITYWIDE SERVICES	92,005	6,227	98,232	
F&A ADMINISTRATIVE SERVICES	35,576	4,956	40,532	
F&A INFORMATION SERVICES	144,383	15,859	160,242	
F&A PURCHASING SERVICES	3,761	839	4,600	
F&A FINANCIAL SERVICES	20,967	2,158	23,125	
AFFIRMATIVE ACTION	838	65	903	
MAYOR'S OFFICE - EXECUTIVE	8,052	8,553	16,605	
HUMAN RESOURCES	15,546	2,060	17,606	
CONTROLLER'S OFFICE		47,158	47,158	
LEGAL DEPT.		65,476	65,476	
BUILDING SERVICES		755,819	755,819	
CONVENTION/ENTERTAIN. RENTAL		17,556	17,556	
Total allocated additions:	517,337	926,726	1,444,063	1,444,063
Total to be allocated:	$6,731,711	$926,726		$7,658,437

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

	Total General & admn		CONTROLLER	INVESTMENT/DEB
Wages & benefits				
SALARIES & WAGES	$4,060,400		$3,692,130	$368,270
FRINGE BENEFITS	1,081,532		987,099	94,433
Other expense and cost				
SUPPLIES	123,016		120,671	2,345
OTHER CHARGES	949,426		911,420	38,006
CAPITAL OUTLAY				
Departmental Expenditures	6,214,374		5,711,320	503,054
Functional cost	6,214,374		5,711,320	503,054
Additions: 1st				
Others	517,337	517,337		
Reallocate admin		(517,337)	517,337	
Allocable costs	6,731,711		6,228,657	503,054
Unallocated	(503,054)			(503,054)
1st Allocation	6,228,657		6,228,657	
Additions: 2nd				
Others	926,726	926,726		
Reallocate admin		(926,726)	926,726	
Allocable costs	926,726		926,726	
2nd Allocation	926,726		926,726	

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Schedule of costs to be
allocated by function

	Total General & admn	CONTROLLER INVESTMENT/DEB
Total allocated	$7,155,383	$7,155,383

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Detail allocation of
CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,466	1.887	$117,575		$117,575		$117,575
F&A ADMIN	237	0.305	19,008		19,008		19,008
F&A ADMIN SVCS	549	0.706	44,030		44,030		44,030
F&A INFORM. SVCS	1,030	1.326	82,607		82,607		82,607
F&A PURCHASING S	275	0.354	22,055		22,055		22,055
F&A FINANCIAL SE	218	0.280	17,484		17,484		17,484
AFFIRMATIVE ACT	220	0.283	17,644		17,644		17,644
MAYOR-EXECUTIVE	860	1.107	68,973		68,973		68,973
HUMAN RESOURCES	1,012	1.303	81,163		81,163		81,163
CONTROLLER	588	0.757	47,158		47,158		47,158
LEGAL	947	1.219	75,950		75,950	12,325	88,275
BUILDING SVCS	1,120	1.442	89,825		89,825	14,576	104,401
MUN COURTS-ADMIN	1,482	1.908	118,858		118,858	19,287	138,145
MUN COURTS-JUSTI	737	0.948	59,108		59,108	9,592	68,700
POLICE	8,254	10.627	661,980		661,980	107,420	769,400
FIRE	2,276	2.930	182,538		182,538	29,621	212,159
PW & ENG. OTHER	8,112	10.445	650,591		650,591	105,572	756,163
PW FLEET MGT/118	370	0.476	29,674		29,674	4,815	34,489
PW DRAIN MGT/227	369	0.475	29,594		29,594	4,802	34,396
PW PUB UTIL./701	4,190	5.395	336,043		336,043	54,530	390,573
PW ECRE. ADMIN	96	0.123	7,699		7,699	1,249	8,948
PW ECRE. DESIGN	1,459	1.878	117,013		117,013	18,988	136,001
PW ECRE. REAL ES	167	0.215	13,394		13,394	2,173	15,567
PW ECRE. PLANNIN	155	0.219	12,432		12,432	2,018	14,450
SOLID WASTE MGMT	2,315	2.980	185,666		185,666	30,128	215,794
AVIATION	5,542	7.135	444,474		444,474	72,126	516,600
HOUSING/COM. DEV	1,675	2.156	134,337		134,337	21,799	156,136
LIBRARY	8,959	11.535	718,522		718,522	116,596	835,118
PARKS & RECREAT	5,903	7.600	473,427		473,427	76,824	550,251
HEALTH/HUMAN SVS	9,304	11.979	746,191		746,191	121,086	867,277
CONVENTION/ENTER	2,120	2.729	170,026		170,026	27,590	197,616
CITY COUNCIL	277	0.356	22,216		22,216	3,605	25,821
F&A TAX & REVENE	248	0.319	19,890		19,890	3,228	23,118
CABLE TV (208)	99	0.127	7,940		7,940	1,288	9,228

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Detail allocation of
CONTROLLER

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	28	0.036	$2,246		$2,246	$364	$2,610
PLANNING & DEV	675	0.869	54,136		54,136	8,785	62,921
P/D.SIGN ADM 210	116	0.149	9,303		9,303	1,510	10,813
P/D.BLDG INS 214	769	0.990	61,675		61,675	10,008	71,683
CITY SECRETARY	17	0.021	1,363		1,363	221	1,584
HEALTH BENEF-888	573	0.737	45,955		45,955	7,457	53,412
WORKERS' COMPENS	391	0.503	31,359		31,359	5,089	36,448
LEGAL,PROPERTY	2,462	3.170	197,455		197,455	32,041	229,496
TIRZ's (20)	1	0.001	80		80	13	93
Subtotal	77,663	100.000	6,228,657		6,228,657	926,726	7,155,383
Total	77,663	100.000	$6,228,657		$6,228,657	$926,726	$7,155,383

(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
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER
GEN CITYWIDE SVC	$117,575	$117,575
F&A ADMIN	19,008	19,008
F&A ADMIN SVCS	44,030	44,030
F&A INFORM. SVCS	82,607	82,607
F&A PURCHASING S	22,055	22,055
F&A FINANCIAL SE	17,484	17,484
AFFIRMATIVE ACT	17,644	17,644
MAYOR-EXECUTIVE	68,973	68,973
HUMAN RESOURCES	81,163	81,163
CONTROLLER	47,158	47,158
LEGAL	88,275	88,275
BUILDING SVCS	104,401	104,401
MUN COURTS-ADMIN	138,145	138,145
MUN COURTS-JUSTI	68,700	68,700
POLICE	769,400	769,400
FIRE	212,159	212,159
PW & ENG. OTHER	756,163	756,163
PW FLEET MGT/118	34,489	34,489
PW DRAIN MGT/227	34,396	34,396
PW PUB UTIL./701	390,573	390,573
PW ECRE. ADMIN	8,948	8,948
PW ECRE. DESIGN	136,001	136,001
PW ECRE. REAL ES	15,567	15,567
PW ECRE. PLANNIN	14,450	14,450
SOLID WASTE MGMT	215,794	215,794
AVIATION	516,600	516,600
HOUSING/COM. DEV	156,136	156,136
LIBRARY	835,118	835,118
PARKS & RECREAT	550,251	550,251
HEALTH/HUMAN SVS	867,277	867,277
CONVENTION/ENTER	197,616	197,616
CITY COUNCIL	25,821	25,821
F&A TAX & REVENE	23,118	23,118
CABLE TV (208)	9,228	9,228
9-1-1 (218)	2,610	2,610

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONTROLLER'S OFFICE
Departmental Cost
Allocation Summary

	Total	CONTROLLER
PLANNING & DEV	$62,921	$62,921
P/D.SIGN ADM 210	10,813	10,813
P/D.BLDG INS 214	71,683	71,683
CITY SECRETARY	1,584	1,584
HEALTH BENEF-888	53,412	53,412
WORKERS' COMPENS	36,448	36,448
LEGAL,PROPERTY	229,496	229,496
TIRZ's (20)	93	93
Direct Billed		
Total	$7,155,383	$7,155,383

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CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

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. The Department identifies time spent by individual attorney, case, and department. The legal services are comprised of "internal" legal services and legal service contracts. Only the legal services that are performed "internally" are allocable in the OMB Plan.

The total number of actual hours spent for City departments in FY 2001 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for those bond funds.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$10,911,235			$10,911,235
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	131,113		131,113	
EQUIPMENT DEPRECIATION	77,725		77,725	
GENERAL CITYWIDE SERVICES	211,991	14,340	226,331	
F&A ADMINISTRATIVE SERVICES	57,507	7,932	65,439	
F&A INFORMATION SERVICES	166,224	18,021	184,245	
F&A PURCHASING SERVICES	11,718	2,615	14,333	
F&A FINANCIAL SERVICES	33,769	3,476	37,245	
AFFIRMATIVE ACTION	1,888	147	2,035	
MAYOR'S OFFICE - EXECUTIVE	18,142	19,269	37,411	
HUMAN RESOURCES	21,182	2,783	23,965	
CONTROLLER'S OFFICE	75,950	12,325	88,275	
LEGAL DEPT.		980,925	980,925	
BUILDING SERVICES		1,092,087	1,092,087	
CONVENTION/ENTERTAIN. RENTAL		11,961	11,961	
POLICE. RECORDS		143,597	143,597	
Total allocated additions:	807,209	2,309,478	3,116,687	3,116,687
Total to be allocated:	$11,718,444	$2,309,478		$14,027,922

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

	Total	General & admn	LEGAL SERVICES
Wages & benefits			
SALARIES & WAGES	$7,736,343		$7,736,343
FRINGE BENEFITS	1,972,384		1,972,384
Other expense and cost			
SUPPLIES	485,373		485,373
OTHER CHARGES	717,135		717,135
CAPITAL OUTLAY			
Departmental Expenditures	10,911,235		10,911,235
Functional cost	10,911,235		10,911,235
Additions: 1st			
Others	807,209	807,209	
Reallocate admin		(807,209)	807,209
Allocable costs	11,718,444		11,718,444
1st Allocation	11,718,444		11,718,444
Additions: 2nd			
Others	2,309,478	2,309,478	
Reallocate admin		(2,309,478)	2,309,478
Allocable costs	2,309,478		2,309,478
2nd Allocation	2,309,478		2,309,478

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

	Total General & admn	LEGAL SERVICES
Total allocated	$14,027,922	$14,027,922

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	2,514	1.729	$202,716		$202,716		$202,716
F&A ADMIN	878	0.604	70,798		70,798		70,798
F&A ADMIN SVCS	2,032	1.398	163,850		163,850		163,850
F&A INFORM. SVCS	3,730	2.566	300,769		300,769		300,769
F&A PURCHASING S	1,018	0.700	82,086		82,086		82,086
F&A FINANCIAL SE	807	0.555	65,072		65,072		65,072
AFFIRMATIVE ACT	204	0.140	16,450		16,450		16,450
MAYOR-EXECUTIVE	2,433	1.674	196,185		196,185		196,185
HUMAN RESOURCES	2,888	1.987	232,874		232,874		232,874
CONTROLLER	812	0.558	65,476		65,476		65,476
LEGAL	12,165	8.370	980,925		980,925		980,925
BUILDING SVCS	1,236	0.850	99,665		99,665	24,641	124,306
MUN COURTS-ADMIN	838	0.576	67,572		67,572	16,706	84,278
MUN COURTS-JUSTI	50,168	34.520	4,045,297		4,045,297	1,000,137	5,045,434
POLICE	14,902	10.254	1,201,623		1,201,623	297,083	1,498,706
FIRE	3,844	2.645	309,961		309,961	76,633	386,594
PW & ENG. OTHER	6,995	4.813	564,042		564,042	139,451	703,493
HOUSTON TRANSTAR	341	0.234	27,497		27,497	6,798	34,295
PW DRAIN MGT/227	356	0.244	28,706		28,706	7,097	35,803
PW PUB UTIL./701	5,120	3.523	412,851	(187,945)	224,906	102,071	326,977
PW ECRE. ADMIN	243	0.167	19,594		19,594	4,844	24,438
PW ECRE. DESIGN	633	0.435	51,042		51,042	12,619	63,661
PW ECRE. REAL ES	1,936	1.332	156,109		156,109	38,596	194,705
PW ECRE. PLANNIN	67	0.062	5,403		5,403	1,336	6,739
SOLID WASTE MGMT	1,069	0.735	86,199		86,199	21,311	107,510
AVIATION	1,569	1.079	126,516		126,516	31,279	157,795
HOUSING/COM. DEV	298	0.205	24,029		24,029	5,941	29,970
LIBRARY	1,017	0.699	82,006		82,006	20,275	102,281
PARKS & RECREAT	2,522	1.735	203,361		203,361	50,278	253,639
HEALTH/HUMAN SVS	1,510	1.039	121,759		121,759	30,103	151,862
CONVENTION/ENTER	2,664	1.833	214,812		214,812	53,109	267,921
CITY COUNCIL	931	0.640	75,071		75,071	18,560	93,631
F&A TAX & REVENE	918	0.631	74,023		74,023	18,301	92,324
PLANNING & DEV	12,423	8.548	1,001,729		1,001,729	247,662	1,249,391

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.SIGN ADM 210	463	0.318	$37,334		$37,334	$9,230	$46,564
P/D.BLDG INS 214	545	0.375	43,946		43,946	10,865	54,811
CITY SECRETARY	1,585	1.090	127,806		127,806	31,598	159,404
TIRZ's (20)	1,653	1.137	133,290		133,290	32,954	166,244
Subtotal	145,327	100.000	11,718,444	(187,945)	11,530,499	2,309,478	13,839,977
Direct Billed				187,945	187,945		187,945
Total	145,327	100.000	$11,718,444		$11,718,444	$2,309,478	$14,027,922

(A) Alloc basis: Number of Hours Billed

Source: Legal Department

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	$202,716	$202,716
F&A ADMIN	70,798	70,798
F&A ADMIN SVCS	163,850	163,850
F&A INFORM. SVCS	300,769	300,769
F&A PURCHASING S	82,086	82,086
F&A FINANCIAL SE	65,072	65,072
AFFIRMATIVE ACT	16,450	16,450
MAYOR-EXECUTIVE	196,185	196,185
HUMAN RESOURCES	232,874	232,874
CONTROLLER	65,476	65,476
LEGAL	980,925	980,925
BUILDING SVCS	124,306	124,306
MUN COURTS-ADMIN	84,278	84,278
MUN COURTS-JUSTI	5,045,434	5,045,434
POLICE	1,498,706	1,498,706
FIRE	386,594	386,594
PW & ENG. OTHER	703,493	703,493
HOUSTON TRANSTAR	34,295	34,295
PW DRAIN MGT/227	35,803	35,803
PW PUB UTIL./701	326,977	326,977
PW ECRE. ADMIN	24,438	24,438
PW ECRE. DESIGN	63,661	63,661
PW ECRE. REAL ES	194,705	194,705
PW ECRE. PLANNIN	6,739	6,739
SOLID WASTE MGMT	107,510	107,510
AVIATION	157,795	157,795
HOUSING/COM. DEV	29,970	29,970
LIBRARY	102,281	102,281
PARKS & RECREAT	253,639	253,639
HEALTH/HUMAN SVS	151,862	151,862
CONVENTION/ENTER	267,921	267,921
CITY COUNCIL	93,631	93,631
F&A TAX & REVENE	92,324	92,324
PLANNING & DEV	1,249,391	1,249,391
P/D.SIGN ADM 210	46,564	46,564

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
P/D.BLDG INS 214	$54,811	$54,811
CITY SECRETARY	159,404	159,404
TIRZ's (20)	166,244	166,244
Direct Billed	187,945	187,945
Total	$14,027,922	$14,027,922

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SCHEDULE 14.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Health and Human Services Department (the Department) promotes and protects the general health and well-being of the citizens of Houston through administration of programs and activities in accordance with applicable laws and regulations of the State of Texas and the City. The Department is comprised of: Director's Office, Support Services, Administrative Support, Community Support, Communicable Diseases, Environmental Health, and Community & Personal Health. The costs of the Administration are directly allocated to the Health and Human Services Department.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$13,004,270			$13,004,270
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	2,101,746		2,101,746	
GENERAL CITYWIDE SERVICES	81,460	5,502	86,962	
F&A ADMINISTRATIVE SERVICES	3,924	508	4,432	
F&A INFORMATION SERVICES	7,529	750	8,279	
AFFIRMATIVE ACTION	909	71	980	
MAYOR'S OFFICE - EXECUTIVE	8,731	9,274	18,005	
HUMAN RESOURCES	5,305	684	5,989	
BUILDING SERVICES		23,407	23,407	
Total allocated additions:	2,209,604	40,196	2,249,800	2,249,800
Departmental cost adjustments:				
CREDIT DIRECT COSTS	(1,386,107)			
Total departmental cost adjustments:	(1,386,107)			(1,386,107)
Total to be allocated:	$13,827,767	$40,196		$13,867,963

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn		DEPT. ADMIN
Wages & benefits			
SALARIES & WAGES	$6,394,979		$6,394,979
FRINGE BENEFITS	1,910,259		1,910,259
Other expense and cost			
SUPPLIES	462,799		462,799
OTHER CHARGES	4,236,233		4,236,233
CAPITAL OUTLAY			
Departmental Expenditures	13,004,270		13,004,270
Cost adjustments			
Departmental cost adjustments			
CREDIT DIRECT COSTS	(1,386,107)		(1,386,107)
Functional cost	11,618,163		11,618,163
Additions: 1st			
Others	2,209,604	2,209,604	
Reallocate admin		(2,209,604)	2,209,604
Allocable costs	13,827,767		13,827,767
1st Allocation	13,827,767		13,827,767
Additions: 2nd			
Others	40,196	40,196	
Reallocate admin		(40,196)	40,196
Allocable costs	40,196		40,196

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT. ADMIN
2nd Allocation	$40,196	$40,196
Total allocated	$13,867,963	$13,867,963

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	$13,827,767		$13,827,767	$40,196	$13,867,963
Subtotal	100	100.000	13,827,767		13,827,767	40,196	13,867,963
Total	100	100.000	$13,827,767		$13,827,767	$40,196	$13,867,963

(A) Alloc basis: 100% to Health and Human Services Dept.

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
HEALTH ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	DEPT. ADMIN
HEALTH/HUMAN SVS	$13,867,963	$13,867,963
Direct Billed		
Total	$13,867,963	$13,867,963

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SCHEDULE 15.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

PLANNING AND DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, neighborhood planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The Department's operating expenditures (all funds) is the basis for allocating the costs.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$8,223,082			$8,223,082
Deductions:				
CAPITAL OUTLAY	(3,945)			
Total deductions:	(3,945)			(3,945)
Allocated additions:				
EQUIPMENT DEPRECIATION	1,096,329		1,096,329	
GENERAL CITYWIDE SERVICES	46,159	3,118	49,277	
F&A ADMINISTRATIVE SERVICES	2,223	288	2,511	
F&A INFORMATION SERVICES	4,267	425	4,692	
AFFIRMATIVE ACTION	515	40	555	
MAYOR'S OFFICE - EXECUTIVE	4,948	5,255	10,203	
HUMAN RESOURCES	3,006	388	3,394	
BUILDING SERVICES		13,264	13,264	
Total allocated additions:	1,157,447	22,778	1,180,225	1,180,225
Total to be allocated:	$9,376,584	$22,778		$9,399,362

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total	General & admn	DEPT ADM	OPERATIONS
Wages & benefits				
SALARIES & WAGES	$5,879,384		$515,057	$5,364,327
FRINGE BENEFITS	1,496,058		131,061	1,364,997
Other expense and cost				
SUPPLIES	162,898		14,271	148,627
OTHERS	680,797		59,640	621,157
CAPITAL OUTLAY	3,945	3,945		
Departmental Expenditures	8,223,082	3,945	720,029	7,499,108
Cost adjustments				
Deductions	(3,945)	(3,945)		
Functional cost	8,219,137		720,029	7,499,108
Additions: 1st				
Others	1,157,447	1,157,447		
Reallocate admin		(1,157,447)	101,397	1,056,050
Allocable costs	9,376,584		821,426	8,555,158
1st Allocation	9,376,584		821,426	8,555,158
Additions: 2nd				
Others	22,778	22,778		
Reallocate admin		(22,778)	1,995	20,783
Allocable costs	22,778		1,995	20,783

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admn	DEPT ADM	OPERATIONS
2nd Allocation	$22,778	$1,995	$20,783
Total allocated	$9,399,362	$823,421	$8,575,941

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Detail allocation of
DEPT ADM

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	8,319	28.065	$230,540		$230,540	$560	$231,100
P/D.SIGN ADM 210	1,649	5.563	45,698		45,698	111	45,809
P/D.BLDG INS 214	19,673	66.372	545,188		545,188	1,324	546,512
Subtotal	29,641	100.000	821,426		821,426	1,995	823,421
Total	29,641	100.000	$821,426		$821,426	$1,995	$823,421

(A) Alloc basis: Department's Operating Expenditures

Source: FY 2002 CAFR

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Detail allocation of
OPERATIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PLANNING & DEV	100	100.000	$8,555,158		$8,555,158	$20,783	$8,575,941
Subtotal	100	100.000	8,555,158		8,555,158	20,783	8,575,941
Total	100	100.000	$8,555,158		$8,555,158	$20,783	$8,575,941

(A) Alloc basis: 100% to Planning & Development

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PLANNING ADMINISTRATION
Departmental Cost
Allocation Summary

	Total	DEPT ADM	OPERATIONS
PLANNING & DEV	$8,807,041	$231,100	$8,575,941
P/D.SIGN ADM 210	45,809	45,809	
P/D.BLDG INS 214	546,512	546,512	
Direct Billed			
Total	$9,399,362	$823,421	$8,575,941

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SCHEDULE 16.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

PUBLIC WORKS & ENGINEERING - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The General Fund group of the Public Works and Engineering Department (PW & Eng.) is comprised of three groups: (1) Neighborhood Protection, (2) Traffic Management and Maintenance / Facilities Maintenance, and (3) Engineering, Construction and Real Estate (ECRE), formerly called Capital Projects.

In addition to the General Fund group, there are Enterprise Fund - Public Utilities, Special Funds - Street Maintenance and Traffic Control, Street and Drainage Maintenance, and Revolving Fund - Fleet Management that all receive services from PW & Eng. Administration. Thus the costs for such services are also allocated to these funds, and the Department's operating expenditures (all funds) is the basis for allocating the administrative costs.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Allocated additions:				
F&A ADMINISTRATIVE SERVICES	4,009	536	4,545	
F&A INFORMATION SERVICES	3,346	333	3,679	
F&A PURCHASING SERVICES	772,797	255,364	1,028,161	
AFFIRMATIVE ACTION	1,121,904	87,093	1,208,997	
MAYOR'S OFFICE - EXECUTIVE	3,881	4,122	8,003	
HUMAN RESOURCES	408,705	54,800	463,505	
Total allocated additions:	2,314,642	402,248	2,716,890	2,716,890
Total to be allocated:	$2,314,642	$402,248		$2,716,890

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Schedule of costs to be
allocated by function

	Total	General & admn	ADMIN
Other expense and cost			
SUPPLIES			
OTHER CHARGES			
Functional cost			
Additions: 1st			
Others	2,314,642	2,314,642	
Reallocate admin		(2,314,642)	2,314,642
Allocable costs	2,314,642		2,314,642
1st Allocation	2,314,642		2,314,642
Additions: 2nd			
Others	402,248	402,248	
Reallocate admin		(402,248)	402,248
Allocable costs	402,248		402,248
2nd Allocation	402,248		402,248
Total allocated	$2,716,890		$2,716,890

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Detail allocation of
ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW & ENG. OTHER	72,769	19.684	$455,617	$2,542,319	$2,997,936	$79,179	$3,077,115
PW FLEET MGT/118	9,294	2.514	58,191	2,229	60,420	10,113	70,533
HOUSTON TRANSTAR	2,495	0.674	15,622	598	16,220	2,715	18,935
PW DRAIN MGT/227	22,339	6.042	139,868	5,357	145,225	24,307	169,532
PW PUB UTIL./701	245,943	66.527	1,539,883	(3,138,978)	(1,599,095)	267,607	(1,331,488)
PW ECRE. ADMIN	864	0.233	5,410	30,185	35,595	940	36,535
PW ECRE. DESIGN	13,089	3.540	81,952	457,288	539,240	14,242	553,482
PW ECRE. REAL ES	1,502	0.406	9,404	52,475	61,879	1,634	63,513
PW ECRE. PLANNIN	1,389	0.380	8,695	48,527	57,222	1,511	58,733
Subtotal	369,684	100.000	2,314,642		2,314,642	402,248	2,716,890
Total	369,684	100.000	$2,314,642		$2,314,642	$402,248	$2,716,890

(A) Alloc basis: Department's Operating Expenditures (All funds)

Source: FY 2002 Actual Exp., and CAFR

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
PW & ENG. ADMIN
Departmental Cost
Allocation Summary

	Total	ADMIN
PW & ENG. OTHER	$3,077,115	$3,077,115
PW FLEET MGT/118	70,533	70,533
HOUSTON TRANSTAR	18,935	18,935
PW DRAIN MGT/227	169,532	169,532
PW PUB UTIL./701	(1,331,488)	(1,331,488)
PW ECRE. ADMIN	36,535	36,535
PW ECRE. DESIGN	553,482	553,482
PW ECRE. REAL ES	63,513	63,513
PW ECRE. PLANNIN	58,733	58,733
Direct Billed		
Total	$2,716,890	$2,716,890

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SCHEDULE 17.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING SERVICES

NATURE AND EXTENT OF SERVICES

The Building Services Department has ten organizations: Administration and Management, Energy & Environmental Management, Design and Construction, HPD Facilities (Planning/Design), Fire Facilities (Planning/Design), Property Management, Police Facilities, Houston Emergency Center, Health Facilities, and Fire Facilities. Facility maintenance function provides preventive and repair maintenance (including electrical wiring) of the City-owned buildings, grounds and facilities, or contracts for same. The number of square feet that is occupied by the individual department is the basis for allocating the costs for facility maintenance for facilities occupied by more than one City department. The number of employees or FTE's (for Dept. 20 & 36) is the basis for allocating the costs of all other services.

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

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	$29,481,145			$29,481,145
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	80,191		80,191	
EQUIPMENT DEPRECIATION	577,715		577,715	
GENERAL CITYWIDE SERVICES	345,012	23,327	368,339	
F&A ADMINISTRATIVE SERVICES	32,375	4,269	36,644	
F&A INFORMATION SERVICES	197,860	21,145	219,005	
F&A PURCHASING SERVICES	88,850	31,208	120,058	
F&A FINANCIAL SERVICES	39,938	4,111	44,049	
AFFIRMATIVE ACTION	3,261	253	3,514	
MAYOR'S OFFICE - EXECUTIVE	31,336	33,283	64,619	
HUMAN RESOURCES	46,735	6,172	52,907	
CONTROLLER'S OFFICE	89,825	14,576	104,401	
LEGAL DEPT.	99,665	24,641	124,306	
BUILDING SERVICES		684,764	684,764	
CONVENTION/ENTERTAIN. RENTAL		76,865	76,865	
Total allocated additions:	1,632,763	924,614	2,557,377	2,557,377
Total to be allocated:	$31,113,908	$924,614		$32,038,522

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

	Total	General & admn	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTE	OTHER SERVICES
Wages & benefits								
SALARIES & WAGES	$11,197,508	$1,451,334	$2,445,359	$1,368,171	$113,311		$2,755,208	$3,064,125
FRINGE BENEFITS	3,248,217	410,637	747,877	450,390	35,384		824,132	779,797
Other expense and cost								
SUPPLIES	1,218,561	50,912	392,279	233,884	19,370	36,709	403,543	81,864
OTHER CHARGES	13,816,859	99,839	7,750,639	3,199,889	330,664	84,009	2,106,822	244,997
CAPITAL OUTLAY								
Departmental Expenditures	29,481,145	2,012,722	11,336,154	5,252,334	498,729	120,718	6,089,705	4,170,783
Functional cost	29,481,145	2,012,722	11,336,154	5,252,334	498,729	120,718	6,089,705	4,170,783
Additions: 1st								
Others	1,632,763	1,632,763						
Reallocate admin		(3,645,485)	1,504,483	697,066	66,189	16,021	808,198	553,528
Allocable costs	31,113,908		12,840,637	5,949,400	564,918	136,739	6,897,903	4,724,311
1st Allocation	31,113,908		12,840,637	5,949,400	564,918	136,739	6,897,903	4,724,311
Additions: 2nd								
Others	924,614	924,614						
Reallocate admin		(924,614)	381,586	176,799	16,788	4,063	204,985	140,393
Allocable costs	924,614		381,586	176,799	16,788	4,063	204,985	140,393
2nd Allocation	924,614		381,586	176,799	16,788	4,063	204,985	140,393

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

	Total	General & admn	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTE	OTHER SERVICES
Total allocated	$32,038,522		$13,222,223	$6,126,199	$581,706	$140,802	$7,102,888	$4,864,704

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
POLICE FACILITI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	100	100.000	$12,840,637		$12,840,637	$381,586	$13,222,223
Subtotal	100	100.000	12,840,637		12,840,637	381,586	13,222,223
Total	100	100.000	$12,840,637		$12,840,637	$381,586	$13,222,223

(A) Alloc basis: 100% to Police Dept.

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
FIRE FACILITIES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FIRE	100	100.000	$5,949,400		$5,949,400	$176,799	$6,126,199
Subtotal	100	100.000	5,949,400		5,949,400	176,799	6,126,199
Total	100	100.000	$5,949,400		$5,949,400	$176,799	$6,126,199

(A) Alloc basis: 100% to Fire Dept.

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
HEALTH FACILITI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	$564,918		$564,918	$16,788	$581,706
Subtotal	100	100.000	564,918		564,918	16,788	581,706
Total	100	100.000	$564,918		$564,918	$16,788	$581,706

(A) Alloc basis: 100% to Health & Human Svcs Dept.

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
HOUSTON EMERGEN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	100	100.000	$136,739		$136,739	$4,063	$140,802
Subtotal	100	100.000	136,739		136,739	4,063	140,802
Total	100	100.000	$136,739		$136,739	$4,063	$140,802

(A) Alloc basis: 100% to F&A 9-1-1

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
FACILITY MAINTE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	4.575	$315,612		$315,612		$315,612
F&A PURCHASING S	16,750	5.435	374,929		374,929		374,929
MAYOR-EXECUTIVE	57,907	18.790	1,296,179		1,296,179		1,296,179
CONTROLLER	32,802	10.644	734,233		734,233		734,233
LEGAL	46,570	15.116	1,042,412		1,042,412		1,042,412
BUILDING SVCS	26,839	8.709	600,759		600,759		600,759
MUN COURTS-ADMIN	53,600	17.393	1,199,772		1,199,772	97,063	1,296,835
MUN COURTS-JUSTI	31,248	10.140	699,449		699,449	56,586	756,035
POLICE	1,268	0.411	28,383		28,383	2,296	30,679
CITY COUNCIL	21,283	6.906	476,394		476,394	38,541	514,935
CITY SECRETARY	5,798	1.881	129,781		129,781	10,499	140,280
Subtotal	308,165	100.000	6,897,903		6,897,903	204,985	7,102,888
Total	308,165	100.000	$6,897,903		$6,897,903	$204,985	$7,102,888

(A) Alloc basis: Square Footage Occupied

Source: Building Services Dept.

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.203	$9,623		$9,623		$9,623
F&A ADMIN SVCS	165	0.908	42,913		42,913		42,913
F&A INFORM. SVCS	113	0.622	29,389		29,389		29,389
F&A PURCHASING S	73	0.401	18,986		18,986		18,986
F&A FINANCIAL SE	41	0.225	10,663		10,663		10,663
AFFIRMATIVE ACT	30	0.165	7,802		7,802		7,802
MAYOR-EXECUTIVE	59	0.324	15,345		15,345		15,345
HUMAN RESOURCES	56	0.308	14,564		14,564		14,564
CONTROLLER	83	0.456	21,586		21,586		21,586
LEGAL	191	1.051	49,675		49,675		49,675
HEALTH ADMIN	90	0.495	23,407		23,407		23,407
PLANNING ADMIN	51	0.280	13,264		13,264		13,264
BUILDING SVCS	323	1.778	84,005		84,005		84,005
MUN COURTS-ADMIN	388	2.135	100,910		100,910	3,232	104,142
MUN COURTS-JUSTI	82	0.451	21,326		21,326	683	22,009
POLICE	7,257	39.950	1,887,384		1,887,384	60,454	1,947,838
FIRE	3,905	21.497	1,015,603		1,015,603	32,530	1,048,133
PW & ENG. OTHER	909	5.004	236,411		236,411	7,572	243,983
PW ECRE. ADMIN	23	0.126	5,982		5,982	192	6,174
PW ECRE. DESIGN	201	1.106	52,276		52,276	1,674	53,950
PW ECRE. REAL ES	27	0.148	7,022		7,022	225	7,247
PW ECRE. PLANNIN	30	0.182	7,803		7,803	250	8,053
SOLID WASTE MGMT	550	3.027	143,043		143,043	4,582	147,625
HOUSING/COM. DEV	53	0.291	13,784		13,784	442	14,226
HOUSING ADMIN	57	0.313	14,824		14,824	475	15,299
LIBRARY	619	3.407	160,988		160,988	5,157	166,145
PARKS & RECREAT	1,279	7.041	332,639		332,639	10,655	343,294
HEALTH/HUMAN SVS	1,245	6.853	323,797		323,797	10,371	334,168
CITY COUNCIL	92	0.506	23,927		23,927	766	24,693
F&A TAX & REVENE	45	0.247	11,703		11,703	375	12,078
PLANNING & DEV	76	0.418	19,766		19,766	633	20,399
CITY SECRETARY	15	0.082	3,901		3,901	125	4,026
Subtotal	18,165	100.000	4,724,311		4,724,311	140,393	4,864,704

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Total	18,165	100.000	$4,724,311		$4,724,311	$140,393	$4,864,704

(A) Alloc basis: Gen.Funds' # of EE's & FTE's (Depts. 20 & 36)

Source: Human Resources Dept. & F&A Budget

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

	Total	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTE	OTHER SERVICES
F&A ADMIN	$9,623						$9,623
F&A ADMIN SVCS	42,913						42,913
F&A INFORM. SVCS	345,001					315,612	29,389
F&A PURCHASING S	393,915					374,929	18,986
F&A FINANCIAL SE	10,663						10,663
AFFIRMATIVE ACT	7,802						7,802
MAYOR-EXECUTIVE	1,311,524					1,296,179	15,345
HUMAN RESOURCES	14,564						14,564
CONTROLLER	755,819					734,233	21,586
LEGAL	1,092,087					1,042,412	49,675
HEALTH ADMIN	23,407						23,407
PLANNING ADMIN	13,264						13,264
BUILDING SVCS	684,764					600,759	84,005
MUN COURTS-ADMIN	1,400,977					1,296,835	104,142
MUN COURTS-JUSTI	778,044					756,035	22,009
POLICE	15,200,740	13,222,223				30,679	1,947,838
FIRE	7,174,332		6,126,199				1,048,133
PW & ENG. OTHER	243,983						243,983
PW ECRE. ADMIN	6,174						6,174
PW ECRE. DESIGN	53,950						53,950
PW ECRE. REAL ES	7,247						7,247
PW ECRE. PLANNIN	8,053						8,053
SOLID WASTE MGMT	147,625						147,625
HOUSING/COM. DEV	14,226						14,226
HOUSING ADMIN	15,299						15,299
LIBRARY	166,145						166,145
PARKS & RECREAT	343,294						343,294
HEALTH/HUMAN SVS	915,874			581,706			334,168
CITY COUNCIL	539,628					514,935	24,693
F&A TAX & REVENE	12,078						12,078
9-1-1 (218)	140,802				140,802		
PLANNING & DEV	20,399						20,399
CITY SECRETARY	144,306					140,280	4,026

Direct Billed

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

	Total	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTE	OTHER SERVICES
Total	$32,038,522	$13,222,223	$6,126,199	$581,706	$140,802	$7,102,888	$4,864,704

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SCHEDULE 18.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

CONVENTION / ENTERTAINMENT FACILITIES - RENTAL

NATURE AND EXTENT OF SERVICES

The Convention / Entertainment Facilities Department markets, leases and maintains the City's multi-purpose convention and entertainment facilities and underground and surface parking facilities. These facilities are also used by other City departments that pay the rent equal to or lower than the market value to the Department. The non-realized rent revenue to the Department is treated as "payment" by the Department for those departments that pay "less", thus, the Department is credited for the total dollar amount of the non-realized rent revenue for the cost allocation purpose while the departments that have paid less than the fair market rental value are charged for the balance of the rent.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
FACILITY RENTAL	638,914			
Total departmental cost adjustments:	638,914			638,914
Total to be allocated:	$638,914			$638,914

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Schedule of costs to be
allocated by function

	Total General & admn	FACILITY
Cost adjustments		
Departmental cost adjustments		
FACILITY RENTAL	$638,914	$638,914
Functional cost	638,914	638,914
Allocable costs	638,914	638,914
1st Allocation	638,914	638,914
Total allocated	$638,914	$638,914

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Detail allocation of
FACILITY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	149	0.023	$149		$149		$149
F&A ADMIN SVCS	346	0.054	346		346		346
F&A INFORM. SVCS	635	0.099	635		635		635
F&A PURCHASING S	173	0.027	173		173		173
F&A FINANCIAL SE	137	0.021	137		137		137
AFFIRMATIVE ACT	75,858	11.872	75,858		75,858		75,858
MAYOR-EXECUTIVE	162,506	25.434	162,506		162,506		162,506
HUMAN RESOURCES	24,944	3.904	24,944		24,944		24,944
CONTROLLER	17,556	2.747	17,556		17,556		17,556
LEGAL	11,961	1.872	11,961		11,961		11,961
BUILDING SVCS	76,865	12.030	76,865		76,865		76,865
MUN COURTS-JUSTI	150	0.023	150		150		150
POLICE	7,600	1.189	7,600		7,600		7,600
FIRE	17,877	2.798	17,877		17,877		17,877
PW & ENG. OTHER	8,564	1.340	8,564		8,564		8,564
PW FLEET MGT/118	1,094	0.171	1,094		1,094		1,094
HOUSTON TRANSTAR	294	0.046	294		294		294
PW DRAIN MGT/227	2,629	0.411	2,629		2,629		2,629
PW PUB UTIL./701	28,943	4.530	28,943		28,943		28,943
PW ECRE. ADMIN	102	0.015	102		102		102
PW ECRE. DESIGN	1,540	0.241	1,540		1,540		1,540
PW ECRE. REAL ES	177	0.027	177		177		177
PW ECRE. PLANNIN	163	0.038	163		163		163
SOLID WASTE MGMT	2,838	0.444	2,838		2,838		2,838
AVIATION	13,012	2.036	13,012		13,012		13,012
HOUSING/COM. DEV	10,007	1.566	10,007		10,007		10,007
LIBRARY	22,300	3.490	22,300		22,300		22,300
PARKS & RECREAT	2,484	0.388	2,484		2,484		2,484
HEALTH/HUMAN SVS	1,863	0.291	1,863		1,863		1,863
CONVENTION/ENTER				(638,914)	(638,914)		(638,914)
CITY COUNCIL	143,718	22.494	143,718		143,718		143,718
F&A TAX & REVENE	156	0.024	156		156		156
PLANNING & DEV	2,273	0.355	2,273		2,273		2,273

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Detail allocation of
FACILITY

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	638,914	100.000	$638,914	$(638,914)			
Direct Billed				638,914	638,914		638,914
Total	638,914	100.000	$638,914		$638,914		$638,914

(A) Alloc basis: Fair Market Rental Value

Source: Convention and Entertainment Facilities

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Departmental Cost
Allocation Summary

	Total	FACILITY
F&A ADMIN	$149	$149
F&A ADMIN SVCS	346	346
F&A INFORM. SVCS	635	635
F&A PURCHASING S	173	173
F&A FINANCIAL SE	137	137
AFFIRMATIVE ACT	75,858	75,858
MAYOR-EXECUTIVE	162,506	162,506
HUMAN RESOURCES	24,944	24,944
CONTROLLER	17,556	17,556
LEGAL	11,961	11,961
BUILDING SVCS	76,865	76,865
MUN COURTS-JUSTI	150	150
POLICE	7,600	7,600
FIRE	17,877	17,877
PW & ENG. OTHER	8,564	8,564
PW FLEET MGT/118	1,094	1,094
HOUSTON TRANSTAR	294	294
PW DRAIN MGT/227	2,629	2,629
PW PUB UTIL./701	28,943	28,943
PW ECRE. ADMIN	102	102
PW ECRE. DESIGN	1,540	1,540
PW ECRE. REAL ES	177	177
PW ECRE. PLANNIN	163	163
SOLID WASTE MGMT	2,838	2,838
AVIATION	13,012	13,012
HOUSING/COM. DEV	10,007	10,007
LIBRARY	22,300	22,300
PARKS & RECREAT	2,484	2,484
HEALTH/HUMAN SVS	1,863	1,863
CONVENTION/ENTER	(638,914)	(638,914)
CITY COUNCIL	143,718	143,718
F&A TAX & REVENE	156	156
PLANNING & DEV	2,273	2,273
Direct Billed	638,914	638,914

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
CONVENTION/ENTERTAIN. RENTAL
Departmental Cost
Allocation Summary

	Total	FACILITY
Total	$638,914	$638,914

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SCHEDULE 19.001

FY2004 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

POLICE - RECORDS

NATURE AND EXTENT OF SERVICES

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The cost related to the services to other City departments is to be treated as "payment" by the Police Department, thus the Police Department is credited for the cost of services while the departments that have been served by the Division are charged for the cost, and the basis of allocation is the number of reports.

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
POLICE. RECORDS
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
POLICE RECORDS	902,045			
Total departmental cost adjustments:	902,045			902,045
Total to be allocated:	$902,045			$902,045

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
POLICE. RECORDS
Schedule of costs to be
allocated by function

	Total General & admn	RECORDS MGMT
Cost adjustments		
Departmental cost adjustments		
POLICE RECORDS	$902,045	$902,045
Functional cost	902,045	902,045
Allocable costs	902,045	902,045
1st Allocation	902,045	902,045
Total allocated	$902,045	$902,045

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
POLICE. RECORDS
Detail allocation of
RECORDS MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	4,520	42.957	$387,497		$387,497		$387,497
LEGAL	1,675	15.919	143,597		143,597		143,597
POLICE				(902,045)	(902,045)		(902,045)
FIRE	75	0.712	6,430		6,430		6,430
PW & ENG. OTHER	811	7.707	69,527		69,527		69,527
PW FLEET MGT/118	104	0.988	8,916		8,916		8,916
HOUSTON TRANSTAR	28	0.266	2,400		2,400		2,400
PW DRAIN MGT/227	249	2.366	21,347		21,347		21,347
PW PUB UTIL./701	2,738	26.021	234,727		234,727		234,727
PW ECRE. ADMIN	10	0.095	857		857		857
PW ECRE. DESIGN	146	1.387	12,516		12,516		12,516
PW ECRE. REAL ES	17	0.161	1,457		1,457		1,457
PW ECRE. PLANNIN	15	0.149	1,286		1,286		1,286
AVIATION	56	0.532	4,801		4,801		4,801
PARKS & RECREAT	27	0.256	2,315		2,315		2,315
HEALTH/HUMAN SVS	51	0.484	4,372		4,372		4,372
Subtotal	10,522	100.000	902,045	(902,045)			
Direct Billed				902,045	902,045		902,045
Total	10,522	100.000	$902,045		$902,045		$902,045

(A) Alloc basis: Number of Reports

Source: Police Department Report

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City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
POLICE. RECORDS
Departmental Cost
Allocation Summary

	Total	RECORDS MGMT
MAYOR-EXECUTIVE	$387,497	$387,497
LEGAL	143,597	143,597
POLICE	(902,045)	(902,045)
FIRE	6,430	6,430
PW & ENG. OTHER	69,527	69,527
PW FLEET MGT/118	8,916	8,916
HOUSTON TRANSTAR	2,400	2,400
PW DRAIN MGT/227	21,347	21,347
PW PUB UTIL./701	234,727	234,727
PW ECRE. ADMIN	857	857
PW ECRE. DESIGN	12,516	12,516
PW ECRE. REAL ES	1,457	1,457
PW ECRE. PLANNIN	1,286	1,286
AVIATION	4,801	4,801
PARKS & RECREAT	2,315	2,315
HEALTH/HUMAN SVS	4,372	4,372
Direct Billed	902,045	902,045
Total	$902,045	$902,045

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