

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures**  
**For the Fiscal Year Ended June 30, 2006**

**MAXIMUS**  
*HELPING GOVERNMENT SERVE THE PEOPLE®*

© 2007

## ***TABLE OF CONTENTS***

---

- I. Introduction**
- II. Organization Chart**
- III. Summary of Allocated Costs Schedules**
- IV. Central Service Cost Allocation Plan**

***SECTION I***  
***Introduction***

---

## INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the CITY OF HOUSTON, TEXAS, Texas is based on actual expenditures for the fiscal year ending June 30, 2006. The Plan was prepared by MAXIMUS, Inc. at the request of the CITY OF HOUSTON, TEXAS, Texas.

### METHODOLOGY

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

A double step-down allocation procedure has been used to distribute costs of central services to other 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.

To ease comprehension and avoid unnecessary bulk in the Plan, the first and second allocations are shown on the same schedules within

the Plan.

## **FORMAT**

A Table of Contents is included at the beginning of the Plan. The allocation of indirect costs has occurred in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections 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) - shows 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.

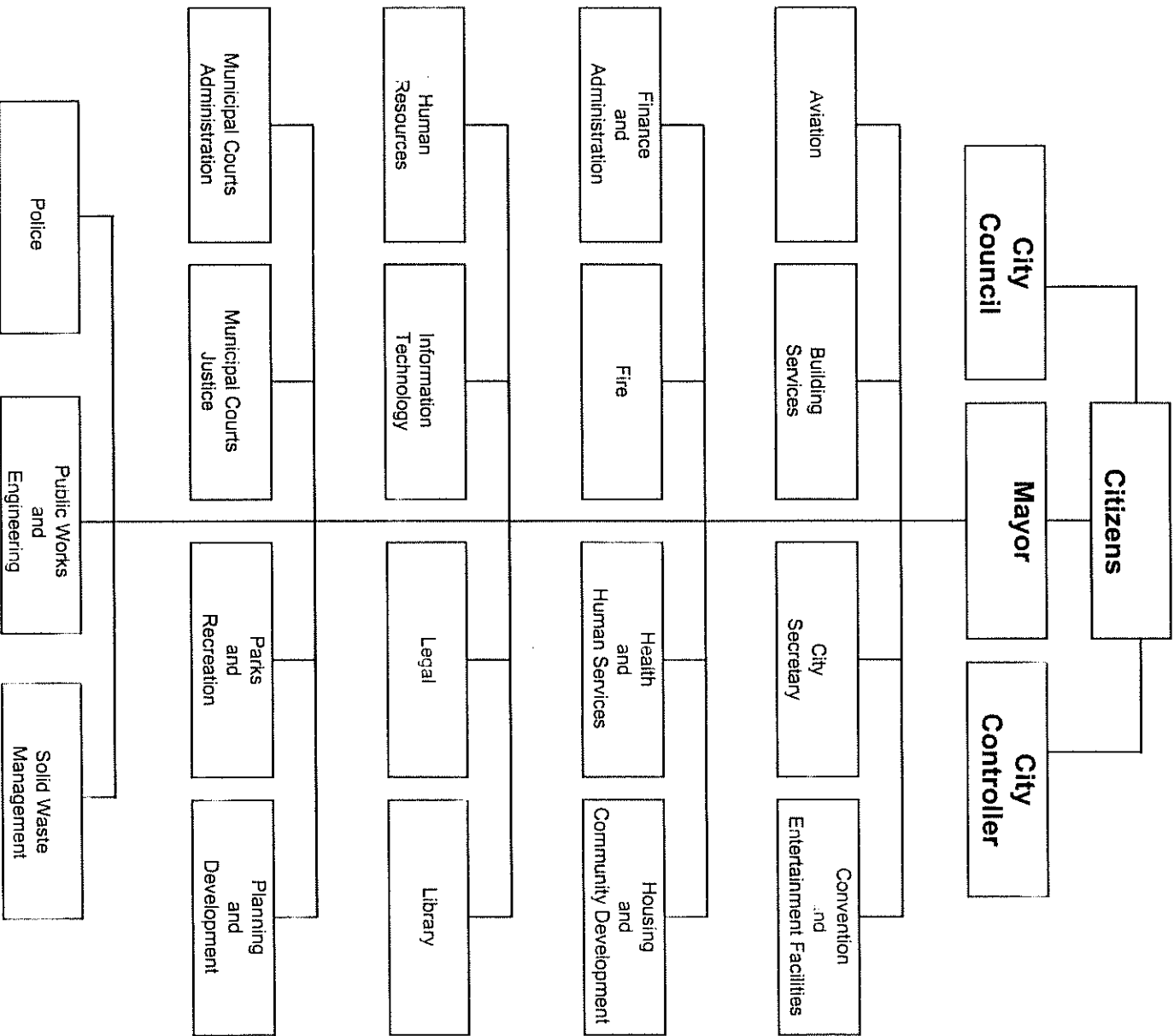
***SECTION II***

***Organizational Chart***

---

# Organization Chart City Government

---





***SECTION III***

---

***Summary of Allocated Costs Schedules***

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Table of Contents

Summary Data Summary Page #
Schedule A - Allocated Costs By Department A 1
Schedule C - Summary Of Allocated Costs C 7
Schedule E - Summary Of Allocation Basis E 9
BUILDING USAGE CHARGE Detail Page #
Narrative 1.1 13
Schedule .2 - Detail Costs To Be Allocated 1.2 14
Schedule .3 - Costs To Be Allocated By Activity 1.3 15
Schedule .4 - Detail Activity Allocations-CITY HALL 1.4.1 16
Schedule .4 - Detail Activity Allocations-CITY HALL ANNEX 1.4.2 17
Schedule .4 - Detail Activity Allocations-MUNICIP.CT.BLDG 1.4.3 18
Schedule .5 - Allocation Summary 1.5 19
EQUIPMENT DEPRECIATION Detail Page #
Narrative 2.1 20
Schedule .2 - Detail Costs To Be Allocated 2.2 21
Schedule .3 - Costs To Be Allocated By Activity 2.3 22
Schedule .4 - Detail Activity Allocations-EQUIPMENT USE CHG 2.4.1 23
Schedule .5 - Allocation Summary 2.5 24
GENERAL CITYWIDE SERVICES Detail Page #
Narrative 3.1 25
Schedule .2 - Detail Costs To Be Allocated 3.2 26
Schedule .3 - Costs To Be Allocated By Activity 3.3 27
Schedule .4 - Detail Activity Allocations-INS CIV RET 3.4.1 33
Schedule .4 - Detail Activity Allocations-INS CLASS RET 3.4.2 35
Schedule .4 - Detail Activity Allocations-INS FEES 3.4.3 36
Schedule .4 - Detail Activity Allocations-MEMBERSHIPS 3.4.4 38
Schedule .4 - Detail Activity Allocations-ACCTG & AUDIT 3.4.5 40
Schedule .4 - Detail Activity Allocations-MGT CONSULT 3.4.6 41
Schedule .4 - Detail Activity Allocations-INTEREST 3.4.7 42
Schedule .4 - Detail Activity Allocations-OTHER 3.4.8 44
Schedule .4 - Detail Activity Allocations-CLAIMS/JUDGMT 3.4.9 46
Schedule .4 - Detail Activity Allocations-ELECTIONS 3.4.10 47
Schedule .4 - Detail Activity Allocations-LEGAL SVCS 3.4.11 48
Schedule .5 - Allocation Summary 3.5 49
F&A ADMINISTRATION Detail Page #
Narrative 4.1 53
Schedule .2 - Detail Costs To Be Allocated 4.2 54
Schedule .3 - Costs To Be Allocated By Activity 4.3 55
Schedule .4 - Detail Activity Allocations-DEPT. ADMIN 4.4.1 56

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Table of Contents

Table listing various schedules (e.g., Schedule .5 - Allocation Summary, Schedule .2 - Detail Costs To Be Allocated) and their corresponding page numbers. Includes sections for F&A-ADMINISTRATIVE SVCS, F&A PURCHASING SERVICES, INFORMATION TECHNOLOGY, and F&A-ACCOUNTING SERVICES.

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Table of Contents

F&A BUDGET AND EVALUATION
Narrative
Schedule .2 - Detail Costs To Be Allocated
Schedule .3 - Costs To Be Allocated By Activity
Schedule .4 - Detail Activity Allocations-BUDGET
Schedule .4 - Detail Activity Allocations-DEBT MGMT
Schedule .5 - Allocation Summary
F&A-REGULATORY SVCS
Narrative
Schedule .2 - Detail Costs To Be Allocated
Schedule .3 - Costs To Be Allocated By Activity
Schedule .4 - Detail Activity Allocations-SERVICES
Schedule .5 - Allocation Summary
AFFIRMATIVE ACTION
Narrative
Schedule .2 - Detail Costs To Be Allocated
Schedule .3 - Costs To Be Allocated By Activity
Schedule .4 - Detail Activity Allocations-BUSINESS DVPMT
Schedule .4 - Detail Activity Allocations-EMPLOYEE RELATIONS
Schedule .5 - Allocation Summary
MAYOR'S OFFICE - EXECUTIVE
Narrative
Schedule .2 - Detail Costs To Be Allocated
Schedule .3 - Costs To Be Allocated By Activity
Schedule .4 - Detail Activity Allocations-CITY ADMIN
Schedule .5 - Allocation Summary
HUMAN RESOURCES
Narrative
Schedule .2 - Detail Costs To Be Allocated
Schedule .3 - Costs To Be Allocated By Activity
Schedule .4 - Detail Activity Allocations-SELECTION
Schedule .4 - Detail Activity Allocations-PERSONNEL SVCS
Schedule .4 - Detail Activity Allocations-CLASSIFIED TEST
Schedule .4 - Detail Activity Allocations-TRAINING
Schedule .5 - Allocation Summary
LEGAL DEPT.
Narrative
Schedule .2 - Detail Costs To Be Allocated
Schedule .3 - Costs To Be Allocated By Activity

## Table of Contents

Schedule .4 - Detail Activity Allocations-LEGAL SERVICES .....	14.4.1	151
Schedule .5 - Allocation Summary .....	14.5	153
<b>CITY SECRETARY'S OFFICE</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	15.1	155
Schedule .2 - Detail Costs To Be Allocated .....	15.2	156
Schedule .3 - Costs To Be Allocated By Activity .....	15.3	157
Schedule .4 - Detail Activity Allocations-CITY SECRETARY .....	15.4.1	158
Schedule .5 - Allocation Summary .....	15.5	160
<b>CITY COUNCIL</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	16.1	162
Schedule .2 - Detail Costs To Be Allocated .....	16.2	163
Schedule .3 - Costs To Be Allocated By Activity .....	16.3	164
Schedule .4 - Detail Activity Allocations-CITY COUNCIL .....	16.4.1	165
Schedule .5 - Allocation Summary .....	16.5	167
<b>CONTROLLER'S OFFICE</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	17.1	169
Schedule .2 - Detail Costs To Be Allocated .....	17.2	170
Schedule .3 - Costs To Be Allocated By Activity .....	17.3	171
Schedule .4 - Detail Activity Allocations-CONTROLLER .....	17.4.1	172
Schedule .4 - Detail Activity Allocations-TREASURY .....	17.4.2	173
Schedule .5 - Allocation Summary .....	17.5	175
<b>MUNICIPAL COURTS-ADMIN</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	18.1	177
Schedule .2 - Detail Costs To Be Allocated .....	18.2	178
Schedule .3 - Costs To Be Allocated By Activity .....	18.3	179
Schedule .4 - Detail Activity Allocations-Services .....	18.4.1	180
Schedule .5 - Allocation Summary .....	18.5	181
<b>HEALTH ADMINISTRATION</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	19.1	182
Schedule .2 - Detail Costs To Be Allocated .....	19.2	183
Schedule .3 - Costs To Be Allocated By Activity .....	19.3	184
Schedule .4 - Detail Activity Allocations-DEPT. ADMIN .....	19.4.1	185
Schedule .5 - Allocation Summary .....	19.5	186
<b>PLANNING ADMINISTRATION</b>	<b>Detail</b>	<b>Page #</b>
Narrative .....	20.1	187
Schedule .2 - Detail Costs To Be Allocated .....	20.2	188
Schedule .3 - Costs To Be Allocated By Activity .....	20.3	189
Schedule .4 - Detail Activity Allocations-DEPT ADM .....	20.4.1	190
Schedule .4 - Detail Activity Allocations-OPERATIONS .....	20.4.2	191

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Table of Contents

Table listing various schedules (e.g., Schedule .5 - Allocation Summary, PW & ENG. ADM, PWE ECRE ADM (10D), C & E - RENTAL, POLICE RECORDS, BUILDING SERVICES) with corresponding page numbers and detail levels.

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	MUN CRTS-JUST.	POLICE	FIRE	PW & ENG. OTHER (100)	PW FLEET MGMT FUND	HOUSTON TRANSTAR	PW STREET/DRAIN
BUILDING USAGE CHARGE	87,701.72	3,558.81	0.00	0.00	0.00	0.00	0.00
EQUIPMENT DEPRECIATION	0.00	4,260,234.02	5,329,447.82	0.00	0.00	0.00	0.00
GENERAL CITYWIDE SERVICES	176,541.67	24,022,220.98	15,879,099.44	3,470,770.80	0.00	0.00	64,117.50
F&A ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F&A-ADMINSTRATIVE SVCS	56,505.32	1,653,245.79	687,140.25	420,623.67	20,741.13	772.11	58,973.25
F&A PURCHASING SERVICES	3,092.92	664,438.71	418,601.02	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	132,380.18	981,588.53	1,076,462.12	14,316.80	3,910.22	145.56	11,117.94
F&A-ACCOUNTING SERVICES	4,531.20	934,319.15	436,728.26	79,858.69	0.00	0.00	0.00
F&A BUDGET AND EVALUATION	7,022.28	307,656.76	171,009.70	17,513.22	5,811.21	369.46	7,061.08
F&A-REGULATORY SVCS	9,838.02	1,225,113.94	753,969.93	173,387.08	0.00	0.00	0.00
AFFIRMATIVE ACTION	2,972.61	383,602.56	243,856.56	48,983.47	15,836.37	955.67	22,403.69
MAYOR'S OFFICE - EXECUTIVE	11,707.03	1,721,340.56	1,211,955.08	139,487.37	38,096.98	1,418.18	108,321.11
HUMAN RESOURCES	66,113.02	994,520.94	714,662.22	45,488.05	12,423.76	462.49	35,324.47
LEGAL DEPT.	5,266,222.85	1,090,343.66	823,300.68	497,862.58	0.00	0.00	17,986.57
CITY SECRETARY'S OFFICE	1,294.89	161,251.02	99,238.46	22,821.42	7,572.58	481.45	9,201.27
CITY COUNCIL	6,737.23	838,977.43	516,330.55	118,738.23	39,399.57	2,504.95	47,873.54
CONTROLLER'S OFFICE	20,482.09	771,087.86	416,999.52	27,413.65	9,096.36	578.33	11,052.79
MUN CRTS-ADM	23,672,260.26	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PW & ENG. ADM	0.00	0.00	0.00	5,036,494.01	199,484.39	9,848.97	417,484.81
PWE ECRE ADM (10D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C & E - RENTAL	0.00	123,645.26	46,194.66	0.00	0.00	0.00	0.00
POLICE RECORDS	0.00	0.00	1,948.08	0.00	0.00	0.00	0.00
BUILDING SERVICES	157,304.39	13,009,448.64	6,864,412.25	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>29,682,707.68</b>	<b>53,146,594.62</b>	<b>35,691,356.60</b>	<b>10,113,759.04</b>	<b>352,372.57</b>	<b>17,537.17</b>	<b>810,918.02</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>29,682,707.68</b>	<b>53,146,594.62</b>	<b>35,691,356.60</b>	<b>10,113,759.04</b>	<b>352,372.57</b>	<b>17,537.17</b>	<b>810,918.02</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>29,682,707.68</b>	<b>53,146,594.62</b>	<b>35,691,356.60</b>	<b>10,113,759.04</b>	<b>352,372.57</b>	<b>17,537.17</b>	<b>810,918.02</b>



**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	PW PUBLIC UTILITIES	PW ECRE DESIGN &	PW ECRE REAL ESTATE	PW ECRE PLANNING &	SOLID WASTE MGMT	AVIATION	HOUSING & COMMUNITY
BUILDING USAGE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT DEPRECIATION	0.00	0.00	0.00	0.00	3,082,050.92	0.00	0.00
GENERAL CITYWIDE SERVICES	382,609.87	0.00	0.00	0.00	2,954,015.68	317,885.96	56,535.19
F&A ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F&A-ADMINSTRATIVE SVCS	( 1,244,018.20)	0.00	0.00	0.00	796,515.71	278,533.11	42,794.25
F&A PURCHASING SERVICES	0.00	0.00	0.00	0.00	189,941.87	345,656.68	33,044.89
INFORMATION TECHNOLOGY	( 511,987.25)	0.00	0.00	0.00	378,940.33	92,442.12	132,689.02
F&A-ACCOUNTING SERVICES	0.00	0.00	0.00	0.00	99,625.70	76,634.92	3,898.14
F&A BUDGET AND EVALUATION	308,825.91	3,023.22	428.33	762.90	70,420.50	174,305.66	33,146.57
F&A-REGULATORY SVCS	0.00	0.00	0.00	0.00	157,594.67	0.00	0.00
AFFIRMATIVE ACTION	385,360.98	7,228.63	1,024.15	1,824.13	45,650.62	165,284.64	31,362.31
MAYOR'S OFFICE - EXECUTIVE	434,733.26	0.00	0.00	0.00	148,928.93	405,473.84	34,025.84
HUMAN RESOURCES	182,704.48	0.00	0.00	0.00	157,205.89	350,503.12	43,892.28
LEGAL DEPT.	229,442.52	0.00	250,313.71	0.00	74,327.95	421,456.64	99,247.52
CITY SECRETARY'S OFFICE	194,458.00	3,939.54	558.16	994.13	20,742.81	78,817.02	16,147.17
CITY COUNCIL	1,011,750.86	20,497.17	2,904.05	5,172.40	107,923.34	410,079.31	84,012.58
CONTROLLER'S OFFICE	734,643.73	4,732.28	670.47	1,194.18	196,026.06	452,016.63	84,556.91
MUN CRTS-ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PW & ENG. ADM	( 1,287,514.37)	47,834.08	6,777.16	12,070.79	0.00	0.00	0.00
PWE ECRE ADM (10D)	0.00	255,578.12	36,210.50	64,494.43	0.00	0.00	0.00
C & E - RENTAL	0.00	0.00	0.00	0.00	16,927.14	12,896.63	42,854.60
POLICE RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	4,495.55
BUILDING SERVICES	102,256.61	0.00	0.00	0.00	83,626.21	0.00	0.00
<b>Total Allocated</b>	<b>923,266.40</b>	<b>342,833.04</b>	<b>298,886.53</b>	<b>86,512.96</b>	<b>8,580,464.33</b>	<b>3,581,986.28</b>	<b>742,702.82</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>923,266.40</b>	<b>342,833.04</b>	<b>298,886.53</b>	<b>86,512.96</b>	<b>8,580,464.33</b>	<b>3,581,986.28</b>	<b>742,702.82</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>923,266.40</b>	<b>342,833.04</b>	<b>298,886.53</b>	<b>86,512.96</b>	<b>8,580,464.33</b>	<b>3,581,986.28</b>	<b>742,702.82</b>



**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	LIBRARY	PARKS & RECREATION	C & E - OPTNS	HEALTH & HUMAN	INSURANCE	CABLE TV (208)	PLAN/DEVLPMNT
BUILDING USAGE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT DEPRECIATION	119,477.06	1,194,046.09	16,546.10	0.00	0.00	0.00	0.00
GENERAL CITYWIDE SERVICES	1,757,665.83	3,124,495.15	19,075.11	2,617,408.33	0.00	0.00	279,128.83
F&A ADMINISTRATION	0.00	0.00	0.00	0.00	76,451.14	0.00	0.00
F&A-ADMINSTRATIVE SVCS	81,854.32	163,167.83	74,983.15	186,917.71	24,997.91	1,413.40	33,041.70
F&A PURCHASING SERVICES	33,436.94	163,160.48	89,264.82	208,455.70	0.00	0.00	9,362.35
INFORMATION TECHNOLOGY	258,075.20	404,692.20	52,988.87	1,168,462.27	116.40	266.46	253,797.76
F&A-ACCOUNTING SERVICES	71,872.76	110,831.54	10,835.50	159,666.68	0.00	0.00	14,780.58
F&A BUDGET AND EVALUATION	44,180.32	96,132.33	27,942.32	153,769.03	0.00	427.17	6,001.17
F&A-REGULATORY SVCS	72,738.12	113,239.58	4,203.78	196,343.19	0.00	0.00	11,653.11
AFFIRMATIVE ACTION	24,413.09	39,014.89	19,251.89	61,184.90	57.79	1,153.68	3,516.43
MAYOR'S OFFICE - EXECUTIVE	134,333.89	228,917.60	36,324.89	270,116.96	1,134.01	2,596.11	13,776.19
HUMAN RESOURCES	134,324.26	334,034.51	53,436.38	315,889.29	369.81	846.61	11,800.89
LEGAL DEPT.	103,632.19	289,454.90	376,675.67	251,639.91	0.00	0.00	364,871.27
CITY SECRETARY'S OFFICE	9,573.88	14,904.74	9,483.23	25,842.93	0.00	556.64	1,533.80
CITY COUNCIL	49,812.23	77,548.24	49,340.56	134,458.93	0.00	2,896.17	7,980.24
CONTROLLER'S OFFICE	127,137.85	283,800.40	76,268.40	451,536.17	0.00	668.65	16,987.70
MUN CRTS-ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00	17,320,048.17	0.00	0.00	0.00
PLANNING ADM	0.00	0.00	0.00	0.00	0.00	0.00	7,054,219.59
PW & ENG. ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PWE ECRE ADM (10D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C & E - RENTAL	25,617.61	21,518.79	0.00	23,446.21	0.00	0.00	4,733.16
POLICE RECORDS	0.00	149.85	0.00	1,348.67	0.00	0.00	0.00
BUILDING SERVICES	6,615,682.13	681,446.58	66,633.86	2,156,706.93	0.00	0.00	0.00
<b>Total Allocated</b>	<b>9,663,827.68</b>	<b>7,340,555.70</b>	<b>983,254.53</b>	<b>25,703,241.98</b>	<b>103,127.06</b>	<b>10,824.89</b>	<b>8,087,184.77</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>9,663,827.68</b>	<b>7,340,555.70</b>	<b>983,254.53</b>	<b>25,703,241.98</b>	<b>103,127.06</b>	<b>10,824.89</b>	<b>8,087,184.77</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>9,663,827.68</b>	<b>7,340,555.70</b>	<b>983,254.53</b>	<b>25,703,241.98</b>	<b>103,127.06</b>	<b>10,824.89</b>	<b>8,087,184.77</b>

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	PLANNING SIGN ADM	PWE SIGN ADM FND 210	PWE BLDG INSPECT FND	PLANNING BLDG INSP	HEALTH BENEFITS (888)	HR, WORKERS' COMP	LONG-TERM DISABILITY
BUILDING USAGE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL CITYWIDE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F&A ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F&A-ADMINISTRATIVE SVCS	0.00	4,431.47	57,794.72	0.00	5,082.62	4,070.03	0.00
F&A PURCHASING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	0.00	835.44	( 50,702.24)	0.00	958.20	( 64,784.69)	0.00
F&A-ACCOUNTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F&A BUDGET AND EVALUATION	0.00	468.35	7,239.53	0.00	53,356.54	0.00	376.44
F&A-REGULATORY SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFFIRMATIVE ACTION	0.00	1,534.67	22,720.06	0.00	128,053.19	380.99	900.10
MAYOR'S OFFICE - EXECUTIVE	0.00	8,139.66	106,156.44	0.00	9,335.67	7,475.77	0.00
HUMAN RESOURCES	0.00	2,654.41	34,618.55	0.00	3,044.44	2,437.92	0.00
LEGAL DEPT.	0.00	7,494.41	46,572.46	0.00	0.00	0.00	0.00
CITY SECRETARY'S OFFICE	0.00	610.31	9,433.81	0.00	69,528.74	0.00	490.55
CITY COUNCIL	0.00	3,175.36	49,083.43	0.00	361,753.04	0.00	2,552.29
CONTROLLER'S OFFICE	0.00	733.11	11,332.12	0.00	83,519.63	0.00	589.26
MUN CRTS-ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PW & ENG. ADM	0.00	30,386.48	414,198.91	0.00	0.00	0.00	0.00
PWE ECRE ADM (10D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C & E - RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
POLICE RECORDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Allocated</b>	<b>0.00</b>	<b>60,463.67</b>	<b>708,447.79</b>	<b>0.00</b>	<b>714,632.07</b>	<b>( 50,419.98)</b>	<b>4,908.64</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>0.00</b>	<b>60,463.67</b>	<b>708,447.79</b>	<b>0.00</b>	<b>714,632.07</b>	<b>( 50,419.98)</b>	<b>4,908.64</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>0.00</b>	<b>60,463.67</b>	<b>708,447.79</b>	<b>0.00</b>	<b>714,632.07</b>	<b>( 50,419.98)</b>	<b>4,908.64</b>

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	LEGAL, WORKERS' COMP	TIRZ	F&A-SP EVNTS/OTHER	LEG. PROP/CASUAL.	HEC 911	OTHER	SubTotal
BUILDING USAGE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	91,260.53
EQUIPMENT DEPRECIATION	0.00	0.00	0.00	0.00	26,151.93	0.00	14,027,953.94
GENERAL CITYWIDE SERVICES	0.00	0.00	45,935.49	0.00	5,692.28	0.00	55,173,198.11
F&A ADMINISTRATION	0.00	0.00	342,118.75	0.00	0.00	0.00	418,569.89
F&A-ADMINSTRATIVE SVCS	610.38	0.00	111,620.15	3,847.83	36,546.80	0.00	3,562,206.41
F&A PURCHASING SERVICES	0.00	0.00	0.00	0.00	53,184.75	500,744.92	2,712,386.05
INFORMATION TECHNOLOGY	115.07	0.00	474.59	725.42	71,709.41	81,386.74	4,491,122.67
F&A-ACCOUNTING SERVICES	0.00	20,521.39	2,098.50	0.00	21,418.22	0.00	2,047,621.23
F&A BUDGET AND EVALUATION	0.00	4,500.40	460.21	0.00	10,746.85	0.00	1,512,957.46
F&A-REGULATORY SVCS	0.00	44,555.49	4,556.22	0.00	35,807.01	0.00	2,803,000.14
AFFIRMATIVE ACTION	57.14	10,760.61	1,336.02	360.19	11,685.54	0.00	1,682,727.57
MAYOR'S OFFICE - EXECUTIVE	1,121.13	0.00	4,623.91	7,067.65	59,607.25	0.00	5,146,215.31
HUMAN RESOURCES	365.61	0.00	1,507.89	2,304.82	60,602.59	0.00	3,561,538.70
LEGAL DEPT.	0.00	58,670.56	0.00	0.00	208,344.96	50,640.92	10,528,501.93
CITY SECRETARY'S OFFICE	0.00	5,864.45	599.70	0.00	4,712.97	0.00	770,653.67
CITY COUNCIL	0.00	30,512.32	3,120.18	0.00	24,521.24	0.00	4,009,655.44
CONTROLLER'S OFFICE	0.00	7,044.52	720.37	0.00	28,046.18	0.00	3,818,935.22
MUN CRTS-ADM	0.00	0.00	0.00	0.00	0.00	0.00	23,672,260.26
HEALTH ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	17,320,048.17
PLANNING ADM	0.00	0.00	0.00	0.00	0.00	0.00	7,054,219.59
PW & ENG. ADM	0.00	0.00	0.00	0.00	0.00	0.00	4,887,065.23
PWE ECRE ADM (10D)	0.00	0.00	0.00	0.00	0.00	0.00	356,283.05
C & E - RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	317,834.06
POLICE RECORDS	0.00	0.00	0.00	0.00	0.00	1,677,588.12	1,685,530.27
BUILDING SERVICES	0.00	0.00	0.00	0.00	920,913.95	0.00	30,658,431.55
<b>Total Allocated</b>	<b>2,269.33</b>	<b>182,429.74</b>	<b>519,171.98</b>	<b>14,305.91</b>	<b>1,579,691.93</b>	<b>2,310,360.70</b>	<b>202,310,176.45</b>
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>2,269.33</b>	<b>182,429.74</b>	<b>519,171.98</b>	<b>14,305.91</b>	<b>1,579,691.93</b>	<b>2,310,360.70</b>	<b>202,310,176.45</b>
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>2,269.33</b>	<b>182,429.74</b>	<b>519,171.98</b>	<b>14,305.91</b>	<b>1,579,691.93</b>	<b>2,310,360.70</b>	<b>202,310,176.45</b>

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Allocated Costs By Department**

\* Group

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USAGE CHARGE	0.00	0.00	91,260.53
EQUIPMENT DEPRECIATION	0.00	0.00	14,027,953.94
GENERAL CITYWIDE SERVICES	0.00	240,661,222.00	295,834,420.11
F&A ADMINISTRATION	0.00	0.00	418,569.89
F&A-ADMINISTRATIVE SVCS	2,051,744.00	0.00	5,613,950.41
F&A PURCHASING SERVICES	0.00	0.00	2,712,386.05
INFORMATION TECHNOLOGY	1,164,953.00	0.00	5,656,075.67
F&A-ACCOUNTING SERVICES	0.00	0.00	2,047,621.23
F&A BUDGET AND EVALUATION	0.00	0.00	1,512,957.46
F&A-REGULATORY SVCS	0.00	0.00	2,803,000.14
AFFIRMATIVE ACTION	0.00	0.00	1,682,727.57
MAYOR'S OFFICE - EXECUTIVE	125,523.00	0.00	5,271,738.31
HUMAN RESOURCES	0.00	0.00	3,561,538.70
LEGAL DEPT.	899,901.00	0.00	11,428,402.93
CITY SECRETARY'S OFFICE	0.00	0.00	770,653.67
CITY COUNCIL	0.00	0.00	4,009,655.44
CONTROLLER'S OFFICE	0.00	0.00	3,818,935.22
MUN CRTS-ADM	0.00	0.00	23,672,260.26
HEALTH ADMINISTRATION	0.00	0.00	17,320,048.17
PLANNING ADM	0.00	0.00	7,054,219.59
PW & ENG. ADM	5,312,593.00	0.00	10,199,656.23
PWE ECRE ADM (10D)	0.00	0.00	356,283.05
C & E - RENTAL	8,120.00	0.00	325,954.06
POLICE RECORDS	0.00	940,556.90	2,626,087.17
BUILDING SERVICES	0.00	0.00	30,658,431.55
<b>Total Allocated</b>	<b>9,562,834.00</b>	<b>241,601,778.90</b>	<b>453,474,789.35</b>
Roll Forward	0.00	0.00	0.00
<b>Cost With Roll Forward</b>	<b>9,562,834.00</b>	<b>241,601,778.90</b>	<b>453,474,789.35</b>
Adjustments	0.00	0.00	0.00
<b>Proposed Costs</b>	<b>9,562,834.00</b>	<b>241,601,778.90</b>	<b>453,474,789.35</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Summary Of Allocated Costs**

\* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated
------------	--------------------	------------------	-----------------

BUILDING USAGE CHARGE	0.00	865,084.00	
EQUIPMENT DEPRECIATION	0.00	19,264,062.00	
GENERAL CITYWIDE SERVICES	305,574,864.00	0.00	
F&A ADMINISTRATION	2,029,170.00	0.00	
F&A-ADMINISTRATIVE SVCS	6,978,926.00	0.00	
F&A PURCHASING SERVICES	2,992,703.00	0.00	
INFORMATION TECHNOLOGY	11,806,980.00	0.00	
F&A-ACCOUNTING SERVICES	1,967,672.00	0.00	
F&A BUDGET AND EVALUATION	1,633,496.00	0.00	
F&A-REGULATORY SVCS	2,134,249.00	0.00	
AFFIRMATIVE ACTION	1,650,347.00	0.00	
MAYOR'S OFFICE - EXECUTIVE	2,113,217.00	0.00	
HUMAN RESOURCES	2,404,575.00	0.00	
LEGAL DEPT.	11,055,443.00	0.00	
CITY SECRETARY'S OFFICE	626,999.00	0.00	
CITY COUNCIL	4,403,618.00	0.00	
CONTROLLER'S OFFICE	5,863,370.00	0.00	
MUN CRTS-ADM	16,811,456.00	0.00	
HEALTH ADMINISTRATION	11,211,089.00	0.00	
PLANNING ADM	6,838,937.00	0.00	
PW & ENG. ADM	0.00	0.00	
PWE ECRE ADM (10D)	0.00	0.00	
C & E - RENTAL	482,066.00	0.00	
POLICE RECORDS	3,013,796.00	0.00	
BUILDING SERVICES	35,021,642.00	0.00	
MUN CRTS-JUST.			29,682,707.68
POLICE			53,146,594.62
FIRE			35,691,356.60
PW & ENG. OTHER (100)			10,113,759.04
PW FLEET MGMT FUND (118)			352,372.57
HOUSTON TRANSTAR (221)			17,537.17
PW STREET/DRAIN MTCE(227)			810,918.02
PW PUBLIC UTILITIES (701)			923,266.40
PW ECRE DESIGN & CONSTR(10D)			342,833.04
PW ECRE REAL ESTATE (10D)			298,886.53
PW ECRE PLANNING & PROG (10D)			86,512.96
SOLID WASTE MGMT			8,580,464.33

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Summary Of Allocated Costs

\* Group

Table with 4 columns: Department, Total Expenditures, Cost Adjustments, Total Allocated. Rows include AVIATION, HOUSING & COMMUNITY DEVELOP, LIBRARY, PARKS & RECREATION, C & E - OPTNS, HEALTH & HUMAN SERVICES, INSURANCE MANAGEMENT (936), CABLE TV (208), PLAN/DEVLPMT, PLANNING SIGN ADM FUND 210, PWE SIGN ADM FND 210, PWE BLDG INSPECT FND 214, PLANNING BLDG INSP FUND 214, HEALTH BENEFITS (888), HR, WORKERS' COMP (880), LONG-TERM DISABILITY (926), LEGAL, WORKERS' COMP (880), TIRZ, F&A-SP EVNTS/OTHER, LEG. PROP/CASUAL, HEC 911, OTHER, Direct Billed Total, Unallocated Total, and Totals.

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING USAGE CHARGE</b>		
1.4.1 CITY HALL	Square footage occupied	Building Services Dept.
1.4.2 CITY HALL ANNEX	Square footage occupied	Building Services Dept.
1.4.3 MUNICIPAL CT.BLDG	Square footage occupied	Building Services Dept.
<b>EQUIPMENT DEPRECIATION</b>		
2.4.1 EQUIPMENT USE CHG	Equipment usage allowance per dept.	Summary of Assets
<b>GENERAL CITYWIDE SERVICES</b>		
3.4.1 INS CIV RET	Number of Gen.Fund depts' civilian full time equivalent positions	Human Resources
3.4.2 INS CLASS RET	Number of classified full time equivalent positions	Human Resources
3.4.3 INS FEES	General Fund only operating expenditures (In 000's)	Controller's Office
3.4.4 MEMBERSHIPS	Number of Gen.Fund departments' full time equivalent positions	Human Resources
3.4.5 ACCTG & AUDIT	Total number of revenue and expenditure transactions by dept.	Information Technology
3.4.6 MGT CONSULT	Total number of revenue and expenditure transactions by dept.	Information Technology
3.4.7 INTEREST	General Fund only operating expenditures (In 000's)	Controller's Office
3.4.8 OTHER	General Fund only operating expenditures (In 000's)	Controller's Office
3.4.9 CLAIMS/JUDGMT	Dollar amount of claims and judgments per dept.	Legal
3.4.10 ELECTIONS	Number of elected City officials	City Charter
3.4.11 LEGAL SVCS	Service contracts expenditures	Legal
<b>F&amp;A ADMINISTRATION</b>		
4.4.1 DEPT. ADMIN	Number of full time equivalent positions administered	Human Resources
<b>F&amp;A-ADMINISTRATIVE SVCS</b>		
5.4.1 BUSINESS OFFICE	Number of full time equivalent positions administered	Human Resources
5.4.2 PAYROLL	Total number of full time equivalent positions per department	Human Resources
5.4.3 RECORDS MGMT	Number of items stored	Fin. & Adm. Adm. Svcs.
5.4.4 3-1-1	Number of calls received per dept.	3-1-1 Operations
<b>F&amp;A PURCHASING SERVICES</b>		
6.4.1 PROCUREMENT	Number of purchase orders	Fin. & Adm. Purchasing Services
6.4.2 FORMAL CONTRACT	Number of formal contracts awarded	Fin. & Adm. Purchasing Services

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>INFORMATION TECHNOLOGY</b>		
7.4.1 DEPARTMENT SYST	IT Support man-hour costs	Information Technology
7.4.2 EPS	Number of EPS transactions	Information Technology
7.4.3 AFIN	Number of AFIN transactions	Information Technology
7.4.4 AHRS & HRMS	Total number of full time equivalent positions per department	Human Resources
7.4.5 G-FAMS	Number of fixed and controlled assets	Fin. & Adm. Fixed Assets Management Report
7.4.6 Dept Services	Direct allocation to Municipal Courts-Admin	N/A
7.4.7 G2K	Number of vehicles	Finance & Administration
7.4.8 CITYWIDE SUPPOR	Total number of revenue and expenditure transactions by dept.	Information Technology
7.4.9 NETWORK	Number of service requests	Information Technology
<b>F&amp;A-ACCOUNTING SERVICES</b>		
8.4.1 AUDITING	Gen. Fund and TIRZ's operating expenditures (In 000's)	Controller's Office
8.4.2 TAX ACCTG	Gen. Fund and TIRZ's operating expenditures (In 000's)	Controller's Office
8.4.3 ASSET MGMT	Number of fixed and controlled assets	Fin. & Adm. Fixed Assets Management Report
<b>F&amp;A BUDGET AND EVALUATION</b>		
9.4.1 BUDGET	Total number of revenue and expenditure transactions by dept.	Information Technology
9.4.2 DEBT MGMT	Total operating expenditures (In 000's)	Controller's Office
<b>F&amp;A-REGULATORY SVCS</b>		
10.4.1 SERVICES	Gen. Fund and TIRZ's operating expenditures (In 000's)	Controller's Office
<b>AFFIRMATIVE ACTION</b>		
11.4.1 BUSINESS DVPMT	Total operating expenditures (In 000's)	Controller's Office
11.4.2 EMPLOYEE RELATIONS	Total number of full time equivalent positions per department	Human Resources
<b>MAYOR'S OFFICE - EXECUTIVE</b>		
12.4.1 CITY ADMIN	Total number of full time equivalent positions per department	Human Resources
<b>HUMAN RESOURCES</b>		
13.4.1 SELECTION	Number of selections per Dept.	Human Resources
13.4.2 PERSONNEL SVCS	Total number of full time equivalent positions per department	Human Resources
13.4.3 CLASSIFIED TEST	Number of classified full time equivalent positions	Human Resources
13.4.4 TRAINING	Number of employees trained	Human Resources



**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
LEGAL DEPT.		
14.4.1 LEGAL SERVICES	Number of hours expended per dept.	Legal
CITY SECRETARY'S OFFICE		
15.4.1 CITY SECRETARY	Total operating expenditures (In 000's)	Controller's Office
CITY COUNCIL		
16.4.1 CITY COUNCIL	Total operating expenditures (In 000's)	Controller's Office
CONTROLLER'S OFFICE		
17.4.1 CONTROLLER	Total number of revenue and expenditure transactions by dept.	Information Technology
17.4.2 TREASURY	Total operating expenditures (In 000's)	Controller's Office
MUN CRTS-ADM		
18.4.1 Services	Direct allocation to Municipal Courts - Justice	N/A
HEALTH ADMINISTRATION		
19.4.1 DEPT. ADMIN	Direct allocation to Health and Human Services Dept.	N/A
PLANNING ADM		
20.4.1 DEPT ADM	Direct allocation to Planning and Development	N/A
20.4.2 OPERATIONS	Direct allocation to Planning and Development	N/A
PW & ENG. ADM		
21.4.1 ADM-EXP	PWE Department's operating expenditures for all funds	Controller's Office
21.4.2 ADM-FTE	Number of full time equivalent positions administered by PWE Admin	Human Resources
21.4.3 GF-EXP	Direct allocation to PWE Other (General Fund)	N/A
PWE ECRE ADM (10D)		
22.4.1 ADMIN & ACCOUNT	Expenditures of departments administered in CIP Recovery Fund (PWE ECR)	Fin. & Admin. Report
C & E - RENTAL		
23.4.1 FACILITY	Fair market facility rental value per dept.	Convention and Entertainment Dept.

CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
<b>POLICE RECORDS</b>		
24.4.1 RECORDS MGMT	Number of reports issued per dept.	Police Department Report
<b>BUILDING SERVICES</b>		
25.4.1 ADMIN/DESIGN CONSTRUCTION	Admin and Design Construction expense per departments served	Building Services Dept.
25.4.2 BUILDING SERVICES	Building Services Department expenditures per department served	Building Services Dept.
25.4.3 UTILITIES	Dollar amount of utility cost	BSD Energy Management Division



***SECTION IV***

---

***Central Service Cost Allocation Plan***

**SCHEDULE 1.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
BUILDING USE CHARGE  
NATURE AND EXTENT OF SERVICES**

In lieu of depreciation, a building use charge is calculated for certain City owned buildings. The building use charge is allocated to user departments occupying the City Hall, City Hall Annex, and the Municipal Courts Building. The depreciation is equivalent to two (2.0%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied by each department.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USAGE CHARGE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
BUILDING USAGE	865,084.00			
Total Departmental Cost Adjustments:	865,084.00			865,084.00
Total To Be Allocated:	865,084.00	0.00		865,084.00

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department BUILDING USAGE CHARGE**

	Total	General & Admin	CITY HALL	CITY HALL ANNEX	MUNICIP.CT.BLDG
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
BUILDING USAGE	865,084.00	0.00	320,240.00	252,954.00	291,890.00
<b>Functional Cost</b>					
Functional Cost	865,084.00	0.00	320,240.00	252,954.00	291,890.00
<b>Allocation Step 1</b>					
1st Allocation	865,084.00	0.00	320,240.00	252,954.00	291,890.00
<b>Allocation Step 2</b>					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
<b>Total For 000000001 BUILDING</b>					
Total Allocated	865,084.00	0.00	320,240.00	252,954.00	291,890.00

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department BUILDING USAGE CHARGE**

Activity - CITY HALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A PURCHASING SERVICES	16,750	18.7930	60,182.66		60,182.66		60,182.66
MAYOR'S OFFICE - EXECUTIVE	37,395	41.9561	134,360.03		134,360.03		134,360.03
CITY SECRETARY'S OFFICE	728	0.8168	2,615.70		2,615.70		2,615.70
CONTROLLER'S OFFICE	32,802	36.8028	117,857.40		117,857.40		117,857.40
BUILDING SERVICES	1,454	1.6313	5,224.21		5,224.21		5,224.21
SubTotal	89,129	100.0000	320,240.00		320,240.00		320,240.00
TOTAL	89,129	100.0000	320,240.00		320,240.00		320,240.00

Allocation Basis: Square footage occupied

Allocation Source: Building Services Dept.

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department BUILDING USAGE CHARGE**

Activity - CITY HALL ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR'S OFFICE - EXECUTIVE	20,512	17.8309	45,104.08		45,104.08		45,104.08
LEGAL DEPT.	42,786	37.1936	94,082.63		94,082.63		94,082.63
CITY SECRETARY'S OFFICE	5,070	4.4073	11,148.48		11,148.48		11,148.48
CITY COUNCIL	21,283	18.5012	46,799.44		46,799.44		46,799.44
BUILDING SERVICES	25,385	22.0670	55,819.37		55,819.37		55,819.37
SubTotal	115,036	100.0000	252,954.00		252,954.00		252,954.00
TOTAL	115,036	100.0000	252,954.00		252,954.00		252,954.00

Allocation Basis: Square footage occupied

Allocation Source: Building Services Dept.



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department BUILDING USAGE CHARGE**

Activity - MUNICIPAL.CT.BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
INFORMATION TECHNOLOGY	14,100	13.5577	39,573.55		39,573.55		39,573.55
LEGAL DEPT.	3,784	3.6385	10,620.31		10,620.31		10,620.31
MUNICIPAL COURTS-ADMIN	53,600	51.5384	150,435.61		150,435.61		150,435.61
MUNICIPAL COURTS-JUSTICE	31,248	30.0462	87,701.72		87,701.72		87,701.72
POLICE	1,268	1.2192	3,558.81		3,558.81		3,558.81
SubTotal	104,000	100.0000	291,890.00		291,890.00		291,890.00
TOTAL	104,000	100.0000	291,890.00		291,890.00		291,890.00

Allocation Basis: Square footage occupied

Allocation Source: Building Services Dept.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USAGE CHARGE**

Receiving Department	Total	CITY HALL	CITY HALL ANNEX	MUNICIP. CT. BLDG
F&A PURCHASING SERVICES	60,182.66	60,182.66	0.00	0.00
INFORMATION TECHNOLOGY	39,573.55	0.00	0.00	39,573.55
MAYOR'S OFFICE - EXECUTIVE	179,464.11	134,360.03	45,104.08	0.00
LEGAL DEPT.	104,702.94	0.00	94,082.63	10,620.31
CITY SECRETARY'S OFFICE	13,764.18	2,615.70	11,148.48	0.00
CITY COUNCIL	46,799.44	0.00	46,799.44	0.00
CONTROLLER'S OFFICE	117,857.40	117,857.40	0.00	0.00
MUNICIPAL COURTS-ADMIN	150,435.61	0.00	0.00	150,435.61
MUNICIPAL COURTS-JUSTICE	87,701.72	0.00	0.00	87,701.72
POLICE	3,558.81	0.00	0.00	3,558.81
BUILDING SERVICES	61,043.58	5,224.21	55,819.37	0.00
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>865,084.00</b>	<b>320,240.00</b>	<b>252,954.00</b>	<b>291,890.00</b>

**SCHEDULE 2.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

In lieu of depreciation, an equipment usage charge is calculated based on the departmental basis of equipment at a rate of 6.67%. The equipment usage charge is allocated to user departments based upon the equipment usage allowance per department.

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
Total Allocated Additions:			0.00	0.00
EQUIPMENT USE CHG	19,264,062.00			
Total Departmental Cost Adjustments:	19,264,062.00			19,264,062.00
Total To Be Allocated:	19,264,062.00	0.00		19,264,062.00

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT USE CHG
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Cost Adjustments</b>			
EQUIPMENT USE CHG	19,264,062.00	0.00	19,264,062.00
Functional Cost	19,264,062.00	0.00	19,264,062.00
<b>Allocation Step 1</b>			
1st Allocation	19,264,062.00	0.00	19,264,062.00
<b>Allocation Step 2</b>			
2nd Allocation	0.00	0.00	0.00
<b>Total For 000000002 EQUIPMENT</b>			
Total Allocated	19,264,062.00	0.00	19,264,062.00

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

## Activity - EQUIPMENT USE CHG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	64,303	0.3338	64,303.05		64,303.05		64,303.05
INFORMATION TECHNOLOGY	88,034	0.4570	88,034.07		88,034.07		88,034.07
AFFIRMATIVE ACTION	6,733	0.0350	6,732.98		6,732.98		6,732.98
MAYOR'S OFFICE - EXECUTIVE	14,593	0.0758	14,592.91		14,592.91		14,592.91
HUMAN RESOURCES	14,095	0.0732	14,094.94		14,094.94		14,094.94
LEGAL DEPT.	25,337	0.1315	25,337.06		25,337.06		25,337.06
CITY COUNCIL	544	0.0028	544.02		544.02		544.02
CONTROLLER'S OFFICE	653	0.0034	653.05		653.05		653.05
MUNICIPAL COURTS-ADMIN	4,740	0.0246	4,739.92		4,739.92		4,739.92
HEALTH ADMINISTRATION	457,587	2.3753	457,586.97		457,586.97		457,586.97
PLANNING ADMINISTRATION	12,397	0.0644	12,397.00		12,397.00		12,397.00
PW & ENG. ADM	4,336,562	22.5112	4,336,562.09		4,336,562.09		4,336,562.09
POLICE	4,260,234	22.1149	4,260,234.02		4,260,234.02		4,260,234.02
FIRE	5,329,448	27.6650	5,329,447.82		5,329,447.82		5,329,447.82
SOLID WASTE MGMT	3,082,051	15.9990	3,082,050.92		3,082,050.92		3,082,050.92
LIBRARY	119,477	0.6202	119,477.06		119,477.06		119,477.06
PARKS & RECREATION	1,194,046	6.1983	1,194,046.09		1,194,046.09		1,194,046.09
C & E - OPTNS	16,546	0.0859	16,546.10		16,546.10		16,546.10
HOUSTON EMERGCY CTR 911 (218)	26,152	0.1358	26,151.93		26,151.93		26,151.93
BUILDING SERVICES	210,530	1.0929	210,530.00		210,530.00		210,530.00
SubTotal	19,264,062	100.0000	19,264,062.00		19,264,062.00		19,264,062.00
TOTAL	19,264,062	100.0000	19,264,062.00		19,264,062.00		19,264,062.00

Allocation Basis: Equipment usage allowance per dept.

Allocation Source: Summary of Assets

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT USE CHG
F&A ADMINISTRATION	64,303.05	64,303.05
INFORMATION TECHNOLOGY	88,034.07	88,034.07
AFFIRMATIVE ACTION	6,732.98	6,732.98
MAYOR'S OFFICE - EXECUTIVE	14,592.91	14,592.91
HUMAN RESOURCES	14,094.94	14,094.94
LEGAL DEPT.	25,337.06	25,337.06
CITY COUNCIL	544.02	544.02
CONTROLLER'S OFFICE	653.05	653.05
MUNICIPAL COURTS-ADMIN	4,739.92	4,739.92
HEALTH ADMINISTRATION	457,586.97	457,586.97
PLANNING ADMINISTRATION	12,397.00	12,397.00
PW & ENG. ADM	4,336,562.09	4,336,562.09
POLICE	4,260,234.02	4,260,234.02
FIRE	5,329,447.82	5,329,447.82
SOLID WASTE MGMT	3,082,050.92	3,082,050.92
LIBRARY	119,477.06	119,477.06
PARKS & RECREATION	1,194,046.09	1,194,046.09
C & E - OPTNS	16,546.10	16,546.10
HOUSTON EMERGCY CTR 911	26,151.93	26,151.93
BUILDING SERVICES	210,530.00	210,530.00
Direct Billed	0.00	0.00
<b>Total</b>	<b>19,264,062.00</b>	<b>19,264,062.00</b>

**SCHEDULE 3.1**  
**FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

- **Insurance, Civilian Retirement-** City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of civilian full time equivalent positions.
- **Insurance, Classified Retirement-** City contribution for health insurance for General Fund classified retirees are allocated based upon the number of classified full time equivalent positions.
- **Insurance Fees -** Insurance premiums for the General Fund are allocated based upon the General Fund operating expenditures (in 000's) for each department
- **Membership -** Membership fees to organizations that benefit the entire city are allocated based upon the number of full time equivalent positions in General Fund departments.
- **Accounting and Auditing -** Accounting and audit services that benefit the entire City, e.g. annual audit and special studies performed are allocated based on the total number of revenue and expenditure transactions by department.
- **Management Consulting Services –** Cost of various management studies are allocated based on the total number of revenue and expenditure transactions by department.



**SCHEDULE 3.1**  
**FY 2008 FULL COST PLAN**  
**(Continued)**

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- **Interest Charges** - Interest expense for Tax and Revenue Anticipation Notes are allocated based on departmental General Fund only operating expenditures (in 000's).
- **Other Expenditures** – other general expenditures (i.e. rentals, parking permits, collection services) have been allocated based on General Fund only operating expenditures (in 000's).
- **Claims and Judgments** - Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims
- **Elections** - Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts** – The cost of outside legal services incurred by General Fund departments have been allocated based on the dollar amount of the service contracts by department.
- **General Government** – Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature have not been allocated in this plan.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department GENERAL CITYWIDE SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	305,574,864.00			305,574,864.00
GENERAL CITYWIDE SERVICES		757,313.68	757,313.68	
F&A PURCHASING SERVICES		290.74	290.74	
INFORMATION TECHNOLOGY		243,642.81	243,642.81	
F&A-ACCOUNTING SERVICES		81,785.03	81,785.03	
F&A BUDGET AND EVALUATION		166,069.92	166,069.92	
F&A-REGULATORY SVCS		179,972.69	179,972.69	
AFFIRMATIVE ACTION		50,627.25	50,627.25	
LEGAL DEPT.		69,265.15	69,265.15	
CITY SECRETARY'S OFFICE		25,946.15	25,946.15	
CITY COUNCIL		148,504.40	148,504.40	
CONTROLLER'S OFFICE		562,941.22	562,941.22	
Total Allocated Additions:		<u>2,286,359.04</u>	<u>2,286,359.04</u>	<u>2,286,359.04</u>
Total To Be Allocated:	<u>305,574,864.00</u>	<u>2,286,359.04</u>		<u>307,861,223.04</u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department GENERAL CITYWIDE SERVICES**

	Total	General & Admin	INS CIV RET	INS CLASS RET	INS FEES
<b>Other Expense &amp; Cost</b>					
INS RETIREE CIVLAN	18,099,599.00	0.00	18,099,599.00	0.00	0.00
INS RETI CLASIFIED	24,103,185.00	0.00	0.00	24,103,185.00	0.00
INSURANCE FEES	1,515,636.00	0.00	0.00	0.00	1,515,636.00
ACCOUNTING & AUDITING SVCS	1,133,090.00	0.00	0.00	0.00	0.00
ADVERTISING SERVICES	121,957.00	0.00	0.00	0.00	0.00
LEGAL SERVICES	1,742,748.00	0.00	0.00	0.00	0.00
MGMT CONSULTING SERVICES	343,192.00	0.00	0.00	0.00	0.00
MISC SUPPORT SERVICES	22,400.00	0.00	0.00	0.00	0.00
RE LEASE/OFFICE RENTL	3,750,135.00	0.00	0.00	0.00	0.00
PARKING SPACE RENTAL	94,455.00	0.00	0.00	0.00	0.00
METRO COMMUTER PASSES	560,958.00	0.00	0.00	0.00	0.00
LIMITED PURPOSE ANNEXATION	17,618,302.00	0.00	0.00	0.00	0.00
TAX APPRAISAL FEES	5,044,869.00	0.00	0.00	0.00	0.00
TAX REFUNDS	( 453.00)	0.00	0.00	0.00	0.00
BILLING & COLLECT SERVICES	750,000.00	0.00	0.00	0.00	0.00
ELECTIONS	2,294,335.00	0.00	0.00	0.00	0.00
CLAIMS & JUDGMENTS	6,030,927.00	0.00	0.00	0.00	0.00
MISC OTHER SVCS	2,639,539.00	0.00	0.00	0.00	0.00
ZOO CONTRACT	7,686,759.00	0.00	0.00	0.00	0.00
MEMBERSHIP & PROF FEES	591,534.00	0.00	0.00	0.00	0.00
INTEREST CHGS	1,599,861.00	0.00	0.00	0.00	0.00
DEBT PRINCIPAL	569,489.00	0.00	0.00	0.00	0.00
OTHER INTEREST	4,992,044.00	0.00	0.00	0.00	0.00
TRANSFERS TO CONV & ENT	1,000,000.00	0.00	0.00	0.00	0.00
TRANSFERS TO SPCL REV	8,270,304.00	0.00	0.00	0.00	0.00
TRANSFERS TO PIB DEBT SVC	188,680,306.00	0.00	0.00	0.00	0.00
TRFRS TO CERTIF OF OBLIG	6,319,693.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	305,574,864.00	0.00	18,099,599.00	24,103,185.00	1,515,636.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>	<b>305,574,864.00</b>	<b>0.00</b>	<b>18,099,599.00</b>	<b>24,103,185.00</b>	<b>1,515,636.00</b>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department GENERAL CITYWIDE SERVICES**

	Total	General & Admin	INS CIV RET	INS CLASS RET	INS FEES
<b>Allocation Step 1</b>					
Unallocated Costs	( 240,661,222.00)	0.00	0.00	0.00	0.00
1st Allocation	64,913,642.00	0.00	18,099,599.00	24,103,185.00	1,515,636.00
<b>Allocation Step 2</b>					
Inbound- All Others	2,286,359.04	0.00	903,569.09	1,112,999.58	136,952.91
2nd Allocation	2,286,359.04	0.00	903,569.09	1,112,999.58	136,952.91
<b>Total For 100991210 GENERAL</b>					
Total Allocated	67,200,001.04	0.00	19,003,168.09	25,216,184.58	1,652,588.91



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department GENERAL CITYWIDE SERVICES**

	MEMBERSHIPS	ACCTG & AUDIT	MGT CONSULT	INTEREST	OTHER
<b>Other Expense &amp; Cost</b>					
INS RETIREE CIVLAN	0.00	0.00	0.00	0.00	0.00
INS RETI CLASIFIED	0.00	0.00	0.00	0.00	0.00
INSURANCE FEES	0.00	0.00	0.00	0.00	0.00
ACCOUNTING & AUDITING SVCS	0.00	1,133,090.00	0.00	0.00	0.00
ADVERTISING SERVICES	0.00	0.00	0.00	0.00	0.00
LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
MGMT CONSULTING SERVICES	0.00	0.00	343,192.00	0.00	0.00
MISC SUPPORT SERVICES	0.00	0.00	22,400.00	0.00	0.00
RE LEASE/OFFICE RENTL	0.00	0.00	0.00	0.00	0.00
PARKING SPACE RENTAL	0.00	0.00	0.00	0.00	94,455.00
METRO COMMUTER PASSES	0.00	0.00	0.00	0.00	560,958.00
LIMITED PURPOSE ANNEXATION	0.00	0.00	0.00	0.00	0.00
TAX APPRAISAL FEES	0.00	0.00	0.00	0.00	0.00
TAX REFUNDS	0.00	0.00	0.00	0.00	0.00
BILLING & COLLECT SERVICES	0.00	0.00	0.00	0.00	750,000.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00
CLAIMS & JUDGMENTS	0.00	0.00	0.00	0.00	0.00
MISC OTHER SVCS	0.00	0.00	0.00	763.00	2,638,776.00
ZOO CONTRACT	0.00	0.00	0.00	0.00	0.00
MEMBERSHIP & PROF FEES	591,534.00	0.00	0.00	0.00	0.00
INTEREST CHGS	0.00	0.00	0.00	0.00	0.00
DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00
OTHER INTEREST	0.00	0.00	0.00	4,992,044.00	0.00
TRANSFERS TO CONV & ENT	0.00	0.00	0.00	0.00	0.00
TRANSFERS TO SPCL REV	0.00	0.00	0.00	0.00	0.00
TRANSFERS TO PIB DEBT SVC	0.00	0.00	0.00	0.00	0.00
TRFRS TO CERTIF OF OBLIG	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	591,534.00	1,133,090.00	365,592.00	4,992,807.00	4,044,189.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	591,534.00	1,133,090.00	365,592.00	4,992,807.00	4,044,189.00

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department GENERAL CITYWIDE SERVICES**

	MEMBERSHIPS	ACCTG & AUDIT	MGT CONSULT	INTEREST	OTHER
<b>Allocation Step 1</b>					
Unallocated Costs	0.00	0.00	0.00	0.00	0.00
1st Allocation	591,534.00	1,133,090.00	365,592.00	4,992,807.00	4,044,189.00
<b>Allocation Step 2</b>					
Inbound- All Others	67,676.23	65,161.23	0.00	0.00	0.00
2nd Allocation	67,676.23	65,161.23	0.00	0.00	0.00
<b>Total For 100991210 GENERAL</b>					
Total Allocated	659,210.23	1,198,251.23	365,592.00	4,992,807.00	4,044,189.00



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department GENERAL CITYWIDE SERVICES**

	CLAIMS/JUDGMT	ELECTIONS	LEGAL SVCS	GEN GOVT
<b>Other Expense &amp; Cost</b>				
INS RETIREE CIVLAN	0.00	0.00	0.00	0.00
INS RETI CLASIFIED	0.00	0.00	0.00	0.00
INSURANCE FEES	0.00	0.00	0.00	0.00
ACCOUNTING & AUDITING SVCS	0.00	0.00	0.00	0.00
ADVERTISING SERVICES	0.00	0.00	0.00	121,957.00
LEGAL SERVICES	0.00	0.00	1,742,748.00	0.00
MGMT CONSULTING SERVICES	0.00	0.00	0.00	0.00
MISC SUPPORT SERVICES	0.00	0.00	0.00	0.00
RE LEASE/OFFICE RENTL	0.00	0.00	0.00	3,750,135.00
PARKING SPACE RENTAL	0.00	0.00	0.00	0.00
METRO COMMUTER PASSES	0.00	0.00	0.00	0.00
LIMITED PURPOSE ANNEXATION	0.00	0.00	0.00	17,618,302.00
TAX APPRAISAL FEES	0.00	0.00	0.00	5,044,869.00
TAX REFUNDS	0.00	0.00	0.00	( 453.00)
BILLING & COLLECT SERVICES	0.00	0.00	0.00	0.00
ELECTIONS	0.00	2,294,335.00	0.00	0.00
CLAIMS & JUDGMENTS	6,030,927.00	0.00	0.00	0.00
MISC OTHER SVCS	0.00	0.00	0.00	0.00
ZOO CONTRACT	0.00	0.00	0.00	7,686,759.00
MEMBERSHIP & PROF FEES	0.00	0.00	0.00	0.00
INTEREST CHGS	0.00	0.00	0.00	1,599,861.00
DEBT PRINCIPAL	0.00	0.00	0.00	569,489.00
OTHER INTEREST	0.00	0.00	0.00	0.00
TRANSFERS TO CONV & ENT	0.00	0.00	0.00	1,000,000.00
TRANSFERS TO SPCL REV	0.00	0.00	0.00	8,270,304.00
TRANSFERS TO PIB DEBT SVC	0.00	0.00	0.00	188,680,306.00
TRFRS TO CERTIF OF OBLIG	0.00	0.00	0.00	6,319,693.00
<b>Departmental Totals</b>				
Total Expenditures	6,030,927.00	2,294,335.00	1,742,748.00	240,661,222.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
	6,030,927.00	2,294,335.00	1,742,748.00	240,661,222.00

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department GENERAL CITYWIDE SERVICES**

	CLAIMS/JUDGMT	ELECTIONS	LEGAL SVCS	GEN GOVT
<b>Allocation Step 1</b>				
Unallocated Costs	0.00	0.00	0.00	( 240,661,222.00)
1st Allocation	6,030,927.00	2,294,335.00	1,742,748.00	0.00
<b>Allocation Step 2</b>				
Inbound- All Others	0.00	0.00	0.00	0.00
2nd Allocation	0.00	0.00	0.00	0.00
<b>Total For 100991210 GENERAL</b>				
Total Allocated	6,030,927.00	2,294,335.00	1,742,748.00	0.00



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - INS CIV RET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	26	0.4213	76,248.00		76,248.00	3,806.46	80,054.46
F&A-ADMINISTRATIVE SVCS	118	1.8649	337,547.57		337,547.57	16,851.07	354,398.64
F&A PURCHASING SERVICES	40	0.6333	114,629.10		114,629.10	5,722.52	120,351.62
INFORMATION TECHNOLOGY	127	2.0079	363,420.40		363,420.40	18,142.69	381,563.09
F&A-ACCOUNTING SERVICES	38	0.6141	111,145.11		111,145.11	5,548.59	116,693.70
F&A BUDGET AND EVALUATION	30	0.4796	86,814.18		86,814.18	4,333.94	91,148.12
F&A-REGULATORY SVCS	38	0.6030	109,146.01		109,146.01	5,448.79	114,594.80
AFFIRMATIVE ACTION	25	0.4050	73,306.63		73,306.63	3,659.62	76,966.25
MAYOR'S OFFICE - EXECUTIVE	48	0.7698	139,331.08		139,331.08	6,955.69	146,286.77
HUMAN RESOURCES	38	0.6027	109,089.00		109,089.00	5,445.95	114,534.95
LEGAL DEPT.	144	2.2725	411,311.03		411,311.03	20,533.49	431,844.52
CITY SECRETARY'S OFFICE	12	0.1909	34,554.31		34,554.31	1,725.02	36,279.33
CITY COUNCIL	71	1.1256	203,727.82		203,727.82	10,170.51	213,898.33
CONTROLLER'S OFFICE	70	1.1158	201,957.32		201,957.32	10,082.12	212,039.44
MUNICIPAL COURTS-ADMIN	326	5.1575	933,481.57		933,481.57	46,601.31	980,082.88
HEALTH ADMINISTRATION	82	1.2944	234,284.29		234,284.29	11,695.95	245,980.24
PLANNING ADMINISTRATION	46	0.7340	132,848.70		132,848.70	6,632.08	139,480.78
POLICE RECORDS	84	1.3380	242,166.12		242,166.12	12,089.43	254,255.55
MUNICIPAL COURTS-JUSTICE	45	0.7151	129,421.73		129,421.73	6,461.00	135,882.73
POLICE	1,183	18.6725	3,379,672.79		3,379,672.79	168,720.19	3,548,392.98
FIRE	360	5.6886	1,029,605.46		1,029,605.46	51,400.02	1,081,005.48
PW & ENG. OTHER (100)	512	8.0887	1,464,019.37		1,464,019.37	73,086.85	1,537,106.22
SOLID WASTE MGMT	576	9.0964	1,646,415.00		1,646,415.00	82,192.41	1,728,607.41
HOUSING & COMMUNITY DEVELOP	13	0.2075	37,552.87		37,552.87	1,874.72	39,427.59
LIBRARY	503	7.9442	1,437,860.92		1,437,860.92	71,780.97	1,509,641.89
PARKS & RECREATION	780	12.3099	2,228,041.81		2,228,041.81	111,228.42	2,339,270.23
HEALTH & HUMAN SERVICES	716	11.2971	2,044,732.51		2,044,732.51	102,077.24	2,146,809.75
PLANNING & DEVELOPMENT	53	0.8380	151,667.94		151,667.94	7,571.57	159,239.51
F&A-SP EVNTS/OTHER	11	0.1778	32,184.16		32,184.16	1,606.70	33,790.86
BUILDING SERVICES	211	3.3339	603,416.20		603,416.20	30,123.77	633,539.97
SubTotal	6,337	100.0000	18,099,599.00		18,099,599.00	903,569.09	19,003,168.09
TOTAL	6,337	100.0000	18,099,599.00		18,099,599.00	903,569.09	19,003,168.09

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

Allocation Basis: Number of Gen.Fund depts' civilian FTEs

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department GENERAL CITYWIDE SERVICES**

Activity - INS CLASS RET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	5,408	55.5317	13,384,908.87		13,384,908.87	618,067.61	14,002,976.48
FIRE	4,331	44.4679	10,718,177.07		10,718,177.07	494,927.40	11,213,104.47
HEALTH & HUMAN SERVICES	0	0.0004	99.06		99.06	4.57	103.63
SubTotal	9,739	100.0000	24,103,185.00		24,103,185.00	1,112,999.58	25,216,184.58
TOTAL	9,739	100.0000	24,103,185.00		24,103,185.00	1,112,999.58	25,216,184.58

Allocation Basis: Number of classified FTEs

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - INS FEES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	78,589	5.8467	88,614.42		88,614.42		88,614.42
F&A ADMINISTRATION	2,032	0.1512	2,291.22		2,291.22	219.89	2,511.11
F&A-ADMINSTRATIVE SVCS	7,353	0.5470	8,291.00		8,291.00	795.70	9,086.70
F&A PURCHASING SERVICES	2,993	0.2227	3,374.81		3,374.81	323.88	3,698.69
INFORMATION TECHNOLOGY	11,807	0.8784	13,313.20		13,313.20	1,277.68	14,590.88
F&A-ACCOUNTING SERVICES	1,970	0.1466	2,221.30		2,221.30	213.18	2,434.48
F&A BUDGET AND EVALUATION	1,636	0.1217	1,844.70		1,844.70	177.04	2,021.74
F&A-REGULATORY SVCS	2,272	0.1690	2,561.83		2,561.83	245.86	2,807.69
AFFIRMATIVE ACTION	1,650	0.1228	1,860.49		1,860.49	178.55	2,039.04
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1572	2,382.55		2,382.55	228.66	2,611.21
HUMAN RESOURCES	2,405	0.1789	2,711.81		2,711.81	260.25	2,972.06
LEGAL DEPT.	11,055	0.8224	12,465.26		12,465.26	1,196.31	13,661.57
CITY SECRETARY'S OFFICE	627	0.0466	706.98		706.98	67.85	774.83
CITY COUNCIL	4,404	0.3276	4,965.81		4,965.81	476.57	5,442.38
CONTROLLER'S OFFICE	5,863	0.4362	6,610.93		6,610.93	634.46	7,245.39
MUNICIPAL COURTS-ADMIN	16,760	1.2469	18,898.04		18,898.04	1,813.67	20,711.71
HEALTH ADMINISTRATION	11,807	0.8784	13,313.20		13,313.20	1,277.68	14,590.88
PLANNING ADMINISTRATION	3,062	0.2278	3,452.62		3,452.62	331.35	3,783.97
POLICE RECORDS	3,014	0.2242	3,398.50		3,398.50	326.16	3,724.66
MUNICIPAL COURTS-JUSTICE	4,271	0.3177	4,815.84		4,815.84	462.18	5,278.02
POLICE	531,645	39.5521	599,465.75		599,465.75	57,531.44	656,997.19
FIRE	332,044	24.7026	374,402.10		374,402.10	35,931.80	410,333.90
PW & ENG. OTHER (100)	83,261	6.1943	93,882.42		93,882.42	9,010.00	102,892.42
SOLID WASTE MGMT	68,412	5.0896	77,139.17		77,139.17	7,403.13	84,542.30
LIBRARY	24,881	1.8510	28,055.01		28,055.01	2,692.47	30,747.48
PARKS & RECREATION	49,372	3.6731	55,670.28		55,670.28	5,342.74	61,013.02
HEALTH & HUMAN SERVICES	34,277	2.5501	38,649.64		38,649.64	3,709.25	42,358.89
PLANNING & DEVELOPMENT	3,746	0.2787	4,223.87		4,223.87	405.37	4,629.24
F&A-SP EVNTS/OTHER	1,468	0.1092	1,655.27		1,655.27	158.86	1,814.13
BUILDING SERVICES	39,375	2.9293	44,397.98		44,397.98	4,260.93	48,658.91
SubTotal	1,344,164	100.0000	1,515,636.00		1,515,636.00	136,952.91	1,652,588.91
TOTAL	1,344,164	100.0000	1,515,636.00		1,515,636.00	136,952.91	1,652,588.91

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

Allocation Basis: General Fund only operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	26	0.1657	979.89		979.89	112.11	1,092.00
F&A-ADMINISTRATIVE SVCS	118	0.7333	4,337.93		4,337.93	496.29	4,834.22
F&A PURCHASING SERVICES	40	0.2490	1,473.13		1,473.13	168.54	1,641.67
INFORMATION TECHNOLOGY	127	0.7895	4,670.43		4,670.43	534.33	5,204.76
F&A-ACCOUNTING SERVICES	38	0.2415	1,428.36		1,428.36	163.42	1,591.78
F&A BUDGET AND EVALUATION	30	0.1886	1,115.67		1,115.67	127.64	1,243.31
F&A-REGULATORY SVCS	38	0.2371	1,402.67		1,402.67	160.48	1,563.15
AFFIRMATIVE ACTION	25	0.1593	942.08		942.08	107.78	1,049.86
MAYOR'S OFFICE - EXECUTIVE	48	0.3027	1,790.59		1,790.59	204.86	1,995.45
HUMAN RESOURCES	38	0.2370	1,401.94		1,401.94	160.39	1,562.33
LEGAL DEPT.	144	0.8936	5,285.88		5,285.88	604.75	5,890.63
CITY SECRETARY'S OFFICE	12	0.0751	444.07		444.07	50.81	494.88
CITY COUNCIL	71	0.4426	2,618.17		2,618.17	299.54	2,917.71
CONTROLLER'S OFFICE	70	0.4388	2,595.41		2,595.41	296.94	2,892.35
MUNICIPAL COURTS-ADMIN	326	2.0280	11,996.45		11,996.45	1,372.49	13,368.94
HEALTH ADMINISTRATION	82	0.5090	3,010.85		3,010.85	344.47	3,355.32
PLANNING ADMINISTRATION	46	0.2886	1,707.28		1,707.28	195.33	1,902.61
POLICE RECORDS	84	0.5261	3,112.15		3,112.15	356.05	3,468.20
MUNICIPAL COURTS-JUSTICE	45	0.2812	1,663.24		1,663.24	190.29	1,853.53
POLICE	6,569	40.7582	241,098.32		241,098.32	27,583.55	268,681.87
FIRE	4,691	29.1081	172,184.41		172,184.41	19,699.28	191,883.69
PW & ENG. OTHER (100)	512	3.1806	18,814.56		18,814.56	2,152.54	20,967.10
SOLID WASTE MGMT	576	3.5769	21,158.57		21,158.57	2,420.71	23,579.28
HOUSING & COMMUNITY DEVELOP	13	0.0816	482.60		482.60	55.21	537.81
LIBRARY	503	3.1238	18,478.39		18,478.39	2,114.08	20,592.47
PARKS & RECREATION	780	4.8405	28,633.24		28,633.24	3,275.87	31,909.11
C & E - OPTNS	63	0.3910	2,312.83		2,312.83	264.61	2,577.44
HEALTH & HUMAN SERVICES	716	4.4423	26,277.47		26,277.47	3,006.35	29,283.82
PLANNING & DEVELOPMENT	53	0.3295	1,949.13		1,949.13	223.00	2,172.13
F&A-SP EVNTS/OTHER	11	0.0699	413.61		413.61	47.32	460.93
BUILDING SERVICES	211	1.3109	7,754.68		7,754.68	887.20	8,641.88
SubTotal	16,118	100.0000	591,534.00		591,534.00	67,676.23	659,210.23

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department GENERAL CITYWIDE SERVICES**

Activity - MEMBERSHIPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
<b>TOTAL</b>	<b>16,118</b>	<b>100.0000</b>	<b>591,534.00</b>		<b>591,534.00</b>	<b>67,676.23</b>	<b>659,210.23</b>

Allocation Basis: Number of Gen.Fund departments' FTEs

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - ACCTG &amp; AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	263,064	9.3639	106,101.23		106,101.23		106,101.23
F&A ADMINISTRATION	263,811	9.3905	106,402.52		106,402.52	6,751.12	113,153.64
INFORMATION TECHNOLOGY	77,678	2.7650	31,329.76		31,329.76	1,987.84	33,317.60
AFFIRMATIVE ACTION	2,113	0.0752	852.23		852.23	54.07	906.30
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	11,375.48		11,375.48	721.76	12,097.24
HUMAN RESOURCES	427,346	15.2118	172,360.86		172,360.86	10,936.09	183,296.95
LEGAL DEPT.	18,646	0.6637	7,520.47		7,520.47	477.16	7,997.63
CITY SECRETARY'S OFFICE	1,348	0.0480	543.69		543.69	34.50	578.19
CITY COUNCIL	16,184	0.5761	6,527.47		6,527.47	414.16	6,941.63
CONTROLLER'S OFFICE	8,982	0.3197	3,622.69		3,622.69	229.86	3,852.55
MUNICIPAL COURTS-ADMIN	49,588	1.7651	20,000.26		20,000.26	1,268.99	21,269.25
PW & ENG. ADM	295,934	10.5339	119,358.65		119,358.65	7,573.17	126,931.82
MUNICIPAL COURTS-JUSTICE	8,609	0.3064	3,472.25		3,472.25	220.31	3,692.56
POLICE	262,632	9.3485	105,927.00		105,927.00	6,720.94	112,647.94
FIRE	135,454	4.8215	54,632.47		54,632.47	3,466.37	58,098.84
PW PUBLIC UTILITIES (701)	227,911	8.1126	91,923.03		91,923.03	5,832.41	97,755.44
SOLID WASTE MGMT	77,831	2.7704	31,391.47		31,391.47	1,991.75	33,383.22
AVIATION	162,540	5.7857	65,557.03		65,557.03	4,159.52	69,716.55
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	11,954.26		11,954.26	758.48	12,712.74
LIBRARY	52,599	1.8723	21,214.69		21,214.69	1,346.05	22,560.74
PARKS & RECREATION	120,946	4.3051	48,780.99		48,780.99	3,095.10	51,876.09
C & E - OPTNS	29,510	1.0504	11,902.23		11,902.23	755.18	12,657.41
HEALTH & HUMAN SERVICES	191,266	6.8082	77,143.04		77,143.04	4,894.64	82,037.68
PLANNING & DEVELOPMENT	6,889	0.2452	2,778.53		2,778.53	176.29	2,954.82
HOUSTON EMERGCY CTR 911 (218)	10,182	0.3624	4,106.69		4,106.69	260.56	4,367.25
BUILDING SERVICES	40,441	1.4395	16,311.01		16,311.01	1,034.91	17,345.92
SubTotal	2,809,347	100.0000	1,133,090.00		1,133,090.00	65,161.23	1,198,251.23
TOTAL	2,809,347	100.0000	1,133,090.00		1,133,090.00	65,161.23	1,198,251.23

Allocation Basis: Total number of revenue and expenditure transactions by dept.

Allocation Source: Information Technology



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - MGT CONSULT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	263,064	9.3639	34,233.61		34,233.61		34,233.61
F&A ADMINISTRATION	263,811	9.3905	34,330.82		34,330.82		34,330.82
INFORMATION TECHNOLOGY	77,678	2.7650	10,108.56		10,108.56		10,108.56
AFFIRMATIVE ACTION	2,113	0.0752	274.97		274.97		274.97
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	3,670.30		3,670.30		3,670.30
HUMAN RESOURCES	427,346	15.2118	55,612.32		55,612.32		55,612.32
LEGAL DEPT.	18,646	0.6637	2,426.48		2,426.48		2,426.48
CITY SECRETARY'S OFFICE	1,348	0.0480	175.42		175.42		175.42
CITY COUNCIL	16,184	0.5761	2,106.09		2,106.09		2,106.09
CONTROLLER'S OFFICE	8,982	0.3197	1,168.86		1,168.86		1,168.86
MUNICIPAL COURTS-ADMIN	49,588	1.7651	6,453.09		6,453.09		6,453.09
PW & ENG. ADM	295,934	10.5339	38,511.12		38,511.12		38,511.12
MUNICIPAL COURTS-JUSTICE	8,609	0.3064	1,120.32		1,120.32		1,120.32
POLICE	262,632	9.3485	34,177.39		34,177.39		34,177.39
FIRE	135,454	4.8215	17,627.19		17,627.19		17,627.19
PW PUBLIC UTILITIES (701)	227,911	8.1126	29,659.01		29,659.01		29,659.01
SOLID WASTE MGMT	77,831	2.7704	10,128.47		10,128.47		10,128.47
AVIATION	162,540	5.7857	21,152.01		21,152.01		21,152.01
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	3,857.05		3,857.05		3,857.05
LIBRARY	52,599	1.8723	6,844.93		6,844.93		6,844.93
PARKS & RECREATION	120,946	4.3051	15,739.21		15,739.21		15,739.21
C & E - OPTNS	29,510	1.0504	3,840.26		3,840.26		3,840.26
HEALTH & HUMAN SERVICES	191,266	6.8082	24,890.24		24,890.24		24,890.24
PLANNING & DEVELOPMENT	6,889	0.2452	896.49		896.49		896.49
HOUSTON EMERGCY CTR 911 (218)	10,182	0.3624	1,325.03		1,325.03		1,325.03
BUILDING SERVICES	40,441	1.4395	5,262.76		5,262.76		5,262.76
SubTotal	2,809,347	100.0000	365,592.00		365,592.00		365,592.00
TOTAL	2,809,347	100.0000	365,592.00		365,592.00		365,592.00

Allocation Basis: Total number of revenue and expenditure transactions by dept.

Allocation Source: Information Technology

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - INTEREST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	78,589	5.8467	291,913.55		291,913.55		291,913.55
F&A ADMINISTRATION	2,032	0.1512	7,547.73		7,547.73		7,547.73
F&A-ADMINSTRATIVE SVCS	7,353	0.5470	27,312.20		27,312.20		27,312.20
F&A PURCHASING SERVICES	2,993	0.2227	11,117.28		11,117.28		11,117.28
INFORMATION TECHNOLOGY	11,807	0.8784	43,856.32		43,856.32		43,856.32
F&A-ACCOUNTING SERVICES	1,970	0.1466	7,317.41		7,317.41		7,317.41
F&A BUDGET AND EVALUATION	1,636	0.1217	6,076.80		6,076.80		6,076.80
F&A-REGULATORY SVCS	2,272	0.1690	8,439.19		8,439.19		8,439.19
AFFIRMATIVE ACTION	1,650	0.1228	6,128.82		6,128.82		6,128.82
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1572	7,848.59		7,848.59		7,848.59
HUMAN RESOURCES	2,405	0.1789	8,933.23		8,933.23		8,933.23
LEGAL DEPT.	11,055	0.8224	41,063.04		41,063.04		41,063.04
CITY SECRETARY'S OFFICE	627	0.0466	2,328.94		2,328.94		2,328.94
CITY COUNCIL	4,404	0.3276	16,358.38		16,358.38		16,358.38
CONTROLLER'S OFFICE	5,863	0.4362	21,777.73		21,777.73		21,777.73
MUNICIPAL COURTS-ADMIN	16,760	1.2469	62,253.91		62,253.91		62,253.91
HEALTH ADMINISTRATION	11,807	0.8784	43,856.32		43,856.32		43,856.32
PLANNING ADMINISTRATION	3,062	0.2278	11,373.61		11,373.61		11,373.61
POLICE RECORDS	3,014	0.2242	11,195.32		11,195.32		11,195.32
MUNICIPAL COURTS-JUSTICE	4,271	0.3177	15,864.34		15,864.34		15,864.34
POLICE	531,645	39.5521	1,974,759.69		1,974,759.69		1,974,759.69
FIRE	332,044	24.7026	1,233,355.14		1,233,355.14		1,233,355.14
PW & ENG. OTHER (100)	83,261	6.1943	309,267.40		309,267.40		309,267.40
SOLID WASTE MGMT	68,412	5.0896	254,111.81		254,111.81		254,111.81
LIBRARY	24,881	1.8510	92,418.80		92,418.80		92,418.80
PARKS & RECREATION	49,372	3.6731	183,389.00		183,389.00		183,389.00
HEALTH & HUMAN SERVICES	34,277	2.5501	127,319.62		127,319.62		127,319.62
PLANNING & DEVELOPMENT	3,746	0.2787	13,914.25		13,914.25		13,914.25
F&A-SP EVNTS/OTHER	1,468	0.1092	5,452.79		5,452.79		5,452.79
BUILDING SERVICES	39,375	2.9293	146,255.79		146,255.79		146,255.79
SubTotal	1,344,164	100.0000	4,992,807.00		4,992,807.00		4,992,807.00
TOTAL	1,344,164	100.0000	4,992,807.00		4,992,807.00		4,992,807.00

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

Allocation Basis: General Fund only operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	78,589	5.8467	236,450.87		236,450.87		236,450.87
F&A ADMINISTRATION	2,032	0.1512	6,113.68		6,113.68		6,113.68
F&A-ADMINISTRATIVE SVCS	7,353	0.5470	22,122.97		22,122.97		22,122.97
F&A PURCHASING SERVICES	2,993	0.2227	9,005.03		9,005.03		9,005.03
INFORMATION TECHNOLOGY	11,807	0.8784	35,523.75		35,523.75		35,523.75
F&A-ACCOUNTING SERVICES	1,970	0.1466	5,927.12		5,927.12		5,927.12
F&A BUDGET AND EVALUATION	1,636	0.1217	4,922.22		4,922.22		4,922.22
F&A-REGULATORY SVCS	2,272	0.1690	6,835.77		6,835.77		6,835.77
AFFIRMATIVE ACTION	1,650	0.1228	4,964.36		4,964.36		4,964.36
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1572	6,357.38		6,357.38		6,357.38
HUMAN RESOURCES	2,405	0.1789	7,235.94		7,235.94		7,235.94
LEGAL DEPT.	11,055	0.8224	33,261.19		33,261.19		33,261.19
CITY SECRETARY'S OFFICE	627	0.0466	1,886.45		1,886.45		1,886.45
CITY COUNCIL	4,404	0.3276	13,250.34		13,250.34		13,250.34
CONTROLLER'S OFFICE	5,863	0.4362	17,640.02		17,640.02		17,640.02
MUNICIPAL COURTS-ADMIN	16,760	1.2469	50,425.86		50,425.86		50,425.86
HEALTH ADMINISTRATION	11,807	0.8784	35,523.75		35,523.75		35,523.75
PLANNING ADMINISTRATION	3,062	0.2278	9,212.66		9,212.66		9,212.66
POLICE RECORDS	3,014	0.2242	9,068.24		9,068.24		9,068.24
MUNICIPAL COURTS-JUSTICE	4,271	0.3177	12,850.17		12,850.17		12,850.17
POLICE	531,645	39.5521	1,599,561.43		1,599,561.43		1,599,561.43
FIRE	332,044	24.7026	999,021.45		999,021.45		999,021.45
PW & ENG. OTHER (100)	83,261	6.1943	250,507.54		250,507.54		250,507.54
SOLID WASTE MGMT	68,412	5.0896	205,831.34		205,831.34		205,831.34
LIBRARY	24,881	1.8510	74,859.52		74,859.52		74,859.52
PARKS & RECREATION	49,372	3.6731	148,545.65		148,545.65		148,545.65
HEALTH & HUMAN SERVICES	34,277	2.5501	103,129.29		103,129.29		103,129.29
PLANNING & DEVELOPMENT	3,746	0.2787	11,270.59		11,270.59		11,270.59
F&A-SP EVNTS/OTHER	1,468	0.1092	4,416.78		4,416.78		4,416.78
BUILDING SERVICES	39,375	2.9293	118,467.64		118,467.64		118,467.64
SubTotal	1,344,164	100.0000	4,044,189.00		4,044,189.00		4,044,189.00
TOTAL	1,344,164	100.0000	4,044,189.00		4,044,189.00		4,044,189.00

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

Allocation Basis: General Fund only operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

## Activity - CLAIMS/JUDGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	4,502	0.1334	8,047.73		8,047.73		8,047.73
MAYOR'S OFFICE - EXECUTIVE	800,627	23.7312	1,431,197.65		1,431,197.65		1,431,197.65
MUNICIPAL COURTS-ADMIN	932	0.0276	1,666.04		1,666.04		1,666.04
POLICE	680,931	20.1831	1,217,229.54		1,217,229.54		1,217,229.54
FIRE	358,980	10.6403	641,711.20		641,711.20		641,711.20
PW & ENG. OTHER (100)	699,280	20.7270	1,250,030.12		1,250,030.12		1,250,030.12
PW STREET/DRAIN MTCE(227)	35,868	1.0631	64,117.50		64,117.50		64,117.50
PW PUBLIC UTILITIES (701)	142,759	4.2314	255,195.42		255,195.42		255,195.42
SOLID WASTE MGMT	343,384	10.1781	613,831.85		613,831.85		613,831.85
AVIATION	74,986	2.2226	134,044.65		134,044.65		134,044.65
PARKS & RECREATION	163,769	4.8542	292,752.84		292,752.84		292,752.84
HEALTH & HUMAN SERVICES	34,390	1.0193	61,475.41		61,475.41		61,475.41
PLANNING & DEVELOPMENT	33,356	0.9887	59,627.05		59,627.05		59,627.05
SubTotal	3,373,764	100.0000	6,030,927.00		6,030,927.00		6,030,927.00
TOTAL	3,373,764	100.0000	6,030,927.00		6,030,927.00		6,030,927.00

Allocation Basis: Dollar amount of claims and judgments per dept.

Allocation Source: Legal

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department GENERAL CITYWIDE SERVICES**

Activity - ELECTIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR'S OFFICE - EXECUTIVE	1	6.2500	143,395.94		143,395.94		143,395.94
CITY COUNCIL	14	87.5000	2,007,543.12		2,007,543.12		2,007,543.12
CONTROLLER'S OFFICE	1	6.2500	143,395.94		143,395.94		143,395.94
SubTotal	16	100.0000	2,294,335.00		2,294,335.00		2,294,335.00
TOTAL	16	100.0000	2,294,335.00		2,294,335.00		2,294,335.00

Allocation Basis: Number of elected City officials

Allocation Source: City Charter

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department GENERAL CITYWIDE SERVICES**

Activity - LEGAL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	88,586	12.7652	222,464.57		222,464.57		222,464.57
MAYOR'S OFFICE - EXECUTIVE	81,138	11.6919	203,760.53		203,760.53		203,760.53
LEGAL DEPT.	206,763	29.7944	519,240.54		519,240.54		519,240.54
HEALTH ADMINISTRATION	15,980	2.3027	40,130.31		40,130.31		40,130.31
POLICE	241,628	34.8183	606,796.47		606,796.47		606,796.47
FIRE	13,124	1.8912	32,958.08		32,958.08		32,958.08
AVIATION	37,022	5.3348	92,972.75		92,972.75		92,972.75
PLANNING & DEVELOPMENT	9,726	1.4015	24,424.75		24,424.75		24,424.75
SubTotal	693,967	100.0000	1,742,748.00		1,742,748.00		1,742,748.00
TOTAL	693,967	100.0000	1,742,748.00		1,742,748.00		1,742,748.00

Allocation Basis: Service contracts expenditures

Allocation Source: Legal



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL CITYWIDE SERVICES**

Receiving Department	Total	INS CIV RET	INS CLASS RET	INS FEES	MEMBERSHIPS	ACCTG & AUDIT	MGT CONSULT
GENERAL CITYWIDE SERVICES	757,313.68	0.00	0.00	88,614.42	0.00	106,101.23	34,233.61
F&A ADMINISTRATION	475,315.74	80,054.46	0.00	2,511.11	1,092.00	113,153.64	34,330.82
F&A-ADMINISTRATIVE SVCS	417,754.73	354,398.64	0.00	9,086.70	4,834.22	0.00	0.00
F&A PURCHASING SERVICES	145,814.29	120,351.62	0.00	3,698.69	1,641.67	0.00	0.00
INFORMATION TECHNOLOGY	524,164.96	381,563.09	0.00	14,590.88	5,204.76	33,317.60	10,108.56
F&A-ACCOUNTING SERVICES	133,964.49	116,693.70	0.00	2,434.48	1,591.78	0.00	0.00
F&A BUDGET AND EVALUATION	105,412.19	91,148.12	0.00	2,021.74	1,243.31	0.00	0.00
F&A-REGULATORY SVCS	134,240.60	114,594.80	0.00	2,807.69	1,563.15	0.00	0.00
AFFIRMATIVE ACTION	92,329.60	76,966.25	0.00	2,039.04	1,049.86	906.30	274.97
MAYOR'S OFFICE - EXECUTIVE	1,959,221.06	146,286.77	0.00	2,611.21	1,995.45	12,097.24	3,670.30
HUMAN RESOURCES	374,147.78	114,534.95	0.00	2,972.06	1,562.33	183,296.95	55,612.32
LEGAL DEPT.	1,055,385.60	431,844.52	0.00	13,661.57	5,890.63	7,997.63	2,426.48
CITY SECRETARY'S OFFICE	42,518.04	36,279.33	0.00	774.83	494.88	578.19	175.42
CITY COUNCIL	2,268,457.98	213,898.33	0.00	5,442.38	2,917.71	6,941.63	2,106.09
CONTROLLER'S OFFICE	410,012.28	212,039.44	0.00	7,245.39	2,892.35	3,852.55	1,168.86
MUNICIPAL COURTS-ADMIN	1,156,231.68	980,082.88	0.00	20,711.71	13,368.94	21,269.25	6,453.09
HEALTH ADMINISTRATION	383,436.82	245,980.24	0.00	14,590.88	3,355.32	0.00	0.00
PLANNING ADMINISTRATION	165,753.63	139,480.78	0.00	3,783.97	1,902.61	0.00	0.00
PW & ENG. ADM	165,442.94	0.00	0.00	0.00	0.00	126,931.82	38,511.12
POLICE RECORDS	281,711.97	254,255.55	0.00	3,724.66	3,468.20	0.00	0.00
MUNICIPAL COURTS-JUSTICE	176,541.67	135,882.73	0.00	5,278.02	1,853.53	3,692.56	1,120.32
POLICE	24,022,220.98	3,548,392.98	14,002,976.48	656,997.19	268,681.87	112,647.94	34,177.39
FIRE	15,879,099.44	1,081,005.48	11,213,104.47	410,333.90	191,883.69	58,098.84	17,627.19
PW & ENG. OTHER (100)	3,470,770.80	1,537,106.22	0.00	102,892.42	20,967.10	0.00	0.00
PW STREET/DRAIN MTCE(227)	64,117.50	0.00	0.00	0.00	0.00	0.00	0.00
PW PUBLIC UTILITIES (701)	382,609.87	0.00	0.00	0.00	0.00	97,755.44	29,659.01
SOLID WASTE MGMT	2,954,015.68	1,728,607.41	0.00	84,542.30	23,579.28	33,383.22	10,128.47
AVIATION	317,885.96	0.00	0.00	0.00	0.00	69,716.55	21,152.01
HOUSING & COMMUNITY	56,535.19	39,427.59	0.00	0.00	537.81	12,712.74	3,857.05
LIBRARY	1,757,665.83	1,509,641.89	0.00	30,747.48	20,592.47	22,560.74	6,844.93
PARKS & RECREATION	3,124,495.15	2,339,270.23	0.00	61,013.02	31,909.11	51,876.09	15,739.21
C & E - OPTNS	19,075.11	0.00	0.00	0.00	2,577.44	12,657.41	3,840.26
HEALTH & HUMAN SERVICES	2,617,408.33	2,146,809.75	103.63	42,358.89	29,283.82	82,037.68	24,890.24
PLANNING & DEVELOPMENT	279,128.83	159,239.51	0.00	4,629.24	2,172.13	2,954.82	896.49
F&A-SP EVNTS/OTHER	45,935.49	33,790.86	0.00	1,814.13	460.93	0.00	0.00
HOUSTON EMERGCY CTR 911	5,692.28	0.00	0.00	0.00	0.00	4,367.25	1,325.03



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL CITYWIDE SERVICES**

Receiving Department	Total	INS CIV RET	INS CLASS RET	INS FEES	MEMBERSHIPS	ACCTG & AUDIT	MGT CONSULT
BUILDING SERVICES	978,172.87	633,539.97	0.00	48,658.91	8,641.88	17,345.92	5,262.76
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>67,200,001.04</b>	<b>19,003,168.09</b>	<b>25,216,184.58</b>	<b>1,652,588.91</b>	<b>659,210.23</b>	<b>1,198,251.23</b>	<b>365,592.00</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL CITYWIDE SERVICES**

Receiving Department	INTEREST	OTHER	CLAIMS/JUDGMT	ELECTIONS	LEGAL SVCS
GENERAL CITYWIDE SERVICES	291,913.55	236,450.87	0.00	0.00	0.00
F&A ADMINISTRATION	7,547.73	6,113.68	8,047.73	0.00	222,464.57
F&A-ADMINISTRATIVE SVCS	27,312.20	22,122.97	0.00	0.00	0.00
F&A PURCHASING SERVICES	11,117.28	9,005.03	0.00	0.00	0.00
INFORMATION TECHNOLOGY	43,856.32	35,523.75	0.00	0.00	0.00
F&A-ACCOUNTING SERVICES	7,317.41	5,927.12	0.00	0.00	0.00
F&A BUDGET AND EVALUATION	6,076.80	4,922.22	0.00	0.00	0.00
F&A-REGULATORY SVCS	8,439.19	6,835.77	0.00	0.00	0.00
AFFIRMATIVE ACTION	6,128.82	4,964.36	0.00	0.00	0.00
MAYOR'S OFFICE - EXECUTIVE	7,848.59	6,357.38	1,431,197.65	143,395.94	203,760.53
HUMAN RESOURCES	8,933.23	7,235.94	0.00	0.00	0.00
LEGAL DEPT.	41,063.04	33,261.19	0.00	0.00	519,240.54
CITY SECRETARY'S OFFICE	2,328.94	1,886.45	0.00	0.00	0.00
CITY COUNCIL	16,358.38	13,250.34	0.00	2,007,543.12	0.00
CONTROLLER'S OFFICE	21,777.73	17,640.02	0.00	143,395.94	0.00
MUNICIPAL COURTS-ADMIN	62,253.91	50,425.86	1,666.04	0.00	0.00
HEALTH ADMINISTRATION	43,856.32	35,523.75	0.00	0.00	40,130.31
PLANNING ADMINISTRATION	11,373.61	9,212.66	0.00	0.00	0.00
PW & ENG. ADM	0.00	0.00	0.00	0.00	0.00
POLICE RECORDS	11,195.32	9,068.24	0.00	0.00	0.00
MUNICIPAL COURTS-JUSTICE	15,864.34	12,850.17	0.00	0.00	0.00
POLICE	1,974,759.69	1,599,561.43	1,217,229.54	0.00	606,796.47
FIRE	1,233,355.14	999,021.45	641,711.20	0.00	32,958.08
PW & ENG. OTHER (100)	309,267.40	250,507.54	1,250,030.12	0.00	0.00
PW STREET/DRAIN MTCE(227)	0.00	0.00	64,117.50	0.00	0.00
PW PUBLIC UTILITIES (701)	0.00	0.00	255,195.42	0.00	0.00
SOLID WASTE MGMT	254,111.81	205,831.34	613,831.85	0.00	0.00
AVIATION	0.00	0.00	134,044.65	0.00	92,972.75
HOUSING & COMMUNITY	0.00	0.00	0.00	0.00	0.00
LIBRARY	92,418.80	74,859.52	0.00	0.00	0.00
PARKS & RECREATION	183,389.00	148,545.65	292,752.84	0.00	0.00
C & E - OPTNS	0.00	0.00	0.00	0.00	0.00
HEALTH & HUMAN SERVICES	127,319.62	103,129.29	61,475.41	0.00	0.00
PLANNING & DEVELOPMENT	13,914.25	11,270.59	59,627.05	0.00	24,424.75
F&A-SP EVNTS/OTHER	5,452.79	4,416.78	0.00	0.00	0.00
HOUSTON EMERGCY CTR 911	0.00	0.00	0.00	0.00	0.00

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department GENERAL CITYWIDE SERVICES**

Receiving Department	INTEREST	OTHER	CLAIMS/JUDGMT	ELECTIONS	LEGAL SVCS
BUILDING SERVICES	146,255.79	118,467.64	0.00	0.00	0.00
Direct Billed	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4,992,807.00</b>	<b>4,044,189.00</b>	<b>6,030,927.00</b>	<b>2,294,335.00</b>	<b>1,742,748.00</b>

**SCHEDULE 4.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
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, TEXAS. The costs of the Director's Office have been allocated based on the number of Full time equivalent positions assigned to each administered department.

CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Schedule .2 - Costs To Be Allocated  
For Department F&A ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,029,170.00			2,029,170.00
EQUIPMENT DEPRECIATION	64,303.05		64,303.05	
GENERAL CITYWIDE SERVICES	464,426.16	10,889.58	475,315.74	
F&A-ADMINSTRATIVE SVCS		68,165.70	68,165.70	
F&A PURCHASING SERVICES		49,059.00	49,059.00	
INFORMATION TECHNOLOGY		1,041,944.30	1,041,944.30	
F&A-ACCOUNTING SERVICES		10,616.66	10,616.66	
F&A BUDGET AND EVALUATION		148,657.66	148,657.66	
F&A-REGULATORY SVCS		3,878.83	3,878.83	
AFFIRMATIVE ACTION		1,431.19	1,431.19	
MAYOR'S OFFICE - EXECUTIVE		5,454.97	5,454.97	
HUMAN RESOURCES		34,253.88	34,253.88	
LEGAL DEPT.		764,148.17	764,148.17	
CITY SECRETARY'S OFFICE		559.20	559.20	
CITY COUNCIL		3,200.59	3,200.59	
CONTROLLER'S OFFICE		532,731.95	532,731.95	
C & E - RENTAL		20,689.24	20,689.24	
BUILDING SERVICES		246,695.77	246,695.77	
Total Allocated Additions:	528,729.21	2,942,376.69	3,471,105.90	3,471,105.90
Total To Be Allocated:	2,557,899.21	2,942,376.69		5,500,275.90



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department F&A ADMINISTRATION**

	Total	General & Admin	DEPT. ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,113,788.00	0.00	1,113,788.00
FRINGE BENEFITS	343,603.00	0.00	343,603.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	45,711.00	0.00	45,711.00
SERVICES	526,068.00	0.00	526,068.00
<b>Departmental Totals</b>			
Total Expenditures	2,029,170.00	0.00	2,029,170.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	2,029,170.00	0.00	2,029,170.00
<b>Allocation Step 1</b>			
Inbound- All Others	528,729.21	528,729.21	0.00
Reallocate Admin Costs		( 528,729.21)	528,729.21
1st Allocation	2,557,899.21	0.00	2,557,899.21
<b>Allocation Step 2</b>			
Inbound- All Others	2,942,376.69	2,942,376.69	0.00
Reallocate Admin Costs		( 2,942,376.69)	2,942,376.69
2nd Allocation	2,942,376.69	0.00	2,942,376.69
<b>Total For 100651100 F&amp;A</b>			
Total Allocated	5,500,275.90	0.00	5,500,275.90

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A ADMINISTRATION**

07/03/2007 09:31:27 AM

Activity - DEPT. ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A-ADMINSTRATIVE SVCS	118	41.0730	1,050,606.98		1,050,606.98	1,208,523.59	2,259,130.57
F&A PURCHASING SERVICES	40	13.9482	356,779.75		356,779.75	410,407.26	767,187.01
F&A-ACCOUNTING SERVICES	38	13.5242	345,935.92		345,935.92	397,933.50	743,869.42
F&A BUDGET AND EVALUATION	30	10.5636	270,206.88		270,206.88	310,821.64	581,028.52
F&A-REGULATORY SVCS	38	13.2810	339,714.06		339,714.06	390,776.43	730,490.49
INSURANCE MANAGEMENT (936)	4	1.3900	35,553.55		35,553.55	40,897.59	76,451.14
F&A-SP EVNTS/OTHER	17	6.2200	159,102.07		159,102.07	183,016.68	342,118.75
SubTotal	287	100.0000	2,557,899.21		2,557,899.21	2,942,376.69	5,500,275.90
TOTAL	287	100.0000	2,557,899.21		2,557,899.21	2,942,376.69	5,500,275.90

Allocation Basis: Number of FTEs administered in F&amp;A

Allocation Source: Human Resources



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A ADMINISTRATION**

Receiving Department	Total	DEPT. ADMIN
F&A-ADMINISTRATIVE SVCS	2,259,130.57	2,259,130.57
F&A PURCHASING SERVICES	767,187.01	767,187.01
F&A-ACCOUNTING SERVICES	743,869.42	743,869.42
F&A BUDGET AND EVALUATION	581,028.52	581,028.52
F&A-REGULATORY SVCS	730,490.49	730,490.49
INSURANCE MANAGEMENT	76,451.14	76,451.14
F&A-SP EVNTS/OTHER	342,118.75	342,118.75
Direct Billed	0.00	0.00
<b>Total</b>	<b>5,500,275.90</b>	<b>5,500,275.90</b>

**SCHEDULE 5.1**  
**FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION - ADMINISTRATIVE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Administrative Services Division provides various support services to all City departments. Responsibilities include providing departmental administrative and accounting supports, balancing and submitting payroll tax forms, processing citywide payroll related functions. The identified activities and basis used for cost allocation are as follows:

- **Business Office** – Costs of departmental administrative and accounting supports have been allocated based upon the number of full time equivalent positions in departments served.
- **Central Payroll** – Costs of payroll activities have been allocated based on the number of full time equivalent positions served.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the number of items stored
- **3-1-1 Services** – Costs of the 3-1-1 center have been allocated based on the number of calls handled per department.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A-ADMINSTRATIVE SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,978,926.00			6,978,926.00
GENERAL CITYWIDE SERVICES	399,611.67	18,143.06	417,754.73	
F&A ADMINISTRATION	1,050,606.98	1,208,523.59	2,259,130.57	
F&A-ADMINSTRATIVE SVCS		438,209.98	438,209.98	
INFORMATION TECHNOLOGY		209,935.16	209,935.16	
F&A-ACCOUNTING SERVICES		6,062.88	6,062.88	
F&A BUDGET AND EVALUATION		1,351.04	1,351.04	
F&A-REGULATORY SVCS		13,341.72	13,341.72	
AFFIRMATIVE ACTION		5,258.54	5,258.54	
MAYOR'S OFFICE - EXECUTIVE		24,148.91	24,148.91	
HUMAN RESOURCES		7,476.14	7,476.14	
CITY SECRETARY'S OFFICE		1,923.44	1,923.44	
CITY COUNCIL		11,008.91	11,008.91	
CONTROLLER'S OFFICE		2,402.94	2,402.94	
Total Allocated Additions:	<u>1,450,218.65</u>	<u>1,947,786.31</u>	<u>3,398,004.96</u>	<u>3,398,004.96</u>
Total To Be Allocated:	<u><u>8,429,144.65</u></u>	<u><u>1,947,786.31</u></u>		<u><u>10,376,930.96</u></u>



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department F&A-ADMINSTRATIVE SVCS**

	Total	General & Admin	BUSINESS OFFICE	PAYROLL	RECORDS MGMT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	4,659,544.00	0.00	430,788.00	1,083,252.00	247,240.00
FRINGE BENEFITS	1,769,137.00	0.00	172,897.00	407,647.00	85,411.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	21,427.00	0.00	5,397.00	8,048.00	( 28.00)
SERVICES	528,818.00	0.00	68,805.00	94,353.00	41,614.00
<b>Departmental Totals</b>					
Total Expenditures	6,978,928.00	0.00	677,887.00	1,593,300.00	374,237.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	6,978,928.00	0.00	677,887.00	1,593,300.00	374,237.00
<b>Allocation Step 1</b>					
Inbound- 100651100 F&A ADMINISTRATION: DEPT. ADMIN	1,050,606.98	0.00	310,244.24	606,200.23	134,162.51
Inbound- All Others	399,611.67	399,611.67	0.00	0.00	0.00
Reallocate Admin Costs		( 399,611.67)	49,177.01	109,464.03	25,301.81
1st Allocation	8,429,144.65	0.00	1,037,308.25	2,308,964.26	533,701.32
<b>Allocation Step 2</b>					
Inbound- 100651100 F&A ADMINISTRATION: DEPT. ADMIN	1,208,523.59	0.00	356,877.02	697,318.11	154,328.46
Inbound- 100680000 INFORMATION TECHNOLOGY:	207,170.05	0.00	0.00	0.00	0.00
Inbound- All Others	532,092.67	532,092.67	0.00	0.00	0.00
Reallocate Admin Costs		( 532,092.67)	65,480.39	145,754.02	33,689.98
2nd Allocation	1,947,786.31	0.00	422,357.41	843,072.13	188,018.44
<b>Total For 100651130</b>					
Total Allocated	10,376,930.96	0.00	1,459,665.66	3,152,036.39	721,719.76

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department F&A-ADMINISTRATIVE SVCS**

3-1-1

<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	2,898,264.00
FRINGE BENEFITS	1,103,182.00
<b>Other Expense &amp; Cost</b>	
SUPPLIES	8,010.00
SERVICES	324,046.00
<b>Departmental Totals</b>	
Total Expenditures	4,333,502.00
<b>Deductions</b>	
Total Deductions	0.00
<b>Functional Cost</b>	<b>4,333,502.00</b>
<b>Allocation Step 1</b>	
Inbound- 100651100 F&A ADMINISTRATION: DEPT. ADMIN	0.00
Inbound- All Others	0.00
Reallocate Admin Costs	215,668.82
1st Allocation	4,549,170.82
<b>Allocation Step 2</b>	
Inbound- 100651100 F&A ADMINISTRATION: DEPT. ADMIN	0.00
Inbound- 100680000 INFORMATION TECHNOLOGY:	207,170.05
Inbound- All Others	0.00
Reallocate Admin Costs	287,168.28
2nd Allocation	494,338.33
<b>Total For 100651130</b>	
Total Allocated	5,043,509.15

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department F&A-ADMINISTRATIVE SVCS**

Activity - BUSINESS OFFICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A-ADMINISTRATIVE SVCS	118	41.0730	426,054.05		426,054.05		426,054.05
F&A PURCHASING SERVICES	40	13.9482	144,685.36		144,685.36	99,973.03	244,658.39
F&A-ACCOUNTING SERVICES	38	13.5242	140,287.85		140,287.85	96,934.49	237,222.34
F&A BUDGET AND EVALUATION	30	10.5636	109,577.35		109,577.35	75,714.50	185,291.85
F&A-REGULATORY SVCS	38	13.2810	137,764.69		137,764.69	95,191.06	232,955.75
INSURANCE MANAGEMENT (936)	4	1.3900	14,418.08		14,418.08	9,962.44	24,380.52
F&A-SP EVNTS/OTHER	17	6.2200	64,520.87		64,520.87	44,581.89	109,102.76
SubTotal	287	100.0000	1,037,308.25		1,037,308.25	422,357.41	1,459,665.66
TOTAL	287	100.0000	1,037,308.25		1,037,308.25	422,357.41	1,459,665.66

Allocation Basis: Number of FTEs administered in F&A

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ADMINISTRATIVE SVCS**

## Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	26	0.1189	2,745.89		2,745.89		2,745.89
F&A-ADMINISTRATIVE SVCS	118	0.5265	12,155.93		12,155.93		12,155.93
F&A PURCHASING SERVICES	40	0.1788	4,128.08		4,128.08	1,517.08	5,645.16
INFORMATION TECHNOLOGY	155	0.6940	16,024.86		16,024.86	5,889.17	21,914.03
F&A-ACCOUNTING SERVICES	38	0.1734	4,002.61		4,002.61	1,470.97	5,473.58
F&A BUDGET AND EVALUATION	30	0.1354	3,126.41		3,126.41	1,148.96	4,275.37
F&A-REGULATORY SVCS	38	0.1702	3,930.62		3,930.62	1,444.51	5,375.13
AFFIRMATIVE ACTION	25	0.1143	2,639.95		2,639.95	970.19	3,610.14
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	5,620.32		5,620.32	2,065.48	7,685.80
HUMAN RESOURCES	42	0.1901	4,390.33		4,390.33	1,613.45	6,003.78
LEGAL DEPT.	156	0.6990	16,139.01		16,139.01	5,931.12	22,070.13
CITY SECRETARY'S OFFICE	12	0.0539	1,244.39		1,244.39	457.32	1,701.71
CITY COUNCIL	71	0.3178	7,336.76		7,336.76	2,696.27	10,033.03
CONTROLLER'S OFFICE	70	0.3150	7,273.01		7,273.01	2,672.84	9,945.85
MUNICIPAL COURTS-ADMIN	349	1.5557	35,920.72		35,920.72	13,200.92	49,121.64
HEALTH ADMINISTRATION	119	0.5338	12,324.60		12,324.60	4,529.31	16,853.91
PLANNING ADMINISTRATION	46	0.2072	4,784.22		4,784.22	1,758.21	6,542.43
PWE ECRE ADM (10D)	265	1.1818	27,287.11		27,287.11	10,028.06	37,315.17
C & E - RENTAL	31	0.1413	3,263.19		3,263.19	1,199.23	4,462.42
POLICE RECORDS	84	0.3777	8,721.03		8,721.03	3,204.99	11,926.02
MUNICIPAL COURTS-JUSTICE	45	0.2019	4,660.81		4,660.81	1,712.85	6,373.66
POLICE	6,663	29.6798	685,300.20		685,300.20	251,849.08	937,149.28
FIRE	4,691	20.8970	482,503.61		482,503.61	177,320.96	659,824.57
PW & ENG. OTHER (100)	539	2.4051	55,532.71		55,532.71	20,408.37	75,941.08
PW FLEET MGMT FUND (118)	147	0.6569	15,167.17		15,167.17	5,573.96	20,741.13
HOUSTON TRANSTAR (221)	5	0.0245	564.61		564.61	207.50	772.11
PW STREET/DRAIN MTCE(227)	419	1.8677	43,124.80		43,124.80	15,848.45	58,973.25
PW PUBLIC UTILITIES (701)	2,168	9.6601	223,049.25	-349,244.00	-126,194.75	81,971.01	-44,223.74
SOLID WASTE MGMT	576	2.5679	59,291.59		59,291.59	21,789.77	81,081.36
AVIATION	1,569	6.9913	161,427.26		161,427.26	59,324.81	220,752.07
HOUSING & COMMUNITY DEVELOP	131	0.5867	13,546.37		13,546.37	4,978.32	18,524.69
LIBRARY	520	2.3162	53,481.02		53,481.02	19,654.37	73,135.39

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ADMINISTRATIVE SVCS**

## Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS & RECREATION	886	3.9471	91,136.69		91,136.69	33,492.90	124,629.59
C & E - OPTNS	140	0.6263	14,461.67		14,461.67	5,314.69	19,776.36
HEALTH & HUMAN SERVICES	1,045	4.6575	107,538.97		107,538.97	39,520.77	147,059.74
INSURANCE MANAGEMENT (936)	4	0.0196	451.47		451.47	165.92	617.39
CABLE TV (208)	10	0.0448	1,033.56		1,033.56	379.84	1,413.40
PLANNING & DEVELOPMENT	53	0.2375	5,484.58		5,484.58	2,015.59	7,500.17
PWE SIGN ADM FND 210	31	0.1403	3,240.56		3,240.56	1,190.91	4,431.47
PWE BLDG INSPECT FND 214	410	1.8304	42,263.00		42,263.00	15,531.72	57,794.72
HEALTH BENEFITS (888)	36	0.1610	3,716.72		3,716.72	1,365.90	5,082.62
HR, WORKERS' COMP (880)	28	0.1289	2,976.25		2,976.25	1,093.78	4,070.03
LEGAL, WORKERS' COMP (880)	4	0.0193	446.35		446.35	164.03	610.38
F&A-SP EVNTS/OTHER	17	0.0797	1,840.87		1,840.87	676.52	2,517.39
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	2,813.77		2,813.77	1,034.06	3,847.83
HOUSTON EMERGCY CTR 911 (218)	230	1.0278	23,730.84		23,730.84	8,721.13	32,451.97
BUILDING SERVICES	263	1.1746	27,120.52		27,120.52	9,966.84	37,087.36
SubTotal	22,451	100.0000	2,308,964.26	-349,244.00	1,959,720.26	843,072.13	2,802,792.39
Direct Billed				349,244.00	349,244.00		349,244.00
TOTAL	22,451	100.0000	2,308,964.26		2,308,964.26	843,072.13	3,152,036.39

Allocation Basis: Total number of FTEs per department

Allocation Source: Human Resources



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department F&A-ADMINISTRATIVE SVCS**

Activity - RECORDS MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	10,596	7.2342	38,609.00		38,609.00		38,609.00
INFORMATION TECHNOLOGY	165	0.1127	601.21		601.21	228.32	829.53
AFFIRMATIVE ACTION	34	0.0232	123.89		123.89	47.05	170.94
MAYOR'S OFFICE - EXECUTIVE	1,289	0.8800	4,696.77		4,696.77	1,783.67	6,480.44
HUMAN RESOURCES	6,267	4.2787	22,835.28		22,835.28	8,672.03	31,507.31
LEGAL DEPT.	18,650	12.7329	67,955.63		67,955.63	25,807.13	93,762.76
CITY COUNCIL	706	0.4820	2,572.48		2,572.48	976.93	3,549.41
CONTROLLER'S OFFICE	13,613	9.2940	49,602.15		49,602.15	18,837.13	68,439.28
PW & ENG ADM	35,282	24.0881	128,558.22		128,558.22	48,821.84	177,380.06
MUNICIPAL COURTS-JUSTICE	46	0.0314	167.61		167.61	63.65	231.26
POLICE	31,623	21.5899	115,225.79		115,225.79	43,758.65	158,984.44
FIRE	1,534	1.0473	5,589.49		5,589.49	2,122.69	7,712.18
SOLID WASTE MGMT	1,796	1.2262	6,544.14		6,544.14	2,485.23	9,029.37
AVIATION	10,872	7.4226	39,614.67		39,614.67	15,044.24	54,658.91
HOUSING & COMMUNITY DEVELOP	1,991	1.3593	7,254.67		7,254.67	2,755.07	10,009.74
LIBRARY	288	0.1966	1,049.40		1,049.40	398.52	1,447.92
PARKS & RECREATION	1,484	1.0132	5,407.30		5,407.30	2,053.50	7,460.80
C & E - OPTNS	613	0.4185	2,233.61		2,233.61	848.25	3,081.86
HEALTH & HUMAN SERVICES	7,928	5.4127	28,887.52		28,887.52	10,970.45	39,857.97
PLANNING & DEVELOPMENT	329	0.2246	1,198.79		1,198.79	455.26	1,654.05
BUILDING SERVICES	1,365	0.9319	4,973.70		4,973.70	1,888.83	6,862.53
<b>SubTotal</b>	<b>146,471</b>	<b>100.0000</b>	<b>533,701.32</b>		<b>533,701.32</b>	<b>188,018.44</b>	<b>721,719.76</b>
<b>TOTAL</b>	<b>146,471</b>	<b>100.0000</b>	<b>533,701.32</b>		<b>533,701.32</b>	<b>188,018.44</b>	<b>721,719.76</b>

Allocation Basis: Number of items stored  
 Allocation Source: Fin. & Adm. Adm. Svcs.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ADMINSTRATIVE SVCS**

## Activity - 3-1-1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	9,907	0.5894	26,810.81		26,810.81		26,810.81
INFORMATION TECHNOLOGY	1,331	0.0792	3,602.03		3,602.03	393.74	3,995.77
AFFIRMATIVE ACTION	389	0.0231	1,052.72		1,052.72	115.07	1,167.79
MAYOR'S OFFICE - EXECUTIVE	9,052	0.5385	24,496.97		24,496.97	2,677.76	27,174.73
HUMAN RESOURCES	8,495	0.5054	22,989.60		22,989.60	2,512.99	25,502.59
LEGAL DEPT.	2,281	0.1357	6,172.95		6,172.95	674.77	6,847.72
CITY SECRETARY'S OFFICE	2,072	0.1233	5,607.35		5,607.35	612.94	6,220.29
CITY COUNCIL	4,131	0.2457	11,179.50		11,179.50	1,222.03	12,401.53
CONTROLLER'S OFFICE	706	0.0420	1,910.61		1,910.61	208.85	2,119.46
MUNICIPAL COURTS-ADMIN	819,342	48.7416	2,217,344.15		2,217,344.15	242,377.48	2,459,721.63
HEALTH ADMINISTRATION	37,671	2.2410	101,947.15		101,947.15	11,143.82	113,090.97
PW & ENG. ADM	9,718	0.5781	26,299.35		26,299.35	2,874.78	29,174.13
PWE ECRE ADM (10D)	3,397	0.2021	9,193.15		9,193.15	1,004.90	10,198.05
MUNICIPAL COURTS-JUSTICE	16,622	0.9888	44,983.29		44,983.29	4,917.11	49,900.40
POLICE	185,576	11.0397	502,215.04		502,215.04	54,897.03	557,112.07
FIRE	6,530	0.3885	17,671.80		17,671.80	1,931.70	19,603.50
PW & ENG. OTHER (100)	114,815	6.8302	310,718.06		310,718.06	33,964.53	344,682.59
PW PUBLIC UTILITIES (701)	167,453	9.9616	453,169.65	-1,702,500.00	-1,249,330.35	49,535.89	-1,199,794.46
SOLID WASTE MGMT	235,306	13.9981	636,796.84		636,796.84	69,608.14	706,404.98
AVIATION	1,040	0.0619	2,814.48		2,814.48	307.65	3,122.13
HOUSING & COMMUNITY DEVELOP	4,750	0.2826	12,854.68		12,854.68	1,405.14	14,259.82
LIBRARY	2,422	0.1441	6,554.54		6,554.54	716.47	7,271.01
PARKS & RECREATION	10,352	0.6158	28,015.11		28,015.11	3,062.33	31,077.44
C & E - OPTNS	17,363	1.0329	46,988.61		46,988.61	5,136.32	52,124.93
PLANNING & DEVELOPMENT	7,957	0.4734	21,533.64		21,533.64	2,353.84	23,887.48
HOUSTON EMERGCY CTR 911 (218)	1,364	0.0811	3,691.33		3,691.33	403.50	4,094.83
BUILDING SERVICES	945	0.0562	2,557.41		2,557.41	279.55	2,836.96
SubTotal	1,680,987	100.0000	4,549,170.82	-1,702,500.00	2,846,670.82	494,338.33	3,341,009.15
Direct Billed				1,702,500.00	1,702,500.00		1,702,500.00
TOTAL	1,680,987	100.0000	4,549,170.82		4,549,170.82	494,338.33	5,043,509.15

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ADMINISTRATIVE SVCS**

Allocation Basis: Number of calls received per dept.

Allocation Source: 3-1-1 Operations

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A-ADMINSTRATIVE SVCS**

Receiving Department	Total	BUSINESS OFFICE	PAYROLL	RECORDS MGMT	3-1-1
F&A ADMINISTRATION	68,165.70	0.00	2,745.89	38,609.00	26,810.81
F&A-ADMINSTRATIVE SVCS	438,209.98	426,054.05	12,155.93	0.00	0.00
F&A PURCHASING SERVICES	250,303.55	244,658.39	5,645.16	0.00	0.00
INFORMATION TECHNOLOGY	26,739.33	0.00	21,914.03	829.53	3,995.77
F&A-ACCOUNTING SERVICES	242,695.92	237,222.34	5,473.58	0.00	0.00
F&A BUDGET AND EVALUATION	189,567.22	185,291.85	4,275.37	0.00	0.00
F&A-REGULATORY SVCS	238,330.88	232,955.75	5,375.13	0.00	0.00
AFFIRMATIVE ACTION	4,948.87	0.00	3,610.14	170.94	1,167.79
MAYOR'S OFFICE - EXECUTIVE	41,340.97	0.00	7,685.80	6,480.44	27,174.73
HUMAN RESOURCES	63,013.68	0.00	6,003.78	31,507.31	25,502.59
LEGAL DEPT.	122,680.61	0.00	22,070.13	93,762.76	6,847.72
CITY SECRETARY'S OFFICE	7,922.00	0.00	1,701.71	0.00	6,220.29
CITY COUNCIL	25,983.97	0.00	10,033.03	3,549.41	12,401.53
CONTROLLER'S OFFICE	80,504.59	0.00	9,945.85	68,439.28	2,119.46
MUNICIPAL COURTS-ADMIN	2,508,843.27	0.00	49,121.64	0.00	2,459,721.63
HEALTH ADMINISTRATION	129,944.88	0.00	16,853.91	0.00	113,090.97
PLANNING ADMINISTRATION	6,542.43	0.00	6,542.43	0.00	0.00
PW & ENG. ADM	206,554.19	0.00	0.00	177,380.06	29,174.13
PWE ECRE ADM (10D)	47,513.22	0.00	37,315.17	0.00	10,198.05
C & E - RENTAL	4,462.42	0.00	4,462.42	0.00	0.00
POLICE RECORDS	11,926.02	0.00	11,926.02	0.00	0.00
MUNICIPAL COURTS-JUSTICE	56,505.32	0.00	6,373.66	231.26	49,900.40
POLICE	1,653,245.79	0.00	937,149.28	158,984.44	557,112.07
FIRE	687,140.25	0.00	659,824.57	7,712.18	19,603.50
PW & ENG. OTHER (100)	420,623.67	0.00	75,941.08	0.00	344,682.59
PW FLEET MGMT FUND (118)	20,741.13	0.00	20,741.13	0.00	0.00
HOUSTON TRANSTAR (221)	772.11	0.00	772.11	0.00	0.00
PW STREET/DRAIN MTCE(227)	58,973.25	0.00	58,973.25	0.00	0.00
PW PUBLIC UTILITIES (701)	( 1,244,018.20)	0.00	( 44,223.74)	0.00	( 1,199,794.46)
SOLID WASTE MGMT	796,515.71	0.00	81,081.36	9,029.37	706,404.98
AVIATION	278,533.11	0.00	220,752.07	54,658.91	3,122.13
HOUSING & COMMUNITY	42,794.25	0.00	18,524.69	10,009.74	14,259.82
LIBRARY	81,854.32	0.00	73,135.39	1,447.92	7,271.01
PARKS & RECREATION	163,167.83	0.00	124,629.59	7,460.80	31,077.44
C & E - OPTNS	74,983.15	0.00	19,776.36	3,081.86	52,124.93
HEALTH & HUMAN SERVICES	186,917.71	0.00	147,059.74	39,857.97	0.00



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A-ADMINISTRATIVE SVCS**

Receiving Department	Total	BUSINESS OFFICE	PAYROLL	RECORDS MGMT	3-1-1
INSURANCE MANAGEMENT	24,997.91	24,380.52	617.39	0.00	0.00
CABLE TV (208)	1,413.40	0.00	1,413.40	0.00	0.00
PLANNING & DEVELOPMENT	33,041.70	0.00	7,500.17	1,654.05	23,887.48
PWE SIGN ADM FND 210	4,431.47	0.00	4,431.47	0.00	0.00
PWE BLDG INSPECT FND 214	57,794.72	0.00	57,794.72	0.00	0.00
HEALTH BENEFITS (888)	5,082.62	0.00	5,082.62	0.00	0.00
HR, WORKERS' COMP (880)	4,070.03	0.00	4,070.03	0.00	0.00
LEGAL, WORKERS' COMP (880)	610.38	0.00	610.38	0.00	0.00
F&A-SP EVNTS/OTHER	111,620.15	109,102.76	2,517.39	0.00	0.00
LEGAL,PROPERTY & CASUALTY	3,847.83	0.00	3,847.83	0.00	0.00
HOUSTON EMERGCY CTR 911	36,546.80	0.00	32,451.97	0.00	4,094.83
BUILDING SERVICES	46,786.85	0.00	37,087.36	6,862.53	2,836.96
Direct Billed	2,051,744.00	0.00	349,244.00	0.00	1,702,500.00
<b>Total</b>	<b>10,376,930.96</b>	<b>1,459,665.66</b>	<b>3,152,036.39</b>	<b>721,719.76</b>	<b>5,043,509.15</b>

**SCHEDULE 6.1**  
**FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – PURCHASING SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The General Fund functions of Purchasing Services of the Finance and Administration Department is to develop, implement and manage citywide policies and procedures for purchasing goods and services. The following activities have been identified and allocated:

- **Procurement** – Costs of procurement activities have been allocated based on the number of purchase orders processed
- **Formal Contract** – Costs of reviewing and negotiating contractual services have been allocated based on the number of formal contracts awarded.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A PURCHASING SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,992,703.00			2,992,703.00
BUILDING USAGE CHARGE	60,182.66		60,182.66	
GENERAL CITYWIDE SERVICES	139,599.35	6,214.94	145,814.29	
F&A ADMINISTRATION	356,779.75	410,407.26	767,187.01	
F&A-ADMINISTRATIVE SVCS	148,813.44	101,490.11	250,303.55	
INFORMATION TECHNOLOGY		939.01	939.01	
F&A-ACCOUNTING SERVICES		2,600.12	2,600.12	
F&A BUDGET AND EVALUATION		579.40	579.40	
F&A-REGULATORY SVCS		5,721.71	5,721.71	
AFFIRMATIVE ACTION		2,120.78	2,120.78	
MAYOR'S OFFICE - EXECUTIVE		8,200.82	8,200.82	
HUMAN RESOURCES		2,538.85	2,538.85	
CITY SECRETARY'S OFFICE		824.88	824.88	
CITY COUNCIL		4,721.25	4,721.25	
CONTROLLER'S OFFICE		1,030.52	1,030.52	
Total Allocated Additions:	<u>705,375.20</u>	<u>547,389.65</u>	<u>1,252,764.85</u>	<u>1,252,764.85</u>
Total To Be Allocated:	<u><u>3,698,078.20</u></u>	<u><u>547,389.65</u></u>		<u><u>4,245,467.85</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department F&A PURCHASING SERVICES**

	Total	General & Admin	PROCUREMENT	FORMAL CONTRACT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	2,087,438.00	774,022.01	497,018.99	816,397.00
FRINGE BENEFITS	733,444.00	271,961.04	174,633.02	286,849.94
<b>Other Expense &amp; Cost</b>				
SUPPLIES	48,662.00	18,043.87	11,586.42	19,031.71
SERVICES	123,159.00	45,667.36	29,324.16	48,167.48
<b>Departmental Totals</b>				
Total Expenditures	2,992,703.00	1,109,694.28	712,562.59	1,170,446.13
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	2,992,703.00	1,109,694.28	712,562.59	1,170,446.13
<b>Allocation Step 1</b>				
Inbound- All Others	705,375.20	261,553.12	167,949.84	275,872.24
Reallocate Admin Costs		( 1,371,247.40)	518,903.33	852,344.07
1st Allocation	3,698,078.20	0.00	1,399,415.76	2,298,662.44
<b>Allocation Step 2</b>				
Inbound- All Others	547,389.65	202,972.08	130,333.48	214,084.09
Reallocate Admin Costs		( 202,972.08)	76,808.09	126,163.99
2nd Allocation	547,389.65	0.00	207,141.57	340,248.08
<b>Total For 100651300 F&amp;A</b>				
Total Allocated	4,245,467.85	0.00	1,606,557.33	2,638,910.52



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A PURCHASING SERVICES**

## Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	4	0.0208	290.74		290.74		290.74
F&A ADMINISTRATION	257	1.3349	18,680.20		18,680.20		18,680.20
INFORMATION TECHNOLOGY	411	2.1347	29,873.78		29,873.78	4,482.69	34,356.47
MAYOR'S OFFICE - EXECUTIVE	78	0.4051	5,669.48		5,669.48	850.73	6,520.21
HUMAN RESOURCES	161	0.8362	11,702.38		11,702.38	1,755.99	13,458.37
LEGAL DEPT.	123	0.6389	8,940.32		8,940.32	1,341.53	10,281.85
CITY SECRETARY'S OFFICE	13	0.0675	944.91		944.91	141.79	1,086.70
CITY COUNCIL	90	0.4675	6,541.71		6,541.71	981.61	7,523.32
CONTROLLER'S OFFICE	58	0.3013	4,215.77		4,215.77	632.59	4,848.36
MUNICIPAL COURTS-ADMIN	251	1.3037	18,244.09		18,244.09	2,737.60	20,981.69
PW & ENG. ADM	5,924	30.7691	430,589.45		430,589.45	64,611.77	495,201.22
MUNICIPAL COURTS-JUSTICE	37	0.1922	2,689.37		2,689.37	403.55	3,092.92
POLICE	1,401	7.2768	101,832.52		101,832.52	15,280.40	117,112.92
FIRE	2,918	15.1561	212,096.57		212,096.57	31,825.98	243,922.55
SOLID WASTE MGMT	1,715	8.9077	124,655.80		124,655.80	18,705.13	143,360.93
AVIATION	2,324	12.0708	168,921.32		168,921.32	25,347.36	194,268.68
HOUSING & COMMUNITY DEVELOP	256	1.3297	18,607.51		18,607.51	2,792.14	21,399.65
LIBRARY	400	2.0776	29,074.23		29,074.23	4,362.71	33,436.94
PARKS & RECREATION	1,116	5.7965	81,117.12		81,117.12	12,171.97	93,289.09
C & E - OPTNS	232	1.2050	16,863.06		16,863.06	2,530.37	19,393.43
HEALTH & HUMAN SERVICES	822	4.2695	59,747.55		59,747.55	8,965.37	68,712.92
PLANNING & DEVELOPMENT	112	0.5817	8,140.79		8,140.79	1,221.56	9,362.35
HOUSTON EMERGCY CTR 911 (218)	79	0.4103	5,742.17		5,742.17	861.64	6,603.81
BUILDING SERVICES	471	2.4464	34,234.92		34,234.92	5,137.09	39,372.01
SubTotal	19,253	100.0000	1,399,415.76		1,399,415.76	207,141.57	1,606,557.33
TOTAL	19,253	100.0000	1,399,415.76		1,399,415.76	207,141.57	1,606,557.33

Allocation Basis: Number of purchase orders

Allocation Source: Fin. &amp; Adm. Purchasing Services

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A PURCHASING SERVICES**

## Activity - FORMAL CONTRACT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	3	1.3216	30,378.80		30,378.80		30,378.80
INFORMATION TECHNOLOGY	9	3.9648	91,136.40		91,136.40	13,670.68	104,807.08
MAYOR'S OFFICE - EXECUTIVE	1	0.4405	10,126.27		10,126.27	1,518.97	11,645.24
LEGAL DEPT.	1	0.4405	10,126.27		10,126.27	1,518.97	11,645.24
MUNICIPAL COURTS-ADMIN	3	1.3216	30,378.80		30,378.80	4,556.89	34,935.69
PW & ENG. ADM	41	18.0617	415,176.92		415,176.92	62,277.55	477,454.47
POLICE	47	20.7049	475,934.47		475,934.47	71,391.32	547,325.79
FIRE	15	6.6079	151,894.00		151,894.00	22,784.47	174,678.47
SOLID WASTE MGMT	4	1.7621	40,505.08		40,505.08	6,075.86	46,580.94
AVIATION	13	5.7269	131,641.46		131,641.46	19,746.54	151,388.00
HOUSING & COMMUNITY DEVELOP	1	0.4405	10,126.27		10,126.27	1,518.97	11,645.24
PARKS & RECREATION	6	2.6432	60,757.60		60,757.60	9,113.79	69,871.39
C & E - OPTNS	6	2.6432	60,757.60		60,757.60	9,113.79	69,871.39
HEALTH & HUMAN SERVICES	12	5.2863	121,515.20		121,515.20	18,227.58	139,742.78
HOUSTON EMERGCY CTR 911 (218)	4	1.7621	40,505.08		40,505.08	6,075.86	46,580.94
BUILDING SERVICES	18	7.9295	182,272.78		182,272.78	27,341.36	209,614.14
OTHER	43	18.9427	435,429.44		435,429.44	65,315.48	500,744.92
SubTotal	227	100.0000	2,298,662.44		2,298,662.44	340,248.08	2,638,910.52
TOTAL	227	100.0000	2,298,662.44		2,298,662.44	340,248.08	2,638,910.52

Allocation Basis: Number of formal contracts awarded

Allocation Source: Fin. &amp; Adm. Purchasing Services

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A PURCHASING SERVICES**

Receiving Department	Total	PROCUREMENT	FORMAL CONTRACT
GENERAL CITYWIDE SERVICES	290.74	290.74	0.00
F&A ADMINISTRATION	49,059.00	18,680.20	30,378.80
INFORMATION TECHNOLOGY	139,163.55	34,356.47	104,807.08
MAYOR'S OFFICE - EXECUTIVE	18,165.45	6,520.21	11,645.24
HUMAN RESOURCES	13,458.37	13,458.37	0.00
LEGAL DEPT.	21,927.09	10,281.85	11,645.24
CITY SECRETARY'S OFFICE	1,086.70	1,086.70	0.00
CITY COUNCIL	7,523.32	7,523.32	0.00
CONTROLLER'S OFFICE	4,848.36	4,848.36	0.00
MUNICIPAL COURTS-ADMIN	55,917.38	20,981.69	34,935.69
PW & ENG. ADM	972,655.69	495,201.22	477,454.47
MUNICIPAL COURTS-JUSTICE	3,092.92	3,092.92	0.00
POLICE	664,438.71	117,112.92	547,325.79
FIRE	418,601.02	243,922.55	174,678.47
SOLID WASTE MGMT	189,941.87	143,360.93	46,580.94
AVIATION	345,656.68	194,268.68	151,388.00
HOUSING & COMMUNITY	33,044.89	21,399.65	11,645.24
LIBRARY	33,436.94	33,436.94	0.00
PARKS & RECREATION	163,160.48	93,289.09	69,871.39
C & E - OPTNS	89,264.82	19,393.43	69,871.39
HEALTH & HUMAN SERVICES	208,455.70	68,712.92	139,742.78
PLANNING & DEVELOPMENT	9,362.35	9,362.35	0.00
HOUSTON EMERGCY CTR 911	53,184.75	6,603.81	46,580.94
BUILDING SERVICES	248,986.15	39,372.01	209,614.14
OTHER	500,744.92	0.00	500,744.92
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>4,245,467.85</b>	<b>1,606,557.33</b>	<b>2,638,910.52</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY**  
**NATURE AND EXTENT OF SERVICES**

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

- **Department Systems** – Costs for maintenance of departmental systems have been allocated based on support man hour costs.
- **Extended Purchasing System (EPS)** – Costs of the purchasing system have been allocated based on the number of EPS transactions.
- **Advantage Financial System (AFIN)** – Costs of the financial system have been allocated based on the number of AFIN transactions.
- **Advantage Human Resources System (AHRS) and Human Resources Management System (HRMS)** – Costs of the Human Resource systems have been allocated based on the number of full time equivalent positions per department.
- **Government Fixed Asset Management System (G-FAMS)** – Costs of the Fixed Asset System has been allocated based on the number of fixed and controlled assets.
- **Departmental Services - Municipal Court** – Costs of services provided to Municipal Courts-Admin have been directly allocated.
- **Gems 2000 (Fleet System) (G2K)** – Costs of the Fleet System have been allocated based on the number of "active" vehicles tracked.
- **Citywide Support** – Costs of citywide support have been allocated based on the total number of revenue and expenditure transactions by department.
- **Network** – Costs of network service and support have been allocated based on the number of service requests per department.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION TECHNOLOGY**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,806,980.00			11,806,980.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
BUILDING USAGE CHARGE	39,573.55		39,573.55	
EQUIPMENT DEPRECIATION	88,034.07		88,034.07	
GENERAL CITYWIDE SERVICES	502,222.42	21,942.54	524,164.96	
F&A-ADMINSTRATIVE SVCS	20,228.10	6,511.23	26,739.33	
F&A PURCHASING SERVICES	121,010.18	18,153.37	139,163.55	
INFORMATION TECHNOLOGY		1,243,678.01	1,243,678.01	
F&A-ACCOUNTING SERVICES		29,473.32	29,473.32	
F&A BUDGET AND EVALUATION		45,941.62	45,941.62	
F&A-REGULATORY SVCS		22,571.39	22,571.39	
AFFIRMATIVE ACTION		8,334.04	8,334.04	
MAYOR'S OFFICE - EXECUTIVE		31,834.89	31,834.89	
HUMAN RESOURCES		27,854.44	27,854.44	
LEGAL DEPT.		10,826.25	10,826.25	
CITY SECRETARY'S OFFICE		3,254.05	3,254.05	
CITY COUNCIL		18,624.75	18,624.75	
CONTROLLER'S OFFICE		160,720.16	160,720.16	
C & E - RENTAL		2,396.25	2,396.25	
Total Allocated Additions:	771,068.32	1,652,116.31	2,423,184.63	2,423,184.63
Total To Be Allocated:	12,578,048.32	1,652,116.31		14,230,164.63

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department INFORMATION TECHNOLOGY**

	Total	General & Admin	DEPARTMENT SYST	EPS	AFIN
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	7,249,623.00	548,071.50	684,364.41	93,520.14	399,454.23
FRINGE BENEFITS	2,363,277.00	178,663.74	223,093.35	30,486.27	130,216.56
<b>Other Expense &amp; Cost</b>					
SUPPLIES	208,215.00	15,741.05	19,655.50	2,685.97	11,472.65
SERVICES	1,756,580.00	132,797.45	165,821.15	22,659.88	96,787.56
OTHER	229,285.00	17,333.95	21,644.50	2,957.78	12,633.60
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	11,806,980.00	892,607.69	1,114,578.91	152,310.04	650,564.60
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Total Expenditures	11,806,980.00	892,607.69	1,114,578.91	152,310.04	650,564.60
<b>Allocation Step 1</b>					
Inbound- All Others	771,068.32	771,068.32	0.00	0.00	0.00
Reallocate Admin Costs		( 1,663,676.01)	169,894.59	23,216.60	99,165.07
1st Allocation	12,578,048.32	0.00	1,284,473.50	175,526.64	749,729.67
<b>Allocation Step 2</b>					
Inbound- All Others	1,652,116.31	1,652,116.31	0.00	0.00	0.00
Reallocate Admin Costs		( 1,652,116.31)	168,714.12	23,055.28	98,476.04
2nd Allocation	1,652,116.31	0.00	168,714.12	23,055.28	98,476.04
<b>Total For 100680000 INFORMATION</b>					
Total Allocated	14,230,164.63	0.00	1,453,187.62	198,581.92	848,205.71

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION TECHNOLOGY**

	AHRS & HRMS	G-FAMS	Dept Services	G2K	CITYWIDE SUPPOR
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	279,835.45	47,847.51	917,802.27	13,049.32	1,129,491.26
FRINGE BENEFITS	91,222.49	15,597.63	299,190.87	4,253.90	368,198.56
<b>Other Expense &amp; Cost</b>					
SUPPLIES	8,037.10	1,374.22	26,360.02	374.79	32,439.90
SERVICES	67,803.99	11,593.43	222,383.03	3,161.84	273,675.16
OTHER	8,850.40	1,513.28	29,027.48	412.71	35,722.60
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	455,749.43	77,926.07	1,494,763.67	21,252.56	1,839,527.48
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	455,749.43	77,926.07	1,494,763.67	21,252.56	1,839,527.48
<b>Allocation Step 1</b>					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	69,470.12	11,878.65	227,847.08	3,239.18	280,399.28
1st Allocation	525,219.55	89,804.72	1,722,610.75	24,491.74	2,119,926.76
<b>Allocation Step 2</b>					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	68,987.42	11,796.11	226,263.94	3,216.67	278,450.99
2nd Allocation	68,987.42	11,796.11	226,263.94	3,216.67	278,450.99
<b>Total For 100680000 INFORMATION</b>					
Total Allocated	594,206.97	101,600.83	1,948,874.69	27,708.41	2,398,377.75

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department INFORMATION TECHNOLOGY**

	NETWORK
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	3,136,186.91
FRINGE BENEFITS	1,022,353.63
<b>Other Expense &amp; Cost</b>	
SUPPLIES	90,073.80
SERVICES	759,896.51
OTHER	99,188.70
CAPITAL OUTLAY	0.00
<b>Departmental Totals</b>	
Total Expenditures	5,107,699.55
<b>Deductions</b>	
Total Deductions	0.00
<b>Functional Cost</b>	<b>5,107,699.55</b>
<b>Allocation Step 1</b>	
Inbound- All Others	0.00
Reallocate Admin Costs	778,565.44
1st Allocation	5,886,264.99
<b>Allocation Step 2</b>	
Inbound- All Others	0.00
Reallocate Admin Costs	773,155.74
2nd Allocation	773,155.74
<b>Total For 100680000 INFORMATION</b>	
Total Allocated	6,659,420.73



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department INFORMATION TECHNOLOGY**

Activity - DEPARTMENT SYST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	423,076	43.3487	556,802.25		556,802.25		556,802.25
F&A-ADMINISTRATIVE SVCS	157,414	16.1288	207,170.05		207,170.05		207,170.05
MAYOR'S OFFICE - EXECUTIVE	99,854	10.2311	131,416.22		131,416.22	42,596.96	174,013.18
CITY SECRETARY'S OFFICE	25,176	2.5796	33,134.84		33,134.84	10,740.26	43,875.10
CITY COUNCIL	32,633	3.3437	42,948.77		42,948.77	13,921.32	56,870.09
MUNICIPAL COURTS-ADMIN	102,310	10.4828	134,648.44		134,648.44	43,644.65	178,293.09
PW & ENG. ADM	21,557	2.2088	28,371.94		28,371.94	9,196.42	37,568.36
SOLID WASTE MGMT	58,543	5.9984	77,047.72		77,047.72	24,974.08	102,021.80
HEALTH & HUMAN SERVICES	55,417	5.6781	72,933.27		72,933.27	23,640.43	96,573.70
SubTotal	975,985	100.0000	1,284,473.50		1,284,473.50	168,714.12	1,453,187.62
TOTAL	975,985	100.0000	1,284,473.50		1,284,473.50	168,714.12	1,453,187.62

Allocation Basis: IT Support man-hour costs

Allocation Source: Information Technology

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

## Activity - EPS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	674	0.5573	978.25		978.25		978.25
F&A ADMINISTRATION	2,532	2.0937	3,674.95		3,674.95		3,674.95
INFORMATION TECHNOLOGY	1,710	1.4140	2,481.90		2,481.90		2,481.90
AFFIRMATIVE ACTION	18	0.0149	26.13		26.13	3.58	29.71
MAYOR'S OFFICE - EXECUTIVE	849	0.7020	1,232.24		1,232.24	168.71	1,400.95
HUMAN RESOURCES	1,067	0.8823	1,548.65		1,548.65	212.03	1,760.68
LEGAL DEPT.	439	0.3630	637.17		637.17	87.24	724.41
CITY SECRETARY'S OFFICE	67	0.0554	97.24		97.24	13.31	110.55
CITY COUNCIL	713	0.5896	1,034.85		1,034.85	141.69	1,176.54
CONTROLLER'S OFFICE	389	0.3217	564.60		564.60	77.30	641.90
MUNICIPAL COURTS-ADMIN	1,304	1.0783	1,892.63		1,892.63	259.13	2,151.76
HEALTH ADMINISTRATION	6,850	5.6642	9,942.10		9,942.10	1,361.22	11,303.32
PLANNING ADMINISTRATION	860	0.7111	1,248.21		1,248.21	170.90	1,419.11
PW & ENG. ADM	37,257	30.8070	54,074.79		54,074.79	7,403.65	61,478.44
C & E - RENTAL	1,419	1.1733	2,059.54		2,059.54	281.98	2,341.52
MUNICIPAL COURTS-JUSTICE	133	0.1100	193.04		193.04	26.43	219.47
POLICE	9,914	8.1977	14,389.19		14,389.19	1,970.09	16,359.28
FIRE	22,546	18.6429	32,723.29		32,723.29	4,480.30	37,203.59
SOLID WASTE MGMT	8,063	6.6672	11,702.65		11,702.65	1,602.26	13,304.91
AVIATION	11,604	9.5952	16,842.06		16,842.06	2,305.93	19,147.99
HOUSING & COMMUNITY DEVELOP	836	0.6913	1,213.37		1,213.37	166.13	1,379.50
LIBRARY	2,682	2.2177	3,892.66		3,892.66	532.96	4,425.62
PARKS & RECREATION	7,306	6.0412	10,603.94		10,603.94	1,451.83	12,055.77
HOUSTON EMERGCY CTR 911 (218)	130	0.1075	188.68		188.68	25.83	214.51
BUILDING SERVICES	1,574	1.3015	2,284.51		2,284.51	312.78	2,597.29
SubTotal	120,936	100.0000	175,526.64		175,526.64	23,055.28	198,581.92
TOTAL	120,936	100.0000	175,526.64		175,526.64	23,055.28	198,581.92

Allocation Basis: Number of EPS transactions

Allocation Source: Information Technology

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

## Activity - AFIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	204,995	5.8897	44,157.08		44,157.08		44,157.08
F&A ADMINISTRATION	71,235	2.0467	15,344.42		15,344.42		15,344.42
INFORMATION TECHNOLOGY	74,018	2.1266	15,943.89		15,943.89		15,943.89
AFFIRMATIVE ACTION	2,502	0.0719	538.94		538.94	78.71	617.65
MAYOR'S OFFICE - EXECUTIVE	24,297	0.6981	5,233.71		5,233.71	764.36	5,998.07
HUMAN RESOURCES	379,677	10.9085	81,784.57		81,784.57	11,944.25	93,728.82
LEGAL DEPT.	29,006	0.8334	6,248.06		6,248.06	912.50	7,160.56
CITY SECRETARY'S OFFICE	1,682	0.0483	362.31		362.31	52.91	415.22
CITY COUNCIL	18,546	0.5328	3,994.91		3,994.91	583.44	4,578.35
CONTROLLER'S OFFICE	11,076	0.3182	2,385.83		2,385.83	348.44	2,734.27
MUNICIPAL COURTS-ADMIN	53,541	1.5383	11,533.03		11,533.03	1,684.35	13,217.38
PW & ENG. ADM	790,490	22.7118	170,276.02		170,276.02	24,867.99	195,144.01
MUNICIPAL COURTS-JUSTICE	6,983	0.2006	1,504.18		1,504.18	219.68	1,723.86
POLICE	279,365	8.0265	60,176.80		60,176.80	8,788.54	68,965.34
FIRE	426,307	12.2483	91,828.93		91,828.93	13,411.18	105,240.11
SOLID WASTE MGMT	105,700	3.0369	22,768.38		22,768.38	3,325.21	26,093.59
AVIATION	198,630	5.7069	42,786.02		42,786.02	6,248.70	49,034.72
HOUSING & COMMUNITY DEVELOP	43,167	1.2402	9,298.42		9,298.42	1,357.99	10,656.41
LIBRARY	94,982	2.7289	20,459.66		20,459.66	2,988.04	23,447.70
PARKS & RECREATION	183,174	5.2628	39,456.71		39,456.71	5,762.47	45,219.18
C & E - OPTNS	40,660	1.1682	8,758.39		8,758.39	1,279.12	10,037.51
HEALTH & HUMAN SERVICES	284,924	8.1862	61,374.24		61,374.24	8,963.42	70,337.66
PLANNING & DEVELOPMENT	35,450	1.0185	7,636.13		7,636.13	1,115.22	8,751.35
HOUSTON EMERGCY CTR 911 (218)	8,915	0.2561	1,920.34		1,920.34	280.46	2,200.80
BUILDING SERVICES	44,782	1.2866	9,646.29		9,646.29	1,408.80	11,055.09
OTHER	66,444	1.9090	14,312.41		14,312.41	2,090.26	16,402.67
SubTotal	3,480,548	100.0000	749,729.67		749,729.67	98,476.04	848,205.71
TOTAL	3,480,548	100.0000	749,729.67		749,729.67	98,476.04	848,205.71

Allocation Basis: Number of AFIN transactions

Allocation Source: Information Technology

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

## Activity - AHRS &amp; HRMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	26	0.1189	624.61		624.61		624.61
F&A-ADMINISTRATIVE SVCS	118	0.5265	2,765.11		2,765.11		2,765.11
F&A PURCHASING SERVICES	40	0.1788	939.01		939.01		939.01
INFORMATION TECHNOLOGY	155	0.6940	3,645.17		3,645.17		3,645.17
F&A-ACCOUNTING SERVICES	38	0.1734	910.47		910.47	121.43	1,031.90
F&A BUDGET AND EVALUATION	30	0.1354	711.16		711.16	94.85	806.01
F&A-REGULATORY SVCS	38	0.1702	894.10		894.10	119.25	1,013.35
AFFIRMATIVE ACTION	25	0.1143	600.51		600.51	80.09	680.60
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	1,278.45		1,278.45	170.51	1,448.96
HUMAN RESOURCES	42	0.1901	998.67		998.67	133.20	1,131.87
LEGAL DEPT.	156	0.6990	3,671.14		3,671.14	489.64	4,160.78
CITY SECRETARY'S OFFICE	12	0.0539	283.06		283.06	37.75	320.81
CITY COUNCIL	71	0.3178	1,668.89		1,668.89	222.59	1,891.48
CONTROLLER'S OFFICE	70	0.3150	1,654.39		1,654.39	220.65	1,875.04
MUNICIPAL COURTS-ADMIN	349	1.5557	8,170.88		8,170.88	1,089.79	9,260.67
HEALTH ADMINISTRATION	119	0.5338	2,803.47		2,803.47	373.91	3,177.38
PLANNING ADMINISTRATION	46	0.2072	1,088.27		1,088.27	145.15	1,233.42
PWE ECRE ADM (10D)	265	1.1818	6,206.99		6,206.99	827.86	7,034.85
C & E - RENTAL	31	0.1413	742.28		742.28	99.00	841.28
POLICE RECORDS	84	0.3777	1,983.77		1,983.77	264.58	2,248.35
MUNICIPAL COURTS-JUSTICE	45	0.2019	1,060.19		1,060.19	141.40	1,201.59
POLICE	6,663	29.6798	155,885.08		155,885.08	20,791.12	176,676.20
FIRE	4,691	20.8970	109,754.98		109,754.98	14,638.52	124,393.50
PW & ENG. OTHER (100)	539	2.4051	12,632.01		12,632.01	1,684.79	14,316.80
PW FLEET MGMT FUND (118)	147	0.6569	3,450.07		3,450.07	460.15	3,910.22
HOUSTON TRANSTAR (221)	5	0.0245	128.43		128.43	17.13	145.56
PW STREET/DRAIN MTCE(227)	419	1.8677	9,809.59		9,809.59	1,308.35	11,117.94
PW PUBLIC UTILITIES (701)	2,168	9.6601	50,736.96		50,736.96	6,767.02	57,503.98
SOLID WASTE MGMT	576	2.5679	13,487.04		13,487.04	1,798.83	15,285.87
AVIATION	1,569	6.9913	36,719.82		36,719.82	4,897.49	41,617.31
HOUSING & COMMUNITY DEVELOP	131	0.5867	3,081.39		3,081.39	410.98	3,492.37
LIBRARY	520	2.3162	12,165.31		12,165.31	1,622.54	13,787.85

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

## Activity - AHRS &amp; HRMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS & RECREATION	886	3.9471	20,730.84		20,730.84	2,764.97	23,495.81
C & E - OPTNS	140	0.6263	3,289.59		3,289.59	438.75	3,728.34
HEALTH & HUMAN SERVICES	1,045	4.6575	24,461.86		24,461.86	3,262.59	27,724.45
INSURANCE MANAGEMENT (936)	4	0.0196	102.70		102.70	13.70	116.40
CABLE TV (208)	10	0.0448	235.10		235.10	31.36	266.46
PLANNING & DEVELOPMENT	53	0.2375	1,247.58		1,247.58	166.39	1,413.97
PWE SIGN ADM FND 210	31	0.1403	737.13		737.13	98.31	835.44
PWE BLDG INSPECT FND 214	410	1.8304	9,613.56		9,613.56	1,282.20	10,895.76
HEALTH BENEFITS (888)	36	0.1610	845.44		845.44	112.76	958.20
HR, WORKERS' COMP (880)	28	0.1289	677.01		677.01	90.30	767.31
LEGAL, WORKERS' COMP (880)	4	0.0193	101.53		101.53	13.54	115.07
F&A-SP EVNTS/OTHER	17	0.0797	418.74		418.74	55.85	474.59
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	640.05		640.05	85.37	725.42
HOUSTON EMERGCY CTR 911 (218)	230	1.0278	5,398.05		5,398.05	719.96	6,118.01
BUILDING SERVICES	263	1.1746	6,169.10		6,169.10	822.80	6,991.90
SubTotal	22,451	100.0000	525,219.55		525,219.55	68,987.42	594,206.97
TOTAL	22,451	100.0000	525,219.55		525,219.55	68,987.42	594,206.97

Allocation Basis: Total number of FTEs per department

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

## Activity - G-FAMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	998	0.6615	594.08		594.08		594.08
INFORMATION TECHNOLOGY	2,166	1.4357	1,289.35		1,289.35		1,289.35
AFFIRMATIVE ACTION	79	0.0524	47.03		47.03	6.31	53.34
MAYOR'S OFFICE - EXECUTIVE	496	0.3288	295.25		295.25	39.61	334.86
HUMAN RESOURCES	319	0.2114	189.89		189.89	25.48	215.37
LEGAL DEPT.	317	0.2101	188.70		188.70	25.32	214.02
CITY SECRETARY'S OFFICE	31	0.0205	18.45		18.45	2.48	20.93
CITY COUNCIL	129	0.0855	76.79		76.79	10.30	87.09
CONTROLLER'S OFFICE	120	0.0795	71.43		71.43	9.58	81.01
MUNICIPAL COURTS-ADMIN	952	0.6310	566.69		566.69	76.03	642.72
PW & ENG. ADM	74,111	49.1242	44,115.69		44,115.69	5,918.85	50,034.54
POLICE	34,555	22.9046	20,569.40		20,569.40	2,759.73	23,329.13
FIRE	8,354	5.5374	4,972.85		4,972.85	667.19	5,640.04
SOLID WASTE MGMT	2,525	1.6737	1,503.05		1,503.05	201.66	1,704.71
AVIATION	7,156	4.7433	4,259.72		4,259.72	571.51	4,831.23
HOUSING & COMMUNITY DEVELOP	364	0.2413	216.68		216.68	29.07	245.75
LIBRARY	3,583	2.3750	2,132.84		2,132.84	286.16	2,419.00
PARKS & RECREATION	5,479	3.6317	3,261.46		3,261.46	437.58	3,699.04
C & E - OPTNS	831	0.5508	494.67		494.67	66.37	561.04
HEALTH & HUMAN SERVICES	6,465	4.2853	3,848.39		3,848.39	516.33	4,364.72
PLANNING & DEVELOPMENT	879	0.5826	523.24		523.24	70.20	593.44
HOUSTON EMERGCY CTR 911 (218)	460	0.3049	273.82		273.82	36.74	310.56
BUILDING SERVICES	496	0.3288	295.25		295.25	39.61	334.86
SubTotal	150,865	100.0000	89,804.72		89,804.72	11,796.11	101,600.83
TOTAL	150,865	100.0000	89,804.72		89,804.72	11,796.11	101,600.83

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Fin. &amp; Adm. Fixed Assets Management Report

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Activity - Dept Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MUNICIPAL COURTS-ADMIN	100	100.0000	1,722,610.75		1,722,610.75	226,263.94	1,948,874.69
SubTotal	100	100.0000	1,722,610.75		1,722,610.75	226,263.94	1,948,874.69
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>1,722,610.75</b>		<b>1,722,610.75</b>	<b>226,263.94</b>	<b>1,948,874.69</b>

Allocation Basis: Direct allocation to Municipal Courts-Admin

Allocation Source: N/A



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Activity - G2K

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	34	0.2907	71.19		71.19		71.19
INFORMATION TECHNOLOGY	24	0.2052	50.25		50.25		50.25
AFFIRMATIVE ACTION	7	0.0598	14.66		14.66	1.93	16.59
MAYOR'S OFFICE - EXECUTIVE	30	0.2565	62.82		62.82	8.29	71.11
HUMAN RESOURCES	14	0.1197	29.31		29.31	3.87	33.18
LEGAL DEPT.	6	0.0513	12.56		12.56	1.66	14.22
PW & ENG. ADM	3,924	33.5471	8,216.24		8,216.24	1,084.49	9,300.73
MUNICIPAL COURTS-JUSTICE	2	0.0171	4.19		4.19	0.55	4.74
POLICE	3,726	31.8543	7,801.68		7,801.68	1,029.75	8,831.43
FIRE	984	8.4124	2,060.35		2,060.35	271.95	2,332.30
SOLID WASTE MGMT	589	5.0355	1,233.28		1,233.28	162.78	1,396.06
AVIATION	743	6.3521	1,555.73		1,555.73	205.34	1,761.07
HOUSING & COMMUNITY DEVELOP	28	0.2394	58.63		58.63	7.74	66.37
LIBRARY	21	0.1795	43.97		43.97	5.80	49.77
PARKS & RECREATION	1,048	8.9596	2,194.35		2,194.35	289.64	2,483.99
C & E - OPTNS	65	0.5557	136.10		136.10	17.96	154.06
HEALTH & HUMAN SERVICES	238	2.0347	498.34		498.34	65.78	564.12
PLANNING & DEVELOPMENT	7	0.0598	14.66		14.66	1.93	16.59
HOUSTON EMERGCY CTR 911 (218)	3	0.0256	6.28		6.28	0.83	7.11
BUILDING SERVICES	204	1.7440	427.15		427.15	56.38	483.53
<b>SubTotal</b>	<b>11,697</b>	<b>100.0000</b>	<b>24,491.74</b>		<b>24,491.74</b>	<b>3,216.67</b>	<b>27,708.41</b>
<b>TOTAL</b>	<b>11,697</b>	<b>100.0000</b>	<b>24,491.74</b>		<b>24,491.74</b>	<b>3,216.67</b>	<b>27,708.41</b>

Allocation Basis: Number of vehicles

Allocation Source: Finance & Administration





**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department INFORMATION TECHNOLOGY**

Activity - CITYWIDE SUPPOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	263,064	9.3639	198,507.48		198,507.48		198,507.48
F&A ADMINISTRATION	263,811	9.3905	199,071.17		199,071.17		199,071.17
INFORMATION TECHNOLOGY	77,678	2.7650	58,615.64		58,615.64		58,615.64
AFFIRMATIVE ACTION	2,113	0.0752	1,594.46		1,594.46	266.86	1,861.32
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	21,282.67		21,282.67	3,561.98	24,844.65
HUMAN RESOURCES	427,346	15.2118	322,474.35		322,474.35	53,971.00	376,445.35
LEGAL DEPT.	18,646	0.6637	14,070.23		14,070.23	2,354.87	16,425.10
CITY SECRETARY'S OFFICE	1,348	0.0480	1,017.20		1,017.20	170.24	1,187.44
CITY COUNCIL	16,184	0.5761	12,212.41		12,212.41	2,043.93	14,256.34
CONTROLLER'S OFFICE	8,982	0.3197	6,777.79		6,777.79	1,134.37	7,912.16
MUNICIPAL COURTS-ADMIN	49,588	1.7651	37,419.00		37,419.00	6,262.64	43,681.64
PW & ENG. ADM	295,934	10.5339	223,311.11		223,311.11	37,374.52	260,685.63
MUNICIPAL COURTS-JUSTICE	8,609	0.3064	6,496.32		6,496.32	1,087.26	7,583.58
POLICE	262,632	9.3485	198,181.50		198,181.50	33,168.69	231,350.19
FIRE	135,454	4.8215	102,213.27		102,213.27	17,106.95	119,320.22
PW PUBLIC UTILITIES (701)	227,911	8.1126	171,981.11		171,981.11	28,783.66	200,764.77
SOLID WASTE MGMT	77,831	2.7704	58,731.09		58,731.09	9,829.54	68,560.63
AVIATION	162,540	5.7857	122,652.31		122,652.31	20,527.73	143,180.04
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	22,365.52		22,365.52	3,743.21	26,108.73
LIBRARY	52,599	1.8723	39,691.09		39,691.09	6,642.91	46,334.00
PARKS & RECREATION	120,946	4.3051	91,265.58		91,265.58	15,274.69	106,540.27
C & E - OPTNS	29,510	1.0504	22,268.18		22,268.18	3,726.92	25,995.10
HEALTH & HUMAN SERVICES	191,266	6.8082	144,328.87		144,328.87	24,155.64	168,484.51
PLANNING & DEVELOPMENT	6,889	0.2452	5,198.42		5,198.42	870.03	6,068.45
HOUSTON EMERGCY CTR 911 (218)	10,182	0.3624	7,683.31		7,683.31	1,285.92	8,969.23
BUILDING SERVICES	40,441	1.4395	30,516.68		30,516.68	5,107.43	35,624.11
<b>SubTotal</b>	<b>2,809,347</b>	<b>100.0000</b>	<b>2,119,926.76</b>		<b>2,119,926.76</b>	<b>278,450.99</b>	<b>2,398,377.75</b>
<b>TOTAL</b>	<b>2,809,347</b>	<b>100.0000</b>	<b>2,119,926.76</b>		<b>2,119,926.76</b>	<b>278,450.99</b>	<b>2,398,377.75</b>

Allocation Basis: Total number of revenue and expenditure transactions by dept.

Allocation Source: Information Technology



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

## Activity - NETWORK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	787	4.5149	265,761.63		265,761.63		265,761.63
INFORMATION TECHNOLOGY	3,440	19.7348	1,161,651.81		1,161,651.81		1,161,651.81
AFFIRMATIVE ACTION	84	0.4819	28,365.91		28,365.91	4,918.59	33,284.50
MAYOR'S OFFICE - EXECUTIVE	263	1.5088	88,812.32		88,812.32	15,399.88	104,212.20
HUMAN RESOURCES	350	2.0079	118,191.32		118,191.32	20,494.13	138,685.45
LEGAL DEPT.	330	1.8932	111,437.53		111,437.53	19,323.04	130,760.57
CITY SECRETARY'S OFFICE	57	0.3270	19,248.32		19,248.32	3,337.61	22,585.93
CITY COUNCIL	314	1.8014	106,034.47		106,034.47	18,386.16	124,420.63
CONTROLLER'S OFFICE	156	0.8950	52,679.54		52,679.54	9,134.53	61,814.07
PW & ENG. ADM	3,257	18.6851	1,099,854.56		1,099,854.56	190,712.52	1,290,567.08
MUNICIPAL COURTS-JUSTICE	307	1.7612	103,670.66		103,670.66	17,976.28	121,646.94
POLICE	1,151	6.6032	388,680.55		388,680.55	67,396.41	456,076.96
FIRE	1,722	9.8790	581,501.23		581,501.23	100,831.13	682,332.36
PW PUBLIC UTILITIES (701)	0			-770,256.00	-770,256.00		-770,256.00
SOLID WASTE MGMT	380	2.1800	128,321.99		128,321.99	22,250.77	150,572.76
AVIATION	126	0.7229	42,548.87	-217,057.00	-174,508.13	7,377.89	-167,130.24
HOUSING & COMMUNITY DEVELOP	229	1.3138	77,330.87		77,330.87	13,409.02	90,739.89
LIBRARY	423	2.4267	142,842.64		142,842.64	24,768.62	167,611.26
PARKS & RECREATION	533	3.0578	179,988.50		179,988.50	31,209.64	211,198.14
C & E - OPTNS	159	0.9122	53,692.63	-50,490.00	3,202.63	9,310.19	12,512.82
HEALTH & HUMAN SERVICES	2,020	11.5885	682,132.70		682,132.70	118,280.41	800,413.11
PLANNING & DEVELOPMENT	598	3.4307	201,938.27		201,938.27	35,015.69	236,953.96
PWE BLDG INSPECT FND 214	0			-61,598.00	-61,598.00		-61,598.00
HR, WORKERS' COMP (880)	0			-65,552.00	-65,552.00		-65,552.00
HOUSTON EMERGCY CTR 911 (218)	136	0.7802	45,925.76		45,925.76	7,963.43	53,889.19
BUILDING SERVICES	445	2.5529	150,271.81		150,271.81	26,056.83	176,328.64
OTHER	164	0.9409	55,381.10		55,381.10	9,602.97	64,984.07
<b>SubTotal</b>	<b>17,431</b>	<b>100.0000</b>	<b>5,886,264.99</b>	<b>-1,164,953.00</b>	<b>4,721,311.99</b>	<b>773,155.74</b>	<b>5,494,467.73</b>
Direct Billed				1,164,953.00	1,164,953.00		1,164,953.00
<b>TOTAL</b>	<b>17,431</b>	<b>100.0000</b>	<b>5,886,264.99</b>		<b>5,886,264.99</b>	<b>773,155.74</b>	<b>6,659,420.73</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION TECHNOLOGY**

Allocation Basis: Number of service requests

Allocation Source: information Technology



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY**

Receiving Department	Total	DEPARTMENT SYST	EPS	AFIN	AHRS & HRMS	G-FAMS	Dept Services
GENERAL CITYWIDE SERVICES	243,642.81	0.00	978.25	44,157.08	0.00	0.00	0.00
F&A ADMINISTRATION	1,041,944.30	556,802.25	3,674.95	15,344.42	624.61	594.08	0.00
F&A-ADMINISTRATIVE SVCS	209,935.16	207,170.05	0.00	0.00	2,765.11	0.00	0.00
F&A PURCHASING SERVICES	939.01	0.00	0.00	0.00	939.01	0.00	0.00
INFORMATION TECHNOLOGY	1,243,678.01	0.00	2,481.90	15,943.89	3,645.17	1,289.35	0.00
F&A-ACCOUNTING SERVICES	1,031.90	0.00	0.00	0.00	1,031.90	0.00	0.00
F&A BUDGET AND EVALUATION	806.01	0.00	0.00	0.00	806.01	0.00	0.00
F&A-REGULATORY SVCS	1,013.35	0.00	0.00	0.00	1,013.35	0.00	0.00
AFFIRMATIVE ACTION	36,543.71	0.00	29.71	617.65	680.60	53.34	0.00
MAYOR'S OFFICE - EXECUTIVE	312,323.98	174,013.18	1,400.95	5,998.07	1,448.96	334.86	0.00
HUMAN RESOURCES	612,000.72	0.00	1,760.68	93,728.82	1,131.87	215.37	0.00
LEGAL DEPT.	159,459.66	0.00	724.41	7,160.56	4,160.78	214.02	0.00
CITY SECRETARY'S OFFICE	68,515.98	43,875.10	110.55	415.22	320.81	20.93	0.00
CITY COUNCIL	203,280.52	56,870.09	1,176.54	4,578.35	1,891.48	87.09	0.00
CONTROLLER'S OFFICE	75,058.45	0.00	641.90	2,734.27	1,875.04	81.01	0.00
MUNICIPAL COURTS-ADMIN	2,196,121.95	178,293.09	2,151.76	13,217.38	9,260.67	642.72	1,948,874.69
HEALTH ADMINISTRATION	14,480.70	0.00	11,303.32	0.00	3,177.38	0.00	0.00
PLANNING ADMINISTRATION	2,652.53	0.00	1,419.11	0.00	1,233.42	0.00	0.00
PW & ENG. ADM	1,904,778.79	37,568.36	61,478.44	195,144.01	0.00	50,034.54	0.00
PWE ECRE ADM (10D)	7,034.85	0.00	0.00	0.00	7,034.85	0.00	0.00
C & E - RENTAL	3,182.80	0.00	2,341.52	0.00	841.28	0.00	0.00
POLICE RECORDS	2,248.35	0.00	0.00	0.00	2,248.35	0.00	0.00
MUNICIPAL COURTS-JUSTICE	132,380.18	0.00	219.47	1,723.86	1,201.59	0.00	0.00
POLICE	981,588.53	0.00	16,359.28	68,965.34	176,676.20	23,329.13	0.00
FIRE	1,076,462.12	0.00	37,203.59	105,240.11	124,393.50	5,640.04	0.00
PW & ENG. OTHER (100)	14,316.80	0.00	0.00	0.00	14,316.80	0.00	0.00
PW FLEET MGMT FUND (118)	3,910.22	0.00	0.00	0.00	3,910.22	0.00	0.00
HOUSTON TRANSTAR (221)	145.56	0.00	0.00	0.00	145.56	0.00	0.00
PW STREET/DRAIN MTCE(227)	11,117.94	0.00	0.00	0.00	11,117.94	0.00	0.00
PW PUBLIC UTILITIES (701)	( 511,987.25)	0.00	0.00	0.00	57,503.98	0.00	0.00
SOLID WASTE MGMT	378,940.33	102,021.80	13,304.91	26,093.59	15,285.87	1,704.71	0.00
AVIATION	92,442.12	0.00	19,147.99	49,034.72	41,617.31	4,831.23	0.00
HOUSING & COMMUNITY	132,689.02	0.00	1,379.50	10,656.41	3,492.37	245.75	0.00
LIBRARY	258,075.20	0.00	4,425.62	23,447.70	13,787.85	2,419.00	0.00
PARKS & RECREATION	404,692.20	0.00	12,055.77	45,219.18	23,495.81	3,699.04	0.00
C & E - OPTNS	52,988.87	0.00	0.00	10,037.51	3,728.34	561.04	0.00

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY**

Receiving Department	Total	DEPARTMENT SYST	EPS	AFIN	AHRS & HRMS	G-FAMS	Dept Services
HEALTH & HUMAN SERVICES	1,168,462.27	96,573.70	0.00	70,337.66	27,724.45	4,364.72	0.00
INSURANCE MANAGEMENT	116.40	0.00	0.00	0.00	116.40	0.00	0.00
CABLE TV (208)	266.46	0.00	0.00	0.00	266.46	0.00	0.00
PLANNING & DEVELOPMENT	253,797.76	0.00	0.00	8,751.35	1,413.97	593.44	0.00
PWE SIGN ADM FND 210	835.44	0.00	0.00	0.00	835.44	0.00	0.00
PWE BLDG INSPECT FND 214	( 50,702.24)	0.00	0.00	0.00	10,895.76	0.00	0.00
HEALTH BENEFITS (888)	958.20	0.00	0.00	0.00	958.20	0.00	0.00
HR, WORKERS' COMP (880)	( 64,784.69)	0.00	0.00	0.00	767.31	0.00	0.00
LEGAL, WORKERS' COMP (880)	115.07	0.00	0.00	0.00	115.07	0.00	0.00
F&A-SP EVNTS/OTHER	474.59	0.00	0.00	0.00	474.59	0.00	0.00
LEGAL,PROPERTY & CASUALTY	725.42	0.00	0.00	0.00	725.42	0.00	0.00
HOUSTON EMERGCY CTR 911	71,709.41	0.00	214.51	2,200.80	6,118.01	310.56	0.00
BUILDING SERVICES	233,415.42	0.00	2,597.29	11,055.09	6,991.90	334.86	0.00
OTHER	81,386.74	0.00	0.00	16,402.67	0.00	0.00	0.00
Direct Billed	1,164,953.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>14,230,164.63</b>	<b>1,453,187.62</b>	<b>198,581.92</b>	<b>848,205.71</b>	<b>594,206.97</b>	<b>101,600.83</b>	<b>1,948,874.69</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY**

Receiving Department	G2K	CITYWIDE SUPPOR	NETWORK
GENERAL CITYWIDE SERVICES	0.00	198,507.48	0.00
F&A ADMINISTRATION	71.19	199,071.17	265,761.63
F&A-ADMINISTRATIVE SVCS	0.00	0.00	0.00
F&A PURCHASING SERVICES	0.00	0.00	0.00
INFORMATION TECHNOLOGY	50.25	58,615.64	1,161,651.81
F&A-ACCOUNTING SERVICES	0.00	0.00	0.00
F&A BUDGET AND EVALUATION	0.00	0.00	0.00
F&A-REGULATORY SVCS	0.00	0.00	0.00
AFFIRMATIVE ACTION	16.59	1,861.32	33,284.50
MAYOR'S OFFICE - EXECUTIVE	71.11	24,844.65	104,212.20
HUMAN RESOURCES	33.18	376,445.35	138,685.45
LEGAL DEPT.	14.22	16,425.10	130,760.57
CITY SECRETARY'S OFFICE	0.00	1,187.44	22,585.93
CITY COUNCIL	0.00	14,256.34	124,420.63
CONTROLLER'S OFFICE	0.00	7,912.16	61,814.07
MUNICIPAL COURTS-ADMIN	0.00	43,681.64	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00
PLANNING ADMINISTRATION	0.00	0.00	0.00
PW & ENG. ADM	9,300.73	260,685.63	1,290,567.08
PWE ECRE ADM (10D)	0.00	0.00	0.00
C & E - RENTAL	0.00	0.00	0.00
POLICE RECORDS	0.00	0.00	0.00
MUNICIPAL COURTS-JUSTICE	4.74	7,583.58	121,646.94
POLICE	8,831.43	231,350.19	456,076.96
FIRE	2,332.30	119,320.22	682,332.36
PW & ENG. OTHER (100)	0.00	0.00	0.00
PW FLEET MGMT FUND (118)	0.00	0.00	0.00
HOUSTON TRANSTAR (221)	0.00	0.00	0.00
PW STREET/DRAIN MTCE(227)	0.00	0.00	0.00
PW PUBLIC UTILITIES (701)	0.00	200,764.77	( 770,256.00)
SOLID WASTE MGMT	1,396.06	68,560.63	150,572.76
AVIATION	1,761.07	143,180.04	( 167,130.24)
HOUSING & COMMUNITY	66.37	26,108.73	90,739.89
LIBRARY	49.77	46,334.00	167,611.26
PARKS & RECREATION	2,483.99	106,540.27	211,198.14
C & E - OPTNS	154.06	25,995.10	12,512.82

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION TECHNOLOGY**

Receiving Department	G2K	CITYWIDE SUPPOR	NETWORK
HEALTH & HUMAN SERVICES	564.12	168,484.51	800,413.11
INSURANCE MANAGEMENT	0.00	0.00	0.00
CABLE TV (208)	0.00	0.00	0.00
PLANNING & DEVELOPMENT	16.59	6,068.45	236,953.96
PWE SIGN ADM FND 210	0.00	0.00	0.00
PWE BLDG INSPECT FND 214	0.00	0.00	( 61,598.00)
HEALTH BENEFITS (888)	0.00	0.00	0.00
HR, WORKERS' COMP (880)	0.00	0.00	( 65,552.00)
LEGAL, WORKERS' COMP (880)	0.00	0.00	0.00
F&A-SP EVNTS/OTHER	0.00	0.00	0.00
LEGAL,PROPERTY & CASUALTY	0.00	0.00	0.00
HOUSTON EMERGCY CTR 911	7.11	8,969.23	53,889.19
BUILDING SERVICES	483.53	35,624.11	176,328.64
OTHER	0.00	0.00	64,984.07
Direct Billed	0.00	0.00	1,164,953.00
<b>Total</b>	<b>27,708.41</b>	<b>2,398,377.75</b>	<b>6,659,420.73</b>

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
FINANCE AND ADMINISTRATION – ACCOUNTING SERVICES  
NATURE AND EXTENT OF SERVICES**

Finance and Administration – Accounting Services is responsible for the management of tax and EMS collection contracts, as well as, the city-wide credit card contracts, management of city-wide fixed assets, grant accounting, revenue audit, insurance management, and the city quick copy and print shop operations. These responsibilities have been identified and allocated as follows:

- **Auditing** – Costs involved with auditing have been allocated based on General and TIRZ funds operating expenditures (in 000's).
- **Tax Accounting** – Costs of tax collection contracts management have been allocated based on General Fund operating expenditures (in 000's) including TIRZ.
- **Asset Management** – Costs of city-wide fixed asset management have been allocated based on the number of fixed and controlled assets.



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A-ACCOUNTING SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,967,672.00			1,967,672.00
GENERAL CITYWIDE SERVICES	128,039.30	5,925.19	133,964.49	
F&A ADMINISTRATION	345,935.92	397,933.50	743,869.42	
F&A-ADMINISTRATIVE SVCS	144,290.46	98,405.46	242,695.92	
INFORMATION TECHNOLOGY	910.47	121.43	1,031.90	
F&A-ACCOUNTING SERVICES		1,709.67	1,709.67	
F&A BUDGET AND EVALUATION		380.98	380.98	
F&A-REGULATORY SVCS		3,762.21	3,762.21	
AFFIRMATIVE ACTION		1,554.03	1,554.03	
MAYOR'S OFFICE - EXECUTIVE		7,951.57	7,951.57	
HUMAN RESOURCES		2,461.69	2,461.69	
CITY SECRETARY'S OFFICE		542.39	542.39	
CITY COUNCIL		3,104.37	3,104.37	
CONTROLLER'S OFFICE		677.60	677.60	
Total Allocated Additions:	<u>619,176.15</u>	<u>524,530.09</u>	<u>1,143,706.24</u>	<u>1,143,706.24</u>
Total To Be Allocated:	<u><u>2,586,848.15</u></u>	<u><u>524,530.09</u></u>		<u><u>3,111,378.24</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department F&A-ACCOUNTING SERVICES**

	Total	General & Admin	AUDITING	TAX ACCTG	ASSET MGMT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,331,211.00	0.00	222,711.60	419,730.83	688,768.57
FRINGE BENEFITS	475,358.00	0.00	79,527.39	149,880.38	245,950.23
<b>Other Expense &amp; Cost</b>					
SUPPLIES	9,140.00	0.00	1,529.12	2,881.84	4,729.04
SERVICES	151,963.00	0.00	25,423.41	47,913.93	78,625.66
<b>Departmental Totals</b>					
Total Expenditures	1,967,672.00	0.00	329,191.52	620,406.98	1,018,073.50
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	1,967,672.00	0.00	329,191.52	620,406.98	1,018,073.50
<b>Allocation Step 1</b>					
Inbound- All Others	619,176.15	619,176.15	0.00	0.00	0.00
Reallocate Admin Costs		( 619,176.15)	103,588.17	195,226.24	320,361.74
1st Allocation	2,586,848.15	0.00	432,779.69	815,633.22	1,338,435.24
<b>Allocation Step 2</b>					
Inbound- All Others	524,530.09	524,530.09	0.00	0.00	0.00
Reallocate Admin Costs		( 524,530.09)	87,753.88	165,384.34	271,391.87
2nd Allocation	524,530.09	0.00	87,753.88	165,384.34	271,391.87
<b>Total For 100651230</b>					
Total Allocated	3,111,378.24	0.00	520,533.57	981,017.56	1,609,827.11

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ACCOUNTING SERVICES**

## Activity - AUDITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	6.5511	28,351.92		28,351.92		28,351.92
F&A ADMINISTRATION	2,029	0.1412	611.05		611.05		611.05
F&A-ADMINISTRATIVE SVCS	6,979	0.4856	2,101.78		2,101.78		2,101.78
F&A PURCHASING SERVICES	2,993	0.2083	901.37		901.37		901.37
INFORMATION TECHNOLOGY	11,807	0.8216	3,555.77		3,555.77		3,555.77
F&A-ACCOUNTING SERVICES	1,968	0.1369	592.68		592.68		592.68
F&A BUDGET AND EVALUATION	1,633	0.1136	491.79		491.79	108.80	600.59
F&A-REGULATORY SVCS	2,134	0.1485	642.67		642.67	142.18	784.85
AFFIRMATIVE ACTION	1,650	0.1148	496.91		496.91	109.93	606.84
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1470	636.35		636.35	140.78	777.13
HUMAN RESOURCES	2,405	0.1674	724.29		724.29	160.23	884.52
LEGAL DEPT.	11,055	0.7693	3,329.30		3,329.30	736.54	4,065.84
CITY SECRETARY'S OFFICE	627	0.0436	188.83		188.83	41.77	230.60
CITY COUNCIL	4,404	0.3065	1,326.30		1,326.30	293.42	1,619.72
CONTROLLER'S OFFICE	5,863	0.4080	1,765.69		1,765.69	390.62	2,156.31
MUNICIPAL COURTS-ADMIN	16,811	1.1698	5,062.77		5,062.77	1,120.03	6,182.80
HEALTH ADMINISTRATION	11,211	0.7801	3,376.28		3,376.28	746.93	4,123.21
PLANNING ADMINISTRATION	1,780	0.1239	536.06		536.06	118.59	654.65
PW & ENG. ADM	537	0.0374	161.72		161.72	35.78	197.50
POLICE RECORDS	3,014	0.2097	907.69		907.69	200.81	1,108.50
MUNICIPAL COURTS-JUSTICE	4,271	0.2972	1,286.25		1,286.25	284.56	1,570.81
POLICE	531,862	37.0109	160,174.45		160,174.45	35,435.25	195,609.70
FIRE	327,323	22.7774	98,575.94		98,575.94	21,807.87	120,383.81
PW & ENG. OTHER (100)	75,273	5.2380	22,669.07		22,669.07	5,015.06	27,684.13
SOLID WASTE MGMT	68,417	4.7609	20,604.33		20,604.33	4,558.28	25,162.61
LIBRARY	31,578	2.1974	9,509.97		9,509.97	2,103.88	11,613.85
PARKS & RECREATION	49,161	3.4210	14,805.23		14,805.23	3,275.35	18,080.58
C & E - OPTNS	1,825	0.1270	549.61		549.61	121.59	671.20
HEALTH & HUMAN SERVICES	85,239	5.9315	25,670.41		25,670.41	5,679.04	31,349.45
PLANNING & DEVELOPMENT	5,059	0.3520	1,523.56		1,523.56	337.06	1,860.62
TIRZ	19,343	1.3460	5,825.30		5,825.30	1,288.73	7,114.03
F&A-SP EVNTS/OTHER	1,978	0.1376	595.69		595.69	131.78	727.47

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department F&A-ACCOUNTING SERVICES**

Activity - AUDITING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HOUSTON EMERGCY CTR 911 (218)	15,545	1.0817	4,681.50		4,681.50	1,035.68	5,717.18
BUILDING SERVICES	35,022	2.4371	10,547.16		10,547.16	2,333.34	12,880.50
SubTotal	1,437,052	100.0000	432,779.69		432,779.69	87,753.88	520,533.57
TOTAL	1,437,052	100.0000	432,779.69		432,779.69	87,753.88	520,533.57

Allocation Basis: Gen. Fund and TIRZ's operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ACCOUNTING SERVICES**

## Activity - TAX ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	6.5511	53,433.11		53,433.11		53,433.11
F&A ADMINISTRATION	2,029	0.1412	1,151.61		1,151.61		1,151.61
F&A-ADMINISTRATIVE SVCS	6,979	0.4856	3,961.10		3,961.10		3,961.10
F&A PURCHASING SERVICES	2,993	0.2083	1,698.75		1,698.75		1,698.75
INFORMATION TECHNOLOGY	11,807	0.8216	6,701.35		6,701.35		6,701.35
F&A-ACCOUNTING SERVICES	1,968	0.1369	1,116.99		1,116.99		1,116.99
F&A BUDGET AND EVALUATION	1,633	0.1136	926.84		926.84	205.05	1,131.89
F&A-REGULATORY SVCS	2,134	0.1485	1,211.20		1,211.20	267.95	1,479.15
AFFIRMATIVE ACTION	1,650	0.1148	936.49		936.49	207.18	1,143.67
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1470	1,199.28		1,199.28	265.32	1,464.60
HUMAN RESOURCES	2,405	0.1674	1,365.02		1,365.02	301.98	1,667.00
LEGAL DEPT.	11,055	0.7693	6,274.53		6,274.53	1,388.11	7,662.64
CITY SECRETARY'S OFFICE	627	0.0436	355.87		355.87	78.73	434.60
CITY COUNCIL	4,404	0.3065	2,499.60		2,499.60	552.98	3,052.58
CONTROLLER'S OFFICE	5,863	0.4080	3,327.69		3,327.69	736.18	4,063.87
MUNICIPAL COURTS-ADMIN	16,811	1.1698	9,541.48		9,541.48	2,110.85	11,652.33
HEALTH ADMINISTRATION	11,211	0.7801	6,363.07		6,363.07	1,407.70	7,770.77
PLANNING ADMINISTRATION	1,780	0.1239	1,010.28		1,010.28	223.50	1,233.78
PW & ENG. ADM	537	0.0374	304.79		304.79	67.43	372.22
POLICE RECORDS	3,014	0.2097	1,710.67		1,710.67	378.45	2,089.12
MUNICIPAL COURTS-JUSTICE	4,271	0.2972	2,424.11		2,424.11	536.28	2,960.39
POLICE	531,862	37.0109	301,871.00		301,871.00	66,782.66	368,653.66
FIRE	327,323	22.7774	185,779.99		185,779.99	41,099.95	226,879.94
PW & ENG. OTHER (100)	75,273	5.2380	42,722.99		42,722.99	9,451.57	52,174.56
SOLID WASTE MGMT	68,417	4.7609	38,831.70		38,831.70	8,590.70	47,422.40
LIBRARY	31,578	2.1974	17,922.85		17,922.85	3,965.06	21,887.91
PARKS & RECREATION	49,161	3.4210	27,902.50		27,902.50	6,172.85	34,075.35
C & E - OPTNS	1,825	0.1270	1,035.82		1,035.82	229.15	1,264.97
HEALTH & HUMAN SERVICES	85,239	5.9315	48,379.43		48,379.43	10,702.94	59,082.37
PLANNING & DEVELOPMENT	5,059	0.3520	2,871.36		2,871.36	635.23	3,506.59
TIRZ	19,343	1.3460	10,978.58		10,978.58	2,428.78	13,407.36
F&A-SP EVNTS/OTHER	1,978	0.1376	1,122.66		1,122.66	248.37	1,371.03

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ACCOUNTING SERVICES**

Activity - TAX ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HOUSTON EMERGCY CTR 911 (218)	15,545	1.0817	8,822.93		8,822.93	1,951.89	10,774.82
BUILDING SERVICES	35,022	2.4371	19,877.58		19,877.58	4,397.50	24,275.08
SubTotal	1,437,052	100.0000	815,633.22		815,633.22	165,384.34	981,017.56
TOTAL	1,437,052	100.0000	815,633.22		815,633.22	165,384.34	981,017.56

Allocation Basis: Gen. Fund and TIRZ's operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-ACCOUNTING SERVICES**

## Activity - ASSET MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	998	0.6615	8,854.00		8,854.00		8,854.00
INFORMATION TECHNOLOGY	2,166	1.4357	19,216.20		19,216.20		19,216.20
AFFIRMATIVE ACTION	79	0.0524	700.87		700.87	145.16	846.03
MAYOR'S OFFICE - EXECUTIVE	496	0.3288	4,400.39		4,400.39	911.37	5,311.76
HUMAN RESOURCES	319	0.2114	2,830.08		2,830.08	586.14	3,416.22
LEGAL DEPT.	317	0.2101	2,812.35		2,812.35	582.47	3,394.82
CITY SECRETARY'S OFFICE	31	0.0205	275.02		275.02	56.96	331.98
CITY COUNCIL	129	0.0855	1,144.46		1,144.46	237.03	1,381.49
CONTROLLER'S OFFICE	120	0.0795	1,064.60		1,064.60	220.49	1,285.09
MUNICIPAL COURTS-ADMIN	952	0.6310	8,445.90		8,445.90	1,749.24	10,195.14
PW & ENG. ADM	74,111	49.1242	657,493.58		657,493.58	136,174.60	793,668.18
POLICE	34,555	22.9046	306,563.02		306,563.02	63,492.77	370,055.79
FIRE	8,354	5.5374	74,114.53		74,114.53	15,349.98	89,464.51
SOLID WASTE MGMT	2,525	1.6737	22,401.15		22,401.15	4,639.54	27,040.69
AVIATION	7,156	4.7433	63,486.19		63,486.19	13,148.73	76,634.92
HOUSING & COMMUNITY DEVELOP	364	0.2413	3,229.31		3,229.31	668.83	3,898.14
LIBRARY	3,583	2.3750	31,787.45		31,787.45	6,583.55	38,371.00
PARKS & RECREATION	5,479	3.6317	48,608.27		48,608.27	10,067.34	58,675.61
C & E - OPTNS	831	0.5508	7,372.42		7,372.42	1,526.91	8,899.33
HEALTH & HUMAN SERVICES	6,465	4.2853	57,355.80		57,355.80	11,879.06	69,234.86
PLANNING & DEVELOPMENT	879	0.5826	7,798.26		7,798.26	1,615.11	9,413.37
HOUSTON EMERGCY CTR 911 (218)	460	0.3049	4,081.00		4,081.00	845.22	4,926.22
BUILDING SERVICES	496	0.3288	4,400.39		4,400.39	911.37	5,311.76
SubTotal	150,865	100.0000	1,338,435.24		1,338,435.24	271,391.87	1,609,827.11
TOTAL	150,865	100.0000	1,338,435.24		1,338,435.24	271,391.87	1,609,827.11

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Fin. &amp; Adm. Fixed Assets Management Report

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A-ACCOUNTING SERVICES**

Receiving Department	Total	AUDITING	TAX ACCTG	ASSET MGMT
GENERAL CITYWIDE SERVICES	81,785.03	28,351.92	53,433.11	0.00
F&A ADMINISTRATION	10,616.66	611.05	1,151.61	8,854.00
F&A-ADMINISTRATIVE SVCS	6,062.88	2,101.78	3,961.10	0.00
F&A PURCHASING SERVICES	2,600.12	901.37	1,698.75	0.00
INFORMATION TECHNOLOGY	29,473.32	3,555.77	6,701.35	19,216.20
F&A-ACCOUNTING SERVICES	1,709.67	592.68	1,116.99	0.00
F&A BUDGET AND EVALUATION	1,732.48	600.59	1,131.89	0.00
F&A-REGULATORY SVCS	2,264.00	784.85	1,479.15	0.00
AFFIRMATIVE ACTION	2,596.54	606.84	1,143.67	846.03
MAYOR'S OFFICE - EXECUTIVE	7,553.49	777.13	1,464.60	5,311.76
HUMAN RESOURCES	5,967.74	884.52	1,667.00	3,416.22
LEGAL DEPT.	15,123.30	4,065.84	7,662.64	3,394.82
CITY SECRETARY'S OFFICE	997.18	230.60	434.60	331.98
CITY COUNCIL	6,053.79	1,619.72	3,052.58	1,381.49
CONTROLLER'S OFFICE	7,505.27	2,156.31	4,063.87	1,285.09
MUNICIPAL COURTS-ADMIN	28,030.27	6,182.80	11,652.33	10,195.14
HEALTH ADMINISTRATION	11,893.98	4,123.21	7,770.77	0.00
PLANNING ADMINISTRATION	1,888.43	654.65	1,233.78	0.00
PW & ENG. ADM	794,237.90	197.50	372.22	793,668.18
POLICE RECORDS	3,197.62	1,108.50	2,089.12	0.00
MUNICIPAL COURTS-JUSTICE	4,531.20	1,570.81	2,960.39	0.00
POLICE	934,319.15	195,609.70	368,653.66	370,055.79
FIRE	436,728.26	120,383.81	226,879.94	89,464.51
PW & ENG. OTHER (100)	79,858.69	27,684.13	52,174.56	0.00
SOLID WASTE MGMT	99,625.70	25,162.61	47,422.40	27,040.69
AVIATION	76,634.92	0.00	0.00	76,634.92
HOUSING & COMMUNITY	3,898.14	0.00	0.00	3,898.14
LIBRARY	71,872.76	11,613.85	21,887.91	38,371.00
PARKS & RECREATION	110,831.54	18,080.58	34,075.35	58,675.61
C & E - OPTNS	10,835.50	671.20	1,264.97	8,899.33
HEALTH & HUMAN SERVICES	159,666.68	31,349.45	59,082.37	69,234.86
PLANNING & DEVELOPMENT	14,780.58	1,860.62	3,506.59	9,413.37
TIRZ	20,521.39	7,114.03	13,407.36	0.00
F&A-SP EVNTS/OTHER	2,098.50	727.47	1,371.03	0.00
HOUSTON EMERGCY CTR 911	21,418.22	5,717.18	10,774.82	4,926.22
BUILDING SERVICES	42,467.34	12,880.50	24,275.08	5,311.76



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A-ACCOUNTING SERVICES**

Receiving Department	Total	AUDITING	TAX ACCTG	ASSET MGMT
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>3,111,378.24</b>	<b>520,533.57</b>	<b>981,017.56</b>	<b>1,609,827.11</b>

**SCHEDULE 9.1**  
**FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – BUDGET AND EVALUATION**  
**NATURE AND EXTENT OF SERVICES**

The Budget and Evaluation Group of the Finance and Administration Department monitors the financial activities of City departments, coordinate, develop, implement and monitor the city-wide budget. Budget and Evaluation also administers budget, financial reporting, financial planning and debt services. The functional components have been identified and allocated as follows:

- **Budget** – Costs of administering and monitoring budgetary city-wide budgetary activities have been allocated based on the total number of revenue and expenditure transactions by department.
- **Debt Management** – Costs of debt services have been allocated based on the operating expenditures (in 000's) of all funds.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A BUDGET AND EVALUATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,633,496.00			1,633,496.00
GENERAL CITYWIDE SERVICES	100,773.57	4,638.62	105,412.19	
F&A ADMINISTRATION	270,206.88	310,821.64	581,028.52	
F&A-ADMINISTRATIVE SVCS	112,703.76	76,863.46	189,567.22	
INFORMATION TECHNOLOGY	711.16	94.85	806.01	
F&A-ACCOUNTING SERVICES	1,418.63	313.85	1,732.48	
F&A BUDGET AND EVALUATION		316.13	316.13	
F&A-REGULATORY SVCS		3,121.79	3,121.79	
AFFIRMATIVE ACTION		1,265.36	1,265.36	
MAYOR'S OFFICE - EXECUTIVE		6,210.90	6,210.90	
HUMAN RESOURCES		1,922.80	1,922.80	
CITY SECRETARY'S OFFICE		450.06	450.06	
CITY COUNCIL		2,575.94	2,575.94	
CONTROLLER'S OFFICE		562.26	562.26	
Total Allocated Additions:	<u>485,814.00</u>	<u>409,157.66</u>	<u>894,971.66</u>	<u>894,971.66</u>
Total To Be Allocated:	<u><u>2,119,310.00</u></u>	<u><u>409,157.66</u></u>		<u><u>2,528,467.66</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A BUDGET AND EVALUATION**

	Total	General & Admin	BUDGET	DEBT MGMT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,121,156.00	0.00	835,261.22	285,894.78
FRINGE BENEFITS	338,687.00	0.00	252,321.81	86,365.19
<b>Other Expense &amp; Cost</b>				
SUPPLIES	32,342.00	0.00	24,094.79	8,247.21
SERVICES	141,311.00	0.00	105,276.69	36,034.31
<b>Departmental Totals</b>				
Total Expenditures	1,633,496.00	0.00	1,216,954.51	416,541.49
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	1,633,496.00	0.00	1,216,954.51	416,541.49
<b>Allocation Step 1</b>				
Inbound- All Others	485,814.00	485,814.00	0.00	0.00
Reallocate Admin Costs		( 485,814.00)	361,931.43	123,882.57
1st Allocation	2,119,310.00	0.00	1,578,885.94	540,424.06
<b>Allocation Step 2</b>				
Inbound- All Others	409,157.66	409,157.66	0.00	0.00
Reallocate Admin Costs		( 409,157.66)	304,822.46	104,335.20
2nd Allocation	409,157.66	0.00	304,822.46	104,335.20
<b>Total For 100651700 F&amp;A BUDGET</b>				
Total Allocated	2,528,467.66	0.00	1,883,708.40	644,759.26

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A BUDGET AND EVALUATION**

Activity - BUDGET							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	263,064	9.3639	147,845.05		147,845.05		147,845.05
F&A ADMINISTRATION	263,811	9.3905	148,264.87		148,264.87		148,264.87
INFORMATION TECHNOLOGY	77,678	2.7650	43,655.94		43,655.94		43,655.94
AFFIRMATIVE ACTION	2,113	0.0752	1,187.53		1,187.53	292.13	1,479.66
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	15,850.97		15,850.97	3,899.33	19,750.30
HUMAN RESOURCES	427,346	15.2118	240,173.48		240,173.48	59,082.45	299,255.93
LEGAL DEPT.	18,646	0.6637	10,479.27		10,479.27	2,577.89	13,057.16
CITY SECRETARY'S OFFICE	1,348	0.0480	757.60		757.60	186.37	943.97
CITY COUNCIL	16,184	0.5761	9,095.60		9,095.60	2,237.51	11,333.11
CONTROLLER'S OFFICE	8,982	0.3197	5,047.98		5,047.98	1,241.80	6,289.78
MUNICIPAL COURTS-ADMIN	49,588	1.7651	27,869.04		27,869.04	6,855.76	34,724.80
PW & ENG. ADM	295,934	10.5339	166,318.38		166,318.38	40,914.18	207,232.56
MUNICIPAL COURTS-JUSTICE	8,609	0.3064	4,838.35		4,838.35	1,190.23	6,028.58
POLICE	262,632	9.3485	147,602.26		147,602.26	36,310.03	183,912.29
FIRE	135,454	4.8215	76,126.73		76,126.73	18,727.11	94,853.84
PW PUBLIC UTILITIES (701)	227,911	8.1126	128,088.65		128,088.65	31,509.70	159,598.35
SOLID WASTE MGMT	77,831	2.7704	43,741.93		43,741.93	10,760.48	54,502.41
AVIATION	162,540	5.7857	91,349.38		91,349.38	22,471.87	113,821.25
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	16,657.47		16,657.47	4,097.72	20,755.19
LIBRARY	52,599	1.8723	29,561.26		29,561.26	7,272.04	36,833.30
PARKS & RECREATION	120,946	4.3051	67,973.08		67,973.08	16,721.32	84,694.40
C & E - OPTNS	29,510	1.0504	16,584.97		16,584.97	4,079.89	20,664.86
HEALTH & HUMAN SERVICES	191,266	6.8082	107,493.73		107,493.73	26,443.36	133,937.09
PLANNING & DEVELOPMENT	6,889	0.2452	3,871.70		3,871.70	952.43	4,824.13
HOUSTON EMERGCY CTR 911 (218)	10,182	0.3624	5,722.40		5,722.40	1,407.71	7,130.11
BUILDING SERVICES	40,441	1.4395	22,728.32		22,728.32	5,591.15	28,319.47
SubTotal	2,809,347	100.0000	1,578,885.94		1,578,885.94	304,822.46	1,883,708.40
TOTAL	2,809,347	100.0000	1,578,885.94		1,578,885.94	304,822.46	1,883,708.40

Allocation Basis: Total number of revenue and expenditure transactions by dept.

Allocation Source: Information Technology

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**

**Schedule .4 - Detail Activity Allocations**  
**For Department F&A BUDGET AND EVALUATION**

## Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	3.3723	18,224.87		18,224.87		18,224.87
F&A ADMINISTRATION	2,029	0.0727	392.79		392.79		392.79
F&A-ADMINISTRATIVE SVCS	6,979	0.2500	1,351.04		1,351.04		1,351.04
F&A PURCHASING SERVICES	2,993	0.1072	579.40		579.40		579.40
INFORMATION TECHNOLOGY	11,807	0.4229	2,285.68		2,285.68		2,285.68
F&A-ACCOUNTING SERVICES	1,968	0.0705	380.98		380.98		380.98
F&A BUDGET AND EVALUATION	1,633	0.0585	316.13		316.13		316.13
F&A-REGULATORY SVCS	2,134	0.0764	413.12		413.12	83.39	496.51
AFFIRMATIVE ACTION	1,650	0.0591	319.42		319.42	64.47	383.89
MAYOR'S OFFICE - EXECUTIVE	2,113	0.0757	409.05		409.05	82.57	491.62
HUMAN RESOURCES	2,405	0.0862	465.58		465.58	93.98	559.56
LEGAL DEPT.	11,055	0.3960	2,140.11		2,140.11	431.98	2,572.09
CITY SECRETARY'S OFFICE	627	0.0225	121.38		121.38	24.50	145.88
CITY COUNCIL	4,404	0.1578	852.56		852.56	172.09	1,024.65
CONTROLLER'S OFFICE	5,863	0.2100	1,135.00		1,135.00	229.10	1,364.10
MUNICIPAL COURTS-ADMIN	16,811	0.6022	3,254.39		3,254.39	656.90	3,911.29
HEALTH ADMINISTRATION	11,211	0.4016	2,170.31		2,170.31	438.08	2,608.39
PLANNING ADMINISTRATION	1,780	0.0638	344.59		344.59	69.56	414.15
PW & ENG. ADM	537	0.0192	103.96		103.96	20.98	124.94
PWE ECRE ADM (10D)	2,067	0.0740	400.15		400.15	80.77	480.92
C & E - RENTAL	27,504	0.9852	5,324.42		5,324.42	1,074.74	6,399.16
POLICE RECORDS	3,014	0.1080	583.47		583.47	117.77	701.24
MUNICIPAL COURTS-JUSTICE	4,271	0.1530	826.81		826.81	166.89	993.70
POLICE	531,862	19.0520	102,961.61		102,961.61	20,782.86	123,744.47
FIRE	327,323	11.7251	63,365.50		63,365.50	12,790.36	76,155.86
PW & ENG. OTHER (100)	75,273	2.6964	14,571.88		14,571.88	2,941.34	17,513.22
PW FLEET MGMT FUND (118)	24,977	0.8947	4,835.22		4,835.22	975.99	5,811.21
HOUSTON TRANSTAR (221)	1,588	0.0569	307.41		307.41	62.05	369.46
PW STREET/DRAIN MTCE(227)	30,349	1.0871	5,875.17		5,875.17	1,185.91	7,061.08
PW PUBLIC UTILITIES (701)	841,390	22.9754	124,164.80		124,164.80	25,062.76	149,227.56
PW ECRE DESIGN & CONSTR(10D)	12,994	0.4655	2,515.47		2,515.47	507.75	3,023.22
PW ECRE REAL ESTATE (10D)	1,841	0.0659	356.39		356.39	71.94	428.33

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A BUDGET AND EVALUATION**

## Activity - DEBT MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PW ECRE PLANNING & PROG (10D)	3,279	0.1175	634.77		634.77	128.13	762.90
SOLID WASTE MGMT	68,417	2.4508	13,244.65		13,244.65	2,673.44	15,918.09
AVIATION	259,966	9.3123	50,326.06		50,326.06	10,158.35	60,484.41
HOUSING & COMMUNITY DEVELOP	53,259	1.9078	10,310.25		10,310.25	2,081.13	12,391.38
LIBRARY	31,578	1.1312	6,113.09		6,113.09	1,233.93	7,347.02
PARKS & RECREATION	49,161	1.7610	9,516.93		9,516.93	1,921.00	11,437.93
C & E - OPTNS	31,279	1.1205	6,055.21		6,055.21	1,222.25	7,277.46
HEALTH & HUMAN SERVICES	85,239	3.0534	16,501.17		16,501.17	3,330.77	19,831.94
CABLE TV (208)	1,836	0.0658	355.43		355.43	71.74	427.17
PLANNING & DEVELOPMENT	5,059	0.1812	979.36		979.36	197.68	1,177.04
PWE SIGN ADM FND 210	2,013	0.0721	389.69		389.69	78.66	468.35
PWE BLDG INSPECT FND 214	31,116	1.1146	6,023.65		6,023.65	1,215.88	7,239.53
HEALTH BENEFITS (888)	229,330	8.2149	44,395.32		44,395.32	8,961.22	53,356.54
LONG-TERM DISABILITY (926)	1,618	0.0580	313.22		313.22	63.22	376.44
TIRZ	19,343	0.6929	3,744.56		3,744.56	755.84	4,500.40
F&A-SP EVNTS/OTHER	1,978	0.0709	382.92		382.92	77.29	460.21
HOUSTON EMERGCY CTR 911 (218)	15,545	0.5568	3,009.31		3,009.31	607.43	3,616.74
BUILDING SERVICES	35,022	1.2545	6,779.81		6,779.81	1,368.51	8,148.32
SubTotal	2,791,633	100.0000	540,424.06		540,424.06	104,335.20	644,759.26
TOTAL	2,791,633	100.0000	540,424.06		540,424.06	104,335.20	644,759.26

Allocation Basis: Total operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A BUDGET AND EVALUATION**

Receiving Department	Total	BUDGET	DEBT MGMT
GENERAL CITYWIDE SERVICES	166,069.92	147,845.05	18,224.87
F&A ADMINISTRATION	148,657.66	148,264.87	392.79
F&A-ADMINISTRATIVE SVCS	1,351.04	0.00	1,351.04
F&A PURCHASING SERVICES	579.40	0.00	579.40
INFORMATION TECHNOLOGY	45,941.62	43,655.94	2,285.68
F&A-ACCOUNTING SERVICES	380.98	0.00	380.98
F&A BUDGET AND EVALUATION	316.13	0.00	316.13
F&A-REGULATORY SVCS	496.51	0.00	496.51
AFFIRMATIVE ACTION	1,863.55	1,479.66	383.89
MAYOR'S OFFICE - EXECUTIVE	20,241.92	19,750.30	491.62
HUMAN RESOURCES	299,815.49	299,255.93	559.56
LEGAL DEPT.	15,629.25	13,057.16	2,572.09
CITY SECRETARY'S OFFICE	1,089.85	943.97	145.88
CITY COUNCIL	12,357.76	11,333.11	1,024.65
CONTROLLER'S OFFICE	7,653.88	6,289.78	1,364.10
MUNICIPAL COURTS-ADMIN	38,636.09	34,724.80	3,911.29
HEALTH ADMINISTRATION	2,608.39	0.00	2,608.39
PLANNING ADMINISTRATION	414.15	0.00	414.15
PW & ENG. ADM	207,357.50	207,232.56	124.94
PWE ECRE ADM (10D)	480.92	0.00	480.92
C & E - RENTAL	6,399.16	0.00	6,399.16
POLICE RECORDS	701.24	0.00	701.24
MUNICIPAL COURTS-JUSTICE	7,022.28	6,028.58	993.70
POLICE	307,656.76	183,912.29	123,744.47
FIRE	171,009.70	94,853.84	76,155.86
PW & ENG. OTHER (100)	17,513.22	0.00	17,513.22
PW FLEET MGMT FUND (118)	5,811.21	0.00	5,811.21
HOUSTON TRANSTAR (221)	369.46	0.00	369.46
PW STREET/DRAIN MTCE(227)	7,061.08	0.00	7,061.08
PW PUBLIC UTILITIES (701)	308,825.91	159,598.35	149,227.56
PW ECRE DESIGN &	3,023.22	0.00	3,023.22
PW ECRE REAL ESTATE (10D)	428.33	0.00	428.33
PW ECRE PLANNING & PROG	762.90	0.00	762.90
SOLID WASTE MGMT	70,420.50	54,502.41	15,918.09
AVIATION	174,305.66	113,821.25	60,484.41
HOUSING & COMMUNITY	33,146.57	20,755.19	12,391.38



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department F&A BUDGET AND EVALUATION**

Receiving Department	Total	BUDGET	DEBT MGMT
LIBRARY	44,180.32	36,833.30	7,347.02
PARKS & RECREATION	96,132.33	84,694.40	11,437.93
C & E - OPTNS	27,942.32	20,664.86	7,277.46
HEALTH & HUMAN SERVICES	153,769.03	133,937.09	19,831.94
CABLE TV (208)	427.17	0.00	427.17
PLANNING & DEVELOPMENT	6,001.17	4,824.13	1,177.04
PWE SIGN ADM FND 210	468.35	0.00	468.35
PWE BLDG INSPECT FND 214	7,239.53	0.00	7,239.53
HEALTH BENEFITS (888)	53,356.54	0.00	53,356.54
LONG-TERM DISABILITY (926)	376.44	0.00	376.44
TIRZ	4,500.40	0.00	4,500.40
F&A-SP EVNTS/OTHER	460.21	0.00	460.21
HOUSTON EMERGCY CTR 911	10,746.85	7,130.11	3,616.74
BUILDING SERVICES	36,467.79	28,319.47	8,148.32
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>2,528,467.66</b>	<b>1,883,708.40</b>	<b>644,759.26</b>

**SCHEDULE 10.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
FINANCE AND ADMINISTRATION – REGULATORY SERVICES  
NATURE AND EXTENT OF SERVICES**

The Regulatory Services Division of the Finance and Administration Department is responsible for utility, vehicles for hire, certain alcohol-related permit, and other business permit regulation. Since all the General Fund departments benefit from the services provided by this Division, the cost is allocated based on General Fund and TIRZ operating expenditures. The enterprise funds are excluded because they have their own revenue collection services and are not supported by this Division.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A-REGULATORY SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,134,249.00			2,134,249.00
GENERAL CITYWIDE SERVICES	128,385.47	5,855.13	134,240.60	
F&A ADMINISTRATION	339,714.06	390,776.43	730,490.49	
F&A-ADMINISTRATIVE SVCS	141,695.31	96,635.57	238,330.88	
INFORMATION TECHNOLOGY	894.10	119.25	1,013.35	
F&A-ACCOUNTING SERVICES	1,853.87	410.13	2,264.00	
F&A BUDGET AND EVALUATION	413.12	83.39	496.51	
F&A-REGULATORY SVCS		4,079.54	4,079.54	
AFFIRMATIVE ACTION		1,634.39	1,634.39	
MAYOR'S OFFICE - EXECUTIVE		7,808.55	7,808.55	
HUMAN RESOURCES		2,417.41	2,417.41	
CITY SECRETARY'S OFFICE		588.14	588.14	
CITY COUNCIL		3,366.26	3,366.26	
CONTROLLER'S OFFICE		734.76	734.76	
Total Allocated Additions:	<u>612,955.93</u>	<u>514,508.95</u>	<u>1,127,464.88</u>	<u>1,127,464.88</u>
Total To Be Allocated:	<u><u>2,747,204.93</u></u>	<u><u>514,508.95</u></u>		<u><u>3,261,713.88</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department F&A-REGULATORY SVCS**

	Total	General & Admin	SERVICES
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,434,050.00	0.00	1,434,050.00
FRINGE BENEFITS	507,724.00	0.00	507,724.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	39,732.00	0.00	39,732.00
SERVICES	152,743.00	0.00	152,743.00
<b>Departmental Totals</b>			
Total Expenditures	2,134,249.00	0.00	2,134,249.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	2,134,249.00	0.00	2,134,249.00
<b>Allocation Step 1</b>			
Inbound- All Others	612,955.93	612,955.93	0.00
Reallocate Admin Costs		( 612,955.93)	612,955.93
1st Allocation	2,747,204.93	0.00	2,747,204.93
<b>Allocation Step 2</b>			
Inbound- All Others	514,508.95	514,508.95	0.00
Reallocate Admin Costs		( 514,508.95)	514,508.95
2nd Allocation	514,508.95	0.00	514,508.95
<b>Total For 100654000</b>			
Total Allocated	3,261,713.88	0.00	3,261,713.88

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-REGULATORY SVCS**

## Activity - SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	6.5511	179,972.69		179,972.69		179,972.69
F&A ADMINISTRATION	2,029	0.1412	3,878.83		3,878.83		3,878.83
F&A-ADMINSTRATIVE SVCS	6,979	0.4856	13,341.72		13,341.72		13,341.72
F&A PURCHASING SERVICES	2,993	0.2083	5,721.71		5,721.71		5,721.71
INFORMATION TECHNOLOGY	11,807	0.8216	22,571.39		22,571.39		22,571.39
F&A-ACCOUNTING SERVICES	1,968	0.1369	3,762.21		3,762.21		3,762.21
F&A BUDGET AND EVALUATION	1,633	0.1136	3,121.79		3,121.79		3,121.79
F&A-REGULATORY SVCS	2,134	0.1485	4,079.54		4,079.54		4,079.54
AFFIRMATIVE ACTION	1,650	0.1148	3,154.29		3,154.29	646.38	3,800.67
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1470	4,039.41		4,039.41	827.76	4,867.17
HUMAN RESOURCES	2,405	0.1674	4,597.64		4,597.64	942.15	5,539.79
LEGAL DEPT.	11,055	0.7693	21,133.78		21,133.78	4,330.78	25,464.56
CITY SECRETARY'S OFFICE	627	0.0436	1,198.63		1,198.63	245.63	1,444.26
CITY COUNCIL	4,404	0.3065	8,419.11		8,419.11	1,725.26	10,144.37
CONTROLLER'S OFFICE	5,863	0.4080	11,208.27		11,208.27	2,296.82	13,505.09
MUNICIPAL COURTS-ADMIN	16,811	1.1698	32,137.49		32,137.49	6,585.68	38,723.17
HEALTH ADMINISTRATION	11,211	0.7801	21,432.02		21,432.02	4,391.89	25,823.91
PLANNING ADMINISTRATION	1,780	0.1239	3,402.83		3,402.83	697.31	4,100.14
PW & ENG. ADM	537	0.0374	1,026.58		1,026.58	210.37	1,236.95
POLICE RECORDS	3,014	0.2097	5,761.85		5,761.85	1,180.73	6,942.58
MUNICIPAL COURTS-JUSTICE	4,271	0.2972	8,164.86		8,164.86	1,673.16	9,838.02
POLICE	531,862	37.0109	1,016,757.88		1,016,757.88	208,356.06	1,225,113.94
FIRE	327,323	22.7774	625,741.69		625,741.69	128,228.24	753,969.93
PW & ENG. OTHER (100)	75,273	5.2380	143,899.01		143,899.01	29,488.07	173,387.08
SOLID WASTE MGMT	68,417	4.7609	130,792.42		130,792.42	26,802.25	157,594.67
LIBRARY	31,578	2.1974	60,367.49		60,367.49	12,370.63	72,738.12
PARKS & RECREATION	49,161	3.4210	93,980.84		93,980.84	19,258.74	113,239.58
C & E - OPTNS	1,825	0.1270	3,488.84		3,488.84	714.94	4,203.78
HEALTH & HUMAN SERVICES	85,239	5.9315	162,950.95		162,950.95	33,392.24	196,343.19
PLANNING & DEVELOPMENT	5,059	0.3520	9,671.26		9,671.26	1,981.85	11,653.11
TIRZ	19,343	1.3460	36,977.90		36,977.90	7,577.59	44,555.49
F&A-SP EVNTS/OTHER	1,978	0.1376	3,781.34		3,781.34	774.88	4,556.22

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A-REGULATORY SVCS**

Activity - SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HOUSTON EMERGCY CTR 911 (218)	15,545	1.0817	29,717.28		29,717.28	6,089.73	35,807.01
BUILDING SERVICES	35,022	2.4371	66,951.39		66,951.39	13,719.81	80,671.20
SubTotal	1,437,052	100.0000	2,747,204.93		2,747,204.93	514,508.95	3,261,713.88
TOTAL	1,437,052	100.0000	2,747,204.93		2,747,204.93	514,508.95	3,261,713.88

Allocation Basis: Gen. Fund and TIRZ's operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A-REGULATORY SVCS**

Receiving Department	Total	SERVICES
GENERAL CITYWIDE SERVICES	179,972.69	179,972.69
F&A ADMINISTRATION	3,878.83	3,878.83
F&A-ADMINISTRATIVE SVCS	13,341.72	13,341.72
F&A PURCHASING SERVICES	5,721.71	5,721.71
INFORMATION TECHNOLOGY	22,571.39	22,571.39
F&A-ACCOUNTING SERVICES	3,762.21	3,762.21
F&A BUDGET AND EVALUATION	3,121.79	3,121.79
F&A-REGULATORY SVCS	4,079.54	4,079.54
AFFIRMATIVE ACTION	3,800.67	3,800.67
MAYOR'S OFFICE - EXECUTIVE	4,867.17	4,867.17
HUMAN RESOURCES	5,539.79	5,539.79
LEGAL DEPT.	25,464.56	25,464.56
CITY SECRETARY'S OFFICE	1,444.26	1,444.26
CITY COUNCIL	10,144.37	10,144.37
CONTROLLER'S OFFICE	13,505.09	13,505.09
MUNICIPAL COURTS-ADMIN	38,723.17	38,723.17
HEALTH ADMINISTRATION	25,823.91	25,823.91
PLANNING ADMINISTRATION	4,100.14	4,100.14
PW & ENG. ADM	1,236.95	1,236.95
POLICE RECORDS	6,942.58	6,942.58
MUNICIPAL COURTS-JUSTICE	9,838.02	9,838.02
POLICE	1,225,113.94	1,225,113.94
FIRE	753,969.93	753,969.93
PW & ENG. OTHER (100)	173,387.08	173,387.08
SOLID WASTE MGMT	157,594.67	157,594.67
LIBRARY	72,738.12	72,738.12
PARKS & RECREATION	113,239.58	113,239.58
C & E - OPTNS	4,203.78	4,203.78
HEALTH & HUMAN SERVICES	196,343.19	196,343.19
PLANNING & DEVELOPMENT	11,653.11	11,653.11
TIRZ	44,555.49	44,555.49
F&A-SP EVNTS/OTHER	4,556.22	4,556.22
HOUSTON EMERGENCY CTR 911	35,807.01	35,807.01
BUILDING SERVICES	80,671.20	80,671.20

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department F&A-REGULATORY SVCS**

Receiving Department	Total	SERVICES
Direct Billed	0.00	0.00
Total	<u>3,261,713.88</u>	<u>3,261,713.88</u>



**SCHEDULE 11.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
AFFIRMATIVE ACTION  
NATURE AND EXTENT OF SERVICES**

The Mayor's Office of Affirmative Action and Contract Compliance provides technical assistance to the Minority/Women/Disadvantaged Business Enterprise Program (M/W/DBE); serves as an advocate for persons with disabilities, administers city ordinances that equalize opportunities for M/W/DBEs; operates the One Stop Business Center, which provides free information and referral services to new and existing businesses in the Houston metropolitan area; and provides training on a variety of Equal Employment Opportunity topics. The costs are allocated as follows:

- **Contract Compliance** – Operating expenditures (in 000's) for all funds 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** –costs of providing training for EEO and ADA to city employees and coordinating ADA citywide compliance have been allocated based on the number of full time equivalent positions.

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department AFFIRMATIVE ACTION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,650,347.00			1,650,347.00
EQUIPMENT DEPRECIATION	6,732.98		6,732.98	
GENERAL CITYWIDE SERVICES	88,329.58	4,000.02	92,329.60	
F&A-ADMINSTRATIVE SVCS	3,816.56	1,132.31	4,948.87	
INFORMATION TECHNOLOGY	31,187.64	5,356.07	36,543.71	
F&A-ACCOUNTING SERVICES	2,134.27	462.27	2,596.54	
F&A BUDGET AND EVALUATION	1,506.95	356.60	1,863.55	
F&A-REGULATORY SVCS	3,154.29	646.38	3,800.67	
AFFIRMATIVE ACTION		1,214.26	1,214.26	
MAYOR'S OFFICE - EXECUTIVE		5,244.52	5,244.52	
HUMAN RESOURCES		3,699.05	3,699.05	
LEGAL DEPT.		18,675.15	18,675.15	
CITY SECRETARY'S OFFICE		454.74	454.74	
CITY COUNCIL		2,602.76	2,602.76	
CONTROLLER'S OFFICE		4,829.43	4,829.43	
C & E - RENTAL		10,160.11	10,160.11	
Total Allocated Additions:	<u>136,862.27</u>	<u>58,833.67</u>	<u>195,695.94</u>	<u>195,695.94</u>
Total To Be Allocated:	<u><u>1,787,209.27</u></u>	<u><u>58,833.67</u></u>		<u><u>1,846,042.94</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department AFFIRMATIVE ACTION**

	Total	General & Admin	BUSINESS DVPMT	EMPLOYEE RELATIONS
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,104,819.00	0.00	928,047.96	176,771.04
FRINGE BENEFITS	429,852.00	0.00	361,075.68	68,776.32
<b>Other Expense &amp; Cost</b>				
SUPPLIES	27,893.00	0.00	23,430.12	4,462.88
SERVICES	87,783.00	0.00	73,737.72	14,045.28
<b>Departmental Totals</b>				
Total Expenditures	1,650,347.00	0.00	1,386,291.48	264,055.52
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	1,650,347.00	0.00	1,386,291.48	264,055.52
<b>Allocation Step 1</b>				
Inbound- All Others	136,862.27	136,862.27	0.00	0.00
Reallocate Admin Costs		( 136,862.27)	114,964.31	21,897.96
1st Allocation	1,787,209.27	0.00	1,501,255.79	285,953.48
<b>Allocation Step 2</b>				
Inbound- All Others	58,833.67	58,833.67	0.00	0.00
Reallocate Admin Costs		( 58,833.67)	49,420.28	9,413.39
2nd Allocation	58,833.67	0.00	49,420.28	9,413.39
<b>Total For 100510000 AFFIRMATIVE</b>				
Total Allocated	1,846,042.94	0.00	1,550,676.07	295,366.87

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department AFFIRMATIVE ACTION**

Activity - BUSINESS DVPMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	3.3723	50,627.25		50,627.25		50,627.25
F&A ADMINISTRATION	2,029	0.0727	1,091.13		1,091.13		1,091.13
F&A-ADMINSTRATIVE SVCS	6,979	0.2500	3,753.09		3,753.09		3,753.09
F&A PURCHASING SERVICES	2,993	0.1072	1,609.54		1,609.54		1,609.54
INFORMATION TECHNOLOGY	11,807	0.4229	6,349.44		6,349.44		6,349.44
F&A-ACCOUNTING SERVICES	1,968	0.0705	1,058.33		1,058.33		1,058.33
F&A BUDGET AND EVALUATION	1,633	0.0585	878.17		878.17		878.17
F&A-REGULATORY SVCS	2,134	0.0764	1,147.60		1,147.60		1,147.60
AFFIRMATIVE ACTION	1,650	0.0591	887.32		887.32		887.32
MAYOR'S OFFICE - EXECUTIVE	2,113	0.0757	1,136.30		1,136.30	39.16	1,175.46
HUMAN RESOURCES	2,405	0.0862	1,293.33		1,293.33	44.58	1,337.91
LEGAL DEPT.	11,055	0.3960	5,945.05		5,945.05	204.91	6,149.96
CITY SECRETARY'S OFFICE	627	0.0225	337.18		337.18	11.62	348.80
CITY COUNCIL	4,404	0.1578	2,368.34		2,368.34	81.63	2,449.97
CONTROLLER'S OFFICE	5,863	0.2100	3,152.94		3,152.94	108.67	3,261.61
MUNICIPAL COURTS-ADMIN	16,811	0.6022	9,040.44		9,040.44	311.59	9,352.03
HEALTH ADMINISTRATION	11,211	0.4016	6,028.94		6,028.94	207.80	6,236.74
PLANNING ADMINISTRATION	1,780	0.0638	957.23		957.23	32.99	990.22
PW & ENG. ADM	537	0.0192	288.78		288.78	9.95	298.73
PWE ECRE ADM (10D)	2,067	0.0740	1,111.57		1,111.57	38.31	1,149.88
C & E - RENTAL	27,504	0.9852	14,790.82		14,790.82	509.79	15,300.61
POLICE RECORDS	3,014	0.1080	1,620.83		1,620.83	55.87	1,676.70
MUNICIPAL COURTS-JUSTICE	4,271	0.1530	2,296.82		2,296.82	79.16	2,375.98
POLICE	531,862	19.0520	286,019.30		286,019.30	9,858.15	295,877.45
FIRE	327,323	11.7251	176,024.40		176,024.40	6,066.99	182,091.39
PW & ENG OTHER (100)	75,273	2.6964	40,479.55		40,479.55	1,395.20	41,874.75
PW FLEET MGMT FUND (118)	24,977	0.8947	13,431.87		13,431.87	462.95	13,894.82
HOUSTON TRANSTAR (221)	1,588	0.0569	853.97		853.97	29.43	883.40
PW STREET/DRAIN MTCE(227)	30,349	1.0871	16,320.77		16,320.77	562.52	16,883.29
PW PUBLIC UTILITIES (701)	641,390	22.9754	344,920.20		344,920.20	11,888.30	356,808.50
PW ECRE DESIGN & CONSTR(10D)	12,994	0.4655	6,987.78		6,987.78	240.85	7,228.63
PW ECRE REAL ESTATE (10D)	1,841	0.0659	990.03		990.03	34.12	1,024.15



CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department AFFIRMATIVE ACTION

Activity - BUSINESS DVPMT

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like PW ECRE PLANNING & PROG (10D), SOLID WASTE MGMT, AVIATION, etc.

Allocation Basis: Total operating expenditures (In 000's)

Allocation Source: Controller's Office



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AFFIRMATIVE ACTION**

## Activity - EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	26	0.1189	340.06		340.06		340.06
F&A-ADMINISTRATIVE SVCS	118	0.5265	1,505.45		1,505.45		1,505.45
F&A PURCHASING SERVICES	40	0.1788	511.24		511.24		511.24
INFORMATION TECHNOLOGY	155	0.6940	1,984.60		1,984.60		1,984.60
F&A-ACCOUNTING SERVICES	38	0.1734	495.70		495.70		495.70
F&A BUDGET AND EVALUATION	30	0.1354	387.19		387.19		387.19
F&A-REGULATORY SVCS	38	0.1702	486.79		486.79		486.79
AFFIRMATIVE ACTION	25	0.1143	326.94		326.94		326.94
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	696.05		696.05	23.41	719.46
HUMAN RESOURCES	42	0.1901	543.72		543.72	18.28	562.00
LEGAL DEPT.	156	0.6990	1,998.73		1,998.73	67.22	2,065.95
CITY SECRETARY'S OFFICE	12	0.0539	154.11		154.11	5.18	159.29
CITY COUNCIL	71	0.3178	908.62		908.62	30.56	939.18
CONTROLLER'S OFFICE	70	0.3150	900.72		900.72	30.29	931.01
MUNICIPAL COURTS-ADMIN	349	1.5557	4,448.60		4,448.60	149.60	4,598.20
HEALTH ADMINISTRATION	119	0.5338	1,526.34		1,526.34	51.33	1,577.67
PLANNING ADMINISTRATION	46	0.2072	592.50		592.50	19.93	612.43
PWE ECRE ADM (10D)	265	1.1818	3,379.37		3,379.37	113.65	3,493.02
C & E - RENTAL	31	0.1413	404.13		404.13	13.59	417.72
POLICE RECORDS	84	0.3777	1,080.05		1,080.05	36.32	1,116.37
MUNICIPAL COURTS-JUSTICE	45	0.2019	577.22		577.22	19.41	596.63
POLICE	6,663	29.6798	84,870.96		84,870.96	2,854.15	87,725.11
FIRE	4,691	20.8970	59,755.62		59,755.62	2,009.55	61,765.17
PW & ENG. OTHER (100)	539	2.4051	6,877.44		6,877.44	231.28	7,108.72
PW FLEET MGMT FUND (118)	147	0.6569	1,878.38		1,878.38	63.17	1,941.55
HOUSTON TRANSTAR (221)	5	0.0245	69.92		69.92	2.35	72.27
PW STREET/DRAIN MTCE(227)	419	1.8677	5,340.79		5,340.79	179.61	5,520.40
PW PUBLIC UTILITIES (701)	2,168	9.6601	27,623.52		27,623.52	928.96	28,552.48
SOLID WASTE MGMT	576	2.5679	7,342.96		7,342.96	246.94	7,589.90
AVIATION	1,569	6.9913	19,991.95		19,991.95	672.32	20,664.27
HOUSING & COMMUNITY DEVELOP	131	0.5867	1,677.65		1,677.65	56.42	1,734.07
LIBRARY	520	2.3162	6,623.35		6,623.35	222.74	6,846.09

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department AFFIRMATIVE ACTION**

## Activity - EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS & RECREATION	886	3.9471	11,286.82		11,286.82	379.57	11,666.39
C & E - OPTNS	140	0.6263	1,791.00		1,791.00	60.23	1,851.23
HEALTH & HUMAN SERVICES	1,045	4.6575	13,318.15		13,318.15	447.88	13,766.03
INSURANCE MANAGEMENT (936)	4	0.0196	55.91		55.91	1.88	57.79
CABLE TV (208)	10	0.0448	128.00		128.00	4.30	132.30
PLANNING & DEVELOPMENT	53	0.2375	679.24		679.24	22.84	702.08
PWE SIGN ADM FND 210	31	0.1403	401.33		401.33	13.50	414.83
PWE BLDG INSPECT FND 214	410	1.8304	5,234.06		5,234.06	176.02	5,410.08
HEALTH BENEFITS (888)	36	0.1610	460.30		460.30	15.48	475.78
HR, WORKERS' COMP (880)	28	0.1289	368.59		368.59	12.40	380.99
LEGAL, WORKERS' COMP (880)	4	0.0193	55.28		55.28	1.86	57.14
F&A-SP EVNTS/OTHER	17	0.0797	227.98		227.98	7.67	235.65
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	348.47		348.47	11.72	360.19
HOUSTON EMERGCY CTR 911 (218)	230	1.0278	2,938.94		2,938.94	98.83	3,037.77
BUILDING SERVICES	263	1.1746	3,358.74		3,358.74	112.95	3,471.69
SubTotal	22,451	100.0000	285,953.48		285,953.48	9,413.39	295,366.87
TOTAL	22,451	100.0000	285,953.48		285,953.48	9,413.39	295,366.87

Allocation Basis: Total number of FTEs per department

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department AFFIRMATIVE ACTION**

Receiving Department	Total	BUSINESS DVPMT	EMPLOYEE RELATIONS
GENERAL CITYWIDE SERVICES	50,627.25	50,627.25	0.00
F&A ADMINISTRATION	1,431.19	1,091.13	340.06
F&A-ADMINISTRATIVE SVCS	5,258.54	3,753.09	1,505.45
F&A PURCHASING SERVICES	2,120.78	1,609.54	511.24
INFORMATION TECHNOLOGY	8,334.04	6,349.44	1,984.60
F&A-ACCOUNTING SERVICES	1,554.03	1,058.33	495.70
F&A BUDGET AND EVALUATION	1,265.36	878.17	387.19
F&A-REGULATORY SVCS	1,634.39	1,147.60	486.79
AFFIRMATIVE ACTION	1,214.26	887.32	326.94
MAYOR'S OFFICE - EXECUTIVE	1,894.92	1,175.46	719.46
HUMAN RESOURCES	1,899.91	1,337.91	562.00
LEGAL DEPT.	8,215.91	6,149.96	2,065.95
CITY SECRETARY'S OFFICE	508.09	348.80	159.29
CITY COUNCIL	3,389.15	2,449.97	939.18
CONTROLLER'S OFFICE	4,192.62	3,261.61	931.01
MUNICIPAL COURTS-ADMIN	13,950.23	9,352.03	4,598.20
HEALTH ADMINISTRATION	7,814.41	6,236.74	1,577.67
PLANNING ADMINISTRATION	1,602.65	990.22	612.43
PW & ENG. ADM	298.73	298.73	0.00
PWE ECRE ADM (10D)	4,642.90	1,149.88	3,493.02
C & E - RENTAL	15,718.33	15,300.61	417.72
POLICE RECORDS	2,793.07	1,676.70	1,116.37
MUNICIPAL COURTS-JUSTICE	2,972.61	2,375.98	596.63
POLICE	383,602.56	295,877.45	87,725.11
FIRE	243,856.56	182,091.39	61,765.17
PW & ENG. OTHER (100)	48,983.47	41,874.75	7,108.72
PW FLEET MGMT FUND (118)	15,836.37	13,894.82	1,941.55
HOUSTON TRANSTAR (221)	955.67	883.40	72.27
PW STREET/DRAIN MTCE(227)	22,403.69	16,883.29	5,520.40
PW PUBLIC UTILITIES (701)	385,360.98	356,808.50	28,552.48
PW ECRE DESIGN &	7,228.63	7,228.63	0.00
PW ECRE REAL ESTATE (10D)	1,024.15	1,024.15	0.00
PW ECRE PLANNING & PROG	1,824.13	1,824.13	0.00
SOLID WASTE MGMT	45,650.62	38,060.72	7,589.90
AVIATION	165,284.64	144,620.37	20,664.27
HOUSING & COMMUNITY	31,362.31	29,628.24	1,734.07



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department AFFIRMATIVE ACTION**

Receiving Department	Total	BUSINESS DVPMT	EMPLOYEE RELATIONS
LIBRARY	24,413.09	17,567.00	6,846.09
PARKS & RECREATION	39,014.89	27,348.50	11,666.39
C & E - OPTNS	19,251.89	17,400.66	1,851.23
HEALTH & HUMAN SERVICES	61,184.90	47,418.87	13,766.03
INSURANCE MANAGEMENT	57.79	0.00	57.79
CABLE TV (208)	1,153.68	1,021.38	132.30
PLANNING & DEVELOPMENT	3,516.43	2,814.35	702.08
PWE SIGN ADM FND 210	1,534.67	1,119.84	414.83
PWE BLDG INSPECT FND 214	22,720.06	17,309.98	5,410.08
HEALTH BENEFITS (888)	128,053.19	127,577.41	475.78
HR, WORKERS' COMP (880)	380.99	0.00	380.99
LONG-TERM DISABILITY (926)	900.10	900.10	0.00
LEGAL, WORKERS' COMP (880)	57.14	0.00	57.14
TIRZ	10,760.61	10,760.61	0.00
F&A-SP EVNTS/OTHER	1,336.02	1,100.37	235.65
LEGAL,PROPERTY & CASUALTY	360.19	0.00	360.19
HOUSTON EMERGNCY CTR 911	11,685.54	8,647.77	3,037.77
BUILDING SERVICES	22,954.61	19,482.92	3,471.69
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>1,846,042.94</b>	<b>1,550,676.07</b>	<b>295,366.87</b>

**SCHEDULE 12.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
MAYOR'S OFFICE - EXECUTIVE  
NATURE AND EXTENT OF SERVICES**

The Mayor's Office - Executive Division provides support to the Mayor as Chief Executive of the City. The staff responds to telephone calls and correspondence from the citizens; provides information and assistance on City service delivery; oversees preparation of the weekly Council agenda; and assists the Mayor in appointments to boards and commissions. The costs of the Mayor's Office are allocated based on the number of the full time equivalent positions per department.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MAYOR'S OFFICE - EXECUTIVE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,113,217.00			2,113,217.00
BUILDING USAGE CHARGE	179,464.11		179,464.11	
EQUIPMENT DEPRECIATION	14,592.91		14,592.91	
GENERAL CITYWIDE SERVICES	1,951,110.09	8,110.97	1,959,221.06	
F&A-ADMINISTRATIVE SVCS	34,814.06	6,526.91	41,340.97	
F&A PURCHASING SERVICES	15,795.75	2,369.70	18,165.45	
INFORMATION TECHNOLOGY	249,613.68	62,710.30	312,323.98	
F&A-ACCOUNTING SERVICES	6,236.02	1,317.47	7,553.49	
F&A BUDGET AND EVALUATION	16,260.02	3,981.90	20,241.92	
F&A-REGULATORY SVCS	4,039.41	827.76	4,867.17	
AFFIRMATIVE ACTION	1,832.35	62.57	1,894.92	
MAYOR'S OFFICE - EXECUTIVE		11,165.29	11,165.29	
HUMAN RESOURCES		25,616.20	25,616.20	
LEGAL DEPT.		271,105.64	271,105.64	
CITY SECRETARY'S OFFICE		582.35	582.35	
CITY COUNCIL		3,333.10	3,333.10	
CONTROLLER'S OFFICE		57,607.12	57,607.12	
C & E - RENTAL		155,742.00	155,742.00	
POLICE RECORDS		110,016.00	110,016.00	
BUILDING SERVICES		463,059.53	463,059.53	
Total Allocated Additions:	<u>2,473,758.40</u>	<u>1,184,134.81</u>	<u>3,657,893.21</u>	<u>3,657,893.21</u>
Total To Be Allocated:	<u><u>4,586,975.40</u></u>	<u><u>1,184,134.81</u></u>		<u><u>5,771,110.21</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department MAYOR'S OFFICE - EXECUTIVE**

	Total	General & Admin	CITY ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,437,839.00	0.00	1,437,839.00
FRINGE BENEFITS	507,172.00	0.00	507,172.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	27,686.00	0.00	27,686.00
SERVICES	140,520.00	0.00	140,520.00
<b>Departmental Totals</b>			
Total Expenditures	2,113,217.00	0.00	2,113,217.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	2,113,217.00	0.00	2,113,217.00
<b>Allocation Step 1</b>			
Inbound- All Others	2,473,758.40	2,473,758.40	0.00
Reallocate Admin Costs		( 2,473,758.40)	2,473,758.40
1st Allocation	4,586,975.40	0.00	4,586,975.40
<b>Allocation Step 2</b>			
Inbound- All Others	1,184,134.81	1,184,134.81	0.00
Reallocate Admin Costs		( 1,184,134.81)	1,184,134.81
2nd Allocation	1,184,134.81	0.00	1,184,134.81
<b>Total For 100500000 MAYOR'S</b>			
Total Allocated	5,771,110.21	0.00	5,771,110.21

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAYOR'S OFFICE - EXECUTIVE

Activity - CITY ADMIN

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like F&A ADMINISTRATION, HUMAN RESOURCES, POLICE, FIRE, etc.



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAYOR'S OFFICE - EXECUTIVE**

## Activity - CITY ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS & RECREATION	886	3.9471	181,051.63		181,051.63	47,865.97	228,917.60
C & E - OPTNS	140	0.6263	28,729.47		28,729.47	7,595.42	36,324.89
HEALTH & HUMAN SERVICES	1,045	4.6575	213,636.32		213,636.32	56,480.64	270,116.96
INSURANCE MANAGEMENT (936)	4	0.0196	896.89		896.89	237.12	1,134.01
CABLE TV (208)	10	0.0448	2,053.27		2,053.27	542.84	2,596.11
PLANNING & DEVELOPMENT	53	0.2375	10,895.63		10,895.63	2,880.56	13,776.19
PWE SIGN ADM FND 210	31	0.1403	6,437.68		6,437.68	1,701.98	8,139.66
PWE BLDG INSPECT FND 214	410	1.8304	83,959.45		83,959.45	22,196.99	106,156.44
HEALTH BENEFITS (888)	36	0.1610	7,383.61		7,383.61	1,952.06	9,335.67
HR, WORKERS' COMP (880)	28	0.1289	5,912.61		5,912.61	1,563.16	7,475.77
LEGAL, WORKERS' COMP (880)	4	0.0193	886.71		886.71	234.42	1,121.13
F&A-SP EVNTS/OTHER	17	0.0797	3,657.06		3,657.06	966.85	4,623.91
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	5,589.83		5,589.83	1,477.82	7,067.65
HOUSTON EMERGCY CTR 911 (218)	230	1.0278	47,143.56		47,143.56	12,463.69	59,607.25
BUILDING SERVICES	263	1.1746	53,877.47		53,877.47	14,243.98	68,121.45
SubTotal	22,451	100.0000	4,586,975.40	-125,523.00	4,461,452.40	1,184,134.81	5,645,587.21
Direct Billed				125,523.00	125,523.00		125,523.00
TOTAL	22,451	100.0000	4,586,975.40		4,586,975.40	1,184,134.81	5,771,110.21

Allocation Basis: Total number of FTEs per department

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MAYOR'S OFFICE - EXECUTIVE**

Receiving Department	Total	CITY ADMIN
F&A ADMINISTRATION	5,454.97	5,454.97
F&A-ADMINISTRATIVE SVCS	24,148.91	24,148.91
F&A PURCHASING SERVICES	8,200.82	8,200.82
INFORMATION TECHNOLOGY	31,834.89	31,834.89
F&A-ACCOUNTING SERVICES	7,951.57	7,951.57
F&A BUDGET AND EVALUATION	6,210.90	6,210.90
F&A-REGULATORY SVCS	7,808.55	7,808.55
AFFIRMATIVE ACTION	5,244.52	5,244.52
MAYOR'S OFFICE - EXECUTIVE	11,165.29	11,165.29
HUMAN RESOURCES	11,027.66	11,027.66
LEGAL DEPT.	40,538.06	40,538.06
CITY SECRETARY'S OFFICE	3,125.67	3,125.67
CITY COUNCIL	18,428.50	18,428.50
CONTROLLER'S OFFICE	18,268.36	18,268.36
MUNICIPAL COURTS-ADMIN	90,225.84	90,225.84
HEALTH ADMINISTRATION	30,957.00	30,957.00
PLANNING ADMINISTRATION	12,017.02	12,017.02
PWE ECRE ADM (10D)	68,539.91	68,539.91
C & E - RENTAL	8,196.49	8,196.49
POLICE RECORDS	21,905.52	21,905.52
MUNICIPAL COURTS-JUSTICE	11,707.03	11,707.03
POLICE	1,721,340.56	1,721,340.56
FIRE	1,211,955.08	1,211,955.08
PW & ENG. OTHER (100)	139,487.37	139,487.37
PW FLEET MGMT FUND (118)	38,096.98	38,096.98
HOUSTON TRANSTAR (221)	1,418.18	1,418.18
PW STREET/DRAIN MTCE(227)	108,321.11	108,321.11
PW PUBLIC UTILITIES (701)	434,733.26	434,733.26
SOLID WASTE MGMT	148,928.93	148,928.93
AVIATION	405,473.84	405,473.84
HOUSING & COMMUNITY	34,025.84	34,025.84
LIBRARY	134,333.89	134,333.89
PARKS & RECREATION	228,917.60	228,917.60
C & E - OPTNS	36,324.89	36,324.89
HEALTH & HUMAN SERVICES	270,116.96	270,116.96
INSURANCE MANAGEMENT	1,134.01	1,134.01

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MAYOR'S OFFICE - EXECUTIVE**

Receiving Department	Total	CITY ADMIN
CABLE TV (208)	2,596.11	2,596.11
PLANNING & DEVELOPMENT	13,776.19	13,776.19
PWE SIGN ADM FND 210	8,139.66	8,139.66
PWE BLDG INSPECT FND 214	106,156.44	106,156.44
HEALTH BENEFITS (888)	9,335.67	9,335.67
HR, WORKERS' COMP (880)	7,475.77	7,475.77
LEGAL, WORKERS' COMP (880)	1,121.13	1,121.13
F&A-SP EVNTS/OTHER	4,623.91	4,623.91
LEGAL,PROPERTY & CASUALTY	7,067.65	7,067.65
HOUSTON EMERGCY CTR 911	59,607.25	59,607.25
BUILDING SERVICES	68,121.45	68,121.45
Direct Billed	125,523.00	125,523.00
<b>Total</b>	<b>5,771,110.21</b>	<b>5,771,110.21</b>



**SCHEDULE 13.1**  
**FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**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 full time equivalent positions 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 full time equivalent positions 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 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,404,575.00			2,404,575.00
EQUIPMENT DEPRECIATION	14,094.94		14,094.94	
GENERAL CITYWIDE SERVICES	357,345.10	16,802.68	374,147.78	
F&A-ADMINISTRATIVE SVCS	50,215.21	12,798.47	63,013.68	
F&A PURCHASING SERVICES	11,702.38	1,755.99	13,458.37	
INFORMATION TECHNOLOGY	525,216.76	86,783.96	612,000.72	
F&A-ACCOUNTING SERVICES	4,919.39	1,048.35	5,967.74	
F&A BUDGET AND EVALUATION	240,639.06	59,176.43	299,815.49	
F&A-REGULATORY SVCS	4,597.64	942.15	5,539.79	
AFFIRMATIVE ACTION	1,837.05	62.86	1,899.91	
MAYOR'S OFFICE - EXECUTIVE	8,721.81	2,305.85	11,027.66	
HUMAN RESOURCES		19,614.80	19,614.80	
LEGAL DEPT.		91,391.09	91,391.09	
CITY SECRETARY'S OFFICE		662.82	662.82	
CITY COUNCIL		3,793.72	3,793.72	
CONTROLLER'S OFFICE		862,666.05	862,666.05	
C & E - RENTAL		12,212.50	12,212.50	
Total Allocated Additions:	<u>1,219,289.34</u>	<u>1,172,017.72</u>	<u>2,391,307.06</u>	<u>2,391,307.06</u>
Total To Be Allocated:	<u><u>3,623,864.34</u></u>	<u><u>1,172,017.72</u></u>		<u><u>4,795,882.06</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department HUMAN RESOURCES**

	Total	General & Admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,673,648.00	266,779.49	621,592.87	551,299.65	66,276.46
FRINGE BENEFITS	516,520.00	82,333.29	191,835.53	170,141.69	20,454.19
<b>Other Expense &amp; Cost</b>					
SUPPLIES	37,062.00	5,907.68	13,764.83	12,208.22	1,467.66
SERVICES	177,345.00	28,268.79	65,865.94	58,417.44	7,022.86
<b>Departmental Totals</b>					
Total Expenditures	2,404,575.00	383,289.25	893,059.17	792,067.00	95,221.17
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	2,404,575.00	383,289.25	893,059.17	792,067.00	95,221.17
<b>Allocation Step 1</b>					
Inbound- All Others	1,219,289.34	1,219,289.34	0.00	0.00	0.00
Reallocate Admin Costs		( 1,602,578.59)	708,062.50	627,991.25	75,495.87
1st Allocation	3,623,864.34	0.00	1,601,121.67	1,420,058.25	170,717.04
<b>Allocation Step 2</b>					
Inbound- All Others	1,172,017.72	1,172,017.72	0.00	0.00	0.00
Reallocate Admin Costs		( 1,172,017.72)	517,829.08	459,270.38	55,212.58
2nd Allocation	1,172,017.72	0.00	517,829.08	459,270.38	55,212.58
<b>Total For 100800000 HUMAN</b>					
Total Allocated	4,795,882.06	0.00	2,118,950.75	1,879,328.63	225,929.62

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department HUMAN RESOURCES**

	TRAINING
<hr/>	
Wages & Benefits	
SALARIES & WAGES	167,699.53
FRINGE BENEFITS	51,755.30
Other Expense & Cost	
SUPPLIES	3,713.61
SERVICES	17,769.97
Departmental Totals	
Total Expenditures	240,938.41
Deductions	
Total Deductions	0.00
Functional Cost	240,938.41
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	191,028.97
1st Allocation	431,967.38
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	139,705.68
2nd Allocation	139,705.68
Total For 100800000 HUMAN	
Total Allocated	571,673.06



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

## Activity - SELECTION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	87	1.6740	26,803.47		26,803.47		26,803.47
INFORMATION TECHNOLOGY	36	0.6927	11,091.08		11,091.08		11,091.08
MAYOR'S OFFICE - EXECUTIVE	67	1.2892	20,641.74		20,641.74		20,641.74
HUMAN RESOURCES	36	0.6927	11,091.08		11,091.08		11,091.08
LEGAL DEPT.	50	0.9621	15,404.30		15,404.30	5,208.50	20,612.80
CITY COUNCIL	58	1.1160	17,868.97		17,868.97	6,041.86	23,910.83
CONTROLLER'S OFFICE	21	0.4041	6,469.80		6,469.80	2,187.57	8,657.37
PW & ENG. ADM	1,315	25.3030	405,132.78		405,132.78	136,983.56	542,116.34
MUNICIPAL COURTS-JUSTICE	150	2.8863	46,212.87		46,212.87	15,625.50	61,838.37
POLICE	704	13.5463	216,892.38		216,892.38	73,335.68	290,228.06
FIRE	485	9.3323	149,421.59		149,421.59	50,522.45	199,944.04
SOLID WASTE MGMT	247	4.7527	76,097.18		76,097.18	25,729.99	101,827.17
AVIATION	494	9.5055	152,194.36		152,194.36	51,459.98	203,654.34
HOUSING & COMMUNITY DEVELOP	59	1.1353	18,177.05		18,177.05	6,146.03	24,323.08
LIBRARY	184	3.5405	56,687.78		56,687.78	19,167.28	75,855.06
PARKS & RECREATION	538	10.3521	165,750.13		165,750.13	56,043.46	221,793.59
C & E - OPTNS	76	1.4624	23,414.52		23,414.52	7,916.92	31,331.44
HEALTH & HUMAN SERVICES	422	8.1201	130,012.18		130,012.18	43,959.74	173,971.92
PLANNING & DEVELOPMENT	14	0.2694	4,313.20		4,313.20	1,458.38	5,771.58
HOUSTON EMERGCY CTR 911 (218)	93	1.7895	28,651.98		28,651.98	9,687.81	38,339.79
BUILDING SERVICES	61	1.1738	18,793.23		18,793.23	6,354.37	25,147.60
SubTotal	5,197	100.0000	1,601,121.67		1,601,121.67	517,829.08	2,118,950.75
TOTAL	5,197	100.0000	1,601,121.67		1,601,121.67	517,829.08	2,118,950.75

Allocation Basis: Number of selections per Dept.

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

## Activity - PERSONNEL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	26	0.1189	1,688.78		1,688.78		1,688.78
F&A-ADMINISTRATIVE SVCS	118	0.5265	7,476.14		7,476.14		7,476.14
F&A PURCHASING SERVICES	40	0.1788	2,538.85		2,538.85		2,538.85
INFORMATION TECHNOLOGY	155	0.6940	9,855.60		9,855.60		9,855.60
F&A-ACCOUNTING SERVICES	38	0.1734	2,461.69		2,461.69		2,461.69
F&A BUDGET AND EVALUATION	30	0.1354	1,922.80		1,922.80		1,922.80
F&A-REGULATORY SVCS	38	0.1702	2,417.41		2,417.41		2,417.41
AFFIRMATIVE ACTION	25	0.1143	1,623.62		1,623.62		1,623.62
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	3,456.61		3,456.61		3,456.61
HUMAN RESOURCES	42	0.1901	2,700.14		2,700.14		2,700.14
LEGAL DEPT.	156	0.6990	9,925.81		9,925.81	3,294.01	13,219.82
CITY SECRETARY'S OFFICE	12	0.0539	765.33		765.33	253.98	1,019.31
CITY COUNCIL	71	0.3178	4,512.25		4,512.25	1,497.45	6,009.70
CONTROLLER'S OFFICE	70	0.3150	4,473.04		4,473.04	1,484.44	5,957.48
MUNICIPAL COURTS-ADMIN	349	1.5557	22,091.95		22,091.95	7,331.49	29,423.44
HEALTH ADMINISTRATION	119	0.5338	7,579.87		7,579.87	2,515.48	10,095.35
PLANNING ADMINISTRATION	46	0.2072	2,942.39		2,942.39	976.47	3,918.86
PWE ECRE ADM (10D)	265	1.1818	16,782.11		16,782.11	5,569.36	22,351.47
C & E - RENTAL	31	0.1413	2,006.93		2,006.93	666.02	2,672.95
POLICE RECORDS	84	0.3777	5,363.60		5,363.60	1,779.98	7,143.58
MUNICIPAL COURTS-JUSTICE	45	0.2019	2,866.49		2,866.49	951.28	3,817.77
POLICE	6,663	29.6798	421,473.01		421,473.01	139,871.21	561,344.22
FIRE	4,691	20.8970	296,749.17		296,749.17	98,480.00	395,229.17
PW & ENG. OTHER (100)	539	2.4051	34,153.71		34,153.71	11,334.34	45,488.05
PW FLEET MGMT FUND (118)	147	0.6569	9,328.11		9,328.11	3,095.65	12,423.76
HOUSTON TRANSTAR (221)	5	0.0245	347.25		347.25	115.24	462.49
PW STREET/DRAIN MTCE(227)	419	1.8677	26,522.60		26,522.60	8,801.87	35,324.47
PW PUBLIC UTILITIES (701)	2,168	9.6601	137,179.66		137,179.66	45,524.82	182,704.48
SOLID WASTE MGMT	576	2.5679	36,465.49		36,465.49	12,101.54	48,567.03
AVIATION	1,569	6.9913	99,280.93		99,280.93	32,947.64	132,228.57
HOUSING & COMMUNITY DEVELOP	131	0.5867	8,331.28		8,331.28	2,764.84	11,096.12
LIBRARY	520	2.3162	32,891.87		32,891.87	10,915.59	43,807.46

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

## Activity - PERSONNEL SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PARKS & RECREATION	886	3.9471	56,050.85		56,050.85	18,601.19	74,652.04
C & E - OPTNS	140	0.6263	8,894.21		8,894.21	2,951.66	11,845.87
HEALTH & HUMAN SERVICES	1,045	4.6575	66,138.57		66,138.57	21,948.93	88,087.50
INSURANCE MANAGEMENT (936)	4	0.0196	277.66		277.66	92.15	369.81
CABLE TV (208)	10	0.0448	635.66		635.66	210.95	846.61
PLANNING & DEVELOPMENT	53	0.2375	3,373.12		3,373.12	1,119.41	4,492.53
PWE SIGN ADM FND 210	31	0.1403	1,993.01		1,993.01	661.40	2,654.41
PWE BLDG INSPECT FND 214	410	1.8304	25,992.58		25,992.58	8,625.97	34,618.55
HEALTH BENEFITS (888)	36	0.1610	2,285.85		2,285.85	758.59	3,044.44
HR, WORKERS' COMP (880)	28	0.1289	1,830.46		1,830.46	607.46	2,437.92
LEGAL, WORKERS' COMP (880)	4	0.0193	274.51		274.51	91.10	365.61
F&A-SP EVNTS/OTHER	17	0.0797	1,132.17		1,132.17	375.72	1,507.89
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	1,730.53		1,730.53	574.29	2,304.82
HOUSTON EMERGCY CTR 911 (218)	230	1.0278	14,594.93		14,594.93	4,843.51	19,438.44
BUILDING SERVICES	263	1.1746	16,679.65		16,679.65	5,535.35	22,215.00
SubTotal	22,451	100.0000	1,420,058.25		1,420,058.25	459,270.38	1,879,328.63
TOTAL	22,451	100.0000	1,420,058.25		1,420,058.25	459,270.38	1,879,328.63

Allocation Basis: Total number of FTEs per department

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department HUMAN RESOURCES**

Activity - CLASSIFIED TEST

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	5,408	55.5317	94,802.08		94,802.08	30,660.48	125,462.56
FIRE	4,331	44.4679	75,914.26		75,914.26	24,551.87	100,466.13
HEALTH & HUMAN SERVICES	0	0.0004	0.70		0.70	0.23	0.93
SubTotal	9,739	100.0000	170,717.04		170,717.04	55,212.58	225,929.62
TOTAL	9,739	100.0000	170,717.04		170,717.04	55,212.58	225,929.62

Allocation Basis: Number of classified FTEs

Allocation Source: Human Resources



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

## Activity - TRAINING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	186	1.3338	5,761.63		5,761.63		5,761.63
INFORMATION TECHNOLOGY	223	1.5991	6,907.76		6,907.76		6,907.76
AFFIRMATIVE ACTION	67	0.4805	2,075.43		2,075.43		2,075.43
MAYOR'S OFFICE - EXECUTIVE	49	0.3514	1,517.85		1,517.85		1,517.85
HUMAN RESOURCES	188	1.3482	5,823.58		5,823.58		5,823.58
LEGAL DEPT.	58	0.4159	1,796.64		1,796.64	612.37	2,409.01
CITY COUNCIL	25	0.1793	774.41		774.41	263.95	1,038.36
CONTROLLER'S OFFICE	35	0.2510	1,084.18		1,084.18	369.54	1,453.72
MUNICIPAL COURTS-ADMIN	188	1.3482	5,823.58		5,823.58	1,984.94	7,808.52
PW & ENG. ADM	8,160	58.5155	252,768.28		252,768.28	86,154.64	338,922.92
MUNICIPAL COURTS-JUSTICE	11	0.0789	340.74		340.74	116.14	456.88
POLICE	421	3.0190	13,041.11		13,041.11	4,444.99	17,486.10
FIRE	458	3.2843	14,187.24		14,187.24	4,835.64	19,022.88
SOLID WASTE MGMT	164	1.1760	5,080.15		5,080.15	1,731.54	6,811.69
AVIATION	352	2.5242	10,903.73		10,903.73	3,716.48	14,620.21
HOUSING & COMMUNITY DEVELOP	204	1.4629	6,319.21		6,319.21	2,153.87	8,473.08
LIBRARY	353	2.5314	10,934.71		10,934.71	3,727.03	14,661.74
PARKS & RECREATION	905	6.4898	28,033.74		28,033.74	9,555.14	37,588.88
C & E - OPTNS	247	1.7712	7,651.20		7,651.20	2,607.87	10,259.07
HEALTH & HUMAN SERVICES	1,296	9.2937	40,145.55		40,145.55	13,683.39	53,828.94
PLANNING & DEVELOPMENT	37	0.2653	1,146.13		1,146.13	390.65	1,536.78
HOUSTON EMERGCY CTR 911 (218)	68	0.4876	2,106.40		2,106.40	717.96	2,824.36
BUILDING SERVICES	250	1.7928	7,744.13		7,744.13	2,639.54	10,383.67
SubTotal	13,945	100.0000	431,967.38		431,967.38	139,705.68	571,673.06
TOTAL	13,945	100.0000	431,967.38		431,967.38	139,705.68	571,673.06

Allocation Basis: Number of employees trained

Allocation Source: Human Resources

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
F&A ADMINISTRATION	34,253.88	26,803.47	1,688.78	0.00	5,761.63
F&A-ADMINISTRATIVE SVCS	7,476.14	0.00	7,476.14	0.00	0.00
F&A PURCHASING SERVICES	2,538.85	0.00	2,538.85	0.00	0.00
INFORMATION TECHNOLOGY	27,854.44	11,091.08	9,855.60	0.00	6,907.76
F&A-ACCOUNTING SERVICES	2,461.69	0.00	2,461.69	0.00	0.00
F&A BUDGET AND EVALUATION	1,922.80	0.00	1,922.80	0.00	0.00
F&A-REGULATORY SVCS	2,417.41	0.00	2,417.41	0.00	0.00
AFFIRMATIVE ACTION	3,699.05	0.00	1,623.62	0.00	2,075.43
MAYOR'S OFFICE - EXECUTIVE	25,616.20	20,641.74	3,456.61	0.00	1,517.85
HUMAN RESOURCES	19,614.80	11,091.08	2,700.14	0.00	5,823.58
LEGAL DEPT.	36,241.63	20,612.80	13,219.82	0.00	2,409.01
CITY SECRETARY'S OFFICE	1,019.31	0.00	1,019.31	0.00	0.00
CITY COUNCIL	30,958.89	23,910.83	6,009.70	0.00	1,038.36
CONTROLLER'S OFFICE	16,068.57	8,657.37	5,957.48	0.00	1,453.72
MUNICIPAL COURTS-ADMIN	37,231.96	0.00	29,423.44	0.00	7,808.52
HEALTH ADMINISTRATION	10,095.35	0.00	10,095.35	0.00	0.00
PLANNING ADMINISTRATION	3,918.86	0.00	3,918.86	0.00	0.00
PW & ENG. ADM	881,039.26	542,116.34	0.00	0.00	338,922.92
PWE ECRE ADM (10D)	22,351.47	0.00	22,351.47	0.00	0.00
C & E - RENTAL	2,672.95	0.00	2,672.95	0.00	0.00
POLICE RECORDS	7,143.58	0.00	7,143.58	0.00	0.00
MUNICIPAL COURTS-JUSTICE	66,113.02	61,838.37	3,817.77	0.00	456.88
POLICE	994,520.94	290,228.06	561,344.22	125,462.56	17,486.10
FIRE	714,662.22	199,944.04	395,229.17	100,466.13	19,022.88
PW & ENG. OTHER (100)	45,488.05	0.00	45,488.05	0.00	0.00
PW FLEET MGMT FUND (118)	12,423.76	0.00	12,423.76	0.00	0.00
HOUSTON TRANSTAR (221)	462.49	0.00	462.49	0.00	0.00
PW STREET/DRAIN MTCE(227)	35,324.47	0.00	35,324.47	0.00	0.00
PW PUBLIC UTILITIES (701)	182,704.48	0.00	182,704.48	0.00	0.00
SOLID WASTE MGMT	157,205.89	101,827.17	48,567.03	0.00	6,811.69
AVIATION	350,503.12	203,654.34	132,228.57	0.00	14,620.21
HOUSING & COMMUNITY	43,892.28	24,323.08	11,096.12	0.00	8,473.08
LIBRARY	134,324.26	75,855.06	43,807.46	0.00	14,661.74
PARKS & RECREATION	334,034.51	221,793.59	74,652.04	0.00	37,588.88
C & E - OPTNS	53,436.38	31,331.44	11,845.87	0.00	10,259.07
HEALTH & HUMAN SERVICES	315,889.29	173,971.92	88,087.50	0.93	53,828.94

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
INSURANCE MANAGEMENT	369.81	0.00	369.81	0.00	0.00
CABLE TV (208)	846.61	0.00	846.61	0.00	0.00
PLANNING & DEVELOPMENT	11,800.89	5,771.58	4,492.53	0.00	1,536.78
PWE SIGN ADM FND 210	2,654.41	0.00	2,654.41	0.00	0.00
PWE BLDG INSPECT FND 214	34,618.55	0.00	34,618.55	0.00	0.00
HEALTH BENEFITS (888)	3,044.44	0.00	3,044.44	0.00	0.00
HR, WORKERS' COMP (880)	2,437.92	0.00	2,437.92	0.00	0.00
LEGAL, WORKERS' COMP (880)	365.61	0.00	365.61	0.00	0.00
F&A-SP EVNTS/OTHER	1,507.89	0.00	1,507.89	0.00	0.00
LEGAL,PROPERTY & CASUALTY	2,304.82	0.00	2,304.82	0.00	0.00
HOUSTON EMERGCY CTR 911	60,602.59	38,339.79	19,438.44	0.00	2,824.36
BUILDING SERVICES	57,746.27	25,147.60	22,215.00	0.00	10,383.67
Direct Billed	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>4,795,882.06</b>	<b>2,118,950.75</b>	<b>1,879,328.63</b>	<b>225,929.62</b>	<b>571,673.06</b>

**SCHEDULE 14.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
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 number of total actual hours expended for the City departments is the basis for allocation.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department LEGAL DEPT.**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,055,443.00			11,055,443.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
BUILDING USAGE CHARGE	104,702.94		104,702.94	
EQUIPMENT DEPRECIATION	25,337.06		25,337.06	
GENERAL CITYWIDE SERVICES	1,032,573.89	22,811.71	1,055,385.60	
F&A-ADMINSTRATIVE SVCS	90,267.59	32,413.02	122,680.61	
F&A PURCHASING SERVICES	19,066.59	2,860.50	21,927.09	
INFORMATION TECHNOLOGY	136,265.39	23,194.27	159,459.66	
F&A-ACCOUNTING SERVICES	12,416.18	2,707.12	15,123.30	
F&A BUDGET AND EVALUATION	12,619.38	3,009.87	15,629.25	
F&A-REGULATORY SVCS	21,133.78	4,330.78	25,464.56	
AFFIRMATIVE ACTION	7,943.78	272.13	8,215.91	
MAYOR'S OFFICE - EXECUTIVE	32,061.67	8,476.39	40,538.06	
HUMAN RESOURCES	27,126.75	9,114.88	36,241.63	
LEGAL DEPT.		1,124,840.49	1,124,840.49	
CITY SECRETARY'S OFFICE		3,046.80	3,046.80	
CITY COUNCIL		17,438.55	17,438.55	
CONTROLLER'S OFFICE		41,410.14	41,410.14	
C & E - RENTAL		12,073.52	12,073.52	
POLICE RECORDS		352,288.43	352,288.43	
BUILDING SERVICES		248,667.71	248,667.71	
Total Allocated Additions:	1,521,515.00	1,908,956.31	3,430,471.31	3,430,471.31
Total To Be Allocated:	12,576,958.00	1,908,956.31		14,485,914.31

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department LEGAL DEPT.**

	Total	General & Admin	LEGAL SERVICES
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	7,463,670.00	0.00	7,463,670.00
FRINGE BENEFITS	2,418,128.00	0.00	2,418,128.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	426,835.00	0.00	426,835.00
SERVICES	0.00	0.00	0.00
OTHER	746,810.00	0.00	746,810.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	11,055,443.00	0.00	11,055,443.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	11,055,443.00	0.00	11,055,443.00
<b>Allocation Step 1</b>			
Inbound- All Others	1,521,515.00	1,521,515.00	0.00
Reallocate Admin Costs		( 1,521,515.00)	1,521,515.00
1st Allocation	12,576,958.00	0.00	12,576,958.00
<b>Allocation Step 2</b>			
Inbound- All Others	1,908,956.31	1,908,956.31	0.00
Reallocate Admin Costs		( 1,908,956.31)	1,908,956.31
2nd Allocation	1,908,956.31	0.00	1,908,956.31
<b>Total For 100900000 LEGAL DEPT.</b>			
Total Allocated	14,485,914.31	0.00	14,485,914.31

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LEGAL DEPT.**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	798.00	0.5724	71,994.15	-2,729.00	69,265.15		69,265.15
F&A ADMINISTRATION	8,470.00	6.0758	764,148.17		764,148.17		764,148.17
INFORMATION TECHNOLOGY	120.00	0.0861	10,826.25		10,826.25		10,826.25
AFFIRMATIVE ACTION	207.00	0.1485	18,675.15		18,675.15		18,675.15
MAYOR'S OFFICE - EXECUTIVE	3,005.00	2.1556	271,105.64		271,105.64		271,105.64
HUMAN RESOURCES	1,013.00	0.7267	91,391.09		91,391.09		91,391.09
LEGAL DEPT.	12,468.00	8.9437	1,124,840.49		1,124,840.49		1,124,840.49
CITY SECRETARY'S OFFICE	215.00	0.1542	19,396.94		19,396.94	3,621.67	23,018.61
CITY COUNCIL	2,787.00	1.9992	251,438.17		251,438.17	46,946.92	298,385.09
CONTROLLER'S OFFICE	600.00	0.4304	54,130.98		54,130.98	10,106.99	64,237.97
MUNICIPAL COURTS-ADMIN	1,296.00	0.9297	116,922.82		116,922.82	21,831.09	138,753.91
MUNICIPAL COURTS-JUSTICE	49,188.00	35.2837	4,437,652.46		4,437,652.46	828,570.39	5,266,222.85
POLICE	10,206.00	7.3211	920,766.89	-2,343.00	918,423.89	171,919.77	1,090,343.66
FIRE	7,878.00	5.6511	710,738.99	-20,143.00	690,595.99	132,704.69	823,300.68
PW & ENG. OTHER (100)	8,146.00	5.8434	734,917.44	-374,274.00	360,643.44	137,219.14	497,862.58
PW STREET/DRAIN MTCE(227)	168.00	0.1205	15,156.62		15,156.62	2,829.95	17,986.57
PW PUBLIC UTILITIES (701)	6,673.00	4.7867	602,026.03	-484,990.00	117,036.03	112,406.49	229,442.52
PW ECRE REAL ESTATE (10D)	2,338.00	1.6771	210,930.17		210,930.17	39,383.54	250,313.71
SOLID WASTE MGMT	696.00	0.4993	62,791.85	-188.00	62,603.85	11,724.10	74,327.95
AVIATION	4,015.00	2.8801	362,226.07	-8,402.00	353,824.07	67,632.57	421,456.64
HOUSING & COMMUNITY DEVELOP	927.00	0.6650	83,632.24		83,632.24	15,615.28	99,247.52
LIBRARY	985.00	0.7066	88,864.89	-1,825.00	87,039.89	16,592.30	103,632.19
PARKS & RECREATION	2,721.00	1.9519	245,483.73	-1,864.00	243,619.73	45,835.17	289,454.90
C & E - OPTNS	3,540.00	2.5393	319,372.48	-2,328.00	317,044.48	59,631.19	376,675.67
HEALTH & HUMAN SERVICES	2,358.00	1.6915	212,734.47	-815.00	211,919.47	39,720.44	251,639.91
PLANNING & DEVELOPMENT	3,408.00	2.4447	307,463.61		307,463.61	57,407.66	364,871.27
PWE SIGN ADM FND 210	70.00	0.0502	6,315.27		6,315.27	1,179.14	7,494.41
PWE BLDG INSPECT FND 214	435.00	0.3120	39,244.89		39,244.89	7,327.57	46,572.46
TIRZ	548.00	0.3931	49,439.52		49,439.52	9,231.04	58,670.56
HOUSTON EMERGCY CTR 911 (218)	1,946.00	1.3959	175,564.65		175,564.65	32,780.31	208,344.96
BUILDING SERVICES	1,708.00	1.2252	154,092.64		154,092.64	28,771.22	182,863.86
OTHER	473.00	0.3393	42,673.24		42,673.24	7,967.68	50,640.92

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department LEGAL DEPT.**

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
SubTotal	139,406.00	100.0000	12,576,958.00	-899,901.00	11,677,057.00	1,908,956.31	13,586,013.31
Direct Billed				899,901.00	899,901.00		899,901.00
<b>TOTAL</b>	<b>139,406.00</b>	<b>100.0000</b>	<b>12,576,958.00</b>		<b>12,576,958.00</b>	<b>1,908,956.31</b>	<b>14,485,914.31</b>

Allocation Basis: Number of hours expended per dept.

Allocation Source: Legal





**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department LEGAL DEPT.**

Receiving Department	Total	LEGAL SERVICES
GENERAL CITYWIDE SERVICES	69,265.15	69,265.15
F&A ADMINISTRATION	764,148.17	764,148.17
INFORMATION TECHNOLOGY	10,826.25	10,826.25
AFFIRMATIVE ACTION	18,675.15	18,675.15
MAYOR'S OFFICE - EXECUTIVE	271,105.64	271,105.64
HUMAN RESOURCES	91,391.09	91,391.09
LEGAL DEPT.	1,124,840.49	1,124,840.49
CITY SECRETARY'S OFFICE	23,018.61	23,018.61
CITY COUNCIL	298,385.09	298,385.09
CONTROLLER'S OFFICE	64,237.97	64,237.97
MUNICIPAL COURTS-ADMIN	138,753.91	138,753.91
MUNICIPAL COURTS-JUSTICE	5,266,222.85	5,266,222.85
POLICE	1,090,343.66	1,090,343.66
FIRE	823,300.68	823,300.68
PW & ENG. OTHER (100)	497,862.58	497,862.58
PW STREET/DRAIN MTCE(227)	17,986.57	17,986.57
PW PUBLIC UTILITIES (701)	229,442.52	229,442.52
PW ECRE REAL ESTATE (10D)	250,313.71	250,313.71
SOLID WASTE MGMT	74,327.95	74,327.95
AVIATION	421,456.64	421,456.64
HOUSING & COMMUNITY	99,247.52	99,247.52
LIBRARY	103,632.19	103,632.19
PARKS & RECREATION	289,454.90	289,454.90
C & E - OPTNS	376,675.67	376,675.67
HEALTH & HUMAN SERVICES	251,639.91	251,639.91
PLANNING & DEVELOPMENT	364,871.27	364,871.27
PWE SIGN ADM FND 210	7,494.41	7,494.41
PWE BLDG INSPECT FND 214	46,572.46	46,572.46
TIRZ	58,670.56	58,670.56
HOUSTON EMERGCY CTR 911	208,344.96	208,344.96
BUILDING SERVICES	182,863.86	182,863.86
OTHER	50,640.92	50,640.92

CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Schedule .5 - Allocation Summary  
For Department LEGAL DEPT.

Receiving Department	Total	LEGAL SERVICES
Direct Billed	899,901.00	899,901.00
<b>Total</b>	<b>14,485,914.31</b>	<b>14,485,914.31</b>



**SCHEDULE 15.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
CITY SECRETARY'S OFFICE  
NATURE AND EXTENT OF SERVICES**

The City Secretary's Office is responsible for recording and keeping records of Council meetings and maintaining all official records. This office also coordinates City Council correspondence, prepares Council Meeting agenda, administers City elections, and receives vendor bid proposals. The costs of these services are allocated based upon total operating expenditures (in 000's).

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CITY SECRETARY'S OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	626,999.00			626,999.00
BUILDING USAGE CHARGE	13,764.18		13,764.18	
GENERAL CITYWIDE SERVICES	40,639.86	1,878.18	42,518.04	
F&A-ADMINISTRATIVE SVCS	6,851.74	1,070.26	7,922.00	
F&A PURCHASING SERVICES	944.91	141.79	1,086.70	
INFORMATION TECHNOLOGY	54,161.42	14,354.56	68,515.98	
F&A-ACCOUNTING SERVICES	819.72	177.46	997.18	
F&A BUDGET AND EVALUATION	878.98	210.87	1,089.85	
F&A-REGULATORY SVCS	1,198.63	245.63	1,444.26	
AFFIRMATIVE ACTION	491.29	16.80	508.09	
MAYOR'S OFFICE - EXECUTIVE	2,472.10	653.57	3,125.67	
HUMAN RESOURCES	765.33	253.98	1,019.31	
LEGAL DEPT.	19,396.94	3,621.67	23,018.61	
CITY SECRETARY'S OFFICE		172.80	172.80	
CITY COUNCIL		989.05	989.05	
CONTROLLER'S OFFICE		2,934.44	2,934.44	
BUILDING SERVICES		46,364.56	46,364.56	
Total Allocated Additions:	142,385.10	73,085.62	215,470.72	215,470.72
Total To Be Allocated:	769,384.10	73,085.62		842,469.72

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CITY SECRETARY'S OFFICE**

	Total	General & Admin	CITY SECRETARY
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	414,203.00	0.00	414,203.00
FRINGE BENEFITS	139,053.00	0.00	139,053.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	9,952.00	0.00	9,952.00
SERVICES	63,791.00	0.00	63,791.00
<b>Departmental Totals</b>			
Total Expenditures	626,999.00	0.00	626,999.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	626,999.00	0.00	626,999.00
<b>Allocation Step 1</b>			
Inbound- All Others	142,385.10	142,385.10	0.00
Reallocate Admin Costs		( 142,385.10)	142,385.10
1st Allocation	769,384.10	0.00	769,384.10
<b>Allocation Step 2</b>			
Inbound- All Others	73,085.62	73,085.62	0.00
Reallocate Admin Costs		( 73,085.62)	73,085.62
2nd Allocation	73,085.62	0.00	73,085.62
<b>Total For 100750000 CITY</b>			
Total Allocated	842,469.72	0.00	842,469.72

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY SECRETARY'S OFFICE**

## Activity - CITY SECRETARY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	3.3723	25,946.15		25,946.15		25,946.15
F&A ADMINISTRATION	2,029	0.0727	559.20		559.20		559.20
F&A-ADMINISTRATIVE SVCS	6,979	0.2500	1,923.44		1,923.44		1,923.44
F&A PURCHASING SERVICES	2,993	0.1072	824.88		824.88		824.88
INFORMATION TECHNOLOGY	11,807	0.4229	3,254.05		3,254.05		3,254.05
F&A-ACCOUNTING SERVICES	1,968	0.0705	542.39		542.39		542.39
F&A BUDGET AND EVALUATION	1,633	0.0585	450.06		450.06		450.06
F&A-REGULATORY SVCS	2,134	0.0764	588.14		588.14		588.14
AFFIRMATIVE ACTION	1,650	0.0591	454.74		454.74		454.74
MAYOR'S OFFICE - EXECUTIVE	2,113	0.0757	582.35		582.35		582.35
HUMAN RESOURCES	2,405	0.0862	662.82		662.82		662.82
LEGAL DEPT.	11,055	0.3960	3,046.80		3,046.80		3,046.80
CITY SECRETARY'S OFFICE	627	0.0225	172.80		172.80		172.80
CITY COUNCIL	4,404	0.1578	1,213.76		1,213.76	121.46	1,335.22
CONTROLLER'S OFFICE	5,863	0.2100	1,615.86		1,615.86	161.69	1,777.55
MUNICIPAL COURTS-ADMIN	16,811	0.6022	4,633.17		4,633.17	463.62	5,096.79
HEALTH ADMINISTRATION	11,211	0.4016	3,089.79		3,089.79	309.18	3,398.97
PLANNING ADMINISTRATION	1,780	0.0638	490.57		490.57	49.09	539.66
PW & ENG. ADM	537	0.0192	148.00		148.00	14.81	162.81
PWE ECRE ADM (10D)	2,067	0.0740	569.68		569.68	57.00	626.68
C & E - RENTAL	27,504	0.9852	7,580.20		7,580.20	758.52	8,338.72
POLICE RECORDS	3,014	0.1080	830.67		830.67	83.12	913.79
MUNICIPAL COURTS-JUSTICE	4,271	0.1530	1,177.10		1,177.10	117.79	1,294.89
POLICE	531,862	19.0520	146,583.08		146,583.08	14,667.94	161,251.02
FIRE	327,323	11.7251	90,211.39		90,211.39	9,027.07	99,238.46
PW & ENG. OTHER (100)	75,273	2.6964	20,745.51		20,745.51	2,075.91	22,821.42
PW FLEET MGMT FUND (118)	24,977	0.8947	6,883.75		6,883.75	688.83	7,572.58
HOUSTON TRANSTAR (221)	1,588	0.0569	437.66		437.66	43.79	481.45
PW STREET/DRAIN MTCE(227)	30,349	1.0871	8,364.29		8,364.29	836.98	9,201.27
PW PUBLIC UTILITIES (701)	641,390	22.9754	176,769.43		176,769.43	17,688.57	194,458.00
PW ECRE DESIGN & CONSTR(10D)	12,994	0.4655	3,581.19		3,581.19	358.35	3,939.54
PW ECRE REAL ESTATE (10D)	1,841	0.0659	507.39		507.39	50.77	558.16

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY SECRETARY'S OFFICE**

## Activity - CITY SECRETARY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PW ECRE PLANNING & PROG (10D)	3,279	0.1175	903.70		903.70	90.43	994.13
SOLID WASTE MGMT	68,417	2.4508	18,855.97		18,855.97	1,886.84	20,742.81
AVIATION	259,966	9.3123	71,647.56		71,647.56	7,169.46	78,817.02
HOUSING & COMMUNITY DEVELOP	53,259	1.9078	14,678.37		14,678.37	1,468.80	16,147.17
LIBRARY	31,578	1.1312	8,703.01		8,703.01	870.87	9,573.88
PARKS & RECREATION	49,161	1.7610	13,548.95		13,548.95	1,355.79	14,904.74
C & E - OPTNS	31,279	1.1205	8,620.60		8,620.60	862.63	9,483.23
HEALTH & HUMAN SERVICES	85,239	3.0534	23,492.17		23,492.17	2,350.76	25,842.93
CABLE TV (208)	1,836	0.0658	506.01		506.01	50.63	556.64
PLANNING & DEVELOPMENT	5,059	0.1812	1,394.28		1,394.28	139.52	1,533.80
PWE SIGN ADM FND 210	2,013	0.0721	554.79		554.79	55.52	610.31
PWE BLDG INSPECT FND 214	31,116	1.1146	8,575.68		8,575.68	858.13	9,433.81
HEALTH BENEFITS (888)	229,330	8.2149	63,204.17		63,204.17	6,324.57	69,528.74
LONG-TERM DISABILITY (926)	1,618	0.0580	445.93		445.93	44.62	490.55
TIRZ	19,343	0.6929	5,331.00		5,331.00	533.45	5,864.45
F&A-SP EVNTS/OTHER	1,978	0.0709	545.15		545.15	54.55	599.70
HOUSTON EMERGCY CTR 911 (218)	15,545	0.5568	4,284.26		4,284.26	428.71	4,712.97
BUILDING SERVICES	35,022	1.2545	9,652.19		9,652.19	965.85	10,618.04
SubTotal	2,791,633	100.0000	769,384.10		769,384.10	73,085.62	842,469.72
TOTAL	2,791,633	100.0000	769,384.10		769,384.10	73,085.62	842,469.72

Allocation Basis: Total operating expenditures (In 000's)

Allocation Source: Controller's Office

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CITY SECRETARY'S OFFICE

Table with 3 columns: Receiving Department, Total, and CITY SECRETARY. Lists various departments and their corresponding monetary values.



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CITY SECRETARY'S OFFICE**

Receiving Department	Total	CITY SECRETARY
LIBRARY	9,573.88	9,573.88
PARKS & RECREATION	14,904.74	14,904.74
C & E - OPTNS	9,483.23	9,483.23
HEALTH & HUMAN SERVICES	25,842.93	25,842.93
CABLE TV (208)	556.64	556.64
PLANNING & DEVELOPMENT	1,533.80	1,533.80
PWE SIGN ADM FND 210	610.31	610.31
PWE BLDG INSPECT FND 214	9,433.81	9,433.81
HEALTH BENEFITS (888)	69,528.74	69,528.74
LONG-TERM DISABILITY (926)	490.55	490.55
TIRZ	5,864.45	5,864.45
F&A-SP EVNTS/OTHER	599.70	599.70
HOUSTON EMERGCY CTR 911	4,712.97	4,712.97
BUILDING SERVICES	10,618.04	10,618.04
Direct Billed	0.00	0.00
<b>Total</b>	<b>842,469.72</b>	<b>842,469.72</b>

**SCHEDULE 16.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
CITY COUNCIL  
NATURE AND EXTENT OF SERVICES**

The City Council serves as the legislative body of the City government with the power to enact all ordinances and resolutions. The costs of City Council have been allocated based upon the total operating expenditures (in 000's) for all funds.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CITY COUNCIL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,403,618.00			4,403,618.00
BUILDING USAGE CHARGE	46,799.44		46,799.44	
EQUIPMENT DEPRECIATION	544.02		544.02	
GENERAL CITYWIDE SERVICES	2,257,097.20	11,360.78	2,268,457.98	
F&A-ADMINSTRATIVE SVCS	21,088.74	4,895.23	25,983.97	
F&A PURCHASING SERVICES	6,541.71	981.61	7,523.32	
INFORMATION TECHNOLOGY	167,971.09	35,309.43	203,280.52	
F&A-ACCOUNTING SERVICES	4,970.36	1,083.43	6,053.79	
F&A BUDGET AND EVALUATION	9,948.16	2,409.60	12,357.76	
F&A-REGULATORY SVCS	8,419.11	1,725.26	10,144.37	
AFFIRMATIVE ACTION	3,276.96	112.19	3,389.15	
MAYOR'S OFFICE - EXECUTIVE	14,575.16	3,853.34	18,428.50	
HUMAN RESOURCES	23,155.63	7,803.26	30,958.89	
LEGAL DEPT.	251,438.17	46,946.92	298,385.09	
CITY SECRETARY'S OFFICE	1,213.76	121.46	1,335.22	
CITY COUNCIL		6,947.02	6,947.02	
CONTROLLER'S OFFICE		34,154.97	34,154.97	
C & E - RENTAL		124,035.16	124,035.16	
BUILDING SERVICES		170,192.48	170,192.48	
Total Allocated Additions:	<u>2,817,039.51</u>	<u>451,932.14</u>	<u>3,268,971.65</u>	<u>3,268,971.65</u>
Total To Be Allocated:	<u><u>7,220,657.51</u></u>	<u><u>451,932.14</u></u>		<u><u>7,672,589.65</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CITY COUNCIL**

	Total	General & Admin	CITY COUNCIL
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	3,173,087.00	0.00	3,173,087.00
FRINGE BENEFITS	969,858.00	0.00	969,858.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	41,309.00	0.00	41,309.00
SERVICES	206,277.00	0.00	206,277.00
OTHER	13,087.00	0.00	13,087.00
<b>Departmental Totals</b>			
Total Expenditures	4,403,618.00	0.00	4,403,618.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	4,403,618.00	0.00	4,403,618.00
<b>Allocation Step 1</b>			
Inbound- All Others	2,817,039.51	2,817,039.51	0.00
Reallocate Admin Costs		( 2,817,039.51)	0.00
1st Allocation	7,220,657.51	0.00	4,403,618.00
<b>Allocation Step 2</b>			
Inbound- All Others	451,932.14	451,932.14	0.00
Reallocate Admin Costs		( 451,932.14)	0.00
2nd Allocation	451,932.14	0.00	0.00
<b>Total For 100550000 CITY COUNCIL</b>			
Total Allocated	7,672,589.65	0.00	4,403,618.00

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CITY COUNCIL**

## Activity - CITY COUNCIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	3.3723	148,504.40		148,504.40		148,504.40
F&A ADMINISTRATION	2,029	0.0727	3,200.59		3,200.59		3,200.59
F&A-ADMINISTRATIVE SVCS	6,979	0.2500	11,008.91		11,008.91		11,008.91
F&A PURCHASING SERVICES	2,993	0.1072	4,721.25		4,721.25		4,721.25
INFORMATION TECHNOLOGY	11,807	0.4229	18,624.75		18,624.75		18,624.75
F&A-ACCOUNTING SERVICES	1,968	0.0705	3,104.37		3,104.37		3,104.37
F&A BUDGET AND EVALUATION	1,633	0.0585	2,575.94		2,575.94		2,575.94
F&A-REGULATORY SVCS	2,134	0.0764	3,366.26		3,366.26		3,366.26
AFFIRMATIVE ACTION	1,650	0.0591	2,602.76		2,602.76		2,602.76
MAYOR'S OFFICE - EXECUTIVE	2,113	0.0757	3,333.10		3,333.10		3,333.10
HUMAN RESOURCES	2,405	0.0862	3,793.72		3,793.72		3,793.72
LEGAL DEPT.	11,055	0.3960	17,438.55		17,438.55		17,438.55
CITY SECRETARY'S OFFICE	627	0.0225	989.05		989.05		989.05
CITY COUNCIL	4,404	0.1578	6,947.02		6,947.02		6,947.02
CONTROLLER'S OFFICE	5,863	0.2100	9,248.48		9,248.48		9,248.48
MUNICIPAL COURTS-ADMIN	16,811	0.6022	26,518.24		26,518.24		26,518.24
HEALTH ADMINISTRATION	11,211	0.4016	17,684.62		17,684.62		17,684.62
PLANNING ADMINISTRATION	1,780	0.0638	2,807.83		2,807.83		2,807.83
PW & ENG. ADM	537	0.0192	847.08		847.08		847.08
PWE ECRE ADM (10D)	2,067	0.0740	3,260.57		3,260.57		3,260.57
C & E - RENTAL	27,504	0.9852	43,385.77		43,385.77		43,385.77
POLICE RECORDS	3,014	0.1080	4,754.37		4,754.37		4,754.37
MUNICIPAL COURTS-JUSTICE	4,271	0.1530	6,737.23		6,737.23		6,737.23
POLICE	531,862	19.0520	838,977.43		838,977.43		838,977.43
FIRE	327,323	11.7251	516,330.55		516,330.55		516,330.55
PW & ENG. OTHER (100)	75,273	2.6964	118,738.23		118,738.23		118,738.23
PW FLEET MGMT FUND (118)	24,977	0.8947	39,399.57		39,399.57		39,399.57
HOUSTON TRANSTAR (221)	1,588	0.0569	2,504.95		2,504.95		2,504.95
PW STREET/DRAIN MTCE(227)	30,349	1.0871	47,873.54		47,873.54		47,873.54
PW PUBLIC UTILITIES (701)	641,390	22.9754	1,011,750.86		1,011,750.86		1,011,750.86
PW ECRE DESIGN & CONSTR(10D)	12,994	0.4655	20,497.17		20,497.17		20,497.17
PW ECRE REAL ESTATE (10D)	1,841	0.0659	2,904.05		2,904.05		2,904.05

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CITY COUNCIL

Activity - CITY COUNCIL

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like PW ECRE PLANNING & PROG (10D), SOLID WASTE MGMT, AVIATION, etc.

Allocation Basis: Total operating expenditures (In 000's)

Allocation Source: Controller's Office



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CITY COUNCIL**

Receiving Department	Total	CITY COUNCIL
GENERAL CITYWIDE SERVICES	148,504.40	148,504.40
F&A ADMINISTRATION	3,200.59	3,200.59
F&A-ADMINSTRATIVE SVCS	11,008.91	11,008.91
F&A PURCHASING SERVICES	4,721.25	4,721.25
INFORMATION TECHNOLOGY	18,624.75	18,624.75
F&A-ACCOUNTING SERVICES	3,104.37	3,104.37
F&A BUDGET AND EVALUATION	2,575.94	2,575.94
F&A-REGULATORY SVCS	3,366.26	3,366.26
AFFIRMATIVE ACTION	2,602.76	2,602.76
MAYOR'S OFFICE - EXECUTIVE	3,333.10	3,333.10
HUMAN RESOURCES	3,793.72	3,793.72
LEGAL DEPT.	17,438.55	17,438.55
CITY SECRETARY'S OFFICE	989.05	989.05
CITY COUNCIL	6,947.02	6,947.02
CONTROLLER'S OFFICE	9,248.48	9,248.48
MUNICIPAL COURTS-ADMIN	26,518.24	26,518.24
HEALTH ADMINISTRATION	17,684.62	17,684.62
PLANNING ADMINISTRATION	2,807.83	2,807.83
PW & ENG. ADM	847.08	847.08
PWE ECRE ADM (10D)	3,260.57	3,260.57
C & E - RENTAL	43,385.77	43,385.77
POLICE RECORDS	4,754.37	4,754.37
MUNICIPAL COURTS-JUSTICE	6,737.23	6,737.23
POLICE	838,977.43	838,977.43
FIRE	516,330.55	516,330.55
PW & ENG. OTHER (100)	118,738.23	118,738.23
PW FLEET MGMT FUND (118)	39,399.57	39,399.57
HOUSTON TRANSTAR (221)	2,504.95	2,504.95
PW STREET/DRAIN MTCE(227)	47,873.54	47,873.54
PW PUBLIC UTILITIES (701)	1,011,750.86	1,011,750.86
PW ECRE DESIGN &	20,497.17	20,497.17
PW ECRE REAL ESTATE (10D)	2,904.05	2,904.05
PW ECRE PLANNING & PROG	5,172.40	5,172.40
SOLID WASTE MGMT	107,923.34	107,923.34
AVIATION	410,079.31	410,079.31
HOUSING & COMMUNITY	84,012.58	84,012.58

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CITY COUNCIL**

Receiving Department	Total	CITY COUNCIL
LIBRARY	49,812.23	49,812.23
PARKS & RECREATION	77,548.24	77,548.24
C & E - OPTNS	49,340.56	49,340.56
HEALTH & HUMAN SERVICES	134,458.93	134,458.93
CABLE TV (208)	2,896.17	2,896.17
PLANNING & DEVELOPMENT	7,980.24	7,980.24
PWE SIGN ADM FND 210	3,175.36	3,175.36
PWE BLDG INSPECT FND 214	49,083.43	49,083.43
HEALTH BENEFITS (888)	361,753.04	361,753.04
LONG-TERM DISABILITY (926)	2,552.29	2,552.29
TIRZ	30,512.32	30,512.32
F&A-SP EVNTS/OTHER	3,120.18	3,120.18
HOUSTON EMERGCY CTR 911	24,521.24	24,521.24
BUILDING SERVICES	55,244.93	55,244.93
Direct Billed	0.00	0.00
<b>Total</b>	<b>4,403,618.00</b>	<b>4,403,618.00</b>



**SCHEDULE 17.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
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, Treasury, Operations and Technical Services, Information Systems, and Administration. The City Controller's Office oversees the debt obligation and disbursement of City funds, provides timely and accurate financial reporting and accounting, manages the City's cash and investments, manages the servicing and retirement of the City's debt and performs audits/reviews of City programs and activities. The transactions used for allocation are:

<b>PV</b>	Payment voucher	<b>SC</b>	Service contract
<b>JV</b>	Journal voucher	<b>EX</b>	Expenditure correction
<b>RB</b>	Revenue budget	<b>GB</b>	Grant budget
<b>GP</b>	Grant appropriation	<b>CX</b>	Check cancellation
<b>FM</b>	Federal aide master	<b>MW</b>	Manual warrant

The activities of the City Controller's Office have been identified and allocated as follows:

- **Controller's Financial Services** – Costs of providing the CITY OF HOUSTON, TEXAS with the independent audit and financial reporting services have been allocated based on the total number of revenue and expenditure transactions per department.
- **Treasury** – Costs of the City Controller's treasury activities have been allocated based on all fund's total operating expenditures (in 000's).

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CONTROLLER'S OFFICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,863,370.00			5,863,370.00
BUILDING USAGE CHARGE	117,857.40		117,857.40	
EQUIPMENT DEPRECIATION	653.05		653.05	
GENERAL CITYWIDE SERVICES	398,768.90	11,243.38	410,012.28	
F&A-ADMINSTRATIVE SVCS	58,785.77	21,718.82	80,504.59	
F&A PURCHASING SERVICES	4,215.77	632.59	4,848.36	
INFORMATION TECHNOLOGY	64,133.58	10,924.87	75,058.45	
F&A-ACCOUNTING SERVICES	6,157.98	1,347.29	7,505.27	
F&A BUDGET AND EVALUATION	6,182.98	1,470.90	7,653.88	
F&A-REGULATORY SVCS	11,208.27	2,296.82	13,505.09	
AFFIRMATIVE ACTION	4,053.66	138.96	4,192.62	
MAYOR'S OFFICE - EXECUTIVE	14,448.51	3,819.85	18,268.36	
HUMAN RESOURCES	12,027.02	4,041.55	16,068.57	
LEGAL DEPT.	54,130.98	10,106.99	64,237.97	
CITY SECRETARY'S OFFICE	1,615.86	161.69	1,777.55	
CITY COUNCIL	9,248.48		9,248.48	
CONTROLLER'S OFFICE		20,132.86	20,132.86	
C & E - RENTAL		11,472.06	11,472.06	
BUILDING SERVICES		262,304.73	262,304.73	
Total Allocated Additions:	<u>763,488.21</u>	<u>361,813.36</u>	<u>1,125,301.57</u>	<u>1,125,301.57</u>
Total To Be Allocated:	<u><u>6,626,858.21</u></u>	<u><u>361,813.36</u></u>		<u><u>6,988,671.57</u></u>



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department CONTROLLER'S OFFICE**

	Total	General & Admin	CONTROLLER	TREASURY
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	3,652,356.00	641,250.00	2,548,278.00	462,828.00
FRINGE BENEFITS	1,215,006.00	195,645.00	880,575.00	138,786.00
<b>Other Expense &amp; Cost</b>				
SUPPLIES	180,904.00	73,561.00	105,194.00	2,149.00
SERVICES	815,104.00	121,686.00	596,439.00	96,979.00
<b>Departmental Totals</b>				
Total Expenditures	5,863,370.00	1,032,142.00	4,130,486.00	700,742.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	5,863,370.00	1,032,142.00	4,130,486.00	700,742.00
<b>Allocation Step 1</b>				
Inbound- All Others	763,488.21	763,488.21	0.00	0.00
Reallocate Admin Costs		( 1,795,630.21)	1,535,184.82	260,445.39
1st Allocation	6,626,858.21	0.00	5,665,670.82	961,187.39
<b>Allocation Step 2</b>				
Inbound- All Others	361,813.36	361,813.36	0.00	0.00
Reallocate Admin Costs		( 361,813.36)	309,334.50	52,478.86
2nd Allocation	361,813.36	0.00	309,334.50	52,478.86
<b>Total For 100600000 CONTROLLER'S</b>				
Total Allocated	6,988,671.57	0.00	5,975,005.32	1,013,666.25



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER'S OFFICE**

## Activity - CONTROLLER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	263,064	9.3639	530,526.84		530,526.84		530,526.84
F&A ADMINISTRATION	263,811	9.3905	532,033.35		532,033.35		532,033.35
INFORMATION TECHNOLOGY	77,678	2.7650	156,654.89		156,654.89		156,654.89
AFFIRMATIVE ACTION	2,113	0.0752	4,261.32		4,261.32		4,261.32
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	56,879.60		56,879.60		56,879.60
HUMAN RESOURCES	427,346	15.2118	861,837.99		861,837.99		861,837.99
LEGAL DEPT.	18,646	0.6637	37,603.79		37,603.79		37,603.79
CITY SECRETARY'S OFFICE	1,348	0.0480	2,718.56		2,718.56		2,718.56
CITY COUNCIL	16,184	0.5761	32,638.63		32,638.63		32,638.63
CONTROLLER'S OFFICE	8,982	0.3197	18,114.17		18,114.17		18,114.17
MUNICIPAL COURTS-ADMIN	49,588	1.7651	100,005.21		100,005.21	9,012.66	109,017.87
PW & ENG. ADM	295,934	10.5339	596,816.50		596,816.50	53,786.21	650,602.71
MUNICIPAL COURTS-JUSTICE	8,609	0.3064	17,361.94		17,361.94	1,564.69	18,926.63
POLICE	262,632	9.3485	529,655.63		529,655.63	47,733.56	577,389.19
FIRE	135,454	4.8215	273,172.98		273,172.98	24,618.87	297,791.85
PW PUBLIC UTILITIES (701)	227,911	8.1126	459,633.04		459,633.04	41,423.00	501,056.04
SOLID WASTE MGMT	77,831	2.7704	156,963.44		156,963.44	14,145.84	171,109.28
AVIATION	162,540	5.7857	327,797.92		327,797.92	29,541.77	357,339.69
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	59,773.62		59,773.62	5,386.91	65,160.53
LIBRARY	52,599	1.8723	106,077.56		106,077.56	9,559.91	115,637.47
PARKS & RECREATION	120,946	4.3051	243,914.44		243,914.44	21,982.03	265,896.47
C & E - OPTNS	29,510	1.0504	59,513.45		59,513.45	5,363.46	64,876.91
HEALTH & HUMAN SERVICES	191,266	6.8082	385,730.26		385,730.26	34,762.74	420,493.00
PLANNING & DEVELOPMENT	6,889	0.2452	13,893.19		13,893.19	1,252.08	15,145.27
HOUSTON EMERGCY CTR 911 (218)	10,182	0.3624	20,534.26		20,534.26	1,850.59	22,384.85
BUILDING SERVICES	40,441	1.4395	81,558.24		81,558.24	7,350.18	88,908.42
SubTotal	2,809,347	100.0000	5,665,670.82		5,665,670.82	309,334.50	5,975,005.32
TOTAL	2,809,347	100.0000	5,665,670.82		5,665,670.82	309,334.50	5,975,005.32

Allocation Basis: Total number of revenue and expenditure transactions by dept.

Allocation Source: Information Technology

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER'S OFFICE**

## Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
GENERAL CITYWIDE SERVICES	94,143	3.3723	32,414.38		32,414.38		32,414.38
F&A ADMINISTRATION	2,029	0.0727	698.60		698.60		698.60
F&A-ADMINISTRATIVE SVCS	6,979	0.2500	2,402.94		2,402.94		2,402.94
F&A PURCHASING SERVICES	2,993	0.1072	1,030.52		1,030.52		1,030.52
INFORMATION TECHNOLOGY	11,807	0.4229	4,065.27		4,065.27		4,065.27
F&A-ACCOUNTING SERVICES	1,968	0.0705	677.60		677.60		677.60
F&A BUDGET AND EVALUATION	1,633	0.0585	562.26		562.26		562.26
F&A-REGULATORY SVCS	2,134	0.0764	734.76		734.76		734.76
AFFIRMATIVE ACTION	1,650	0.0591	568.11		568.11		568.11
MAYOR'S OFFICE - EXECUTIVE	2,113	0.0757	727.52		727.52		727.52
HUMAN RESOURCES	2,405	0.0862	828.06		828.06		828.06
LEGAL DEPT.	11,055	0.3960	3,806.35		3,806.35		3,806.35
CITY SECRETARY'S OFFICE	627	0.0225	215.88		215.88		215.88
CITY COUNCIL	4,404	0.1578	1,516.34		1,516.34		1,516.34
CONTROLLER'S OFFICE	5,863	0.2100	2,018.69		2,018.69		2,018.69
MUNICIPAL COURTS-ADMIN	16,811	0.6022	5,788.19		5,788.19	334.20	6,122.39
HEALTH ADMINISTRATION	11,211	0.4016	3,860.06		3,860.06	222.87	4,082.93
PLANNING ADMINISTRATION	1,780	0.0638	612.87		612.87	35.39	648.26
PW & ENG. ADM	537	0.0192	184.89		184.89	10.68	195.57
PWE ECRE ADM (10D)	2,067	0.0740	711.69		711.69	41.09	752.78
C & E - RENTAL	27,504	0.9852	9,469.91		9,469.91	546.77	10,016.68
POLICE RECORDS	3,014	0.1080	1,037.75		1,037.75	59.92	1,097.67
MUNICIPAL COURTS-JUSTICE	4,271	0.1530	1,470.55		1,470.55	84.91	1,555.46
POLICE	531,862	19.0520	183,125.45		183,125.45	10,573.22	193,698.67
FIRE	327,323	11.7251	112,700.61		112,700.61	6,507.06	119,207.67
PW & ENG. OTHER (100)	75,273	2.6964	25,917.25		25,917.25	1,496.40	27,413.65
PW FLEET MGMT FUND (118)	24,977	0.8947	8,599.83		8,599.83	496.53	9,096.36
HOUSTON TRANSTAR (221)	1,588	0.0569	546.76		546.76	31.57	578.33
PW STREET/DRAIN MTCE(227)	30,349	1.0871	10,449.46		10,449.46	603.33	11,052.79
PW PUBLIC UTILITIES (701)	641,390	22.9754	220,837.12		220,837.12	12,750.57	233,587.69
PW ECRE DESIGN & CONSTR(10D)	12,994	0.4655	4,473.96		4,473.96	258.32	4,732.28
PW ECRE REAL ESTATE (10D)	1,841	0.0659	633.87		633.87	36.60	670.47

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER'S OFFICE**

## Activity - TREASURY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PW ECRE PLANNING & PROG (10D)	3,279	0.1175	1,128.99		1,128.99	65.19	1,194.18
SOLID WASTE MGMT	68,417	2.4508	23,556.67		23,556.67	1,360.11	24,916.78
AVIATION	259,966	9.3123	89,508.91		89,508.91	5,168.03	94,676.94
HOUSING & COMMUNITY DEVELOP	53,259	1.9078	18,337.61		18,337.61	1,058.77	19,396.38
LIBRARY	31,578	1.1312	10,872.62		10,872.62	627.76	11,500.38
PARKS & RECREATION	49,161	1.7610	16,926.63		16,926.63	977.30	17,903.93
C & E - OPTNS	31,279	1.1205	10,769.67		10,769.67	621.82	11,391.49
HEALTH & HUMAN SERVICES	85,239	3.0534	29,348.65		29,348.65	1,694.52	31,043.17
CABLE TV (208)	1,836	0.0658	632.15		632.15	36.50	668.65
PLANNING & DEVELOPMENT	5,059	0.1812	1,741.86		1,741.86	100.57	1,842.43
PWE SIGN ADM FND 210	2,013	0.0721	693.09		693.09	40.02	733.11
PWE BLDG INSPECT FND 214	31,116	1.1146	10,713.55		10,713.55	618.57	11,332.12
HEALTH BENEFITS (888)	229,330	8.2149	78,960.63		78,960.63	4,559.00	83,519.63
LONG-TERM DISABILITY (926)	1,618	0.0580	557.09		557.09	32.17	589.26
TIRZ	19,343	0.6929	6,659.99		6,659.99	384.53	7,044.52
F&A-SP EVNTS/OTHER	1,978	0.0709	681.05		681.05	39.32	720.37
HOUSTON EMERGCY CTR 911 (218)	15,545	0.5568	5,352.30		5,352.30	309.03	5,661.33
BUILDING SERVICES	35,022	1.2545	12,058.43		12,058.43	696.22	12,754.65
SubTotal	2,791,633	100.0000	961,187.39		961,187.39	52,478.86	1,013,666.25
TOTAL	2,791,633	100.0000	961,187.39		961,187.39	52,478.86	1,013,666.25

Allocation Basis: Total operating expenditures (In 000's)

Allocation Source: Controller's Office

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CONTROLLER'S OFFICE**

Receiving Department	Total	CONTROLLER	TREASURY
GENERAL CITYWIDE SERVICES	562,941.22	530,526.84	32,414.38
F&A ADMINISTRATION	532,731.95	532,033.35	698.60
F&A-ADMINISTRATIVE SVCS	2,402.94	0.00	2,402.94
F&A PURCHASING SERVICES	1,030.52	0.00	1,030.52
INFORMATION TECHNOLOGY	160,720.16	156,654.89	4,065.27
F&A-ACCOUNTING SERVICES	677.60	0.00	677.60
F&A BUDGET AND EVALUATION	562.26	0.00	562.26
F&A-REGULATORY SVCS	734.76	0.00	734.76
AFFIRMATIVE ACTION	4,829.43	4,261.32	568.11
MAYOR'S OFFICE - EXECUTIVE	57,807.12	56,879.60	727.52
HUMAN RESOURCES	862,666.05	861,837.99	828.06
LEGAL DEPT.	41,410.14	37,603.79	3,806.35
CITY SECRETARY'S OFFICE	2,934.44	2,718.56	215.88
CITY COUNCIL	34,154.97	32,638.63	1,516.34
CONTROLLER'S OFFICE	20,132.86	18,114.17	2,018.69
MUNICIPAL COURTS-ADMIN	115,140.26	109,017.87	6,122.39
HEALTH ADMINISTRATION	4,082.93	0.00	4,082.93
PLANNING ADMINISTRATION	648.26	0.00	648.26
PW & ENG. ADM	650,798.28	650,602.71	195.57
PWE ECRE ADM (10D)	752.78	0.00	752.78
C & E - RENTAL	10,016.68	0.00	10,016.68
POLICE RECORDS	1,097.67	0.00	1,097.67
MUNICIPAL COURTS-JUSTICE	20,482.09	18,926.63	1,555.46
POLICE	771,087.86	577,389.19	193,698.67
FIRE	416,999.52	297,791.85	119,207.67
PW & ENG. OTHER (100)	27,413.65	0.00	27,413.65
PW FLEET MGMT FUND (118)	9,096.36	0.00	9,096.36
HOUSTON TRANSTAR (221)	578.33	0.00	578.33
PW STREET/DRAIN MTCE(227)	11,052.79	0.00	11,052.79
PW PUBLIC UTILITIES (701)	734,643.73	501,056.04	233,587.69
PW ECRE DESIGN &	4,732.28	0.00	4,732.28
PW ECRE REAL ESTATE (10D)	670.47	0.00	670.47
PW ECRE PLANNING & PROG	1,194.18	0.00	1,194.18
SOLID WASTE MGMT	196,026.06	171,109.28	24,916.78
AVIATION	452,016.63	357,339.69	94,676.94
HOUSING & COMMUNITY	84,556.91	65,160.53	19,396.38

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CONTROLLER'S OFFICE**

Receiving Department	Total	CONTROLLER	TREASURY
LIBRARY	127,137.85	115,637.47	11,500.38
PARKS & RECREATION	283,800.40	265,896.47	17,903.93
C & E - OPTNS	76,268.40	64,876.91	11,391.49
HEALTH & HUMAN SERVICES	451,536.17	420,493.00	31,043.17
CABLE TV (208)	668.65	0.00	668.65
PLANNING & DEVELOPMENT	16,987.70	15,145.27	1,842.43
PWE SIGN ADM FND 210	733.11	0.00	733.11
PWE BLDG INSPECT FND 214	11,332.12	0.00	11,332.12
HEALTH BENEFITS (888)	83,519.63	0.00	83,519.63
LONG-TERM DISABILITY (926)	589.26	0.00	589.26
TIRZ	7,044.52	0.00	7,044.52
F&A-SP EVNTS/OTHER	720.37	0.00	720.37
HOUSTON EMERGCY CTR 911	28,046.18	22,384.85	5,661.33
BUILDING SERVICES	101,663.07	88,908.42	12,754.65
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>6,988,671.57</b>	<b>5,975,005.32</b>	<b>1,013,666.25</b>



**SCHEDULE 18.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
MUNICIPAL COURTS - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Municipal Courts - Administration Department performs the duties required in the due process of misdemeanor violations of state law and local ordinances. The activities include filing complaints, preparing court dockets, recording and tracking court proceedings, collecting fines and fees, posting bonds, processing bond forfeitures, issuing and serving subpoenas and warrants. The costs are allocated directly to Municipal Courts - Justice.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MUNICIPAL COURTS-ADMIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,811,456.00			16,811,456.00
BUILDING USAGE CHARGE	150,435.61		150,435.61	
EQUIPMENT DEPRECIATION	4,739.92		4,739.92	
GENERAL CITYWIDE SERVICES	1,105,175.22	51,056.46	1,156,231.68	
F&A-ADMINISTRATIVE SVCS	2,253,264.87	255,578.40	2,508,843.27	
F&A PURCHASING SERVICES	48,622.89	7,294.49	55,917.38	
INFORMATION TECHNOLOGY	1,916,841.42	279,280.53	2,196,121.95	
F&A-ACCOUNTING SERVICES	23,050.15	4,980.12	28,030.27	
F&A BUDGET AND EVALUATION	31,123.43	7,512.66	38,636.09	
F&A-REGULATORY SVCS	32,137.49	6,585.68	38,723.17	
AFFIRMATIVE ACTION	13,489.04	461.19	13,950.23	
MAYOR'S OFFICE - EXECUTIVE	71,359.90	18,865.94	90,225.84	
HUMAN RESOURCES	27,915.53	9,316.43	37,231.96	
LEGAL DEPT.	116,922.82	21,831.09	138,753.91	
CITY SECRETARY'S OFFICE	4,633.17	463.62	5,096.79	
CITY COUNCIL	26,518.24		26,518.24	
CONTROLLER'S OFFICE	105,793.40	9,346.86	115,140.26	
BUILDING SERVICES		256,207.69	256,207.69	
Total Allocated Additions:	5,932,023.10	928,781.16	6,860,804.26	6,860,804.26
Total To Be Allocated:	22,743,479.10	928,781.16		23,672,260.26

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department MUNICIPAL COURTS-ADMIN**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	10,495,885.00	0.00	10,495,885.00
FRINGE BENEFITS	4,176,687.00	0.00	4,176,687.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	428,424.00	0.00	428,424.00
SERVICES	1,648,178.00	0.00	1,648,178.00
OTHER	62,282.00	0.00	62,282.00
<b>Departmental Totals</b>			
Total Expenditures	16,811,456.00	0.00	16,811,456.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
<b>Functional Cost</b>			
Functional Cost	16,811,456.00	0.00	16,811,456.00
<b>Allocation Step 1</b>			
Inbound- All Others	5,932,023.10	5,932,023.10	0.00
Reallocate Admin Costs		( 5,932,023.10)	5,932,023.10
1st Allocation	22,743,479.10	0.00	22,743,479.10
<b>Allocation Step 2</b>			
Inbound- All Others	928,781.16	928,781.16	0.00
Reallocate Admin Costs		( 928,781.16)	928,781.16
2nd Allocation	928,781.16	0.00	928,781.16
<b>Total For 100050000 MUNICIPAL</b>			
Total Allocated	23,672,260.26	0.00	23,672,260.26

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department MUNICIPAL COURTS-ADMIN**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MUNICIPAL COURTS-JUSTICE	100	100.0000	22,743,479.10		22,743,479.10	928,781.16	23,672,260.26
SubTotal	100	100.0000	22,743,479.10		22,743,479.10	928,781.16	23,672,260.26
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>22,743,479.10</b>		<b>22,743,479.10</b>	<b>928,781.16</b>	<b>23,672,260.26</b>

Allocation Basis: Direct allocation to Municipal Courts - Justice

Allocation Source: N/A

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MUNICIPAL COURTS-ADMIN**

Receiving Department	Total	Services
MUNICIPAL COURTS-JUSTICE	23,672,260.26	23,672,260.26
Direct Billed	0.00	0.00
<b>Total</b>	<b>23,672,260.26</b>	<b>23,672,260.26</b>

**SCHEDULE 19.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Health and Human Services Department promotes and protects the general health and well-being of the citizens of Houston through the administration of programs and activities in accordance with applicable laws and regulations of the State of Texas and the City. The costs of the Health and Human Services Department Administration are directly allocated to Health and Human Services.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HEALTH ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,211,089.00			11,211,089.00
CAPITAL OUTLAY	0.00			
Total Deductions:	0.00			0.00
EQUIPMENT DEPRECIATION	457,586.97		457,586.97	
GENERAL CITYWIDE SERVICES	370,118.72	13,318.10	383,436.82	
F&A-ADMINSTRATIVE SVCS	114,271.75	15,673.13	129,944.88	
INFORMATION TECHNOLOGY	12,745.57	1,735.13	14,480.70	
F&A-ACCOUNTING SERVICES	9,739.35	2,154.63	11,893.98	
F&A BUDGET AND EVALUATION	2,170.31	438.08	2,608.39	
F&A-REGULATORY SVCS	21,432.02	4,391.89	25,823.91	
AFFIRMATIVE ACTION	7,555.28	259.13	7,814.41	
MAYOR'S OFFICE - EXECUTIVE	24,483.99	6,473.01	30,957.00	
HUMAN RESOURCES	7,579.87	2,515.48	10,095.35	
CITY SECRETARY'S OFFICE	3,089.79	309.18	3,398.97	
CITY COUNCIL	17,684.62		17,684.62	
CONTROLLER'S OFFICE	3,860.06	222.87	4,082.93	
BUILDING SERVICES		5,009,150.24	5,009,150.24	
Total Allocated Additions:	1,052,318.30	5,056,640.87	6,108,959.17	6,108,959.17
Total To Be Allocated:	12,263,407.30	5,056,640.87		17,320,048.17



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department HEALTH ADMINISTRATION**

	Total	General & Admin	DEPT. ADMIN
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	4,427,280.00	0.00	4,427,280.00
FRINGE BENEFITS	1,745,277.00	0.00	1,745,277.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	543,317.00	0.00	543,317.00
SERVICES	4,340,455.00	0.00	4,340,455.00
OTHER	154,760.00	0.00	154,760.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	11,211,089.00	0.00	11,211,089.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	11,211,089.00	0.00	11,211,089.00
<b>Allocation Step 1</b>			
Inbound- All Others	1,052,318.30	1,052,318.30	0.00
Reallocate Admin Costs		( 1,052,318.30)	1,052,318.30
1st Allocation	12,263,407.30	0.00	12,263,407.30
<b>Allocation Step 2</b>			
Inbound- All Others	5,056,640.87	5,056,640.87	0.00
Reallocate Admin Costs		( 5,056,640.87)	5,056,640.87
2nd Allocation	5,056,640.87	0.00	5,056,640.87
<b>Total For 100381100 HEALTH</b>			
Total Allocated	17,320,048.17	0.00	17,320,048.17



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department HEALTH ADMINISTRATION**

Activity - DEPT. ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
HEALTH & HUMAN SERVICES	100	100.0000	12,263,407.30		12,263,407.30	5,056,640.87	17,320,048.17
SubTotal	100	100.0000	12,263,407.30		12,263,407.30	5,056,640.87	17,320,048.17
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>12,263,407.30</b>		<b>12,263,407.30</b>	<b>5,056,640.87</b>	<b>17,320,048.17</b>

Allocation Basis: Direct allocation to Health and Human Services Dept.

Allocation Source: N/A

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department HEALTH ADMINISTRATION**

Receiving Department	Total	DEPT. ADMIN
HEALTH & HUMAN SERVICES	17,320,048.17	17,320,048.17
Direct Billed	0.00	0.00
Total	<u>17,320,048.17</u>	<u>17,320,048.17</u>

**SCHEDULE 20.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
PLANNING AND DEVELOPMENT - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The administrative section of Planning and Development has been identified and allocated directly to the Planning and Development Department. The operational activities of the Planning and Development Department have been directly allocated to Planning and Development.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PLANNING ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,838,937.00			6,838,937.00
EQUIPMENT DEPRECIATION	12,397.00		12,397.00	
GENERAL CITYWIDE SERVICES	158,594.87	7,158.76	165,753.63	
F&A-ADMINISTRATIVE SVCS	4,784.22	1,758.21	6,542.43	
INFORMATION TECHNOLOGY	2,336.48	316.05	2,652.53	
F&A-ACCOUNTING SERVICES	1,546.34	342.09	1,888.43	
F&A BUDGET AND EVALUATION	344.59	69.56	414.15	
F&A-REGULATORY SVCS	3,402.83	697.31	4,100.14	
AFFIRMATIVE ACTION	1,549.73	52.92	1,602.65	
MAYOR'S OFFICE - EXECUTIVE	9,504.30	2,512.72	12,017.02	
HUMAN RESOURCES	2,942.39	976.47	3,918.86	
CITY SECRETARY'S OFFICE	490.57	49.09	539.66	
CITY COUNCIL	2,807.83		2,807.83	
CONTROLLER'S OFFICE	612.87	35.39	648.26	
Total Allocated Additions:	<u>201,314.02</u>	<u>13,968.57</u>	<u>215,282.59</u>	<u>215,282.59</u>
Total To Be Allocated:	<u><u>7,040,251.02</u></u>	<u><u>13,968.57</u></u>		<u><u>7,054,219.59</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PLANNING ADMINISTRATION**

	Total	General & Admin	DEPT ADM	OPERATIONS
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	4,774,822.00	0.00	1,222,916.00	3,551,906.00
FRINGE BENEFITS	1,657,759.00	0.00	411,875.00	1,245,884.00
<b>Other Expense &amp; Cost</b>				
SUPPLIES	102,356.00	0.00	38,904.00	63,452.00
SERVICES	255,162.00	0.00	105,911.00	149,251.00
OTHER	48,838.00	0.00	0.00	48,838.00
<b>Departmental Totals</b>				
Total Expenditures	6,838,937.00	0.00	1,779,606.00	5,059,331.00
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	6,838,937.00	0.00	1,779,606.00	5,059,331.00
<b>Allocation Step 1</b>				
Inbound- All Others	201,314.02	201,314.02	0.00	0.00
Reallocate Admin Costs		( 201,314.02)	52,385.33	148,928.69
1st Allocation	7,040,251.02	0.00	1,831,991.33	5,208,259.69
<b>Allocation Step 2</b>				
Inbound- All Others	13,968.57	13,968.57	0.00	0.00
Reallocate Admin Costs		( 13,968.57)	3,634.86	10,333.71
2nd Allocation	13,968.57	0.00	3,634.86	10,333.71
<b>Total For 100701100 PLANNING</b>				
Total Allocated	7,054,219.59	0.00	1,835,626.19	5,218,593.40

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department PLANNING ADMINISTRATION**

Activity - DEPT ADM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING & DEVELOPMENT	100	100.0000	1,831,991.33		1,831,991.33	3,634.86	1,835,626.19
SubTotal	100	100.0000	1,831,991.33		1,831,991.33	3,634.86	1,835,626.19
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>1,831,991.33</b>		<b>1,831,991.33</b>	<b>3,634.86</b>	<b>1,835,626.19</b>

Allocation Basis: Direct allocation to Planning and Development

Allocation Source: N/A

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department PLANNING ADMINISTRATION**

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PLANNING & DEVELOPMENT	100	100.0000	5,208,259.69		5,208,259.69	10,333.71	5,218,593.40
SubTotal	100	100.0000	5,208,259.69		5,208,259.69	10,333.71	5,218,593.40
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>5,208,259.69</b>		<b>5,208,259.69</b>	<b>10,333.71</b>	<b>5,218,593.40</b>

Allocation Basis: Direct allocation to Planning and Development

Allocation Source: N/A

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PLANNING ADMINISTRATION**

Receiving Department	Total	DEPT ADM	OPERATIONS
PLANNING & DEVELOPMENT	7,054,219.59	1,835,626.19	5,218,593.40
Direct Billed	0.00	0.00	0.00
<b>Total</b>	<b>7,054,219.59</b>	<b>1,835,626.19</b>	<b>5,218,593.40</b>



**SCHEDULE 21.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
PUBLIC WORKS & ENGINEERING - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The responsibilities of the Public Works and Engineering department are distributed among six departments: Engineering and Construction Division (ECRE), Planning and Development Services Division, Public Utilities, Resource Management, Right-of-Way and Fleet Maintenance Division and Traffic and Transportation. The direct costs of Public Works & Engineering Administration are not within the General Fund and are not allocated in this Plan. Only the indirect costs that have been allocated to Public Works & Engineering are being allocated. In order to calculate and allocate in more diverse and equitable manner, fifty percent of the total departmental costs are to be allocated based on departmental total expenditures and the remaining fifty percent of costs will be allocated based on the number of full time equivalent positions in the departments administered by the Public Works & Engineering Administration. Incoming General Fund equipment usage is allocated to PWE Other (General Fund).

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PW & ENG. ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
EQUIPMENT DEPRECIATION	4,336,562.09		4,336,562.09	
GENERAL CITYWIDE SERVICES	157,869.77	7,573.17	165,442.94	
F&A-ADMINISTRATIVE SVCS	154,857.57	51,696.62	206,554.19	
F&A PURCHASING SERVICES	845,766.37	126,889.32	972,655.69	
INFORMATION TECHNOLOGY	1,628,220.35	276,558.44	1,904,778.79	
F&A-ACCOUNTING SERVICES	657,960.09	136,277.81	794,237.90	
F&A BUDGET AND EVALUATION	166,422.34	40,935.16	207,357.50	
F&A-REGULATORY SVCS	1,026.58	210.37	1,236.95	
AFFIRMATIVE ACTION	288.78	9.95	298.73	
HUMAN RESOURCES	657,901.06	223,138.20	881,039.26	
CITY SECRETARY'S OFFICE	148.00	14.81	162.81	
CITY COUNCIL	847.08		847.08	
CONTROLLER'S OFFICE	597,001.39	53,796.89	650,798.28	
PW & ENG. ADM		1,625.21	1,625.21	
C & E - RENTAL		8,025.59	8,025.59	
POLICE RECORDS		270,740.18	270,740.18	
Total Allocated Additions:	9,204,871.47	1,197,491.72	10,402,363.19	10,402,363.19
99999 all others	0.00			
Total Departmental Cost Adjustments:	0.00			0.00
Total To Be Allocated:	9,204,871.47	1,197,491.72		10,402,363.19

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department PW & ENG. ADM**

	Total	General & Admin	ADM-EXP	ADM-FTE	GF-EXP
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
<b>Departmental Totals</b>					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
<b>Cost Adjustments</b>					
99999 all others	0.00	0.00	0.00	0.00	0.00
<b>Functional Cost</b>					
Functional Cost	0.00	0.00	0.00	0.00	0.00
<b>Allocation Step 1</b>					
Inbound- 000000002 EQUIPMENT DEPRECIATION	4,336,562.09	0.00	0.00	0.00	4,336,562.09
Inbound- 100651300 F&A PURCHASING SERVICES	845,766.37	0.00	845,766.37	0.00	0.00
Inbound- 100800000 HUMAN RESOURCES	657,901.06	0.00	0.00	657,901.06	0.00
Inbound- All Others	3,364,641.95	0.00	1,682,320.97	1,682,320.98	0.00
1st Allocation	9,204,871.47	0.00	2,528,087.34	2,340,222.04	4,336,562.09
<b>Allocation Step 2</b>					
Inbound- 100651300 F&A PURCHASING SERVICES	126,889.32	0.00	126,889.32	0.00	0.00
Inbound- 100800000 HUMAN RESOURCES	223,138.20	0.00	0.00	223,138.20	0.00
Inbound- 601421900 C & E - RENTAL	8,025.59	0.00	0.00	8,025.59	0.00
Inbound- All Others	839,438.61	0.00	419,719.30	419,719.31	0.00
2nd Allocation	1,197,491.72	0.00	546,608.62	650,883.10	0.00
<b>Total For 100201230 PW &amp; ENG.</b>					
Total Allocated	10,402,363.19	0.00	3,074,695.96	2,991,105.14	4,336,562.09

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PW & ENG. ADM

Activity - ADM-EXP

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departmental activities like PW & ENG. ADM, PWE ECRE ADM (10D), etc., ending with a TOTAL row.

Allocation Basis: PWE Department's operating expenditures for all funds
Allocation Source: Controller's Office



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PW & ENG. ADM**

## Activity - ADM-FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PWE ECRE ADM (10D)	265	6.4682	151,370.20		151,370.20	42,100.41	193,470.61
PW & ENG. OTHER (100)	539	13.1636	308,057.42		308,057.42	85,679.63	393,737.05
PW FLEET MGMT FUND (118)	147	3.5953	84,137.02		84,137.02	23,400.93	107,537.95
HOUSTON TRANSTAR (221)	5	0.1338	3,132.04		3,132.04	871.11	4,003.15
PW STREET/DRAIN MTCE(227)	419	10.2224	239,226.86		239,226.86	66,535.87	305,762.73
PW PUBLIC UTILITIES (701)	2,282	55.6305	1,301,876.02	-1,923,690.00	-621,813.98	362,089.20	-259,724.78
PWE SIGN ADM FND 210	31	0.7681	17,976.39		17,976.39	4,999.75	22,976.14
PWE BLDG INSPECT FND 214	410	10.0181	234,446.09		234,446.09	65,206.20	299,652.29
SubTotal	4,102	100.0000	2,340,222.04	-1,923,690.00	416,532.04	650,883.10	1,067,415.14
Direct Billed				1,923,690.00	1,923,690.00		1,923,690.00
TOTAL	4,102	100.0000	2,340,222.04		2,340,222.04	650,883.10	2,991,105.14

Allocation Basis: Number of FTEs administered by PWE Admin

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department PW & ENG. ADM

Activity - GF-EXP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PW & ENG. OTHER (100)	100	100.0000	4,336,562.09		4,336,562.09		4,336,562.09
SubTotal	100	100.0000	4,336,562.09		4,336,562.09		4,336,562.09
TOTAL	100	100.0000	4,336,562.09		4,336,562.09		4,336,562.09

Allocation Basis: Direct allocation to PWE Other (General Fund)

Allocation Source: N/A



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PW & ENG. ADM**

Receiving Department	Total	ADM-EXP	ADM-FTE	GF-EXP
PW & ENG. ADM	1,625.21	1,625.21	0.00	0.00
PWE ECRE ADM (10D)	201,079.75	7,609.14	193,470.61	0.00
PW & ENG. OTHER (100)	5,036,494.01	306,194.87	393,737.05	4,336,562.09
PW FLEET MGMT FUND (118)	199,484.39	91,946.44	107,537.95	0.00
HOUSTON TRANSTAR (221)	9,848.97	5,845.82	4,003.15	0.00
PW STREET/DRAIN MTCE(227)	417,484.81	111,722.08	305,762.73	0.00
PW PUBLIC UTILITIES (701)	( 1,287,514.37)	( 1,027,789.59)	( 259,724.78)	0.00
PW ECRE DESIGN &	47,834.08	47,834.08	0.00	0.00
PW ECRE REAL ESTATE (10D)	6,777.16	6,777.16	0.00	0.00
PW ECRE PLANNING & PROG	12,070.79	12,070.79	0.00	0.00
PWE SIGN ADM FND 210	30,386.48	7,410.34	22,976.14	0.00
PWE BLDG INSPECT FND 214	414,198.91	114,546.62	299,652.29	0.00
Direct Billed	5,312,593.00	3,388,903.00	1,923,690.00	0.00
<b>Total</b>	<b>10,402,363.19</b>	<b>3,074,695.96</b>	<b>2,991,105.14</b>	<b>4,336,562.09</b>

**SCHEDULE 22.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
PW & E. - ENGINEERING CONSTRUCTION & REAL ESTATE ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Administration of the Engineering Construction and Real Estate Group (ECRE), formerly called Capital Projects, of the Public Works and Engineering Department provides support services to the ECRE Group which implements the City's Capital Improvement Plan (CIP) by providing engineering and construction management services and by acquiring real property. Divisional costs are not funded within the General Fund. Therefore, the direct departmental administrative costs have not been included in the plan for allocation. Only the indirect costs attributable to PW&E ECRE have been allocated based on departmental expenditures of the departments benefiting from the division's services.



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department PWE ECRE ADM (10D)**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0.00			0.00
F&A-ADMINSTRATIVE SVCS	36,480.26	11,032.96	47,513.22	
INFORMATION TECHNOLOGY	6,206.99	827.86	7,034.85	
F&A BUDGET AND EVALUATION	400.15	80.77	480.92	
AFFIRMATIVE ACTION	4,490.94	151.96	4,642.90	
MAYOR'S OFFICE - EXECUTIVE	54,208.42	14,331.49	68,539.91	
HUMAN RESOURCES	16,782.11	5,569.36	22,351.47	
CITY SECRETARY'S OFFICE	569.68	57.00	626.68	
CITY COUNCIL	3,260.57		3,260.57	
CONTROLLER'S OFFICE	711.69	41.09	752.78	
PW & ENG. ADM	157,625.90	43,453.85	201,079.75	
<b>Total Allocated Additions:</b>	<b>280,736.71</b>	<b>75,546.34</b>	<b>356,283.05</b>	<b>356,283.05</b>
<b>Total To Be Allocated:</b>	<b>280,736.71</b>	<b>75,546.34</b>		<b>356,283.05</b>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department PWE ECRE ADM (10D)**

	Total	General & Admin	ADMIN & ACCOUNT
<b>Departmental Totals</b>			
Total Expenditures	0.00	0.00	0.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	0.00	0.00	0.00
<b>Allocation Step 1</b>			
Inbound- All Others	280,736.71	0.00	280,736.71
1st Allocation	280,736.71	0.00	280,736.71
<b>Allocation Step 2</b>			
Inbound- All Others	75,546.34	0.00	75,546.34
2nd Allocation	75,546.34	0.00	75,546.34
<b>Total For 100201612 PWE ECRE</b>			
Total Allocated	356,283.05	0.00	356,283.05



CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department PWE ECRE ADM (10D)

Activity - ADMIN & ACCOUNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PW ECRE DESIGN & CONSTR(10D)	12,994	71.7346	201,385.27		201,385.27	54,192.85	255,578.12
PW ECRE REAL ESTATE (10D)	1,841	10.1634	28,532.42		28,532.42	7,678.08	36,210.50
PW ECRE PLANNING & PROG (10D)	3,279	18.1020	50,819.02		50,819.02	13,675.41	64,494.43
SubTotal	18,114	100.0000	280,736.71		280,736.71	75,546.34	356,283.05
TOTAL	18,114	100.0000	280,736.71		280,736.71	75,546.34	356,283.05

Allocation Basis: Expenditures of departments administered in CIP Recovery Fund (PWE ECR

Allocation Source: Fin. & Admin. Report



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department PWE ECRE ADM (10D)**

Receiving Department	Total	ADMIN & ACCOUNT
PW ECRE DESIGN &	255,578.12	255,578.12
PW ECRE REAL ESTATE (10D)	36,210.50	36,210.50
PW ECRE PLANNING & PROG	64,494.43	64,494.43
Direct Billed	0.00	0.00
<b>Total</b>	<b>356,283.05</b>	<b>356,283.05</b>

**SCHEDULE 23.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
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. The non-realized rent revenue to the Department is treated as "payment" by the Department to the General fund, thus, the Department is credited for 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 2008 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department C & E - RENTAL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	482,066.00			482,066.00
F&A-ADMINSTRATIVE SVCS	3,263.19	1,199.23	4,462.42	
INFORMATION TECHNOLOGY	2,801.82	380.98	3,182.80	
F&A BUDGET AND EVALUATION	5,324.42	1,074.74	6,399.16	
AFFIRMATIVE ACTION	15,194.95	523.38	15,718.33	
MAYOR'S OFFICE - EXECUTIVE	6,482.63	1,713.86	8,196.49	
HUMAN RESOURCES	2,006.93	666.02	2,672.95	
CITY SECRETARY'S OFFICE	7,580.20	758.52	8,338.72	
CITY COUNCIL	43,385.77		43,385.77	
CONTROLLER'S OFFICE	9,469.91	546.77	10,016.68	
BUILDING SERVICES		213,510.15	213,510.15	
Total Allocated Additions:	<u>95,509.82</u>	<u>220,373.65</u>	<u>315,883.47</u>	<u>315,883.47</u>
Total To Be Allocated:	<u><u>577,575.82</u></u>	<u><u>220,373.65</u></u>		<u><u>797,949.47</u></u>

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department C & E - RENTAL**

	Total	General & Admin	FACILITY
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
<b>Other Expense &amp; Cost</b>			
SUPPLIES	0.00	0.00	0.00
SERVICES	0.00	0.00	0.00
OTHER	482,066.00	0.00	482,066.00
CAPITAL OUTLAY	0.00	0.00	0.00
<b>Departmental Totals</b>			
Total Expenditures	482,066.00	0.00	482,066.00
<b>Deductions</b>			
Total Deductions	0.00	0.00	0.00
Functional Cost	482,066.00	0.00	482,066.00
<b>Allocation Step 1</b>			
Inbound- All Others	95,509.82	95,509.82	0.00
Reallocate Admin Costs		( 95,509.82)	95,509.82
1st Allocation	577,575.82	0.00	577,575.82
<b>Allocation Step 2</b>			
Inbound- All Others	220,373.65	220,373.65	0.00
Reallocate Admin Costs		( 220,373.65)	220,373.65
2nd Allocation	220,373.65	0.00	220,373.65
<b>Total For 601421900 C &amp; E - RENTAL</b>			
Total Allocated	797,949.47	0.00	797,949.47

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department C & E - RENTAL**

## Activity - FACILITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	17,268	3.5821	20,689.24		20,689.24		20,689.24
INFORMATION TECHNOLOGY	2,000	0.4149	2,396.25		2,396.25		2,396.25
AFFIRMATIVE ACTION	8,480	1.7591	10,160.11		10,160.11		10,160.11
MAYOR'S OFFICE - EXECUTIVE	129,988	26.9649	155,742.00		155,742.00		155,742.00
HUMAN RESOURCES	10,193	2.1144	12,212.50		12,212.50		12,212.50
LEGAL DEPT.	10,077	2.0904	12,073.52		12,073.52		12,073.52
CITY COUNCIL	109,951	22.8083	131,735.16	-7,700.00	124,035.16		124,035.16
CONTROLLER'S OFFICE	9,575	1.9862	11,472.06		11,472.06		11,472.06
PW & ENG. ADM	7,049	1.4622	8,445.59	-420.00	8,025.59		8,025.59
POLICE	50,679	10.5129	60,719.83		60,719.83	62,925.43	123,645.26
FIRE	18,934	3.9277	22,685.32		22,685.32	23,509.34	46,194.66
SOLID WASTE MGMT	6,938	1.4392	8,312.60		8,312.60	8,614.54	16,927.14
AVIATION	5,286	1.0965	6,333.29		6,333.29	6,563.34	12,896.63
HOUSING & COMMUNITY DEVELOP	17,565	3.6437	21,045.08		21,045.08	21,809.52	42,854.60
LIBRARY	10,500	2.1781	12,580.32		12,580.32	13,037.29	25,617.61
PARKS & RECREATION	8,820	1.8296	10,567.47		10,567.47	10,951.32	21,518.79
HEALTH & HUMAN SERVICES	9,610	1.9935	11,513.99		11,513.99	11,932.22	23,446.21
PLANNING & DEVELOPMENT	1,940	0.4024	2,324.37		2,324.37	2,408.79	4,733.16
BUILDING SERVICES	47,213	9.7939	56,567.12		56,567.12	58,621.86	115,188.98
SubTotal	482,066	100.0000	577,575.82	-8,120.00	569,455.82	220,373.65	789,829.47
Direct Billed				8,120.00	8,120.00		8,120.00
TOTAL	482,066	100.0000	577,575.82		577,575.82	220,373.65	797,949.47

Allocation Basis: Fair market facility rental value per dept.

Allocation Source: Convention and Entertainment Dept.



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department C & E - RENTAL**

Receiving Department	Total	FACILITY
F&A ADMINISTRATION	20,689.24	20,689.24
INFORMATION TECHNOLOGY	2,396.25	2,396.25
AFFIRMATIVE ACTION	10,160.11	10,160.11
MAYOR'S OFFICE - EXECUTIVE	155,742.00	155,742.00
HUMAN RESOURCES	12,212.50	12,212.50
LEGAL DEPT.	12,073.52	12,073.52
CITY COUNCIL	124,035.16	124,035.16
CONTROLLER'S OFFICE	11,472.06	11,472.06
PW & ENG. ADM	8,025.59	8,025.59
POLICE	123,645.26	123,645.26
FIRE	46,194.66	46,194.66
SOLID WASTE MGMT	16,927.14	16,927.14
AVIATION	12,896.63	12,896.63
HOUSING & COMMUNITY	42,854.60	42,854.60
LIBRARY	25,617.61	25,617.61
PARKS & RECREATION	21,518.79	21,518.79
HEALTH & HUMAN SERVICES	23,446.21	23,446.21
PLANNING & DEVELOPMENT	4,733.16	4,733.16
BUILDING SERVICES	115,188.98	115,188.98
Direct Billed	8,120.00	8,120.00
<b>Total</b>	<b>797,949.47</b>	<b>797,949.47</b>

**SCHEDULE 24.1  
FY 2008 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
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 of services provided to other City departments has been allocated based on the number of reports provided to each department. The Police Department has been credited for the direct costs of the division to prevent double billing in the Police Department's Indirect Cost Allocation Plan that is prepared in conjunction with this Plan.

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .2 - Costs To Be Allocated  
 For Department POLICE RECORDS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,013,796.00			3,013,796.00
GENERAL CITYWIDE SERVICES	268,940.33	12,771.64	281,711.97	
F&A-ADMINISTRATIVE SVCS	8,721.03	3,204.99	11,926.02	
INFORMATION TECHNOLOGY	1,983.77	264.58	2,248.35	
F&A-ACCOUNTING SERVICES	2,618.36	579.26	3,197.62	
F&A BUDGET AND EVALUATION	583.47	117.77	701.24	
F&A-REGULATORY SVCS	5,761.85	1,180.73	6,942.58	
AFFIRMATIVE ACTION	2,700.88	92.19	2,793.07	
MAYOR'S OFFICE - EXECUTIVE	17,325.14	4,580.38	21,905.52	
HUMAN RESOURCES	5,363.60	1,779.98	7,143.58	
CITY SECRETARY'S OFFICE	830.67	83.12	913.79	
CITY COUNCIL	4,754.37		4,754.37	
CONTROLLER'S OFFICE	1,037.75	59.92	1,097.67	
Total Allocated Additions:	<u>320,621.22</u>	<u>24,714.56</u>	<u>345,335.78</u>	<u>345,335.78</u>
Total To Be Allocated:	<u><u>3,334,417.22</u></u>	<u><u>24,714.56</u></u>		<u><u>3,359,131.78</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department POLICE RECORDS**

	Total	General & Admin	RECORDS MGMT	Police Svcs
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	2,218,807.00	0.00	1,597,541.04	621,265.96
FRINGE BENEFITS	791,077.00	0.00	569,575.44	221,501.56
<b>Other Expense &amp; Cost</b>				
SUPPLIES	2,939.00	0.00	2,116.08	822.92
SERVICES	973.00	0.00	700.56	272.44
<b>Departmental Totals</b>				
Total Expenditures	3,013,796.00	0.00	2,169,933.12	843,862.88
<b>Deductions</b>				
Total Deductions	0.00	0.00	0.00	0.00
<b>Functional Cost</b>				
Functional Cost	3,013,796.00	0.00	2,169,933.12	843,862.88
<b>Allocation Step 1</b>				
Inbound- All Others	320,621.22	320,621.22	0.00	0.00
Reallocate Admin Costs		( 320,621.22)	230,847.28	89,773.94
Unallocated Costs	( 933,636.82)	0.00	0.00	( 933,636.82)
1st Allocation	2,400,780.40	0.00	2,400,780.40	0.00
<b>Allocation Step 2</b>				
Inbound- All Others	24,714.56	24,714.56	0.00	0.00
Reallocate Admin Costs		( 24,714.56)	17,794.48	6,920.08
Unallocated Costs	( 6,920.08)	0.00	0.00	( 6,920.08)
2nd Allocation	17,794.48	0.00	17,794.48	0.00
<b>Total For 100101572 POLICE</b>				
Total Allocated	2,418,574.88	0.00	2,418,574.88	0.00

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .4 - Detail Activity Allocations  
 For Department POLICE RECORDS**

Activity - RECORDS MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
MAYOR'S OFFICE - EXECUTIVE	742	4.5825	110,016.00		110,016.00		110,016.00
LEGAL DEPT.	2,376	14.6739	352,288.43		352,288.43		352,288.43
PW & ENG. ADM	1,826	11.2772	270,740.18		270,740.18		270,740.18
FIRE	13	0.0803	1,927.51		1,927.51	20.57	1,948.08
HOUSING & COMMUNITY DEVELOP	30	0.1853	4,448.09		4,448.09	47.46	4,495.55
PARKS & RECREATION	1	0.0062	148.27		148.27	1.58	149.85
HEALTH & HUMAN SERVICES	9	0.0556	1,334.43		1,334.43	14.24	1,348.67
OTHER	11,195	69.1390	1,659,877.49		1,659,877.49	17,710.63	1,677,588.12
<b>SubTotal</b>	<b>16,192</b>	<b>100.0000</b>	<b>2,400,780.40</b>		<b>2,400,780.40</b>	<b>17,794.48</b>	<b>2,418,574.88</b>
<b>TOTAL</b>	<b>16,192</b>	<b>100.0000</b>	<b>2,400,780.40</b>		<b>2,400,780.40</b>	<b>17,794.48</b>	<b>2,418,574.88</b>

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department Report

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .5 - Allocation Summary  
 For Department POLICE RECORDS**

Receiving Department	Total	RECORDS MGMT
MAYOR'S OFFICE - EXECUTIVE	110,016.00	110,016.00
LEGAL DEPT.	352,288.43	352,288.43
PW & ENG. ADM	270,740.18	270,740.18
FIRE	1,948.08	1,948.08
HOUSING & COMMUNITY	4,495.55	4,495.55
PARKS & RECREATION	149.85	149.85
HEALTH & HUMAN SERVICES	1,348.67	1,348.67
OTHER	1,677,588.12	1,677,588.12
Direct Billed	0.00	0.00
<b>Total</b>	<b>2,418,574.88</b>	<b>2,418,574.88</b>

**CITY OF HOUSTON, TEXAS  
FY 2008 FULL COST ALLOCATION PLAN  
BUILDING SERVICES  
NATURE AND EXTENT OF SERVICES**

The Building Services Department is comprised of Administrative Services, Property Management, and Design and Construction. The Administrative Services Division supports the core divisions through administering, managing and monitoring the department's finances and energy resources. In addition, this division handles office space lease negotiations city-wide. The Energy Management Division of Administrative Services provides citywide electricity procurement services to include implementing comprehensive energy conservation measures, promoting energy awareness programs and practices and managing the City's energy contracts. Property Management provides comprehensive operations and maintenance and security for City buildings. The Design and Construction Division manages the design, construction and renovation of projects included in the City's adopted five-year Capital Improvement Plan for all City departments, except for Aviation. The Plan identifies and allocates the following activities:

- **Admin/Design Construction** – Costs related to administration and design construction have been allocated based upon Administrative and Design Construction expense per departments served.
- **Building Services** – Costs related to building costs have been allocated based upon the allocated costs of those services to each department supported.
- **Utilities** – utility costs have been allocated based upon the amount of utility costs expended by departments served.

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	35,021,642.00			35,021,642.00
BUILDING USAGE CHARGE	61,043.58		61,043.58	
EQUIPMENT DEPRECIATION	210,530.00		210,530.00	
GENERAL CITYWIDE SERVICES	941,866.06	36,306.81	978,172.87	
F&A-ADMINSTRATIVE SVCS	34,651.63	12,135.22	46,786.85	
F&A PURCHASING SERVICES	216,507.70	32,478.45	248,986.15	
INFORMATION TECHNOLOGY	199,610.79	33,804.63	233,415.42	
F&A-ACCOUNTING SERVICES	34,825.13	7,642.21	42,467.34	
F&A BUDGET AND EVALUATION	29,508.13	6,959.66	36,467.79	
F&A-REGULATORY SVCS	66,951.39	13,719.81	80,671.20	
AFFIRMATIVE ACTION	22,192.52	762.09	22,954.61	
MAYOR'S OFFICE - EXECUTIVE	53,877.47	14,243.98	68,121.45	
HUMAN RESOURCES	43,217.01	14,529.26	57,746.27	
LEGAL DEPT.	154,092.64	28,771.22	182,863.86	
CITY SECRETARY'S OFFICE	9,652.19	965.85	10,618.04	
CITY COUNCIL	55,244.93		55,244.93	
CONTROLLER'S OFFICE	93,616.67	8,046.40	101,663.07	
C & E - RENTAL	56,567.12	58,621.86	115,188.98	
BUILDING SERVICES		1,269,324.50	1,269,324.50	
Total Allocated Additions:	2,283,954.96	1,538,311.95	3,822,266.91	3,822,266.91
Total To Be Allocated:	37,305,596.96	1,538,311.95		38,843,908.91



**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department BUILDING SERVICES**

	Total	General & Admin	ADMIN/DESIGN CONSTRUCTION	BUILDING SERVICES	UTILITIES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	7,461,109.00	0.00	1,980,065.00	5,481,044.00	0.00
FRINGE BENEFITS	2,881,984.00	0.00	274,380.00	2,607,604.00	0.00
<b>Other Expense &amp; Cost</b>					
SUPPLIES	1,328,092.00	0.00	58,837.00	1,269,255.00	0.00
SERVICES	12,115,223.00	0.00	( 26,590.00)	12,141,813.00	0.00
OTHER	29,177.00	0.00	29,177.00	0.00	0.00
ELECTRICITY	8,680,513.00	0.00	0.00	0.00	8,680,513.00
NATURAL GAS	615,604.00	0.00	0.00	0.00	615,604.00
TELEPHONE	65,775.00	0.00	0.00	65,775.00	0.00
COMMUNICATION LINES	37,984.00	0.00	0.00	37,984.00	0.00
REFUSE DISPOSAL	348,720.00	0.00	0.00	348,720.00	0.00
WATER	4,568.00	0.00	0.00	4,568.00	0.00
STEAM/CHILLED WATER	715,494.00	0.00	0.00	0.00	715,494.00
SEWER	737,399.00	0.00	0.00	0.00	737,399.00
<b>Departmental Totals</b>					
Total Expenditures	35,021,642.00	0.00	2,315,869.00	21,956,763.00	10,749,010.00
<b>Deductions</b>					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	35,021,642.00	0.00	2,315,869.00	21,956,763.00	10,749,010.00
<b>Allocation Step 1</b>					
Inbound- All Others	2,283,954.96	2,283,954.96	0.00	0.00	0.00
Reallocate Admin Costs		( 2,283,954.96)	151,031.09	1,431,920.99	701,002.88
1st Allocation	37,305,596.96	0.00	2,466,900.09	23,388,683.99	11,450,012.88
<b>Allocation Step 2</b>					
Inbound- All Others	1,538,311.95	1,538,311.95	0.00	0.00	0.00
Reallocate Admin Costs		( 1,538,311.95)	101,723.95	964,441.60	472,146.40
2nd Allocation	1,538,311.95	0.00	101,723.95	964,441.60	472,146.40

**CITY OF HOUSTON, TEXAS  
 FY 2008 FULL COST ALLOCATION PLAN  
 Schedule .3 - Costs Allocated By Activity  
 For Department BUILDING SERVICES**

	Total	General & Admin	ADMIN/DESIGN CONSTRUCTION	BUILDING SERVICES	UTILITIES
Total For 100250000 BUILDING					
Total Allocated	38,843,908.91	0.00	2,568,624.04	24,353,125.59	11,922,159.28

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING SERVICES

Activity - ADMIN/DESIGN

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include POLICE, FIRE, PW PUBLIC UTILITIES (701), SOLID WASTE MGMT, LIBRARY, PARKS & RECREATION, HEALTH & HUMAN SERVICES, BUILDING SERVICES, SubTotal, and TOTAL.

Allocation Basis: Admin and Design Construction expense per departments served

Allocation Source: Building Services Dept.

CITY OF HOUSTON, TEXAS
FY 2008 FULL COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING SERVICES

Activity - BUILDING SERVICES

Table with 8 columns: Receiving Department, Allocation Units, Allocation Percentage, Gross Allocation, Direct Billed, Total Allocation - Step1, Total Allocation - Step2, Total Allocation - Total. Rows include various departments like F&A ADMINISTRATION, MAYOR'S OFFICE, LEGAL DEPT., etc.

Allocation Basis: Building Services Department expenditures per department served

Allocation Source: Building Services Dept.



**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING SERVICES**

## Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	65,593	0.4958	56,771.00		56,771.00		56,771.00
MAYOR'S OFFICE - EXECUTIVE	123,121	0.9307	106,561.72		106,561.72		106,561.72
LEGAL DEPT.	99,017	0.7485	85,699.57		85,699.57		85,699.57
CITY SECRETARY'S OFFICE	12,328	0.0932	10,669.92		10,669.92		10,669.92
CITY COUNCIL	45,252	0.3421	39,165.80		39,165.80		39,165.80
CONTROLLER'S OFFICE	69,743	0.5272	60,362.86		60,362.86		60,362.86
MUNICIPAL COURTS-ADMIN	113,964	0.8615	98,636.25		98,636.25		98,636.25
MUNICIPAL COURTS-JUSTICE	66,439	0.5022	57,503.22		57,503.22	2,534.84	60,038.06
POLICE	5,280,601	39.9157	4,570,381.31		4,570,381.31	201,470.03	4,771,851.34
FIRE	2,404,579	18.1762	2,081,172.78		2,081,172.78	91,741.56	2,172,914.34
LIBRARY	2,040,467	15.4238	1,766,032.35		1,766,032.35	77,849.65	1,843,882.00
C & E - OPTNS	73,738	0.5574	63,820.54		63,820.54	2,813.32	66,633.86
HEALTH & HUMAN SERVICES	2,228,644	16.8463	1,928,900.31		1,928,900.31	85,029.14	2,013,929.45
HOUSTON EMERGCY CTR 911 (218)	280,657	2.1215	242,909.73		242,909.73	10,707.86	253,617.59
BUILDING SERVICES	325,158	2.4579	281,425.52		281,425.52		281,425.52
SubTotal	13,229,301	100.0000	11,450,012.88		11,450,012.88	472,146.40	11,922,159.28
TOTAL	13,229,301	100.0000	11,450,012.88		11,450,012.88	472,146.40	11,922,159.28

Allocation Basis: Dollar amount of utility cost

Allocation Source: BSD Energy Management Division

**CITY OF HOUSTON, TEXAS**  
**FY 2008 FULL COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING SERVICES**

Receiving Department	Total	ADMIN/DESIGN	BUILDING SERVICES	UTILITIES
F&A ADMINISTRATION	246,695.77	0.00	189,924.77	56,771.00
MAYOR'S OFFICE - EXECUTIVE	463,059.53	0.00	356,497.81	106,561.72
LEGAL DEPT.	248,667.71	0.00	162,968.14	85,699.57
CITY SECRETARY'S OFFICE	46,364.56	0.00	35,694.64	10,669.92
CITY COUNCIL	170,192.48	0.00	131,026.68	39,165.80
CONTROLLER'S OFFICE	262,304.73	0.00	201,941.87	60,362.86
MUNICIPAL COURTS-ADMIN	256,207.69	0.00	157,571.44	98,636.25
HEALTH ADMINISTRATION	5,009,150.24	0.00	5,009,150.24	0.00
C & E - RENTAL	213,510.15	0.00	213,510.15	0.00
MUNICIPAL COURTS-JUSTICE	157,304.39	0.00	97,266.33	60,038.06
POLICE	13,009,448.64	302,037.75	7,935,559.55	4,771,851.34
FIRE	6,864,412.25	223,598.83	4,467,899.08	2,172,914.34
PW PUBLIC UTILITIES (701)	102,256.61	102,256.61	0.00	0.00
SOLID WASTE MGMT	83,626.21	83,626.21	0.00	0.00
LIBRARY	6,615,682.13	580,147.67	4,191,652.46	1,843,882.00
PARKS & RECREATION	681,446.58	681,446.58	0.00	0.00
C & E - OPTNS	66,633.86	0.00	0.00	66,633.86
HEALTH & HUMAN SERVICES	2,156,706.93	142,777.48	0.00	2,013,929.45
HOUSTON EMERGCY CTR 911	920,913.95	0.00	667,296.36	253,617.59
BUILDING SERVICES	1,269,324.50	452,732.91	535,166.07	281,425.52
Direct Billed	0.00	0.00	0.00	0.00
<b>Total</b>	<b>38,843,908.91</b>	<b>2,568,624.04</b>	<b>24,353,125.59</b>	<b>11,922,159.28</b>