

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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. Reconciliation of Cost Allocation Plan to General Fund**
- IV. Summary of Allocated Costs**
- V. Central Service Cost Allocation Plan**

SECTION I
Introduction

INTRODUCTION

The OMB A-87 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

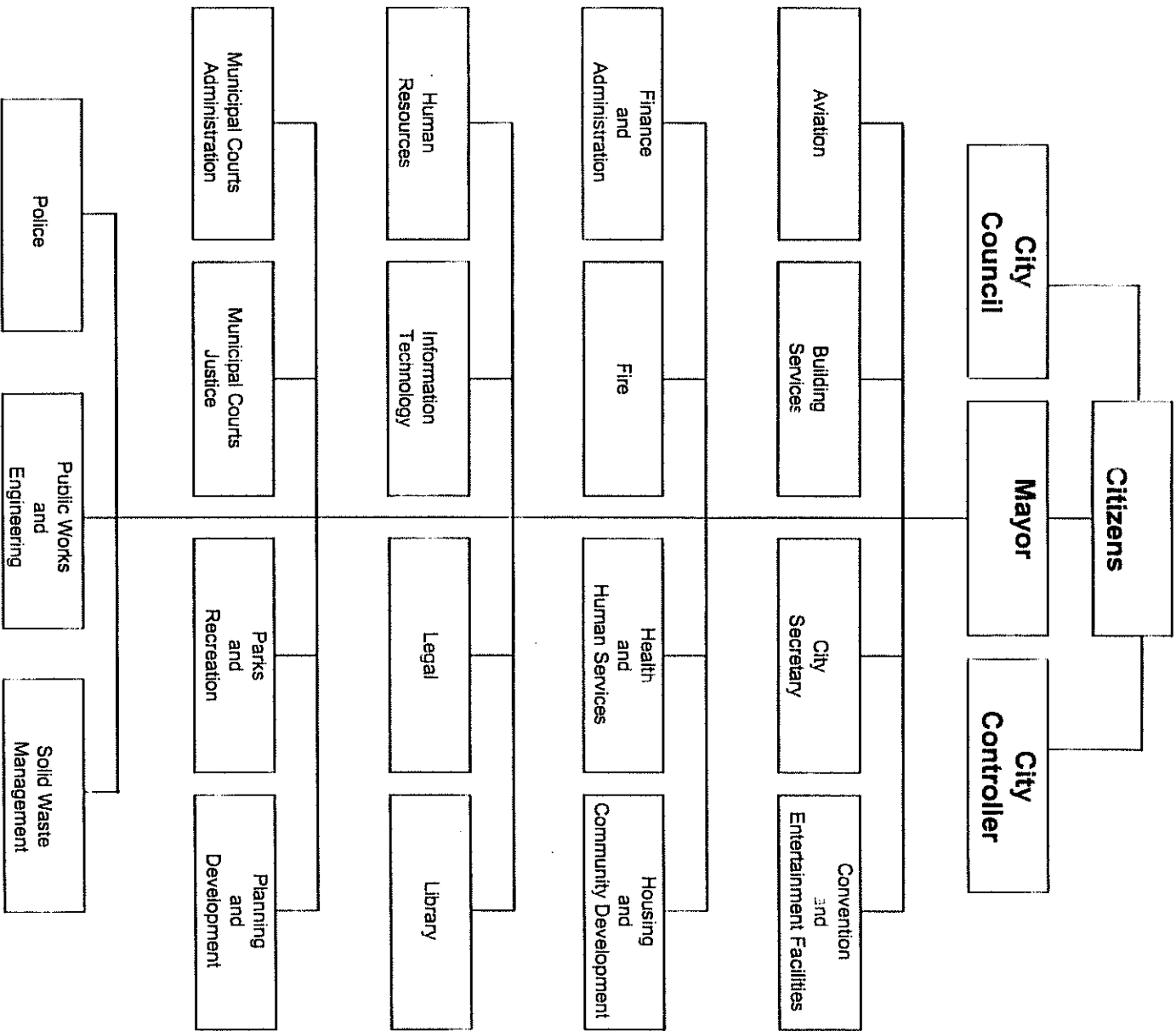
proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.

- (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

Reconciliation of Cost Allocation Plan to General Fund

CITY OF HOUSTON, TEXAS
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 BASED ON ACTUAL EXPENDITURES FOR FY 2006

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Agency	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Total Allocations (Schedule A - Total)	Unallocated Costs	Unallocated Indirect Costs	Revenues	Net Allocated (Schedule A - Subtotal)
100	55	City Council	4,142,945	260,674	4,403,619	4,403,619	-				-
100	50	Mayor's Office	1,945,011	168,206	2,113,217		2,113,217			125,523	1,987,694
100	51	Affirmative Action	1,534,669	115,679	1,650,348		1,650,348				1,650,348
100	42	Convention & Entertainment	1,628,617	195,959	1,824,576	1,824,576	-				-
100	7	Courts - Justice	4,006,070	265,031	4,271,101	4,271,101	-				-
100	5	Courts - Admin.	14,672,571	2,138,884	16,811,455	16,811,455	-				-
219	5	Courts - Admin.	785,539	193,788	979,327	979,327	-				-
100	8	Controller	4,867,362	996,008	5,863,370		5,863,370	700,742	271,700		4,890,928
100	65	F&A - Admin	1,457,391	571,779	2,029,170		2,029,170				2,029,170
100	65	F&A - Admin Svcs	6,428,681	550,245	6,978,926		6,978,926			2,051,744	4,927,182
100	65	F&A - Tax & Regulatory	1,941,774	192,475	2,134,249	2,134,249	-				-
100	65	F&A - Purchasing	2,820,882	171,821	2,992,703		2,992,703				2,992,703
100	65	F&A - Accounting Svcs	1,806,569	161,103	1,967,672		1,967,672				1,967,672
100	65	F&A - Budget/Eval.	1,459,843	173,653	1,633,496		1,633,496	416,541	193,909		1,023,046
100	65	F&A - Other	1,660,307	317,543	1,977,850	1,977,850	-				-
		Total Finance & Admin.	17,575,447	2,138,619	19,714,066						
100	90	Legal	9,881,798	1,173,645	11,055,443		11,055,443	8,331,382	1,415,419	899,901	408,741
100	75	City Secretary	553,255	73,743	626,998	626,998	-				-
100	70	Planning & Devel.	6,432,581	406,355	6,838,936						
12M	70	Planning & Devel.	6,713	-	6,713						
		Total Planning & Development	6,439,294	406,355	6,845,649	6,713	6,838,936				6,838,936
100	80	Human Resources	2,190,167	214,408	2,404,575		2,404,575				2,404,575
100		Police Records	3,009,884	3,912	3,013,796						
100		Police - All Other	494,775,650	37,085,984	531,861,634						
12P		Police	609,914	-	609,914						
	10	Total Police	498,395,448	37,089,896	535,485,344	532,471,548	3,013,796	843,863	83,281		2,086,652
100	12	Fire	307,376,235	19,947,236	327,323,471						
Various	12	Fire	31,689,665	-	31,689,665						
		Total Fire	339,065,900	19,947,236	359,013,136	359,013,136	-				-
100	20	Public Works	24,391,063	50,881,511	75,272,574						
118	20	Public Works	7,884,161	16,966,919	24,851,080						
		Total Public Works	32,275,224	67,848,430	100,123,654	100,123,654	-			5,312,593	(5,312,593)
100	25	Building Services	10,343,093	24,678,549	35,021,642		35,021,642				35,021,642
100	21	Solid Waste	26,919,758	41,497,734	68,417,492	68,417,492	-				-

CITY OF HOUSTON, TEXAS
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 BASED ON ACTUAL EXPENDITURES FOR FY 2006

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Agency	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Total Allocations (Schedule A - Total)	Unallocated Costs	Unallocated Indirect Costs	Revenues	Net Allocated (Schedule A - Subtotal)
100	38	Health - Administration	6,172,557	5,038,532	11,211,089						
100	38	Health - All Other	28,660,115	6,359,205	35,019,320						
		Total Health & Human Services	<u>34,832,672</u>	<u>11,397,737</u>	<u>46,230,409</u>	35,019,320	11,211,089				11,211,089
100	36	Parks	34,470,811	14,690,020	49,160,831	49,160,831	-				-
100	34	Library	22,409,345	9,169,050	31,578,395	31,578,395	-				-
100	68	Information Technology	9,612,900	2,194,080	11,806,980						-
	68	Information Technology	561,870	347,329	909,199						-
			<u>10,174,770</u>	<u>2,541,409</u>	<u>12,716,179</u>	909,199	11,806,980			1,164,953	10,642,027
100	99	Audit		1,133,090	1,133,090		1,133,090				1,133,090
100	99	Bonds & Legal		1,742,749	1,742,749		1,742,749	1,742,749			-
100	99	Elections		2,294,336	2,294,336		2,294,336	2,294,336			-
100	99	Retirement Benefits	42,202,785	2	42,202,787		42,202,787				42,202,787
100	99	Other Expenditures		46,770,206	46,770,206		46,770,206	43,642,031			3,128,175
10G	99	Other Expenditures		140,368	140,368	140,368	-				-
100	99	Debt Service and Interest		7,161,394	7,161,394		7,161,394	7,161,394			-
10G	99	Debt Service and Interest		50,683,996	50,683,996	50,683,996	-				-
Various	Various	Capital Outlay		55,186,602	55,186,602	55,186,602	-				-
(A)		Total General Fund Expenditures	<u>1,121,312,551</u>	<u>402,173,435</u>	<u>1,523,626,354</u>			1,523,626,354			
		Other Financing Sources(Uses)									
100	99	Transfer Outs		204,270,304	204,270,304						
10G	99	Transfer Outs		687,063	687,063						
(A)		Total Other Financing Sources	<u>-</u>	<u>204,957,367</u>	<u>204,957,367</u>	687,063	204,270,304	204,270,304			-
		Cost Adjustments:									
		Building Depreciation					865,084				865,084
		Equipment Depreciation					19,264,062				19,264,062
		Convention/Entertain. Rentals					482,066			8,120	473,946
							<u>1,316,427,492</u>	<u>432,767,441</u>	<u>269,403,342</u>	<u>1,964,309</u>	<u>9,562,834</u>
											<u>151,836,956</u>

(A) Reconciles to Statement of Revenues, Expenditures, and Changes in Fund Balances, Governmental Funds, June 30, 2006 on Page 20 of the Comprehensive Annual Financial Report.

SECTION IV

Summary of Allocated Costs

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Table of Contents

	Summary	Page #
Summary Data		
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	12
Schedule .2 - Detail Costs To Be Allocated	1.2	13
Schedule .3 - Costs To Be Allocated By Activity	1.3	14
Schedule .4 - Detail Activity Allocations-CITY HALL	1.4.1	15
Schedule .4 - Detail Activity Allocations-CITY HALL ANNEX	1.4.2	16
Schedule .4 - Detail Activity Allocations-MUNICIP.CT.BLDG	1.4.3	17
Schedule .5 - Allocation Summary	1.5	18
EQUIPMENT DEPRECIATION	Detail	Page #
Narrative	2.1	19
Schedule .2 - Detail Costs To Be Allocated	2.2	20
Schedule .3 - Costs To Be Allocated By Activity	2.3	21
Schedule .4 - Detail Activity Allocations-EQUIPMENT USE CHG	2.4.1	22
Schedule .5 - Allocation Summary	2.5	23
GENERAL CITYWIDE SERVICES	Detail	Page #
Narrative	3.1	24
Schedule .2 - Detail Costs To Be Allocated	3.2	25
Schedule .3 - Costs To Be Allocated By Activity	3.3	26
Schedule .4 - Detail Activity Allocations-INS CIV RET	3.4.1	30
Schedule .4 - Detail Activity Allocations-INS CLASS RET	3.4.2	32
Schedule .4 - Detail Activity Allocations-INS FEES	3.4.3	33
Schedule .4 - Detail Activity Allocations-MEMBERSHIPS	3.4.4	35
Schedule .4 - Detail Activity Allocations-ACCTG & AUDIT	3.4.5	37
Schedule .4 - Detail Activity Allocations-MGT CONSULT	3.4.6	38
Schedule .4 - Detail Activity Allocations-OTHER	3.4.7	39
Schedule .5 - Allocation Summary	3.5	41
F&A ADMINISTRATION	Detail	Page #
Narrative	4.1	45
Schedule .2 - Detail Costs To Be Allocated	4.2	46
Schedule .3 - Costs To Be Allocated By Activity	4.3	47
Schedule .4 - Detail Activity Allocations-DEPT. ADMIN	4.4.1	48
Schedule .5 - Allocation Summary	4.5	49

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Table of Contents

F&A-ADMINISTRATIVE SVCS

Narrative 5.1 50
Schedule .2 - Detail Costs To Be Allocated 5.2 51
Schedule .3 - Costs To Be Allocated By Activity 5.3 52
Schedule .4 - Detail Activity Allocations-BUSINESS OFFICE 5.4.1 54
Schedule .4 - Detail Activity Allocations-PAYROLL 5.4.2 55
Schedule .4 - Detail Activity Allocations-RECORDS MGMT 5.4.3 57
Schedule .4 - Detail Activity Allocations-3-1-1 5.4.4 58
Schedule .5 - Allocation Summary 5.5 60

F&A PURCHASING SERVICES

Narrative 6.1 62
Schedule .2 - Detail Costs To Be Allocated 6.2 63
Schedule .3 - Costs To Be Allocated By Activity 6.3 64
Schedule .4 - Detail Activity Allocations-PROCUREMENT 6.4.1 65
Schedule .4 - Detail Activity Allocations-FORMAL CONTRACT 6.4.2 66
Schedule .5 - Allocation Summary 6.5 67

INFORMATION TECHNOLOGY

Narrative 7.1 68
Schedule .2 - Detail Costs To Be Allocated 7.2 69
Schedule .3 - Costs To Be Allocated By Activity 7.3 70
Schedule .4 - Detail Activity Allocations-DEPARTMENT SYST 7.4.1 73
Schedule .4 - Detail Activity Allocations-EPS 7.4.2 74
Schedule .4 - Detail Activity Allocations-AFIN 7.4.3 75
Schedule .4 - Detail Activity Allocations-AHRS & HRMS 7.4.4 76
Schedule .4 - Detail Activity Allocations-G-FAMS 7.4.5 78
Schedule .4 - Detail Activity Allocations-Dept Services 7.4.6 79
Schedule .4 - Detail Activity Allocations-G2K 7.4.7 80
Schedule .4 - Detail Activity Allocations-CITYWIDE SUPPOR 7.4.8 81
Schedule .4 - Detail Activity Allocations-NETWORK 7.4.9 82
Schedule .5 - Allocation Summary 7.5 84

F&A-ACCOUNTING SERVICES

Narrative 8.1 88
Schedule .2 - Detail Costs To Be Allocated 8.2 89
Schedule .3 - Costs To Be Allocated By Activity 8.3 90
Schedule .4 - Detail Activity Allocations-AUDITING 8.4.1 91
Schedule .4 - Detail Activity Allocations-TAX ACCTG 8.4.2 93
Schedule .4 - Detail Activity Allocations-ASSET MGMT 8.4.3 95
Schedule .5 - Allocation Summary 8.5 96

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Table of Contents

F&A BUDGET AND EVALUATION
Narrative 9.1 98
Schedule .2 - Detail Costs To Be Allocated 9.2 99
Schedule .3 - Costs To Be Allocated By Activity 9.3 100
Schedule .4 - Detail Activity Allocations-BUDGET 9.4.1 101
Schedule .5 - Allocation Summary 9.5 102
AFFIRMATIVE ACTION
Narrative 10.1 103
Schedule .2 - Detail Costs To Be Allocated 10.2 104
Schedule .3 - Costs To Be Allocated By Activity 10.3 105
Schedule .4 - Detail Activity Allocations-BUSINESS DVPMT 10.4.1 106
Schedule .4 - Detail Activity Allocations-EMPLOYEE RELATIONS 10.4.2 108
Schedule .5 - Allocation Summary 10.5 110
MAYOR'S OFFICE - EXECUTIVE
Narrative 11.1 112
Schedule .2 - Detail Costs To Be Allocated 11.2 113
Schedule .3 - Costs To Be Allocated By Activity 11.3 114
Schedule .4 - Detail Activity Allocations-CITY ADMIN 11.4.1 115
Schedule .5 - Allocation Summary 11.5 117
HUMAN RESOURCES
Narrative 12.1 119
Schedule .2 - Detail Costs To Be Allocated 12.2 120
Schedule .3 - Costs To Be Allocated By Activity 12.3 121
Schedule .4 - Detail Activity Allocations-SELECTION 12.4.1 123
Schedule .4 - Detail Activity Allocations-PERSONNEL SVCS 12.4.2 124
Schedule .4 - Detail Activity Allocations-CLASSIFIED TEST 12.4.3 126
Schedule .4 - Detail Activity Allocations-TRAINING 12.4.4 127
Schedule .5 - Allocation Summary 12.5 128
LEGAL DEPT.
Narrative 13.1 130
Schedule .2 - Detail Costs To Be Allocated 13.2 131
Schedule .3 - Costs To Be Allocated By Activity 13.3 132
Schedule .4 - Detail Activity Allocations-LEGAL SERVICES 13.4.1 133
Schedule .5 - Allocation Summary 13.5 135
CONTROLLER'S OFFICE
Narrative 14.1 137
Schedule .2 - Detail Costs To Be Allocated 14.2 138
Schedule .3 - Costs To Be Allocated By Activity 14.3 139
Schedule .4 - Detail Activity Allocations-CONTROLLER 14.4.1 140

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Table of Contents

Table listing various schedules (e.g., Schedule .5 - Allocation Summary) and their corresponding page numbers. Includes sections for HEALTH ADMINISTRATION, PLANNING ADMINISTRATION, PW & ENG. ADM, PWE ECRE ADM (10D), C & E - RENTAL, and POLICE RECORDS.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Table of Contents

Schedule .5 - Allocation Summary... 20.5 174
BUILDING SERVICES Detail Page #
Narrative... 21.1 175
Schedule .2 - Detail Costs To Be Allocated... 21.2 176
Schedule .3 - Costs To Be Allocated By Activity... 21.3 177
Schedule .4 - Detail Activity Allocations-ADMIN/DESIGN CONSTRUCTION... 21.4.1 179
Schedule .4 - Detail Activity Allocations-BUILDING SERVICES... 21.4.2 180
Schedule .4 - Detail Activity Allocations-UTILITIES... 21.4.3 181
Schedule .5 - Allocation Summary... 21.5 182

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

Groups

* Group

Table with 9 columns: Central Service Departments, F&A-REGULATORY SVCS, CITY SECRETARY'S, CITY COUNCIL, MUN CRTS - ADM, MUN CRT-JUST, POLICE, FIRE. Rows include various departmental cost items and summary rows like 'Total Allocated', 'Roll Forward', 'Cost With Roll Forward', 'Adjustments', and 'Proposed Costs'.



**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

* Group

Central Service Departments	PW & ENG. OTHER (100)	PW FLEET MGMT FUND	HOUSTON TRANSTAR	PW STREET/DRAIN	PW PUBLIC UTILITIES	PW ECRE DESIGN &	PW ECRE REAL ESTATE
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	1,665,572.56	0.00	0.00	0.00	124,922.86	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	411,064.42	19,144.80	712.69	54,434.41	(1,272,911.34)	0.00	0.00
F&A PURCHASING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	14,136.45	3,860.96	143.73	10,977.88	(515,527.82)	0.00	0.00
F&A-ACCOUNTING SERVICES	75,262.15	0.00	0.00	0.00	0.00	0.00	0.00
F&A BUDGET AND EVALUATION	0.00	0.00	0.00	0.00	149,896.73	0.00	0.00
AFFIRMATIVE ACTION	47,930.58	15,495.85	935.12	21,922.82	377,069.41	7,072.93	1,002.10
MAYOR'S OFFICE - EXECUTIVE	89,867.40	24,544.70	913.70	69,787.95	235,432.82	0.00	0.00
HUMAN RESOURCES	43,807.10	11,964.65	445.39	34,019.10	175,952.87	0.00	0.00
LEGAL DEPT.	(184,790.25)	0.00	0.00	3,907.83	(329,769.64)	0.00	54,384.12
CONTROLLER'S OFFICE	0.00	0.00	0.00	0.00	479,539.24	0.00	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PW & ENG. ADM	5,012,224.76	192,557.45	9,504.15	403,161.70	(1,428,371.15)	46,117.57	6,533.97
PWE ECRE ADM (10D)	0.00	0.00	0.00	0.00	0.00	226,671.02	32,114.92
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	100,429.33	0.00	0.00
Total Allocated	7,175,075.17	267,568.41	12,654.78	598,211.69	(1,903,336.69)	279,861.52	94,035.11
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	7,175,075.17	267,568.41	12,654.78	598,211.69	(1,903,336.69)	279,861.52	94,035.11
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	7,175,075.17	267,568.41	12,654.78	598,211.69	(1,903,336.69)	279,861.52	94,035.11

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

Groups

* Group

Central Service Departments	PW ECRE PLANNING &	SOLID WASTE MGMT	AVIATION	HOUSING & COMMUNITY	LIBRARY	PARKS & RECREATION	C & E - OPTNS
BUILDING USAGE CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT DEPRECIATION	0.00	3,082,050.92	0.00	0.00	119,477.06	1,194,046.09	16,546.10
GENERAL CITYWIDE SERVICES	0.00	1,873,438.29	89,091.62	55,386.71	1,569,226.40	2,471,360.79	18,639.46
F&A ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F&A-ADMINISTRATIVE SVCS	0.00	781,966.80	257,296.73	40,443.36	76,035.55	152,665.85	72,661.83
F&A PURCHASING SERVICES	0.00	181,538.62	330,364.99	31,582.98	31,957.58	155,942.32	85,316.05
INFORMATION TECHNOLOGY	0.00	373,078.32	88,225.26	130,822.15	254,463.61	399,061.64	51,537.14
F&A-ACCOUNTING SERVICES	0.00	93,945.96	72,378.55	3,681.63	67,813.29	104,570.64	10,229.80
F&A BUDGET AND EVALUATION	0.00	51,189.33	106,902.32	19,493.53	34,594.29	79,546.01	19,408.68
AFFIRMATIVE ACTION	1,784.83	44,669.66	161,730.85	30,687.32	23,889.34	38,178.09	18,837.79
MAYOR'S OFFICE - EXECUTIVE	0.00	95,950.31	261,234.28	21,921.81	86,547.18	147,484.55	23,403.01
HUMAN RESOURCES	0.00	151,394.65	337,546.74	42,268.66	129,357.38	321,682.56	51,459.67
LEGAL DEPT.	0.00	16,001.62	84,990.74	21,562.90	21,087.03	61,429.06	80,015.79
CONTROLLER'S OFFICE	0.00	163,761.36	341,994.49	62,362.35	110,671.66	254,478.11	62,090.91
HEALTH ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PW & ENG. ADM	11,637.64	0.00	0.00	0.00	0.00	0.00	0.00
PWE ECRE ADM (10D)	57,199.81	0.00	0.00	0.00	0.00	0.00	0.00
C & E - RENTAL	0.00	12,488.74	9,515.06	31,617.87	18,900.52	15,876.44	0.00
POLICE RECORDS	0.00	0.00	0.00	4,426.40	0.00	147.55	0.00
BUILDING SERVICES	0.00	82,131.85	0.00	0.00	6,491,011.25	669,269.48	65,432.54
Total Allocated	70,622.28	7,003,606.43	2,141,271.63	496,257.67	9,035,032.14	6,065,739.18	575,578.77
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	70,622.28	7,003,606.43	2,141,271.63	496,257.67	9,035,032.14	6,065,739.18	575,578.77
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	70,622.28	7,003,606.43	2,141,271.63	496,257.67	9,035,032.14	6,065,739.18	575,578.77

**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

Groups

* Group

Central Service Departments	HEALTH & HUMAN	INSURANCE	CABLE TV (208)	PLAN/DVLPMT	PLANNING SIGN ADM	PWE SIGN ADM FND 210	PWE BLDG INSPECT FND
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	2,293,628.45	0.00	0.00	168,140.42	0.00	0.00	0.00
F&A ADMINISTRATION	0.00	64,190.05	0.00	0.00	0.00	0.00	0.00
F&A-ADMINISTRATIVE SVCS	172,527.39	22,417.58	1,304.62	32,079.53	0.00	4,090.40	53,346.60
F&A PURCHASING SERVICES	199,234.14	0.00	0.00	8,948.13	0.00	0.00	0.00
INFORMATION TECHNOLOGY	1,151,439.29	114.93	263.10	250,190.20	0.00	824.92	(50,839.50)
F&A-ACCOUNTING SERVICES	150,616.21	0.00	0.00	13,948.81	0.00	0.00	0.00
F&A BUDGET AND EVALUATION	125,795.36	0.00	0.00	4,530.89	0.00	0.00	0.00
AFFIRMATIVE ACTION	59,871.23	56.56	1,128.87	3,440.89	0.00	1,501.73	22,232.33
MAYOR'S OFFICE - EXECUTIVE	174,028.02	730.61	1,672.59	8,875.57	0.00	5,244.13	68,393.31
HUMAN RESOURCES	304,205.37	356.14	815.33	11,364.51	0.00	2,556.33	33,339.26
LEGAL DEPT.	54,034.32	0.00	0.00	79,273.33	0.00	1,628.27	10,118.51
CONTROLLER'S OFFICE	402,435.81	0.00	0.00	14,494.89	0.00	0.00	0.00
HEALTH ADMINISTRATION	17,057,891.40	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING ADMINISTRATION	0.00	0.00	0.00	7,018,458.30	0.00	0.00	0.00
PW & ENG. ADM	0.00	0.00	0.00	0.00	0.00	29,345.54	399,980.56
PWE ECRE ADM (10D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C & E - RENTAL	17,298.47	0.00	0.00	3,492.10	0.00	0.00	0.00
POLICE RECORDS	1,327.92	0.00	0.00	0.00	0.00	0.00	0.00
BUILDING SERVICES	2,117,847.26	0.00	0.00	0.00	0.00	0.00	0.00
Total Allocated	24,282,180.64	87,865.87	5,184.51	7,617,237.57	0.00	45,191.32	536,571.07
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	24,282,180.64	87,865.87	5,184.51	7,617,237.57	0.00	45,191.32	536,571.07
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	24,282,180.64	87,865.87	5,184.51	7,617,237.57	0.00	45,191.32	536,571.07

**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

Groups

* Group

Central Service Departments	PLANNING BLDG INSP	HEALTH BENEFITS (888)	HR, WORKERS' COMP	LONG-TERM DISABILITY	LEGAL, WORKERS' COMP	TIRZ	F&A-SPECIAL EVENTS
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	36,007.25
F&A ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	287,250.42
F&A-ADMINISTRATIVE SVCS	0.00	4,691.44	3,756.79	0.00	563.40	0.00	100,092.16
F&A PURCHASING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INFORMATION TECHNOLOGY	0.00	946.13	(64,794.36)	0.00	113.63	0.00	468.61
F&A-ACCOUNTING SERVICES	0.00	0.00	0.00	0.00	0.00	19,340.20	1,977.71
F&A BUDGET AND EVALUATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AFFIRMATIVE ACTION	0.00	125,295.21	372.89	880.72	55.92	10,528.83	1,307.32
MAYOR'S OFFICE - EXECUTIVE	0.00	6,014.68	4,816.41	0.00	722.30	0.00	2,979.04
HUMAN RESOURCES	0.00	2,931.94	2,347.82	0.00	352.10	0.00	1,452.17
LEGAL DEPT.	0.00	0.00	0.00	0.00	0.00	12,746.99	0.00
CONTROLLER'S OFFICE	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 ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	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
Total Allocated	0.00	139,879.40	(53,500.45)	880.72	1,807.35	42,616.02	431,534.68
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	0.00	139,879.40	(53,500.45)	880.72	1,807.35	42,616.02	431,534.68
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	0.00	139,879.40	(53,500.45)	880.72	1,807.35	42,616.02	431,534.68



**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department**

Groups

* Group

Central Service Departments	LEGAL,PROPERTY &	HEC	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USAGE CHARGE	0.00	0.00	0.00	302,259.76	0.00	0.00	302,259.76
EQUIPMENT DEPRECIATION	0.00	26,151.93	0.00	14,033,237.88	0.00	0.00	14,033,237.88
GENERAL CITYWIDE SERVICES	0.00	5,580.97	0.00	43,313,076.68	0.00	259,110,815.00	302,423,891.68
F&A ADMINISTRATION	0.00	0.00	0.00	964,776.31	0.00	0.00	964,776.31
F&A-ADMINSTRATIVE SVCS	3,551.69	34,005.03	0.00	6,004,614.24	2,051,744.00	0.00	8,056,358.24
F&A PURCHASING SERVICES	0.00	50,832.07	478,594.63	2,654,069.08	0.00	0.00	2,654,069.08
INFORMATION TECHNOLOGY	716.28	70,701.74	80,243.71	6,846,963.92	1,164,953.00	0.00	8,011,916.92
F&A-ACCOUNTING SERVICES	0.00	20,195.37	0.00	1,966,509.74	0.00	0.00	1,966,509.74
F&A BUDGET AND EVALUATION	0.00	6,696.69	0.00	909,681.29	0.00	610,450.53	1,520,131.82
AFFIRMATIVE ACTION	352.54	11,434.77	0.00	1,665,683.82	0.00	0.00	1,665,683.82
MAYOR'S OFFICE - EXECUTIVE	4,553.47	38,403.11	0.00	3,349,272.45	125,523.00	0.00	3,474,795.45
HUMAN RESOURCES	2,219.65	58,362.34	0.00	3,499,841.85	0.00	0.00	3,499,841.85
LEGAL DEPT.	0.00	45,265.83	11,002.44	1,685,189.45	899,901.00	9,746,800.98	12,331,891.43
CONTROLLER'S OFFICE	0.00	21,423.58	0.00	2,910,189.30	0.00	972,441.33	3,882,630.63
HEALTH ADMINISTRATION	0.00	0.00	0.00	17,057,891.40	0.00	0.00	17,057,891.40
PLANNING ADMINISTRATION	0.00	0.00	0.00	7,018,458.30	0.00	0.00	7,018,458.30
PW & ENG. ADM	0.00	0.00	0.00	4,682,692.19	5,312,593.00	0.00	9,995,285.19
PWE ECRE ADM (10D)	0.00	0.00	0.00	315,985.75	0.00	0.00	315,985.75
C & E - RENTAL	0.00	0.00	0.00	424,713.31	8,120.00	0.00	432,833.31
POLICE RECORDS	0.00	0.00	1,651,782.40	1,659,602.38	0.00	927,143.18	2,586,745.56
BUILDING SERVICES	0.00	903,436.93	0.00	30,572,246.88	0.00	0.00	30,572,246.88
Total Allocated	11,393.63	1,292,490.36	2,221,623.18	151,836,955.98	9,562,834.00	271,367,651.02	432,767,441.00
Roll Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cost With Roll Forward	11,393.63	1,292,490.36	2,221,623.18	151,836,955.98	9,562,834.00	271,367,651.02	432,767,441.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	11,393.63	1,292,490.36	2,221,623.18	151,836,955.98	9,562,834.00	271,367,651.02	432,767,441.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	11,806,981.00	0.00	
F&A-ACCOUNTING SERVICES	1,967,672.00	0.00	
F&A BUDGET AND EVALUATION	1,633,496.00	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	
CONTROLLER'S OFFICE	5,863,371.00	0.00	
HEALTH ADMINISTRATION	11,211,089.00	0.00	
PLANNING ADMINISTRATION	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	
F&A-REGULATORY SVCS			958,874.20
CITY SECRETARY'S OFFICE			188,795.42
CITY COUNCIL			1,034,684.79
MUN CRTS - ADM			6,448,629.33
MUN CRT-JUST			1,824,058.52
POLICE			43,077,254.65
FIRE			29,729,525.11
PW & ENG. OTHER (100)			7,175,075.17
PW FLEET MGMT FUND (118)			267,568.41
HOUSTON TRANSTAR (221)			12,654.78
PW STREET/DRAIN MTCE(227)			598,211.69
PW PUBLIC UTILITIES (701)			(1,903,336.69)
PW ECRE DESIGN & CONSTR(10D)			279,861.52
PW ECRE REAL ESTATE (10D)			94,035.11
PW ECRE PLANNING & PROG (10D)			70,622.28
SOLID WASTE MGMT			7,003,606.43

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Summary Of Allocated Costs

* Group

Department	Total Expenditures	Cost Adjustments	Total Allocated	
AVIATION			2,141,271.63	
HOUSING & COMMUNITY DEVELOP			496,257.67	
LIBRARY			9,035,032.14	
PARKS & RECREATION			6,065,739.18	
C & E - OPTNS			575,578.77	
HEALTH & HUMAN SERVICES			24,282,180.64	
INSURANCE MANAGEMENT (936)			87,865.87	
CABLE TV (208)			5,184.51	
PLAN/DVLPMT			7,617,237.57	
PLANNING SIGN ADM FUND 210			0.00	
PWE SIGN ADM FND 210			45,191.32	
PWE BLDG INSPECT FND 214			536,571.07	
PLANNING BLDG INSP FUND 214			0.00	
HEALTH BENEFITS (888)			139,879.40	
HR, WORKERS' COMP (880)			(53,500.45)	
LONG-TERM DISABILITY (926)			880.72	
LEGAL, WORKERS' COMP (880)			1,807.35	
TIRZ			42,616.02	
F&A-SPECIAL EVENTS			431,534.68	
LEGAL,PROPERTY & CASUALTY 936			11,393.63	
HEC			1,292,490.36	
OTHER			2,221,623.18	
Direct Billed Total			9,562,834.00	
Unallocated Total			271,367,651.02	
Totals	<u><u>412,638,295.00</u></u>	<u><u>20,129,146.00</u></u>	<u><u>432,767,441.00</u></u>	Deviation 0.00

**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
BUILDING USAGE CHARGE		
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.
EQUIPMENT DEPRECIATION		
2.4.1 EQUIPMENT USE CHG	Equipment usage allowance per dept.	Summary of Assets
GENERAL CITYWIDE SERVICES		
3.4.1 INS CIV RET	Number of Gen.Fund depts' civilian full time equivalent positions	Human Resources & F&A Budget
3.4.2 INS CLASS RET	Number of classified full time equivalent positions	Human Resources
3.4.3 INS FEES	Gen. Fund only operating expenditures (In 000's)	Controller's Office
3.4.4 MEMBERSHIPS	Number of Gen.Fund depts' full time equivalent positions	Human Resources
3.4.5 ACCTG & AUDIT	Total number of revenue & expenditure transactions per dept.	Information Technology
3.4.6 MGT CONSULT	Total number of revenue & expenditure transactions per dept.	Information Technology
3.4.7 OTHER	Gen. Fund only operating expenditures (in 000's)	Controller's Office
F&A ADMINISTRATION		
4.4.1 DEPT. ADMIN	Number of full time equivalent positions administered	Human Resources
F&A-ADMINISTRATIVE SVCS		
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, and F&A FTE Report
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
F&A PURCHASING SERVICES		
6.4.1 PROCUREMENT	Number of purchase orders issued	Fin. & Adm. Purchasing Services
6.4.2 FORMAL CONTRACT	Number of formal contracts awarded	Fin. & Adm. Purchasing Services
INFORMATION TECHNOLOGY		
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, and F&A FTE Report
7.4.5 G-FAMS	Number of fixed and controlled assets	Fin. & Adm. Adm. Svcs. Fixed Assets Management Report
7.4.6 Dept Services	Direct allocation to Municipal Courts-Admin	N/A
7.4.7 G2K	Number of vehicles	Fin & Adm. Fleet Management
7.4.8 CITYWIDE SUPPOR	Total number of revenue & expenditure transactions per dept.	Information Technology



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Table with 3 columns: Department, Allocation Basis, and Allocation Source. Rows include categories like 7.4.9 NETWORK, F&A-ACCOUNTING SERVICES, F&A BUDGET AND EVALUATION, AFFIRMATIVE ACTION, MAYOR'S OFFICE - EXECUTIVE, HUMAN RESOURCES, LEGAL DEPT., CONTROLLER'S OFFICE, HEALTH ADMINISTRATION, and PLANNING ADMINISTRATION.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
PW & ENG. ADM		
17.4.1 ADM-EXP	PWE Department's operating expenditures for all funds	FY 2006 Actual Exp., and CAFR
17.4.2 ADM-FTE	Number of full time equivalent positions administered	Human Resources
17.4.3 GF-EXP	Direct allocation to PWE Other (Gen. Fund)	N/A
PWE ECRE ADM (10D)		
18.4.1 ADMIN & ACCOUNT	PWE ECRE operating expenditures	FY 2006 Actual Expenditures
C & E - RENTAL		
19.4.1 FACILITY	Fair market facility rental value per dept.	Convention and Entertainment Facilities
POLICE RECORDS		
20.4.1 RECORDS MGMT	Number of reports issued per dept.	Police Department Report
BUILDING SERVICES		
21.4.1 ADMIN/DESIGN CONSTRUCTION	Administrative and Design Construction expense per departments served	Building Services Dept.
21.4.2 BUILDING SERVICES	Building Services expenditures per department served	Building Services Dept.
21.4.3 UTILITIES	Dollar amount of utility cost	BSD Energy Management Division

SECTION V

Central Service Cost Allocation Plan

SCHEDULE 1.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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 OMB A-87 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
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
BUILDING USAGE	865,084.00	0.00	320,240.00	252,954.00	291,890.00
Functional Cost	865,084.00	0.00	320,240.00	252,954.00	291,890.00
Allocation Step 1					
1st Allocation	865,084.00	0.00	320,240.00	252,954.00	291,890.00
Allocation Step 2					
2nd Allocation	0.00	0.00	0.00	0.00	0.00
Total For 000000001 BUILDING					
Total Allocated	865,084.00	0.00	320,240.00	252,954.00	291,890.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING USAGE CHARGE

Activity - CITY HALL ANNEX

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 MAYOR'S OFFICE - EXECUTIVE, LEGAL DEPT., CITY SECRETARY'S OFFICE, CITY COUNCIL, BUILDING SERVICES, SubTotal, and TOTAL.

Allocation Basis: Square footage occupied
Allocation Source: Building Services Dept.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING USAGE CHARGE

Activity - MUNICIPAL.CT.BLDG

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 INFORMATION TECHNOLOGY, LEGAL DEPT., MUN CRTS - ADM, MUN CRT-JUST, POLICE, SubTotal, and TOTAL.

Allocation Basis: Square footage occupied
Allocation Source: Building Services Dept

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
MUN CRTS - ADM	150,435.61	0.00	0.00	150,435.61
MUN CRT-JUST	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
Total	865,084.00	320,240.00	252,954.00	291,890.00

SCHEDULE 2.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

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

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
MUN CRTS - ADM	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
HEC	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 OMB A-87 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
MUN CRTS - ADM	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
HEC	26,151.93	26,151.93
BUILDING SERVICES	210,530.00	210,530.00
Direct Billed	0.00	0.00
Total	19,264,062.00	19,264,062.00

SCHEDULE 3.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 COST PLAN
(Continued)

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES
NATURE AND EXTENT OF SERVICES

- **Other Expenditures** – other general expenditures (i.e. rentals, parking permits) have been allocated based on General Fund only operating expenditures (in 000's).
- **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 OMB A-87 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		267,269.17	267,269.17	
F&A PURCHASING SERVICES		286.20	286.20	
INFORMATION TECHNOLOGY		242,169.82	242,169.82	
F&A-ACCOUNTING SERVICES		80,199.24	80,199.24	
F&A BUDGET AND EVALUATION		145,067.74	145,067.74	
AFFIRMATIVE ACTION		50,227.69	50,227.69	
LEGAL DEPT.		14,123.96	14,123.96	
CONTROLLER'S OFFICE		510,287.58	510,287.58	
Total Allocated Additions:		<u>1,309,631.40</u>	<u>1,309,631.40</u>	<u>1,309,631.40</u>
Total To Be Allocated:	<u>305,574,864.00</u>	<u>1,309,631.40</u>		<u>306,884,495.40</u>

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	305,574,864.00	0.00	18,099,599.00	24,103,185.00	1,515,636.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	305,574,864.00	0.00	18,099,599.00	24,103,185.00	1,515,636.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
Allocation Step 1					
Unallocated Costs	(259,110,815.00)	0.00	0.00	0.00	0.00
1st Allocation	46,464,049.00	0.00	18,099,599.00	24,103,185.00	1,515,636.00
Allocation Step 2					
Inbound- All Others	1,309,631.40	0.00	517,566.33	637,528.57	78,446.92
2nd Allocation	1,309,631.40	0.00	517,566.33	637,528.57	78,446.92
Total For 100991210 GENERAL					
Total Allocated	47,773,680.40	0.00	18,617,165.33	24,740,713.57	1,594,082.92

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department GENERAL CITYWIDE SERVICES

	MEMBERSHIPS	ACCTG & AUDIT	MGT CONSULT	OTHER	GEN GOVT
Other Expense & Cost					
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	121,957.00
LEGAL SERVICES	0.00	0.00	0.00	0.00	1,742,748.00
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	3,750,135.00
PARKING SPACE RENTAL	0.00	0.00	0.00	94,455.00	0.00
METRO COMMUTER PASSES	0.00	0.00	0.00	560,958.00	0.00
LIMITED PURPOSE ANNEXATION	0.00	0.00	0.00	0.00	17,618,302.00
TAX APPRAISAL FEES	0.00	0.00	0.00	0.00	5,044,869.00
TAX REFUNDS	0.00	0.00	0.00	0.00	(453.00)
BILLING & COLLECT SERVICES	0.00	0.00	0.00	0.00	750,000.00
ELECTIONS	0.00	0.00	0.00	0.00	2,294,335.00
CLAIMS & JUDGMENTS	0.00	0.00	0.00	0.00	6,030,927.00
MISC OTHER SVCS	0.00	0.00	0.00	0.00	2,639,539.00
ZOO CONTRACT	0.00	0.00	0.00	0.00	7,686,759.00
MEMBERSHIP & PROF FEES	591,534.00	0.00	0.00	0.00	0.00
INTEREST CHGS	0.00	0.00	0.00	0.00	1,599,861.00
DEBT PRINCIPAL	0.00	0.00	0.00	0.00	569,489.00
OTHER INTEREST	0.00	0.00	0.00	0.00	4,992,044.00
TRANSFERS TO CONV & ENT	0.00	0.00	0.00	0.00	1,000,000.00
TRANSFERS TO SPCL REV	0.00	0.00	0.00	0.00	8,270,304.00
TRANSFERS TO PIB DEBT SVC	0.00	0.00	0.00	0.00	188,680,306.00
TRFRS TO CERTIF OF OBLIG	0.00	0.00	0.00	0.00	6,319,693.00
Departmental Totals					
Total Expenditures	591,534.00	1,133,090.00	365,592.00	655,413.00	259,110,815.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	591,534.00	1,133,090.00	365,592.00	655,413.00	259,110,815.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department GENERAL CITYWIDE SERVICES

	MEMBERSHIPS	ACCTG & AUDIT	MGT CONSULT	OTHER	GEN GOVT
Allocation Step 1					
Unallocated Costs	0.00	0.00	0.00	0.00	(259,110,815.00)
1st Allocation	591,534.00	1,133,090.00	365,592.00	655,413.00	0.00
Allocation Step 2					
Inbound- All Others	38,765.09	37,324.49	0.00	0.00	0.00
2nd Allocation	38,765.09	37,324.49	0.00	0.00	0.00
Total For 100991210 GENERAL					
Total Allocated	630,299.09	1,170,414.49	365,592.00	655,413.00	0.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	2,180.35	78,428.35
F&A-ADMINISTRATIVE SVCS	118	1.8649	337,547.57		337,547.57	9,652.33	347,199.90
F&A PURCHASING SERVICES	40	0.6333	114,629.10		114,629.10	3,277.87	117,906.97
INFORMATION TECHNOLOGY	127	2.0079	363,420.40		363,420.40	10,392.17	373,812.57
F&A-ACCOUNTING SERVICES	38	0.6141	111,145.11		111,145.11	3,178.25	114,323.36
F&A BUDGET AND EVALUATION	30	0.4796	86,814.18		86,814.18	2,482.49	89,296.67
F&A-REGULATORY SVCS	38	0.6030	109,146.01		109,146.01	3,121.08	112,267.09
AFFIRMATIVE ACTION	25	0.4050	73,306.63		73,306.63	2,096.24	75,402.87
MAYOR'S OFFICE - EXECUTIVE	48	0.7698	139,331.08		139,331.08	3,984.24	143,315.32
HUMAN RESOURCES	38	0.6027	109,089.00		109,089.00	3,119.45	112,208.45
LEGAL DEPT.	144	2.2725	411,311.03		411,311.03	11,761.63	423,072.66
CITY SECRETARY'S OFFICE	12	0.1909	34,554.31		34,554.31	988.10	35,542.41
CITY COUNCIL	71	1.1256	203,727.82		203,727.82	5,825.69	209,553.51
CONTROLLER'S OFFICE	70	1.1158	201,957.32		201,957.32	5,775.06	207,732.38
MUN CRTS - ADM	326	5.1575	933,481.57		933,481.57	26,693.33	960,174.90
HEALTH ADMINISTRATION	82	1.2944	234,284.29		234,284.29	6,699.47	240,983.76
PLANNING ADMINISTRATION	46	0.7340	132,848.70		132,848.70	3,798.87	136,647.57
POLICE RECORDS	84	1.3380	242,166.12		242,166.12	6,924.85	249,090.97
MUN CRT-JUST	45	0.7151	129,421.73		129,421.73	3,700.87	133,122.60
POLICE	1,183	18.6725	3,379,672.79		3,379,672.79	96,643.30	3,476,316.09
FIRE	360	5.6886	1,029,605.46		1,029,605.46	29,442.04	1,059,047.50
PW & ENG. OTHER (100)	512	8.0887	1,464,019.37		1,464,019.37	41,864.30	1,505,883.67
SOLID WASTE MGMT	576	9.0964	1,646,415.00		1,646,415.00	47,079.99	1,693,494.99
HOUSING & COMMUNITY DEVELOP	13	0.2075	37,552.87		37,552.87	1,073.84	38,626.71
LIBRARY	503	7.9442	1,437,860.92		1,437,860.92	41,116.29	1,478,977.21
PARKS & RECREATION	780	12.3099	2,228,041.81		2,228,041.81	63,711.88	2,291,753.69
HEALTH & HUMAN SERVICES	716	11.2971	2,044,732.51		2,044,732.51	58,470.06	2,103,202.57
PLAN/DVLPMT	53	0.8380	151,667.94		151,667.94	4,337.01	156,004.95
F&A-SPECIAL EVENTS	11	0.1778	32,184.16		32,184.16	920.32	33,104.48
BUILDING SERVICES	211	3.3339	603,416.20		603,416.20	17,254.96	620,671.16
SubTotal	6,337	100.0000	18,099,599.00		18,099,599.00	517,566.33	18,617,165.33
TOTAL	6,337	100.0000	18,099,599.00		18,099,599.00	517,566.33	18,617,165.33



**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 & F&A Budget



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	354,030.47	13,738,939.34
FIRE	4,331	44.4679	10,718,177.07		10,718,177.07	283,495.48	11,001,672.55
HEALTH & HUMAN SERVICES	0	0.0004	99.06		99.06	2.62	101.68
SubTotal	9,739	100.0000	24,103,185.00		24,103,185.00	637,528.57	24,740,713.57
TOTAL	9,739	100.0000	24,103,185.00		24,103,185.00	637,528.57	24,740,713.57

Allocation Basis: Number of classified FTEs

Allocation Source: Human Resources



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	125.95	2,417.17
F&A-ADMINISTRATIVE SVCS	7,353	0.5470	8,291.00		8,291.00	455.78	8,746.78
F&A PURCHASING SERVICES	2,993	0.2227	3,374.81		3,374.81	185.52	3,560.33
INFORMATION TECHNOLOGY	11,807	0.8784	13,313.20		13,313.20	731.86	14,045.06
F&A-ACCOUNTING SERVICES	1,970	0.1466	2,221.30		2,221.30	122.11	2,343.41
F&A BUDGET AND EVALUATION	1,636	0.1217	1,844.70		1,844.70	101.41	1,946.11
F&A-REGULATORY SVCS	2,272	0.1690	2,561.83		2,561.83	140.83	2,702.66
AFFIRMATIVE ACTION	1,650	0.1228	1,860.49		1,860.49	102.28	1,962.77
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1572	2,382.55		2,382.55	130.97	2,513.52
HUMAN RESOURCES	2,405	0.1789	2,711.81		2,711.81	149.07	2,860.88
LEGAL DEPT.	11,055	0.8224	12,465.26		12,465.26	685.25	13,150.51
CITY SECRETARY'S OFFICE	627	0.0466	706.98		706.98	38.86	745.84
CITY COUNCIL	4,404	0.3276	4,965.81		4,965.81	272.98	5,238.79
CONTROLLER'S OFFICE	5,863	0.4362	6,610.93		6,610.93	363.42	6,974.35
MUN CRTS - ADM	16,760	1.2469	18,898.04		18,898.04	1,038.87	19,936.91
HEALTH ADMINISTRATION	11,807	0.8784	13,313.20		13,313.20	731.86	14,045.06
PLANNING ADMINISTRATION	3,062	0.2278	3,452.62		3,452.62	189.80	3,642.42
POLICE RECORDS	3,014	0.2242	3,398.50		3,398.50	186.82	3,585.32
MUN CRT-JUST	4,271	0.3177	4,815.84		4,815.84	264.74	5,080.58
POLICE	531,645	39.5521	599,465.75		599,465.75	32,954.14	632,419.89
FIRE	332,044	24.7026	374,402.10		374,402.10	20,581.81	394,983.91
PW & ENG. OTHER (100)	83,261	6.1943	93,882.42		93,882.42	5,160.95	99,043.37
SOLID WASTE MGMT	68,412	5.0896	77,139.17		77,139.17	4,240.53	81,379.70
LIBRARY	24,881	1.8510	28,055.01		28,055.01	1,542.25	29,597.26
PARKS & RECREATION	49,372	3.6731	55,670.28		55,670.28	3,060.33	58,730.61
HEALTH & HUMAN SERVICES	34,277	2.5501	38,649.64		38,649.64	2,124.67	40,774.31
PLAN/DVLPMT	3,746	0.2787	4,223.87		4,223.87	232.20	4,456.07
F&A-SPECIAL EVENTS	1,468	0.1092	1,655.27		1,655.27	90.99	1,746.26
BUILDING SERVICES	39,375	2.9293	44,397.98		44,397.98	2,440.67	46,838.65
SubTotal	1,344,164	100.0000	1,515,636.00		1,515,636.00	78,446.92	1,594,082.92
TOTAL	1,344,164	100.0000	1,515,636.00		1,515,636.00	78,446.92	1,594,082.92

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department GENERAL CITYWIDE SERVICES

Allocation Basis: Gen. Fund only operating expenditures (In 000's)
Allocation Source: Controller's Office



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	64.22	1,044.11
F&A-ADMINISTRATIVE SVCS	118	0.7333	4,337.93		4,337.93	284.28	4,622.21
F&A PURCHASING SERVICES	40	0.2490	1,473.13		1,473.13	96.54	1,569.67
INFORMATION TECHNOLOGY	127	0.7895	4,670.43		4,670.43	306.07	4,976.50
F&A-ACCOUNTING SERVICES	38	0.2415	1,428.36		1,428.36	93.60	1,521.96
F&A BUDGET AND EVALUATION	30	0.1886	1,115.67		1,115.67	73.11	1,188.78
F&A-REGULATORY SVCS	38	0.2371	1,402.67		1,402.67	91.92	1,494.59
AFFIRMATIVE ACTION	25	0.1593	942.08		942.08	61.74	1,003.82
MAYOR'S OFFICE - EXECUTIVE	48	0.3027	1,790.59		1,790.59	117.34	1,907.93
HUMAN RESOURCES	38	0.2370	1,401.94		1,401.94	91.87	1,493.81
LEGAL DEPT.	144	0.8936	5,285.88		5,285.88	346.40	5,632.28
CITY SECRETARY'S OFFICE	12	0.0751	444.07		444.07	29.10	473.17
CITY COUNCIL	71	0.4426	2,618.17		2,618.17	171.58	2,789.75
CONTROLLER'S OFFICE	70	0.4388	2,595.41		2,595.41	170.09	2,765.50
MUN CRTS - ADM	326	2.0280	11,996.45		11,996.45	786.17	12,782.62
HEALTH ADMINISTRATION	82	0.5090	3,010.85		3,010.85	197.31	3,208.16
PLANNING ADMINISTRATION	46	0.2886	1,707.28		1,707.28	111.88	1,819.16
POLICE RECORDS	84	0.5261	3,112.15		3,112.15	203.95	3,316.10
MUN CRT-JUST	45	0.2812	1,663.24		1,663.24	109.00	1,772.24
POLICE	6,569	40.7582	241,098.32		241,098.32	15,799.91	256,898.23
FIRE	4,691	29.1081	172,184.41		172,184.41	11,283.79	183,468.20
PW & ENG. OTHER (100)	512	3.1806	18,814.56		18,814.56	1,232.98	20,047.54
SOLID WASTE MGMT	576	3.5769	21,158.57		21,158.57	1,386.59	22,545.16
HOUSING & COMMUNITY DEVELOP	13	0.0816	482.60		482.60	31.63	514.23
LIBRARY	503	3.1238	18,478.39		18,478.39	1,210.95	19,689.34
PARKS & RECREATION	780	4.8405	28,633.24		28,633.24	1,876.43	30,509.67
C & E - OPTNS	63	0.3910	2,312.83		2,312.83	151.57	2,464.40
HEALTH & HUMAN SERVICES	716	4.4423	26,277.47		26,277.47	1,722.05	27,999.52
PLAN/DVLPMT	53	0.3295	1,949.13		1,949.13	127.73	2,076.86
F&A-SPECIAL EVENTS	11	0.0699	413.61		413.61	27.10	440.71
BUILDING SERVICES	211	1.3109	7,754.68		7,754.68	508.19	8,262.87
SubTotal	16,118	100.0000	591,534.00		591,534.00	38,765.09	630,299.09

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
TOTAL	16,118	100.0000	591,534.00		591,534.00	38,765.09	630,299.09

Allocation Basis: Number of Gen.Fund depts' FTE's

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department GENERAL CITYWIDE SERVICES

Activity - ACCTG & 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	3,867.05	110,269.57
INFORMATION TECHNOLOGY	77,678	2.7650	31,329.76		31,329.76	1,138.64	32,468.40
AFFIRMATIVE ACTION	2,113	0.0752	852.23		852.23	30.97	883.20
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	11,375.48		11,375.48	413.43	11,788.91
HUMAN RESOURCES	427,346	15.2118	172,360.86		172,360.86	6,264.22	178,625.08
LEGAL DEPT.	18,646	0.6637	7,520.47		7,520.47	273.32	7,793.79
CITY SECRETARY'S OFFICE	1,348	0.0480	543.69		543.69	19.76	563.45
CITY COUNCIL	16,184	0.5761	6,527.47		6,527.47	237.23	6,764.70
CONTROLLER'S OFFICE	8,982	0.3197	3,622.69		3,622.69	131.66	3,754.35
MUN CRTS - ADM	49,588	1.7651	20,000.26		20,000.26	726.88	20,727.14
PW & ENG. ADM	295,934	10.5339	119,358.65		119,358.65	4,337.93	123,696.58
MUN CRT-JUST	8,609	0.3064	3,472.25		3,472.25	126.19	3,598.44
POLICE	262,632	9.3485	105,927.00		105,927.00	3,849.77	109,776.77
FIRE	135,454	4.8215	54,632.47		54,632.47	1,985.54	56,618.01
PW PUBLIC UTILITIES (701)	227,911	8.1126	91,923.03		91,923.03	3,340.82	95,263.85
SOLID WASTE MGMT	77,831	2.7704	31,391.47		31,391.47	1,140.88	32,532.35
AVIATION	162,540	5.7857	65,557.03		65,557.03	2,382.58	67,939.61
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	11,954.26		11,954.26	434.46	12,388.72
LIBRARY	52,599	1.8723	21,214.69		21,214.69	771.02	21,985.71
PARKS & RECREATION	120,946	4.3051	48,780.99		48,780.99	1,772.88	50,553.87
C & E - OPTNS	29,510	1.0504	11,902.23		11,902.23	432.57	12,334.80
HEALTH & HUMAN SERVICES	191,266	6.8082	77,143.04		77,143.04	2,803.66	79,946.70
PLAN/DVLPMT	6,889	0.2452	2,778.53		2,778.53	100.98	2,879.51
HEC	10,182	0.3624	4,106.69		4,106.69	149.25	4,255.94
BUILDING SERVICES	40,441	1.4395	16,311.01		16,311.01	592.80	16,903.81
SubTotal	2,809,347	100.0000	1,133,090.00		1,133,090.00	37,324.49	1,170,414.49
TOTAL	2,809,347	100.0000	1,133,090.00		1,133,090.00	37,324.49	1,170,414.49

Allocation Basis: Total number of revenue & expenditure transactions per dept.

Allocation Source: Information Technology

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
MUN CRTS - ADM	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
MUN CRT-JUST	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
PLAN/DVLPMT	6,889	0.2452	896.49		896.49		896.49
HEC	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 & expenditure transactions per dept.

Allocation Source: Information Technology

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	38,319.91		38,319.91		38,319.91
F&A ADMINISTRATION	2,032	0.1512	990.80		990.80		990.80
F&A-ADMINISTRATIVE SVCS	7,353	0.5470	3,585.31		3,585.31		3,585.31
F&A PURCHASING SERVICES	2,993	0.2227	1,459.38		1,459.38		1,459.38
INFORMATION TECHNOLOGY	11,807	0.8784	5,757.08		5,757.08		5,757.08
F&A-ACCOUNTING SERVICES	1,970	0.1466	960.57		960.57		960.57
F&A BUDGET AND EVALUATION	1,636	0.1217	797.71		797.71		797.71
F&A-REGULATORY SVCS	2,272	0.1690	1,107.82		1,107.82		1,107.82
AFFIRMATIVE ACTION	1,650	0.1228	804.54		804.54		804.54
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1572	1,030.30		1,030.30		1,030.30
HUMAN RESOURCES	2,405	0.1789	1,172.68		1,172.68		1,172.68
LEGAL DEPT.	11,055	0.8224	5,390.40		5,390.40		5,390.40
CITY SECRETARY'S OFFICE	627	0.0466	305.72		305.72		305.72
CITY COUNCIL	4,404	0.3276	2,147.39		2,147.39		2,147.39
CONTROLLER'S OFFICE	5,863	0.4362	2,858.79		2,858.79		2,858.79
MUN CRTS - ADM	16,760	1.2469	8,172.16		8,172.16		8,172.16
HEALTH ADMINISTRATION	11,807	0.8784	5,757.08		5,757.08		5,757.08
PLANNING ADMINISTRATION	3,062	0.2278	1,493.03		1,493.03		1,493.03
POLICE RECORDS	3,014	0.2242	1,469.63		1,469.63		1,469.63
MUN CRT-JUST	4,271	0.3177	2,082.54		2,082.54		2,082.54
POLICE	531,645	39.5521	259,229.58		259,229.58		259,229.58
FIRE	332,044	24.7026	161,904.31		161,904.31		161,904.31
PW & ENG. OTHER (100)	83,261	6.1943	40,597.98		40,597.98		40,597.98
SOLID WASTE MGMT	68,412	5.0896	33,357.62		33,357.62		33,357.62
LIBRARY	24,881	1.8510	12,131.95		12,131.95		12,131.95
PARKS & RECREATION	49,372	3.6731	24,073.74		24,073.74		24,073.74
HEALTH & HUMAN SERVICES	34,277	2.5501	16,713.43		16,713.43		16,713.43
PLAN/DVLPMT	3,746	0.2787	1,826.54		1,826.54		1,826.54
F&A-SPECIAL EVENTS	1,468	0.1092	715.80		715.80		715.80
BUILDING SERVICES	39,375	2.9293	19,199.21		19,199.21		19,199.21
SubTotal	1,344,164	100.0000	655,413.00		655,413.00		655,413.00
TOTAL	1,344,164	100.0000	655,413.00		655,413.00		655,413.00

**CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department GENERAL CITYWIDE SERVICES**

Allocation Basis: Gen. Fund only operating expenditures (In 000's)
Allocation Source: Controller's Office



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	267,269.17	0.00	0.00	88,614.42	0.00	106,101.23	34,233.61
F&A ADMINISTRATION	227,480.82	78,428.35	0.00	2,417.17	1,044.11	110,269.57	34,330.82
F&A-ADMINISTRATIVE SVCS	364,154.20	347,199.90	0.00	8,746.78	4,622.21	0.00	0.00
F&A PURCHASING SERVICES	124,496.35	117,906.97	0.00	3,560.33	1,569.67	0.00	0.00
INFORMATION TECHNOLOGY	441,168.17	373,812.57	0.00	14,045.06	4,976.50	32,468.40	10,108.56
F&A-ACCOUNTING SERVICES	119,149.30	114,323.36	0.00	2,343.41	1,521.96	0.00	0.00
F&A BUDGET AND EVALUATION	93,229.27	89,296.67	0.00	1,946.11	1,188.78	0.00	0.00
F&A-REGULATORY SVCS	117,572.16	112,267.09	0.00	2,702.66	1,494.59	0.00	0.00
AFFIRMATIVE ACTION	80,332.17	75,402.87	0.00	1,962.77	1,003.82	883.20	274.97
MAYOR'S OFFICE - EXECUTIVE	184,226.28	143,315.32	0.00	2,513.52	1,907.93	11,788.91	3,670.30
HUMAN RESOURCES	351,973.22	112,208.45	0.00	2,860.88	1,493.81	178,625.08	55,612.32
LEGAL DEPT.	457,466.12	423,072.66	0.00	13,150.51	5,632.28	7,793.79	2,426.48
CITY SECRETARY'S OFFICE	37,806.01	35,542.41	0.00	745.84	473.17	563.45	175.42
CITY COUNCIL	228,600.23	209,553.51	0.00	5,238.79	2,789.75	6,764.70	2,106.09
CONTROLLER'S OFFICE	225,254.23	207,732.38	0.00	6,974.35	2,765.50	3,754.35	1,168.86
MUN CRTS - ADM	1,028,246.82	960,174.90	0.00	19,936.91	12,782.62	20,727.14	6,453.09
HEALTH ADMINISTRATION	263,994.06	240,983.76	0.00	14,045.06	3,208.16	0.00	0.00
PLANNING ADMINISTRATION	143,602.18	136,647.57	0.00	3,642.42	1,819.16	0.00	0.00
PW & ENG. ADM	162,207.70	0.00	0.00	0.00	0.00	123,696.58	38,511.12
POLICE RECORDS	257,462.02	249,090.97	0.00	3,585.32	3,316.10	0.00	0.00
MUN CRT-JUST	146,776.72	133,122.60	0.00	5,080.58	1,772.24	3,598.44	1,120.32
POLICE	18,507,757.29	3,476,316.09	13,738,939.34	632,419.89	256,898.23	109,776.77	34,177.39
FIRE	12,875,321.67	1,059,047.50	11,001,672.55	394,983.91	183,468.20	56,618.01	17,627.19
PW & ENG. OTHER (100)	1,665,572.56	1,505,883.67	0.00	99,043.37	20,047.54	0.00	0.00
PW PUBLIC UTILITIES (701)	124,922.86	0.00	0.00	0.00	0.00	95,263.85	29,659.01
SOLID WASTE MGMT	1,873,438.29	1,693,494.99	0.00	81,379.70	22,545.16	32,532.35	10,128.47
AVIATION	89,091.62	0.00	0.00	0.00	0.00	67,939.61	21,152.01
HOUSING & COMMUNITY	55,386.71	38,626.71	0.00	0.00	514.23	12,388.72	3,857.05
LIBRARY	1,569,226.40	1,478,977.21	0.00	29,597.26	19,689.34	21,985.71	6,844.93
PARKS & RECREATION	2,471,360.79	2,291,753.69	0.00	58,730.61	30,509.67	50,553.87	15,739.21
C & E - OPTNS	18,639.46	0.00	0.00	0.00	2,464.40	12,334.80	3,840.26
HEALTH & HUMAN SERVICES	2,293,628.45	2,103,202.57	101.68	40,774.31	27,999.52	79,946.70	24,890.24
PLAN/DVLPMT	168,140.42	156,004.95	0.00	4,456.07	2,076.86	2,879.51	896.49
F&A-SPECIAL EVENTS	36,007.25	33,104.48	0.00	1,746.26	440.71	0.00	0.00
HEC	5,580.97	0.00	0.00	0.00	0.00	4,255.94	1,325.03
BUILDING SERVICES	717,138.46	620,671.16	0.00	46,838.65	8,262.87	16,903.81	5,262.76

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
Direct Billed	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	47,773,680.40	18,617,165.33	24,740,713.57	1,594,082.92	630,299.09	1,170,414.49	365,592.00



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department GENERAL CITYWIDE SERVICES

Receiving Department	OTHER
GENERAL CITYWIDE SERVICES	38,319.91
F&A ADMINISTRATION	990.80
F&A-ADMINISTRATIVE SVCS	3,585.31
F&A PURCHASING SERVICES	1,459.38
INFORMATION TECHNOLOGY	5,757.08
F&A-ACCOUNTING SERVICES	960.57
F&A BUDGET AND EVALUATION	797.71
F&A-REGULATORY SVCS	1,107.82
AFFIRMATIVE ACTION	804.54
MAYOR'S OFFICE - EXECUTIVE	1,030.30
HUMAN RESOURCES	1,172.68
LEGAL DEPT.	5,390.40
CITY SECRETARY'S OFFICE	305.72
CITY COUNCIL	2,147.39
CONTROLLER'S OFFICE	2,858.79
MUN CRTS - ADM	8,172.16
HEALTH ADMINISTRATION	5,757.08
PLANNING ADMINISTRATION	1,493.03
PW & ENG. ADM	0.00
POLICE RECORDS	1,469.63
MUN CRT-JUST	2,082.54
POLICE	259,229.58
FIRE	161,904.31
PW & ENG. OTHER (100)	40,597.98
PW PUBLIC UTILITIES (701)	0.00
SOLID WASTE MGMT	33,357.62
AVIATION	0.00
HOUSING & COMMUNITY	0.00
LIBRARY	12,131.95
PARKS & RECREATION	24,073.74
C & E - OPTNS	0.00
HEALTH & HUMAN SERVICES	16,713.43
PLAN/DVLPMT	1,826.54
F&A-SPECIAL EVENTS	715.80
HEC	0.00
BUILDING SERVICES	19,199.21

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department GENERAL CITYWIDE SERVICES

Receiving Department	OTHER
Direct Billed	0.00
Total	655,413.00



SCHEDULE 4.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	221,243.25	6,237.57	227,480.82	
F&A-ADMINISTRATIVE SVCS		66,795.48	66,795.48	
F&A PURCHASING SERVICES		48,293.30	48,293.30	
INFORMATION TECHNOLOGY		1,035,645.04	1,035,645.04	
F&A-ACCOUNTING SERVICES		10,410.81	10,410.81	
F&A BUDGET AND EVALUATION		145,479.68	145,479.68	
AFFIRMATIVE ACTION		1,419.90	1,419.90	
MAYOR'S OFFICE - EXECUTIVE		3,316.02	3,316.02	
HUMAN RESOURCES		33,947.70	33,947.70	
LEGAL DEPT.		178,877.84	178,877.84	
CONTROLLER'S OFFICE		511,736.61	511,736.61	
C & E - RENTAL		18,233.43	18,233.43	
BUILDING SERVICES		243,042.60	243,042.60	
Total Allocated Additions:	<u>285,546.30</u>	<u>2,303,435.98</u>	<u>2,588,982.28</u>	<u>2,588,982.28</u>
Total To Be Allocated:	<u><u>2,314,716.30</u></u>	<u><u>2,303,435.98</u></u>		<u><u>4,618,152.28</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department F&A ADMINISTRATION

	Total	General & Admin	DEPT. ADMIN
Wages & Benefits			
SALARIES & WAGES	1,113,788.00	0.00	1,113,788.00
FRINGE BENEFITS	343,603.00	0.00	343,603.00
Other Expense & Cost			
SUPPLIES	45,711.00	0.00	45,711.00
SERVICES	526,068.00	0.00	526,068.00
Departmental Totals			
Total Expenditures	2,029,170.00	0.00	2,029,170.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	2,029,170.00	0.00	2,029,170.00
Allocation Step 1			
Inbound- All Others	285,546.30	285,546.30	0.00
Reallocate Admin Costs		(285,546.30)	285,546.30
1st Allocation	2,314,716.30	0.00	2,314,716.30
Allocation Step 2			
Inbound- All Others	2,303,435.98	2,303,435.98	0.00
Reallocate Admin Costs		(2,303,435.98)	2,303,435.98
2nd Allocation	2,303,435.98	0.00	2,303,435.98
Total For 100651100 F&A			
Total Allocated	4,618,152.28	0.00	4,618,152.28



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department F&A ADMINISTRATION

Activity - DEPT. ADMIN

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	950,724.37		950,724.37	946,091.20	1,896,815.57
F&A PURCHASING SERVICES	40	13.9482	322,860.22		322,860.22	321,286.82	644,147.04
F&A-ACCOUNTING SERVICES	38	13.5242	313,047.32		313,047.32	311,521.75	624,569.07
F&A BUDGET AND EVALUATION	30	10.5636	244,517.95		244,517.95	243,326.34	487,844.29
F&A-REGULATORY SVCS	38	13.2810	307,416.99		307,416.99	305,918.85	613,335.84
INSURANCE MANAGEMENT (936)	4	1.3900	32,173.42		32,173.42	32,016.63	64,190.05
F&A-SPECIAL EVENTS	17	6.2200	143,976.03		143,976.03	143,274.39	287,250.42
SubTotal	287	100.0000	2,314,716.30		2,314,716.30	2,303,435.98	4,618,152.28
TOTAL	287	100.0000	2,314,716.30		2,314,716.30	2,303,435.98	4,618,152.28

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department F&A ADMINISTRATION

Receiving Department	Total	DEPT. ADMIN
F&A-ADMINSTRATIVE SVCS	1,896,815.57	1,896,815.57
F&A PURCHASING SERVICES	644,147.04	644,147.04
F&A-ACCOUNTING SERVICES	624,569.07	624,569.07
F&A BUDGET AND EVALUATION	487,844.29	487,844.29
F&A-REGULATORY SVCS	613,335.84	613,335.84
INSURANCE MANAGEMENT	64,190.05	64,190.05
F&A-SPECIAL EVENTS	287,250.42	287,250.42
Direct Billed	0.00	0.00
Total	4,618,152.28	4,618,152.28

SCHEDULE 5.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department F&A-ADMINISTRATIVE SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,978,926.00			6,978,926.00
GENERAL CITYWIDE SERVICES	353,761.81	10,392.39	364,154.20	
F&A ADMINISTRATION	950,724.37	946,091.20	1,896,815.57	
F&A-ADMINISTRATIVE SVCS		423,086.06	423,086.06	
INFORMATION TECHNOLOGY		208,665.96	208,665.96	
F&A-ACCOUNTING SERVICES		5,945.32	5,945.32	
AFFIRMATIVE ACTION		5,217.04	5,217.04	
MAYOR'S OFFICE - EXECUTIVE		14,679.87	14,679.87	
HUMAN RESOURCES		7,409.32	7,409.32	
Total Allocated Additions:	<u>1,304,486.18</u>	<u>1,621,487.16</u>	<u>2,925,973.34</u>	<u>2,925,973.34</u>
Total To Be Allocated:	<u><u>8,283,412.18</u></u>	<u><u>1,621,487.16</u></u>		<u><u>9,904,899.34</u></u>

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department F&A-ADMINISTRATIVE SVCS

	Total	General & Admin	BUSINESS OFFICE	PAYROLL	RECORDS MGMT
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	6,978,926.00	0.00	677,887.00	1,593,300.00	374,237.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	6,978,926.00	0.00	677,887.00	1,593,300.00	374,237.00
Allocation Step 1					
Inbound- 100651100 F&A ADMINISTRATION: DEPT. ADMIN	950,724.37	0.00	280,748.91	548,567.96	121,407.50
Inbound- All Others	353,761.81	353,761.81	0.00	0.00	0.00
Reallocate Admin Costs		(353,761.81)	42,767.33	95,554.25	22,111.88
1st Allocation	8,283,412.18	0.00	1,001,403.24	2,237,422.21	517,756.38
Allocation Step 2					
Inbound- 100651100 F&A ADMINISTRATION: DEPT. ADMIN	946,091.20	0.00	279,380.73	545,894.62	120,815.85
Inbound- 100680000 INFORMATION TECHNOLOGY:	205,917.57	0.00	0.00	0.00	0.00
Inbound- All Others	469,478.39	469,478.39	0.00	0.00	0.00
Reallocate Admin Costs		(469,478.39)	56,756.65	126,810.34	29,344.75
2nd Allocation	1,621,487.16	0.00	336,137.38	672,704.96	150,160.60
Total For 100651130					
Total Allocated	9,904,899.34	0.00	1,337,540.62	2,910,127.17	667,916.98

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department F&A-ADMINISTRATIVE SVCS

3-1-1

Wages & Benefits	
SALARIES & WAGES	2,898,264.00
FRINGE BENEFITS	1,103,182.00
Other Expense & Cost	
SUPPLIES	8,010.00
SERVICES	324,046.00
Departmental Totals	
Total Expenditures	4,333,502.00
Deductions	
Total Deductions	0.00
Functional Cost	4,333,502.00
Allocation Step 1	
Inbound- 100651100 F&A ADMINISTRATION. DEPT. ADMIN	0.00
Inbound- All Others	0.00
Reallocate Admin Costs	193,328.35
1st Allocation	4,526,830.35
Allocation Step 2	
Inbound- 100651100 F&A ADMINISTRATION. DEPT. ADMIN	0.00
Inbound- 100680000 INFORMATION TECHNOLOGY:	205,917.57
Inbound- All Others	0.00
Reallocate Admin Costs	256,566.65
2nd Allocation	462,484.22
Total For 100651130	
Total Allocated	4,989,314.57

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department F&A-ADMINSTRATIVE 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-ADMINSTRATIVE SVCS	118	41.0730	411,306.77		411,306.77		411,306.77
F&A PURCHASING SERVICES	40	13.9482	139,677.28		139,677.28	79,564.54	219,241.82
F&A-ACCOUNTING SERVICES	38	13.5242	135,431.98		135,431.98	77,146.29	212,578.27
F&A BUDGET AND EVALUATION	30	10.5636	105,784.48		105,784.48	60,258.14	166,042.62
F&A-REGULATORY SVCS	38	13.2810	132,996.15		132,996.15	75,758.76	208,754.91
INSURANCE MANAGEMENT (936)	4	1.3900	13,919.01		13,919.01	7,928.70	21,847.71
F&A-SPECIAL EVENTS	17	6.2200	62,287.57		62,287.57	35,480.95	97,768.52
SubTotal	287	100.0000	1,001,403.24		1,001,403.24	336,137.38	1,337,540.62
TOTAL	287	100.0000	1,001,403.24		1,001,403.24	336,137.38	1,337,540.62

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	2,660.81		2,660.81		2,660.81
F&A-ADMINISTRATIVE SVCS	118	0.5265	11,779.29		11,779.29		11,779.29
F&A PURCHASING SERVICES	40	0.1788	4,000.18		4,000.18	1,210.51	5,210.69
INFORMATION TECHNOLOGY	155	0.6940	15,528.34		15,528.34	4,699.09	20,227.43
F&A-ACCOUNTING SERVICES	38	0.1734	3,878.59		3,878.59	1,173.72	5,052.31
F&A BUDGET AND EVALUATION	30	0.1354	3,029.54		3,029.54	916.78	3,946.32
F&A-REGULATORY SVCS	38	0.1702	3,808.83		3,808.83	1,152.61	4,961.44
AFFIRMATIVE ACTION	25	0.1143	2,558.16		2,558.16	774.14	3,332.30
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	5,446.18		5,446.18	1,648.09	7,094.27
HUMAN RESOURCES	42	0.1901	4,254.30		4,254.30	1,287.41	5,541.71
LEGAL DEPT.	156	0.6990	15,638.95		15,638.95	4,732.57	20,371.52
CITY SECRETARY'S OFFICE	12	0.0539	1,205.84		1,205.84	364.90	1,570.74
CITY COUNCIL	71	0.3178	7,109.43		7,109.43	2,151.41	9,260.84
CONTROLLER'S OFFICE	70	0.3150	7,047.66		7,047.66	2,132.72	9,180.38
MUN CRTS - ADM	349	1.5557	34,807.73		34,807.73	10,533.29	45,341.02
HEALTH ADMINISTRATION	119	0.5338	11,942.73		11,942.73	3,614.03	15,556.76
PLANNING ADMINISTRATION	46	0.2072	4,635.98		4,635.98	1,402.91	6,038.89
PWE ECRE ADM (10D)	265	1.1818	26,441.63		26,441.63	8,001.60	34,443.23
C & E - RENTAL	31	0.1413	3,162.08		3,162.08	956.89	4,118.97
POLICE RECORDS	84	0.3777	8,450.81		8,450.81	2,557.33	11,008.14
MUN CRT-JUST	45	0.2019	4,516.39		4,516.39	1,366.72	5,883.11
POLICE	6,663	29.6798	664,066.53		664,066.53	200,955.66	865,022.19
FIRE	4,691	20.8970	467,553.49		467,553.49	141,488.12	609,041.61
PW & ENG. OTHER (100)	539	2.4051	53,812.06		53,812.06	16,284.27	70,096.33
PW FLEET MGMT FUND (118)	147	0.6569	14,697.22		14,697.22	4,447.58	19,144.80
HOUSTON TRANSTAR (221)	5	0.0245	547.12		547.12	165.57	712.69
PW STREET/DRAIN MTCE(227)	419	1.8677	41,788.60		41,788.60	12,645.81	54,434.41
PW PUBLIC UTILITIES (701)	2,168	9.6601	216,138.18	-349,244.00	-133,105.82	65,406.39	-67,699.43
SOLID WASTE MGMT	576	2.5679	57,454.47		57,454.47	17,386.52	74,840.99
AVIATION	1,569	6.9913	156,425.53		156,425.53	47,336.51	203,762.04
HOUSING & COMMUNITY DEVELOP	131	0.5867	13,126.64		13,126.64	3,972.30	17,098.94
LIBRARY	520	2.3162	51,823.93		51,823.93	15,682.64	67,506.57

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department F&A-ADMINSTRATIVE 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	88,312.87		88,312.87	26,724.68	115,037.55
C & E - OPTNS	140	0.6263	14,013.58		14,013.58	4,240.71	18,254.29
HEALTH & HUMAN SERVICES	1,045	4.6575	104,206.93		104,206.93	31,534.45	135,741.38
INSURANCE MANAGEMENT (936)	4	0.0196	437.48		437.48	132.39	569.87
CABLE TV (208)	10	0.0448	1,001.54		1,001.54	303.08	1,304.62
PLAN/DVLPMT	53	0.2375	5,314.64		5,314.64	1,608.28	6,922.92
PWE SIGN ADM FND 210	31	0.1403	3,140.15		3,140.15	950.25	4,090.40
PWE BLDG INSPECT FND 214	410	1.8304	40,953.51		40,953.51	12,393.09	53,346.60
HEALTH BENEFITS (888)	36	0.1610	3,601.56		3,601.56	1,089.88	4,691.44
HR, WORKERS' COMP (880)	28	0.1289	2,884.04		2,884.04	872.75	3,756.79
LEGAL, WORKERS' COMP (880)	4	0.0193	432.52		432.52	130.88	563.40
F&A-SPECIAL EVENTS	17	0.0797	1,783.83		1,783.83	539.81	2,323.64
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	2,726.59		2,726.59	825.10	3,551.69
HEC	230	1.0278	22,995.55		22,995.55	6,958.77	29,954.32
BUILDING SERVICES	263	1.1746	26,280.20		26,280.20	7,952.75	34,232.95
SubTotal	22,451	100.0000	2,237,422.21	-349,244.00	1,888,178.21	672,704.96	2,560,883.17
Direct Billed				349,244.00	349,244.00		349,244.00
TOTAL	22,451	100.0000	2,237,422.21		2,237,422.21	672,704.96	2,910,127.17

Allocation Basis: Total number of FTE's per department

Allocation Source: Human Resources, and F&A FTE Report

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department F&A-ADMINSTRATIVE SVCS

Activity - RECORDS MGMT

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, INFORMATION TECHNOLOGY, etc.

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

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	26,679.15		26,679.15		26,679.15
INFORMATION TECHNOLOGY	1,331	0.0792	3,584.34		3,584.34	368.36	3,952.70
AFFIRMATIVE ACTION	389	0.0231	1,047.55		1,047.55	107.66	1,155.21
MAYOR'S OFFICE - EXECUTIVE	9,052	0.5385	24,376.66		24,376.66	2,505.21	26,881.87
HUMAN RESOURCES	8,495	0.5054	22,876.70		22,876.70	2,351.06	25,227.76
LEGAL DEPT.	2,281	0.1357	6,142.64		6,142.64	631.29	6,773.93
CITY SECRETARY'S OFFICE	2,072	0.1233	5,579.82		5,579.82	573.44	6,153.26
CITY COUNCIL	4,131	0.2457	11,124.60		11,124.60	1,143.28	12,267.88
CONTROLLER'S OFFICE	706	0.0420	1,901.22		1,901.22	195.39	2,096.61
MUN CRTS - ADM	819,342	48.7416	2,206,455.00		2,206,455.00	226,759.18	2,433,214.18
HEALTH ADMINISTRATION	37,671	2.2410	101,446.49		101,446.49	10,425.74	111,872.23
PW & ENG. ADM	9,718	0.5781	26,170.19		26,170.19	2,689.53	28,859.72
PWE ECRE ADM (10D)	3,397	0.2021	9,148.00		9,148.00	940.15	10,088.15
MUN CRT-JUST	16,622	0.9888	44,762.38		44,762.38	4,600.27	49,362.65
POLICE	185,576	11.0397	499,748.72		499,748.72	51,359.58	551,108.30
FIRE	6,530	0.3885	17,585.02		17,585.02	1,807.23	19,392.25
PW & ENG. OTHER (100)	114,815	6.8302	309,192.16		309,192.16	31,775.93	340,968.09
PW PUBLIC UTILITIES (701)	167,453	9.9616	450,944.19	-1,702,500.00	-1,251,555.81	46,343.90	-1,205,211.91
SOLID WASTE MGMT	235,306	13.9981	633,669.61		633,669.61	65,122.74	698,792.35
AVIATION	1,040	0.0619	2,800.66		2,800.66	287.83	3,088.49
HOUSING & COMMUNITY DEVELOP	4,750	0.2826	12,791.56		12,791.56	1,314.60	14,106.16
LIBRARY	2,422	0.1441	6,522.35		6,522.35	670.31	7,192.66
PARKS & RECREATION	10,352	0.6158	27,877.53		27,877.53	2,865.00	30,742.53
C & E - OPTNS	17,363	1.0329	46,757.86		46,757.86	4,805.35	51,563.21
PLAN/DVLPMT	7,957	0.4734	21,427.89		21,427.89	2,202.16	23,630.05
HEC	1,364	0.0811	3,673.21		3,673.21	377.50	4,050.71
BUILDING SERVICES	945	0.0562	2,544.85		2,544.85	261.53	2,806.38
SubTotal	1,680,987	100.0000	4,526,830.35	-1,702,500.00	2,824,330.35	462,484.22	3,286,814.57
Direct Billed				1,702,500.00	1,702,500.00		1,702,500.00
TOTAL	1,680,987	100.0000	4,526,830.35		4,526,830.35	462,484.22	4,989,314.57



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	66,795.48	0.00	2,660.81	37,455.52	26,679.15
F&A-ADMINSTRATIVE SVCS	423,086.06	411,306.77	11,779.29	0.00	0.00
F&A PURCHASING SERVICES	224,452.51	219,241.82	5,210.69	0.00	0.00
INFORMATION TECHNOLOGY	24,945.73	0.00	20,227.43	765.60	3,952.70
F&A-ACCOUNTING SERVICES	217,630.58	212,578.27	5,052.31	0.00	0.00
F&A BUDGET AND EVALUATION	169,988.94	166,042.62	3,946.32	0.00	0.00
F&A-REGULATORY SVCS	213,716.35	208,754.91	4,961.44	0.00	0.00
AFFIRMATIVE ACTION	4,645.27	0.00	3,332.30	157.76	1,155.21
MAYOR'S OFFICE - EXECUTIVE	39,957.11	0.00	7,094.27	5,980.97	26,881.87
HUMAN RESOURCES	59,848.42	0.00	5,541.71	29,078.95	25,227.76
LEGAL DEPT.	113,681.65	0.00	20,371.52	86,536.20	6,773.93
CITY SECRETARY'S OFFICE	7,724.00	0.00	1,570.74	0.00	6,153.26
CITY COUNCIL	24,804.57	0.00	9,260.84	3,275.85	12,267.88
CONTROLLER'S OFFICE	74,441.46	0.00	9,180.38	63,164.47	2,096.61
MUN CRTS - ADM	2,478,555.20	0.00	45,341.02	0.00	2,433,214.18
HEALTH ADMINISTRATION	127,428.99	0.00	15,556.76	0.00	111,872.23
PLANNING ADMINISTRATION	6,038.89	0.00	6,038.89	0.00	0.00
PW & ENG. ADM	192,568.58	0.00	0.00	163,708.86	28,859.72
PWE ECRE ADM (10D)	44,531.38	0.00	34,443.23	0.00	10,088.15
C & E - RENTAL	4,118.97	0.00	4,118.97	0.00	0.00
POLICE RECORDS	11,008.14	0.00	11,008.14	0.00	0.00
MUN CRT-JUST	55,459.21	0.00	5,883.11	213.45	49,362.65
POLICE	1,562,861.55	0.00	865,022.19	146,731.06	551,108.30
FIRE	635,551.63	0.00	609,041.61	7,117.77	19,392.25
PW & ENG. OTHER (100)	411,064.42	0.00	70,096.33	0.00	340,968.09
PW FLEET MGMT FUND (118)	19,144.80	0.00	19,144.80	0.00	0.00
HOUSTON TRANSTAR (221)	712.69	0.00	712.69	0.00	0.00
PW STREET/DRAIN MTCE(227)	54,434.41	0.00	54,434.41	0.00	0.00
PW PUBLIC UTILITIES (701)	(1,272,911.34)	0.00	(67,699.43)	0.00	(1,205,211.91)
SOLID WASTE MGMT	781,966.80	0.00	74,840.99	8,333.46	698,792.35
AVIATION	257,296.73	0.00	203,762.04	50,446.20	3,088.49
HOUSING & COMMUNITY	40,443.36	0.00	17,098.94	9,238.26	14,106.16
LIBRARY	76,035.55	0.00	67,506.57	1,336.32	7,192.66
PARKS & RECREATION	152,665.85	0.00	115,037.55	6,885.77	30,742.53
C & E - OPTNS	72,661.83	0.00	18,254.29	2,844.33	51,563.21
HEALTH & HUMAN SERVICES	172,527.39	0.00	135,741.38	36,786.01	0.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department F&A-ADMINSTRATIVE SVCS

Receiving Department	Total	BUSINESS OFFICE	PAYROLL	RECORDS MGMT	3-1-1
INSURANCE MANAGEMENT	22,417.58	21,847.71	569.87	0.00	0.00
CABLE TV (208)	1,304.62	0.00	1,304.62	0.00	0.00
PLAN/DVLPMT	32,079.53	0.00	6,922.92	1,526.56	23,630.05
PWE SIGN ADM FND 210	4,090.40	0.00	4,090.40	0.00	0.00
PWE BLDG INSPECT FND 214	53,346.60	0.00	53,346.60	0.00	0.00
HEALTH BENEFITS (888)	4,691.44	0.00	4,691.44	0.00	0.00
HR, WORKERS' COMP (880)	3,756.79	0.00	3,756.79	0.00	0.00
LEGAL, WORKERS' COMP (880)	563.40	0.00	563.40	0.00	0.00
F&A-SPECIAL EVENTS	100,092.16	97,768.52	2,323.64	0.00	0.00
LEGAL,PROPERTY & CASUALTY	3,551.69	0.00	3,551.69	0.00	0.00
HEC	34,005.03	0.00	29,954.32	0.00	4,050.71
BUILDING SERVICES	43,372.94	0.00	34,232.95	6,333.61	2,806.38
Direct Billed	2,051,744.00	0.00	349,244.00	0.00	1,702,500.00
Total	9,904,899.34	1,337,540.62	2,910,127.17	667,916.98	4,989,314.57

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	120,936.42	3,559.93	124,496.35	
F&A ADMINISTRATION	322,860.22	321,286.82	644,147.04	
F&A-ADMINSTRATIVE SVCS	143,677.46	80,775.05	224,452.51	
INFORMATION TECHNOLOGY		933.34	933.34	
F&A-ACCOUNTING SERVICES		2,549.70	2,549.70	
AFFIRMATIVE ACTION		2,104.05	2,104.05	
MAYOR'S OFFICE - EXECUTIVE		4,985.19	4,985.19	
HUMAN RESOURCES		2,516.16	2,516.16	
Total Allocated Additions:	<u>647,656.76</u>	<u>418,710.24</u>	<u>1,066,367.00</u>	<u>1,066,367.00</u>
Total To Be Allocated:	<u><u>3,640,359.76</u></u>	<u><u>418,710.24</u></u>		<u><u>4,059,070.00</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department F&A PURCHASING SERVICES

	Total	General & Admin	PROCUREMENT	FORMAL CONTRACT
Wages & Benefits				
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
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	2,992,703.00	1,109,694.28	712,562.59	1,170,446.13
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	2,992,703.00	1,109,694.28	712,562.59	1,170,446.13
Allocation Step 1				
Inbound- All Others	647,656.76	240,151.13	154,207.07	253,298.56
Reallocate Admin Costs		(1,349,845.41)	510,804.45	839,040.96
1st Allocation	3,640,359.76	0.00	1,377,574.11	2,262,785.65
Allocation Step 2				
Inbound- All Others	418,710.24	155,257.76	99,694.91	163,757.57
Reallocate Admin Costs		(155,257.76)	58,752.18	96,505.58
2nd Allocation	418,710.24	0.00	158,447.09	260,263.15
Total For 100651300 F&A				
Total Allocated	4,059,070.00	0.00	1,536,021.20	2,523,048.80

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	286.20		286.20		286.20
F&A ADMINISTRATION	257	1.3349	18,388.64		18,388.64		18,388.64
INFORMATION TECHNOLOGY	411	2.1347	29,407.52		29,407.52	3,428.90	32,836.42
MAYOR'S OFFICE - EXECUTIVE	78	0.4051	5,580.99		5,580.99	650.74	6,231.73
HUMAN RESOURCES	161	0.8362	11,519.73		11,519.73	1,343.20	12,862.93
LEGAL DEPT.	123	0.6389	8,800.78		8,800.78	1,026.17	9,826.95
CITY SECRETARY'S OFFICE	13	0.0675	930.17		930.17	108.46	1,038.63
CITY COUNCIL	90	0.4675	6,439.61		6,439.61	750.86	7,190.47
CONTROLLER'S OFFICE	58	0.3013	4,149.97		4,149.97	483.88	4,633.85
MUN CRTS - ADM	251	1.3037	17,959.34		17,959.34	2,094.05	20,053.39
PW & ENG. ADM	5,924	30.7691	423,868.97		423,868.97	49,422.93	473,291.90
MUN CRT-JUST	37	0.1922	2,647.39		2,647.39	308.69	2,956.08
POLICE	1,401	7.2768	100,243.15		100,243.15	11,688.31	111,931.46
FIRE	2,918	15.1561	208,786.23		208,786.23	24,344.39	233,130.62
SOLID WASTE MGMT	1,715	8.9077	122,710.21		122,710.21	14,307.96	137,018.17
AVIATION	2,324	12.0708	166,284.85		166,284.85	19,388.74	185,673.59
HOUSING & COMMUNITY DEVELOP	256	1.3297	18,317.09		18,317.09	2,135.77	20,452.86
LIBRARY	400	2.0776	28,620.45		28,620.45	3,337.13	31,957.58
PARKS & RECREATION	1,116	5.7965	79,851.07		79,851.07	9,310.60	89,161.67
C & E - OPTNS	232	1.2050	16,599.86		16,599.86	1,935.54	18,535.40
HEALTH & HUMAN SERVICES	822	4.2695	58,815.03		58,815.03	6,857.81	65,672.84
PLAN/DVLPMT	112	0.5817	8,013.73		8,013.73	934.40	8,948.13
HEC	79	0.4103	5,652.54		5,652.54	659.08	6,311.62
BUILDING SERVICES	471	2.4464	33,700.59		33,700.59	3,929.48	37,630.07
SubTotal	19,253	100.0000	1,377,574.11		1,377,574.11	158,447.09	1,536,021.20
TOTAL	19,253	100.0000	1,377,574.11		1,377,574.11	158,447.09	1,536,021.20

Allocation Basis: Number of purchase orders issued
Allocation Source: Fin. & Adm. Purchasing Services



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	29,904.66		29,904.66		29,904.66
INFORMATION TECHNOLOGY	9	3.9648	89,713.98		89,713.98	10,457.00	100,170.98
MAYOR'S OFFICE - EXECUTIVE	1	0.4405	9,968.23		9,968.23	1,161.89	11,130.12
LEGAL DEPT.	1	0.4405	9,968.23		9,968.23	1,161.89	11,130.12
MUN CRTS - ADM	3	1.3216	29,904.66		29,904.66	3,485.67	33,390.33
PW & ENG. ADM	41	18.0617	408,696.97		408,696.97	47,637.45	456,334.42
POLICE	47	20.7049	468,506.18		468,506.18	54,608.78	523,114.96
FIRE	15	6.6079	149,523.29		149,523.29	17,428.34	166,951.63
SOLID WASTE MGMT	4	1.7621	39,872.89		39,872.89	4,647.56	44,520.45
AVIATION	13	5.7269	129,586.84		129,586.84	15,104.56	144,691.40
HOUSING & COMMUNITY DEVELOP	1	0.4405	9,968.23		9,968.23	1,161.89	11,130.12
PARKS & RECREATION	6	2.6432	59,809.32		59,809.32	6,971.33	66,780.65
C & E - OPTNS	6	2.6432	59,809.32		59,809.32	6,971.33	66,780.65
HEALTH & HUMAN SERVICES	12	5.2863	119,618.63		119,618.63	13,942.67	133,561.30
HEC	4	1.7621	39,872.89		39,872.89	4,647.56	44,520.45
BUILDING SERVICES	18	7.9295	179,427.93		179,427.93	20,914.00	200,341.93
OTHER	43	18.9427	428,633.40		428,633.40	49,961.23	478,594.63
SubTotal	227	100.0000	2,262,785.65		2,262,785.65	260,263.15	2,523,048.80
TOTAL	227	100.0000	2,262,785.65		2,262,785.65	260,263.15	2,523,048.80

Allocation Basis: Number of formal contracts awarded

Allocation Source: Fin. & Adm. Purchasing Services

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department F&A PURCHASING SERVICES

Receiving Department	Total	PROCUREMENT	FORMAL CONTRACT
GENERAL CITYWIDE SERVICES	286.20	286.20	0.00
F&A ADMINISTRATION	48,293.30	18,388.64	29,904.66
INFORMATION TECHNOLOGY	133,007.40	32,836.42	100,170.98
MAYOR'S OFFICE - EXECUTIVE	17,361.85	6,231.73	11,130.12
HUMAN RESOURCES	12,862.93	12,862.93	0.00
LEGAL DEPT.	20,957.07	9,826.95	11,130.12
CITY SECRETARY'S OFFICE	1,038.63	1,038.63	0.00
CITY COUNCIL	7,190.47	7,190.47	0.00
CONTROLLER'S OFFICE	4,633.85	4,633.85	0.00
MUN CRTS - ADM	53,443.72	20,053.39	33,390.33
PW & ENG. ADM	929,626.32	473,291.90	456,334.42
MUN CRT-JUST	2,956.08	2,956.08	0.00
POLICE	635,046.42	111,931.46	523,114.96
FIRE	400,082.25	233,130.62	166,951.63
SOLID WASTE MGMT	181,538.62	137,018.17	44,520.45
AVIATION	330,364.99	185,673.59	144,691.40
HOUSING & COMMUNITY	31,582.98	20,452.86	11,130.12
LIBRARY	31,957.58	31,957.58	0.00
PARKS & RECREATION	155,942.32	89,161.67	66,780.65
C & E - OPTNS	85,316.05	18,535.40	66,780.65
HEALTH & HUMAN SERVICES	199,234.14	65,672.84	133,561.30
PLAN/DVLPMT	8,948.13	8,948.13	0.00
HEC	50,832.07	6,311.62	44,520.45
BUILDING SERVICES	237,972.00	37,630.07	200,341.93
OTHER	478,594.63	0.00	478,594.63
Direct Billed	0.00	0.00	0.00
Total	4,059,070.00	1,536,021.20	2,523,048.80

SCHEDULE 7.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department INFORMATION TECHNOLOGY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,806,981.00			11,806,981.00
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	428,599.43	12,568.74	441,168.17	
F&A-ADMINSTRATIVE SVCS	19,695.93	5,249.80	24,945.73	
F&A PURCHASING SERVICES	119,121.50	13,885.90	133,007.40	
INFORMATION TECHNOLOGY		1,236,159.10	1,236,159.10	
F&A-ACCOUNTING SERVICES		28,901.84	28,901.84	
F&A BUDGET AND EVALUATION		42,835.86	42,835.86	
AFFIRMATIVE ACTION		8,268.26	8,268.26	
MAYOR'S OFFICE - EXECUTIVE		19,352.09	19,352.09	
HUMAN RESOURCES		27,605.48	27,605.48	
LEGAL DEPT.		2,534.29	2,534.29	
CONTROLLER'S OFFICE		150,678.61	150,678.61	
C & E - RENTAL		2,111.82	2,111.82	
Total Allocated Additions:	695,024.48	1,550,151.79	2,245,176.27	2,245,176.27
Total To Be Allocated:	12,502,005.48	1,550,151.79		14,052,157.27



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	Total	General & Admin	DEPARTMENT SYST	EPS	AFIN
Wages & Benefits					
SALARIES & WAGES	7,236,988.00	547,116.29	683,171.67	93,357.15	398,758.04
FRINGE BENEFITS	2,375,912.00	179,618.95	224,286.09	30,649.26	130,912.75
Other Expense & Cost					
SUPPLIES	208,215.00	15,741.05	19,655.50	2,685.97	11,472.65
SERVICES	1,756,581.00	132,797.52	165,821.25	22,659.89	96,787.61
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
Departmental Totals					
Total Expenditures	11,806,981.00	892,607.76	1,114,579.01	152,310.05	650,564.65
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	11,806,981.00	892,607.76	1,114,579.01	152,310.05	650,564.65
Allocation Step 1					
Inbound- All Others	695,024.48	695,024.48	0.00	0.00	0.00
Reallocate Admin Costs		(1,587,632.24)	162,129.00	22,155.41	94,632.41
1st Allocation	12,502,005.48	0.00	1,276,708.01	174,465.46	745,197.06
Allocation Step 2					
Inbound- All Others	1,550,151.79	1,550,151.79	0.00	0.00	0.00
Reallocate Admin Costs		(1,550,151.79)	158,301.50	21,632.37	92,398.35
2nd Allocation	1,550,151.79	0.00	158,301.50	21,632.37	92,398.35
Total For 100680000 INFORMATION					
Total Allocated	14,052,157.27	0.00	1,435,009.51	196,097.83	837,595.41

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

	AHRS & HRMS	G-FAMS	Dept Services	G2K	CITYWIDE SUPPOR
Wages & Benefits					
SALARIES & WAGES	279,347.74	47,764.12	916,202.68	13,026.58	1,127,522.73
FRINGE BENEFITS	91,710.20	15,681.02	300,790.46	4,276.64	370,167.09
Other Expense & Cost					
SUPPLIES	8,037.10	1,374.22	26,360.02	374.79	32,439.90
SERVICES	67,804.03	11,593.43	222,383.15	3,161.85	273,675.32
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
Departmental Totals					
Total Expenditures	455,749.47	77,926.07	1,494,763.79	21,252.57	1,839,527.64
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost	455,749.47	77,926.07	1,494,763.79	21,252.57	1,839,527.64
Allocation Step 1					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	66,294.76	11,335.69	217,432.59	3,091.12	267,582.71
1st Allocation	522,044.23	89,261.76	1,712,196.38	24,343.69	2,107,110.35
Allocation Step 2					
Inbound- All Others	0.00	0.00	0.00	0.00	0.00
Reallocate Admin Costs	64,729.69	11,068.08	212,299.49	3,018.15	261,265.68
2nd Allocation	64,729.69	11,068.08	212,299.49	3,018.15	261,265.68
Total For 100680000 INFORMATION					
Total Allocated	586,773.92	100,329.84	1,924,495.87	27,361.84	2,368,376.03

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION TECHNOLOGY

NETWORK	
Wages & Benefits	
SALARIES & WAGES	3,130,721.00
FRINGE BENEFITS	1,027,819.54
Other Expense & Cost	
SUPPLIES	90,073.80
SERVICES	759,896.95
OTHER	99,188.70
CAPITAL OUTLAY	0.00
Departmental Totals	
Total Expenditures	5,107,699.99
Deductions	
Total Deductions	0.00
Functional Cost	5,107,699.99
Allocation Step 1	
Inbound- All Others	0.00
Reallocate Admin Costs	742,978.55
1st Allocation	5,850,678.54
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	725,438.48
2nd Allocation	725,438.48
Total For 100680000 INFORMATION	
Total Allocated	6,576,117.02

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	553,436.02		553,436.02		553,436.02
F&A-ADMINISTRATIVE SVCS	157,414	16.1288	205,917.57		205,917.57		205,917.57
MAYOR'S OFFICE - EXECUTIVE	99,854	10.2311	130,621.72		130,621.72	39,967.98	170,589.70
CITY SECRETARY'S OFFICE	25,176	2.5796	32,934.52		32,934.52	10,077.39	43,011.91
CITY COUNCIL	32,633	3.3437	42,689.12		42,689.12	13,062.13	55,751.25
MUN CRTS - ADM	102,310	10.4828	133,834.40		133,834.40	40,951.02	174,785.42
PW & ENG. ADM	21,557	2.2088	28,200.41		28,200.41	8,628.84	36,829.25
SOLID WASTE MGMT	58,543	5.9984	76,581.91		76,581.91	23,432.74	100,014.65
HEALTH & HUMAN SERVICES	55,417	5.6781	72,492.34		72,492.34	22,181.40	94,673.74
SubTotal	975,985	100.0000	1,276,708.01		1,276,708.01	158,301.50	1,435,009.51
TOTAL	975,985	100.0000	1,276,708.01		1,276,708.01	158,301.50	1,435,009.51

Allocation Basis: IT Support man-hour costs

Allocation Source: Information Technology



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	972.33		972.33		972.33
F&A ADMINISTRATION	2,532	2.0937	3,652.73		3,652.73		3,652.73
INFORMATION TECHNOLOGY	1,710	1.4140	2,466.89		2,466.89		2,466.89
AFFIRMATIVE ACTION	18	0.0149	25.97		25.97	3.36	29.33
MAYOR'S OFFICE - EXECUTIVE	849	0.7020	1,224.79		1,224.79	158.30	1,383.09
HUMAN RESOURCES	1,067	0.8823	1,539.28		1,539.28	198.95	1,738.23
LEGAL DEPT.	439	0.3630	633.31		633.31	81.85	715.16
CITY SECRETARY'S OFFICE	67	0.0554	96.66		96.66	12.49	109.15
CITY COUNCIL	713	0.5896	1,028.59		1,028.59	132.94	1,161.53
CONTROLLER'S OFFICE	389	0.3217	561.18		561.18	72.53	633.71
MUN CRTS - ADM	1,304	1.0783	1,881.18		1,881.18	243.14	2,124.32
HEALTH ADMINISTRATION	6,850	5.6642	9,881.99		9,881.99	1,277.21	11,159.20
PLANNING ADMINISTRATION	860	0.7111	1,240.66		1,240.66	160.35	1,401.01
PW & ENG. ADM	37,257	30.8070	53,747.93		53,747.93	6,946.69	60,694.62
C & E - RENTAL	1,419	1.1733	2,047.09		2,047.09	264.58	2,311.67
MUN CRT-JUST	133	0.1100	191.87		191.87	24.80	216.67
POLICE	9,914	8.1977	14,302.20		14,302.20	1,848.50	16,150.70
FIRE	22,546	18.6429	32,525.45		32,525.45	4,203.79	36,729.24
SOLID WASTE MGMT	8,063	6.6672	11,631.90		11,631.90	1,503.38	13,135.28
AVIATION	11,604	9.5952	16,740.24		16,740.24	2,163.61	18,903.85
HOUSING & COMMUNITY DEVELOP	836	0.6913	1,206.04		1,206.04	155.88	1,361.92
LIBRARY	2,682	2.2177	3,869.12		3,869.12	500.07	4,369.19
PARKS & RECREATION	7,306	6.0412	10,539.83		10,539.83	1,362.23	11,902.06
HEC	130	0.1075	187.54		187.54	24.24	211.78
BUILDING SERVICES	1,574	1.3015	2,270.69		2,270.69	293.48	2,564.17
SubTotal	120,936	100.0000	174,465.46		174,465.46	21,632.37	196,097.83
TOTAL	120,936	100.0000	174,465.46		174,465.46	21,632.37	196,097.83

Allocation Basis: Number of EPS transactions

Allocation Source: Information Technology



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	43,890.12		43,890.12		43,890.12
F&A ADMINISTRATION	71,235	2.0467	15,251.65		15,251.65		15,251.65
INFORMATION TECHNOLOGY	74,018	2.1266	15,847.50		15,847.50		15,847.50
AFFIRMATIVE ACTION	2,502	0.0719	535.68		535.68	73.85	609.53
MAYOR'S OFFICE - EXECUTIVE	24,297	0.6981	5,202.07		5,202.07	717.18	5,919.25
HUMAN RESOURCES	379,677	10.9085	81,290.13		81,290.13	11,207.08	92,497.21
LEGAL DEPT.	29,006	0.8334	6,210.29		6,210.29	856.18	7,066.47
CITY SECRETARY'S OFFICE	1,682	0.0483	360.12		360.12	49.65	409.77
CITY COUNCIL	18,546	0.5328	3,970.76		3,970.76	547.43	4,518.19
CONTROLLER'S OFFICE	11,076	0.3182	2,371.41		2,371.41	326.93	2,698.34
MUN CRTS - ADM	53,541	1.5383	11,463.31		11,463.31	1,580.39	13,043.70
PW & ENG. ADM	790,490	22.7118	169,246.58		169,246.58	23,333.24	192,579.82
MUN CRT-JUST	6,983	0.2006	1,495.08		1,495.08	206.12	1,701.20
POLICE	279,365	8.0265	59,812.99		59,812.99	8,246.13	68,059.12
FIRE	426,307	12.2483	91,273.76		91,273.76	12,583.48	103,857.24
SOLID WASTE MGMT	105,700	3.0369	22,630.73		22,630.73	3,119.99	25,750.72
AVIATION	198,630	5.7069	42,527.35		42,527.35	5,863.04	48,390.39
HOUSING & COMMUNITY DEVELOP	43,167	1.2402	9,242.20		9,242.20	1,274.18	10,516.38
LIBRARY	94,982	2.7289	20,335.97		20,335.97	2,803.62	23,139.59
PARKS & RECREATION	183,174	5.2628	39,218.17		39,218.17	5,406.82	44,624.99
C & E - OPTNS	40,660	1.1682	8,705.44		8,705.44	1,200.18	9,905.62
HEALTH & HUMAN SERVICES	284,924	8.1862	61,003.19		61,003.19	8,410.22	69,413.41
PLAN/DVLPMT	35,450	1.0185	7,589.97		7,589.97	1,046.39	8,636.36
HEC	8,915	0.2561	1,908.73		1,908.73	263.15	2,171.88
BUILDING SERVICES	44,782	1.2866	9,587.97		9,587.97	1,321.85	10,909.82
OTHER	66,444	1.9090	14,225.89		14,225.89	1,961.25	16,187.14
SubTotal	3,480,548	100.0000	745,197.06		745,197.06	92,398.35	837,595.41
TOTAL	3,480,548	100.0000	745,197.06		745,197.06	92,398.35	837,595.41

Allocation Basis: Number of AFIN transactions

Allocation Source: Information Technology



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - AHRS & 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	620.83		620.83		620.83
F&A-ADMINISTRATIVE SVCS	118	0.5265	2,748.39		2,748.39		2,748.39
F&A PURCHASING SERVICES	40	0.1788	933.34		933.34		933.34
INFORMATION TECHNOLOGY	155	0.6940	3,623.13		3,623.13		3,623.13
F&A-ACCOUNTING SERVICES	38	0.1734	904.97		904.97	113.94	1,018.91
F&A BUDGET AND EVALUATION	30	0.1354	706.86		706.86	89.00	795.86
F&A-REGULATORY SVCS	38	0.1702	888.69		888.69	111.89	1,000.58
AFFIRMATIVE ACTION	25	0.1143	596.88		596.88	75.15	672.03
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	1,270.72		1,270.72	159.99	1,430.71
HUMAN RESOURCES	42	0.1901	992.63		992.63	124.98	1,117.61
LEGAL DEPT.	156	0.6990	3,648.94		3,648.94	459.42	4,108.36
CITY SECRETARY'S OFFICE	12	0.0539	281.35		281.35	35.42	316.77
CITY COUNCIL	71	0.3178	1,658.80		1,658.80	208.85	1,867.65
CONTROLLER'S OFFICE	70	0.3150	1,644.39		1,644.39	207.04	1,851.43
MUN CRTS - ADM	349	1.5557	8,121.48		8,121.48	1,022.53	9,144.01
HEALTH ADMINISTRATION	119	0.5338	2,786.53		2,786.53	350.84	3,137.37
PLANNING ADMINISTRATION	46	0.2072	1,081.69		1,081.69	136.19	1,217.88
PWE ECRE ADM (10D)	265	1.1818	6,169.47		6,169.47	776.76	6,946.23
C & E - RENTAL	31	0.1413	737.79		737.79	92.89	830.68
POLICE RECORDS	84	0.3777	1,971.78		1,971.78	248.25	2,220.03
MUN CRT-JUST	45	0.2019	1,053.78		1,053.78	132.68	1,186.46
POLICE	6,663	29.6798	154,942.63		154,942.63	19,507.92	174,450.55
FIRE	4,691	20.8970	109,091.44		109,091.44	13,735.07	122,826.51
PW & ENG. OTHER (100)	539	2.4051	12,555.64		12,555.64	1,580.81	14,136.45
PW FLEET MGMT FUND (118)	147	0.6569	3,429.21		3,429.21	431.75	3,860.96
HOUSTON TRANSTAR (221)	5	0.0245	127.66		127.66	16.07	143.73
PW STREET/DRAIN MTCE(227)	419	1.8677	9,750.28		9,750.28	1,227.60	10,977.88
PW PUBLIC UTILITIES (701)	2,168	9.6601	50,430.22		50,430.22	6,349.38	56,779.60
SOLID WASTE MGMT	576	2.5679	13,405.51		13,405.51	1,687.81	15,093.32
AVIATION	1,569	6.9913	36,497.82		36,497.82	4,595.23	41,093.05
HOUSING & COMMUNITY DEVELOP	131	0.5867	3,062.76		3,062.76	385.61	3,448.37
LIBRARY	520	2.3162	12,091.77		12,091.77	1,522.40	13,614.17

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - AHRS & 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	20,605.51		20,605.51	2,594.32	23,199.83
C & E - OPTNS	140	0.6263	3,269.70		3,269.70	411.67	3,681.37
HEALTH & HUMAN SERVICES	1,045	4.6575	24,313.98		24,313.98	3,061.23	27,375.21
INSURANCE MANAGEMENT (936)	4	0.0196	102.08		102.08	12.85	114.93
CABLE TV (208)	10	0.0448	233.68		233.68	29.42	263.10
PLAN/DVLPMT	53	0.2375	1,240.03		1,240.03	156.13	1,396.16
PWE SIGN ADM FND 210	31	0.1403	732.67		732.67	92.25	824.92
PWE BLDG INSPECT FND 214	410	1.8304	9,555.43		9,555.43	1,203.07	10,758.50
HEALTH BENEFITS (888)	36	0.1610	840.33		840.33	105.80	946.13
HR, WORKERS' COMP (880)	28	0.1289	672.92		672.92	84.72	757.64
LEGAL, WORKERS' COMP (880)	4	0.0193	100.92		100.92	12.71	113.63
F&A-SPECIAL EVENTS	17	0.0797	416.21		416.21	52.40	468.61
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	636.18		636.18	80.10	716.28
HEC	230	1.0278	5,365.41		5,365.41	675.53	6,040.94
BUILDING SERVICES	263	1.1746	6,131.80		6,131.80	772.02	6,903.82
SubTotal	22,451	100.0000	522,044.23		522,044.23	64,729.69	586,773.92
TOTAL	22,451	100.0000	522,044.23		522,044.23	64,729.69	586,773.92

Allocation Basis: Total number of FTE's per department

Allocation Source: Human Resources, and F&A FTE Report



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
Activity - G-FAMS							
F&A ADMINISTRATION	998	0.6615	590.48		590.48		590.48
INFORMATION TECHNOLOGY	2,166	1.4357	1,281.55		1,281.55		1,281.55
AFFIRMATIVE ACTION	79	0.0524	46.74		46.74	5.92	52.66
MAYOR'S OFFICE - EXECUTIVE	496	0.3288	293.47		293.47	37.17	330.64
HUMAN RESOURCES	319	0.2114	188.74		188.74	23.90	212.64
LEGAL DEPT.	317	0.2101	187.56		187.56	23.75	211.31
CITY SECRETARY'S OFFICE	31	0.0205	18.34		18.34	2.32	20.66
CITY COUNCIL	129	0.0855	76.33		76.33	9.67	86.00
CONTROLLER'S OFFICE	120	0.0795	71.00		71.00	8.99	79.99
MUN CRTS - ADM	952	0.6310	563.27		563.27	71.34	634.61
PW & ENG. ADM	74,111	49.1242	43,848.98		43,848.98	5,553.58	49,402.56
POLICE	34,555	22.9046	20,445.03		20,445.03	2,589.40	23,034.43
FIRE	8,354	5.5374	4,942.78		4,942.78	626.01	5,568.79
SOLID WASTE MGMT	2,525	1.6737	1,493.96		1,493.96	189.21	1,683.17
AVIATION	7,156	4.7433	4,233.97		4,233.97	536.24	4,770.21
HOUSING & COMMUNITY DEVELOP	364	0.2413	215.37		215.37	27.28	242.65
LIBRARY	3,583	2.3750	2,119.94		2,119.94	268.49	2,388.43
PARKS & RECREATION	5,479	3.6317	3,241.74		3,241.74	410.57	3,652.31
C & E - OPTNS	831	0.5508	491.68		491.68	62.27	553.95
HEALTH & HUMAN SERVICES	6,465	4.2853	3,825.12		3,825.12	484.46	4,309.58
PLAN/DVLPMT	879	0.5826	520.07		520.07	65.87	585.94
HEC	460	0.3049	272.17		272.17	34.47	306.64
BUILDING SERVICES	496	0.3288	293.47		293.47	37.17	330.64
SubTotal	150,865	100.0000	89,261.76		89,261.76	11,068.08	100,329.84
TOTAL	150,865	100.0000	89,261.76		89,261.76	11,068.08	100,329.84

Allocation Basis: Number of fixed and controlled assets

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

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
MUN CRTS - ADM	100	100.0000	1,712,196.38		1,712,196.38	212,299.49	1,924,495.87
SubTotal	100	100.0000	1,712,196.38		1,712,196.38	212,299.49	1,924,495.87
TOTAL	100	100.0000	1,712,196.38		1,712,196.38	212,299.49	1,924,495.87

Allocation Basis: Direct allocation to Municipal Courts-Admin

Allocation Source: N/A



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION TECHNOLOGY

Activity - G2K

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, INFORMATION TECHNOLOGY, etc.

Allocation Basis: Number of vehicles
Allocation Source: Fin & Adm. Fleet Management

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	197,307.37		197,307.37		197,307.37
F&A ADMINISTRATION	263,811	9.3905	197,867.65		197,867.65		197,867.65
INFORMATION TECHNOLOGY	77,678	2.7650	58,261.26		58,261.26		58,261.26
AFFIRMATIVE ACTION	2,113	0.0752	1,584.82		1,584.82	250.39	1,835.21
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	21,154.00		21,154.00	3,342.14	24,496.14
HUMAN RESOURCES	427,346	15.2118	320,524.76		320,524.76	50,640.03	371,164.79
LEGAL DEPT.	18,646	0.6637	13,985.17		13,985.17	2,209.53	16,194.70
CITY SECRETARY'S OFFICE	1,348	0.0480	1,011.05		1,011.05	159.74	1,170.79
CITY COUNCIL	16,184	0.5761	12,138.58		12,138.58	1,917.79	14,056.37
CONTROLLER'S OFFICE	8,982	0.3197	6,736.81		6,736.81	1,064.36	7,801.17
MUN CRTS - ADM	49,588	1.7651	37,192.77		37,192.77	5,876.12	43,068.89
PW & ENG. ADM	295,934	10.5339	221,961.04		221,961.04	35,067.86	257,028.90
MUN CRT-JUST	8,609	0.3064	6,457.05		6,457.05	1,020.16	7,477.21
POLICE	262,632	9.3485	196,983.36		196,983.36	31,121.60	228,104.96
FIRE	135,454	4.8215	101,595.32		101,595.32	16,051.15	117,646.47
PW PUBLIC UTILITIES (701)	227,911	8.1126	170,941.37		170,941.37	27,007.21	197,948.58
SOLID WASTE MGMT	77,831	2.7704	58,376.02		58,376.02	9,222.89	67,598.91
AVIATION	162,540	5.7857	121,910.79		121,910.79	19,260.81	141,171.60
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	22,230.31		22,230.31	3,512.19	25,742.50
LIBRARY	52,599	1.8723	39,451.13		39,451.13	6,232.92	45,684.05
PARKS & RECREATION	120,946	4.3051	90,713.82		90,713.82	14,331.97	105,045.79
C & E - OPTNS	29,510	1.0504	22,133.55		22,133.55	3,496.90	25,630.45
HEALTH & HUMAN SERVICES	191,266	6.8082	143,456.31		143,456.31	22,664.81	166,121.12
PLAN/DVLPMT	6,889	0.2452	5,166.99		5,166.99	816.34	5,983.33
HEC	10,182	0.3624	7,636.86		7,636.86	1,206.56	8,843.42
BUILDING SERVICES	40,441	1.4395	30,332.19		30,332.19	4,792.21	35,124.40
SubTotal	2,809,347	100.0000	2,107,110.35		2,107,110.35	261,265.68	2,368,376.03
TOTAL	2,809,347	100.0000	2,107,110.35		2,107,110.35	261,265.68	2,368,376.03

Allocation Basis: Total number of revenue & expenditure transactions per dept.

Allocation Source: Information Technology

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	264,154.92		264,154.92		264,154.92
INFORMATION TECHNOLOGY	3,440	19.7348	1,154,628.82		1,154,628.82		1,154,628.82
AFFIRMATIVE ACTION	84	0.4819	28,194.42		28,194.42	4,615.03	32,809.45
MAYOR'S OFFICE - EXECUTIVE	263	1.5088	88,275.39		88,275.39	14,449.44	102,724.83
HUMAN RESOURCES	350	2.0079	117,476.77		117,476.77	19,229.28	136,706.05
LEGAL DEPT.	330	1.8932	110,763.82		110,763.82	18,130.47	128,894.29
CITY SECRETARY'S OFFICE	57	0.3270	19,131.95		19,131.95	3,131.62	22,263.57
CITY COUNCIL	314	1.8014	105,393.42		105,393.42	17,251.41	122,644.83
CONTROLLER'S OFFICE	156	0.8950	52,361.06		52,361.06	8,570.77	60,931.83
PW & ENG. ADM	3,257	18.6851	1,093,205.19		1,093,205.19	178,942.21	1,272,147.40
MUN CRT-JUST	307	1.7612	103,043.91		103,043.91	16,866.83	119,910.74
POLICE	1,151	6.6032	386,330.72		386,330.72	63,236.87	449,567.59
FIRE	1,722	9.8790	577,985.67		577,985.67	94,608.08	672,593.75
PW PUBLIC UTILITIES (701)	0			-770,256.00	-770,256.00		-770,256.00
SOLID WASTE MGMT	380	2.1800	127,546.20		127,546.20	20,877.51	148,423.71
AVIATION	126	0.7229	42,291.63	-217,057.00	-174,765.37	6,922.54	-167,842.83
HOUSING & COMMUNITY DEVELOP	229	1.3138	76,863.35		76,863.35	12,581.45	89,444.80
LIBRARY	423	2.4267	141,979.06		141,979.06	23,239.97	165,219.03
PARKS & RECREATION	533	3.0578	178,900.35		178,900.35	29,283.46	208,183.81
C & E - OPTNS	159	0.9122	53,368.02	-50,490.00	2,878.02	8,735.59	11,613.61
HEALTH & HUMAN SERVICES	2,020	11.5885	678,008.75		678,008.75	110,980.44	788,989.19
PLAN/DVLPMT	598	3.4307	200,717.41		200,717.41	32,854.61	233,572.02
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
HEC	136	0.7802	45,648.11		45,648.11	7,471.95	53,120.06
BUILDING SERVICES	445	2.5529	149,363.32		149,363.32	24,448.66	173,811.98
OTHER	164	0.9409	55,046.28		55,046.28	9,010.29	64,056.57
SubTotal	17,431	100.0000	5,850,678.54	-1,164,953.00	4,685,725.54	725,438.48	5,411,164.02
Direct Billed				1,164,953.00	1,164,953.00		1,164,953.00
TOTAL	17,431	100.0000	5,850,678.54		5,850,678.54	725,438.48	6,576,117.02

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	242,169.82	0.00	972.33	43,890.12	0.00	0.00	0.00
F&A ADMINISTRATION	1,035,645.04	553,436.02	3,652.73	15,251.65	620.83	590.48	0.00
F&A-ADMINISTRATIVE SVCS	208,665.96	205,917.57	0.00	0.00	2,748.39	0.00	0.00
F&A PURCHASING SERVICES	933.34	0.00	0.00	0.00	933.34	0.00	0.00
INFORMATION TECHNOLOGY	1,236,159.10	0.00	2,466.89	15,847.50	3,623.13	1,281.55	0.00
F&A-ACCOUNTING SERVICES	1,018.91	0.00	0.00	0.00	1,018.91	0.00	0.00
F&A BUDGET AND EVALUATION	795.86	0.00	0.00	0.00	795.86	0.00	0.00
F&A-REGULATORY SVCS	1,000.58	0.00	0.00	0.00	1,000.58	0.00	0.00
AFFIRMATIVE ACTION	36,024.60	0.00	29.33	609.53	672.03	52.66	0.00
MAYOR'S OFFICE - EXECUTIVE	306,944.58	170,589.70	1,383.09	5,919.25	1,430.71	330.64	0.00
HUMAN RESOURCES	603,469.30	0.00	1,738.23	92,497.21	1,117.61	212.64	0.00
LEGAL DEPT.	157,204.34	0.00	715.16	7,066.47	4,108.36	211.31	0.00
CITY SECRETARY'S OFFICE	67,302.62	43,011.91	109.15	409.77	316.77	20.66	0.00
CITY COUNCIL	200,085.82	55,751.25	1,161.53	4,518.19	1,867.65	86.00	0.00
CONTROLLER'S OFFICE	73,996.47	0.00	633.71	2,698.34	1,851.43	79.99	0.00
MUN CRTS - ADM	2,167,296.82	174,785.42	2,124.32	13,043.70	9,144.01	634.61	1,924,495.87
HEALTH ADMINISTRATION	14,296.57	0.00	11,159.20	0.00	3,137.37	0.00	0.00
PLANNING ADMINISTRATION	2,618.89	0.00	1,401.01	0.00	1,217.88	0.00	0.00
PW & ENG. ADM	1,877,866.67	36,829.25	60,694.62	192,579.82	0.00	49,402.56	0.00
PWE ECRE ADM (10D)	6,946.23	0.00	0.00	0.00	6,946.23	0.00	0.00
C & E - RENTAL	3,142.35	0.00	2,311.67	0.00	830.68	0.00	0.00
POLICE RECORDS	2,220.03	0.00	0.00	0.00	2,220.03	0.00	0.00
MUN CRT-JUST	130,496.96	0.00	216.67	1,701.20	1,186.46	0.00	0.00
POLICE	968,088.07	0.00	16,150.70	68,059.12	174,450.55	23,034.43	0.00
FIRE	1,061,525.05	0.00	36,729.24	103,857.24	122,826.51	5,568.79	0.00
PW & ENG. OTHER (100)	14,136.45	0.00	0.00	0.00	14,136.45	0.00	0.00
PW FLEET MGMT FUND (118)	3,860.96	0.00	0.00	0.00	3,860.96	0.00	0.00
HOUSTON TRANSTAR (221)	143.73	0.00	0.00	0.00	143.73	0.00	0.00
PW STREET/DRAIN MTCE(227)	10,977.88	0.00	0.00	0.00	10,977.88	0.00	0.00
PW PUBLIC UTILITIES (701)	(515,527.82)	0.00	0.00	0.00	56,779.60	0.00	0.00
SOLID WASTE MGMT	373,078.32	100,014.65	13,135.28	25,750.72	15,093.32	1,683.17	0.00
AVIATION	88,225.26	0.00	18,903.85	48,390.39	41,093.05	4,770.21	0.00
HOUSING & COMMUNITY	130,822.15	0.00	1,361.92	10,516.38	3,448.37	242.65	0.00
LIBRARY	254,463.61	0.00	4,369.19	23,139.59	13,614.17	2,388.43	0.00
PARKS & RECREATION	399,061.64	0.00	11,902.06	44,624.99	23,199.83	3,652.31	0.00
C & E - OPTNS	51,537.14	0.00	0.00	9,905.62	3,681.37	553.95	0.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	1,151,439.29	94,673.74	0.00	69,413.41	27,375.21	4,309.58	0.00
INSURANCE MANAGEMENT	114.93	0.00	0.00	0.00	114.93	0.00	0.00
CABLE TV (208)	263.10	0.00	0.00	0.00	263.10	0.00	0.00
PLAN/DVLPMT	250,190.20	0.00	0.00	8,636.36	1,396.16	585.94	0.00
PWE SIGN ADM FND 210	824.92	0.00	0.00	0.00	824.92	0.00	0.00
PWE BLDG INSPECT FND 214	(50,839.50)	0.00	0.00	0.00	10,758.50	0.00	0.00
HEALTH BENEFITS (888)	946.13	0.00	0.00	0.00	946.13	0.00	0.00
HR, WORKERS' COMP (880)	(64,794.36)	0.00	0.00	0.00	757.64	0.00	0.00
LEGAL, WORKERS' COMP (880)	113.63	0.00	0.00	0.00	113.63	0.00	0.00
F&A-SPECIAL EVENTS	468.61	0.00	0.00	0.00	468.61	0.00	0.00
LEGAL,PROPERTY & CASUALTY	716.28	0.00	0.00	0.00	716.28	0.00	0.00
HEC	70,701.74	0.00	211.78	2,171.88	6,040.94	306.64	0.00
BUILDING SERVICES	230,122.29	0.00	2,564.17	10,909.82	6,903.82	330.64	0.00
OTHER	80,243.71	0.00	0.00	16,187.14	0.00	0.00	0.00
Direct Billed	1,164,953.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	14,052,157.27	1,435,009.51	196,097.83	837,595.41	586,773.92	100,329.84	1,924,495.87

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	G2K	CITYWIDE SUPPOR	NETWORK
GENERAL CITYWIDE SERVICES	0.00	197,307.37	0.00
F&A ADMINISTRATION	70.76	197,867.65	264,154.92
F&A-ADMINISTRATIVE SVCS	0.00	0.00	0.00
F&A PURCHASING SERVICES	0.00	0.00	0.00
INFORMATION TECHNOLOGY	49.95	58,261.26	1,154,628.82
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	16.39	1,835.21	32,809.45
MAYOR'S OFFICE - EXECUTIVE	70.22	24,496.14	102,724.83
HUMAN RESOURCES	32.77	371,164.79	136,706.05
LEGAL DEPT.	14.05	16,194.70	128,894.29
CITY SECRETARY'S OFFICE	0.00	1,170.79	22,263.57
CITY COUNCIL	0.00	14,056.37	122,644.83
CONTROLLER'S OFFICE	0.00	7,801.17	60,931.83
MUN CRTS - ADM	0.00	43,068.89	0.00
HEALTH ADMINISTRATION	0.00	0.00	0.00
PLANNING ADMINISTRATION	0.00	0.00	0.00
PW & ENG. ADM	9,184.12	257,028.90	1,272,147.40
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
MUN CRT-JUST	4.68	7,477.21	119,910.74
POLICE	8,720.72	228,104.96	449,567.59
FIRE	2,303.05	117,646.47	672,593.75
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	197,948.58	(770,256.00)
SOLID WASTE MGMT	1,378.56	67,598.91	148,423.71
AVIATION	1,738.99	141,171.60	(167,842.83)
HOUSING & COMMUNITY	65.53	25,742.50	89,444.80
LIBRARY	49.15	45,684.05	165,219.03
PARKS & RECREATION	2,452.85	105,045.79	208,183.81
C & E - OPTNS	152.14	25,630.45	11,613.61

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INFORMATION TECHNOLOGY

Receiving Department	G2K	CITYWIDE SUPPOR	NETWORK
HEALTH & HUMAN SERVICES	557.04	166,121.12	788,989.19
INSURANCE MANAGEMENT	0.00	0.00	0.00
CABLE TV (208)	0.00	0.00	0.00
PLAN/DVLPMT	16.39	5,983.33	233,572.02
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-SPECIAL EVENTS	0.00	0.00	0.00
LEGAL,PROPERTY & CASUALTY	0.00	0.00	0.00
HEC	7.02	8,843.42	53,120.06
BUILDING SERVICES	477.46	35,124.40	173,811.98
OTHER	0.00	0.00	64,056.57
Direct Billed	0.00	0.00	1,164,953.00
Total	27,361.84	2,368,376.03	6,576,117.02

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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.
- **Tax Accounting** – Costs of tax collection contracts management have been allocated based on General Fund operating expenditures 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 OMB A-87 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	115,755.34	3,393.96	119,149.30	
F&A ADMINISTRATION	313,047.32	311,521.75	624,569.07	
F&A-ADMINISTRATIVE SVCS	139,310.57	78,320.01	217,630.58	
INFORMATION TECHNOLOGY	904.97	113.94	1,018.91	
F&A-ACCOUNTING SERVICES		1,676.52	1,676.52	
AFFIRMATIVE ACTION		1,541.76	1,541.76	
MAYOR'S OFFICE - EXECUTIVE		4,833.67	4,833.67	
HUMAN RESOURCES		2,439.68	2,439.68	
Total Allocated Additions:	569,018.20	403,841.29	972,859.49	972,859.49
Total To Be Allocated:	2,536,690.20	403,841.29		2,940,531.49



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department F&A-ACCOUNTING SERVICES

	Total	General & Admin	AUDITING	TAX ACCTG	ASSET MGMT
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	1,967,672.00	0.00	329,191.52	620,406.98	1,018,073.50
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	1,967,672.00	0.00	329,191.52	620,406.98	1,018,073.50
Allocation Step 1					
Inbound- All Others	569,018.20	569,018.20	0.00	0.00	0.00
Reallocate Admin Costs		(569,018.20)	95,196.74	179,411.44	294,410.02
1st Allocation	2,536,690.20	0.00	424,388.26	799,818.42	1,312,483.52
Allocation Step 2					
Inbound- All Others	403,841.29	403,841.29	0.00	0.00	0.00
Reallocate Admin Costs		(403,841.29)	67,562.65	127,331.16	208,947.48
2nd Allocation	403,841.29	0.00	67,562.65	127,331.16	208,947.48
Total For 100651230					
Total Allocated	2,940,531.49	0.00	491,950.91	927,149.58	1,521,431.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	27,802.18		27,802.18		27,802.18
F&A ADMINISTRATION	2,029	0.1412	599.20		599.20		599.20
F&A-ADMINISTRATIVE SVCS	6,979	0.4856	2,061.03		2,061.03		2,061.03
F&A PURCHASING SERVICES	2,993	0.2083	883.89		883.89		883.89
INFORMATION TECHNOLOGY	11,807	0.8216	3,486.83		3,486.83		3,486.83
F&A-ACCOUNTING SERVICES	1,968	0.1369	581.19		581.19		581.19
F&A BUDGET AND EVALUATION	1,633	0.1136	482.25		482.25	83.76	566.01
F&A-REGULATORY SVCS	2,134	0.1485	630.21		630.21	109.46	739.67
AFFIRMATIVE ACTION	1,650	0.1148	487.27		487.27	84.64	571.91
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1470	624.01		624.01	108.39	732.40
HUMAN RESOURCES	2,405	0.1674	710.24		710.24	123.37	833.61
LEGAL DEPT.	11,055	0.7693	3,264.75		3,264.75	567.07	3,831.82
CITY SECRETARY'S OFFICE	627	0.0436	185.16		185.16	32.16	217.32
CITY COUNCIL	4,404	0.3065	1,300.58		1,300.58	225.90	1,526.48
CONTROLLER'S OFFICE	5,863	0.4080	1,731.45		1,731.45	300.74	2,032.19
MUN CRTS - ADM	16,811	1.1698	4,964.60		4,964.60	862.32	5,826.92
HEALTH ADMINISTRATION	11,211	0.7801	3,310.82		3,310.82	575.07	3,885.89
PLANNING ADMINISTRATION	1,780	0.1239	525.67		525.67	91.31	616.98
PW & ENG. ADM	537	0.0374	158.59		158.59	27.55	186.14
POLICE RECORDS	3,014	0.2097	890.09		890.09	154.60	1,044.69
MUN CRT-JUST	4,271	0.2972	1,261.31		1,261.31	219.08	1,480.39
POLICE	531,862	37.0109	157,068.76		157,068.76	27,282.01	184,350.77
FIRE	327,323	22.7774	96,664.59		96,664.59	16,790.11	113,454.70
PW & ENG. OTHER (100)	75,273	5.2380	22,229.52		22,229.52	3,861.15	26,090.67
SOLID WASTE MGMT	68,417	4.7609	20,204.82		20,204.82	3,509.47	23,714.29
LIBRARY	31,578	2.1974	9,325.57		9,325.57	1,619.80	10,945.37
PARKS & RECREATION	49,161	3.4210	14,518.16		14,518.16	2,521.73	17,039.89
C & E - OPTNS	1,825	0.1270	538.96		538.96	93.61	632.57
HEALTH & HUMAN SERVICES	85,239	5.9315	25,172.67		25,172.67	4,372.35	29,545.02
PLAN/DVLPMT	5,059	0.3520	1,494.02		1,494.02	259.50	1,753.52
TIRZ	19,343	1.3460	5,712.35		5,712.35	992.20	6,704.55
F&A-SPECIAL EVENTS	1,978	0.1376	584.14		584.14	101.46	685.60

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
HEC	15,545	1.0817	4,590.73		4,590.73	797.38	5,388.11
BUILDING SERVICES	35,022	2.4371	10,342.65		10,342.65	1,796.46	12,139.11
SubTotal	1,437,052	100.0000	424,388.26		424,388.26	67,562.65	491,950.91
TOTAL	1,437,052	100.0000	424,388.26		424,388.26	67,562.65	491,950.91

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

Allocation Source: Controller's Office



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	52,397.06		52,397.06		52,397.06
F&A ADMINISTRATION	2,029	0.1412	1,129.28		1,129.28		1,129.28
F&A-ADMINISTRATIVE SVCS	6,979	0.4856	3,884.29		3,884.29		3,884.29
F&A PURCHASING SERVICES	2,993	0.2083	1,665.81		1,665.81		1,665.81
INFORMATION TECHNOLOGY	11,807	0.8216	6,571.41		6,571.41		6,571.41
F&A-ACCOUNTING SERVICES	1,968	0.1369	1,095.33		1,095.33		1,095.33
F&A BUDGET AND EVALUATION	1,633	0.1136	908.87		908.87	157.87	1,066.74
F&A-REGULATORY SVCS	2,134	0.1485	1,187.71		1,187.71	206.30	1,394.01
AFFIRMATIVE ACTION	1,650	0.1148	918.34		918.34	159.51	1,077.85
MAYOR'S OFFICE - EXECUTIVE	2,113	0.1470	1,176.03		1,176.03	204.27	1,380.30
HUMAN RESOURCES	2,405	0.1674	1,338.55		1,338.55	232.50	1,571.05
LEGAL DEPT.	11,055	0.7693	6,152.87		6,152.87	1,068.72	7,221.59
CITY SECRETARY'S OFFICE	627	0.0436	348.97		348.97	60.61	409.58
CITY COUNCIL	4,404	0.3065	2,451.13		2,451.13	425.75	2,876.88
CONTROLLER'S OFFICE	5,863	0.4080	3,263.16		3,263.16	566.79	3,829.95
MUN CRTS - ADM	16,811	1.1698	9,356.48		9,356.48	1,625.17	10,981.65
HEALTH ADMINISTRATION	11,211	0.7801	6,239.70		6,239.70	1,083.80	7,323.50
PLANNING ADMINISTRATION	1,780	0.1239	990.70		990.70	172.08	1,162.78
PW & ENG. ADM	537	0.0374	298.88		298.88	51.91	350.79
POLICE RECORDS	3,014	0.2097	1,677.50		1,677.50	291.37	1,968.87
MUN CRT-JUST	4,271	0.2972	2,377.11		2,377.11	412.89	2,790.00
POLICE	531,862	37.0109	296,017.85		296,017.85	51,416.68	347,434.53
FIRE	327,323	22.7774	182,177.79		182,177.79	31,643.29	213,821.08
PW & ENG. OTHER (100)	75,273	5.2380	41,894.61		41,894.61	7,276.87	49,171.48
SOLID WASTE MGMT	68,417	4.7609	38,078.77		38,078.77	6,614.07	44,692.84
LIBRARY	31,578	2.1974	17,575.33		17,575.33	3,052.74	20,628.07
PARKS & RECREATION	49,161	3.4210	27,361.48		27,361.48	4,752.54	32,114.02
C & E - OPTNS	1,825	0.1270	1,015.74		1,015.74	176.43	1,192.17
HEALTH & HUMAN SERVICES	85,239	5.9315	47,441.37		47,441.37	8,240.31	55,681.68
PLAN/DVLPMT	5,059	0.3520	2,815.68		2,815.68	489.07	3,304.75
TIRZ	19,343	1.3460	10,765.71		10,765.71	1,869.94	12,635.65
F&A-SPECIAL EVENTS	1,978	0.1376	1,100.89		1,100.89	191.22	1,292.11



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
HEC	15,545	1.0817	8,651.86		8,651.86	1,502.78	10,154.64
BUILDING SERVICES	35,022	2.4371	19,492.16		19,492.16	3,385.68	22,877.84
SubTotal	1,437,052	100.0000	799,818.42		799,818.42	127,331.16	927,149.58
TOTAL	1,437,052	100.0000	799,818.42		799,818.42	127,331.16	927,149.58

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

Allocation Source: Controller's Office



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	8,682.33		8,682.33		8,682.33
INFORMATION TECHNOLOGY	2,166	1.4357	18,843.60		18,843.60		18,843.60
AFFIRMATIVE ACTION	79	0.0524	687.28		687.28	111.76	799.04
MAYOR'S OFFICE - EXECUTIVE	496	0.3288	4,315.07		4,315.07	701.67	5,016.74
HUMAN RESOURCES	319	0.2114	2,775.21		2,775.21	451.28	3,226.49
LEGAL DEPT.	317	0.2101	2,757.82		2,757.82	448.45	3,206.27
CITY SECRETARY'S OFFICE	31	0.0205	269.69		269.69	43.85	313.54
CITY COUNCIL	129	0.0855	1,122.27		1,122.27	182.49	1,304.76
CONTROLLER'S OFFICE	120	0.0795	1,043.96		1,043.96	169.76	1,213.72
MUN CRTS - ADM	952	0.6310	8,282.14		8,282.14	1,346.76	9,628.90
PW & ENG. ADM	74,111	49.1242	644,745.04		644,745.04	104,842.27	749,587.31
POLICE	34,555	22.9046	300,618.89		300,618.89	48,883.76	349,502.65
FIRE	8,354	5.5374	72,677.48		72,677.48	11,818.11	84,495.59
SOLID WASTE MGMT	2,525	1.6737	21,966.80		21,966.80	3,572.03	25,538.83
AVIATION	7,156	4.7433	62,255.21		62,255.21	10,123.34	72,378.55
HOUSING & COMMUNITY DEVELOP	364	0.2413	3,166.69		3,166.69	514.94	3,681.63
LIBRARY	3,583	2.3750	31,171.10		31,171.10	5,068.75	36,239.85
PARKS & RECREATION	5,479	3.6317	47,665.78		47,665.78	7,750.95	55,416.73
C & E - OPTNS	831	0.5508	7,229.47		7,229.47	1,175.59	8,405.06
HEALTH & HUMAN SERVICES	6,465	4.2853	56,243.70		56,243.70	9,145.81	65,389.51
PLAN/DVLPMT	879	0.5826	7,647.05		7,647.05	1,243.49	8,890.54
HEC	460	0.3049	4,001.87		4,001.87	650.75	4,652.62
BUILDING SERVICES	496	0.3288	4,315.07		4,315.07	701.67	5,016.74
SubTotal	150,865	100.0000	1,312,483.52		1,312,483.52	208,947.48	1,521,431.00
TOTAL	150,865	100.0000	1,312,483.52		1,312,483.52	208,947.48	1,521,431.00

Allocation Basis: Number of fixed and controlled assets

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

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department F&A-ACCOUNTING SERVICES

Receiving Department	Total	AUDITING	TAX ACCTG	ASSET MGMT
GENERAL CITYWIDE SERVICES	80,199.24	27,802.18	52,397.06	0.00
F&A ADMINISTRATION	10,410.81	599.20	1,129.28	8,682.33
F&A-ADMINISTRATIVE SVCS	5,945.32	2,061.03	3,884.29	0.00
F&A PURCHASING SERVICES	2,549.70	883.89	1,665.81	0.00
INFORMATION TECHNOLOGY	28,901.84	3,486.83	6,571.41	18,843.60
F&A-ACCOUNTING SERVICES	1,676.52	581.19	1,095.33	0.00
F&A BUDGET AND EVALUATION	1,632.75	566.01	1,066.74	0.00
F&A-REGULATORY SVCS	2,133.68	739.67	1,394.01	0.00
AFFIRMATIVE ACTION	2,448.80	571.91	1,077.85	799.04
MAYOR'S OFFICE - EXECUTIVE	7,129.44	732.40	1,380.30	5,016.74
HUMAN RESOURCES	5,631.15	833.61	1,571.05	3,226.49
LEGAL DEPT.	14,259.68	3,831.82	7,221.59	3,206.27
CITY SECRETARY'S OFFICE	940.44	217.32	409.58	313.54
CITY COUNCIL	5,708.12	1,526.48	2,876.88	1,304.76
CONTROLLER'S OFFICE	7,075.86	2,032.19	3,829.95	1,213.72
MUN CRTS - ADM	26,437.47	5,826.92	10,981.65	9,628.90
HEALTH ADMINISTRATION	11,209.39	3,885.89	7,323.50	0.00
PLANNING ADMINISTRATION	1,779.76	616.98	1,162.78	0.00
PW & ENG. ADM	750,124.24	186.14	350.79	749,587.31
POLICE RECORDS	3,013.56	1,044.69	1,968.87	0.00
MUN CRT-JUST	4,270.39	1,480.39	2,790.00	0.00
POLICE	881,287.95	184,350.77	347,434.53	349,502.65
FIRE	411,771.37	113,454.70	213,821.08	84,495.59
PW & ENG. OTHER (100)	75,262.15	26,090.67	49,171.48	0.00
SOLID WASTE MGMT	93,945.96	23,714.29	44,692.84	25,538.83
AVIATION	72,378.55	0.00	0.00	72,378.55
HOUSING & COMMUNITY	3,681.63	0.00	0.00	3,681.63
LIBRARY	67,813.29	10,945.37	20,628.07	36,239.85
PARKS & RECREATION	104,570.64	17,039.89	32,114.02	55,416.73
C & E - OPTNS	10,229.80	632.57	1,192.17	8,405.06
HEALTH & HUMAN SERVICES	150,616.21	29,545.02	55,681.68	65,389.51
PLAN/DVLPMT	13,948.81	1,753.52	3,304.75	8,890.54
TIRZ	19,340.20	6,704.55	12,635.65	0.00
F&A-SPECIAL EVENTS	1,977.71	685.60	1,292.11	0.00
HEC	20,195.37	5,388.11	10,154.64	4,652.62
BUILDING SERVICES	40,033.69	12,139.11	22,877.84	5,016.74

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
Total	2,940,531.49	491,950.91	927,149.58	1,521,431.00



SCHEDULE 9.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 not been allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	90,572.26	2,657.01	93,229.27	
F&A ADMINISTRATION	244,517.95	243,326.34	487,844.29	
F&A-ADMINISTRATIVE SVCS	108,814.02	61,174.92	169,988.94	
INFORMATION TECHNOLOGY	706.86	89.00	795.86	
F&A-ACCOUNTING SERVICES	1,391.12	241.63	1,632.75	
AFFIRMATIVE ACTION		1,255.37	1,255.37	
MAYOR'S OFFICE - EXECUTIVE		3,775.54	3,775.54	
HUMAN RESOURCES		1,905.62	1,905.62	
Total Allocated Additions:	<u>446,002.21</u>	<u>314,425.43</u>	<u>760,427.64</u>	<u>760,427.64</u>
Total To Be Allocated:	<u><u>2,079,498.21</u></u>	<u><u>314,425.43</u></u>		<u><u>2,393,923.64</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department F&A BUDGET AND EVALUATION

	Total	General & Admin	BUDGET	DEBT MGMT
Wages & Benefits				
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
Other Expense & Cost				
SUPPLIES	32,342.00	0.00	24,094.79	8,247.21
SERVICES	141,311.00	0.00	105,276.69	36,034.31
Departmental Totals				
Total Expenditures	1,633,496.00	0.00	1,216,954.51	416,541.49
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	1,633,496.00	0.00	1,216,954.51	416,541.49
Allocation Step 1				
Inbound- All Others	446,002.21	446,002.21	0.00	0.00
Reallocate Admin Costs		(446,002.21)	332,271.65	113,730.56
Unallocated Costs	(530,272.05)	0.00	0.00	(530,272.05)
1st Allocation	1,549,226.16	0.00	1,549,226.16	0.00
Allocation Step 2				
Inbound- All Others	314,425.43	314,425.43	0.00	0.00
Reallocate Admin Costs		(314,425.43)	234,246.95	80,178.48
Unallocated Costs	(80,178.48)	0.00	0.00	(80,178.48)
2nd Allocation	234,246.95	0.00	234,246.95	0.00
Total For 100651700 F&A BUDGET				
Total Allocated	1,783,473.11	0.00	1,783,473.11	0.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	145,067.74		145,067.74		145,067.74
F&A ADMINISTRATION	263,811	9.3905	145,479.68		145,479.68		145,479.68
INFORMATION TECHNOLOGY	77,678	2.7650	42,835.86		42,835.86		42,835.86
AFFIRMATIVE ACTION	2,113	0.0752	1,165.22		1,165.22	224.50	1,389.72
MAYOR'S OFFICE - EXECUTIVE	28,204	1.0039	15,553.21		15,553.21	2,996.52	18,549.73
HUMAN RESOURCES	427,346	15.2118	235,661.76		235,661.76	45,403.09	281,064.85
LEGAL DEPT.	18,646	0.6637	10,282.42		10,282.42	1,981.03	12,263.45
CITY SECRETARY'S OFFICE	1,348	0.0480	743.37		743.37	143.22	886.59
CITY COUNCIL	16,184	0.5761	8,924.74		8,924.74	1,719.46	10,644.20
CONTROLLER'S OFFICE	8,982	0.3197	4,953.15		4,953.15	954.29	5,907.44
MUN CRTS - ADM	49,588	1.7651	27,345.51		27,345.51	5,268.45	32,613.96
PW & ENG. ADM	295,934	10.5339	163,194.04		163,194.04	31,441.32	194,635.36
MUN CRT-JUST	8,609	0.3064	4,747.46		4,747.46	914.66	5,662.12
POLICE	262,632	9.3485	144,829.52		144,829.52	27,903.17	172,732.69
FIRE	135,454	4.8215	74,696.67		74,696.67	14,391.23	89,087.90
PW PUBLIC UTILITIES (701)	227,911	8.1126	125,682.47		125,682.47	24,214.26	149,896.73
SOLID WASTE MGMT	77,831	2.7704	42,920.23		42,920.23	8,269.10	51,189.33
AVIATION	162,540	5.7857	89,633.36		89,633.36	17,268.96	106,902.32
HOUSING & COMMUNITY DEVELOP	29,639	1.0550	16,344.55		16,344.55	3,148.98	19,493.53
LIBRARY	52,599	1.8723	29,005.94		29,005.94	5,588.35	34,594.29
PARKS & RECREATION	120,946	4.3051	66,696.18		66,696.18	12,849.83	79,546.01
C & E - OPTNS	29,510	1.0504	16,273.41		16,273.41	3,135.27	19,408.68
HEALTH & HUMAN SERVICES	191,266	6.8082	105,474.43		105,474.43	20,320.93	125,795.36
PLAN/DVLPMT	6,889	0.2452	3,798.97		3,798.97	731.92	4,530.89
HEC	10,182	0.3624	5,614.91		5,614.91	1,081.78	6,696.69
BUILDING SERVICES	40,441	1.4395	22,301.36		22,301.36	4,296.63	26,597.99
SubTotal	2,809,347	100.0000	1,549,226.16		1,549,226.16	234,246.95	1,783,473.11
TOTAL	2,809,347	100.0000	1,549,226.16		1,549,226.16	234,246.95	1,783,473.11

Allocation Basis: Total number of revenue & expenditure transactions per dept.

Allocation Source: Information Technology

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department F&A BUDGET AND EVALUATION

Receiving Department	Total	BUDGET
GENERAL CITYWIDE SERVICES	145,067.74	145,067.74
F&A ADMINISTRATION	145,479.68	145,479.68
INFORMATION TECHNOLOGY	42,835.86	42,835.86
AFFIRMATIVE ACTION	1,389.72	1,389.72
MAYOR'S OFFICE - EXECUTIVE	18,549.73	18,549.73
HUMAN RESOURCES	281,064.85	281,064.85
LEGAL DEPT.	12,263.45	12,263.45
CITY SECRETARY'S OFFICE	886.59	886.59
CITY COUNCIL	10,644.20	10,644.20
CONTROLLER'S OFFICE	5,907.44	5,907.44
MUN CRTS - ADM	32,613.96	32,613.96
PW & ENG. ADM	194,635.36	194,635.36
MUN CRT-JUST	5,662.12	5,662.12
POLICE	172,732.69	172,732.69
FIRE	89,087.90	89,087.90
PW PUBLIC UTILITIES (701)	149,896.73	149,896.73
SOLID WASTE MGMT	51,189.33	51,189.33
AVIATION	106,902.32	106,902.32
HOUSING & COMMUNITY	19,493.53	19,493.53
LIBRARY	34,594.29	34,594.29
PARKS & RECREATION	79,546.01	79,546.01
C & E - OPTNS	19,408.68	19,408.68
HEALTH & HUMAN SERVICES	125,795.36	125,795.36
PLAN/DVLPMT	4,530.89	4,530.89
HEC	6,696.69	6,696.69
BUILDING SERVICES	26,597.99	26,597.99
Direct Billed	0.00	0.00
Total	1,783,473.11	1,783,473.11

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 for all funds stated in 1,000's 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 OMB A-87 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	78,040.94	2,291.23	80,332.17	
F&A-ADMINISTRATIVE SVCS	3,725.90	919.37	4,645.27	
INFORMATION TECHNOLOGY	30,999.08	5,025.52	36,024.60	
F&A-ACCOUNTING SERVICES	2,092.89	355.91	2,448.80	
F&A BUDGET AND EVALUATION	1,165.22	224.50	1,389.72	
AFFIRMATIVE ACTION		1,204.67	1,204.67	
MAYOR'S OFFICE - EXECUTIVE		3,188.09	3,188.09	
HUMAN RESOURCES		3,665.99	3,665.99	
LEGAL DEPT.		4,371.63	4,371.63	
CONTROLLER'S OFFICE		4,098.75	4,098.75	
C & E - RENTAL		8,954.10	8,954.10	
Total Allocated Additions:	122,757.01	34,299.76	157,056.77	157,056.77
Total To Be Allocated:	1,773,104.01	34,299.76		1,807,403.77

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department AFFIRMATIVE ACTION

	Total	General & Admin	BUSINESS DVPMT	EMPLOYEE RELATIONS
Wages & Benefits				
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
Other Expense & Cost				
SUPPLIES	27,893.00	0.00	23,430.12	4,462.88
SERVICES	87,783.00	0.00	73,737.72	14,045.28
Departmental Totals				
Total Expenditures	1,650,347.00	0.00	1,386,291.48	264,055.52
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	1,650,347.00	0.00	1,386,291.48	264,055.52
Allocation Step 1				
Inbound- All Others	122,757.01	122,757.01	0.00	0.00
Reallocate Admin Costs		(122,757.01)	103,115.89	19,641.12
1st Allocation	1,773,104.01	0.00	1,489,407.37	283,696.64
Allocation Step 2				
Inbound- All Others	34,299.76	34,299.76	0.00	0.00
Reallocate Admin Costs		(34,299.76)	28,811.80	5,487.96
2nd Allocation	34,299.76	0.00	28,811.80	5,487.96
Total For 100510000 AFFIRMATIVE				
Total Allocated	1,807,403.77	0.00	1,518,219.17	289,184.60

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	50,227.69		50,227.69		50,227.69
F&A ADMINISTRATION	2,029	0.0727	1,082.52		1,082.52		1,082.52
F&A-ADMINSTRATIVE SVCS	6,979	0.2500	3,723.47		3,723.47		3,723.47
F&A PURCHASING SERVICES	2,993	0.1072	1,596.84		1,596.84		1,596.84
INFORMATION TECHNOLOGY	11,807	0.4229	6,299.33		6,299.33		6,299.33
F&A-ACCOUNTING SERVICES	1,968	0.0705	1,049.97		1,049.97		1,049.97
F&A BUDGET AND EVALUATION	1,633	0.0585	871.24		871.24		871.24
F&A-REGULATORY SVCS	2,134	0.0764	1,138.55		1,138.55	23.04	1,161.59
AFFIRMATIVE ACTION	1,650	0.0591	880.31		880.31		880.31
MAYOR'S OFFICE - EXECUTIVE	2,113	0.0757	1,127.33		1,127.33	22.81	1,150.14
HUMAN RESOURCES	2,405	0.0862	1,283.12		1,283.12	25.97	1,309.09
LEGAL DEPT.	11,055	0.3960	5,898.13		5,898.13	119.36	6,017.49
CITY SECRETARY'S OFFICE	627	0.0225	334.52		334.52	6.77	341.29
CITY COUNCIL	4,404	0.1578	2,349.64		2,349.64	47.55	2,397.19
CONTROLLER'S OFFICE	5,863	0.2100	3,128.05		3,128.05	63.30	3,191.35
MUN CRTS - ADM	16,811	0.6022	8,969.09		8,969.09	181.51	9,150.60
HEALTH ADMINISTRATION	11,211	0.4016	5,981.36		5,981.36	121.05	6,102.41
PLANNING ADMINISTRATION	1,780	0.0638	949.68		949.68	19.22	968.90
PW & ENG. ADM	537	0.0192	286.50		286.50	5.80	292.30
PWE ECRE ADM (10D)	2,067	0.0740	1,102.80		1,102.80	22.32	1,125.12
C & E - RENTAL	27,504	0.9852	14,674.09		14,674.09	296.97	14,971.06
POLICE RECORDS	3,014	0.1080	1,608.04		1,608.04	32.54	1,640.58
MUN CRT-JUST	4,271	0.1530	2,278.69		2,278.69	46.12	2,324.81
POLICE	531,862	19.0520	283,761.94		283,761.94	5,742.66	289,504.60
FIRE	327,323	11.7251	174,635.16		174,635.16	3,534.20	178,169.36
PW & ENG. OTHER (100)	75,273	2.6964	40,160.07		40,160.07	812.74	40,972.81
PW FLEET MGMT FUND (118)	24,977	0.8947	13,325.86		13,325.86	269.68	13,595.54
HOUSTON TRANSTAR (221)	1,588	0.0569	847.23		847.23	17.15	864.38
PW STREET/DRAIN MTCE(227)	30,349	1.0871	16,191.96		16,191.96	327.69	16,519.65
PW PUBLIC UTILITIES (701)	641,390	22.9754	342,198.00		342,198.00	6,925.27	349,123.27
PW ECRE DESIGN & CONSTR(10D)	12,994	0.4655	6,932.63		6,932.63	140.30	7,072.93
PW ECRE REAL ESTATE (10D)	1,841	0.0659	982.22		982.22	19.88	1,002.10



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
PW ECRE PLANNING & PROG (10D)	3,279	0.1175	1,749.43		1,749.43	35.40	1,784.83
SOLID WASTE MGMT	68,417	2.4508	36,502.22		36,502.22	738.72	37,240.94
AVIATION	259,966	9.3123	138,698.48		138,698.48	2,806.93	141,505.41
HOUSING & COMMUNITY DEVELOP	53,259	1.9078	28,415.03		28,415.03	575.05	28,990.08
LIBRARY	31,578	1.1312	16,847.67		16,847.67	340.96	17,188.63
PARKS & RECREATION	49,161	1.7610	26,228.64		26,228.64	530.81	26,759.45
C & E - OPTNS	31,279	1.1205	16,688.14		16,688.14	337.73	17,025.87
HEALTH & HUMAN SERVICES	85,239	3.0534	45,477.18		45,477.18	920.35	46,397.53
CABLE TV (208)	1,836	0.0658	979.55		979.55	19.82	999.37
PLAN/DVLPMT	5,059	0.1812	2,699.10		2,699.10	54.62	2,753.72
PWE SIGN ADM FND 210	2,013	0.0721	1,073.98		1,073.98	21.74	1,095.72
PWE BLDG INSPECT FND 214	31,116	1.1146	16,601.17		16,601.17	335.97	16,937.14
HEALTH BENEFITS (888)	229,330	8.2149	122,353.40		122,353.40	2,476.14	124,829.54
LONG-TERM DISABILITY (926)	1,618	0.0580	863.25		863.25	17.47	880.72
TIRZ	19,343	0.6929	10,319.98		10,319.98	208.85	10,528.83
F&A-SPECIAL EVENTS	1,978	0.0709	1,055.32		1,055.32	21.36	1,076.68
HEC	15,545	0.5568	8,293.66		8,293.66	167.84	8,461.50
BUILDING SERVICES	35,022	1.2545	18,685.14		18,685.14	378.14	19,063.28
SubTotal	2,791,633	100.0000	1,489,407.37		1,489,407.37	28,811.80	1,518,219.17
TOTAL	2,791,633	100.0000	1,489,407.37		1,489,407.37	28,811.80	1,518,219.17

Allocation Basis: Operating expenditures (In 000's)

Allocation Source: Controller's Office

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	337.38		337.38		337.38
F&A-ADMINISTRATIVE SVCS	118	0.5265	1,493.57		1,493.57		1,493.57
F&A PURCHASING SERVICES	40	0.1788	507.21		507.21		507.21
INFORMATION TECHNOLOGY	155	0.6940	1,968.93		1,968.93		1,968.93
F&A-ACCOUNTING SERVICES	38	0.1734	491.79		491.79		491.79
F&A BUDGET AND EVALUATION	30	0.1354	384.13		384.13		384.13
F&A-REGULATORY SVCS	38	0.1702	482.95		482.95	9.53	492.48
AFFIRMATIVE ACTION	25	0.1143	324.36		324.36		324.36
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	690.55		690.55	13.62	704.17
HUMAN RESOURCES	42	0.1901	539.43		539.43	10.64	550.07
LEGAL DEPT.	156	0.6990	1,982.96		1,982.96	39.12	2,022.08
CITY SECRETARY'S OFFICE	12	0.0539	152.90		152.90	3.02	155.92
CITY COUNCIL	71	0.3178	901.45		901.45	17.78	919.23
CONTROLLER'S OFFICE	70	0.3150	893.62		893.62	17.63	911.25
MUN CRTS - ADM	349	1.5557	4,413.49		4,413.49	87.07	4,500.56
HEALTH ADMINISTRATION	119	0.5338	1,514.29		1,514.29	29.87	1,544.16
PLANNING ADMINISTRATION	46	0.2072	587.83		587.83	11.60	599.43
PWE ECRE ADM (10D)	265	1.1818	3,352.70		3,352.70	66.14	3,418.84
C & E - RENTAL	31	0.1413	400.94		400.94	7.91	408.85
POLICE RECORDS	84	0.3777	1,071.53		1,071.53	21.14	1,092.67
MUN CRT-JUST	45	0.2019	572.66		572.66	11.30	583.96
POLICE	6,663	29.6798	84,201.11		84,201.11	1,661.09	85,862.20
FIRE	4,691	20.8970	59,284.01		59,284.01	1,169.52	60,453.53
PW & ENG. OTHER (100)	539	2.4051	6,823.17		6,823.17	134.60	6,957.77
PW FLEET MGMT FUND (118)	147	0.6569	1,863.55		1,863.55	36.76	1,900.31
HOUSTON TRANSTAR (221)	5	0.0245	69.37		69.37	1.37	70.74
PW STREET/DRAIN MTCE(227)	419	1.8677	5,298.64		5,298.64	104.53	5,403.17
PW PUBLIC UTILITIES (701)	2,168	9.6601	27,405.50		27,405.50	540.64	27,946.14
SOLID WASTE MGMT	576	2.5679	7,285.01		7,285.01	143.71	7,428.72
AVIATION	1,569	6.9913	19,834.16		19,834.16	391.28	20,225.44
HOUSING & COMMUNITY DEVELOP	131	0.5867	1,664.41		1,664.41	32.83	1,697.24
LIBRARY	520	2.3162	6,571.08		6,571.08	129.63	6,700.71

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department AFFIRMATIVE ACTION

Activity - EMPLOYEE RELATIONS

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 PARKS & RECREATION, HEALTH & HUMAN SERVICES, etc.

Allocation Basis: Total number of FTE's per department

Allocation Source: Human Resources, and F&A FTE Report

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department AFFIRMATIVE ACTION

Receiving Department	Total	BUSINESS DVPMT	EMPLOYEE RELATIONS
GENERAL CITYWIDE SERVICES	50,227.69	50,227.69	0.00
F&A ADMINISTRATION	1,419.90	1,082.52	337.38
F&A-ADMINISTRATIVE SVCS	5,217.04	3,723.47	1,493.57
F&A PURCHASING SERVICES	2,104.05	1,596.84	507.21
INFORMATION TECHNOLOGY	8,268.26	6,299.33	1,968.93
F&A-ACCOUNTING SERVICES	1,541.76	1,049.97	491.79
F&A BUDGET AND EVALUATION	1,255.37	871.24	384.13
F&A-REGULATORY SVCS	1,654.07	1,161.59	492.48
AFFIRMATIVE ACTION	1,204.67	880.31	324.36
MAYOR'S OFFICE - EXECUTIVE	1,854.31	1,150.14	704.17
HUMAN RESOURCES	1,859.16	1,309.09	550.07
LEGAL DEPT.	8,039.57	6,017.49	2,022.08
CITY SECRETARY'S OFFICE	497.21	341.29	155.92
CITY COUNCIL	3,316.42	2,397.19	919.23
CONTROLLER'S OFFICE	4,102.60	3,191.35	911.25
MUN CRTS - ADM	13,651.16	9,150.60	4,500.56
HEALTH ADMINISTRATION	7,646.57	6,102.41	1,544.16
PLANNING ADMINISTRATION	1,568.33	968.90	599.43
PW & ENG. ADM	292.30	292.30	0.00
PWE ECRE ADM (10D)	4,543.96	1,125.12	3,418.84
C & E - RENTAL	15,379.91	14,971.06	408.85
POLICE RECORDS	2,733.25	1,640.58	1,092.67
MUN CRT-JUST	2,908.77	2,324.81	583.96
POLICE	375,366.80	289,504.60	85,862.20
FIRE	238,622.89	178,169.36	60,453.53
PW & ENG. OTHER (100)	47,930.58	40,972.81	6,957.77
PW FLEET MGMT FUND (118)	15,495.85	13,595.54	1,900.31
HOUSTON TRANSTAR (221)	935.12	864.38	70.74
PW STREET/DRAIN MTCE(227)	21,922.82	16,519.65	5,403.17
PW PUBLIC UTILITIES (701)	377,069.41	349,123.27	27,946.14
PW ECRE DESIGN &	7,072.93	7,072.93	0.00
PW ECRE REAL ESTATE (10D)	1,002.10	1,002.10	0.00
PW ECRE PLANNING & PROG	1,784.83	1,784.83	0.00
SOLID WASTE MGMT	44,669.66	37,240.94	7,428.72
AVIATION	161,730.85	141,505.41	20,225.44
HOUSING & COMMUNITY	30,687.32	28,990.08	1,697.24

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department AFFIRMATIVE ACTION

Receiving Department	Total	BUSINESS DVPMT	EMPLOYEE RELATIONS
LIBRARY	23,889.34	17,188.63	6,700.71
PARKS & RECREATION	38,178.09	26,759.45	11,418.64
C & E - OPTNS	18,837.79	17,025.87	1,811.92
HEALTH & HUMAN SERVICES	59,871.23	46,397.53	13,473.70
INSURANCE MANAGEMENT	56.56	0.00	56.56
CABLE TV (208)	1,128.87	999.37	129.50
PLAN/DVLPMT	3,440.89	2,753.72	687.17
PWE SIGN ADM FND 210	1,501.73	1,095.72	406.01
PWE BLDG INSPECT FND 214	22,232.33	16,937.14	5,295.19
HEALTH BENEFITS (888)	125,295.21	124,829.54	465.67
HR, WORKERS' COMP (880)	372.89	0.00	372.89
LONG-TERM DISABILITY (926)	880.72	880.72	0.00
LEGAL, WORKERS' COMP (880)	55.92	0.00	55.92
TIRZ	10,528.83	10,528.83	0.00
F&A-SPECIAL EVENTS	1,307.32	1,076.68	230.64
LEGAL,PROPERTY & CASUALTY	352.54	0.00	352.54
HEC	11,434.77	8,461.50	2,973.27
BUILDING SERVICES	22,461.25	19,063.28	3,397.97
Direct Billed	0.00	0.00	0.00
Total	1,807,403.77	1,518,219.17	289,184.60

SCHEDULE 11.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	159,580.30	4,645.98	164,226.28	
F&A-ADMINSTRATIVE SVCS	34,379.29	5,577.82	39,957.11	
F&A PURCHASING SERVICES	15,549.22	1,812.63	17,361.85	
INFORMATION TECHNOLOGY	248,104.60	58,839.98	306,944.58	
F&A-ACCOUNTING SERVICES	6,115.11	1,014.33	7,129.44	
F&A BUDGET AND EVALUATION	15,553.21	2,996.52	18,549.73	
AFFIRMATIVE ACTION	1,817.88	36.43	1,854.31	
MAYOR'S OFFICE - EXECUTIVE		6,787.26	6,787.26	
HUMAN RESOURCES		25,387.23	25,387.23	
LEGAL DEPT.		63,462.55	63,462.55	
CONTROLLER'S OFFICE		54,709.67	54,709.67	
C & E - RENTAL		137,255.46	137,255.46	
POLICE RECORDS		108,730.63	108,730.63	
BUILDING SERVICES		456,202.37	456,202.37	
Total Allocated Additions:	<u>675,156.63</u>	<u>927,458.86</u>	<u>1,602,615.49</u>	<u>1,602,615.49</u>
Total To Be Allocated:	<u><u>2,788,373.63</u></u>	<u><u>927,458.86</u></u>		<u><u>3,715,832.49</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department MAYOR'S OFFICE - EXECUTIVE

	Total	General & Admin	CITY ADMIN
Wages & Benefits			
SALARIES & WAGES	1,437,839.00	0.00	1,437,839.00
FRINGE BENEFITS	507,172.00	0.00	507,172.00
Other Expense & Cost			
SUPPLIES	27,686.00	0.00	27,686.00
SERVICES	140,520.00	0.00	140,520.00
Departmental Totals			
Total Expenditures	2,113,217.00	0.00	2,113,217.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost			
Functional Cost	2,113,217.00	0.00	2,113,217.00
Allocation Step 1			
Inbound- All Others	675,156.63	675,156.63	0.00
Reallocate Admin Costs		(675,156.63)	675,156.63
1st Allocation	2,788,373.63	0.00	2,788,373.63
Allocation Step 2			
Inbound- All Others	927,458.86	927,458.86	0.00
Reallocate Admin Costs		(927,458.86)	927,458.86
2nd Allocation	927,458.86	0.00	927,458.86
Total For 100500000 MAYOR'S			
Total Allocated	3,715,832.49	0.00	3,715,832.49

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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
F&A ADMINISTRATION	26	0.1189	3,316.02		3,316.02		3,316.02
F&A-ADMINISTRATIVE SVCS	118	0.5265	14,679.87		14,679.87		14,679.87
F&A PURCHASING SERVICES	40	0.1788	4,985.19		4,985.19		4,985.19
INFORMATION TECHNOLOGY	155	0.6940	19,352.09		19,352.09		19,352.09
F&A-ACCOUNTING SERVICES	38	0.1734	4,833.67		4,833.67		4,833.67
F&A BUDGET AND EVALUATION	30	0.1354	3,775.54		3,775.54		3,775.54
F&A-REGULATORY SVCS	38	0.1702	4,746.73		4,746.73	1,614.11	6,360.84
AFFIRMATIVE ACTION	25	0.1143	3,188.09		3,188.09		3,188.09
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	6,787.26		6,787.26		6,787.26
HUMAN RESOURCES	42	0.1901	5,301.90		5,301.90	1,802.89	7,104.79
LEGAL DEPT.	156	0.6990	19,489.95		19,489.95	6,627.47	26,117.42
CITY SECRETARY'S OFFICE	12	0.0539	1,502.77		1,502.77	511.01	2,013.78
CITY COUNCIL	71	0.3178	8,860.09		8,860.09	3,012.83	11,872.92
CONTROLLER'S OFFICE	70	0.3150	8,783.10		8,783.10	2,986.65	11,769.75
MUN CRTS - ADM	349	1.5557	43,378.92		43,378.92	14,750.81	58,129.73
HEALTH ADMINISTRATION	119	0.5338	14,883.56		14,883.56	5,061.09	19,944.65
PLANNING ADMINISTRATION	46	0.2072	5,777.57		5,777.57	1,964.64	7,742.21
PWE ECRE ADM (10D)	265	1.1818	32,952.72		32,952.72	11,205.43	44,158.15
C & E - RENTAL	31	0.1413	3,940.72		3,940.72	1,340.02	5,280.74
POLICE RECORDS	84	0.3777	10,531.77		10,531.77	3,581.28	14,113.05
MUN CRT-JUST	45	0.2019	5,628.53		5,628.53	1,913.96	7,542.49
POLICE	6,663	29.6798	827,588.76		827,588.76	281,417.73	1,109,006.49
FIRE	4,691	20.8970	582,685.66		582,685.66	198,139.59	780,825.25
PW & ENG. OTHER (100)	539	2.4051	67,062.95		67,062.95	22,804.45	89,867.40
PW FLEET MGMT FUND (118)	147	0.6569	18,316.32		18,316.32	6,228.38	24,544.70
HOUSTON TRANSTAR (221)	5	0.0245	681.84		681.84	231.86	913.70
PW STREET/DRAIN MTCE(227)	419	1.8677	52,078.79		52,078.79	17,709.16	69,787.95
PW PUBLIC UTILITIES (701)	2,168	9.6601	269,360.88	-125,523.00	143,837.88	91,594.94	235,432.82
SOLID WASTE MGMT	576	2.5679	71,602.28		71,602.28	24,348.03	95,950.31
AVIATION	1,569	6.9913	194,944.35		194,944.35	66,289.93	261,234.28
HOUSING & COMMUNITY DEVELOP	131	0.5867	16,359.00		16,359.00	5,562.81	21,921.81
LIBRARY	520	2.3162	64,585.26		64,585.26	21,961.92	86,547.18



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	110,059.37		110,059.37	37,425.18	147,484.55
C & E - OPTNS	140	0.6263	17,464.34		17,464.34	5,938.67	23,403.01
HEALTH & HUMAN SERVICES	1,045	4.6575	129,867.25		129,867.25	44,160.77	174,028.02
INSURANCE MANAGEMENT (936)	4	0.0196	545.21		545.21	185.40	730.61
CABLE TV (208)	10	0.0448	1,248.16		1,248.16	424.43	1,672.59
PLAN/DVLPMT	53	0.2375	6,623.34		6,623.34	2,252.23	8,875.57
PWE SIGN ADM FND 210	31	0.1403	3,913.40		3,913.40	1,330.73	5,244.13
PWE BLDG INSPECT FND 214	410	1.8304	51,038.06		51,038.06	17,355.25	68,393.31
HEALTH BENEFITS (888)	36	0.1610	4,488.42		4,488.42	1,526.26	6,014.68
HR, WORKERS' COMP (880)	28	0.1289	3,594.21		3,594.21	1,222.20	4,816.41
LEGAL, WORKERS' COMP (880)	4	0.0193	539.02		539.02	183.28	722.30
F&A-SPECIAL EVENTS	17	0.0797	2,223.09		2,223.09	755.95	2,979.04
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	3,398.00		3,398.00	1,155.47	4,553.47
HEC	230	1.0278	28,658.07		28,658.07	9,745.04	38,403.11
BUILDING SERVICES	263	1.1746	32,751.54		32,751.54	11,137.01	43,888.55
SubTotal	22,451	100.0000	2,788,373.63	-125,523.00	2,662,850.63	927,458.86	3,590,309.49
Direct Billed				125,523.00	125,523.00		125,523.00
TOTAL	22,451	100.0000	2,788,373.63		2,788,373.63	927,458.86	3,715,832.49

Allocation Basis: Total number of FTE's per department

Allocation Source: Human Resources, and F&A FTE Report

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department MAYOR'S OFFICE - EXECUTIVE

Receiving Department	Total	CITY ADMIN
F&A ADMINISTRATION	3,316.02	3,316.02
F&A-ADMINISTRATIVE SVCS	14,679.87	14,679.87
F&A PURCHASING SERVICES	4,985.19	4,985.19
INFORMATION TECHNOLOGY	19,352.09	19,352.09
F&A-ACCOUNTING SERVICES	4,833.67	4,833.67
F&A BUDGET AND EVALUATION	3,775.54	3,775.54
F&A-REGULATORY SVCS	6,360.84	6,360.84
AFFIRMATIVE ACTION	3,188.09	3,188.09
MAYOR'S OFFICE - EXECUTIVE	6,787.26	6,787.26
HUMAN RESOURCES	7,104.79	7,104.79
LEGAL DEPT.	26,117.42	26,117.42
CITY SECRETARY'S OFFICE	2,013.78	2,013.78
CITY COUNCIL	11,872.92	11,872.92
CONTROLLER'S OFFICE	11,769.75	11,769.75
MUN CRTS - ADM	58,129.73	58,129.73
HEALTH ADMINISTRATION	19,944.65	19,944.65
PLANNING ADMINISTRATION	7,742.21	7,742.21
PWE ECRE ADM (10D)	44,158.15	44,158.15
C & E - RENTAL	5,280.74	5,280.74
POLICE RECORDS	14,113.05	14,113.05
MUN CRT-JUST	7,542.49	7,542.49
POLICE	1,109,006.49	1,109,006.49
FIRE	780,825.25	780,825.25
PW & ENG. OTHER (100)	89,867.40	89,867.40
PW FLEET MGMT FUND (118)	24,544.70	24,544.70
HOUSTON TRANSTAR (221)	913.70	913.70
PW STREET/DRAIN MTCE(227)	69,787.95	69,787.95
PW PUBLIC UTILITIES (701)	235,432.82	235,432.82
SOLID WASTE MGMT	95,950.31	95,950.31
AVIATION	261,234.28	261,234.28
HOUSING & COMMUNITY	21,921.81	21,921.81
LIBRARY	86,547.18	86,547.18
PARKS & RECREATION	147,484.55	147,484.55
C & E - OPTNS	23,403.01	23,403.01
HEALTH & HUMAN SERVICES	174,028.02	174,028.02
INSURANCE MANAGEMENT	730.61	730.61

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department MAYOR'S OFFICE - EXECUTIVE

Receiving Department	Total	CITY ADMIN
CABLE TV (208)	1,672.59	1,672.59
PLAN/DVLPMT	8,875.57	8,875.57
PWE SIGN ADM FND 210	5,244.13	5,244.13
PWE BLDG INSPECT FND 214	68,393.31	68,393.31
HEALTH BENEFITS (888)	6,014.68	6,014.68
HR, WORKERS' COMP (880)	4,816.41	4,816.41
LEGAL, WORKERS' COMP (880)	722.30	722.30
F&A-SPECIAL EVENTS	2,979.04	2,979.04
LEGAL,PROPERTY & CASUALTY	4,553.47	4,553.47
HEC	38,403.11	38,403.11
BUILDING SERVICES	43,888.55	43,888.55
Direct Billed	125,523.00	125,523.00
Total	3,715,832.49	3,715,832.49



SCHEDULE 12.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	342,348.61	9,624.61	351,973.22	
F&A-ADMINSTRATIVE SVCS	49,284.05	10,564.37	59,848.42	
F&A PURCHASING SERVICES	11,519.73	1,343.20	12,862.93	
INFORMATION TECHNOLOGY	522,041.45	81,427.85	603,469.30	
F&A-ACCOUNTING SERVICES	4,824.00	807.15	5,631.15	
F&A BUDGET AND EVALUATION	235,661.76	45,403.09	281,064.85	
AFFIRMATIVE ACTION	1,822.55	36.61	1,859.16	
MAYOR'S OFFICE - EXECUTIVE	5,301.90	1,802.89	7,104.79	
HUMAN RESOURCES		19,439.49	19,439.49	
LEGAL DEPT.		21,393.55	21,393.55	
CONTROLLER'S OFFICE		828,959.43	828,959.43	
C & E - RENTAL		10,762.88	10,762.88	
Total Allocated Additions:	<u>1,186,898.99</u>	<u>1,031,565.12</u>	<u>2,218,464.11</u>	<u>2,218,464.11</u>
Total To Be Allocated:	<u><u>3,591,473.99</u></u>	<u><u>1,031,565.12</u></u>		<u><u>4,623,039.11</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	2,404,575.00	383,289.25	893,059.17	792,067.00	95,221.17
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Functional Cost					
Functional Cost	2,404,575.00	383,289.25	893,059.17	792,067.00	95,221.17
Allocation Step 1					
Inbound- All Others	1,186,898.99	1,186,898.99	0.00	0.00	0.00
Reallocate Admin Costs		(1,570,188.24)	693,751.56	615,298.67	73,970.00
1st Allocation	3,591,473.99	0.00	1,586,810.73	1,407,365.67	169,191.17
Allocation Step 2					
Inbound- All Others	1,031,565.12	1,031,565.12	0.00	0.00	0.00
Reallocate Admin Costs		(1,031,565.12)	455,773.33	404,232.20	48,596.00
2nd Allocation	1,031,565.12	0.00	455,773.33	404,232.20	48,596.00
Total For 100800000 HUMAN					
Total Allocated	4,623,039.11	0.00	2,042,584.06	1,811,597.87	217,787.17

**CITY OF HOUSTON, TEXAS
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department HUMAN RESOURCES**

	TRAINING
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	187,168.01
1st Allocation	428,106.42
Allocation Step 2	
Inbound- All Others	0.00
Reallocate Admin Costs	122,963.59
2nd Allocation	122,963.59
Total For 100800000 HUMAN	
Total Allocated	551,070.01



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	26,563.89		26,563.89		26,563.89
INFORMATION TECHNOLOGY	36	0.6927	10,991.95		10,991.95		10,991.95
MAYOR'S OFFICE - EXECUTIVE	67	1.2892	20,457.24		20,457.24		20,457.24
HUMAN RESOURCES	36	0.6927	10,991.95		10,991.95		10,991.95
LEGAL DEPT.	50	0.9621	15,266.61		15,266.61	4,584.32	19,850.93
CITY COUNCIL	58	1.1160	17,709.25		17,709.25	5,317.81	23,027.06
CONTROLLER'S OFFICE	21	0.4041	6,411.97		6,411.97	1,925.41	8,337.38
PW & ENG. ADM	1,315	25.3030	401,511.68		401,511.68	120,567.69	522,079.37
MUN CRT-JUST	150	2.8863	45,799.82		45,799.82	13,752.97	59,552.79
POLICE	704	13.5463	214,953.78		214,953.78	64,547.26	279,501.04
FIRE	485	9.3323	148,086.05		148,086.05	44,467.93	192,553.98
SOLID WASTE MGMT	247	4.7527	75,417.02		75,417.02	22,646.55	98,063.57
AVIATION	494	9.5055	150,834.04		150,834.04	45,293.10	196,127.14
HOUSING & COMMUNITY DEVELOP	59	1.1353	18,014.59		18,014.59	5,409.50	23,424.09
LIBRARY	184	3.5405	56,181.10		56,181.10	16,870.31	73,051.41
PARKS & RECREATION	538	10.3521	164,268.65		164,268.65	49,327.31	213,595.96
C & E - OPTNS	76	1.4624	23,205.23		23,205.23	6,968.17	30,173.40
HEALTH & HUMAN SERVICES	422	8.1201	128,850.13		128,850.13	38,691.68	167,541.81
PLAN/DVLPMT	14	0.2694	4,274.65		4,274.65	1,283.61	5,558.26
HEC	93	1.7895	28,395.88		28,395.88	8,526.84	36,922.72
BUILDING SERVICES	61	1.1738	18,625.25		18,625.25	5,592.87	24,218.12
SubTotal	5,197	100.0000	1,586,810.73		1,586,810.73	455,773.33	2,042,584.06
TOTAL	5,197	100.0000	1,586,810.73		1,586,810.73	455,773.33	2,042,584.06

Allocation Basis: Number of selections per dept.

Allocation Source: Human Resources



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	1,673.68		1,673.68		1,673.68
F&A-ADMINISTRATIVE SVCS	118	0.5265	7,409.32		7,409.32		7,409.32
F&A PURCHASING SERVICES	40	0.1788	2,516.16		2,516.16		2,516.16
INFORMATION TECHNOLOGY	155	0.6940	9,767.51		9,767.51		9,767.51
F&A-ACCOUNTING SERVICES	38	0.1734	2,439.68		2,439.68		2,439.68
F&A BUDGET AND EVALUATION	30	0.1354	1,905.62		1,905.62		1,905.62
F&A-REGULATORY SVCS	38	0.1702	2,395.80		2,395.80	704.88	3,100.68
AFFIRMATIVE ACTION	25	0.1143	1,609.11		1,609.11		1,609.11
MAYOR'S OFFICE - EXECUTIVE	54	0.2434	3,425.71		3,425.71		3,425.71
HUMAN RESOURCES	42	0.1901	2,676.01		2,676.01		2,676.01
LEGAL DEPT.	156	0.6990	9,837.09		9,837.09	2,894.21	12,731.30
CITY SECRETARY'S OFFICE	12	0.0539	758.49		758.49	223.16	981.65
CITY COUNCIL	71	0.3178	4,471.92		4,471.92	1,315.70	5,787.62
CONTROLLER'S OFFICE	70	0.3150	4,433.06		4,433.06	1,304.26	5,737.32
MUN CRTS - ADM	349	1.5557	21,894.49		21,894.49	6,441.65	28,336.14
HEALTH ADMINISTRATION	119	0.5338	7,512.12		7,512.12	2,210.17	9,722.29
PLANNING ADMINISTRATION	46	0.2072	2,916.09		2,916.09	857.95	3,774.04
PWE ECRE ADM (10D)	265	1.1818	16,632.11		16,632.11	4,893.39	21,525.50
C & E - RENTAL	31	0.1413	1,988.99		1,988.99	585.19	2,574.18
POLICE RECORDS	84	0.3777	5,315.66		5,315.66	1,563.94	6,879.60
MUN CRT-JUST	45	0.2019	2,840.87		2,840.87	835.82	3,676.69
POLICE	6,663	29.6798	417,705.87		417,705.87	122,894.59	540,600.46
FIRE	4,691	20.8970	294,096.81		294,096.81	86,527.18	380,623.99
PW & ENG. OTHER (100)	539	2.4051	33,848.44		33,848.44	9,958.66	43,807.10
PW FLEET MGMT FUND (118)	147	0.6569	9,244.73		9,244.73	2,719.92	11,964.65
HOUSTON TRANSTAR (221)	5	0.0245	344.14		344.14	101.25	445.39
PW STREET/DRAIN MTCE(227)	419	1.8677	26,285.54		26,285.54	7,733.56	34,019.10
PW PUBLIC UTILITIES (701)	2,168	9.6601	135,953.54		135,953.54	39,999.33	175,952.87
SOLID WASTE MGMT	576	2.5679	36,139.56		36,139.56	10,632.74	46,772.30
AVIATION	1,569	6.9913	98,393.55		98,393.55	28,948.68	127,342.23
HOUSING & COMMUNITY DEVELOP	131	0.5867	8,256.82		8,256.82	2,429.27	10,686.09
LIBRARY	520	2.3162	32,597.88		32,597.88	9,590.73	42,188.61

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	55,549.86		55,549.86	16,343.50	71,893.36
C & E - OPTNS	140	0.6263	8,814.71		8,814.71	2,593.40	11,408.11
HEALTH & HUMAN SERVICES	1,045	4.6575	65,547.42		65,547.42	19,284.92	84,832.34
INSURANCE MANAGEMENT (936)	4	0.0196	275.18		275.18	80.96	356.14
CABLE TV (208)	10	0.0448	629.98		629.98	185.35	815.33
PLAN/DVLPMT	53	0.2375	3,342.97		3,342.97	983.55	4,326.52
PWE SIGN ADM FND 210	31	0.1403	1,975.20		1,975.20	581.13	2,556.33
PWE BLDG INSPECT FND 214	410	1.8304	25,760.25		25,760.25	7,579.01	33,339.26
HEALTH BENEFITS (888)	36	0.1610	2,265.42		2,265.42	666.52	2,931.94
HR, WORKERS' COMP (880)	28	0.1289	1,814.09		1,814.09	533.73	2,347.82
LEGAL, WORKERS' COMP (880)	4	0.0193	272.06		272.06	80.04	352.10
F&A-SPECIAL EVENTS	17	0.0797	1,122.05		1,122.05	330.12	1,452.17
LEGAL,PROPERTY & CASUALTY 936	27	0.1219	1,715.06		1,715.06	504.59	2,219.65
HEC	230	1.0278	14,464.48		14,464.48	4,255.64	18,720.12
BUILDING SERVICES	263	1.1746	16,530.57		16,530.57	4,863.51	21,394.08
SubTotal	22,451	100.0000	1,407,365.67		1,407,365.67	404,232.20	1,811,597.87
TOTAL	22,451	100.0000	1,407,365.67		1,407,365.67	404,232.20	1,811,597.87

Allocation Basis: Total number of FTE's per department

Allocation Source: Human Resources, and F&A FTE Report

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	93,954.73		93,954.73	26,986.19	120,940.92
FIRE	4,331	44.4679	75,235.74		75,235.74	21,609.61	96,845.35
HEALTH & HUMAN SERVICES	0	0.0004	0.70		0.70	0.20	0.90
SubTotal	9,739	100.0000	169,191.17		169,191.17	48,596.00	217,787.17
TOTAL	9,739	100.0000	169,191.17		169,191.17	48,596.00	217,787.17

Allocation Basis: Number of classified FTEs

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	5,710.13		5,710.13		5,710.13
INFORMATION TECHNOLOGY	223	1.5991	6,846.02		6,846.02		6,846.02
AFFIRMATIVE ACTION	67	0.4805	2,056.88		2,056.88		2,056.88
MAYOR'S OFFICE - EXECUTIVE	49	0.3514	1,504.28		1,504.28		1,504.28
HUMAN RESOURCES	188	1.3482	5,771.53		5,771.53		5,771.53
LEGAL DEPT.	58	0.4159	1,780.58		1,780.58	538.99	2,319.57
CITY COUNCIL	25	0.1793	767.49		767.49	232.32	999.81
CONTROLLER'S OFFICE	35	0.2510	1,074.49		1,074.49	325.25	1,399.74
MUN CRTS - ADM	188	1.3482	5,771.53		5,771.53	1,747.06	7,518.59
PW & ENG. ADM	8,160	58.5155	250,509.02		250,509.02	75,830.02	326,339.04
MUN CRT-JUST	11	0.0789	337.69		337.69	102.22	439.91
POLICE	421	3.0190	12,924.55		12,924.55	3,912.31	16,836.86
FIRE	458	3.2843	14,060.43		14,060.43	4,256.15	18,316.58
SOLID WASTE MGMT	164	1.1760	5,034.74		5,034.74	1,524.04	6,558.78
AVIATION	352	2.5242	10,806.27		10,806.27	3,271.10	14,077.37
HOUSING & COMMUNITY DEVELOP	204	1.4629	6,262.73		6,262.73	1,895.75	8,158.48
LIBRARY	353	2.5314	10,836.97		10,836.97	3,280.39	14,117.36
PARKS & RECREATION	905	6.4898	27,783.17		27,783.17	8,410.07	36,193.24
C & E - OPTNS	247	1.7712	7,582.81		7,582.81	2,295.35	9,878.16
HEALTH & HUMAN SERVICES	1,296	9.2937	39,786.73		39,786.73	12,043.59	51,830.32
PLAN/DVLPMT	37	0.2653	1,135.89		1,135.89	343.84	1,479.73
HEC	68	0.4876	2,087.58		2,087.58	631.92	2,719.50
BUILDING SERVICES	250	1.7928	7,674.91		7,674.91	2,323.22	9,998.13
SubTotal	13,945	100.0000	428,106.42		428,106.42	122,963.59	551,070.01
TOTAL	13,945	100.0000	428,106.42		428,106.42	122,963.59	551,070.01

Allocation Basis: Number of employees trained

Allocation Source: Human Resources

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
F&A ADMINISTRATION	33,947.70	26,563.89	1,673.68	0.00	5,710.13
F&A-ADMINISTRATIVE SVCS	7,409.32	0.00	7,409.32	0.00	0.00
F&A PURCHASING SERVICES	2,516.16	0.00	2,516.16	0.00	0.00
INFORMATION TECHNOLOGY	27,605.48	10,991.95	9,767.51	0.00	6,846.02
F&A-ACCOUNTING SERVICES	2,439.68	0.00	2,439.68	0.00	0.00
F&A BUDGET AND EVALUATION	1,905.62	0.00	1,905.62	0.00	0.00
F&A-REGULATORY SVCS	3,100.68	0.00	3,100.68	0.00	0.00
AFFIRMATIVE ACTION	3,665.99	0.00	1,609.11	0.00	2,056.88
MAYOR'S OFFICE - EXECUTIVE	25,387.23	20,457.24	3,425.71	0.00	1,504.28
HUMAN RESOURCES	19,439.49	10,991.95	2,676.01	0.00	5,771.53
LEGAL DEPT.	34,901.80	19,850.93	12,731.30	0.00	2,319.57
CITY SECRETARY'S OFFICE	981.65	0.00	981.65	0.00	0.00
CITY COUNCIL	29,814.49	23,027.06	5,787.62	0.00	999.81
CONTROLLER'S OFFICE	15,474.44	8,337.38	5,737.32	0.00	1,399.74
MUN CRTS - ADM	35,854.73	0.00	28,336.14	0.00	7,518.59
HEALTH ADMINISTRATION	9,722.29	0.00	9,722.29	0.00	0.00
PLANNING ADMINISTRATION	3,774.04	0.00	3,774.04	0.00	0.00
PW & ENG. ADM	848,418.41	522,079.37	0.00	0.00	326,339.04
PWE ECRE ADM (10D)	21,525.50	0.00	21,525.50	0.00	0.00
C & E - RENTAL	2,574.18	0.00	2,574.18	0.00	0.00
POLICE RECORDS	6,879.60	0.00	6,879.60	0.00	0.00
MUN CRT-JUST	63,669.39	59,552.79	3,676.69	0.00	439.91
POLICE	957,879.28	279,501.04	540,600.46	120,940.92	16,836.86
FIRE	688,339.90	192,553.98	380,623.99	96,845.35	18,316.58
PW & ENG. OTHER (100)	43,807.10	0.00	43,807.10	0.00	0.00
PW FLEET MGMT FUND (118)	11,964.65	0.00	11,964.65	0.00	0.00
HOUSTON TRANSTAR (221)	445.39	0.00	445.39	0.00	0.00
PW STREET/DRAIN MTCE(227)	34,019.10	0.00	34,019.10	0.00	0.00
PW PUBLIC UTILITIES (701)	175,952.87	0.00	175,952.87	0.00	0.00
SOLID WASTE MGMT	151,394.65	98,063.57	46,772.30	0.00	6,558.78
AVIATION	337,546.74	196,127.14	127,342.23	0.00	14,077.37
HOUSING & COMMUNITY	42,268.66	23,424.09	10,686.09	0.00	8,158.48
LIBRARY	129,357.38	73,051.41	42,188.61	0.00	14,117.36
PARKS & RECREATION	321,682.56	213,595.96	71,893.36	0.00	36,193.24
C & E - OPTNS	51,459.67	30,173.40	11,408.11	0.00	9,878.16
HEALTH & HUMAN SERVICES	304,205.37	167,541.81	84,832.34	0.90	51,830.32

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	SELECTION	PERSONNEL SVCS	CLASSIFIED TEST	TRAINING
INSURANCE MANAGEMENT	356.14	0.00	356.14	0.00	0.00
CABLE TV (208)	815.33	0.00	815.33	0.00	0.00
PLAN/DVLPMT	11,364.51	5,558.26	4,326.52	0.00	1,479.73
PWE SIGN ADM FND 210	2,556.33	0.00	2,556.33	0.00	0.00
PWE BLDG INSPECT FND 214	33,339.26	0.00	33,339.26	0.00	0.00
HEALTH BENEFITS (888)	2,931.94	0.00	2,931.94	0.00	0.00
HR, WORKERS' COMP (880)	2,347.82	0.00	2,347.82	0.00	0.00
LEGAL, WORKERS' COMP (880)	352.10	0.00	352.10	0.00	0.00
F&A-SPECIAL EVENTS	1,452.17	0.00	1,452.17	0.00	0.00
LEGAL,PROPERTY & CASUALTY	2,219.65	0.00	2,219.65	0.00	0.00
HEC	58,362.34	36,922.72	18,720.12	0.00	2,719.50
BUILDING SERVICES	55,610.33	24,218.12	21,394.08	0.00	9,998.13
Direct Billed	0.00	0.00	0.00	0.00	0.00
Total	4,623,039.11	2,042,584.06	1,811,597.87	217,787.17	551,070.01

SCHEDULE 13.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 general counsel hours expended for the City departments is the basis for allocation. The costs of other legal services such as litigation, real property, etc. have not been allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	444,399.52	13,066.60	457,466.12	
F&A-ADMINSTRATIVE SVCS	87,706.97	25,974.68	113,681.65	
F&A PURCHASING SERVICES	18,769.01	2,188.06	20,957.07	
INFORMATION TECHNOLOGY	135,441.58	21,762.76	157,204.34	
F&A-ACCOUNTING SERVICES	12,175.44	2,084.24	14,259.68	
F&A BUDGET AND EVALUATION	10,282.42	1,981.03	12,263.45	
AFFIRMATIVE ACTION	7,881.09	158.48	8,039.57	
MAYOR'S OFFICE - EXECUTIVE	19,489.95	6,627.47	26,117.42	
HUMAN RESOURCES	26,884.28	8,017.52	34,901.80	
LEGAL DEPT.		263,311.55	263,311.55	
CONTROLLER'S OFFICE		36,169.23	36,169.23	
C & E - RENTAL		10,640.39	10,640.39	
POLICE RECORDS		348,172.47	348,172.47	
BUILDING SERVICES		244,985.35	244,985.35	
Total Allocated Additions:	893,070.26	985,139.83	1,878,210.09	1,878,210.09
Total To Be Allocated:	11,948,513.26	985,139.83		12,933,653.09

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department LEGAL DEPT.

	Total	General & Admin	LEGAL SERVICES	OTHER LEGAL
Wages & Benefits				
SALARIES & WAGES	7,457,912.00	0.00	1,837,629.52	5,620,282.48
FRINGE BENEFITS	2,423,886.00	0.00	597,245.51	1,826,640.49
Other Expense & Cost				
SUPPLIES	426,835.00	0.00	105,172.14	321,662.86
SERVICES	0.00	0.00	0.00	0.00
OTHER	746,810.00	0.00	184,013.98	562,796.02
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
Departmental Totals				
Total Expenditures	11,055,443.00	0.00	2,724,061.15	8,331,381.85
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	11,055,443.00	0.00	2,724,061.15	8,331,381.85
Allocation Step 1				
Inbound- All Others	893,070.26	893,070.26	0.00	0.00
Reallocate Admin Costs		(893,070.26)	220,052.51	673,017.75
Unallocated Costs	(9,004,399.60)	0.00	0.00	(9,004,399.60)
1st Allocation	2,944,113.66	0.00	2,944,113.66	0.00
Allocation Step 2				
Inbound- All Others	985,139.83	985,139.83	0.00	0.00
Reallocate Admin Costs		(985,139.83)	242,738.45	742,401.38
Unallocated Costs	(742,401.38)	0.00	0.00	(742,401.38)
2nd Allocation	242,738.45	0.00	242,738.45	0.00
Total For 100900000 LEGAL DEPT.				
Total Allocated	3,186,852.11	0.00	3,186,852.11	0.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	16,852.96	-2,729.00	14,123.96		14,123.96
F&A ADMINISTRATION	8,470.00	6.0758	178,877.84		178,877.84		178,877.84
INFORMATION TECHNOLOGY	120.00	0.0861	2,534.29		2,534.29		2,534.29
AFFIRMATIVE ACTION	207.00	0.1485	4,371.63		4,371.63		4,371.63
MAYOR'S OFFICE - EXECUTIVE	3,005.00	2.1556	63,462.55		63,462.55		63,462.55
HUMAN RESOURCES	1,013.00	0.7267	21,393.55		21,393.55		21,393.55
LEGAL DEPT.	12,468.00	8.9437	263,311.55		263,311.55		263,311.55
CITY SECRETARY'S OFFICE	215.00	0.1542	4,540.59		4,540.59	460.52	5,001.11
CITY COUNCIL	2,787.00	1.9992	58,858.63		58,858.63	5,969.66	64,828.29
CONTROLLER'S OFFICE	600.00	0.4304	12,671.41		12,671.41	1,285.18	13,956.59
MUN CRTS - ADM	1,296.00	0.9297	27,370.22		27,370.22	2,775.99	30,146.21
MUN CRT-JUST	49,188.00	35.2837	1,038,800.73		1,038,800.73	105,359.09	1,144,159.82
POLICE	10,206.00	7.3211	215,540.39	-2,343.00	213,197.39	21,860.92	235,058.31
FIRE	7,878.00	5.6511	166,375.40	-20,143.00	146,232.40	16,874.42	163,106.82
PW & ENG. OTHER (100)	8,146.00	5.8434	172,035.28	-374,274.00	-202,238.72	17,448.47	-184,790.25
PW STREET/DRAIN MTCE(227)	168.00	0.1205	3,547.98		3,547.98	359.85	3,907.83
PW PUBLIC UTILITIES (701)	6,673.00	4.7867	140,927.01	-484,990.00	-344,062.99	14,293.35	-329,769.64
PW ECRE REAL ESTATE (10D)	2,338.00	1.6771	49,376.20		49,376.20	5,007.92	54,384.12
SOLID WASTE MGMT	696.00	0.4993	14,698.81	-188.00	14,510.81	1,490.81	16,001.62
AVIATION	4,015.00	2.8801	84,792.74	-8,402.00	76,390.74	8,600.00	84,990.74
HOUSING & COMMUNITY DEVELOP	927.00	0.6650	19,577.30		19,577.30	1,985.60	21,562.90
LIBRARY	985.00	0.7066	20,802.19	-1,825.00	18,977.19	2,109.84	21,087.03
PARKS & RECREATION	2,721.00	1.9519	57,464.77	-1,864.00	55,600.77	5,828.29	61,429.06
C & E - OPTNS	3,540.00	2.5393	74,761.23	-2,328.00	72,433.23	7,582.56	80,015.79
HEALTH & HUMAN SERVICES	2,358.00	1.6915	49,798.56	-815.00	48,983.56	5,050.76	54,034.32
PLAN/DVLPMT	3,408.00	2.4447	71,973.51		71,973.51	7,299.82	79,273.33
PWE SIGN ADM FND 210	70.00	0.0502	1,478.33		1,478.33	149.94	1,628.27
PWE BLDG INSPECT FND 214	435.00	0.3120	9,186.75		9,186.75	931.76	10,118.51
TIRZ	548.00	0.3931	11,573.19		11,573.19	1,173.80	12,746.99
HEC	1,946.00	1.3959	41,097.56		41,097.56	4,168.27	45,265.83
BUILDING SERVICES	1,708.00	1.2252	36,071.22		36,071.22	3,658.48	39,729.70
OTHER	473.00	0.3393	9,989.29		9,989.29	1,013.15	11,002.44



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	2,944,113.66	-899,901.00	2,044,212.66	242,738.45	2,286,951.11
Direct Billed				899,901.00	899,901.00		899,901.00
TOTAL	139,406.00	100.0000	2,944,113.66		2,944,113.66	242,738.45	3,186,852.11

Allocation Basis: Number of hours expended per dept.

Allocation Source: Legal



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department LEGAL DEPT.

Table with 3 columns: Receiving Department, Total, and LEGAL SERVICES. Lists various departments and their corresponding financial values.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department LEGAL DEPT.

Receiving Department	Total	LEGAL SERVICES
Direct Billed	899,901.00	899,901.00
Total	3,186,852.11	3,186,852.11



SCHEDULE 14.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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:

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

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 not been allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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:	5,863,371.00			5,863,371.00
BUILDING USAGE CHARGE	117,857.40		117,857.40	
EQUIPMENT DEPRECIATION	653.05		653.05	
GENERAL CITYWIDE SERVICES	218,814.00	6,440.23	225,254.23	
F&A-ADMINSTRATIVE SVCS	57,069.11	17,372.35	74,441.46	
F&A PURCHASING SERVICES	4,149.97	483.88	4,633.85	
INFORMATION TECHNOLOGY	63,745.85	10,250.62	73,996.47	
F&A-ACCOUNTING SERVICES	6,038.57	1,037.29	7,075.86	
F&A BUDGET AND EVALUATION	4,953.15	954.29	5,907.44	
AFFIRMATIVE ACTION	4,021.67	80.93	4,102.60	
MAYOR'S OFFICE - EXECUTIVE	8,783.10	2,986.65	11,769.75	
HUMAN RESOURCES	11,919.52	3,554.92	15,474.44	
LEGAL DEPT.	12,671.41	1,285.18	13,956.59	
CONTROLLER'S OFFICE		17,423.13	17,423.13	
C & E - RENTAL		10,110.33	10,110.33	
BUILDING SERVICES		258,420.43	258,420.43	
Total Allocated Additions:	<u>510,676.80</u>	<u>330,400.23</u>	<u>841,077.03</u>	<u>841,077.03</u>
Total To Be Allocated:	<u><u>6,374,047.80</u></u>	<u><u>330,400.23</u></u>		<u><u>6,704,448.03</u></u>

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CONTROLLER'S OFFICE

	Total	General & Admin	CONTROLLER	TREASURY
Wages & Benefits				
SALARIES & WAGES	3,652,358.00	641,252.00	2,548,278.00	462,828.00
FRINGE BENEFITS	1,215,005.00	195,644.00	880,575.00	138,786.00
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	5,863,371.00	1,032,143.00	4,130,486.00	700,742.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	5,863,371.00	1,032,143.00	4,130,486.00	700,742.00
Allocation Step 1				
Inbound- All Others	510,676.80	510,676.80	0.00	0.00
Reallocate Admin Costs		(1,542,819.80)	1,319,043.04	223,776.76
Unallocated Costs	(924,518.76)	0.00	0.00	(924,518.76)
1st Allocation	5,449,529.04	0.00	5,449,529.04	0.00
Allocation Step 2				
Inbound- All Others	330,400.23	330,400.23	0.00	0.00
Reallocate Admin Costs		(330,400.23)	282,477.66	47,922.57
Unallocated Costs	(47,922.57)	0.00	0.00	(47,922.57)
2nd Allocation	282,477.66	0.00	282,477.66	0.00
Total For 100600000 CONTROLLER'S				
Total Allocated	5,732,006.70	0.00	5,732,006.70	0.00

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CONTROLLER'S OFFICE

Activity - CONTROLLER

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 GENERAL CITYWIDE SERVICES, F&A ADMINISTRATION, etc.

Allocation Basis: Total number of revenue & expenditure transactions per dept.
Allocation Source: Information Technology

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CONTROLLER'S OFFICE

Receiving Department	Total	CONTROLLER
GENERAL CITYWIDE SERVICES	510,287.58	510,287.58
F&A ADMINISTRATION	511,736.61	511,736.61
INFORMATION TECHNOLOGY	150,678.61	150,678.61
AFFIRMATIVE ACTION	4,098.75	4,098.75
MAYOR'S OFFICE - EXECUTIVE	54,709.67	54,709.67
HUMAN RESOURCES	828,959.43	828,959.43
LEGAL DEPT.	36,169.23	36,169.23
CITY SECRETARY'S OFFICE	2,836.30	2,836.30
CITY COUNCIL	34,052.17	34,052.17
CONTROLLER'S OFFICE	17,423.13	17,423.13
MUN CRTS - ADM	104,336.32	104,336.32
PW & ENG. ADM	622,663.96	622,663.96
MUN CRT-JUST	18,113.87	18,113.87
POLICE	552,594.44	552,594.44
FIRE	285,003.80	285,003.80
PW PUBLIC UTILITIES (701)	479,539.24	479,539.24
SOLID WASTE MGMT	163,761.36	163,761.36
AVIATION	341,994.49	341,994.49
HOUSING & COMMUNITY	62,362.35	62,362.35
LIBRARY	110,671.66	110,671.66
PARKS & RECREATION	254,478.11	254,478.11
C & E - OPTNS	62,090.91	62,090.91
HEALTH & HUMAN SERVICES	402,435.81	402,435.81
PLAN/DVLPMT	14,494.89	14,494.89
HEC	21,423.58	21,423.58
BUILDING SERVICES	85,090.43	85,090.43
Direct Billed	0.00	0.00
Total	5,732,006.70	5,732,006.70

SCHEDULE 15.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	256,365.42	7,628.64	263,994.06	
F&A-ADMINISTRATIVE SVCS	113,389.22	14,039.77	127,428.99	
INFORMATION TECHNOLOGY	12,668.52	1,628.05	14,296.57	
F&A-ACCOUNTING SERVICES	9,550.52	1,658.87	11,209.39	
AFFIRMATIVE ACTION	7,495.65	150.92	7,646.57	
MAYOR'S OFFICE - EXECUTIVE	14,883.56	5,061.09	19,944.65	
HUMAN RESOURCES	7,512.12	2,210.17	9,722.29	
BUILDING SERVICES		4,934,972.91	4,934,972.91	
Total Allocated Additions:	879,451.98	4,967,350.42	5,846,802.40	5,846,802.40
Total To Be Allocated:	12,090,540.98	4,967,350.42		17,057,891.40

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department HEALTH ADMINISTRATION

	Total	General & Admin	DEPT. ADMIN
Wages & Benefits			
SALARIES & WAGES	4,427,280.00	0.00	4,427,280.00
FRINGE BENEFITS	1,745,277.00	0.00	1,745,277.00
Other Expense & Cost			
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
Departmental Totals			
Total Expenditures	11,211,089.00	0.00	11,211,089.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	11,211,089.00	0.00	11,211,089.00
Allocation Step 1			
Inbound- All Others	879,451.98	879,451.98	0.00
Reallocate Admin Costs		(879,451.98)	879,451.98
1st Allocation	12,090,540.98	0.00	12,090,540.98
Allocation Step 2			
Inbound- All Others	4,967,350.42	4,967,350.42	0.00
Reallocate Admin Costs		(4,967,350.42)	4,967,350.42
2nd Allocation	4,967,350.42	0.00	4,967,350.42
Total For 100381100 HEALTH			
Total Allocated	17,057,891.40	0.00	17,057,891.40

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	12,090,540.98		12,090,540.98	4,967,350.42	17,057,891.40
SubTotal	100	100.0000	12,090,540.98		12,090,540.98	4,967,350.42	17,057,891.40
TOTAL	100	100.0000	12,090,540.98		12,090,540.98	4,967,350.42	17,057,891.40

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

Allocation Source: N/A



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department HEALTH ADMINISTRATION

Receiving Department	Total	DEPT. ADMIN
HEALTH & HUMAN SERVICES	17,057,891.40	17,057,891.40
Direct Billed	0.00	0.00
Total	17,057,891.40	17,057,891.40



SCHEDULE 16.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 directly allocated 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 OMB A-87 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	139,501.63	4,100.55	143,602.18	
F&A-ADMINISTRATIVE SVCS	4,635.98	1,402.91	6,038.89	
INFORMATION TECHNOLOGY	2,322.35	296.54	2,618.89	
F&A-ACCOUNTING SERVICES	1,516.37	263.39	1,779.76	
AFFIRMATIVE ACTION	1,537.51	30.82	1,568.33	
MAYOR'S OFFICE - EXECUTIVE	5,777.57	1,964.64	7,742.21	
HUMAN RESOURCES	2,916.09	857.95	3,774.04	
Total Allocated Additions:	170,604.50	8,916.80	179,521.30	179,521.30
Total To Be Allocated:	7,009,541.50	8,916.80		7,018,458.30

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PLANNING ADMINISTRATION

	Total	General & Admin	DEPT ADM	OPERATIONS
Wages & Benefits				
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
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	6,838,937.00	0.00	1,779,606.00	5,059,331.00
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost	6,838,937.00	0.00	1,779,606.00	5,059,331.00
Allocation Step 1				
Inbound- All Others	170,604.50	170,604.50	0.00	0.00
Reallocate Admin Costs		(170,604.50)	44,394.19	126,210.31
1st Allocation	7,009,541.50	0.00	1,824,000.19	5,185,541.31
Allocation Step 2				
Inbound- All Others	8,916.80	8,916.80	0.00	0.00
Reallocate Admin Costs		(8,916.80)	2,320.30	6,596.50
2nd Allocation	8,916.80	0.00	2,320.30	6,596.50
Total For 100701100 PLANNING				
Total Allocated	7,018,458.30	0.00	1,826,320.49	5,192,137.81

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PLANNING ADMINISTRATION

Activity - DEPT ADM

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 PLAN/DVLPMT, SubTotal, and TOTAL.

Allocation Basis: Direct allocation to Planning and Development

Allocation Source: N/A



**CITY OF HOUSTON, TEXAS
 FY 2008 OMB A-87 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
PLAN/DVLPMT	100	100.0000	5,185,541.31		5,185,541.31	6,596.50	5,192,137.81
SubTotal	100	100.0000	5,185,541.31		5,185,541.31	6,596.50	5,192,137.81
TOTAL	100	100.0000	5,185,541.31		5,185,541.31	6,596.50	5,192,137.81

Allocation Basis: Direct allocation to Planning and Development

Allocation Source: N/A

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department PLANNING ADMINISTRATION

Receiving Department	Total	DEPT ADM	OPERATIONS
PLAN/DVLPMT	7,018,458.30	1,826,320.49	5,192,137.81
Direct Billed	0.00	0.00	0.00
Total	7,018,458.30	1,826,320.49	5,192,137.81



SCHEDULE 17.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	4,337.93	162,207.70	
F&A-ADMINSTRATIVE SVCS	150,887.57	41,681.01	192,568.58	
F&A PURCHASING SERVICES	832,565.94	97,060.38	929,626.32	
INFORMATION TECHNOLOGY	1,618,376.73	259,489.94	1,877,866.67	
F&A-ACCOUNTING SERVICES	645,202.51	104,921.73	750,124.24	
F&A BUDGET AND EVALUATION	163,194.04	31,441.32	194,635.36	
AFFIRMATIVE ACTION	286.50	5.80	292.30	
HUMAN RESOURCES	652,020.70	196,397.71	848,418.41	
CONTROLLER'S OFFICE	574,048.32	48,615.64	622,663.96	
PW & ENG. ADM		1,599.11	1,599.11	
C & E - RENTAL		7,023.10	7,023.10	
POLICE RECORDS		267,576.99	267,576.99	
Total Allocated Additions:	<u>9,131,014.17</u>	<u>1,060,150.66</u>	<u>10,191,164.83</u>	10,191,164.83
99999 all others	0.00			
Total Departmental Cost Adjustments:	<u>0.00</u>			0.00
Total To Be Allocated:	<u><u>9,131,014.17</u></u>	<u><u>1,060,150.66</u></u>		<u><u>10,191,164.83</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PW & ENG. ADM

	Total	General & Admin	ADM-EXP	ADM-FTE	GF-EXP
Wages & Benefits					
SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
Other Expense & Cost					
SUPPLIES	0.00	0.00	0.00	0.00	0.00
OTHER CHARGES	0.00	0.00	0.00	0.00	0.00
Departmental Totals					
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Deductions					
Total Deductions	0.00	0.00	0.00	0.00	0.00
Cost Adjustments					
99999 all others	0.00	0.00	0.00	0.00	0.00
Functional Cost					
	0.00	0.00	0.00	0.00	0.00
Allocation Step 1					
Inbound- 000000002 EQUIPMENT DEPRECIATION	4,336,562.09	0.00	0.00	0.00	4,336,562.09
Inbound- 100651300 F&A PURCHASING SERVICES	832,565.94	0.00	832,565.94	0.00	0.00
Inbound- 100800000 HUMAN RESOURCES	652,020.70	0.00	0.00	652,020.70	0.00
Inbound- All Others	3,309,865.44	0.00	1,654,932.72	1,654,932.72	0.00
1st Allocation	9,131,014.17	0.00	2,487,498.66	2,306,953.42	4,336,562.09
Allocation Step 2					
Inbound- 100651300 F&A PURCHASING SERVICES	97,060.38	0.00	97,060.38	0.00	0.00
Inbound- 100800000 HUMAN RESOURCES	196,397.71	0.00	0.00	196,397.71	0.00
Inbound- 601421900 C & E - RENTAL	7,023.10	0.00	0.00	7,023.10	0.00
Inbound- All Others	759,669.47	0.00	379,834.73	379,834.74	0.00
2nd Allocation	1,060,150.66	0.00	476,895.11	583,255.55	0.00
Total For 100201230 PW & ENG.					
Total Allocated	10,191,164.83	0.00	2,964,393.77	2,890,208.97	4,336,562.09



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PW & ENG. ADM

Activity - ADM-EXP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
PW & ENG. ADM	537	0.0643	1,599.11		1,599.11		1,599.11
PWE ECRE ADM (10D)	2,067	0.2474	6,155.27		6,155.27	1,180.83	7,336.10
PW & ENG. OTHER (100)	83,177	9.9574	247,690.27		247,690.27	47,516.91	295,207.18
PW FLEET MGMT FUND (118)	24,977	2.9901	74,378.25		74,378.25	14,268.73	88,646.98
HOUSTON TRANSTAR (221)	1,588	0.1901	4,728.86		4,728.86	907.18	5,636.04
PW STREET/DRAIN MTCE(227)	30,349	3.6332	90,375.35		90,375.35	17,337.62	107,712.97
PW PUBLIC UTILITIES (701)	641,390	76.7830	1,909,975.77	-3,388,903.00	-1,478,927.23	366,409.85	-1,112,517.38
PW ECRE DESIGN & CONSTR(10D)	12,994	1.5556	38,694.43		38,694.43	7,423.14	46,117.57
PW ECRE REAL ESTATE (10D)	1,841	0.2204	5,482.25		5,482.25	1,051.72	6,533.97
PW ECRE PLANNING & PROG (10D)	3,279	0.3925	9,764.43		9,764.43	1,873.21	11,637.64
PWE SIGN ADM FND 210	2,013	0.2410	5,994.45		5,994.45	1,149.98	7,144.43
PWE BLDG INSPECT FND 214	31,116	3.7250	92,660.22		92,660.22	17,775.94	110,436.16
SubTotal	835,328	100.0000	2,487,498.66	-3,388,903.00	-901,404.34	476,895.11	-424,509.23
Direct Billed				3,388,903.00	3,388,903.00		3,388,903.00
TOTAL	835,328	100.0000	2,487,498.66		2,487,498.66	476,895.11	2,964,393.77

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

Allocation Source: FY 2006 Actual Exp., and CAFR

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	149,218.31		149,218.31	37,726.12	186,944.43
PW & ENG. OTHER (100)	539	13.1636	303,678.07		303,678.07	76,777.42	380,455.49
PW FLEET MGMT FUND (118)	147	3.5953	82,940.93		82,940.93	20,969.54	103,910.47
HOUSTON TRANSTAR (221)	5	0.1338	3,087.51		3,087.51	780.60	3,868.11
PW STREET/DRAIN MTCE(227)	419	10.2224	235,826.01		235,826.01	59,622.72	295,448.73
PW PUBLIC UTILITIES (701)	2,282	55.6305	1,283,368.55	-1,923,690.00	-640,321.45	324,467.68	-315,853.77
PWE SIGN ADM FND 210	31	0.7681	17,720.84		17,720.84	4,480.27	22,201.11
PWE BLDG INSPECT FND 214	410	10.0181	231,113.20		231,113.20	58,431.20	289,544.40
SubTotal	4,102	100.0000	2,306,953.42	-1,923,690.00	383,263.42	583,255.55	966,518.97
Direct Billed				1,923,690.00	1,923,690.00		1,923,690.00
TOTAL	4,102	100.0000	2,306,953.42		2,306,953.42	583,255.55	2,890,208.97

Allocation Basis: Number of FTEs administered

Allocation Source: Human Resources



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 (Gen. Fund)

Allocation Source: N/A



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department PW & ENG. ADM

Receiving Department	Total	ADM-EXP	ADM-FTE	GF-EXP
PW & ENG. ADM	1,599.11	1,599.11	0.00	0.00
PWE ECRE ADM (10D)	194,280.53	7,336.10	186,944.43	0.00
PW & ENG. OTHER (100)	5,012,224.76	295,207.18	380,455.49	4,336,562.09
PW FLEET MGMT FUND (118)	192,557.45	88,646.98	103,910.47	0.00
HOUSTON TRANSTAR (221)	9,504.15	5,636.04	3,868.11	0.00
PW STREET/DRAIN MTCE(227)	403,161.70	107,712.97	295,448.73	0.00
PW PUBLIC UTILITIES (701)	(1,428,371.15)	(1,112,517.38)	(315,853.77)	0.00
PW ECRE DESIGN &	46,117.57	46,117.57	0.00	0.00
PW ECRE REAL ESTATE (10D)	6,533.97	6,533.97	0.00	0.00
PW ECRE PLANNING & PROG	11,637.64	11,637.64	0.00	0.00
PWE SIGN ADM FND 210	29,345.54	7,144.43	22,201.11	0.00
PWE BLDG INSPECT FND 214	399,980.56	110,436.16	289,544.40	0.00
Direct Billed	5,312,593.00	3,388,903.00	1,923,690.00	0.00
Total	10,191,164.83	2,964,393.77	2,890,208.97	4,336,562.09

SCHEDULE 18.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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-ADMINISTRATIVE SVCS	35,589.63	8,941.75	44,531.38	
INFORMATION TECHNOLOGY	6,169.47	776.76	6,946.23	
AFFIRMATIVE ACTION	4,455.50	88.46	4,543.96	
MAYOR'S OFFICE - EXECUTIVE	32,952.72	11,205.43	44,158.15	
HUMAN RESOURCES	16,632.11	4,893.39	21,525.50	
PW & ENG. ADM	155,373.58	38,906.95	194,280.53	
Total Allocated Additions:	251,173.01	64,812.74	315,985.75	315,985.75
Total To Be Allocated:	251,173.01	64,812.74		315,985.75

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PWE ECRE ADM (10D)

	Total	General & Admin	ADMIN & ACCOUNT
Departmental Totals			
Total Expenditures	0.00	0.00	0.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	0.00	0.00	0.00
Allocation Step 1			
Inbound- All Others	251,173.01	0.00	251,173.01
1st Allocation	251,173.01	0.00	251,173.01
Allocation Step 2			
Inbound- All Others	64,812.74	0.00	64,812.74
2nd Allocation	64,812.74	0.00	64,812.74
Total For 100201612 PWE ECRE			
Total Allocated	315,985.75	0.00	315,985.75

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	180,177.88		180,177.88	46,493.14	226,671.02
PW ECRE REAL ESTATE (10D)	1,841	10.1634	25,527.74		25,527.74	6,587.18	32,114.92
PW ECRE PLANNING & PROG (10D)	3,279	18.1020	45,467.39		45,467.39	11,732.42	57,199.81
SubTotal	18,114	100.0000	251,173.01		251,173.01	64,812.74	315,985.75
TOTAL	18,114	100.0000	251,173.01		251,173.01	64,812.74	315,985.75

Allocation Basis: PWE ECRE operating expenditures
 Allocation Source: FY 2006 Actual Expenditures

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department PWE ECRE ADM (10D)

Receiving Department	Total	ADMIN & ACCOUNT
PW ECRE DESIGN &	226,671.02	226,671.02
PW ECRE REAL ESTATE (10D)	32,114.92	32,114.92
PW ECRE PLANNING & PROG	57,199.81	57,199.81
Direct Billed	0.00	0.00
Total	315,985.75	315,985.75



SCHEDULE 19.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	3,162.08	956.89	4,118.97	
INFORMATION TECHNOLOGY	2,784.88	357.47	3,142.35	
AFFIRMATIVE ACTION	15,075.03	304.88	15,379.91	
MAYOR'S OFFICE - EXECUTIVE	3,940.72	1,340.02	5,280.74	
HUMAN RESOURCES	1,988.99	585.19	2,574.18	
BUILDING SERVICES		210,348.41	210,348.41	
Total Allocated Additions:	<u>26,951.70</u>	<u>213,892.86</u>	<u>240,844.56</u>	<u>240,844.56</u>
Total To Be Allocated:	<u><u>509,017.70</u></u>	<u><u>213,892.86</u></u>		<u><u>722,910.56</u></u>



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department C & E - RENTAL

	Total	General & Admin	FACILITY
Wages & Benefits			
SALARIES & WAGES	0.00	0.00	0.00
FRINGE BENEFITS	0.00	0.00	0.00
Other Expense & Cost			
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
Departmental Totals			
Total Expenditures	482,066.00	0.00	482,066.00
Deductions			
Total Deductions	0.00	0.00	0.00
Functional Cost	482,066.00	0.00	482,066.00
Allocation Step 1			
Inbound- All Others	26,951.70	26,951.70	0.00
Reallocate Admin Costs		(26,951.70)	26,951.70
1st Allocation	509,017.70	0.00	509,017.70
Allocation Step 2			
Inbound- All Others	213,892.86	213,892.86	0.00
Reallocate Admin Costs		(213,892.86)	213,892.86
2nd Allocation	213,892.86	0.00	213,892.86
Total For 601421900 C & E - RENTAL			
Total Allocated	722,910.56	0.00	722,910.56

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	18,233.43		18,233.43		18,233.43
INFORMATION TECHNOLOGY	2,000	0.4149	2,111.82		2,111.82		2,111.82
AFFIRMATIVE ACTION	8,480	1.7591	8,954.10		8,954.10		8,954.10
MAYOR'S OFFICE - EXECUTIVE	129,988	26.9649	137,255.46		137,255.46		137,255.46
HUMAN RESOURCES	10,193	2.1144	10,762.88		10,762.88		10,762.88
LEGAL DEPT.	10,077	2.0904	10,640.39		10,640.39		10,640.39
CITY COUNCIL	109,951	22.8083	116,098.22	-7,700.00	108,398.22	81,819.04	190,217.26
CONTROLLER'S OFFICE	9,575	1.9862	10,110.33		10,110.33		10,110.33
PW & ENG. ADM	7,049	1.4622	7,443.10	-420.00	7,023.10		7,023.10
POLICE	50,679	10.5129	53,512.40		53,512.40	37,712.31	91,224.71
FIRE	18,934	3.9277	19,992.58		19,992.58	14,089.56	34,082.14
SOLID WASTE MGMT	6,938	1.4392	7,325.89		7,325.89	5,162.85	12,488.74
AVIATION	5,286	1.0965	5,581.53		5,581.53	3,933.53	9,515.06
HOUSING & COMMUNITY DEVELOP	17,565	3.6437	18,547.04		18,547.04	13,070.83	31,617.87
LIBRARY	10,500	2.1781	11,087.04		11,087.04	7,813.48	18,900.52
PARKS & RECREATION	8,820	1.8296	9,313.12		9,313.12	6,563.32	15,876.44
HEALTH & HUMAN SERVICES	9,610	1.9935	10,147.28		10,147.28	7,151.19	17,298.47
PLAN/DVLPMT	1,940	0.4024	2,048.47		2,048.47	1,443.63	3,492.10
BUILDING SERVICES	47,213	9.7939	49,852.62		49,852.62	35,133.12	84,985.74
SubTotal	482,066	100.0000	509,017.70	-8,120.00	500,897.70	213,892.86	714,790.56
Direct Billed				8,120.00	8,120.00		8,120.00
TOTAL	482,066	100.0000	509,017.70		509,017.70	213,892.86	722,910.56

Allocation Basis: Fair market facility rental value per dept.
Allocation Source: Convention and Entertainment Facilities

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department C & E - RENTAL

Receiving Department	Total	FACILITY
F&A ADMINISTRATION	18,233.43	18,233.43
INFORMATION TECHNOLOGY	2,111.82	2,111.82
AFFIRMATIVE ACTION	8,954.10	8,954.10
MAYOR'S OFFICE - EXECUTIVE	137,255.46	137,255.46
HUMAN RESOURCES	10,762.88	10,762.88
LEGAL DEPT.	10,640.39	10,640.39
CITY COUNCIL	190,217.26	190,217.26
CONTROLLER'S OFFICE	10,110.33	10,110.33
PW & ENG. ADM	7,023.10	7,023.10
POLICE	91,224.71	91,224.71
FIRE	34,082.14	34,082.14
SOLID WASTE MGMT	12,488.74	12,488.74
AVIATION	9,515.06	9,515.06
HOUSING & COMMUNITY	31,617.87	31,617.87
LIBRARY	18,900.52	18,900.52
PARKS & RECREATION	15,876.44	15,876.44
HEALTH & HUMAN SERVICES	17,298.47	17,298.47
PLAN/DVLPMT	3,492.10	3,492.10
BUILDING SERVICES	84,985.74	84,985.74
Direct Billed	8,120.00	8,120.00
Total	722,910.56	722,910.56

SCHEDULE 20.1
FY 2008 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	250,146.40	7,315.62	257,462.02	
F&A-ADMINISTRATIVE SVCS	8,450.81	2,557.33	11,008.14	
INFORMATION TECHNOLOGY	1,971.78	248.25	2,220.03	
F&A-ACCOUNTING SERVICES	2,567.59	445.97	3,013.56	
AFFIRMATIVE ACTION	2,679.57	53.68	2,733.25	
MAYOR'S OFFICE - EXECUTIVE	10,531.77	3,581.28	14,113.05	
HUMAN RESOURCES	5,315.66	1,563.94	6,879.60	
Total Allocated Additions:	<u>281,663.58</u>	<u>15,766.07</u>	<u>297,429.65</u>	297,429.65
Total To Be Allocated:	<u><u>3,295,459.58</u></u>	<u><u>15,766.07</u></u>		<u><u>3,311,225.65</u></u>

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department POLICE RECORDS

	Total	General & Admin	RECORDS MGMT	Police Svcs
Wages & Benefits				
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
Other Expense & Cost				
SUPPLIES	2,939.00	0.00	2,116.08	822.92
SERVICES	973.00	0.00	700.56	272.44
Departmental Totals				
Total Expenditures	3,013,796.00	0.00	2,169,933.12	843,862.88
Deductions				
Total Deductions	0.00	0.00	0.00	0.00
Functional Cost				
Functional Cost	3,013,796.00	0.00	2,169,933.12	843,862.88
Allocation Step 1				
Inbound- All Others	281,663.58	281,663.58	0.00	0.00
Reallocate Admin Costs		(281,663.58)	202,797.78	78,865.80
Unallocated Costs	(922,728.68)	0.00	0.00	(922,728.68)
1st Allocation	2,372,730.90	0.00	2,372,730.90	0.00
Allocation Step 2				
Inbound- All Others	15,766.07	15,766.07	0.00	0.00
Reallocate Admin Costs		(15,766.07)	11,351.57	4,414.50
Unallocated Costs	(4,414.50)	0.00	0.00	(4,414.50)
2nd Allocation	11,351.57	0.00	11,351.57	0.00
Total For 100101572 POLICE				
Total Allocated	2,384,082.47	0.00	2,384,082.47	0.00

**CITY OF HOUSTON, TEXAS
 FY 2008 OMB A-87 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	108,730.63		108,730.63		108,730.63
LEGAL DEPT.	2,376	14.6739	348,172.47		348,172.47		348,172.47
PW & ENG. ADM	1,826	11.2772	267,576.99		267,576.99		267,576.99
FIRE	13	0.0803	1,904.99		1,904.99	13.12	1,918.11
HOUSING & COMMUNITY DEVELOP	30	0.1853	4,396.12		4,396.12	30.28	4,426.40
PARKS & RECREATION	1	0.0062	146.54		146.54	1.01	147.55
HEALTH & HUMAN SERVICES	9	0.0556	1,318.84		1,318.84	9.08	1,327.92
OTHER	11,195	69.1390	1,640,484.32		1,640,484.32	11,298.08	1,651,782.40
SubTotal	16,192	100.0000	2,372,730.90		2,372,730.90	11,351.57	2,384,082.47
TOTAL	16,192	100.0000	2,372,730.90		2,372,730.90	11,351.57	2,384,082.47

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department Report

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department POLICE RECORDS

Receiving Department	Total	RECORDS MGMT
MAYOR'S OFFICE - EXECUTIVE	108,730.63	108,730.63
LEGAL DEPT.	348,172.47	348,172.47
PW & ENG. ADM	267,576.99	267,576.99
FIRE	1,918.11	1,918.11
HOUSING & COMMUNITY	4,426.40	4,426.40
PARKS & RECREATION	147.55	147.55
HEALTH & HUMAN SERVICES	1,327.92	1,327.92
OTHER	1,651,782.40	1,651,782.40
Direct Billed	0.00	0.00
Total	2,384,082.47	2,384,082.47



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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 OMB A-87 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	696,341.84	20,796.62	717,138.46	
F&A-ADMINSTRATIVE SVCS	33,650.15	9,722.79	43,372.94	
F&A PURCHASING SERVICES	213,128.52	24,843.48	237,972.00	
INFORMATION TECHNOLOGY	198,404.00	31,718.29	230,122.29	
F&A-ACCOUNTING SERVICES	34,149.88	5,883.81	40,033.69	
F&A BUDGET AND EVALUATION	22,301.36	4,296.63	26,597.99	
AFFIRMATIVE ACTION	22,017.37	443.88	22,461.25	
MAYOR'S OFFICE - EXECUTIVE	32,751.54	11,137.01	43,888.55	
HUMAN RESOURCES	42,830.73	12,779.60	55,610.33	
LEGAL DEPT.	36,071.22	3,658.48	39,729.70	
CONTROLLER'S OFFICE	78,446.84	6,643.59	85,090.43	
C & E - RENTAL	49,852.62	35,133.12	84,985.74	
BUILDING SERVICES		1,250,527.84	1,250,527.84	
Total Allocated Additions:	<u>1,731,519.65</u>	<u>1,417,585.14</u>	<u>3,149,104.79</u>	<u>3,149,104.79</u>
Total To Be Allocated:	<u><u>36,753,161.65</u></u>	<u><u>1,417,585.14</u></u>		<u><u>38,170,746.79</u></u>

**CITY OF HOUSTON, TEXAS
 FY 2008 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department BUILDING SERVICES**

	Total	General & Admin	ADMIN/DESIGN CONSTRUCTION	BUILDING SERVICES	UTILITIES
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	35,021,642.00	0.00	2,315,869.00	21,956,763.00	10,749,010.00
Deductions					
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
Allocation Step 1					
Inbound- All Others	1,731,519.65	1,731,519.65	0.00	0.00	0.00
Reallocate Admin Costs		(1,731,519.65)	114,500.20	1,085,572.78	531,446.67
1st Allocation	36,753,161.65	0.00	2,430,369.20	23,042,335.78	11,280,456.67
Allocation Step 2					
Inbound- All Others	1,417,585.14	1,417,585.14	0.00	0.00	0.00
Reallocate Admin Costs		(1,417,585.14)	93,740.65	888,752.17	435,092.32
2nd Allocation	1,417,585.14	0.00	93,740.65	888,752.17	435,092.32



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	38,170,746.79	0.00	2,524,109.85	23,931,087.95	11,715,548.99

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING SERVICES

Activity - ADMIN/DESIGN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
POLICE	230,228	11.6550	283,259.26		283,259.26	13,381.23	296,640.49
FIRE	170,438	8.6282	209,697.09		209,697.09	9,906.13	219,603.22
PW PUBLIC UTILITIES (701)	77,945	3.9459	95,899.04		95,899.04	4,530.29	100,429.33
SOLID WASTE MGMT	63,744	3.2270	78,426.94		78,426.94	3,704.91	82,131.85
LIBRARY	442,217	22.3867	544,078.34		544,078.34	25,702.37	569,780.71
PARKS & RECREATION	519,432	26.2954	639,079.25		639,079.25	30,190.23	669,269.48
HEALTH & HUMAN SERVICES	108,832	5.5095	133,900.63		133,900.63	6,325.49	140,226.12
BUILDING SERVICES	362,524	18.3523	446,028.65		446,028.65		446,028.65
SubTotal	1,975,360	100.0000	2,430,369.20		2,430,369.20	93,740.65	2,524,109.85
TOTAL	1,975,360	100.0000	2,430,369.20		2,430,369.20	93,740.65	2,524,109.85

Allocation Basis: Administrative and Design Construction expense per departments served

Allocation Source: Building Services Dept.

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING SERVICES

Activity - BUILDING SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Allocation - Step1	Total Allocation - Step2	Total Allocation - Total
F&A ADMINISTRATION	176,603	0.8120	187,112.29		187,112.29		187,112.29
MAYOR'S OFFICE - EXECUTIVE	331,492	1.5242	351,218.66		351,218.66		351,218.66
LEGAL DEPT.	151,537	0.6968	160,554.85		160,554.85		160,554.85
CITY SECRETARY'S OFFICE	33,191	0.1526	35,166.06		35,166.06	1,897.41	37,063.47
CITY COUNCIL	121,836	0.5602	129,086.39		129,086.39	6,964.92	136,051.31
CONTROLLER'S OFFICE	187,777	0.8634	198,951.44		198,951.44		198,951.44
MUN CRTS - ADM	146,519	0.6737	155,238.06		155,238.06	8,375.96	163,614.02
HEALTH ADMINISTRATION	4,657,794	21.4170	4,934,972.91		4,934,972.91		4,934,972.91
C & E - RENTAL	198,534	0.9129	210,348.41		210,348.41		210,348.41
MUN CRT-JUST	85,419	0.3928	90,502.23		90,502.23	4,883.09	95,385.32
POLICE	6,968,989	32.0442	7,383,704.05		7,383,704.05	398,391.72	7,782,095.77
FIRE	3,923,698	18.0415	4,157,192.00		4,157,192.00	224,303.53	4,381,495.53
LIBRARY	3,681,099	16.9260	3,900,156.12		3,900,156.12	210,435.02	4,110,591.14
HEC	586,018	2.6946	620,891.18		620,891.18	33,500.52	654,391.70
BUILDING SERVICES	497,628	2.2881	527,241.13		527,241.13		527,241.13
SubTotal	21,748,134	100.0000	23,042,335.78		23,042,335.78	888,752.17	23,931,087.95
TOTAL	21,748,134	100.0000	23,042,335.78		23,042,335.78	888,752.17	23,931,087.95

Allocation Basis: Building Services expenditures per department served

Allocation Source: Building Services Dept.



CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 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	55,930.31		55,930.31		55,930.31
MAYOR'S OFFICE - EXECUTIVE	123,121	0.9307	104,983.71		104,983.71		104,983.71
LEGAL DEPT.	99,017	0.7485	84,430.50		84,430.50		84,430.50
CITY SECRETARY'S OFFICE	12,328	0.0932	10,511.92		10,511.92	427.51	10,939.43
CITY COUNCIL	45,252	0.3421	38,585.82		38,585.82	1,569.24	40,155.06
CONTROLLER'S OFFICE	69,743	0.5272	59,468.99		59,468.99		59,468.99
MUN CRTS - ADM	113,964	0.8615	97,175.61		97,175.61	3,952.03	101,127.64
MUN CRT-JUST	66,439	0.5022	56,651.69		56,651.69	2,303.97	58,955.66
POLICE	5,280,601	39.9157	4,502,701.33		4,502,701.33	183,120.23	4,685,821.56
FIRE	2,404,579	18.1762	2,050,353.97		2,050,353.97	83,385.79	2,133,739.76
LIBRARY	2,040,467	15.4238	1,739,880.26		1,739,880.26	70,759.14	1,810,639.40
C & E - OPTNS	73,738	0.5574	62,875.46		62,875.46	2,557.08	65,432.54
HEALTH & HUMAN SERVICES	2,228,644	16.8463	1,900,336.41		1,900,336.41	77,284.73	1,977,621.14
HEC	280,657	2.1215	239,312.63		239,312.63	9,732.60	249,045.23
BUILDING SERVICES	325,158	2.4579	277,258.06		277,258.06		277,258.06
SubTotal	13,229,301	100.0000	11,280,456.67		11,280,456.67	435,092.32	11,715,548.99
TOTAL	13,229,301	100.0000	11,280,456.67		11,280,456.67	435,092.32	11,715,548.99

Allocation Basis: Dollar amount of utility cost
Allocation Source: BSD Energy Management Division

CITY OF HOUSTON, TEXAS
FY 2008 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING SERVICES

Receiving Department	Total	ADMIN/DESIGN	BUILDING SERVICES	UTILITIES
F&A ADMINISTRATION	243,042.60	0.00	187,112.29	55,930.31
MAYOR'S OFFICE - EXECUTIVE	456,202.37	0.00	351,218.66	104,983.71
LEGAL DEPT.	244,985.35	0.00	160,554.85	84,430.50
CITY SECRETARY'S OFFICE	48,002.90	0.00	37,063.47	10,939.43
CITY COUNCIL	176,206.37	0.00	136,051.31	40,155.06
CONTROLLER'S OFFICE	258,420.43	0.00	198,951.44	59,468.99
MUN CRTS - ADM	264,741.66	0.00	163,614.02	101,127.64
HEALTH ADMINISTRATION	4,934,972.91	0.00	4,934,972.91	0.00
C & E - RENTAL	210,348.41	0.00	210,348.41	0.00
MUN CRT-JUST	154,340.98	0.00	95,385.32	58,955.66
POLICE	12,764,557.82	296,640.49	7,782,095.77	4,685,821.56
FIRE	6,734,838.51	219,603.22	4,381,495.53	2,133,739.76
PW PUBLIC UTILITIES (701)	100,429.33	100,429.33	0.00	0.00
SOLID WASTE MGMT	82,131.85	82,131.85	0.00	0.00
LIBRARY	6,491,011.25	569,780.71	4,110,591.14	1,810,639.40
PARKS & RECREATION	669,269.48	669,269.48	0.00	0.00
C & E - OPTNS	65,432.54	0.00	0.00	65,432.54
HEALTH & HUMAN SERVICES	2,117,847.26	140,226.12	0.00	1,977,621.14
HEC	903,436.93	0.00	654,391.70	249,045.23
BUILDING SERVICES	1,250,527.84	446,028.65	527,241.13	277,258.06
Direct Billed	0.00	0.00	0.00	0.00
Total	38,170,746.79	2,524,109.85	23,931,087.95	11,715,548.99