

# **A COST ALLOCATION PLAN**

*for the*

## **CITY OF HOUSTON, TEXAS FY 2011 FULL COST ALLOCATION PLAN**

Based on Actual Expenditures  
For the Fiscal Year Ending June 30, 2009

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*Helping Government Serve the People*  
13601 Preston Road, Suite 201E  
Dallas, Texas 75240  
(972) 490-9990



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***SECTION I***

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***Introduction***

## INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the CITY OF HOUSTON, TEXAS is based on actual expenditures for the fiscal year ending June 30, 2009. The Plan was prepared by MAXIMUS, Inc. at the request of the CITY OF HOUSTON, 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.

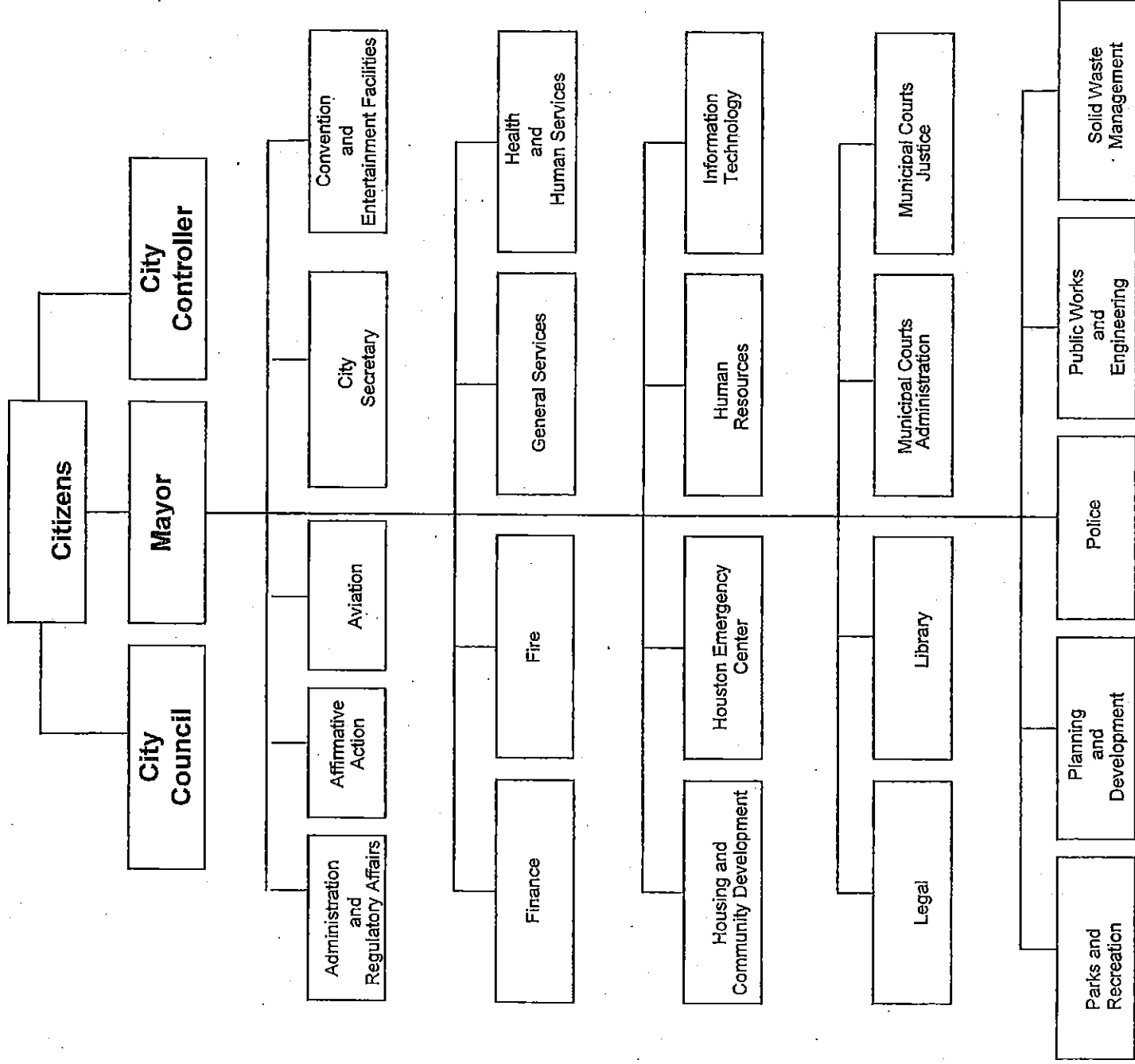
- (4) **Detail Allocation** - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists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

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# ORGANIZATION CHART



***SECTION III***

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***Summary of Allocated Cost Schedules***

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**Full Cost Allocation Plan**  
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**Allocated Costs By Department**

Groups

\* Group

Central Service Departments	Police	Fire	Municipal Court Judicial	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library
Building Usage Charge	23,428	0	102,482	0	0	0	0
Equipment Usage Charge	2,910,693	4,928,773	0	1,343,686	180,165	0	166,660
Nondepartmental - Gen Gov	8,636,543	3,074,930	165,848	7,252,959	2,782,885	263,188	1,790,103
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	143,869	195,680	4,478	0	39,713	18,477	36,891
Fin.-Debt Svc	122,406	71,443	910	15,656	11,835	15,273	9,725
Fin-Genl. Acctg	378,134	387,155	7,218	29,945	68,076	29,787	62,812
Fin-Auditing	192,326	124,824	1,554	26,333	21,178	89	11,278
Fin-Grants	86,407	50,432	642	11,051	8,353	10,781	6,865
Fin.-Tax&Rev. Acctg.	525,949	341,351	4,252	72,012	57,915	244	30,841
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	47,699	27,842	354	6,101	4,612	5,952	3,790
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	585,308	259,167	1,626	67,877	32,573	8,262	21,954
ARA Strategic Purchasing	210,395	129,371	6,400	0	556,213	1,233,606	160,679
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	478,344	18,669	11,941	0	865,117	10,967	8,377
ARA Central Payroll	528,072	312,249	3,806	40,453	47,085	10,527	39,231
ARA Regulatory Services	1,402,624	910,328	11,337	192,044	154,449	652	82,246
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	928,202	279,601	16,153	78,457	166,282	190,912	97,698
IT - Infrastructure	799,301	1,783,757	12,237	0	227,388	121,135	365,727
IT - Radio Comm Service	0	0	0	0	35,317	16,433	0
Affirmative Action	562,871	329,428	4,155	65,914	53,528	57,813	44,108
Mayor's Office	1,652,913	977,379	11,911	126,625	147,384	32,951	122,799
Human Resources Dept.	1,199,536	549,693	8,706	37,444	106,184	18,844	88,877
Legal Department	2,442,797	757,781	6,472,155	1,685,547	103,383	291,272	58,989
City Secretary	184,248	107,538	1,369	23,565	17,813	22,990	14,639
City Council	1,393,103	813,089	10,350	178,174	134,682	173,822	110,680
City Controller's Office	768,815	857,106	18,173	31,065	168,658	97,853	154,159
Municipal Court	0	0	22,921,351	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	1,372,020	0	0	0



**City Of Houston, Texas  
Full Cost Allocation Plan  
Allocated Costs By Department**

Groups

\* Group

Central Service Departments	Police	Fire	Municipal Court Judicial	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	3,165	0	0	0	21,842	317
HPD- Inspector General	29,924	817,929	0	0	159,596	69,823	69,823
General Services Department	18,635,601	8,981,176	221,161	180,633	212,510	0	8,998,087
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>44,869,508</b>	<b>27,089,856</b>	<b>30,020,569</b>	<b>12,837,561</b>	<b>6,362,894</b>	<b>2,723,495</b>	<b>12,557,355</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>44,869,508</b>	<b>27,089,856</b>	<b>30,020,569</b>	<b>12,837,561</b>	<b>6,362,894</b>	<b>2,723,495</b>	<b>12,557,355</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>44,869,508</b>	<b>27,089,856</b>	<b>30,020,569</b>	<b>12,837,561</b>	<b>6,362,894</b>	<b>2,723,495</b>	<b>12,557,355</b>



City Of Houston, Texas  
Full Cost Allocation Plan  
Allocated Costs By Department

\* Group

Central Service Departments	Parks & Recreation	Health & Human Services	Fin-Econ. Dvpt	Finance - Fleet Management	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	979,530	108,878	0	0	0	0	41,326
Nondepartmental - Gen Gov	2,843,696	1,998,392	32,459	12,946	130	21,725	111,775
Fin-Dir. Office	0	0	238,065	97,606	0	0	0
Fin-OMB	77,874	93,351	333	126	392	220	429
Fin.-Debt Svc	13,466	18,597	184	45	2,021	254	575
Fin-Genl. Acclg	165,147	158,424	536	204	632	355	2,423
Fin-Auditing	20,857	13,148	292	80	0	456	1,035
Fin-Grants	9,506	13,128	129	32	1,427	179	406
Fin.-Tax&Rev. Acclg.	57,038	35,955	800	220	0	1,248	2,829
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	5,248	7,247	72	18	787	99	224
ARA Director's Office	0	0	0	0	29,413	42,638	248,818
ARA Admin Svcs	97,846	80,775	34,740	14,245	14,026	20,498	122,619
ARA Strategic Purchasing	261,846	86,732	95	0	11,479	98	98
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	36,084	0	0	0	0	0	0
ARA Central Payroll	69,318	81,288	705	289	287	416	2,430
ARA Regulatory Services	152,112	95,885	2,134	586	0	3,327	7,545
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	297,225	168,453	11,538	9,230	6,922	0	9,230
IT - Infrastructure	363,343	238,869	852	324	1,003	564	1,100
IT - Radio Comm Service	69,255	83,019	296	112	349	196	382
Affirmative Action	64,440	85,754	824	227	7,401	1,014	2,633
Mayor's Office	216,974	254,441	2,209	906	899	1,303	7,605
Human Resources Dept.	188,474	75,241	653	268	266	385	2,249
Legal Department	199,730	0	0	0	0	0	0
City Secretary	20,269	27,992	276	67	3,041	381	866
City Council	153,256	211,648	2,089	509	22,997	2,887	6,545
City Controller's Office	311,400	378,165	1,583	550	5,444	1,309	2,712
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	25,276,730	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0





**City Of Houston, Texas**  
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Central Service Departments	Parks & Recreation	Health & Human Services	Fin-Econ. Dvpt	Finance - Fleet Management	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	950	2,532	0	0	0	0	0
HPD- Inspector General	109,722	0	0	0	0	0	0
General Services Department	1,062,550	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>7,847,156</b>	<b>29,594,644</b>	<b>330,864</b>	<b>138,590</b>	<b>108,916</b>	<b>99,552</b>	<b>575,854</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>7,847,156</b>	<b>29,594,644</b>	<b>330,864</b>	<b>138,590</b>	<b>108,916</b>	<b>99,552</b>	<b>575,854</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>7,847,156</b>	<b>29,594,644</b>	<b>330,864</b>	<b>138,590</b>	<b>108,916</b>	<b>99,552</b>	<b>575,854</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Allocated Costs By Department**

Groups

\* Group

Central Service Departments	ARA Mayor's Antigang	ARA-Other	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	28,004	18,633	0	0	0	0
Nondepartmental - Gen Gov	19,589	30,472	275,384	0	115	352	3,220
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	270	9,598	5,604	0	344	1,058	9,693
Fin.-Debt Svc	84	664	1,335	0	141	515	1,567
Fin-Genl. Acctg	434	16,189	9,989	0	556	1,705	15,627
Fin-Auditing	153	225	1,932	0	0	0	0
Fin-Grants	60	469	942	0	100	363	1,106
Fin.-Tax&Rev. Acctg.	417	615	5,284	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	33	259	520	0	55	201	611
ARA Director's Office	44,083	66,414	0	0	0	0	0
ARA Admin Svcs	21,191	33,151	4,061	0	0	0	0
ARA Strategic Purchasing	180	9,173	4,999	1,207	237	5,162	788
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	430	649	6,509	0	570	2,545	7,266
ARA Regulatory Services	1,111	1,640	14,092	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	27,691	182,016	0	0	2,308	2,308
IT - Infrastructure	689	24,559	14,340	0	881	2,707	24,802
IT - Radio Comm Service	239	8,535	0	0	0	0	0
Affirmative Action	404	2,556	6,308	0	640	2,442	7,319
Mayor's Office	1,348	2,030	20,376	0	1,782	7,968	22,745
Human Resources Dept.	398	601	6,025	0	527	2,356	6,726
Legal Department	0	0	0	0	0	0	0
City Secretary	127	1,000	2,009	0	213	776	2,359
City Council	964	7,555	15,193	0	1,609	5,864	17,834
City Controller's Office	1,152	36,403	23,137	0	1,539	4,889	38,544
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	1,992,399	0	0	0	0
PWE - Administration	0	0	0	0	15,268	62,274	182,708



**City Of Houston, Texas  
Full Cost Allocation Plan  
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Groups

\* Group

Central Service Departments	ARA Mayor's Antigang	ARA-Other	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg
CIP Sal Rec PWE Adm	0	0	0	0	8,778	39,232	111,997
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>93,356</b>	<b>308,452</b>	<b>2,611,087</b>	<b>1,207</b>	<b>33,355</b>	<b>142,717</b>	<b>457,220</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>93,356</b>	<b>308,452</b>	<b>2,611,087</b>	<b>1,207</b>	<b>33,355</b>	<b>142,717</b>	<b>457,220</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>93,356</b>	<b>308,452</b>	<b>2,611,087</b>	<b>1,207</b>	<b>33,355</b>	<b>142,717</b>	<b>457,220</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	CIP S/R Constr.	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	PWE - Fleet Management
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	1,883	58	332	13	537	1,669	3,699
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	5,666	177	996	39	1,615	5,022	11,132
Fin.-Debt Svc	1,506	58	156	603	462	943	4,780
Fin-Genl. Acctg	9,134	285	1,606	62	2,605	8,096	17,947
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	1,063	40	110	425	325	666	3,374
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	587	22	61	235	180	367	1,863
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	0	0	0
ARA Strategic Purchasing	586	12	95	6	11	39,555	15,096
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	8,052	195	667	1,234	2,115	1,959	9,419
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	2,308	2,308	0	50,767	48,459	2,308	36,921
IT - Infrastructure	14,499	453	2,549	99	4,134	12,849	28,486
IT - Radio Comm Service	0	0	0	0	0	0	9,901
Affirmative Action	7,274	252	715	2,464	2,150	3,865	19,469
Mayor's Office	25,204	612	2,090	3,863	6,620	6,132	29,482
Human Resources Dept.	7,453	181	618	1,143	1,958	1,813	8,718
Legal Department	0	0	0	0	0	0	0
City Secretary	2,267	86	234	907	694	1,421	7,195
City Council	17,141	651	1,771	6,859	5,252	10,738	54,406
City Controller's Office	23,703	760	3,951	1,338	6,823	20,230	50,183
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	190,661	5,685	17,383	48,262	29,828	0	377,572



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Allocated Costs By Department**

Groups

\* Group

Central Service Departments	CIP S/R Constr.	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	PWE - Fleet Management
CIP Sal Rec PWE Adm	124,101	3,013	10,289	19,024	32,597	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>443,088</b>	<b>14,848</b>	<b>43,623</b>	<b>137,343</b>	<b>146,365</b>	<b>117,633</b>	<b>689,643</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>443,088</b>	<b>14,848</b>	<b>43,623</b>	<b>137,343</b>	<b>146,365</b>	<b>117,633</b>	<b>689,643</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>443,088</b>	<b>14,848</b>	<b>43,623</b>	<b>137,343</b>	<b>146,365</b>	<b>117,633</b>	<b>689,643</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Wrkr Comp - HR	Wrkr Comp Legal	Equipment Acquisition Fund	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	3,143	163	0	148	474	306	506
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	9,459	491	0	447	1,429	919	1,523
Fin.-Debt Svc	2,864	55	0	0	0	0	0
Fin-Genl. Acctg	15,249	791	0	720	2,304	1,481	2,454
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	2,022	39	0	0	0	0	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	1,116	21	0	0	0	0	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	0	0	0
ARA Strategic Purchasing	25,392	15	0	37	2,002	648	143
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	1,895	338	0	0	0	0	0
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	48,459	0	0	0	0	0	0
IT - Infrastructure	24,204	1,256	0	0	0	0	0
IT - Radio Comm Service	0	0	0	0	0	0	0
Affirmative Action	10,824	276	0	0	0	0	0
Mayor's Office	5,933	1,058	0	0	0	0	0
Human Resources Dept.	1,755	313	0	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Secretary	4,311	82	0	0	0	0	0
City Council	32,594	625	0	0	0	0	0
City Controller's Office	40,262	1,904	0	1,633	5,224	3,360	5,565
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
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\* Group

Central Service Departments	Wrkr Comp - HR	Wrkr Comp Legal	Equipment Acquisition Fund	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	67,058	0
HEC	0	0	0	11,826	210,067	323,245	187,456
<b>Total Allocated</b>	<b>229,482</b>	<b>7,427</b>	<b>0</b>	<b>14,811</b>	<b>221,500</b>	<b>397,017</b>	<b>197,647</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>229,482</b>	<b>7,427</b>	<b>0</b>	<b>14,811</b>	<b>221,500</b>	<b>397,017</b>	<b>197,647</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>229,482</b>	<b>7,427</b>	<b>0</b>	<b>14,811</b>	<b>221,500</b>	<b>397,017</b>	<b>197,647</b>



**City Of Houston, Texas**  
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**Allocated Costs By Department**

\* Group

Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	0	0	0	0	0	0	279,936
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	0	0	0	0	0	0	2,904
Fin.-Debt Svc.	0	0	0	0	0	0	480
Fin-Genl. Acctg	0	0	0	0	0	0	4,683
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	0	0	339
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	0	0	0	0	0	0	187
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	0	0	0
ARA Strategic Purchasing	0	0	0	0	0	0	556
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	0	0	0	0	0	0	2,869
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	0	0
IT - Infrastructure	0	0	0	0	0	0	7,433
IT - Radio Comm Service	0	0	0	0	0	0	0
Affirmative Action	0	0	0	0	0	0	2,385
Mayor's Office	0	0	0	0	0	0	8,981
Human Resources Dept.	0	0	0	0	0	0	2,656
Legal Department	0	0	0	0	0	0	125,275
City Secretary	0	0	0	0	0	0	722
City Council	0	0	0	0	0	0	5,462
City Controller's Office	0	0	0	0	0	0	11,570
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	65,037





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\* Group

Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	48,885	21,278	46,727	10,265	36,983	50,120	0
<b>Total Allocated</b>	<b>48,885</b>	<b>21,278</b>	<b>46,727</b>	<b>10,265</b>	<b>36,983</b>	<b>50,120</b>	<b>521,475</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>48,885</b>	<b>21,278</b>	<b>46,727</b>	<b>10,265</b>	<b>36,983</b>	<b>50,120</b>	<b>521,475</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>48,885</b>	<b>21,278</b>	<b>46,727</b>	<b>10,265</b>	<b>36,983</b>	<b>50,120</b>	<b>521,475</b>



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Allocated Costs By Department**

\* Group

Central Service Departments	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	TIRZ	Houston Airport System (HAS)
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	38,096	3,197	530	1,445	762	178	210,110
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	15,403	9,621	1,596	2,558	2,294	533	88,869
Fin.-Debt Svc	7,472	5,499	450	415	26,206	0	51,718
Fin-Genl. Acctg	24,831	15,508	2,572	4,123	3,699	861	143,262
Fin-Auditing	0	0	0	0	0	1,345	0
Fin-Grants	5,274	3,882	318	293	18,499	0	36,508
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	3,679	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	2,911	2,143	176	162	10,213	0	20,154
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	6	0	0	52,869
ARA Strategic Purchasing	14,137	17,067	3,616	2,824	3,274	2,884	269,127
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	1,486
ARA Central Payroll	31,767	30,080	704	485	0	0	113,246
ARA Regulatory Services	0	0	0	0	0	9,809	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	36,921	32,306	4,616	9,230	0	0	575,634
IT - Infrastructure	186,262	24,616	4,083	6,545	0	1,366	768,072
IT - Radio Comm Service	0	0	0	0	0	0	0
Affirmative Action	34,253	26,714	1,792	1,616	95,145	0	213,173
Mayor's Office	99,432	94,155	2,205	1,519	0	0	354,476
Human Resources Dept.	29,404	27,843	652	449	0	0	175,996
Legal Department	210,590	43,193	0	124,809	0	274,332	258,984
City Secretary	11,247	8,277	678	625	39,447	1,125	77,847
City Council	85,035	62,586	5,122	4,724	298,252	8,509	588,600
City Controller's Office	71,135	46,080	6,726	10,175	60,390	1,950	427,496
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	830,527	705,766	0	28,098	0	0	0



**City Of Houston, Texas  
Full Cost Allocation Plan  
Allocated Costs By Department**

\* Group

Central Service Departments	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	TIRZ	Houston Airport System (HAS)
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	219,445
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,734,697</b>	<b>1,158,533</b>	<b>35,836</b>	<b>200,101</b>	<b>558,181</b>	<b>306,571</b>	<b>4,647,072</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,734,697</b>	<b>1,158,533</b>	<b>35,836</b>	<b>200,101</b>	<b>558,181</b>	<b>306,571</b>	<b>4,647,072</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,734,697</b>	<b>1,158,533</b>	<b>35,836</b>	<b>200,101</b>	<b>558,181</b>	<b>306,571</b>	<b>4,647,072</b>



**City Of Houston, Texas  
Full Cost Allocation Plan  
Allocated Costs By Department**

\* Group

Central Service Departments	PWE - Water & Sewer System	Conv and Ent Opns	Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal
Building Usage Charge	0	0	0	0	0	14,754	140,664
Equipment Usage Charge	0	0	0	0	0	1,422	10,707,770
Nondepartmental - Gen Gov	212,510	5,783	579	27,722	53	0	30,110,543
Fin-Dir. Office	0	0	0	0	0	0	335,671
Fin-OMB	141,245	17,404	1,740	83,428	159	0	1,045,069
Fin.-Debt Svc	62,073	10,226	792	48,644	172	0	512,270
Fin-Genl. Acctg	227,696	28,237	2,806	134,491	256	59	1,991,166
Fin-Auditing	0	0	0	0	0	0	417,105
Fin-Grants	43,817	7,219	559	34,338	121	0	361,609
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	1,140,649
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Policy Develop	24,189	3,985	309	18,956	67	0	199,628
ARA Director's Office	0	0	0	0	0	0	431,366
ARA Admin Svcs	11	2,553	0	0	0	103	1,475,461
ARA Strategic Purchasing	184,443	80,792	2,232	17,421	6,883	0	3,367,612
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	3,417	101,951	0	0	1,151,028	2,687,381
ARA Central Payroll	165,914	8,758	3,804	2,772	0	0	1,540,398
ARA Regulatory Services	0	0	0	0	0	0	3,041,921
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	544,586	99,331	18,460	80,765	0	113,842	4,181,447
IT - Infrastructure	361,418	102,545	4,454	213,475	406	0	5,752,782
IT - Radio Comm Service	0	15,478	0	0	0	0	239,512
Affirmative Action	262,579	39,091	3,730	177,230	623	0	2,205,399
Mayor's Office	519,333	27,413	11,908	8,677	0	0	4,821,641
Human Resources Dept.	153,572	14,161	3,521	2,565	0	0	2,728,224
Legal Department	285,108	60,504	6,129	0	0	29,665	13,430,243
City Secretary	93,432	15,392	1,193	73,220	258	0	772,198
City Council	706,437	116,384	9,020	553,614	1,953	0	5,838,585
City Controller's Office	639,512	83,918	7,937	401,507	921	0	4,836,909
Municipal Court	0	0	0	0	0	0	22,921,351
Health Administration	0	0	0	0	0	0	25,276,730
Planning & Development	0	0	0	0	0	0	1,992,399
PWE - Administration	( 900,872)	0	0	0	0	0	3,030,217



**City Of Houston, Texas  
Full Cost Allocation Plan  
Allocated Costs By Department**

Groups

\* Group

Central Service Departments	PWE - Water & Sewer System	Conv and Ent Oplns	Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal
CIP Sal Rec PWE Adm	0	0	0	0	0	0	349,031
HPD - Police Records	0	0	0	0	0	2,499,529	2,528,335
HPD- Inspector General	0	29,924	0	0	0	39,899	1,546,085
General Services Department	( 692,716)	0	0	0	0	245,459	37,911,519
HEC	0	0	0	0	0	0	946,852
<b>Total Allocated</b>	<b>3,034,287</b>	<b>772,515</b>	<b>181,124</b>	<b>1,878,825</b>	<b>11,872</b>	<b>4,095,760</b>	<b>200,815,742</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>3,034,287</b>	<b>772,515</b>	<b>181,124</b>	<b>1,878,825</b>	<b>11,872</b>	<b>4,095,760</b>	<b>200,815,742</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,034,287</b>	<b>772,515</b>	<b>181,124</b>	<b>1,878,825</b>	<b>11,872</b>	<b>4,095,760</b>	<b>200,815,742</b>

City Of Houston, Texas  
 Full Cost Allocation Plan  
 Allocated Costs By Department

\* Group

Central Service Departments	Direct Billed	Unallocated	Total
Building Usage Charge	0	0	140,664
Equipment Usage Charge	0	0	10,707,770
Nondepartmental - Gen Gov	0	47,755,992	77,866,535
Fin-Dir. Office	0	0	335,671
Fin-OMB	0	0	1,045,069
Fin.-Debt Svc	0	0	512,270
Fin-Genl. Acctg	0	0	1,991,166
Fin-Auditing	0	0	417,105
Fin-Grants	0	0	361,609
Fin.-Tax&Rev. Acctg.	0	0	1,140,649
Fin - Cap Impr	0	0	0
Fin - Policy Develop	0	0	199,628
ARA Director's Office	0	0	431,366
ARA Admin Svcs	0	0	1,475,461
ARA Strategic Purchasing	0	0	3,367,612
ARA City Council Admin	0	0	0
ARA 3-1-1	0	0	2,687,381
ARA Central Payroll	0	0	1,540,398
ARA Regulatory Services	0	0	3,041,921
IT - Director	0	0	0
IT - Admin & Applications	0	0	4,181,447
IT - Infrastructure	0	0	5,752,782
IT - Radio Comm Service	0	0	239,512
Affirmative Action	0	0	2,205,399
Mayor's Office	0	0	4,821,641
Human Resources Dept.	0	0	2,728,224
Legal Department	294,760	0	13,725,003
City Secretary	0	0	772,198
City Council	0	0	5,838,585
City Controller's Office	0	0	4,836,909
Municipal Court	0	0	22,921,351
Health Administration	0	0	25,276,730
Planning & Development	0	8,986,703	10,979,102
PWE - Administration	6,418,634	0	9,448,851



**City Of Houston, Texas  
Full Cost Allocation Plan  
Allocated Costs By Department**

\* Group

Central Service Departments	Direct Billed	Unallocated	Total
CIP Sal Rec PWE Adm	0	0	349,031
HPD - Police Records	0	0	2,528,335
HPD- Inspector General	0	0	1,546,085
General Services Department	852,099	0	38,763,618
HEC	0	0	946,852
<b>Total Allocated</b>	<b>7,565,493</b>	<b>56,742,695</b>	<b>265,123,930</b>
Roll Forward	0	0	0
<b>Cost With Roll Forward</b>	<b>7,565,493</b>	<b>56,742,695</b>	<b>265,123,930</b>
Adjustments	0	0	0
<b>Proposed Costs</b>	<b>7,565,493</b>	<b>56,742,695</b>	<b>265,123,930</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Usage Charge	0	868,331	
Equipment Usage Charge	0	11,350,500	
Nondepartmental - Gen Gov	78,373,544	0	
Fin-Dir. Office	840,093	0	
Fin-OMB	1,371,778	0	
Fin.-Debt Svc	440,525	0	
Fin-Genl. Acctg	3,041,487	0	
Fin-Auditing	336,395	0	
Fin-Grants	272,807	0	
Fin.-Tax&Rev. Acctg.	1,159,857	0	
Fin - Cap Impr	172,256	0	
Fin - Policy Develop	164,716	0	
ARA Director's Office	1,039,181	( 30,105)	
ARA Admin Svcs	2,488,790	0	
ARA Strategic Purchasing	4,331,302	0	
ARA City Council Admin	289,601	0	
ARA 3-1-1	4,695,435	0	
ARA Central Payroll	1,318,039	0	
ARA Regulatory Services	2,433,910	403,588	
IT - Director	1,937,035	0	
IT - Admin & Applications	6,984,471	0	
IT - Infrastructure	8,241,171	0	
IT - Radio Comm Service	331,348	( 6,051)	
Affirmative Action	2,310,719	( 9,733)	
Mayor's Office	2,916,718	( 10,885)	
Human Resources Dept.	2,740,473	( 32,464)	
Legal Department	15,996,072	( 10,745)	
City Secretary	660,977	0	
City Council	5,096,662	( 1,000)	
City Controller's Office	7,111,095	( 18,073)	
Municipal Court Administration	18,329,545	( 113,379)	
Health Administration	12,776,276	( 457,272)	
Planning & Development Admin	9,785,856	( 42,483)	
PWE - Administration	0	0	
CIP Sal Rec PWE Adm	0	0	
HPD - Police Records	3,610,209	( 6,660)	
HPD- Inspector General	2,795,545	0	
General Services Department	50,034,313	( 1,187,840)	



City Of Houston, Texas  
 Full Cost Allocation Plan  
 Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
HEC	0	0	
Police			44,869,508
Fire			27,089,856
Municipal Court Judicial			30,020,569
PWE - All Other			12,837,561
Solid Waste Management			6,362,894
Housing and Community Devp.			2,723,495
Library			12,557,355
Parks & Recreation			7,847,156
Health & Human Services			29,594,644
Fin-Econ. Dvpt			330,864
Finance - Fleet Management			138,590
ARA Ins. Mgmt.			108,916
ARA Alarm Permitting			99,552
ARA Exec Svcs			575,854
ARA Mayor's Antigang			93,356
ARA-Other			308,452
Planning & Development			2,611,087
General Debt Services			1,207
CIP S/R Planning			33,355
CIP Sal Rec RE			142,717
CIP S/R Engrg			457,220
CIP S/R Constr.			443,088
CIP S/R Eng/Const			14,848
CIP S/R GeoEnv.			43,623
CIP S/R Other			137,343
CIP S/R GSD			146,365
Prop & Cas Legal			117,633
PWE - Fleet Management			689,643
Wlkr Comp - HR			229,482
Wlkr Comp Legal			7,427
Equipment Acquisition Fund			0
HEC Director			14,811
HEC - IT			221,500
HEC - 9-1-1 Network			397,017
HEC - Police Call Takers			197,647
HEC-HFD			48,885
HEC-Harris Co.			21,278



**City Of Houston, Texas  
Full Cost Allocation Plan  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
HEC-Genl Svcs Dept			46,727	
HEC-Homeland Sec			10,265	
HEC - Office of Emgcy Mgt			36,983	
HEC - HPD			50,120	
PWE-Sign Adm			521,475	
PWE-Bldg Insp.			1,734,697	
PWE - Stormwater Fund			1,158,533	
CABLE TV			35,836	
PWE - Houston Transtar			200,101	
Hurricane Ike Aid & Recovery			558,181	
TIRZ			306,571	
Houston Airport System (HAS)			4,647,072	
PWE - Water & Sewer System			3,034,287	
Conv and Ent Optns			772,515	
GSD Parking			181,124	
Health Benefits Fund			1,878,825	
Long Term Disability			11,872	
Other			4,095,760	
Direct Billed Total			7,565,493	
Unallocated Total			56,742,695	
Totals	254,428,201	10,695,729	265,123,930	Deviation 0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Usage Charge</b>		
1.4.1 City Hall	Square footage occupied in City Hall	General Services Dept.
1.4.2 City Hall Annex	Square footage occupied in the City Hall Annex	General Services Dept.
1.4.3 Municipal Crl Bldg	Square footage occupied in the Municipal Court Bldg.	General Services Dept
<b>Equipment Usage Charge</b>		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset management report
<b>Nondepartmental - Gen Gov</b>		
3.4.1 Insurance Retirees	Total General Fund civilian full time equivalents	FTE summary - Ms. Zhou
3.4.2 Memberships	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
3.4.3 Accounting & Consulting	Total number of revenue & expenditure transactions per dept.	Information Technology
3.4.4 Interest	Total FY 2009 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.5 Other	Total FY 2009 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.6 Claims & Judgements	Dollar amount of claims and judgements per dept.	Legal Dept.
3.4.7 Elections	Number of elected officials	City Charter
3.4.8 Legal	Service contracts expenditures	Legal Dept.
<b>Fin-Dir. Office</b>		
4.4.1 Dept. Admin.	Number of full time equivalent positions administered in Finance	SAP personnel report
<b>Fin-OMB</b>		
5.4.1 Budget	Total number of revenue & expenditure transactions per dept.	Information Technology
<b>Fin.-Debt Svc</b>		
6.4.1 Debt Svcs.	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
<b>Fin-Genl. Acctg</b>		
7.4.1 General Acctg.	Total number of revenue & expenditure transactions per dept.	Information Technology
7.4.2 Fixed Assets	Number of fixed and controlled assets	Assets management report
7.4.3 Auditing Svcs.	Total number of revenue & expenditure transactions per dept.	Information Technology



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Fin-Auditing		
8.4.1 Auditing	Total FY 2009 General Fund Expenditures including TIRZ	Financial Summary Reports
Fin-Grants		
9.4.1 Grants	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
Fin.-Tax&Rev. Acctg.		
10.4.1 Services	Total FY 2009 General Fund Expenditures including TIRZ	Financial Summary Reports
Fin - Cap Impr		
11.4.1 Services	Direct allocation to CIP	N/A
Fin - Policy Develop		
12.4.1 Services	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
ARA Director's Office		
13.4.1 Dept Admin	Number of full time equivalent positions administered - ARA	Human Resources
ARA Admin Svcs		
14.4.1 Business Office	Number of full time equivalent positions administered	Human Resources
14.4.2 Mailroom	Number of full time equivalent positions administered	Human Resources
14.4.3 Payroll	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
14.4.4 Records Management	Number of boxes in storage per dept.	Records Management
14.4.5 Property	Number of fixed and controlled assets	Assets management report
ARA Strategic Purchasing		
15.4.1 Supply	number of purchase transactions per dept.	SAP
15.4.2 Formal Contracts	Number of formal contract type transactions	Fin. & Adm. - Strategic Purchasing
ARA City Council Admin		
16.4.1 Council Svcs	Direct allocation to City Council	N/A
ARA 3-1-1		
17.4.1 Services	Number of calls received per dept.	3-1-1 Operations



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>ARA Central Payroll</b>		
18.4.1 Central Payroll	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>ARA Regulatory Services</b>		
19.4.1 Services	Total FY 2009 General Fund Expenditures including TIRZ	Financial Summary Reports
<b>IT - Director</b>		
20.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	Human Resources
<b>IT - Admin &amp; Applications</b>		
21.4.1 Enterprise Appl.	IT Application group work hours	IT dept
21.4.2 Citizen's Net	IT citizens net count	IT dept
21.4.3 IT ERP	Number of SAP users	IT ERP - Mary Ann Grant
<b>IT - Infrastructure</b>		
22.4.1 Client Svcs	IT HEAT tickets percentage per dept	IT Dept
22.4.2 Data Center	IT user count for network services	IT dept
22.4.3 NW Data & Voice	IT user count for network services	IT dept
22.4.4 Infrastructure	IT user count for network services	IT dept
22.4.5 Enterprise Optns	Number of transactions per dept. for Infrastructure	Information Technology
<b>IT - Radio Comm Service</b>		
23.4.1 Services	Number of transactions processed by depts. served	Information Technology
<b>Affirmative Action</b>		
24.4.1 Business Devpmt.	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
24.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Mayor's Office</b>		
25.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Human Resources Dept.</b>		
26.4.1 Selection	Number of selections per depart.	Human Resources
26.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
26.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
26.4.4 Training	Number of employees trained	Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Legal Department</b>		
27.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal - Merceron
27.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
<b>City Secretary</b>		
28.4.1 City Secretary	Total FY 2009 expenditures including TIRZ	SAP financial summaries
<b>City Council</b>		
29.4.1 City Council	Total FY 2009 expenditures including TIRZ	SAP financial summaries
<b>City Controller's Office</b>		
30.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	Information Technology
30.4.2 Treasury	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
<b>Municipal Court Administration</b>		
31.4.1 Services	Direct allocation to Municipal Courts Judicial	N/A
<b>Health Administration</b>		
32.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A
<b>Planning &amp; Development Admin</b>		
33.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
<b>PWE - Administration</b>		
34.4.1 Adm - Exp.	PWE Department's FY 2009 operating expenditures	Financial summary reports
34.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE
<b>CIP Sal Rec PWE Adm</b>		
35.4.1 Admin. Svcs.	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources
<b>HPD - Police Records</b>		
36.4.1 Records Mgmt	Number of reports issued per dept.	Police Department report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
HPD- Inspector General		
37.4.1 Services	Number of complaints investigated	HPD - Office of the Inspector General
General Services Department		
38.4.1 Adm/Design Constr.	General Services Dept. expense per dept. served	General Services Dept. FY07 RCA
38.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
38.4.3 Utilities	Dollar amount of utility cost	General Services Depart.
HEC		
39.4.1 General Svcs	Square footage of occupants in HEC building	GSD
39.4.2 Legal - 911	Direct allocation to HEC 9-1-1 Network	N/A
39.4.3 Legal - Other	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
39.4.4 Equipt Usage	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.5 Citywide Gen Govt	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.6 ARA Admin Svcs	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.7 ARA 3-1-1	Total number of HEC full time equivalent positions	SAP personnel report
39.4.8 ARA Strat Purch	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.9 Fin. Grants	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
39.4.10 Fin. - Genl Acc'tg.	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.11 Fin Office of Bgt	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.12 IT-Adm & App	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
39.4.13 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
39.4.14 Affirmative Action	Total number of HEC full time equivalent positions	SAP personnel report
39.4.15 Mayor's Office	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.16 Human Resources	Total number of HEC full time equivalent positions	SAP personnel report
39.4.17 City Secretary	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.18 City Council	Total number of HEC full time equivalent positions	SAP personnel report
39.4.19 City Controller	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.20 HPD-Insp Gen	Total number of HEC full time equivalent positions	SAP personnel report
39.4.21 Fin-Debt Svc	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.22 Fin-Policy Dev	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
39.4.23 ARA-Ctrl PR	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
39.4.24 ARA Reg Svcs	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson



***SECTION IV***

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***Central Service Cost Allocation Plan***



**SCHEDULE 1.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
BUILDING USE CHARGE  
NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Usage Charge**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Usage Charge	868,331			
Total Departmental Cost Adjustments:	868,331			868,331
<b>Total To Be Allocated:</b>	<b>868,331</b>	<b>0</b>		<b>868,331</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Usage Charge**

	Total	General & Admin	City Hall	City Hall Annex	Municipal Crt Bldg
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Usage Charge	868,331	0	320,969	254,634	292,728
Functional Cost	868,331	0	320,969	254,634	292,728
<b>Allocation Step 1</b>					
1st Allocation	868,331	0	320,969	254,634	292,728
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 10001000000001 Building Usage</b>					
Total Allocated	868,331	0	320,969	254,634	292,728



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Usage Charge**

Activity - City Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	23,154	19.1120	61,344		61,344		61,344
Mayor's Office	43,799	36.1530	116,040		116,040		116,040
City Secretary	7,132	5.8870	18,895		18,895		18,895
City Controller's Office	39,206	32.3618	103,871		103,871		103,871
General Services Department	7,858	6.4862	20,819		20,819		20,819
<b>SubTotal</b>	<b>121,149</b>	<b>100.0000</b>	<b>320,969</b>		<b>320,969</b>		<b>320,969</b>
<b>TOTAL</b>	<b>121,149</b>	<b>100.0000</b>	<b>320,969</b>		<b>320,969</b>		<b>320,969</b>

Allocation Basis: Square footage occupied in City Hall

Allocation Source: General Services Dept.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Usage Charge**

Activity - City Hall Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	25,855	16.2302	41,328		41,328		41,328
Legal Department	67,416	42.3196	107,758		107,758		107,758
City Secretary	10,136	6.3628	16,202		16,202		16,202
City Council	24,483	15.3689	39,135		39,135		39,135
General Services Department	22,182	13.9245	35,457		35,457		35,457
Other	9,230	5.7940	14,754		14,754		14,754
SubTotal	159,302	100.0000	254,634		254,634		254,634
<b>TOTAL</b>	<b>159,302</b>	<b>100.0000</b>	<b>254,634</b>		<b>254,634</b>		<b>254,634</b>

Allocation Basis: Square footage occupied in the City Hall Annex

Allocation Source: General Services Dept.

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Building Usage Charge

Activity - Municipal Crt Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	21,339	19.9796	58,486		58,486		58,486
Legal Department	10,041	9.4013	27,520		27,520		27,520
Municipal Court Administration	29,485	27.6066	80,812		80,812		80,812
Police	8,548	8.0034	23,428		23,428		23,428
Municipal Court Judicial	37,391	35.0091	102,482		102,482		102,482
SubTotal	106,804	100.0000	292,728		292,728		292,728
TOTAL	106,804	100.0000	292,728		292,728		292,728

Allocation Basis: Square footage occupied in the Municipal Court Bldg.

Allocation Source: General Services Dept



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Building Usage Charge**

Receiving Department	Total	City Hall	City Hall Annex	Municipal Crt Bldg
ARA Director's Office	61,344	61,344	0	0
IT - Director	58,486	0	0	58,486
Mayor's Office	157,368	116,040	41,328	0
Legal Department	135,278	0	107,758	27,520
City Secretary	35,097	18,895	16,202	0
City Council	39,135	0	39,135	0
City Controller's Office	103,871	103,871	0	0
Municipal Court	80,812	0	0	80,812
General Services Department	56,276	20,819	35,457	0
Police	23,428	0	0	23,428
Municipal Court Judicial	102,482	0	0	102,482
Other	14,754	0	14,754	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>868,331</b>	<b>320,969</b>	<b>254,634</b>	<b>292,728</b>



**SCHEDULE 2.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

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



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Equipment Usage Charge**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment usage charge	11,350,500			
Total Departmental Cost Adjustments:	11,350,500			11,350,500
<b>Total To Be Allocated:</b>	<b>11,350,500</b>	<b>0</b>		<b>11,350,500</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Equipment Usage Charge**

	Total	General & Adm'n	Equipment Usage
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Equipment usage charge	11,350,500	0	11,350,500
Functional Cost	11,350,500	0	11,350,500
<b>Allocation Step 1</b>			
1st Allocation	11,350,500	0	11,350,500
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10001000000002 Equipment Usage</b>			
Total Allocated	11,350,500	0	11,350,500



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Equipment Usage Charge

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Admin Svcs	3,035	0.0267	3,035		3,035		3,035
ARA 3-1-1	3,172	0.0279	3,172		3,172		3,172
ARA Regulatory Services	5,683	0.0501	5,683		5,683		5,683
IT - Admin & Applications	888	0.0078	888		888		888
IT - Infrastructure	113,997	1.0043	113,997		113,997		113,997
IT - Radio Comm Service	404	0.0036	404		404		404
Affirmative Action	3,169	0.0279	3,169		3,169		3,169
Mayor's Office	12,899	0.1136	12,899		12,899		12,899
Human Resources Dept.	10,757	0.0948	10,757		10,757		10,757
Legal Department	28,495	0.2510	28,495		28,495		28,495
City Council	545	0.0048	545		545		545
City Controller's Office	2,328	0.0205	2,328		2,328		2,328
Municipal Court Administration	3,777	0.0333	3,777		3,777		3,777
Health Administration	272,470	2.4005	272,470		272,470		272,470
Planning & Development Admin	702	0.0062	702		702		702
HPD - Police Records	5,033	0.0443	5,033		5,033		5,033
HPD- Inspector General	6,330	0.0558	6,330		6,330		6,330
General Services Department	167,697	1.4774	167,697		167,697		167,697
HEC	1,349	0.0119	1,349		1,349		1,349
Police	2,910,693	25.6437	2,910,693		2,910,693		2,910,693
Fire	4,928,773	43.4237	4,928,773		4,928,773		4,928,773
PWE - All Other	1,343,686	11.8381	1,343,686		1,343,686		1,343,686
Solid Waste Management	180,165	1.5873	180,165		180,165		180,165
Library	166,660	1.4683	166,660		166,660		166,660
Parks & Recreation	979,530	8.6298	979,530		979,530		979,530
Health & Human Services	108,878	0.9592	108,878		108,878		108,878
ARA Exec Svcs	41,326	0.3641	41,326		41,326		41,326
ARA-Other	28,004	0.2467	28,004		28,004		28,004
Planning & Development	18,633	0.1642	18,633		18,633		18,633
Other	1,422	0.0125	1,422		1,422		1,422
Sub Total	11,350,500	100.0000	11,350,500		11,350,500		11,350,500
TOTAL	11,350,500	100.0000	11,350,500		11,350,500		11,350,500



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department Equipment Usage Charge**

Allocation Basis: Equipment usage allowance per dept.

Allocation Source: Asset management report



All Monetary Values Are \$ Dollars  
MAXCars © 2010 MAXIMUS, INC.  
Report Output Prepared By Agency

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Equipment Usage Charge

Receiving Department	Total	Equipment Usage
ARA Admin Svcs	3,035	3,035
ARA 3-1-1	3,172	3,172
ARA Regulatory Services	5,683	5,683
IT - Admin & Applications	888	888
IT - Infrastructure	113,997	113,997
IT - Radio Comm Service	404	404
Affirmative Action	3,169	3,169
Mayor's Office	12,899	12,899
Human Resources Dept.	10,757	10,757
Legal Department	28,495	28,495
City Council	545	545
City Controller's Office	2,328	2,328
Municipal Court	3,777	3,777
Health Administration	272,470	272,470
Planning & Development	702	702
HPD - Police Records	5,033	5,033
HPD- Inspector General	6,330	6,330
General Services Department	167,697	167,697
HEC	1,349	1,349
Police	2,910,693	2,910,693
Fire	4,928,773	4,928,773
PWE - All Other	1,343,686	1,343,686
Solid Waste Management	180,165	180,165
Library	166,660	166,660
Parks & Recreation	979,530	979,530
Health & Human Services	108,878	108,878
ARA Exec Svcs	41,326	41,326
ARA-Other	28,004	28,004
Planning & Development	18,633	18,633
Other	1,422	1,422

City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Equipment Usage Charge

Receiving Department	Total	Equipment Usage
Direct Billed	0	0
<b>Total</b>	<b>11,350,500</b>	<b>11,350,500</b>



**SCHEDULE 3.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)**  
**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 General Fund civilian full time equivalent positions.
- **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 Consulting Services** - Accounting and consulting 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.
- **Interest Charges** - Interest expense for Tax and Revenue Anticipation Notes are allocated based on departmental General Fund operating expenditures.
- **Other Expenditures** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) have been allocated based on General Fund operating expenditures.

**SCHEDULE 3.1**  
**FY 2011 FULL COST PLAN**  
**(Continued)**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- **Claims and Judgments** - Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims.
- **Elections** - Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts** – The cost of outside legal services incurred by General Fund departments have been allocated based on the dollar amount of the service contracts by department.
- **General Government** – Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature have not been allocated in this plan.



Schedule .2 - Costs To Be Allocated  
For Department Nondepartmental - Gen Gov

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	78,373,544			78,373,544
Nondepartmental - Gen Gov		376,230	376,230	
Fin-OMB		516,779	516,779	
Fin.-Debt Svc		10,864	10,864	
Fin-Genl. Acctg		927,086	927,086	
Fin-Auditing		19,048	19,048	
Fin-Grants		7,267	7,267	
Fin.-Tax&Rev. Acctg.		57,277	57,277	
Fin - Policy Develop		4,168	4,168	
ARA Strategic Purchasing		69,557	69,557	
ARA Regulatory Services		151,876	151,876	
IT - Infrastructure		1,268,336	1,268,336	
Affirmative Action		44,290	44,290	
City Secretary		17,187	17,187	
City Council		133,550	133,550	
City Controller's Office		2,157,466	2,157,466	
General Services Department		880,445	880,445	
Total Allocated Additions:		6,641,426	6,641,426	6,641,426
Total To Be Allocated:	78,373,544	6,641,426		85,014,970



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Nondepartmental - Gen Gov

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	( 59,048)	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	852	0	0	0	0
Unemployment Claims	458	0	0	0	0
Misc Other Svcs	1,715,428	0	0	0	0
Health/Life Ins Ret	18,522,008	0	18,522,008	0	0
Acctg & Auditing Svc	217,471	0	0	0	217,471
Mgmt Consulting Svcs	379,180	0	0	0	379,180
Misc Support Svcs	401,119	0	0	0	0
Real Estate Rental	4,958,316	0	0	0	0
Ltd Purpose Annex.	29,278,523	0	0	0	0
Advertising Services	269,253	0	0	0	0
Tax Appraisal Fees	7,665,584	0	0	0	0
Elections	251,927	0	0	0	0
Membership & Prof Fees	649,294	0	0	649,294	0
Legal Services	1,855,449	0	0	0	0
Metro Commuter Pass	709,322	0	0	0	0
Misc Other Svcs & Chg.	1,413	0	0	0	0
Claims & Judgments	8,414,406	0	0	0	0
Other Interest	1,289,003	0	0	0	0
Transfers to Other Funds	1,853,588	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	78,373,544	0	18,522,008	649,294	596,651
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	78,373,544	0	18,522,008	649,294	596,651
<b>Allocation Step 1</b>					
Unallocated Costs	( 44,025,264)	0	0	0	0
1st Allocation	34,348,280	0	18,522,008	649,294	596,651



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Nondepartmental - Gen Gov

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
<b>Allocation Step 2</b>					
Inbound- All Others	6,641,426	6,641,426	0	0	0
Reallocate Admin Costs		( 6,641,426)	1,569,568	55,024	50,561
Unallocated Costs	( 3,730,728)	0	0	0	0
2nd Allocation	2,910,698	0	1,569,568	55,024	50,561
<b>Total For 10009900010000 Nondepartmental -</b>					
Total Allocated	37,258,978	0	20,091,576	704,318	647,212



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Nondepartmental - Gen Gov

	Interest	Other	Claims & Judgements	Elections	Legal
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	( 59,048)	0	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	0	852	0	0	0
Unemployment Claims	0	456	0	0	0
Misc Other Svcs	0	1,715,428	0	0	0
Health/Life Ins Ret	0	0	0	0	0
Acctg & Auditing Svc	0	0	0	0	0
Mgmt Consulting Svcs	0	0	0	0	0
Misc Support Svcs	0	401,119	0	0	0
Real Estate Rental	0	0	0	0	0
Ltd Purpose Annex.	0	0	0	0	0
Advertising Services	0	0	0	0	0
Tax Appraisal Fees	0	0	0	0	0
Elections	0	0	0	251,927	0
Membership & Prof Fees	0	0	0	0	0
Legal Services	0	0	0	0	1,855,449
Metro Commuter Pass	0	709,322	0	0	0
Misc Other Svcs & Chg.	0	1,413	0	0	0
Claims & Judgments	0	0	8,414,406	0	0
Other Interest	1,289,003	0	0	0	0
Transfers to Other Funds	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,289,003	2,769,542	8,414,406	251,927	1,855,449
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,289,003	2,769,542	8,414,406	251,927	1,855,449
<b>Allocation Step 1</b>					
Unallocated Costs	0	0	0	0	0
1st Allocation	1,289,003	2,769,542	8,414,406	251,927	1,855,449



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Nondepartmental - Gen Gov

	Interest	Other	Claims & Judgements	Elections	Legal
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	109,232	234,695	713,043	21,346	157,229
Unallocated Costs	0	0	0	0	0
2nd Allocation	109,232	234,695	713,043	21,346	157,229
<b>Total For 10009900010000 Nondepartmental -</b>					
Total Allocated	1,398,235	3,004,237	9,127,449	273,273	2,012,678



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Nondepartmental - Gen Gov

General Govt.

Wages & Benefits	
Salaries & Wages	0
Fringe Benefits	0
Other Expense & Cost	
Supplies	0
Unemployment Claims	0
Misc Other Svcs	0
Health/Life Ins Ret	0
Acctg & Auditing Svc	0
Mgmt Consulting Svcs	0
Misc Support Svcs	0
Real Estate Rental	4,958,316
Ltd Purpose Annex.	29,278,523
Advertising Services	289,253
Tax Appraisal Fees	7,065,584
Elections	0
Membership & Prof Fees	0
Legal Services	0
Metro Commuter Pass	0
Misc Other Svcs & Chg.	0
Claims & Judgments	0
Other Interest	0
Transfers to Other Funds	1,853,588
Departmental Totals	
Total Expenditures	44,025,264
Deductions	
Total Deductions	0
Functional Cost	44,025,264
Allocation Step 1	
Unallocated Costs	( 44,025,264)
1st Allocation	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

General Govt.

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	3,730,728
Unallocated Costs	( 3,730,728)
2nd Allocation	0

Total For 10009900010000 Nondepartmental -

Total Allocated	0
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental - Gen Gov**

## Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0758	14,040		14,040	1,190	15,230
Fin-OMB	15.80	0.2303	42,661		42,661	3,615	46,276
Fin.-Debt Svc	4.60	0.0671	12,420		12,420	1,052	13,472
Fin-Genl. Acctg	11.70	0.1706	31,590		31,590	2,677	34,267
Fin-Auditing	4.70	0.0685	12,690		12,690	1,075	13,765
Fin-Grants	4.40	0.0641	11,880		11,880	1,007	12,887
Fin.-Tax&Rev. Acctg.	4.80	0.0700	12,960		12,960	1,098	14,058
Fin - Cap Impr	1.60	0.0233	4,320		4,320	366	4,686
Fin - Policy Develop	2.00	0.0292	5,400		5,400	458	5,858
ARA Director's Office	4.80	0.0700	12,960		12,960	1,098	14,058
ARA Admin Svcs	33.10	0.4825	89,371		89,371	7,573	96,944
ARA Strategic Purchasing	48.20	0.7026	130,142		130,142	11,028	141,170
ARA City Council Admin	4.30	0.0627	11,610		11,610	984	12,594
ARA 3-1-1	89.00	1.2974	240,312		240,312	20,364	260,676
ARA Central Payroll	15.50	0.2260	41,851		41,851	3,546	45,397
ARA Regulatory Services	42.18	0.6149	113,889		113,889	9,651	123,540
IT - Director	19.30	0.2813	52,111		52,111	4,416	56,527
IT - Admin & Applications	49.50	0.7216	133,652		133,652	11,326	144,978
IT - Infrastructure	83.33	1.2148	225,003		225,003	19,067	244,070
IT - Radio Comm Service	2.80	0.0408	7,560		7,560	641	8,201
Affirmative Action	34.10	0.4971	92,071		92,071	7,802	99,873
Mayor's Office	37.10	0.5408	100,171		100,171	8,489	108,660
Human Resources Dept.	39.30	0.5729	106,111		106,111	8,992	115,103
Legal Department	168.10	2.4505	453,877		453,877	38,462	492,339
City Secretary	11.50	0.1676	31,050		31,050	2,631	33,681
City Council	73.30	1.0685	197,913		197,913	16,771	214,684
City Controller's Office	76.30	1.1123	206,013		206,013	17,458	223,471
Municipal Court Administration	284.76	4.1511	768,876		768,876	65,155	834,031
Health Administration	119.05	1.7355	321,442		321,442	27,239	348,681
Planning & Development Admin	18.90	0.2755	51,031		51,031	4,324	55,355
HPD - Police Records	93.04	1.3564	251,227		251,227	21,289	272,516
HPD- Inspector General	9.70	0.1414	26,190		26,190	2,219	28,409



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department	242.08	3.5290	653,645		653,645	55,390	709,035
Police	1,469.51	21.4218	3,967,747		3,967,747	336,231	4,303,978
Fire	270.54	3.9439	730,485		730,485	61,902	792,387
Municipal Court Judicial	50.60	0.7376	136,622		136,622	11,577	148,199
PWE - All Other	567.69	8.2755	1,532,796		1,532,796	129,890	1,662,686
Solid Waste Management	667.22	9.7264	1,801,520		1,801,520	152,662	1,954,182
Housing and Community Devp.	2.30	0.0335	6,210		6,210	526	6,736
Library	530.48	7.7331	1,432,330		1,432,330	121,377	1,553,707
Parks & Recreation	869.35	12.6730	2,347,285		2,347,285	198,911	2,546,196
Health & Human Services	622.29	9.0715	1,680,224		1,680,224	142,383	1,822,607
Fin-Econ. Dvpt	10.00	0.1458	27,000		27,000	2,288	29,288
Finance - Fleet Management	4.10	0.0598	11,070		11,070	938	12,008
ARA Alarm Permitting	5.90	0.0860	15,930		15,930	1,350	17,280
ARA Exec Svcs	34.43	0.5019	92,967		92,967	7,878	100,845
ARA Mayor's Antigang	6.10	0.0889	16,470		16,470	1,396	17,866
ARA-Other	8.50	0.1239	22,950		22,950	1,945	24,895
Planning & Development	86.20	1.2566	232,743		232,743	19,723	252,466
PWE - Houston Transtar	0.20	0.0029	540		540	46	586
PWE - Water & Sewer System	0.40	0.0058	1,080		1,080	92	1,172
SubTotal	6,859.90	100.0000	18,522,008		18,522,008	1,569,568	20,091,576
TOTAL	6,859.90	100.0000	18,522,008		18,522,008	1,569,568	20,091,576

Allocation Basis: Total General Fund civilian full time equivalents

Allocation Source: FTE summary - Ms. Zhou

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov**

## Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0307	199		199	17	216
Fin-OMB	15.80	0.0933	606		606	51	657
Fin.-Debt Svc	4.60	0.0272	176		176	15	191
Fin-Genl. Acctg	11.70	0.0691	448		448	38	486
Fin-Auditing	4.70	0.0277	180		180	15	195
Fin-Grants	4.40	0.0260	169		169	14	183
Fin.-Tax&Rev. Acctg.	4.80	0.0283	184		184	16	200
Fin - Cap Impr	1.60	0.0094	61		61	5	66
Fin - Policy Develop	2.00	0.0118	77		77	6	83
ARA Director's Office	4.80	0.0283	184		184	16	200
ARA Admin Svcs	33.10	0.1954	1,269		1,269	108	1,377
ARA Strategic Purchasing	48.20	0.2846	1,848		1,848	157	2,005
ARA City Council Admin	4.30	0.0254	165		165	14	179
ARA 3-1-1	89.00	0.5254	3,412		3,412	289	3,701
ARA Central Payroll	15.50	0.0915	594		594	50	644
ARA Regulatory Services	42.18	0.2490	1,617		1,617	137	1,754
IT - Director	19.30	0.1139	740		740	63	803
IT - Admin & Applications	49.50	0.2922	1,897		1,897	161	2,058
IT - Infrastructure	83.33	0.4919	3,194		3,194	271	3,465
IT - Radio Comm Service	2.80	0.0165	107		107	9	116
Affirmative Action	34.10	0.2013	1,307		1,307	111	1,418
Mayor's Office	37.10	0.2190	1,422		1,422	121	1,543
Human Resources Dept.	39.30	0.2320	1,506		1,506	128	1,634
Legal Department	168.10	0.9924	6,444		6,444	546	6,990
City Secretary	11.50	0.0679	441		441	37	478
City Council	73.30	0.4327	2,810		2,810	238	3,048
City Controller's Office	76.30	0.4504	2,925		2,925	248	3,173
Municipal Court Administration	284.76	1.6811	10,915		10,915	925	11,840
Health Administration	119.05	0.7028	4,563		4,563	387	4,950
Planning & Development Admin	18.90	0.1116	724		724	61	785
HPD - Police Records	99.54	0.5876	3,816		3,816	323	4,139
HPD- Inspector General	27.87	0.1645	1,068		1,068	91	1,159

Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department	242.09	1.4292	9,280		9,280	786	10,066
Police	7,369.64	43.5077	282,489		282,489	23,941	306,430
Fire	4,424.69	26.1216	169,606		169,606	14,373	183,979
Municipal Court Judicial	50.60	0.2987	1,940		1,940	164	2,104
PWE - All Other	567.69	3.3514	21,761		21,761	1,844	23,605
Solid Waste Management	667.22	3.9390	25,576		25,576	2,167	27,743
Housing and Community Devp.	2.30	0.0136	88		88	7	95
Library	530.49	3.1318	20,335		20,335	1,723	22,058
Parks & Recreation	869.35	5.1323	33,324		33,324	2,824	36,148
Health & Human Services	622.30	3.6738	23,854		23,854	2,021	25,875
Fin-Econ. Dvpt	10.00	0.0590	383		383	32	415
Finance - Fleet Management	4.10	0.0242	157		157	13	170
ARA Alarm Permitting	5.90	0.0348	226		226	19	245
ARA Exec Svcs	34.43	0.2033	1,320		1,320	112	1,432
ARA Mayor's Antigang	6.10	0.0360	234		234	20	254
ARA-Other	8.50	0.0502	326		326	28	354
Planning & Development	86.20	0.5089	3,304		3,304	280	3,584
PWE - Houston Transtar	0.20	0.0012	8		8	1	9
PWE - Water & Sewer System	0.40	0.0024	15		15	1	16
SubTotal	16,938.83	100.0000	649,294		649,294	55,024	704,318
TOTAL	16,938.83	100.0000	649,294		649,294	55,024	704,318

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE summary - Ms. Zhou



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,262,711	31.6704	188,962		188,962		188,962
Fin-Dir. Office	4,957	0.1243	742		742	92	834
Fin-OMB	483	0.0121	72		72	9	81
Fin.-Debt Svc	418	0.0105	63		63	8	71
Fin-Genl. Acctg	2,003	0.0502	300		300	37	337
Fin-Auditing	300	0.0075	45		45	6	51
Fin-Grants	374	0.0094	56		56	7	63
Fin.-Tax&Rev. Acctg.	2,713	0.0680	406		406	50	456
Fin - Cap Impr	443	0.0111	66		66	8	74
Fin - Policy Develop	275	0.0069	41		41	5	46
ARA Director's Office	2,291	0.0575	343		343	43	386
ARA Admin Svcs	3,395	0.0852	508		508	63	571
ARA Strategic Purchasing	1,157	0.0290	173		173	21	194
ARA City Council Admin	683	0.0171	102		102	13	115
ARA 3-1-1	1,148	0.0288	172		172	21	193
ARA Central Payroll	983	0.0247	147		147	18	165
ARA Regulatory Services	4,589	0.1151	687		687	85	772
IT - Director	11,896	0.2984	1,780		1,780	221	2,001
IT - Admin & Applications	4,152	0.1041	621		621	77	698
IT - Infrastructure	43,347	1.0872	6,487		6,487	804	7,291
IT - Radio Comm Service	727	0.0182	109		109	13	122
Affirmative Action	3,368	0.0845	504		504	63	567
Mayor's Office	18,758	0.4705	2,807		2,807	348	3,155
Human Resources Dept.	72,101	1.8084	10,790		10,790	1,338	12,128
Legal Department	12,491	0.3133	1,869		1,869	232	2,101
City Secretary	1,605	0.0403	240		240	30	270
City Council	12,492	0.3133	1,869		1,869	232	2,101
City Controller's Office	21,973	0.5511	3,288		3,288	408	3,696
Municipal Court Administration	60,347	1.5136	9,031		9,031	1,120	10,151
Health Administration	49,586	1.2437	7,420		7,420	920	8,340
Planning & Development Admin	1,626	0.0408	243		243	30	273
PWE - Administration	250,792	6.2902	37,530		37,530	4,654	42,184



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	6,373	0.1598	954		954	118	1,072
HPD - Police Records	2,632	0.0660	394		394	49	443
HPD- Inspector General	1,156	0.0290	173		173	21	194
General Services Department	54,717	1.3724	8,188		8,188	1,015	9,203
HEC	3,504	0.0879	524		524	65	589
Police	284,203	7.1282	42,530		42,530	5,275	47,805
Fire	386,553	9.6952	57,847		57,847	7,177	65,024
Municipal Court Judicial	8,845	0.2218	1,324		1,324	164	1,488
Solid Waste Management	78,450	1.9676	11,740		11,740	1,456	13,196
Housing and Community Devp.	36,501	0.9155	5,462		5,462	677	6,139
Library	72,876	1.8278	10,906		10,906	1,353	12,259
Parks & Recreation	153,835	3.8584	23,021		23,021	2,855	25,876
Health & Human Services	184,411	4.6253	27,597		27,597	3,422	31,019
Fin-Econ. Dvpt	658	0.0165	98		98	12	110
Finance - Fleet Management	250	0.0063	37		37	5	42
ARA Ins. Mgmt.	775	0.0194	116		116	14	130
ARA Alarm Permitting	435	0.0109	65		65	8	73
ARA Exec Svcs	849	0.0213	127		127	16	143
ARA Mayor's Antigang	532	0.0133	80		80	10	90
ARA-Other	18,960	0.4755	2,837		2,837	352	3,189
Planning & Development	11,071	0.2777	1,657		1,657	205	1,862
CIP S/R Planning	680	0.0171	102		102	13	115
CIP Sal Rec RE	2,090	0.0524	313		313	39	352
CIP S/R Engrg	19,148	0.4803	2,865		2,865	355	3,220
CIP S/R Constr.	11,193	0.2807	1,675		1,675	208	1,883
CIP S/R Eng/Const	349	0.0088	52		52	6	58
CIP S/R GeoEnv.	1,968	0.0494	295		295	37	332
CIP S/R Other	77	0.0019	12		12	1	13
CIP S/R GSD	3,192	0.0801	478		478	59	537
Prop & Cas Legal	9,920	0.2488	1,485		1,485	184	1,669
PWE - Fleet Management	21,992	0.5516	3,291		3,291	408	3,699
Wrkr Comp - HR	18,686	0.4687	2,796		2,796	347	3,143



## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov**

## Activity - Accounting &amp; Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	970	0.0243	145		145	18	163
HEC Director	882	0.0221	132		132	16	148
HEC - IT	2,823	0.0708	422		422	52	474
HEC - 9-1-1 Network	1,816	0.0455	272		272	34	306
HEC - Police Call Takers	3,007	0.0754	450		450	56	506
PWE-Sign Adm	5,738	0.1439	859		859	106	965
PWE-Bldg Insp.	30,428	0.7632	4,553		4,553	565	5,118
PWE - Stormwater Fund	19,004	0.4766	2,844		2,844	353	3,197
CABLE TV	3,152	0.0791	472		472	58	530
PWE - Houston Transtar	5,053	0.1267	756		756	94	850
Hurricane Ike Aid & Recovery	4,533	0.1137	678		678	84	762
TIRZ	1,054	0.0264	158		158	20	178
Houston Airport System (HAS)	175,554	4.4031	26,271		26,271	3,258	29,529
PWE - Water & Sewer System	279,021	6.9982	41,755		41,755	5,178	46,933
Conv and Ent Opns	34,382	0.8623	5,145		5,145	638	5,783
GSD Parking	3,439	0.0863	515		515	64	579
Health Benefits Fund	164,806	4.1335	24,663		24,663	3,059	27,722
Long Term Disability	314	0.0079	47		47	6	53
SubTotal	3,987,041	100.0000	596,651		596,651	50,561	647,212
TOTAL	3,987,041	100.0000	596,651		596,651	50,561	647,212

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

Allocation Source: Information Technology

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov**

## Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,230,953	4.6142	59,477		59,477		59,477
Fin-Dir. Office	840,093	0.0515	664		664	59	723
Fin-OMB	1,371,778	0.0841	1,085		1,085	96	1,181
Fin.-Debt Svc	440,525	0.0270	348		348	31	379
Fin-Genl. Acctg	3,041,487	0.1865	2,405		2,405	214	2,619
Fin-Auditing	336,395	0.0206	266		266	24	290
Fin-Grants	272,807	0.0167	216		216	19	235
Fin.-Tax&Rev. Acctg.	1,159,857	0.0711	917		917	81	998
Fin - Cap Impr	172,256	0.0106	136		136	12	148
Fin - Policy Develop	164,716	0.0101	130		130	12	142
ARA Director's Office	1,009,076	0.0619	798		798	71	869
ARA Admin Svcs	2,488,790	0.1526	1,968		1,968	175	2,143
ARA Strategic Purchasing	4,331,302	0.2657	3,424		3,424	304	3,728
ARA City Council Admin	289,601	0.0178	229		229	20	249
ARA 3-1-1	4,695,435	0.2880	3,712		3,712	330	4,042
ARA Central Payroll	1,318,039	0.0808	1,042		1,042	93	1,135
ARA Regulatory Services	2,837,498	0.1740	2,243		2,243	199	2,442
IT - Director	1,929,841	0.1184	1,526		1,526	136	1,662
IT - Admin & Applications	6,984,471	0.4284	5,522		5,522	491	6,013
IT - Infrastructure	8,241,171	0.5055	6,515		6,515	579	7,094
IT - Radio Comm Service	331,348	0.0203	262		262	23	285
Affirmative Action	2,300,986	0.1411	1,819		1,819	162	1,981
Mayor's Office	2,905,833	0.1782	2,297		2,297	204	2,501
Human Resources Dept.	2,730,717	0.1675	2,159		2,159	192	2,351
Legal Department	15,985,327	0.9804	12,638		12,638	1,123	13,761
City Secretary	660,977	0.0405	523		523	46	569
City Council	5,095,662	0.3125	4,029		4,029	358	4,387
City Controller's Office	7,111,095	0.4361	5,622		5,622	499	6,121
Municipal Court Administration	18,216,166	1.1173	14,401		14,401	1,279	15,680
Health Administration	12,431,253	0.7625	9,828		9,828	873	10,701
Planning & Development Admin	1,768,145	0.1084	1,398		1,398	124	1,522
HPD - Police Records	5,011,590	0.3074	3,962		3,962	352	4,314

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov**

## Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	2,795,545	0.1715	2,210		2,210	196	2,406
General Services Department	48,846,473	2.9959	38,617		38,617	3,431	42,048
Police	641,652,690	39.3548	507,281		507,281	45,065	552,346
Fire	416,443,856	25.5419	329,236		329,236	29,250	358,486
Municipal Court Judicial	5,186,394	0.3181	4,100		4,100	364	4,464
PWE - All Other	87,853,545	5.3883	69,456		69,456	6,171	75,627
Solid Waste Management	70,655,200	4.3335	55,859		55,859	4,963	60,822
Housing and Community Devp.	298,135	0.0183	236		236	21	257
Library	37,625,027	2.3077	29,746		29,746	2,643	32,389
Parks & Recreation	69,585,933	4.2679	55,014		55,014	4,887	59,901
Health & Human Services	43,864,545	2.6904	34,679		34,679	3,081	37,760
Fin-Econ. Dvpt	976,132	0.0599	772		772	69	841
Finance - Fleet Management	268,126	0.0164	212		212	19	231
ARA Alarm Permitting	1,522,337	0.0934	1,204		1,204	107	1,311
ARA Exec Svcs	3,451,337	0.2117	2,729		2,729	242	2,971
ARA Mayor's Antigang	508,446	0.0312	402		402	36	438
ARA-Other	750,324	0.0460	593		593	53	646
Planning & Development	6,446,469	0.3954	5,096		5,096	453	5,549
SubTotal	1,630,435,704	100.0000	1,289,003		1,289,003	109,232	1,398,235
TOTAL	1,630,435,704	100.0000	1,289,003		1,289,003	109,232	1,398,235

Allocation Basis: Total FY 2009 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson



## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov**

Activity - Other							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,230,953	4.6142	127,791		127,791		127,791
Fin-Dir. Office	840,093	0.0515	1,427		1,427	127	1,554
Fin-OMB	1,371,778	0.0841	2,330		2,330	207	2,537
Fin.-Debt Svc	440,525	0.0270	748		748	66	814
Fin-Genl. Acctg	3,041,487	0.1865	5,166		5,166	459	5,625
Fin-Auditing	336,395	0.0206	571		571	51	622
Fin-Grants	272,807	0.0167	463		463	41	504
Fin.-Tax&Rev. Acctg.	1,159,857	0.0711	1,970		1,970	175	2,145
Fin - Cap Impr	172,256	0.0106	293		293	26	319
Fin - Policy Develop	164,716	0.0101	280		280	25	305
ARA Director's Office	1,009,076	0.0619	1,714		1,714	152	1,866
ARA Admin Svcs	2,488,790	0.1526	4,228		4,228	376	4,604
ARA Strategic Purchasing	4,331,302	0.2657	7,357		7,357	654	8,011
ARA City Council Admin	289,601	0.0178	492		492	44	536
ARA 3-1-1	4,695,435	0.2880	7,976		7,976	709	8,685
ARA Central Payroll	1,318,039	0.0808	2,239		2,239	199	2,438
ARA Regulatory Services	2,837,498	0.1740	4,820		4,820	428	5,248
IT - Director	1,929,841	0.1184	3,278		3,278	291	3,569
IT - Admin & Applications	6,984,471	0.4284	11,864		11,864	1,054	12,918
IT - Infrastructure	8,241,171	0.5055	13,999		13,999	1,244	15,243
IT - Radio Comm Service	331,348	0.0203	563		563	50	613
Affirmative Action	2,300,986	0.1411	3,909		3,909	347	4,256
Mayor's Office	2,905,833	0.1782	4,936		4,936	439	5,375
Human Resources Dept.	2,730,717	0.1675	4,639		4,639	412	5,051
Legal Department	15,985,327	0.9804	27,154		27,154	2,412	29,566
City Secretary	660,977	0.0405	1,123		1,123	100	1,223
City Council	5,095,662	0.3125	8,656		8,656	769	9,425
City Controller's Office	7,111,095	0.4361	12,079		12,079	1,073	13,152
Municipal Court Administration	18,216,166	1.1173	30,943		30,943	2,749	33,692
Health Administration	12,431,253	0.7625	21,116		21,116	1,876	22,992
Planning & Development Admin	1,768,145	0.1084	3,003		3,003	267	3,270
HPD - Police Records	5,011,590	0.3074	8,513		8,513	756	9,269

City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov

Activity - Other	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
HPD- Inspector General	2,795,545	0.1715	4,749		4,749	422	5,171
General Services Department	48,846,473	2.9959	82,973		82,973	7,371	90,344
Police	641,652,690	39.3548	1,089,943		1,089,943	96,830	1,186,773
Fire	416,443,856	25.5419	707,393		707,393	62,845	770,238
Municipal Court Judicial	5,186,394	0.3181	8,810		8,810	783	9,593
PWE - All Other	87,853,545	5.3883	149,233		149,233	13,258	162,491
Solid Waste Management	70,655,200	4.3335	120,019		120,019	10,663	130,682
Housing and Community Devp.	298,135	0.0183	506		506	45	551
Library	37,625,027	2.3077	63,912		63,912	5,678	69,590
Parks & Recreation	69,585,933	4.2679	118,202		118,202	10,501	128,703
Health & Human Services	43,864,545	2.6904	74,511		74,511	6,620	81,131
Fin-Econ. Dvpt	976,132	0.0599	1,658		1,658	147	1,805
Finance - Fleet Management	268,126	0.0164	455		455	40	495
ARA Alarm Permitting	1,522,337	0.0934	2,586		2,586	230	2,816
ARA Exec Svcs	3,451,337	0.2117	5,863		5,863	521	6,384
ARA Mayor's Antigang	508,446	0.0312	864		864	77	941
ARA-Other	750,324	0.0460	1,275		1,275	113	1,388
Planning & Development	6,446,469	0.3954	10,950		10,950	973	11,923
SubTotal	1,630,435,704	100.0000	2,769,542		2,769,542	234,695	3,004,237
TOTAL	1,630,435,704	100.0000	2,769,542		2,769,542	234,695	3,004,237

Allocation Basis: Total FY 2009 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental - Gen Gov**

Activity - Claims & Judgements

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court Administration	1,304	0.0361	3,039		3,039	258	3,297
Health Administration	65,829	1.8235	153,440		153,440	13,003	166,443
Planning & Development Admin	205,000	5.6787	477,831		477,831	40,492	518,323
Police	689,344	19.0956	1,606,779		1,606,779	136,160	1,742,939
Fire	208,261	5.7691	485,432		485,432	41,136	526,568
PWE - All Other	2,107,478	58.3795	4,912,281		4,912,281	416,269	5,328,550
Solid Waste Management	235,825	6.5326	549,680		549,680	46,580	596,260
Housing and Community Devp.	2,290	0.0634	5,338		5,338	452	5,790
Library	39,590	1.0967	92,280		92,280	7,820	100,100
Parks & Recreation	18,538	0.5135	43,210		43,210	3,662	46,872
PWE-Bldg Insp.	13,043	0.3613	30,402		30,402	2,576	32,978
Houston Airport System (HAS)	23,465	0.6500	54,694		54,694	4,635	59,329
SubTotal	3,609,967	100.0000	8,414,406		8,414,406	713,043	9,127,449
TOTAL	3,609,967	100.0000	8,414,406		8,414,406	713,043	9,127,449

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

Allocation Source: Legal Dept.



**City Of Houston, Texas**  
**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental - Gen Gov**

Activity - Elections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	1	6.2500	15,745		15,745	1,334	17,079
City Council	14	87.5000	220,437		220,437	18,678	239,115
City Controller's Office	1	6.2500	15,745		15,745	1,334	17,079
<b>SubTotal</b>	<b>16</b>	<b>100.0000</b>	<b>251,927</b>		<b>251,927</b>	<b>21,346</b>	<b>273,273</b>
<b>TOTAL</b>	<b>16</b>	<b>100.0000</b>	<b>251,927</b>		<b>251,927</b>	<b>21,346</b>	<b>273,273</b>

Allocation Basis: Number of elected officials

Allocation Source: City Charter

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Nondepartmental - Gen Gov**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	3,400	0.1310	2,431		2,431	206	2,637
Mayor's Office	126,092	4.8587	90,151		90,151	7,639	97,790
Legal Department	140,092	5.3982	100,161		100,161	8,488	108,649
Health Administration	134,212	5.1716	95,957		95,957	8,131	104,088
Planning & Development Admin	7,687	0.2962	5,496		5,496	466	5,962
PWE - Administration	13,925	0.5366	9,956		9,956	844	10,800
Police	639,899	24.6574	457,503		457,503	38,769	496,272
Fire	487,717	18.7933	348,700		348,700	29,548	378,248
Housing and Community Devp.	314,127	12.1043	224,589		224,589	19,031	243,620
PWE-Sign Adm	359,708	13.8607	257,178		257,178	21,793	278,971
Houston Airport System (HAS)	156,343	6.0244	111,780		111,780	9,472	121,252
PWE - Water & Sewer System	211,964	8.1676	151,547		151,547	12,842	164,389
<b>SubTotal</b>	<b>2,595,166</b>	<b>100.0000</b>	<b>1,855,449</b>		<b>1,855,449</b>	<b>157,229</b>	<b>2,012,678</b>
<b>TOTAL</b>	<b>2,595,166</b>	<b>100.0000</b>	<b>1,855,449</b>		<b>1,855,449</b>	<b>157,229</b>	<b>2,012,678</b>

Allocation Basis: Service contracts expenditures

Allocation Source: Legal Dept.

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Nondepartmental - Gen Gov

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Interest	Other	Claims & Judgements	
Nondepartmental - Gen Gov	376,230	0	0	188,962	59,477	127,791	0
Fin-Dir. Office	21,194	15,230	216	834	723	1,554	0
Fin-OMB	50,732	46,276	657	81	1,181	2,537	0
Fin.-Debt Svc	14,927	13,472	191	71	379	814	0
Fin-Genl. Acctg	43,334	34,267	486	337	2,619	5,625	0
Fin-Auditing	14,923	13,765	195	51	290	622	0
Fin-Grants	13,872	12,887	183	63	235	504	0
Fin.-Tax&Rev. Acctg.	17,857	14,058	200	456	998	2,145	0
Fin - Cap Impr	5,293	4,686	66	74	148	319	0
Fin - Policy Develop	6,434	5,858	83	46	142	305	0
ARA Director's Office	17,379	14,058	200	386	869	1,866	0
ARA Admin Svcs	105,639	96,944	1,377	571	2,143	4,604	0
ARA Strategic Purchasing	155,108	141,170	2,005	194	3,728	8,011	0
ARA City Council Admin	13,673	12,594	179	115	249	536	0
ARA 3-1-1	277,297	260,676	3,701	193	4,042	8,685	0
ARA Central Payroll	49,779	45,397	644	165	1,135	2,438	0
ARA Regulatory Services	133,756	123,540	1,754	772	2,442	5,248	0
IT - Director	64,562	56,527	803	2,001	1,662	3,569	0
IT - Admin & Applications	166,665	144,978	2,058	698	6,013	12,918	0
IT - Infrastructure	277,163	244,070	3,465	7,291	7,094	15,243	0
IT - Radio Comm Service	9,337	8,201	116	122	285	613	0
Affirmative Action	108,095	99,873	1,418	567	1,981	4,258	0
Mayor's Office	236,103	108,660	1,543	3,155	2,501	5,375	0
Human Resources Dept.	136,267	115,103	1,634	12,128	2,351	5,051	0
Legal Department	653,406	492,339	6,990	2,101	13,761	29,586	0
City Secretary	36,221	33,681	478	270	569	1,223	0
City Council	472,760	214,684	3,048	2,101	4,387	9,425	0
City Controller's Office	266,692	223,471	3,173	3,696	6,121	13,152	0
Municipal Court	908,691	834,031	11,840	10,151	15,680	33,692	3,297
Health Administration	666,195	348,681	4,950	8,340	10,701	22,992	166,443
Planning & Development	585,490	55,355	785	273	1,522	3,270	518,323
PWE - Administration	52,984	0	0	42,184	0	0	0
CIP Sal Rec PWE Adm	1,072	0	0	1,072	0	0	0
HPD - Police Records	290,681	272,516	4,139	443	4,314	9,269	0
HPD- Inspector General	37,339	28,409	1,159	194	2,406	5,171	0

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Nondepartmental - Gen Gov

Receiving Department	Total	Insurance Retirees	Memberships	Accounting & Consulting	Interest	Other	Claims & Judgements
General Services Department	860,696	709,035	10,066	9,203	42,048	90,344	0
HEC	589	0	0	589	0	0	0
Police	8,636,543	4,303,978	306,430	47,805	552,346	1,186,773	1,742,939
Fire	3,074,930	792,387	183,979	65,024	358,486	770,238	526,568
Municipal Court Judicial	165,848	148,199	2,104	1,488	4,464	9,593	0
PWE - All Other	7,252,959	1,662,686	23,605	0	75,627	162,491	5,328,550
Solid Waste Management	2,782,885	1,954,182	27,743	13,196	60,822	130,682	596,260
Housing and Community	263,188	6,736	95	6,139	257	551	5,790
Library	1,790,103	1,553,707	22,058	12,259	32,389	69,590	100,100
Parks & Recreation	2,843,696	2,546,196	36,148	25,876	59,901	128,703	46,872
Health & Human Services	1,998,392	1,822,607	25,875	31,019	37,760	81,131	0
Fin-Econ. Dvpt	32,459	29,288	415	110	841	1,805	0
Finance - Fleet Management	12,946	12,008	170	42	231	495	0
ARA Ins. Mgmt.	130	0	0	130	0	0	0
ARA Alarm Permitting	21,725	17,280	245	73	1,311	2,816	0
ARA Exec Svcs	111,775	100,845	1,432	143	2,971	6,384	0
ARA Mayor's Antigang	19,589	17,866	254	90	438	941	0
ARA-Other	30,472	24,895	354	3,189	646	1,388	0
Planning & Development	275,384	252,466	3,584	1,862	5,549	11,923	0
CIP S/R Planning	115	0	0	115	0	0	0
CIP Sal Rec RE	352	0	0	352	0	0	0
CIP S/R Engrg	3,220	0	0	3,220	0	0	0
CIP S/R Constr.	1,883	0	0	1,883	0	0	0
CIP S/R Eng/Const	58	0	0	58	0	0	0
CIP S/R GeoEnv.	332	0	0	332	0	0	0
CIP S/R Other	13	0	0	13	0	0	0
CIP S/R GSD	537	0	0	537	0	0	0
Prop & Cas Legal	1,669	0	0	1,669	0	0	0
PWE - Fleet Management	3,699	0	0	3,699	0	0	0
Wrkr Comp - HR	3,143	0	0	3,143	0	0	0
Wrkr Comp Legal	163	0	0	163	0	0	0
HEC Director	148	0	0	148	0	0	0
HEC - IT	474	0	0	474	0	0	0
HEC - 9-1-1 Network	306	0	0	306	0	0	0
HEC - Police Call Takers	506	0	0	506	0	0	0
PWE-Sign Adm	279,936	0	0	965	0	0	0



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department Nondepartmental - Gen Gov

Receiving Department	Total	Insurance Retirees	Memberships	Accounting & Consulting	Interest	Other	Claims & Judgements
PWE-Bldg Insp.	38,096	0	0	5,118	0	0	32,978
PWE - Stormwater Fund	3,197	0	0	3,197	0	0	0
CABLE TV	530	0	0	530	0	0	0
PWE - Houston Transtar	1,445	586	9	850	0	0	0
Hurricane Ike Aid & Recovery	762	0	0	762	0	0	0
TIRZ	178	0	0	178	0	0	0
Houston Airport System	210,110	0	0	29,529	0	0	59,329
PWE - Water & Sewer	212,510	1,172	16	46,933	0	0	0
Conv and Ent Optns	5,783	0	0	5,783	0	0	0
GSD Parking	579	0	0	579	0	0	0
Health Benefits Fund	27,722	0	0	27,722	0	0	0
Long Term Disability	53	0	0	53	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>37,258,978</b>	<b>20,091,576</b>	<b>704,318</b>	<b>647,212</b>	<b>1,398,235</b>	<b>3,004,237</b>	<b>9,127,449</b>





Schedule .5 - Allocation Summary  
For Department Nondepartmental - Gen Gov

Receiving Department	Elections	Legal
Nondepartmental - Gen Gov	0	0
Fin-Dir. Office	0	2,637
Fin-OMB	0	0
Fin.-Debt Svc	0	0
Fin-Genl. Acctg	0	0
Fin-Auditing	0	0
Fin-Grants	0	0
Fin.-Tax&Rev. Acctg.	0	0
Fin - Cap Impr	0	0
Fin - Policy Develop	0	0
ARA Director's Office	0	0
ARA Admin Svcs	0	0
ARA Strategic Purchasing	0	0
ARA City Council Admin	0	0
ARA 3-1-1	0	0
ARA Central Payroll	0	0
ARA Regulatory Services	0	0
IT - Director	0	0
IT - Admin & Applications	0	0
IT - Infrastructure	0	0
IT - Radio Comm Service	0	0
Affirmative Action	0	0
Mayor's Office	17,079	97,790
Human Resources Dept.	0	0
Legal Department	0	108,649
City Secretary	0	0
City Council	239,115	0
City Controller's Office	17,079	0
Municipal Court	0	0
Health Administration	0	104,088
Planning & Development	0	5,962
PWE - Administration	0	10,800
CIP Sal Rec PWE Adm	0	0
HPD - Police Records	0	0
HPD- Inspector General	0	0



Schedule .5 - Allocation Summary  
 For Department Nondepartmental - Gen Gov

Receiving Department	Elections	Legal
General Services Department	0	0
HEC	0	0
Police	0	496,272
Fire	0	378,248
Municipal Court Judicial	0	0
PWE - All Other	0	0
Solid Waste Management	0	0
Housing and Community	0	243,620
Library	0	0
Parks & Recreation	0	0
Health & Human Services	0	0
Fin-Econ. Dvpt	0	0
Finance - Fleet Management	0	0
ARA Ins. Mgmt.	0	0
ARA Alarm Permitting	0	0
ARA Exec Svcs	0	0
ARA Mayor's Antigang	0	0
ARA-Other	0	0
Planning & Development	0	0
CIP S/R Planning	0	0
CIP Sal Rec RE	0	0
CIP S/R Engrg	0	0
CIP S/R Constr.	0	0
CIP S/R Eng/Const	0	0
CIP S/R GeoEnv.	0	0
CIP S/R Other	0	0
CIP S/R GSD	0	0
Prop & Cas Legal	0	0
PWE - Fleet Management	0	0
Wrkr Comp - HR	0	0
Wrkr Comp Legal	0	0
HEC Director	0	0
HEC - IT	0	0
HEC - 9-1-1 Network	0	0
HEC - Police Call Takers	0	0
PWE-Sign Adm	0	278,971

All Monetary Values Are \$ Dollars  
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Schedule .5 - Allocation Summary  
For Department Nondepartmental - Gen Gov

Receiving Department	Elections	Legal
PWE-Bldg Insp.	0	0
PWE - Stormwater Fund	0	0
CABLE TV	0	0
PWE - Houston Transtar	0	0
Hurricane Ike Aid & Recovery	0	0
TIRZ	0	0
Houston Airport System	0	121,252
PWE - Water & Sewer	0	164,389
Conv and Ent Optns	0	0
GSD Parking	0	0
Health Benefits Fund	0	0
Long Term Disability	0	0
Direct Billed	0	0
<b>Total</b>	<b>273,273</b>	<b>2,012,678</b>



**SCHEDULE 4.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
FINANCE- DIRECTOR'S OFFICE  
NATURE AND EXTENT OF SERVICES**

The Director's Office of the Finance Department implements and monitors policies, procedures, and other controls regarding financial affairs for the CITY OF HOUSTON, TEXAS. The office uses tax abatements, and state and federal enterprise zone incentives to promote residential and commercial development. 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**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin-Dir. Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>840,093</b>			<b>840,093</b>
Nondepartmental - Gen Gov	19,503	1,691	21,194	
Fin-OMB		2,029	2,029	
Fin.-Debt Svc		121	121	
Fin-Genl. Acctg		3,640	3,640	
Fin-Auditing		213	213	
Fin-Grants		81	81	
Fin.-Tax&Rev. Acctg.		640	640	
Fin - Policy Develop		47	47	
ARA Admin Svcs		16,476	16,476	
ARA Strategic Purchasing		1,297	1,297	
ARA 3-1-1		4,210	4,210	
ARA Central Payroll		320	320	
ARA Regulatory Services		1,696	1,696	
IT - Admin & Applications		118,754	118,754	
IT - Infrastructure		64,118	64,118	
IT - Radio Comm Service		2,183	2,183	
Affirmative Action		574	574	
Mayor's Office		865	865	
Human Resources Dept.		10,506	10,506	
Legal Department		417,096	417,096	
City Secretary		192	192	
City Council		1,490	1,490	
City Controller's Office		8,639	8,639	
<b>Total Allocated Additions:</b>	<b>19,503</b>	<b>656,878</b>	<b>676,381</b>	<b>676,381</b>
<b>Total To Be Allocated:</b>	<b>859,596</b>	<b>656,878</b>		<b>1,516,474</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Dir. Office**

	Total	General & Admin	Depl. Admin.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	371,491	0	371,491
Fringe Benefits	97,302	0	97,302
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	20,607	0	20,607
Contractual Services	293,074	0	293,074
Other	57,619	0	57,619
<b>Departmental Totals</b>			
Total Expenditures	840,093	0	840,093
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	840,093	0	840,093
<b>Allocation Step 1</b>			
Inbound- All Others	19,503	19,503	0
Reallocate Admin Costs		( 19,503)	19,503
1st Allocation	859,596	0	859,596
<b>Allocation Step 2</b>			
Inbound- All Others	656,878	656,878	0
Reallocate Admin Costs		( 656,878)	656,878
2nd Allocation	656,878	0	656,878
<b>Total For 10006400010000 Fin-Dir. Office</b>			
Total Allocated	1,516,474	0	1,516,474



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Dir. Office**

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-OMB	15	24.8038	213,213		213,213	162,931	376,144
Fin.-Debt Svc	4	7.2214	62,074		62,074	47,435	109,509
Fin-Genl. Acctg	11	18.3673	157,885		157,885	120,651	278,536
Fin-Auditing	4	7.3783	63,424		63,424	48,467	111,891
Fin-Grants	4	6.9074	59,376		59,376	45,373	104,749
Fin.-Tax&Rev. Acctg.	4	7.5353	64,773		64,773	49,498	114,271
Fin - Cap Impr	1	2.5118	21,591		21,591	16,499	38,090
Fin - Policy Develop	2	3.1397	26,989		26,989	20,624	47,613
Fin-Econ. Dvpt	10	15.6986	134,944		134,944	103,121	238,065
Finance - Fleet Management	4	6.4364	55,327		55,327	42,279	97,606
<b>SubTotal</b>	<b>63</b>	<b>100.0000</b>	<b>859,596</b>		<b>859,596</b>	<b>656,878</b>	<b>1,516,474</b>
<b>TOTAL</b>	<b>63</b>	<b>100.0000</b>	<b>859,596</b>		<b>859,596</b>	<b>656,878</b>	<b>1,516,474</b>

Allocation Basis: Number of full time equivalent positions administered in Finance

Allocation Source: SAP personnel report

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Dir. Office**

Receiving Department	Total	Dept. Admin.
Fin-OMB	376,144	376,144
Fin.-Debt Svc	109,509	109,509
Fin-Genl. Acctg	278,536	278,536
Fin-Auditing	111,891	111,891
Fin-Grants	104,749	104,749
Fin.-Tax&Rev. Acctg.	114,271	114,271
Fin - Cap Impr	38,090	38,090
Fin - Policy Develop	47,613	47,613
Fin-Econ. Dvpt	238,065	238,065
Finance - Fleet Management	97,606	97,606
Direct Billed	0	0
<b>Total</b>	<b>1,516,474</b>	<b>1,516,474</b>





**SCHEDULE 5.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**FINANCE– OFFICE OF BUDGET MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

The Office of Budget Management of the Finance Department monitors the financial activities of City departments, coordinates, develops, implements, and monitors the city-wide budget. Budget and Evaluation also administers budget, financial reporting, financial planning and debt services. The 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.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin-OMB**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>1,371,778</b>			<b>1,371,778</b>
Nondepartmental - Gen Gov	46,754	3,978	50,732	
Fin-Dir. Office	213,213	162,931	376,144	
Fin-OMB		198	198	
Fin.-Debt Svc		198	198	
Fin-Genl. Acctg		355	355	
Fin-Auditing		347	347	
Fin-Grants		132	132	
Fin.-Tax&Rev. Acctg.		1,044	1,044	
Fin - Policy Develop		76	76	
ARA Admin Svcs		47,991	47,991	
ARA Strategic Purchasing		69	69	
ARA Central Payroll		972	972	
ARA Regulatory Services		2,769	2,769	
IT - Admin & Applications		33,249	33,249	
IT - Infrastructure		485	485	
IT - Radio Comm Service		213	213	
Affirmative Action		1,050	1,050	
Mayor's Office		2,628	2,628	
Human Resources Dept.		933	933	
City Secretary		313	313	
City Council		2,433	2,433	
City Controller's Office		1,243	1,243	
<b>Total Allocated Additions:</b>	<b>259,967</b>	<b>263,607</b>	<b>523,574</b>	<b>523,574</b>
<b>Total To Be Allocated:</b>	<b>1,631,745</b>	<b>263,607</b>		<b>1,895,352</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-OMB**

	Total	General & Admin	Budget
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,003,741	0	1,003,741
Fringe Benefits	313,618	0	313,618
<b>Other Expense &amp; Cost</b>			
Supplies	14,397	0	14,397
Contractual Services	40,022	0	40,022
<b>Departmental Totals</b>			
Total Expenditures	1,371,778	0	1,371,778
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,371,778	0	1,371,778
<b>Allocation Step 1</b>			
Inbound- All Others	259,967	259,967	0
Reallocate Admin Costs		( 259,967)	259,967
1st Allocation	1,631,745	0	1,631,745
<b>Allocation Step 2</b>			
Inbound- All Others	263,607	263,607	0
Reallocate Admin Costs		( 263,607)	263,607
2nd Allocation	263,607	0	263,607
<b>Total For 10006400040000 Fin-OMB</b>			
Total Allocated	1,895,352	0	1,895,352



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-OMB**

Activity - Budget	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,262,711	31.6704	516,779		516,779		516,779
Fin-Dir. Office	4,957	0.1243	2,029		2,029		2,029
Fin-OMB	483	0.0121	198		198		198
Fin.-Debt Svc	418	0.0105	171		171	41	212
Fin-Genl. Acctg	2,003	0.0502	820		820	194	1,014
Fin-Auditing	300	0.0075	123		123	29	152
Fin-Grants	374	0.0094	153		153	36	189
Fin.-Tax&Rev. Acctg.	2,713	0.0680	1,110		1,110	263	1,373
Fin - Cap Impr	443	0.0111	181		181	43	224
Fin - Policy Develop	275	0.0069	113		113	27	140
ARA Director's Office	2,291	0.0575	938		938	222	1,160
ARA Admin Svcs	3,395	0.0852	1,389		1,389	329	1,718
ARA Strategic Purchasing	1,157	0.0290	474		474	112	586
ARA City Council Admin	683	0.0171	280		280	66	346
ARA 3-1-1	1,148	0.0288	470		470	111	581
ARA Central Payroll	983	0.0247	402		402	95	497
ARA Regulatory Services	4,589	0.1151	1,878		1,878	445	2,323
IT - Director	11,896	0.2984	4,869		4,869	1,153	6,022
IT - Admin & Applications	4,152	0.1041	1,699		1,699	403	2,102
IT - Infrastructure	43,347	1.0872	17,740		17,740	4,203	21,943
IT - Radio Comm Service	727	0.0182	298		298	70	368
Affirmative Action	3,368	0.0845	1,378		1,378	327	1,705
Mayor's Office	18,758	0.4705	7,677		7,677	1,819	9,496
Human Resources Dept.	72,101	1.8084	29,508		29,508	6,990	36,498
Legal Department	12,491	0.3133	5,112		5,112	1,211	6,323
City Secretary	1,605	0.0403	657		657	156	813
City Council	12,492	0.3133	5,113		5,113	1,211	6,324
City Controller's Office	21,973	0.5511	8,993		8,993	2,130	11,123
Municipal Court Administration	60,347	1.5136	24,698		24,698	5,851	30,549
Health Administration	49,586	1.2437	20,294		20,294	4,808	25,102
Planning & Development Admin	1,626	0.0408	665		665	158	823
PWE - Administration	250,792	6.2902	102,640		102,640	24,315	126,955

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-OMB**

Activity - Budget	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	6,373	0.1598	2,608		2,608	618	3,226
HPD - Police Records	2,632	0.0660	1,077		1,077	255	1,332
HPD- Inspector General	1,156	0.0290	473		473	112	585
General Services Department	54,717	1.3724	22,394		22,394	5,305	27,699
HEC	3,504	0.0879	1,434		1,434	340	1,774
Police	284,203	7.1282	116,314		116,314	27,555	143,869
Fire	386,553	9.6952	158,202		158,202	37,478	195,680
Municipal Court Judicial	8,845	0.2218	3,620		3,620	858	4,478
Solid Waste Management	78,450	1.9676	32,107		32,107	7,606	39,713
Housing and Community Devp.	36,501	0.9155	14,938		14,938	3,539	18,477
Library	72,876	1.8278	29,825		29,825	7,066	36,891
Parks & Recreation	153,835	3.8584	62,959		62,959	14,915	77,874
Health & Human Services	184,411	4.6253	75,472		75,472	17,879	93,351
Fin-Econ. Dvpt	658	0.0165	269		269	64	333
Finance - Fleet Management	250	0.0063	102		102	24	126
ARA Ins. Mgmt.	775	0.0194	317		317	75	392
ARA Alarm Permitting	435	0.0109	178		178	42	220
ARA Exec Svcs	849	0.0213	347		347	82	429
ARA Mayor's Antigang	532	0.0133	218		218	52	270
ARA-Other	18,960	0.4755	7,760		7,760	1,838	9,598
Planning & Development	11,071	0.2777	4,531		4,531	1,073	5,604
CIP S/R Planning	680	0.0171	278		278	66	344
CIP Sal Rec RE	2,090	0.0524	855		855	203	1,058
CIP S/R Engrg	19,148	0.4803	7,837		7,837	1,856	9,693
CIP S/R Constr.	11,193	0.2807	4,581		4,581	1,085	5,666
CIP S/R Eng/Const	349	0.0088	143		143	34	177
CIP S/R GeoEnv.	1,968	0.0494	805		805	191	996
CIP S/R Other	77	0.0019	32		32	7	39
CIP S/R GSD	3,192	0.0801	1,306		1,306	309	1,615
Prop & Cas Legal	9,920	0.2488	4,060		4,060	962	5,022
PWE - Fleet Management	21,992	0.5516	9,000		9,000	2,132	11,132
Wrkr Comp - HR	18,686	0.4687	7,647		7,647	1,812	9,459

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-OMB**

## Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	970	0.0243	397		397	94	491
HEC Director	882	0.0221	361		361	86	447
HEC - IT	2,823	0.0708	1,155		1,155	274	1,429
HEC - 9-1-1 Network	1,816	0.0455	743		743	176	919
HEC - Police Call Takers	3,007	0.0754	1,231		1,231	292	1,523
PWE-Sign Adm	5,738	0.1439	2,348		2,348	556	2,904
PWE-Bldg Insp.	30,428	0.7632	12,453		12,453	2,950	15,403
PWE - Stormwater Fund	19,004	0.4766	7,778		7,778	1,843	9,621
CABLE TV	3,152	0.0791	1,290		1,290	306	1,596
PWE - Houston Transtar	5,053	0.1267	2,068		2,068	490	2,558
Hurricane Ike Aid & Recovery	4,533	0.1137	1,855		1,855	439	2,294
TIRZ	1,054	0.0264	431		431	102	533
Houston Airport System (HAS)	175,554	4.4031	71,848		71,848	17,021	88,869
PWE - Water & Sewer System	279,021	6.9982	114,193		114,193	27,052	141,245
Conv and Ent Optns	34,382	0.8623	14,071		14,071	3,333	17,404
GSD Parking	3,439	0.0863	1,407		1,407	333	1,740
Health Benefits Fund	164,806	4.1335	67,449		67,449	15,979	83,428
Long Term Disability	314	0.0079	129		129	30	159
SubTotal	3,987,041	100.0000	1,631,745		1,631,745	263,607	1,895,352
TOTAL	3,987,041	100.0000	1,631,745		1,631,745	263,607	1,895,352

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

Allocation Source: Information Technology

**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Fin-OMB**

Receiving Department	Total	Budget
Nondepartmental - Gen Gov	516,779	516,779
Fin-Dir. Office	2,029	2,029
Fin-OMB	198	198
Fin.-Debt Svc	212	212
Fin-Genl. Acclg	1,014	1,014
Fin-Auditing	152	152
Fin-Grants	189	189
Fin.-Tax&Rev. Acclg.	1,373	1,373
Fin - Cap Impr	224	224
Fin - Policy Develop	140	140
ARA Director's Office	1,160	1,160
ARA Admin Svcs	1,718	1,718
ARA Strategic Purchasing	586	586
ARA City Council Admin	346	346
ARA 3-1-1	581	581
ARA Central Payroll	497	497
ARA Regulatory Services	2,323	2,323
IT - Director	6,022	6,022
IT - Admin & Applications	2,102	2,102
IT - Infrastructure	21,943	21,943
IT - Radio Comm Service	368	368
Affirmative Action	1,705	1,705
Mayor's Office	9,496	9,496
Human Resources Dept.	36,498	36,498
Legal Department	6,323	6,323
City Secretary	813	813
City Council	6,324	6,324
City Controller's Office	11,123	11,123
Municipal Court	30,549	30,549
Health Administration	25,102	25,102
Planning & Development	823	823
PWE - Administration	126,955	126,955
CIP Sal Rec PWE Adm	3,226	3,226
HPD - Police Records	1,332	1,332
HPD- Inspector General	585	585



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-OMB**

Receiving Department	Total	Budget
General Services Department	27,699	27,699
HEC	1,774	1,774
Police	143,869	143,869
Fire	195,680	195,680
Municipal Court Judicial	4,478	4,478
Solid Waste Management	39,713	39,713
Housing and Community	18,477	18,477
Library	36,891	36,891
Parks & Recreation	77,874	77,874
Health & Human Services	93,351	93,351
Fin-Econ. Dvpt	333	333
Finance - Fleet Management	126	126
ARA Ins. Mgmt.	392	392
ARA Alarm Permitting	220	220
ARA Exec Svcs	429	429
ARA Mayor's Antigang	270	270
ARA-Other	9,598	9,598
Planning & Development	5,604	5,604
CIP S/R Planning	344	344
CIP Sal Rec RE	1,058	1,058
CIP S/R Engrg	9,693	9,693
CIP S/R Constr.	5,666	5,666
CIP S/R Eng/Const	177	177
CIP S/R GeoEnv.	996	996
CIP S/R Other	39	39
CIP S/R GSD	1,615	1,615
Prop & Cas Legal	5,022	5,022
PWE - Fleet Management	11,132	11,132
Wrkr Comp - HR	9,459	9,459
Wrkr Comp Legal	491	491
HEC Director	447	447
HEC - IT	1,429	1,429
HEC - 9-1-1 Network	919	919
HEC - Police Call Takers	1,523	1,523
PWE-Sign Adm	2,904	2,904
PWE-Bldg Insp.	15,403	15,403



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Fin-OMB**

Receiving Department	Total	Budget
PWE - Stormwater Fund	9,621	9,621
CABLE TV	1,596	1,596
PWE - Houston Transtar	2,558	2,558
Hurricane Ike Aid & Recovery	2,294	2,294
TIRZ	533	533
Houston Airport System	88,869	88,869
PWE - Water & Sewer	141,245	141,245
Conv and Ent Optns	17,404	17,404
GSD Parking	1,740	1,740
Health Benefits Fund	83,428	83,428
Long Term Disability	159	159
Direct Billed	0	0
<b>Total</b>	<b>1,895,352</b>	<b>1,895,352</b>

**SCHEDULE 6.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
FINANCE- DEBT SERVICES  
NATURE AND EXTENT OF SERVICES**

Debt Services is responsible for monitoring and administering all debt instruments for the CITY OF HOUSTON, TEXAS. All costs have been allocated based upon total expenditures.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin.-Debt Svc**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>440,525</b>			<b>440,525</b>
Nondepartmental - Gen Gov	13,755	1,172	14,927	
Fin-Dir. Office	62,074	47,435	109,509	
Fin-OMB	171	41	212	
Fin.-Debt Svc		64	64	
Fin-Genl. Acctg		307	307	
Fin-Auditing		112	112	
Fin-Grants		43	43	
Fin.-Tax&Rev. Acctg.		335	335	
Fin - Policy Develop		24	24	
ARA Admin Svcs		13,972	13,972	
ARA Strategic Purchasing		20	20	
ARA Central Payroll		283	283	
ARA Regulatory Services		889	889	
IT - Admin & Applications		9,779	9,779	
IT - Infrastructure		420	420	
IT - Radio Comm Service		184	184	
Affirmative Action		330	330	
Mayor's Office		765	765	
Human Resources Dept.		272	272	
City Secretary		101	101	
City Council		781	781	
City Controller's Office		843	843	
<b>Total Allocated Additions:</b>	<b>76,000</b>	<b>78,172</b>	<b>154,172</b>	<b>154,172</b>
<b>Total To Be Allocated:</b>	<b>516,525</b>	<b>78,172</b>		<b>594,697</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin.-Debt Svc**

	Total	General & Admin	Debt Svcs.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	326,084	0	326,084
Fringe Benefits	99,464	0	99,464
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	1,858	0	1,858
Contractual Services	13,119	0	13,119
<b>Departmental Totals</b>			
Total Expenditures	440,525	0	440,525
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	440,525	0	440,525
<b>Allocation Step 1</b>			
Inbound- All Others	76,000	76,000	0
Reallocate Admin Costs		( 76,000)	76,000
1st Allocation	516,525	0	516,525
<b>Allocation Step 2</b>			
Inbound- All Others	78,172	78,172	0
Reallocate Admin Costs		( 78,172)	78,172
2nd Allocation	78,172	0	78,172
<b>Total For 10006400030000 Fin.-Debt Svc</b>			
Total Allocated	594,697	0	594,697



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Debt Svc**

Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1034	10,864		10,864		10,864
Fin-Dir. Office	840,093	0.0235	121		121		121
Fin-OMB	1,371,778	0.0383	198		198		198
Fin.-Debt Svc	440,525	0.0123	64		64		64
Fin-Genl. Acctg	3,042,087	0.0850	439		439	68	507
Fin-Auditing	336,395	0.0094	49		49	8	57
Fin-Grants	272,807	0.0076	39		39	6	45
Fin.-Tax&Rev. Acclg.	1,159,857	0.0324	167		167	26	193
Fin - Cap Impr	172,256	0.0048	25		25	4	29
Fin - Policy Develop	164,716	0.0046	24		24	4	28
ARA Director's Office	1,009,076	0.0282	146		146	23	169
ARA Admin Svcs	2,488,790	0.0695	359		359	56	415
ARA Strategic Purchasing	4,331,302	0.1210	625		625	97	722
ARA City Council Admin	289,601	0.0081	42		42	6	48
ARA 3-1-1	4,695,435	0.1312	678		678	105	783
ARA Central Payroll	1,318,039	0.0368	190		190	29	219
ARA Regulatory Services	2,837,498	0.0793	409		409	63	472
IT - Director	1,937,035	0.0541	279		279	43	322
IT - Admin & Applications	9,687,166	0.2706	1,398		1,398	216	1,614
IT - Infrastructure	25,768,307	0.7198	3,718		3,718	575	4,293
IT - Radio Comm Service	486,060	0.0136	70		70	11	81
Affirmative Action	2,300,986	0.0643	332		332	51	383
Mayor's Office	20,027,072	0.5595	2,890		2,890	447	3,337
Human Resources Dept.	2,730,717	0.0763	394		394	61	455
Legal Department	15,985,327	0.4466	2,307		2,307	357	2,664
City Secretary	660,977	0.0185	95		95	15	110
City Council	5,095,662	0.1423	735		735	114	849
City Controller's Office	7,111,095	0.1986	1,026		1,026	159	1,185
Municipal Court Administration	22,336,138	0.6240	3,223		3,223	499	3,722
Health Administration	12,608,916	0.3522	1,819		1,819	281	2,100
Planning & Development Admin	1,768,145	0.0494	255		255	39	294
CIP Sal Rec PWE Adm	2,483,384	0.0694	358		358	55	413



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Debt Svc**

## Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1400	723		723	112	835
HPD- Inspector General	2,795,545	0.0781	403		403	62	465
General Services Department	244,928,939	6.8421	35,341		35,341	5,468	40,809
HEC	21,378,473	0.5972	3,085		3,085	477	3,562
Police	734,671,736	20.5227	106,006		106,006	16,400	122,406
Fire	428,794,320	11.9784	61,871		61,871	9,572	71,443
Municipal Court Judicial	5,458,201	0.1525	788		788	122	910
PWE - All Other	93,962,801	2.6248	13,558		13,558	2,098	15,656
Solid Waste Management	71,026,601	1.9841	10,249		10,249	1,586	11,835
Housing and Community Devp.	91,667,293	2.5607	13,227		13,227	2,046	15,273
Library	58,368,602	1.6305	8,422		8,422	1,303	9,725
Parks & Recreation	80,821,738	2.2578	11,662		11,662	1,804	13,466
Health & Human Services	111,615,992	3.1180	16,105		16,105	2,492	18,597
Fin-Econ. Dvpt	1,101,534	0.0308	159		159	25	184
Finance - Fleet Management	268,126	0.0075	39		39	6	45
ARA Ins. Mgmt.	12,128,028	0.3388	1,750		1,750	271	2,021
ARA Alarm Permitting	1,522,337	0.0425	220		220	34	254
ARA Exec Svcs	3,451,337	0.0964	498		498	77	575
ARA Mayor's Antigang	508,446	0.0142	73		73	11	84
ARA-Other	3,984,488	0.1113	575		575	89	664
Planning & Development	8,011,827	0.2238	1,156		1,156	179	1,335
CIP S/R Planning	848,405	0.0237	122		122	19	141
CIP Sal Rec RE	3,092,160	0.0864	446		446	69	515
CIP S/R Engrg	9,405,342	0.2627	1,357		1,357	210	1,567
CIP S/R Constr.	9,039,118	0.2525	1,304		1,304	202	1,506
CIP S/R Eng/Const	343,397	0.0096	50		50	8	58
CIP S/R GeoEnv.	934,151	0.0261	135		135	21	156
CIP S/R Other	3,617,323	0.1011	522		522	81	603
CIP S/R GSD	2,770,139	0.0774	400		400	62	462
Prop & Cas Legal	5,662,886	0.1582	817		817	126	943
PWE - Fleet Management	28,691,282	0.8015	4,140		4,140	640	4,780
Wrkr Comp - HR	17,189,051	0.4802	2,480		2,480	384	2,864

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Debt Svc**

Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	329,725	0.0092	48		48	7	55
PWE-Sign Adm	2,880,387	0.0805	416		416	64	480
PWE-Bldg Insp.	44,844,592	1.2527	6,471		6,471	1,001	7,472
PWE - Stormwater Fund	33,005,947	0.9220	4,762		4,762	737	5,499
CABLE TV	2,701,185	0.0755	390		390	60	450
PWE - Houston Transtar	2,491,312	0.0696	359		359	56	415
Hurricane Ike Aid & Recovery	157,287,761	4.3938	22,695		22,695	3,511	26,206
Houston Airport System (HAS)	310,406,561	8.6712	44,789		44,789	6,929	51,718
PWE - Water & Sewer System	372,550,015	10.4072	53,756		53,756	8,317	62,073
Conv and Ent Optns	61,376,950	1.7146	8,856		8,856	1,370	10,226
GSD Parking	4,756,967	0.1329	686		686	106	792
Health Benefits Fund	291,956,522	8.1558	42,127		42,127	6,517	48,644
Long Term Disability	1,030,039	0.0288	149		149	23	172
<b>SubTotal</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>516,525</b>		<b>516,525</b>	<b>78,172</b>	<b>594,697</b>
<b>TOTAL</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>516,525</b>		<b>516,525</b>	<b>78,172</b>	<b>594,697</b>

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Debt Svc**

Receiving Department	Total	Debt Svcs.
Nondepartmental - Gen Gov	10,864	10,864
Fin-Dir. Office	121	121
Fin-OMB	198	198
Fin.-Debt Svc	64	64
Fin-Genl. Acctg	507	507
Fin-Auditing	57	57
Fin-Grants	45	45
Fin.-Tax&Rev. Acctg.	193	193
Fin - Cap Impr	29	29
Fin - Policy Develop	28	28
ARA Director's Office	169	169
ARA Admin Svcs	415	415
ARA Strategic Purchasing	722	722
ARA City Council Admin	48	48
ARA 3-1-1	783	783
ARA Central Payroll	219	219
ARA Regulatory Services	472	472
IT - Director	322	322
IT - Admin & Applications	1,614	1,614
IT - Infrastructure	4,293	4,293
IT - Radio Comm Service	81	81
Affirmative Action	383	383
Mayor's Office	3,337	3,337
Human Resources Dept.	455	455
Legal Department	2,664	2,664
City Secretary	110	110
City Council	849	849
City Controller's Office	1,185	1,185
Municipal Court	3,722	3,722
Health Administration	2,100	2,100
Planning & Development	294	294
CIP Sal Rec PWE Adm	413	413
HPD - Police Records	835	835
HPD- Inspector General	465	465
General Services Department	40,809	40,809



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Debt Svc**

Receiving Department	Total	Debt Svcs.
HEC	3,562	3,562
Police	122,406	122,406
Fire	71,443	71,443
Municipal Court Judicial	910	910
PWE - All Other	15,656	15,656
Solid Waste Management	11,835	11,835
Housing and Community	15,273	15,273
Library	9,725	9,725
Parks & Recreation	13,466	13,466
Health & Human Services	18,597	18,597
Fin-Econ. Dvpt	184	184
Finance - Fleet Management	45	45
ARA Ins. Mgmt.	2,021	2,021
ARA Alarm Permitting	254	254
ARA Exec Svcs	575	575
ARA Mayor's Antigang	84	84
ARA-Other	664	664
Planning & Development	1,335	1,335
CIP S/R Planning	141	141
CIP Sal Rec RE	515	515
CIP S/R Engrg	1,567	1,567
CIP S/R Constr.	1,506	1,506
CIP S/R Eng/Const	58	58
CIP S/R GeoEnv.	156	156
CIP S/R Other	603	603
CIP S/R GSD	462	462
Prop & Cas Legal	943	943
PWE - Fleet Management	4,780	4,780
Wrkr Comp - HR	2,864	2,864
Wrkr Comp Legal	55	55
PWE-Sign Adm	480	480
PWE-Bldg Insp.	7,472	7,472
PWE - Stormwater Fund	5,499	5,499
CABLE TV	450	450
PWE - Houston Transtar	415	415
Hurricane Ike Aid & Recovery	26,206	26,206

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Debt Svc**

Receiving Department	Total	Debt Svcs.
Houston Airport System	51,718	51,718
PWE - Water & Sewer	62,073	62,073
Conv and Ent Optns	10,226	10,226
GSD Parking	792	792
Health Benefits Fund	48,644	48,644
Long Term Disablily	172	172
Direct Billed	0	0
<b>Total</b>	<b>594,697</b>	<b>594,697</b>

**SCHEDULE 7.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**FINANCE– GENERAL ACCOUNTING**  
**NATURE AND EXTENT OF SERVICES**

The General Accounting Division within the Finance Department is responsible for the oversight of accounting, fixed assets, and internal control. This includes establishing and updating accounting policies, cost analysis studies, and coordinating the annual audit. Costs have been identified and allocated as follows:

- **General Accounting** – Costs deemed general in nature of the General Accounting Division have been allocated based upon total number of revenue and expenditure transactions.
- **Fixed Assets** – Costs associated with fixed assets have been allocated based upon the number of fixed and controlled assets.
- **Auditing Services** – Costs associated with the annual audit have been allocated based upon total number of revenue and expenditure transactions.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin-Genl. Acctg**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>3,041,487</b>			<b>3,041,487</b>
Nondepartmental - Gen Gov	39,909	3,425	43,334	
Fin-Dir. Office	157,885	120,651	278,536	
Fin-OMB	820	194	1,014	
Fin.-Debt Svc	439	68	507	
Fin-Genl. Acctg		1,471	1,471	
Fin-Auditing		770	770	
Fin-Grants		294	294	
Fin.-Tax&Rev. Acctg.		2,316	2,316	
Fin - Policy Develop		168	168	
ARA Admin Svcs		35,537	35,537	
ARA Strategic Purchasing		32,999	32,999	
ARA Central Payroll		720	720	
ARA Regulatory Services		6,140	6,140	
IT - Admin & Applications		23,470	23,470	
IT - Infrastructure		2,012	2,012	
IT - Radio Comm Service		882	882	
Affirmative Action		1,969	1,969	
Mayor's Office		1,946	1,946	
Human Resources Dept.		691	691	
City Secretary		694	694	
City Council		5,396	5,396	
City Controller's Office		4,331	4,331	
<b>Total Allocated Additions:</b>	<b>199,053</b>	<b>246,144</b>	<b>445,197</b>	<b>445,197</b>
<b>Total To Be Allocated:</b>	<b>3,240,540</b>	<b>246,144</b>		<b>3,486,684</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Genl. Acctg**

	Total	General & Admin	General Acctg.	Fixed Assets	Auditing Svcs.
<b>Wages &amp; Benefits</b>					
Salaries & Wages	825,157	0	643,127	182,030	0
Fringe Benefits	243,705	0	189,944	53,761	0
<b>Other Expense &amp; Cost</b>					
Consumable Supplies	11,244	0	8,764	2,480	0
Contractual Services	252,618	0	196,890	55,728	0
Auditing Services	1,708,763	0	0	0	1,708,763
<b>Departmental Totals</b>					
Total Expenditures	3,041,487	0	1,038,725	293,999	1,708,763
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,041,487	0	1,038,725	293,999	1,708,763
<b>Allocation Step 1</b>					
Inbound- All Others	199,053	199,053	0	0	0
Reallocate Admin Costs		( 199,053)	67,980	19,241	111,832
1st Allocation	3,240,540	0	1,106,705	313,240	1,820,595
<b>Allocation Step 2</b>					
Inbound- All Others	246,144	246,144	0	0	0
Reallocate Admin Costs		( 246,144)	84,063	23,793	138,288
2nd Allocation	246,144	0	84,063	23,793	138,288
<b>Total For 10006400050001 Fin-Genl. Acctg</b>					
Total Allocated	3,486,684	0	1,190,768	337,033	1,958,883



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,262,711	31.6704	350,494		350,494		350,494
Fin-Dir. Office	4,957	0.1243	1,376		1,376		1,376
Fin-OMB	483	0.0121	134		134		134
Fin.-Debt Svc	418	0.0105	116		116		116
Fin-Genl. Acctg	2,003	0.0502	556		556		556
Fin-Auditing	300	0.0075	83		83	9	92
Fin-Grants	374	0.0094	104		104	12	116
Fin.-Tax&Rev. Acctg.	2,713	0.0680	753		753	84	837
Fin - Cap Impr	443	0.0111	123		123	14	137
Fin - Policy Develop	275	0.0069	76		76	9	85
ARA Director's Office	2,291	0.0575	636		636	71	707
ARA Admin Svcs	3,395	0.0852	942		942	105	1,047
ARA Strategic Purchasing	1,157	0.0290	321		321	36	357
ARA City Council Admin	683	0.0171	190		190	21	211
ARA 3-1-1	1,148	0.0288	319		319	36	355
ARA Central Payroll	983	0.0247	273		273	30	303
ARA Regulatory Services	4,589	0.1151	1,274		1,274	142	1,416
IT - Director	11,896	0.2984	3,302		3,302	368	3,670
IT - Admin & Applications	4,152	0.1041	1,152		1,152	128	1,280
IT - Infrastructure	43,347	1.0872	12,032		12,032	1,341	13,373
IT - Radio Comm Service	727	0.0182	202		202	22	224
Affirmative Action	3,368	0.0845	935		935	104	1,039
Mayor's Office	18,758	0.4705	5,207		5,207	580	5,787
Human Resources Dept.	72,101	1.8084	20,013		20,013	2,231	22,244
Legal Department	12,491	0.3133	3,467		3,467	387	3,854
City Secretary	1,605	0.0403	446		446	50	496
City Council	12,492	0.3133	3,467		3,467	387	3,854
City Controller's Office	21,973	0.5511	6,099		6,099	680	6,779
Municipal Court Administration	60,347	1.5136	16,751		16,751	1,867	18,618
Health Administration	49,586	1.2437	13,764		13,764	1,534	15,298
Planning & Development Admin	1,626	0.0408	451		451	50	501
PWE - Administration	250,792	6.2902	69,614		69,614	7,761	77,375



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

## Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	6,373	0.1598	1,769		1,769	197	1,966
HPD - Police Records	2,632	0.0660	731		731	81	812
HPD- Inspector General	1,156	0.0290	321		321	36	357
General Services Department	54,717	1.3724	15,188		15,188	1,693	16,881
HEC	3,504	0.0879	973		973	108	1,081
Police	284,203	7.1282	78,888		78,888	8,795	87,683
Fire	386,553	9.6952	107,298		107,298	11,963	119,261
Municipal Court Judicial	8,845	0.2218	2,455		2,455	274	2,729
Solid Waste Management	78,450	1.9676	21,776		21,776	2,428	24,204
Housing and Community Devp.	36,501	0.9155	10,132		10,132	1,130	11,262
Library	72,876	1.8278	20,229		20,229	2,255	22,484
Parks & Recreation	153,835	3.8584	42,701		42,701	4,761	47,462
Health & Human Services	184,411	4.6253	51,188		51,188	5,707	56,895
Fin-Econ. Dvpt	658	0.0165	183		183	20	203
Finance - Fleet Management	250	0.0063	69		69	8	77
ARA Ins. Mgmt.	775	0.0194	215		215	24	239
ARA Alarm Permitting	435	0.0109	121		121	13	134
ARA Exec Svcs	849	0.0213	236		236	26	262
ARA Mayor's Antigang	532	0.0133	148		148	16	164
ARA-Other	18,960	0.4755	5,263		5,263	587	5,850
Planning & Development	11,071	0.2777	3,073		3,073	343	3,416
CIP S/R Planning	680	0.0171	189		189	21	210
CIP Sal Rec RE	2,090	0.0524	580		580	65	645
CIP S/R Engrg	19,148	0.4803	5,315		5,315	593	5,908
CIP S/R Constr.	11,193	0.2807	3,107		3,107	346	3,453
CIP S/R Eng/Const	349	0.0088	97		97	11	108
CIP S/R GeoEnv.	1,968	0.0494	546		546	61	607
CIP S/R Other	77	0.0019	21		21	2	23
CIP S/R GSD	3,192	0.0801	886		886	99	985
Prop & Cas Legal	9,920	0.2488	2,754		2,754	307	3,061
PWE - Fleet Management	21,992	0.5516	6,104		6,104	681	6,785
Wrkr Comp - HR	18,686	0.4687	5,187		5,187	578	5,765

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	970	0.0243	269		269	30	299
HEC Director	882	0.0221	245		245	27	272
HEC - IT	2,823	0.0708	784		784	87	871
HEC - 9-1-1 Network	1,816	0.0455	504		504	56	560
HEC - Police Call Takers	3,007	0.0754	835		835	93	928
PWE-Sign Adm	5,738	0.1439	1,593		1,593	178	1,771
PWE-Bldg Insp.	30,428	0.7632	8,446		8,446	942	9,388
PWE - Stormwater Fund	19,004	0.4766	5,275		5,275	588	5,863
CABLE TV	3,152	0.0791	875		875	98	973
PWE - Houston Transtar	5,053	0.1267	1,403		1,403	156	1,559
Hurricane Ike Aid & Recovery	4,533	0.1137	1,258		1,258	140	1,398
TIRZ	1,054	0.0264	293		293	33	326
Houston Airport System (HAS)	175,554	4.4031	48,729		48,729	5,433	54,162
PWE - Water & Sewer System	279,021	6.9982	77,449		77,449	8,634	86,083
Conv and Ent Optns	34,382	0.8623	9,544		9,544	1,064	10,608
GSD Parking	3,439	0.0863	955		955	106	1,061
Health Benefits Fund	164,806	4.1335	45,746		45,746	5,100	50,846
Long Term Disability	314	0.0079	87		87	10	97
<b>SubTotal</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,106,705</b>		<b>1,106,705</b>	<b>84,063</b>	<b>1,190,768</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,106,705</b>		<b>1,106,705</b>	<b>84,063</b>	<b>1,190,768</b>

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

Allocation Source: Information Technology





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Admin Svcs	4	0.0708	222		222	17	239
ARA 3-1-1	2	0.0354	111		111	8	119
ARA Regulatory Services	6	0.1062	333		333	25	358
IT - Admin & Applications	2	0.0354	111		111	8	119
IT - Infrastructure	47	0.8319	2,606		2,606	198	2,804
IT - Radio Comm Service	1	0.0177	55		55	4	59
Affirmative Action	4	0.0708	222		222	17	239
Mayor's Office	13	0.2301	721		721	55	776
Human Resources Dept.	10	0.1770	554		554	42	596
Legal Department	24	0.4248	1,331		1,331	101	1,432
City Council	2	0.0354	111		111	8	119
City Controller's Office	4	0.0708	222		222	17	239
Municipal Court Administration	4	0.0708	222		222	17	239
Health Administration	239	4.2301	13,250		13,250	1,006	14,256
Planning & Development Admin	1	0.0177	55		55	4	59
HPD - Police Records	6	0.1062	333		333	25	358
HPD- Inspector General	6	0.1062	333		333	25	358
General Services Department	137	2.4248	7,595		7,595	577	8,172
HEC	1	0.0177	55		55	4	59
Police	2,451	43.3803	135,884		135,884	10,324	146,208
Fire	1,202	21.2743	66,640		66,640	5,062	71,702
PWE - All Other	502	8.8850	27,831		27,831	2,114	29,945
Solid Waste Management	68	1.2035	3,770		3,770	286	4,056
Library	56	0.9912	3,105		3,105	236	3,341
Parks & Recreation	664	11.7522	36,813		36,813	2,796	39,609
Health & Human Services	133	2.3540	7,374		7,374	560	7,934
ARA Exec Svcs	29	0.5133	1,608		1,608	122	1,730
ARA-Other	12	0.2124	665		665	51	716
Planning & Development	16	0.2832	887		887	67	954
Conv and Ent Optns	3	0.0531	166		166	13	179
Other	1	0.0177	55		55	4	59
<b>Sub Total</b>	<b>5,650</b>	<b>100.0000</b>	<b>313,240</b>		<b>313,240</b>	<b>23,793</b>	<b>337,033</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
<b>TOTAL</b>	<b>5,650</b>	<b>100.0000</b>	<b>313,240</b>		<b>313,240</b>	<b>23,793</b>	<b>337,033</b>

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,262,711	31.6704	576,592		576,592		576,592
Fin-Dir. Office	4,957	0.1243	2,264		2,264		2,264
Fin-OMB	483	0.0121	221		221		221
Fin.-Debt Svc	418	0.0105	191		191		191
Fin-Genl. Acctg	2,003	0.0502	915		915		915
Fin-Auditing	300	0.0075	137		137	15	152
Fin-Grants	374	0.0094	171		171	19	190
Fin.-Tax&Rev. Acctg.	2,713	0.0680	1,239		1,239	138	1,377
Fin - Cap Impr	443	0.0111	202		202	23	225
Fin - Policy Develop	275	0.0069	126		126	14	140
ARA Director's Office	2,291	0.0575	1,046		1,046	117	1,163
ARA Admin Svcs	3,395	0.0852	1,550		1,550	173	1,723
ARA Strategic Purchasing	1,157	0.0290	528		528	59	587
ARA City Council Admin	683	0.0171	312		312	35	347
ARA 3-1-1	1,148	0.0288	524		524	58	582
ARA Central Payroll	983	0.0247	449		449	50	499
ARA Regulatory Services	4,589	0.1151	2,095		2,095	234	2,329
IT - Director	11,896	0.2984	5,432		5,432	606	6,038
IT - Admin & Applications	4,152	0.1041	1,896		1,896	211	2,107
IT - Infrastructure	43,347	1.0872	19,793		19,793	2,207	22,000
IT - Radio Comm Service	727	0.0182	332		332	37	369
Affirmative Action	3,368	0.0845	1,538		1,538	171	1,709
Mayor's Office	18,758	0.4705	8,565		8,565	955	9,520
Human Resources Dept.	72,101	1.8084	32,923		32,923	3,670	36,593
Legal Department	12,491	0.3133	5,704		5,704	636	6,340
City Secretary	1,605	0.0403	733		733	82	815
City Council	12,492	0.3133	5,704		5,704	636	6,340
City Controller's Office	21,973	0.5511	10,033		10,033	1,119	11,152
Municipal Court Administration	60,347	1.5136	27,556		27,556	3,072	30,628
Health Administration	49,586	1.2437	22,642		22,642	2,524	25,166
Planning & Development Admin	1,626	0.0408	742		742	83	825
PWE - Administration	250,792	6.2902	114,519		114,519	12,767	127,286



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	6,373	0.1598	2,910		2,910	324	3,234
HPD - Police Records	2,632	0.0660	1,202		1,202	134	1,336
HPD- Inspector General	1,156	0.0290	528		528	59	587
General Services Department	54,717	1.3724	24,985		24,985	2,785	27,770
HEC	3,504	0.0879	1,600		1,600	178	1,778
Police	284,203	7.1282	129,775		129,775	14,468	144,243
Fire	386,553	9.6952	176,511		176,511	19,681	196,192
Municipal Court Judicial	8,845	0.2218	4,039		4,039	450	4,489
Solid Waste Management	78,450	1.9676	35,822		35,822	3,994	39,816
Housing and Community Devp.	36,501	0.9155	16,667		16,667	1,858	18,525
Library	72,876	1.8278	33,277		33,277	3,710	36,987
Parks & Recreation	153,835	3.8584	70,245		70,245	7,831	78,076
Health & Human Services	184,411	4.6253	84,207		84,207	9,388	93,595
Fin-Econ. Dvpt	658	0.0165	300		300	33	333
Finance - Fleet Management	250	0.0063	114		114	13	127
ARA Ins. Mgmt.	775	0.0194	354		354	39	393
ARA Alarm Permitting	435	0.0109	199		199	22	221
ARA Exec Svcs	849	0.0213	388		388	43	431
ARA Mayor's Antligang	532	0.0133	243		243	27	270
ARA-Other	18,960	0.4755	8,658		8,658	965	9,623
Planning & Development	11,071	0.2777	5,055		5,055	564	5,619
CIP S/R Planning	680	0.0171	311		311	35	346
CIP Sal Rec RE	2,090	0.0524	954		954	106	1,060
CIP S/R Engrg	19,148	0.4803	8,744		8,744	975	9,719
CIP S/R Constr.	11,193	0.2807	5,111		5,111	570	5,681
CIP S/R Eng/Const	349	0.0088	159		159	18	177
CIP S/R GeoEnv.	1,968	0.0494	899		899	100	999
CIP S/R Other	77	0.0019	35		35	4	39
CIP S/R GSD	3,192	0.0801	1,458		1,458	162	1,620
Prop & Cas Legal	9,920	0.2488	4,530		4,530	505	5,035
PWE - Fleet Management	21,992	0.5516	10,042		10,042	1,120	11,162
Wrkr Comp - HR	18,686	0.4687	8,533		8,533	951	9,484



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Genl. Acctg**

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	970	0.0243	443		443	49	492
HEC Director	882	0.0221	403		403	45	448
HEC - IT	2,823	0.0708	1,289		1,289	144	1,433
HEC - 9-1-1 Network	1,816	0.0455	829		829	92	921
HEC - Police Call Takers	3,007	0.0754	1,373		1,373	153	1,526
PWE-Sign Adm	5,738	0.1439	2,620		2,620	292	2,912
PWE-Bldg Insp.	30,428	0.7632	13,894		13,894	1,549	15,443
PWE - Stormwater Fund	19,004	0.4766	8,678		8,678	967	9,645
CABLE TV	3,152	0.0791	1,439		1,439	160	1,599
PWE - Houston Transtar	5,053	0.1267	2,307		2,307	257	2,564
Hurricane Ike Aid & Recovery	4,533	0.1137	2,070		2,070	231	2,301
TIRZ	1,054	0.0264	481		481	54	535
Houston Airport System (HAS)	175,554	4.4031	80,163		80,163	8,937	89,100
PWE - Water & Sewer System	279,021	6.9982	127,409		127,409	14,204	141,613
Conv and Ent Optns	34,382	0.8623	15,700		15,700	1,750	17,450
GSD Parking	3,439	0.0863	1,570		1,570	175	1,745
Health Benefits Fund	164,806	4.1335	75,255		75,255	8,390	83,645
Long Term Disability	314	0.0079	143		143	16	159
SubTotal	3,987,041	100.0000	1,820,595		1,820,595	138,288	1,958,883
TOTAL	3,987,041	100.0000	1,820,595		1,820,595	138,288	1,958,883

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
Nondepartmental - Gen Gov	927,086	350,494	0	576,592
Fin-Dir. Office	3,640	1,376	0	2,264
Fin-OMB	355	134	0	221
Fin.-Debt Svc	307	116	0	191
Fin-Genl. Acctg	1,471	556	0	915
Fin-Auditing	244	92	0	152
Fin-Grants	306	116	0	190
Fin.-Tax&Rev. Acctg.	2,214	837	0	1,377
Fin - Cap Impr	362	137	0	225
Fin - Policy Develop	225	85	0	140
ARA Director's Office	1,870	707	0	1,163
ARA Admin Svcs	3,009	1,047	239	1,723
ARA Strategic Purchasing	944	357	0	587
ARA City Council Admin	558	211	0	347
ARA 3-1-1	1,056	355	119	582
ARA Central Payroll	802	303	0	499
ARA Regulatory Services	4,103	1,416	358	2,329
IT - Director	9,708	3,670	0	6,038
IT - Admin & Applications	3,506	1,280	119	2,107
IT - Infrastructure	38,177	13,373	2,804	22,000
IT - Radio Comm Service	652	224	59	369
Affirmative Action	2,987	1,039	239	1,709
Mayor's Office	16,083	5,787	776	9,520
Human Resources Dept.	59,433	22,244	596	36,593
Legal Department	11,626	3,854	1,432	6,340
City Secretary	1,311	496	0	815
City Council	10,313	3,854	119	6,340
City Controller's Office	18,170	6,779	239	11,152
Municipal Court	49,485	18,618	239	30,628
Health Administration	54,720	15,298	14,256	25,166
Planning & Development	1,385	501	59	825
PWE - Administration	204,661	77,375	0	127,286
CIP Sal Rec PWE Adm	5,200	1,966	0	3,234
HPD - Police Records	2,506	812	358	1,336
HPD- Inspector General	1,302	357	358	587

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Audiling Svcs.
General Services Department	52,823	16,881	8,172	27,770
HEC	2,918	1,081	59	1,778
Police	378,134	87,683	146,208	144,243
Fire	387,155	119,261	71,702	196,192
Municipal Court Judicial	7,218	2,729	0	4,489
PWE - All Other	29,945	0	29,945	0
Solid Waste Management	68,076	24,204	4,056	39,816
Housing and Community	29,787	11,262	0	18,525
Library	62,812	22,484	3,341	36,987
Parks & Recreation	165,147	47,462	39,609	78,076
Health & Human Services	158,424	56,895	7,934	93,595
Fin-Econ. Dvpt	536	203	0	333
Finance - Fleet Management	204	77	0	127
ARA Ins. Mgmt.	632	239	0	393
ARA Alarm Permitting	355	134	0	221
ARA Exec Svcs	2,423	262	1,730	431
ARA Mayor's Antigang	434	164	0	270
ARA-Other	16,189	5,850	716	9,623
Planning & Development	9,989	3,416	954	5,619
CIP S/R Planning	556	210	0	346
CIP Sal Rec RE	1,705	645	0	1,060
CIP S/R Engrg	15,627	5,908	0	9,719
CIP S/R Constr.	9,134	3,453	0	5,681
CIP S/R Eng/Const	285	108	0	177
CIP S/R GeoEnv.	1,606	607	0	999
CIP S/R Other	62	23	0	39
CIP S/R GSD	2,605	985	0	1,620
Prop & Cas Legal	8,096	3,061	0	5,035
PWE - Fleet Management	17,947	6,785	0	11,162
Wrkr Comp - HR	15,249	5,765	0	9,484
Wrkr Comp Legal	791	299	0	492
HEC Director	720	272	0	448
HEC - IT	2,304	871	0	1,433
HEC - 9-1-1 Network	1,481	560	0	921
HEC - Police Call Takers	2,454	928	0	1,526
PWE-Sign Adm	4,683	1,771	0	2,912

All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
PWE-Bldg Insp.	24,831	9,388	0	15,443
PWE - Stormwater Fund	15,508	5,863	0	9,645
CABLE TV	2,572	973	0	1,599
PWE - Houston Transtar	4,123	1,559	0	2,564
Hurricane Ike Aid & Recovery	3,699	1,398	0	2,301
TIRZ	861	326	0	535
Houston Airport System	143,262	54,162	0	89,100
PWE - Water & Sewer	227,696	86,083	0	141,613
Conv and Ent Optns	28,237	10,608	179	17,450
GSD Parking	2,806	1,061	0	1,745
Health Benefits Fund	134,491	50,846	0	83,645
Long Term Disablity	256	97	0	159
Other	59	0	59	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,486,684</b>	<b>1,190,768</b>	<b>337,033</b>	<b>1,958,883</b>





**SCHEDULE 8.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
FINANCE – AUDIT SERVICES  
NATURE AND EXTENT OF SERVICES**

Audit Services, within the Finance Department, audits hotel occupancy taxes, tax abatement agreements, and conducts other special audits that are required. Its costs are allocated based on General and TIRZ funds operating expenditures.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin-Auditing**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>336,395</b>			<b>336,395</b>
Nondepartmental - Gen Gov	13,752	1,171	14,923	
Fin-Dir. Office	63,424	48,467	111,891	
Fin-OMB	123	29	152	
Fin.-Debt Svc	49	8	57	
Fin-Genl. Acctg	220	24	244	
Fin-Auditing		85	85	
Fin-Grants		32	32	
Fin.-Tax&Rev. Acctg.		256	256	
Fin - Policy Develop		19	19	
ARA Admin Svcs		14,276	14,276	
ARA Strategic Purchasing		5	5	
ARA Central Payroll		289	289	
ARA Regulatory Services		679	679	
IT - Admin & Applications		3,912	3,912	
IT - Infrastructure		301	301	
IT - Radio Comm Service		132	132	
Affirmative Action		270	270	
Mayor's Office		782	782	
Human Resources Dept.		278	278	
City Secretary		77	77	
City Council		597	597	
City Controller's Office		612	612	
<b>Total Allocated Additions:</b>	<b>77,568</b>	<b>72,301</b>	<b>149,869</b>	<b>149,869</b>
<b>Total To Be Allocated:</b>	<b>413,963</b>	<b>72,301</b>		<b>486,264</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Auditing**

	Total	General & Admin	Auditing
<b>Wages &amp; Benefits</b>			
Salaries & Wages	253,938	0	253,938
Fringe Benefits	80,039	0	80,039
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	13	0	13
Contractual Services	2,405	0	2,405
<b>Departmental Totals</b>			
Total Expenditures	336,395	0	336,395
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	336,395	0	336,395
<b>Allocation Step 1</b>			
Inbound- All Others	77,568	77,568	0
Reallocate Admin Costs		( 77,568)	77,568
1st Allocation	413,983	0	413,963
<b>Allocation Step 2</b>			
Inbound- All Others	72,301	72,301	0
Reallocate Admin Costs		( 72,301)	72,301
2nd Allocation	72,301	0	72,301
<b>Total For 10006400050002 Fin-Auditing</b>			
Total Allocated	486,264	0	486,264



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Auditing**

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,230,953	4.6015	19,048		19,048		19,048
Fin-Dir. Office	840,093	0.0514	213		213		213
Fin-OMB	1,371,778	0.0839	347		347		347
Fin.-Debt Svc	440,525	0.0269	112		112		112
Fin-Genl. Acctg	3,041,487	0.1860	770		770		770
Fin-Auditing	336,395	0.0206	85		85		85
Fin-Grants	272,807	0.0167	69		69	13	82
Fin.-Tax&Rev. Acctg.	1,159,857	0.0709	294		294	54	348
Fin - Cap Impr	172,256	0.0105	44		44	8	52
Fin - Policy Develop	164,716	0.0101	42		42	8	50
ARA Director's Office	1,009,076	0.0617	255		255	47	302
ARA Admin Svcs	2,488,790	0.1522	630		630	116	746
ARA Strategic Purchasing	4,331,302	0.2649	1,097		1,097	202	1,299
ARA City Council Admin	289,601	0.0177	73		73	13	86
ARA 3-1-1	4,695,435	0.2872	1,189		1,189	219	1,408
ARA Central Payroll	1,318,039	0.0806	334		334	61	395
ARA Regulatory Services	2,837,498	0.1736	718		718	132	850
IT - Director	1,929,841	0.1180	489		489	90	579
IT - Admin & Applications	6,984,471	0.4272	1,768		1,768	325	2,093
IT - Infrastructure	8,241,171	0.5041	2,087		2,087	384	2,471
IT - Radio Comm Service	331,348	0.0203	84		84	15	99
Affirmative Action	2,300,986	0.1407	583		583	107	690
Mayor's Office	2,905,833	0.1777	736		736	135	871
Human Resources Dept.	2,730,717	0.1670	691		691	127	818
Legal Department	15,985,327	0.9777	4,047		4,047	744	4,791
City Secretary	660,977	0.0404	167		167	31	198
City Council	5,095,662	0.3117	1,290		1,290	237	1,527
City Controller's Office	7,111,095	0.4350	1,801		1,801	331	2,132
Municipal Court Administration	18,216,166	1.1142	4,612		4,612	848	5,460
Health Administration	12,431,253	0.7604	3,148		3,148	578	3,726
Planning & Development Admin	1,768,145	0.1081	448		448	82	530
HPD - Police Records	5,011,590	0.3065	1,269		1,269	233	1,502



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Auditing**

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	2,795,545	0.1710	708		708	130	838
General Services Department	48,846,473	2.9877	12,368		12,368	2,273	14,641
HEC	430						
Police	641,652,690	39.2469	162,466		162,466	29,860	192,326
Fire	416,443,856	25.4718	105,444		105,444	19,380	124,824
Municipal Court Judicial	5,186,394	0.3172	1,313		1,313	241	1,554
PWE - All Other	87,853,545	5.3736	22,245		22,245	4,088	26,333
Solid Waste Management	70,655,200	4.3216	17,890		17,890	3,288	21,178
Housing and Community Devp.	298,135	0.0182	75		75	14	89
Library	37,625,027	2.3013	9,527		9,527	1,751	11,278
Parks & Recreation	69,585,933	4.2562	17,619		17,619	3,238	20,857
Health & Human Services	43,864,545	2.6830	11,107		11,107	2,041	13,148
Fin-Econ. Dvpt	976,132	0.0597	247		247	45	292
Finance - Fleet Management	268,126	0.0164	68		68	12	80
ARA Alarm Permitting	1,522,337	0.0931	385		385	71	456
ARA Exec Svcs	3,451,337	0.2111	874		874	161	1,035
ARA Mayor's Antigang	508,446	0.0311	129		129	24	153
ARA-Other	750,324	0.0459	190		190	35	225
Planning & Development	6,446,469	0.3943	1,632		1,632	300	1,932
TIRZ	4,487,496	0.2745	1,136		1,136	209	1,345
<b>SubTotal</b>	<b>1,634,923,630</b>	<b>100.0000</b>	<b>413,963</b>		<b>413,963</b>	<b>72,301</b>	<b>486,264</b>
<b>TOTAL</b>	<b>1,634,923,630</b>	<b>100.0000</b>	<b>413,963</b>		<b>413,963</b>	<b>72,301</b>	<b>486,264</b>

Allocation Basis: Total FY 2009 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Auditing**

Receiving Department	Total	Auditing
Nondepartmental - Gen Gov	19,048	19,048
Fin-Dir. Office	213	213
Fin-OMB	347	347
Fin.-Debt Svc	112	112
Fin-Genl. Acctg	770	770
Fin-Auditing	85	85
Fin-Grants	82	82
Fin.-Tax&Rev. Acctg.	348	348
Fin - Cap Impr	52	52
Fin - Policy Develop	50	50
ARA Director's Office	302	302
ARA Admin Svcs	746	746
ARA Strategic Purchasing	1,299	1,299
ARA City Council Admin	86	86
ARA 3-1-1	1,408	1,408
ARA Central Payroll	395	395
ARA Regulatory Services	850	850
IT - Director	579	579
IT - Admin & Applications	2,093	2,093
IT - Infrastructure	2,471	2,471
IT - Radio Comm Service	99	99
Affirmative Action	690	690
Mayor's Office	871	871
Human Resources Dept.	818	818
Legal Department	4,791	4,791
City Secretary	198	198
City Council	1,527	1,527
City Controller's Office	2,132	2,132
Municipal Court	5,460	5,460
Health Administration	3,726	3,726
Planning & Development	530	530
HPD - Police Records	1,502	1,502
HPD- Inspector General	838	838
General Services Department	14,641	14,641
Police	192,326	192,326

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Auditing**

Receiving Department	Total	Auditing
Fire	124,824	124,824
Municipal Court Judicial	1,554	1,554
PWE - All Other	26,333	26,333
Solid Waste Management	21,178	21,178
Housing and Community	89	89
Library	11,278	11,278
Parks & Recreation	20,857	20,857
Health & Human Services	13,148	13,148
Fin-Econ. Dvpt	292	292
Finance - Fleet Management	80	80
ARA Alarm Permitting	456	456
ARA Exec Svcs	1,035	1,035
ARA Mayor's Antigang	153	153
ARA-Other	225	225
Planning & Development	1,932	1,932
TIRZ	1,345	1,345
Direct Billed	0	0
<b>Total</b>	<b>486,264</b>	<b>486,264</b>



**SCHEDULE 9.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**FINANCE- GRANTS MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

Grants Management is responsible for monitoring the activity of all federal and state grants the City receives. Costs have been allocated based upon total expenditures.



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin-Grants**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>272,807</b>			<b>272,807</b>
Nondepartmental - Gen Gov	12,784	1,088	13,872	
Fin-Dir. Office	59,376	45,373	104,749	
Fin-OMB	153	36	189	
Fin.-Debt Svc	39	6	45	
Fin-Genl. Acctg	275	31	306	
Fin-Auditing	69	13	82	
Fin-Grants		26	26	
Fin.-Tax&Rev. Acctg.		208	208	
Fin - Policy Develop		15	15	
ARA Admin Svcs		13,364	13,364	
ARA Strategic Purchasing		15	15	
ARA Central Payroll		271	271	
ARA Regulatory Services		551	551	
IT - Admin & Applications		9,779	9,779	
IT - Infrastructure		376	376	
IT - Radio Comm Service		165	165	
Affirmative Action		228	228	
Mayor's Office		732	732	
Human Resources Dept.		260	260	
City Secretary		62	62	
City Council		484	484	
City Controller's Office		717	717	
<b>Total Allocated Additions:</b>	<b>72,696</b>	<b>73,800</b>	<b>146,496</b>	<b>146,496</b>
<b>Total To Be Allocated:</b>	<b>345,503</b>	<b>73,800</b>		<b>419,303</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Grants**

	Total	General & Admin	Grants
<b>Wages &amp; Benefits</b>			
Salaries & Wages	204,053	0	204,053
Fringe Benefits	61,787	0	61,787
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	4,294	0	4,294
Contractual Services	2,673	0	2,673
<b>Departmental Totals</b>			
Total Expenditures	272,807	0	272,807
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	272,807	0	272,807
<b>Allocation Step 1</b>			
Inbound- All Others	72,696	72,696	0
Reallocate Admin Costs		( 72,696)	72,696
1st Allocation	345,503	0	345,503
<b>Allocation Step 2</b>			
Inbound- All Others	73,800	73,800	0
Reallocate Admin Costs		( 73,800)	73,800
2nd Allocation	73,800	0	73,800
<b>Total For 10006400050003 Fin-Grants</b>			
Total Allocated	419,303	0	419,303



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Grants**

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1034	7,267		7,267		7,267
Fin-Dir. Office	840,093	0.0235	81		81		81
Fin-OMB	1,371,778	0.0383	132		132		132
Fin.-Debt Svc	440,525	0.0123	43		43		43
Fin-Genl. Acctg	3,042,087	0.0850	294		294		294
Fin-Auditing	336,395	0.0094	32		32		32
Fin-Grants	272,807	0.0076	26		26		26
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	112		112	24	136
Fin - Cap Impr	172,256	0.0048	17		17	4	21
Fin - Policy Develop	164,716	0.0046	16		16	3	19
ARA Director's Office	1,009,076	0.0282	97		97	21	118
ARA Admin Svcs	2,488,790	0.0695	240		240	53	293
ARA Strategic Purchasing	4,331,302	0.1210	418		418	91	509
ARA City Council Admin	289,601	0.0081	28		28	6	34
ARA 3-1-1	4,695,435	0.1312	453		453	99	552
ARA Central Payroll	1,318,039	0.0368	127		127	28	155
ARA Regulatory Services	2,837,498	0.0793	274		274	60	334
IT - Director	1,937,035	0.0541	187		187	41	228
IT - Admin & Applications	9,687,166	0.2706	935		935	204	1,139
IT - Infrastructure	25,768,307	0.7198	2,487		2,487	544	3,031
IT - Radio Comm Service	486,060	0.0136	47		47	10	57
Affirmative Action	2,300,986	0.0643	222		222	49	271
Mayor's Office	20,027,072	0.5595	1,933		1,933	423	2,356
Human Resources Dept.	2,730,717	0.0763	264		264	58	322
Legal Department	15,985,327	0.4466	1,543		1,543	337	1,880
City Secretary	660,977	0.0185	64		64	14	78
City Council	5,095,662	0.1423	492		492	108	600
City Controller's Office	7,111,095	0.1986	686		686	150	836
Municipal Court Administration	22,336,138	0.6240	2,156		2,156	471	2,627
Health Administration	12,608,916	0.3522	1,217		1,217	266	1,483
Planning & Development Admin	1,768,145	0.0494	171		171	37	208
CIP Sal Rec PWE Adm	2,483,384	0.0694	240		240	52	292

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Grants**

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1400	484		484	106	590
HPD- Inspector General	2,795,545	0.0781	270		270	59	329
General Services Department	244,928,939	6.8421	23,640		23,640	5,167	28,807
HEC	21,378,473	0.5972	2,063		2,063	451	2,514
Police	734,671,736	20.5227	70,906		70,906	15,501	86,407
Fire	428,794,320	11.9784	41,386		41,386	9,046	50,432
Municipal Court Judicial	5,458,201	0.1525	527		527	115	642
PWE - All Other	93,962,801	2.6248	9,069		9,069	1,982	11,051
Solid Waste Management	71,026,601	1.9841	6,855		6,855	1,498	8,353
Housing and Community Devp.	91,667,293	2.5607	8,847		8,847	1,934	10,781
Library	58,368,602	1.6305	5,634		5,634	1,231	6,865
Parks & Recreation	80,821,738	2.2578	7,801		7,801	1,705	9,506
Health & Human Services	111,615,992	3.1180	10,773		10,773	2,355	13,128
Fin-Econ. Dvpt	1,101,534	0.0308	106		106	23	129
Finance - Fleet Management	268,126	0.0075	26		26	6	32
ARA Ins. Mgmt.	12,128,028	0.3388	1,171		1,171	256	1,427
ARA Alarm Permitting	1,522,337	0.0425	147		147	32	179
ARA Exec Svcs	3,451,337	0.0964	333		333	73	406
ARA Mayor's Antigang	508,446	0.0142	49		49	11	60
ARA-Other	3,984,488	0.1113	385		385	84	469
Planning & Development	8,011,827	0.2238	773		773	169	942
CIP S/R Planning	848,405	0.0237	82		82	18	100
CIP Sal Rec RE	3,092,160	0.0864	298		298	65	363
CIP S/R Engrg	9,405,342	0.2627	908		908	198	1,106
CIP S/R Constr.	9,039,118	0.2525	872		872	191	1,063
CIP S/R Eng/Const	343,397	0.0096	33		33	7	40
CIP S/R GeoEnv.	934,151	0.0261	90		90	20	110
CIP S/R Other	3,617,323	0.1011	349		349	76	425
CIP S/R GSD	2,770,139	0.0774	267		267	58	325
Prop & Cas Legal	5,662,886	0.1582	547		547	119	666
PWE - Fleet Management	28,691,282	0.8015	2,769		2,769	605	3,374
Wrkr Comp - HR	17,189,051	0.4802	1,659		1,659	363	2,022



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Grants**

## Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	329,725	0.0092	32		32	7	39
PWE-Sign Adm	2,880,387	0.0805	278		278	61	339
PWE-Bldg Insp.	44,844,592	1.2527	4,328		4,328	946	5,274
PWE - Stormwater Fund	33,005,947	0.9220	3,186		3,186	696	3,882
CABLE TV	2,701,185	0.0755	261		261	57	318
PWE - Houston Transtar	2,491,312	0.0696	240		240	53	293
Hurricane Ike Aid & Recovery	157,287,761	4.3938	15,181		15,181	3,318	18,499
Houston Airport System (HAS)	310,406,561	8.6712	29,959		29,959	6,549	36,508
PWE - Water & Sewer System	372,550,015	10.4072	35,957		35,957	7,860	43,817
Conv and Ent Optns	61,376,950	1.7146	5,924		5,924	1,295	7,219
GSD Parking	4,756,967	0.1329	459		459	100	559
Health Benefits Fund	291,956,522	8.1558	28,179		28,179	6,159	34,338
Long Term Disability	1,030,039	0.0288	99		99	22	121
<b>SubTotal</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>345,503</b>		<b>345,503</b>	<b>73,800</b>	<b>419,303</b>
<b>TOTAL</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>345,503</b>		<b>345,503</b>	<b>73,800</b>	<b>419,303</b>

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
Nondepartmental - Gen Gov	7,267	7,267
Fin-Dir. Office	81	81
Fin-OMB	132	132
Fin.-Debt Svc	43	43
Fin-Genl. Acctg	294	294
Fin-Auditing	32	32
Fin-Grants	26	26
Fin.-Tax&Rev. Acctg.	136	136
Fin - Cap Impr	21	21
Fin - Policy Develop	19	19
ARA Director's Office	118	118
ARA Admin Svcs	293	293
ARA Strategic Purchasing	509	509
ARA City Council Admin	34	34
ARA 3-1-1	552	552
ARA Central Payroll	155	155
ARA Regulatory Services	334	334
IT - Director	228	228
IT - Admin & Applications	1,139	1,139
IT - Infrastructure	3,031	3,031
IT - Radio Comm Service	57	57
Affirmative Action	271	271
Mayor's Office	2,356	2,356
Human Resources Dept.	322	322
Legal Department	1,880	1,880
City Secretary	78	78
City Council	600	600
City Controller's Office	836	836
Municipal Court	2,627	2,627
Health Administration	1,483	1,483
Planning & Development	208	208
CIP Sal Rec PWE Adm	292	292
HPD - Police Records	590	590
HPD- Inspector General	329	329
General Services Department	28,807	28,807

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
HEC	2,514	2,514
Police	86,407	86,407
Fire	50,432	50,432
Municipal Court Judicial	642	642
PWE - All Other	11,051	11,051
Solid Waste Management	8,353	8,353
Housing and Community	10,781	10,781
Library	6,865	6,865
Parks & Recreation	9,506	9,506
Health & Human Services	13,128	13,128
Fin-Econ. Dvpt	129	129
Finance - Fleet Management	32	32
ARA Ins. Mgmt.	1,427	1,427
ARA Alarm Permitting	179	179
ARA Exec Svcs	406	406
ARA Mayor's Antigang	60	60
ARA-Other	469	469
Planning & Development	942	942
CIP S/R Planning	100	100
CIP Sal Rec RE	363	363
CIP S/R Engrg	1,106	1,106
CIP S/R Constr.	1,063	1,063
CIP S/R Eng/Const	40	40
CIP S/R GeoEnv.	110	110
CIP S/R Other	425	425
CIP S/R GSD	325	325
Prop & Cas Legal	666	666
PWE - Fleet Management	3,374	3,374
Wrkr Comp - HR	2,022	2,022
Wrkr Comp Legal	39	39
PWE-Sign Adm	339	339
PWE-Bldg Insp.	5,274	5,274
PWE - Stormwater Fund	3,882	3,882
CABLE TV	318	318
PWE - Houston Transtar	293	293
Hurricane Ike Aid & Recovery	18,499	18,499

All Monetary Values Are \$ Dollars

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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
Houston Airport System	36,508	36,508
PWE - Water & Sewer	43,817	43,817
Conv and Ent Oplns	7,219	7,219
GSD Parking	559	559
Health Benefits Fund	34,338	34,338
Long Term Disability	121	121
Direct Billed	0	0
<b>Total</b>	<b>419,303</b>	<b>419,303</b>



**SCHEDULE 10.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
FINANCE – TAX AND REVENUE ACCOUNTING  
NATURE AND EXTENT OF SERVICES**

The Tax and Revenue Accounting Division of the Finance Department accounts for the collection of all city taxes. It is also responsible for the preparation of General fund cash flow forecasts and performing property tax rate setting procedures. Costs have been allocated based upon total General fund expenditures, including TIRZ.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin.-Tax&Rev. Acctg.**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>1,159,857</b>			<b>1,159,857</b>
Nondepartmental - Gen Gov	16,437	1,420	17,857	
Fin-Dir. Office	64,773	49,498	114,271	
Fin-OMB	1,110	263	1,373	
Fin.-Debt Svc	167	26	193	
Fin-Genl. Acctg	1,992	222	2,214	
Fin-Auditing	294	54	348	
Fin-Grants	112	24	136	
Fin.-Tax&Rev. Acctg.		883	883	
Fin - Policy Develop		64	64	
ARA Admin Svcs		14,580	14,580	
ARA Strategic Purchasing		30	30	
ARA Central Payroll		295	295	
ARA Regulatory Services		2,342	2,342	
IT - Admin & Applications		7,823	7,823	
IT - Infrastructure		2,725	2,725	
IT - Radio Comm Service		1,195	1,195	
Affirmative Action		756	756	
Mayor's Office		798	798	
Human Resources Dept.		283	283	
City Secretary		265	265	
City Council		2,057	2,057	
City Controller's Office		4,946	4,946	
<b>Total Allocated Additions:</b>	<b>84,885</b>	<b>90,549</b>	<b>175,434</b>	<b>175,434</b>
<b>Total To Be Allocated:</b>	<b>1,244,742</b>	<b>90,549</b>		<b>1,335,291</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin.-Tax&Rev. Acctg.**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	287,555	0	287,555
Fringe Benefits	100,767	0	100,767
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	298	0	298
Contractual Services	771,237	0	771,237
<b>Departmental Totals</b>			
Total Expenditures	1,159,857	0	1,159,857
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,159,857	0	1,159,857
<b>Allocation Step 1</b>			
Inbound- All Others	84,885	84,885	0
Reallocate Admin Costs		( 84,885)	84,885
1st Allocation	1,244,742	0	1,244,742
<b>Allocation Step 2</b>			
Inbound- All Others	90,549	90,549	0
Reallocate Admin Costs		( 90,549)	90,549
2nd Allocation	90,549	0	90,549
<b>Total For 10006400050004 Fin.-Tax&amp;Rev. Acctg.</b>			
Total Allocated	1,335,291	0	1,335,291



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Tax&Rev. Acctg.**

## Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,230,953	4.6015	57,277		57,277		57,277
Fin-Dir. Office	840,093	0.0514	640		640		640
Fin-OMB	1,371,778	0.0839	1,044		1,044		1,044
Fin.-Debt Svc	440,525	0.0269	335		335		335
Fin-Genl. Acctg	3,041,487	0.1860	2,316		2,316		2,316
Fin-Auditing	336,395	0.0206	256		256		256
Fin-Grants	272,807	0.0167	208		208		208
Fin.-Tax&Rev. Acctg.	1,159,857	0.0709	883		883		883
Fin - Cap Impr	172,256	0.0105	131		131	10	141
Fin - Policy Develop	164,716	0.0101	125		125	10	135
ARA Director's Office	1,009,076	0.0617	768		768	59	827
ARA Admin Svcs	2,488,790	0.1522	1,895		1,895	145	2,040
ARA Strategic Purchasing	4,331,302	0.2649	3,298		3,298	253	3,551
ARA City Council Admin	289,601	0.0177	220		220	17	237
ARA 3-1-1	4,695,435	0.2872	3,575		3,575	274	3,849
ARA Central Payroll	1,318,039	0.0806	1,003		1,003	77	1,080
ARA Regulatory Services	2,837,498	0.1736	2,160		2,160	166	2,326
IT - Director	1,929,841	0.1180	1,469		1,469	113	1,582
IT - Admin & Applications	6,984,471	0.4272	5,318		5,318	407	5,725
IT - Infrastructure	8,241,171	0.5041	6,274		6,274	481	6,755
IT - Radio Comm Service	331,348	0.0203	252		252	19	271
Affirmative Action	2,300,986	0.1407	1,752		1,752	134	1,886
Mayor's Office	2,905,833	0.1777	2,212		2,212	170	2,382
Human Resources Dept.	2,730,717	0.1670	2,079		2,079	159	2,238
Legal Department	15,985,327	0.9777	12,170		12,170	933	13,103
City Secretary	660,977	0.0404	503		503	39	542
City Council	5,095,662	0.3117	3,880		3,880	297	4,177
City Controller's Office	7,111,095	0.4350	5,414		5,414	415	5,829
Municipal Court Administration	18,216,166	1.1142	13,869		13,869	1,063	14,932
Health Administration	12,431,253	0.7604	9,464		9,464	725	10,189
Planning & Development Admin	1,768,145	0.1081	1,346		1,346	103	1,449
HPD - Police Records	5,011,590	0.3065	3,816		3,816	292	4,108

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Tax&Rev. Acctg.**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	2,795,545	0.1710	2,128		2,128	163	2,291
General Services Department	48,846,473	2.9877	37,189		37,189	2,849	40,038
HEC	430						
Police	641,652,690	39.2469	488,521		488,521	37,428	525,949
Fire	416,443,856	25.4718	317,058		317,058	24,293	341,351
Municipal Court Judicial	5,186,394	0.3172	3,949		3,949	303	4,252
PWE - All Other	87,853,545	5.3736	66,887		66,887	5,125	72,012
Solid Waste Management	70,655,200	4.3216	53,793		53,793	4,122	57,915
Housing and Community Devp.	298,135	0.0182	227		227	17	244
Library	37,625,027	2.3013	28,646		28,646	2,195	30,841
Parks & Recreation	69,585,933	4.2562	52,979		52,979	4,059	57,038
Health & Human Services	43,864,545	2.6830	33,396		33,396	2,559	35,955
Fin-Econ. Dvpt	976,132	0.0597	743		743	57	800
Finance - Fleet Management	268,126	0.0164	204		204	16	220
ARA Alarm Permitting	1,522,337	0.0931	1,159		1,159	89	1,248
ARA Exec Svcs	3,451,337	0.2111	2,628		2,628	201	2,829
ARA Mayor's Antigang	508,446	0.0311	387		387	30	417
ARA-Other	750,324	0.0459	571		571	44	615
Planning & Development	6,446,469	0.3943	4,908		4,908	376	5,284
TIRZ	4,487,496	0.2745	3,417		3,417	262	3,679
<b>SubTotal</b>	<b>1,634,923,630</b>	<b>100.0000</b>	<b>1,244,742</b>		<b>1,244,742</b>	<b>90,549</b>	<b>1,335,291</b>
<b>TOTAL</b>	<b>1,634,923,630</b>	<b>100.0000</b>	<b>1,244,742</b>		<b>1,244,742</b>	<b>90,549</b>	<b>1,335,291</b>

Allocation Basis: Total FY 2009 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Tax&Rev. Acctg.**

Receiving Department	Total	Services
Nondepartmental - Gen Gov	57,277	57,277
Fin-Dir. Office	640	640
Fin-OMB	1,044	1,044
Fin.-Debt Svc	335	335
Fin-Genl. Acctg	2,316	2,316
Fin-Auditing	256	256
Fin-Grants	208	208
Fin.-Tax&Rev. Acctg.	883	883
Fin - Cap Impr	141	141
Fin - Policy Develop	135	135
ARA Director's Office	827	827
ARA Admin Svcs	2,040	2,040
ARA Strategic Purchasing	3,551	3,551
ARA City Council Admin	237	237
ARA 3-1-1	3,849	3,849
ARA Central Payroll	1,080	1,080
ARA Regulatory Services	2,326	2,326
IT - Director	1,582	1,582
IT - Admin & Applications	5,725	5,725
IT - Infrastructure	6,755	6,755
IT - Radio Comm Service	271	271
Affirmative Action	1,886	1,886
Mayor's Office	2,382	2,382
Human Resources Dept.	2,238	2,238
Legal Department	13,103	13,103
City Secretary	542	542
City Council	4,177	4,177
City Controller's Office	5,829	5,829
Municipal Court	14,932	14,932
Health Administration	10,189	10,189
Planning & Development	1,449	1,449
HPD - Police Records	4,108	4,108
HPD- Inspector General	2,291	2,291
General Services Department	40,038	40,038
Police	525,949	525,949

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Tax&Rev. Acctg.**

Receiving Department	Total	Services
Fire	341,351	341,351
Municipal Court Judicial	4,252	4,252
PWE - All Other	72,012	72,012
Solid Waste Management	57,915	57,915
Housing and Community	244	244
Library	30,841	30,841
Parks & Recreation	57,038	57,038
Health & Human Services	35,955	35,955
Fin-Econ. Dvpt	800	800
Finance - Fleet Management	220	220
ARA Alarm Permitting	1,248	1,248
ARA Exec Svcs	2,829	2,829
ARA Mayor's Antigang	417	417
ARA-Other	615	615
Planning & Development	5,284	5,284
TIRZ	3,679	3,679
Direct Billed	0	0
<b>Total</b>	<b>1,335,291</b>	<b>1,335,291</b>



**SCHEDULE 11.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
FINANCE – CAPITAL IMPROVEMENT PROGRAM  
NATURE AND EXTENT OF SERVICES**

The Capital Improvement Program Division of the Finance Department manages the development of the city's Capital Improvement Program (CIP). It provides various management reports and facilitates the execution of projects according to plan. Costs have been allocated directly to CIP - PWE Administration.



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin - Cap Impr**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>172,256</b>			<b>172,256</b>
Nondepartmental - Gen Gov	4,876	417	5,293	
Fin-Dir. Office	21,591	16,499	38,090	
Fin-OMB	181	43	224	
Fin.-Debt Svc	25	4	29	
Fin-Genl. Acctg	325	37	362	
Fin-Auditing	44	8	52	
Fin-Grants	17	4	21	
Fin.-Tax&Rev. Acctg.	131	10	141	
Fin - Policy Develop		10	10	
ARA Admin Svcs		4,859	4,859	
ARA Strategic Purchasing		3	3	
ARA Central Payroll		98	98	
ARA Regulatory Services		348	348	
IT - Admin & Applications		7,823	7,823	
IT - Infrastructure		445	445	
IT - Radio Comm Service		195	195	
Affirmative Action		126	126	
Mayor's Office		266	266	
Human Resources Dept.		94	94	
City Secretary		39	39	
City Council		306	306	
City Controller's Office		803	803	
<b>Total Allocated Additions:</b>	<b>27,190</b>	<b>32,437</b>	<b>59,627</b>	<b>59,627</b>
<b>Total To Be Allocated:</b>	<b>199,446</b>	<b>32,437</b>		<b>231,883</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin - Cap Impr**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	128,485	0	128,485
Fringe Benefits	38,560	0	38,560
<b>Other Expense &amp; Cost</b>			
Contractual Services	4,122	0	4,122
Other	1,089	0	1,089
<b>Departmental Totals</b>			
Total Expenditures	172,256	0	172,256
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	172,256	0	172,256
<b>Allocation Step 1</b>			
Inbound- All Others	27,190	27,190	0
Reallocate Admin Costs		( 27,190)	27,190
1st Allocation	199,446	0	199,446
<b>Allocation Step 2</b>			
Inbound- All Others	32,437	32,437	0
Reallocate Admin Costs		( 32,437)	32,437
2nd Allocation	32,437	0	32,437
<b>Total For 10006400070001 Fin - Cap Impr</b>			
Total Allocated	231,883	0	231,883



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin - Cap Impr**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	100	100.0000	199,446		199,446	32,437	231,883
SubTotal	100	100.0000	199,446		199,446	32,437	231,883
TOTAL	100	100.0000	199,446		199,446	32,437	231,883

Allocation Basis: Direct allocation to CIP

Allocation Source: N/A



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Fin - Cap Impr

Receiving Department	Total	Services
CIP Sal Rec PWE Adm	231,883	231,883
Direct Billed	0	0
Total	<u>231,883</u>	<u>231,883</u>



**SCHEDULE 12.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
FINANCE – POLICY DEVELOPMENT SHOP  
NATURE AND EXTENT OF SERVICES**

The Policy Development Shop of the Finance Department develops a comprehensive guidebook for the management of public funds. It also analyzes proposed enhancements to the guidebook, conducts comparative statistical analysis, and performs special projects assigned by the Finance Director. Costs have been allocated based upon total expenditures.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin - Policy Develop**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>164,716</b>			<b>164,716</b>
Nondepartmental - Gen Gov	5,928	506	6,434	
Fin-Dir. Office	26,989	20,624	47,613	
Fin-OMB	113	27	140	
Fin.-Debt Svc	24	4	28	
Fin-Genl. Acctg	202	23	225	
Fin-Auditing	42	8	50	
Fin-Grants	16	3	19	
Fin.-Tax&Rev. Acctg.	125	10	135	
Fin - Policy Develop		9	9	
ARA Admin Svcs		6,075	6,075	
ARA Strategic Purchasing		1	1	
ARA Central Payroll		123	123	
ARA Regulatory Services		333	333	
IT - Admin & Applications		3,912	3,912	
IT - Infrastructure		276	276	
IT - Radio Comm Service		121	121	
Affirmative Action		128	128	
Mayor's Office		333	333	
Human Resources Dept.		118	118	
City Secretary		38	38	
City Council		292	292	
City Controller's Office		516	516	
<b>Total Allocated Additions:</b>	<b>33,439</b>	<b>33,480</b>	<b>66,919</b>	<b>66,919</b>
<b>Total To Be Allocated:</b>	<b>198,155</b>	<b>33,480</b>		<b>231,635</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin - Policy Develop**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	124,233	0	124,233
Fringe Benefits	40,453	0	40,453
<b>Other Expense &amp; Cost</b>			
Contractual Services	30	0	30
<b>Departmental Totals</b>			
Total Expenditures	164,716	0	164,716
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	164,716	0	164,716
<b>Allocation Step 1</b>			
Inbound- All Others	33,439	33,439	0
Reallocate Admin Costs		( 33,439)	33,439
1st Allocation	198,155	0	198,155
<b>Allocation Step 2</b>			
Inbound- All Others	33,480	33,480	0
Reallocate Admin Costs		( 33,480)	33,480
2nd Allocation	33,480	0	33,480
<b>Total For 10006400010003 Fin - Policy Develop</b>			
Total Allocated	231,635	0	231,635



## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Fin - Policy Develop**

## Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1034	4,168		4,168		4,168
Fin-Dir. Office	840,093	0.0235	47		47		47
Fin-OMB	1,371,778	0.0383	76		76		76
Fin.-Debt Svc	440,525	0.0123	24		24		24
Fin-Genl. Acctg	3,042,087	0.0850	168		168		168
Fin-Auditing	336,395	0.0094	19		19		19
Fin-Grants	272,807	0.0076	15		15		15
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	64		64		64
Fin - Cap Impr	172,256	0.0048	10		10		10
Fin - Policy Develop	164,716	0.0046	9		9		9
ARA Director's Office	1,009,076	0.0282	56		56	10	66
ARA Admin Svcs	2,488,790	0.0695	138		138	24	162
ARA Strategic Purchasing	4,331,302	0.1210	240		240	41	281
ARA City Council Admin	289,601	0.0081	16		16	3	19
ARA 3-1-1	4,695,435	0.1312	260		260	45	305
ARA Central Payroll	1,318,039	0.0368	73		73	13	86
ARA Regulatory Services	2,837,498	0.0793	157		157	27	184
IT - Director	1,937,035	0.0541	107		107	19	126
IT - Admin & Applications	9,687,166	0.2706	536		536	93	629
IT - Infrastructure	25,768,307	0.7198	1,426		1,426	247	1,673
IT - Radio Comm Service	486,060	0.0136	27		27	5	32
Affirmative Action	2,300,986	0.0643	127		127	22	149
Mayor's Office	20,027,072	0.5595	1,109		1,109	192	1,301
Human Resources Dept.	2,730,717	0.0763	151		151	26	177
Legal Department	15,985,327	0.4466	885		885	153	1,038
City Secretary	660,977	0.0185	37		37	6	43
City Council	5,095,662	0.1423	282		282	49	331
City Controller's Office	7,111,095	0.1986	394		394	68	462
Municipal Court Administration	22,336,138	0.6240	1,236		1,236	214	1,450
Health Administration	12,608,916	0.3522	698		698	121	819
Planning & Development Admin	1,768,145	0.0494	98		98	17	115
CIP Sal Rec PWE Adm	2,483,384	0.0694	137		137	24	161

All Monetary Values Are \$ Dollars

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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin - Policy Develop**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1400	277		277	48	325
HPD- Inspector General	2,795,545	0.0781	155		155	27	182
General Services Department	244,928,939	6.8421	13,558		13,558	2,345	15,903
HEC	21,378,473	0.5972	1,183		1,183	205	1,388
Police	734,671,736	20.5227	40,672		40,672	7,027	47,699
Fire	428,794,320	11.9784	23,736		23,736	4,106	27,842
Municipal Court Judicial	5,458,201	0.1525	302		302	52	354
PWE - All Other	93,962,801	2.6248	5,201		5,201	900	6,101
Solid Waste Management	71,026,601	1.9841	3,932		3,932	680	4,612
Housing and Community Devp.	91,667,293	2.5607	5,074		5,074	878	5,952
Library	58,368,602	1.6305	3,231		3,231	559	3,790
Parks & Recreation	80,821,738	2.2578	4,474		4,474	774	5,248
Health & Human Services	111,615,992	3.1180	6,178		6,178	1,069	7,247
Fin-Econ. Dvpt	1,101,534	0.0308	61		61	11	72
Finance - Fleet Management	268,126	0.0075	15		15	3	18
ARA Ins. Mgmt.	12,128,028	0.3388	671		671	116	787
ARA Alarm Permitting	1,522,337	0.0425	84		84	15	99
ARA Exec Svcs	3,451,337	0.0964	191		191	33	224
ARA Mayor's Antigang	508,446	0.0142	28		28	5	33
ARA-Other	3,984,488	0.1113	221		221	38	259
Planning & Development	8,011,827	0.2238	443		443	77	520
CIP S/R Planning	848,405	0.0237	47		47	8	55
CIP Sal Rec RE	3,092,160	0.0864	171		171	30	201
CIP S/R Engrg	9,405,342	0.2627	521		521	90	611
CIP S/R Constr.	9,039,118	0.2525	500		500	87	587
CIP S/R Eng/Const	343,397	0.0096	19		19	3	22
CIP S/R GeoEnv.	934,151	0.0261	52		52	9	61
CIP S/R Other	3,617,323	0.1011	200		200	35	235
CIP S/R GSD	2,770,139	0.0774	153		153	27	180
Prop & Cas Legal	5,662,886	0.1582	313		313	54	367
PWE - Fleet Management	28,691,282	0.8015	1,588		1,588	275	1,863
Wrkr Comp - HR	17,189,051	0.4802	951		951	165	1,116



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin - Policy Develop**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wkr Comp Legal	329,725	0.0092	18		18	3	21
PWE-Sign Adm	2,880,387	0.0805	159		159	28	187
PWE-Bldg Insp.	44,844,592	1.2527	2,482		2,482	429	2,911
PWE - Stormwater Fund	33,005,947	0.9220	1,827		1,827	316	2,143
CABLE TV	2,701,185	0.0755	150		150	26	176
PWE - Houston Transtar	2,491,312	0.0696	138		138	24	162
Hurricane Ike Aid & Recovery	157,287,761	4.3938	8,707		8,707	1,506	10,213
Houston Airport System (HAS)	310,406,561	8.6712	17,182		17,182	2,972	20,154
PWE - Water & Sewer System	372,550,015	10.4072	20,622		20,622	3,567	24,189
Conv and Ent Optns	61,376,950	1.7146	3,397		3,397	588	3,985
GSD Parking	4,756,967	0.1329	263		263	46	309
Health Benefits Fund	291,956,522	8.1558	16,161		16,161	2,795	18,956
Long Term Disability	1,030,039	0.0288	57		57	10	67
<b>SubTotal</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>198,155</b>		<b>198,155</b>	<b>33,480</b>	<b>231,635</b>
<b>TOTAL</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>198,155</b>		<b>198,155</b>	<b>33,480</b>	<b>231,635</b>

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Fin - Policy Develop

Receiving Department	Total	Services
Nondepartmental - Gen Gov	4,168	4,168
Fin-Dir. Office	47	47
Fin-OMB	76	76
Fin.-Debt Svc	24	24
Fin-Genl. Acctg	168	168
Fin-Auditing	19	19
Fin-Grants	15	15
Fin.-Tax&Rev. Acctg.	64	64
Fin - Cap Impr	10	10
Fin - Policy Develop	9	9
ARA Director's Office	66	66
ARA Admin Svcs	162	162
ARA Strategic Purchasing	281	281
ARA City Council Admin	19	19
ARA 3-1-1	305	305
ARA Central Payroll	86	86
ARA Regulatory Services	184	184
IT - Director	126	126
IT - Admin & Applications	629	629
IT - Infrastructure	1,673	1,673
IT - Radio Comm Service	32	32
Affirmative Action	149	149
Mayor's Office	1,301	1,301
Human Resources Dept.	177	177
Legal Department	1,038	1,038
City Secretary	43	43
City Council	331	331
City Controller's Office	462	462
Municipal Court	1,450	1,450
Health Administration	819	819
Planning & Development	115	115
CIP Sal Rec PWE Adm	161	161
HPD - Police Records	325	325
HPD- Inspector General	182	182
General Services Department	15,903	15,903

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin - Policy Develop**

Receiving Department	Total	Services
HEC	1,388	1,388
Police	47,699	47,699
Fire	27,842	27,842
Municipal Court Judicial	354	354
PWE - All Other	6,101	6,101
Solid Waste Management	4,612	4,612
Housing and Community	5,952	5,952
Library	3,790	3,790
Parks & Recreation	5,248	5,248
Health & Human Services	7,247	7,247
Fin-Econ. Dvpt	72	72
Finance - Fleet Management	18	18
ARA Ins. Mgmt.	787	787
ARA Alarm Permitting	99	99
ARA Exec Svcs	224	224
ARA Mayor's Antigang	33	33
ARA-Other	259	259
Planning & Development	520	520
CIP S/R Planning	55	55
CIP Sal Rec RE	201	201
CIP S/R Engrg	611	611
CIP S/R Constr.	587	587
CIP S/R Eng/Const	22	22
CIP S/R GeoEnv.	61	61
CIP S/R Other	235	235
CIP S/R GSD	180	180
Prop & Cas Legal	367	367
PWE - Fleet Management	1,863	1,863
Wrkr Comp - HR	1,116	1,116
Wrkr Comp Legal	21	21
PWE-Sign Adm	187	187
PWE-Bldg Insp.	2,911	2,911
PWE - Stormwater Fund	2,143	2,143
CABLE TV	176	176
PWE - Houston Transtar	162	162
Hurricane Ike Aid & Recovery	10,213	10,213

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin - Policy Develop**

Receiving Department	Total	Services
Houston Airport System	20,154	20,154
PWE - Water & Sewer	24,189	24,189
Conv and Ent Optns	3,985	3,985
GSD Parking	309	309
Health Benefits Fund	18,956	18,956
Long Term Disability	67	67
Direct Billed	0	0
<b>Total</b>	<b>231,635</b>	<b>231,635</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	1,039,181			1,039,181
Transfers	( 30,105)			
<b>Total Deductions:</b>	( 30,105)			( 30,105)
Building Usage Charge	61,344		61,344	
Nondepartmental - Gen Gov	15,999	1,380	17,379	
Fin-OMB	938	222	1,160	
Fin.-Debt Svc	146	23	169	
Fin-Genl. Acctg	1,682	188	1,870	
Fin-Auditing	255	47	302	
Fin-Grants	97	21	118	
Fin.-Tax&Rev. Acctg.	768	59	827	
Fin - Policy Develop	56	10	66	
ARA Director's Office		17,636	17,636	
ARA Admin Svcs		14,580	14,580	
ARA Strategic Purchasing		466	466	
ARA 3-1-1		10,094	10,094	
ARA Central Payroll		295	295	
ARA Regulatory Services		2,037	2,037	
IT - Admin & Applications		435,717	435,717	
IT - Infrastructure		200,405	200,405	
IT - Radio Comm Service		1,009	1,009	
Affirmative Action		668	668	
Mayor's Office		798	798	
Human Resources Dept.		33,269	33,269	
City Secretary		230	230	
City Council		1,790	1,790	
City Controller's Office		4,186	4,186	
HPD- Inspector General		9,912	9,912	
General Services Department		302,239	302,239	

**SCHEDULE 13.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR’S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

The Director's Office of the Administration and Regulatory Affairs Department (ARA) implements and monitors policies, procedures, and other controls regarding administrative and regulatory 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  
Full Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department ARA Director's Office

Total Allocated Additions:	<u>81,285</u>	<u>1,037,281</u>	<u>1,118,566</u>	<u>1,118,566</u>
Total To Be Allocated:	<u>1,090,361</u>	<u>1,037,281</u>		<u>2,127,642</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Director's Office**

	Total	General & Admin	Depl Adm'n
<b>Wages &amp; Benefits</b>			
Salaries & Wages	328,545	0	328,545
Fringe Benefits	103,974	0	103,974
<b>Other Expense &amp; Cost</b>			
Supplies	37,835	0	37,835
Contractual Services	535,483	0	535,483
Other	3,239	0	3,239
*Transfers	30,105	30,105	0
<b>Departmental Totals</b>			
Total Expenditures	1,039,181	30,105	1,009,076
<b>Deductions</b>			
Total Deductions	( 30,105)	( 30,105)	0
<b>Functional Cost</b>			
Functional Cost	1,009,076	0	1,009,076
<b>Allocation Step 1</b>			
Inbound- All Others	81,285	81,285	0
Reallocate Admin Costs		( 81,285)	81,285
1st Allocation	1,090,361	0	1,090,361
<b>Allocation Step 2</b>			
Inbound- All Others	1,037,281	1,037,281	0
Reallocate Admin Costs		( 1,037,281)	1,037,281
2nd Allocation	1,037,281	0	1,037,281
<b>Total For 10006500010000 ARA Director's Office</b>			
Total Allocated	2,127,642	0	2,127,642



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department ARA Director's Office

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	4	1.6174	17,636		17,636		17,636
ARA Admin Svcs	33	11.1534	121,613		121,613	117,594	239,207
ARA Strategic Purchasing	48	16.2415	177,091		177,091	171,240	348,331
ARA City Council Admin	4	1.4489	15,799		15,799	15,277	31,076
ARA 3-1-1	89	29.9896	326,994		326,994	316,191	643,185
ARA Central Payroll	15	5.2229	56,948		56,948	55,067	112,015
ARA Regulatory Services	42	14.2130	154,973		154,973	149,853	304,826
ARA Ins. Mgmt.	4	1.3714	14,954		14,954	14,459	29,413
ARA Alarm Permitting	5	1.9881	21,677		21,677	20,961	42,638
ARA Exec Svcs	34	11.6016	126,499		126,499	122,319	248,818
ARA Mayor's Antigang	6	2.0555	22,412		22,412	21,671	44,083
ARA-Other	9	3.0967	33,765		33,765	32,649	66,414
SubTotal	296	100.0000	1,090,361		1,090,361	1,037,281	2,127,642
TOTAL	296	100.0000	1,090,361		1,090,361	1,037,281	2,127,642

Allocation Basis: Number of full time equivalent positions administered - ARA

Allocation Source: Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Director's Office**

Receiving Department	Total	Dept Admin
ARA Director's Office	17,636	17,636
ARA Admin Svcs	239,207	239,207
ARA Strategic Purchasing	348,331	348,331
ARA City Council Admin	31,076	31,076
ARA 3-1-1	643,185	643,185
ARA Central Payroll	112,015	112,015
ARA Regulatory Services	304,826	304,826
ARA Ins. Mgmt.	29,413	29,413
ARA Alarm Permitting	42,638	42,638
ARA Exec Svcs	248,818	248,818
ARA Mayor's Antigang	44,083	44,083
ARA-Other	66,414	66,414
Direct Billed	0	0
<b>Total</b>	<b>2,127,642</b>	<b>2,127,642</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS - ADMINISTRATIVE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Administrative Services Division provides various support services for many of the City's departments. Responsibilities include providing departmental administrative and accounting supports, managing fixed assets, processing payroll functions, and providing human resource support. 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.
- **Mailroom** - Costs associated with the mailroom have been allocated based upon the number of full time equivalent positions in departments served.
- **Payroll** – Costs of payroll activities have been allocated based on the number of total General Fund full time equivalent positions.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the number boxes in storage.
- **Property** – Costs associated with the disposal of City property have been allocated based upon the number of fixed and controlled assets.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Admin Svcs**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>2,488,790</b>			<b>2,488,790</b>
Equipment Usage Charge	3,035		3,035	
Nondepartmental - Gen Gov	97,344	8,295	105,639	
Fin.-OMB	1,389	329	1,718	
Fin.-Debt Svc	359	56	415	
Fin-Genl. Acctg	2,714	295	3,009	
Fin-Auditing	630	116	746	
Fin-Grants	240	53	293	
Fin.-Tax&Rev. Acctg.	1,895	145	2,040	
Fin - Policy Develop	138	24	162	
ARA Director's Office	121,613	117,594	239,207	
ARA Admin Svcs		100,911	100,911	
ARA Strategic Purchasing		433	433	
ARA Central Payroll		2,037	2,037	
ARA Regulatory Services		5,024	5,024	
IT - Admin & Applications		43,028	43,028	
IT - Infrastructure		3,410	3,410	
IT - Radio Comm Service		1,495	1,495	
Affirmative Action		1,974	1,974	
Mayor's Office		5,506	5,506	
Human Resources Dept.		1,954	1,954	
City Secretary		568	568	
City Council		4,414	4,414	
City Controller's Office		6,512	6,512	
<b>Total Allocated Additions:</b>	<b>229,357</b>	<b>304,173</b>	<b>533,530</b>	<b>533,530</b>
<b>Total To Be Allocated:</b>	<b>2,718,147</b>	<b>304,173</b>		<b>3,022,320</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Admin Svcs**

	Total	General & Admin	Business Office	Mailroom	Payroll
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,586,237	0	672,686	114,917	223,956
Fringe Benefits	670,420	0	216,050	46,333	164,218
<b>Other Expense &amp; Cost</b>					
Supplies	17,684	0	3,365	1,185	0
Contractual Services	214,449	0	64,711	27,492	326
<b>Departmental Totals</b>					
Total Expenditures	2,488,790	0	956,812	189,927	388,500
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	2,488,790	0	956,812	189,927	388,500
<b>Allocation Step 1</b>					
Inbound- All Others	229,357	229,357	0	0	0
Reallocate Admin Costs		( 229,357)	88,175	17,503	35,803
1st Allocation	2,718,147	0	1,044,987	207,430	424,303
<b>Allocation Step 2</b>					
Inbound- All Others	304,173	304,173	0	0	0
Reallocate Admin Costs		( 304,173)	116,940	23,212	47,481
2nd Allocation	304,173	0	116,940	23,212	47,481
<b>Total For 10008500050000 ARA Admin Svcs</b>					
Total Allocated	3,022,320	0	1,161,927	230,642	471,784



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Admin Svcs**

	Records Management	Property
<b>Wages &amp; Benefits</b>		
Salaries & Wages	281,915	292,763
Fringe Benefits	133,801	110,018
<b>Other Expense &amp; Cost</b>		
Supplies	2,816	10,318
Contractual Services	52,579	69,341
<b>Departmental Totals</b>		
Total Expenditures	471,111	482,440
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	471,111	482,440
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	43,416	44,460
1st Allocation	514,527	526,900
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	57,578	58,962
2nd Allocation	57,578	58,962
<b>Total For 10008500050000 ARA Admin Svcs</b>		
Total Allocated	572,105	585,862



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Activity - Business Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5	1.2507	13,070		13,070		13,070
Fin-OMB	15	3.8003	39,712		39,712		39,712
Fin.-Debt Svc	4	1.1064	11,562		11,562		11,562
Fin-Genl. Acctg	11	2.8141	29,407		29,407		29,407
Fin-Auditing	4	1.1305	11,813		11,813		11,813
Fin-Grants	4	1.0583	11,059		11,059		11,059
Fin.-Tax&Rev. Acctg.	4	1.1545	12,065		12,065		12,065
Fin - Cap Impr	1	0.3848	4,021		4,021		4,021
Fin - Policy Develop	2	0.4810	5,027		5,027		5,027
ARA Director's Office	4	1.1545	12,065		12,065		12,065
ARA Admin Svcs	33	7.9613	83,195		83,195		83,195
ARA Strategic Purchasing	48	11.5932	121,148		121,148	17,447	138,595
ARA City Council Admin	4	1.0343	10,808		10,808	1,556	12,364
ARA 3-1-1	89	21.4068	223,696		223,696	32,216	255,912
ARA Central Payroll	15	3.7281	38,958		38,958	5,611	44,569
ARA Regulatory Services	42	10.1453	106,017		106,017	15,268	121,285
Mayor's Office	50	12.0478	125,898		125,898	18,131	144,029
Fin-Econ. Dvpt	10	2.4052	25,134		25,134	3,620	28,754
Finance - Fleet Management	4	0.9861	10,305		10,305	1,484	11,789
ARA Ins. Mgmt.	4	0.9789	10,230		10,230	1,473	11,703
ARA Alarm Permitting	5	1.4191	14,829		14,829	2,136	16,965
ARA Exec Svcs	34	8.2812	86,538		86,538	12,463	99,001
ARA Mayor's Antigang	6	1.4672	15,332		15,332	2,208	17,540
ARA-Other	9	2.2104	23,098		23,098	3,327	26,425
SubTotal	415	100.0000	1,044,987		1,044,987	116,940	1,161,927
TOTAL	415	100.0000	1,044,987		1,044,987	116,940	1,161,927

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Activity - Mailroom

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5	1.2507	2,594		2,594		2,594
Fin-OMB	15	3.8003	7,883		7,883		7,883
Fin.-Debt Svc	4	1.1064	2,295		2,295		2,295
Fin-Genl. Acctg	11	2.8141	5,837		5,837		5,837
Fin-Auditing	4	1.1305	2,345		2,345		2,345
Fin-Grants	4	1.0583	2,195		2,195		2,195
Fin.-Tax&Rev. Acctg.	4	1.1545	2,395		2,395		2,395
Fin - Cap Impr	1	0.3848	798		798		798
Fin - Policy Develop	2	0.4810	998		998		998
ARA Director's Office	4	1.1545	2,395		2,395		2,395
ARA Admin Svcs	33	7.9613	16,514		16,514		16,514
ARA Strategic Purchasing	48	11.5932	24,048		24,048	3,463	27,511
ARA City Council Admin	4	1.0343	2,145		2,145	309	2,454
ARA 3-1-1	89	21.4068	44,404		44,404	6,394	50,798
ARA Central Payroll	15	3.7281	7,733		7,733	1,114	8,847
ARA Regulatory Services	42	10.1453	21,044		21,044	3,031	24,075
Mayor's Office	50	12.0478	24,991		24,991	3,599	28,590
Fin-Econ. Dvpt	10	2.4052	4,989		4,989	719	5,708
Finance - Fleet Management	4	0.9861	2,046		2,046	295	2,341
ARA Ins. Mgmt.	4	0.9789	2,031		2,031	292	2,323
ARA Alarm Permitting	5	1.4191	2,944		2,944	424	3,368
ARA Exec Svcs	34	8.2812	17,178		17,178	2,474	19,652
ARA Mayor's Antigang	6	1.4672	3,043		3,043	438	3,481
ARA-Other	9	2.2104	4,585		4,585	660	5,245
SubTotal	415	100.0000	207,430		207,430	23,212	230,642
TOTAL	415	100.0000	207,430		207,430	23,212	230,642

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0307	130		130		130
Fin-OMB	15.80	0.0933	396		396		396
Fin.-Debt Svc	4.60	0.0272	115		115		115
Fin-Genl. Acctg	11.70	0.0691	293		293		293
Fin-Auditing	4.70	0.0277	118		118		118
Fin-Grants	4.40	0.0260	110		110		110
Fin.-Tax&Rev. Acctg.	4.80	0.0283	120		120		120
Fin - Cap Impr	1.60	0.0094	40		40		40
Fin - Policy Develop	2.00	0.0118	50		50		50
ARA Director's Office	4.80	0.0283	120		120		120
ARA Admin Svcs	33.10	0.1954	829		829		829
ARA Strategic Purchasing	48.20	0.2846	1,207		1,207	136	1,343
ARA City Council Admin	4.30	0.0254	108		108	12	120
ARA 3-1-1	89.00	0.5254	2,229		2,229	251	2,480
ARA Central Payroll	15.50	0.0915	388		388	44	432
ARA Regulatory Services	42.18	0.2490	1,057		1,057	119	1,176
IT - Director	19.30	0.1139	483		483	54	537
IT - Admin & Applications	49.50	0.2922	1,240		1,240	140	1,380
IT - Infrastructure	83.33	0.4919	2,087		2,087	235	2,322
IT - Radio Comm Service	2.80	0.0165	70		70	8	78
Affirmative Action	34.10	0.2013	854		854	96	950
Mayor's Office	37.10	0.2190	929		929	105	1,034
Human Resources Dept.	39.30	0.2320	984		984	111	1,095
Legal Department	168.10	0.9924	4,211		4,211	474	4,685
City Secretary	11.50	0.0679	288		288	32	320
City Council	73.30	0.4327	1,836		1,836	207	2,043
City Controller's Office	76.30	0.4504	1,911		1,911	215	2,126
Municipal Court Administration	284.76	1.6811	7,133		7,133	803	7,936
Health Administration	119.05	0.7028	2,982		2,982	336	3,318
Planning & Development Admin	18.90	0.1116	473		473	53	526
HPD - Police Records	99.54	0.5876	2,493		2,493	281	2,774
HPD- Inspector General	27.87	0.1645	698		698	79	777



Schedule .4 - Detail Activity Allocations  
For Department ARA Admin Svcs

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department	242.09	1.4292	6,064		6,064	682	6,746
Police	7,369.64	43.5077	184,609		184,609	20,768	205,377
Fire	4,424.69	26.1216	110,835		110,835	12,471	123,306
Municipal Court Judicial	50.60	0.2987	1,267		1,267	143	1,410
PWE - All Other	567.69	3.3514	14,220		14,220	1,600	15,820
Solid Waste Management	667.22	3.9390	16,713		16,713	1,881	18,594
Housing and Community Devp.	2.30	0.0136	58		58	6	64
Library	530.49	3.1318	13,288		13,288	1,495	14,783
Parks & Recreation	869.35	5.1323	21,776		21,776	2,450	24,226
Health & Human Services	622.30	3.6738	15,588		15,588	1,754	17,342
Fin-Econ. Dvpt	10.00	0.0590	250		250	28	278
Finance - Fleet Management	4.10	0.0242	103		103	12	115
ARA Alarm Permitting	5.90	0.0348	148		148	17	165
ARA Exec Svcs	34.43	0.2033	862		862	97	959
ARA Mayor's Antligang	6.10	0.0360	153		153	17	170
ARA-Other	8.50	0.0502	213		213	24	237
Planning & Development	86.20	0.5089	2,159		2,159	243	2,402
PWE - Houston Transtar	0.20	0.0012	5		5	1	6
PWE - Water & Sewer System	0.40	0.0024	10		10	1	11
SubTotal	16,938.83	100.0000	424,303		424,303	47,481	471,784
TOTAL	16,938.83	100.0000	424,303		424,303	47,481	471,784

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE summary - Ms. Zhou



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	235	0.1325	682		682		682
ARA Regulatory Services	13,137	7.4048	38,099		38,099	4,269	42,368
IT - Director	242	0.1364	702		702	79	781
Affirmative Action	373	0.2102	1,082		1,082	121	1,203
Mayor's Office	1,004	0.5659	2,912		2,912	326	3,238
Human Resources Dept.	6,335	3.5708	18,373		18,373	2,059	20,432
Legal Department	20,429	11.5149	59,247		59,247	6,639	65,886
City Council	657	0.3703	1,905		1,905	214	2,119
City Controller's Office	11,996	6.7616	34,790		34,790	3,898	38,688
Planning & Development Admin	335	0.1888	972		972	109	1,081
PWE - Administration	38,531	21.7183	111,746		111,746	12,522	124,268
General Services Department	2,276	1.2829	6,601		6,601	740	7,341
HEC	254	0.1432	737		737	83	820
Police	38,995	21.9799	113,091		113,091	12,671	125,762
Fire	3,477	1.9598	10,084		10,084	1,130	11,214
Municipal Court Judicial	67	0.0378	194		194	22	216
Solid Waste Management	2,148	1.2107	6,230		6,230	698	6,928
Housing and Community Devp.	2,542	1.4328	7,372		7,372	826	8,198
Library	423	0.2384	1,227		1,227	137	1,364
Parks & Recreation	1,477	0.8325	4,284		4,284	480	4,764
Health & Human Services	15,392	8.6758	44,639		44,639	5,002	49,641
Houston Airport System (HAS)	16,393	9.2400	47,542		47,542	5,327	52,869
Conv and Ent Optns	695	0.3917	2,016		2,016	226	2,242
<b>SubTotal</b>	<b>177,413</b>	<b>100.0000</b>	<b>514,527</b>		<b>514,527</b>	<b>57,578</b>	<b>572,105</b>
<b>TOTAL</b>	<b>177,413</b>	<b>100.0000</b>	<b>514,527</b>		<b>514,527</b>	<b>57,578</b>	<b>572,105</b>

Allocation Basis: Number of boxes in storage per dept.

Allocation Source: Records Management



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

## Activity - Property

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Admin Svcs	4	0.0708	373		373		373
ARA 3-1-1	2	0.0354	187		187	21	208
ARA Regulatory Services	6	0.1062	560		560	63	623
IT - Admin & Applications	2	0.0354	187		187	21	208
IT - Infrastructure	47	0.8319	4,383		4,383	491	4,874
IT - Radio Comm Service	1	0.0177	93		93	10	103
Affirmative Action	4	0.0708	373		373	42	415
Mayor's Office	13	0.2301	1,212		1,212	136	1,348
Human Resources Dept.	10	0.1770	933		933	104	1,037
Legal Department	24	0.4248	2,238		2,238	251	2,489
City Council	2	0.0354	187		187	21	208
City Controller's Office	4	0.0708	373		373	42	415
Municipal Court Administration	4	0.0708	373		373	42	415
Health Administration	239	4.2301	22,288		22,288	2,496	24,784
Planning & Development Admin	1	0.0177	93		93	10	103
HPD - Police Records	6	0.1062	560		560	63	623
HPD- Inspector General	6	0.1062	560		560	63	623
General Services Department	137	2.4248	12,776		12,776	1,431	14,207
HEC	1	0.0177	93		93	10	103
Police	2,451	43.3803	228,573		228,573	25,596	254,169
Fire	1,202	21.2743	112,094		112,094	12,553	124,647
PWE - All Other	502	8.8850	46,815		46,815	5,242	52,057
Solid Waste Management	68	1.2035	6,341		6,341	710	7,051
Library	56	0.9912	5,222		5,222	585	5,807
Parks & Recreation	664	11.7522	61,922		61,922	6,934	68,856
Health & Human Services	133	2.3540	12,403		12,403	1,389	13,792
ARA Exec Svcs	29	0.5133	2,704		2,704	303	3,007
ARA-Other	12	0.2124	1,119		1,119	125	1,244
Planning & Development	16	0.2832	1,492		1,492	167	1,659
Conv and Ent Optns	3	0.0531	280		280	31	311
Other	1	0.0177	93		93	10	103
SubTotal	5,650	100.0000	526,900		526,900	58,962	585,862



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Activity - Property

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
<b>TOTAL</b>	<b>5,650</b>	<b>100.0000</b>	<b>526,900</b>		<b>526,900</b>	<b>58,962</b>	<b>585,862</b>

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Admin Svcs**

Receiving Department	Total	Business Office	Mailroom	Payroll	Records Management	Property
Fin-Dir. Office	16,476	13,070	2,594	130	682	0
Fin-OMB	47,991	39,712	7,883	396	0	0
Fin.-Debt Svc	13,972	11,562	2,295	115	0	0
Fin-Genl. Acctg	35,537	29,407	5,837	293	0	0
Fin-Auditing	14,276	11,813	2,345	118	0	0
Fin-Grants	13,364	11,059	2,195	110	0	0
Fin.-Tax&Rev. Acctg.	14,580	12,065	2,395	120	0	0
Fin - Cap Impr	4,859	4,021	798	40	0	0
Fin - Policy Develop	6,075	5,027	998	50	0	0
ARA Director's Office	14,580	12,065	2,395	120	0	0
ARA Admin Svcs	100,911	83,195	16,514	829	0	373
ARA Strategic Purchasing	167,449	138,595	27,511	1,343	0	0
ARA City Council Admin	14,938	12,364	2,454	120	0	0
ARA 3-1-1	309,398	255,912	50,798	2,480	0	208
ARA Central Payroll	53,848	44,569	8,847	432	0	0
ARA Regulatory Services	189,527	121,285	24,075	1,176	42,368	623
IT - Director	1,318	0	0	537	781	0
IT - Admin & Applications	1,588	0	0	1,380	0	208
IT - Infrastructure	7,196	0	0	2,322	0	4,874
IT - Radio Comm Service	181	0	0	78	0	103
Affirmative Action	2,568	0	0	950	1,203	415
Mayor's Office	178,239	144,029	28,590	1,034	3,238	1,348
Human Resources Dept.	22,564	0	0	1,095	20,432	1,037
Legal Department	73,060	0	0	4,685	65,886	2,489
City Secretary	320	0	0	320	0	0
City Council	4,370	0	0	2,043	2,119	208
City Controller's Office	41,229	0	0	2,126	38,688	415
Municipal Court	8,351	0	0	7,936	0	415
Health Administration	28,102	0	0	3,318	0	24,784
Planning & Development	1,710	0	0	526	1,081	103
PWE - Administration	124,268	0	0	0	124,268	0
HPD - Police Records	3,397	0	0	2,774	0	623
HPD- Inspector General	1,400	0	0	777	0	623
General Services Department	28,294	0	0	6,746	7,341	14,207
HEC	923	0	0	0	820	103



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Admin Svcs**

Receiving Department	Total	Business Office	Mailroom	Payroll	Records Management	Property
Police	585,308	0	0	205,377	125,762	254,169
Fire	259,167	0	0	123,306	11,214	124,647
Municipal Court Judicial	1,626	0	0	1,410	216	0
PWE - All Other	67,877	0	0	15,820	0	52,057
Solid Waste Management	32,573	0	0	18,594	6,928	7,051
Housing and Community	8,262	0	0	64	8,198	0
Library	21,954	0	0	14,783	1,364	5,807
Parks & Recreation	97,846	0	0	24,226	4,764	68,856
Health & Human Services	80,775	0	0	17,342	49,641	13,792
Fin-Econ. Dvpt	34,740	28,754	5,708	278	0	0
Finance - Fleet Management	14,245	11,789	2,341	115	0	0
ARA Ins. Mgmt.	14,026	11,703	2,323	0	0	0
ARA Alarm Permitting	20,498	16,965	3,368	165	0	0
ARA Exec Svcs	122,619	99,001	19,652	959	0	3,007
ARA Mayor's Antigang	21,191	17,540	3,481	170	0	0
ARA-Other	33,151	26,425	5,245	237	0	1,244
Planning & Development	4,061	0	0	2,402	0	1,659
PWE - Houston Transtar	6	0	0	6	0	0
Houston Airport System	52,869	0	0	0	52,869	0
PWE - Water & Sewer	11	0	0	11	0	0
Conv and Ent Optns	2,553	0	0	0	2,242	311
Other	103	0	0	0	0	103
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>3,022,320</b>	<b>1,161,927</b>	<b>230,642</b>	<b>471,784</b>	<b>572,105</b>	<b>585,862</b>





**SCHEDULE 15.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – STRATEGIC PURCHASING**  
**NATURE AND EXTENT OF SERVICES**

The General Fund functions of the Strategic Purchasing Division are to develop, implement and manage citywide policies and procedures for purchasing goods and services. Strategic Purchasing ensures the City's cost is minimized through the issuance of P-Cards, purchase orders, and contracts. The following activities have been identified and allocated:

- **Supply** – Costs of supply activities have been allocated based on the number of purchase transactions processed.
- **Formal Contracts** – Costs of reviewing and negotiating contractual services have been allocated based on the number of formal contracts awarded.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Strategic Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	4,331,302			4,331,302
Nondepartmental - Gen Gov	142,944	12,164	155,108	
Fin-OMB	474	112	586	
Fin.-Debt Svc	625	97	722	
Fin-Genl. Acctg	849	95	944	
Fin-Auditing	1,097	202	1,299	
Fin-Grants	418	91	509	
Fin.-Tax&Rev. Acctg.	3,298	253	3,551	
Fin - Policy Develop	240	41	281	
ARA Director's Office	177,091	171,240	348,331	
ARA Admin Svcs	146,403	21,046	167,449	
ARA Strategic Purchasing		655	655	
ARA Central Payroll		2,967	2,967	
ARA Regulatory Services		8,744	8,744	
IT - Admin & Applications		235,487	235,487	
IT - Infrastructure		1,162	1,162	
IT - Radio Comm Service		510	510	
Affirmative Action		3,290	3,290	
Mayor's Office		8,017	8,017	
Human Resources Dept.		2,846	2,846	
City Secretary		989	989	
City Council		7,682	7,682	
City Controller's Office		3,302	3,302	
<b>Total Allocated Additions:</b>	<u>473,439</u>	<u>480,992</u>	<u>954,431</u>	<u>954,431</u>
<b>Total To Be Allocated:</b>	<u><u>4,804,741</u></u>	<u><u>480,992</u></u>		<u><u>5,285,733</u></u>



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department ARA Strategic Purchasing

	Total	General & Admin	Supply	Formal Contracts
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,805,792	1,022,992	364,753	1,418,047
Fringe Benefits	937,951	341,977	121,934	474,040
<b>Other Expense &amp; Cost</b>				
Supplies	23,590	8,601	3,067	11,922
Contractual Svcs	563,969	205,623	73,316	285,030
<b>Departmental Totals</b>				
Total Expenditures	4,331,302	1,579,193	563,070	2,189,039
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	4,331,302	1,579,193	563,070	2,189,039
<b>Allocation Step 1</b>				
Inbound- All Others	473,439	473,439	0	0
Reallocate Admin Costs		( 2,052,632)	419,960	1,832,672
1st Allocation	4,804,741	0	983,030	3,821,711
<b>Allocation Step 2</b>				
Inbound- All Others	480,992	480,992	0	0
Reallocate Admin Costs		( 480,992)	98,409	382,583
2nd Allocation	480,992	0	98,409	382,583
<b>Total For 10006500020000 ARA Strategic</b>				
Total Allocated	5,285,733	0	1,081,439	4,204,294



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department ARA Strategic Purchasing

Activity - Supply	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	Nondepartmental - Gen Gov	11,437	1.4565	14,318		14,318		14,318
	Fin-Dir. Office	1,036	0.1319	1,297		1,297		1,297
	Fin-OMB	55	0.0070	69		69		69
	Fin.-Debt Svc	16	0.0020	20		20		20
	Fin-Genl. Acctg	212	0.0270	265		265		265
	Fin-Auditing	4	0.0005	5		5		5
	Fin-Grants	12	0.0015	15		15		15
	Fin.-Tax&Rev. Acctg.	24	0.0031	30		30		30
	Fin - Cap Impr	2	0.0003	3		3		3
	Fin - Policy Develop	1	0.0001	1		1		1
	ARA Director's Office	372	0.0474	466		466		466
	ARA Admin Svcs	346	0.0441	433		433		433
	ARA Strategic Purchasing	523	0.0666	655		655		655
	ARA City Council Admin	53	0.0068	66		66	7	73
	ARA 3-1-1	137	0.0174	172		172	17	189
	ARA Central Payroll	99	0.0126	124		124	13	137
	ARA Regulatory Services	392	0.0499	491		491	50	541
	IT - Director	6,873	0.8753	8,604		8,604	877	9,481
	IT - Admin & Applications	786	0.1001	984		984	100	1,084
	IT - Infrastructure	5,326	0.6783	6,668		6,668	680	7,348
	IT - Radio Comm Service	81	0.0103	101		101	10	111
	Affirmative Action	407	0.0518	510		510	52	562
	Mayor's Office	4,520	0.5756	5,659		5,659	577	6,236
	Human Resources Dept.	9,645	1.2283	12,075		12,075	1,231	13,306
	Legal Department	4,253	0.5416	5,324		5,324	543	5,867
	City Secretary	38	0.0048	48		48	5	53
	City Council	1,146	0.1459	1,435		1,435	146	1,581
	City Controller's Office	2,395	0.3050	2,998		2,998	306	3,304
	Municipal Court Administration	16,323	2.0788	20,435		20,435	2,083	22,518
	Health Administration	21,772	2.7727	27,257		27,257	2,778	30,035
	Planning & Development Admin	685	0.0872	858		858	87	945
	PWE - Administration	52,314	6.6624	65,493		65,493	6,676	72,169



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department ARA Strategic Purchasing

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	1,730	0.2203	2,166		2,166	221	2,387
HPD - Police Records	95	0.0121	119		119	12	131
HPD- Inspector General	80	0.0102	100		100	10	110
General Services Department	33,975	4.3268	42,534		42,534	4,336	46,870
HEC	1,382	0.1760	1,730		1,730	176	1,906
Police	78,937	10.0529	98,823		98,823	10,073	108,896
Fire	65,984	8.4033	82,607		82,607	8,420	91,027
Municipal Court Judicial	4,639	0.5908	5,808		5,808	592	6,400
Solid Waste Management	41,858	5.3308	52,403		52,403	5,341	57,744
Housing and Community Devp.	16,232	2.0672	20,321		20,321	2,071	22,392
Library	46,169	5.8798	57,800		57,800	5,892	63,692
Parks & Recreation	65,549	8.3479	82,062		82,062	8,365	90,427
Health & Human Services	53,061	6.7575	66,428		66,428	6,771	73,199
Fin-Econ. Dvpt	69	0.0088	86		86	9	95
ARA Ins. Mgmt.	146	0.0186	183		183	19	202
ARA Alarm Permitting	71	0.0090	89		89	9	98
ARA Exec Svcs	71	0.0090	89		89	9	98
ARA Mayor's Antigang	130	0.0166	163		163	17	180
ARA-Other	5,014	0.6386	6,277		6,277	640	6,917
Planning & Development	1,988	0.2532	2,489		2,489	254	2,743
General Debt Services	875	0.1114	1,095		1,095	112	1,207
CIP S/R Planning	172	0.0219	215		215	22	237
CIP Sal Rec RE	472	0.0601	591		591	60	651
CIP S/R Engrg	571	0.0727	715		715	73	788
CIP S/R Constr.	425	0.0541	532		532	54	586
CIP S/R Eng/Const	9	0.0011	11		11	1	12
CIP S/R GeoEnv.	69	0.0088	86		86	9	95
CIP S/R Other	4	0.0005	5		5	1	6
CIP S/R GSD	8	0.0010	10		10	1	11
Prop & Cas Legal	7,418	0.9447	9,287		9,287	947	10,234
PWE - Fleet Management	10,943	1.3936	13,700		13,700	1,396	15,096
Wrkr Comp - HR	2,057	0.2620	2,575		2,575	262	2,837



Schedule .4 - Detail Activity Allocations  
For Department ARA Strategic Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	11	0.0014	14		14	1	15
HEC Director	27	0.0034	34		34	3	37
HEC - IT	1,451	0.1848	1,817		1,817	185	2,002
HEC - 9-1-1 Network	470	0.0599	588		588	60	648
HEC - Police Call Takers	104	0.0132	130		130	13	143
PWE-Sign Adm	403	0.0513	505		505	51	556
PWE-Bldg Insp.	6,978	0.8887	8,736		8,736	890	9,626
PWE - Stormwater Fund	5,831	0.7426	7,300		7,300	744	8,044
CABLE TV	986	0.1256	1,234		1,234	126	1,360
PWE - Houston Transtar	2,047	0.2607	2,563		2,563	261	2,824
Hurricane Ike Aid & Recovery	738	0.0940	924		924	94	1,018
TIRZ	455	0.0579	570		570	58	628
Houston Airport System (HAS)	62,652	7.9790	78,435		78,435	7,995	86,430
PWE - Water & Sewer System	104,270	13.2795	130,537		130,537	13,307	143,844
Conv and Ent Optns	12,785	1.6282	16,006		16,006	1,631	17,637
GSD Parking	1,618	0.2061	2,026		2,026	206	2,232
Health Benefits Fund	2,818	0.3589	3,528		3,528	360	3,888
Long Term Disability	84	0.0107	105		105	11	116
SubTotal	785,216	100.0000	983,030		983,030	98,409	1,081,439
TOTAL	785,216	100.0000	983,030		983,030	98,409	1,081,439

Allocation Basis: number of purchase transactions per dept.

Allocation Source: SAP



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department ARA Strategic Purchasing

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	27	1.4454	55,239		55,239		55,239
Fin-Genl. Acctg	16	0.8565	32,734		32,734		32,734
IT - Director	6	0.3212	12,275		12,275	1,258	13,533
Mayor's Office	21	1.1242	42,964		42,964	4,402	47,366
Human Resources Dept.	25	1.3383	51,147		51,147	5,241	56,388
Health Administration	15	0.8030	30,688		30,688	3,145	33,833
PWE - Administration	622	33.2979	1,272,538		1,272,538	130,391	1,402,929
CIP Sal Rec PWE Adm	3	0.1606	6,138		6,138	629	6,767
General Services Department	9	0.4818	18,413		18,413	1,887	20,300
HEC	2	0.1071	4,092		4,092	419	4,511
Police	45	2.4090	92,065		92,065	9,434	101,499
Fire	17	0.9101	34,780		34,780	3,564	38,344
Solid Waste Management	221	11.8308	452,140		452,140	46,329	498,469
Housing and Community Devp.	537	28.7473	1,098,640		1,098,640	112,574	1,211,214
Library	43	2.3019	87,973		87,973	9,014	96,987
Parks & Recreation	76	4.0685	155,487		155,487	15,932	171,419
Health & Human Services	6	0.3212	12,275		12,275	1,258	13,533
ARA Ins. Mgmt.	5	0.2677	10,229		10,229	1,048	11,277
ARA-Other	1	0.0535	2,046		2,046	210	2,256
Planning & Development	1	0.0535	2,046		2,046	210	2,256
CIP Sal Rec RE	2	0.1071	4,092		4,092	419	4,511
Prop & Cas Legal	13	0.6959	26,596		26,596	2,725	29,321
Wrkr Comp - HR	10	0.5353	20,459		20,459	2,096	22,555
PWE-Bldg Insp.	2	0.1071	4,092		4,092	419	4,511
PWE - Stormwater Fund	4	0.2141	8,184		8,184	839	9,023
CABLE TV	1	0.0535	2,046		2,046	210	2,256
Hurricane Ike Aid & Recovery	1	0.0535	2,046		2,046	210	2,256
TIRZ	1	0.0535	2,046		2,046	210	2,256
Houston Airport System (HAS)	81	4.3362	165,717		165,717	16,980	182,697
PWE - Water & Sewer System	18	0.9636	36,826		36,826	3,773	40,599
Conv and Ent Optns	28	1.4989	57,285		57,285	5,870	63,155
Health Benefits Fund	6	0.3212	12,275		12,275	1,258	13,533



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department ARA Strategic Purchasing

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Long Term Disability	3	0.1606	6,138		6,138	629	6,767
SubTotal	1,868	100.0000	3,821,711		3,821,711	382,583	4,204,294
TOTAL	1,868	100.0000	3,821,711		3,821,711	382,583	4,204,294

Allocation Basis: Number of formal contract type transactions

Allocation Source: Fin. & Adm. - Strategic Purchasing





Schedule .5 - Allocation Summary  
For Department ARA Strategic Purchasing

Receiving Department	Total	Supply	Formal Contracts
Nondepartmental - Gen Gov	69,557	14,318	55,239
Fin-Dir. Office	1,297	1,297	0
Fin-OMB	69	69	0
Fin.-Debt Svc	20	20	0
Fin-Genl. Acctg	32,999	265	32,734
Fin-Auditing	5	5	0
Fin-Grants	15	15	0
Fin.-Tax&Rev. Acctg.	30	30	0
Fin - Cap Impr	3	3	0
Fin - Policy Develop	1	1	0
ARA Director's Office	466	466	0
ARA Admin Svcs	433	433	0
ARA Strategic Purchasing	655	655	0
ARA City Council Admin	73	73	0
ARA 3-1-1	189	189	0
ARA Central Payroll	137	137	0
ARA Regulatory Services	541	541	0
IT - Director	23,014	9,481	13,533
IT - Admin & Applications	1,084	1,084	0
IT - Infrastructure	7,348	7,348	0
IT - Radio Comm Service	111	111	0
Affirmative Action	562	562	0
Mayor's Office	53,602	6,236	47,366
Human Resources Dept.	69,694	13,306	56,388
Legal Department	5,867	5,867	0
City Secretary	53	53	0
City Council	1,581	1,581	0
City Controller's Office	3,304	3,304	0
Municipal Court	22,518	22,518	0
Health Administration	63,868	30,035	33,833
Planning & Development	945	945	0
PWE - Administration	1,475,098	72,169	1,402,929
CIP Sal Rec PWE Adm	9,154	2,387	6,767
HPD - Police Records	131	131	0
HPD- Inspector General	110	110	0



**Schedule .5 - Allocation Summary  
For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
General Services Department	67,170	46,870	20,300
HEC	6,417	1,906	4,511
Police	210,395	108,896	101,499
Fire	129,371	91,027	38,344
Municipal Court Judicial	6,400	6,400	0
Solid Waste Management	556,213	57,744	498,469
Housing and Community	1,233,606	22,392	1,211,214
Library	160,679	63,692	96,987
Parks & Recreation	261,846	90,427	171,419
Health & Human Services	86,732	73,199	13,533
Fin-Econ. Dvpt	95	95	0
ARA Ins. Mgmt.	11,479	202	11,277
ARA Alarm Permitting	98	98	0
ARA Exec Svcs	98	98	0
ARA Mayor's Antigang	180	180	0
ARA-Other	9,173	6,917	2,256
Planning & Development	4,999	2,743	2,256
General Debt Services	1,207	1,207	0
CIP S/R Planning	237	237	0
CIP Sal Rec RE	5,162	651	4,511
CIP S/R Engrg	788	788	0
CIP S/R Constr.	586	586	0
CIP S/R Eng/Const	12	12	0
CIP S/R GeoEnv.	95	95	0
CIP S/R Other	6	6	0
CIP S/R GSD	11	11	0
Prop & Cas Legal	39,555	10,234	29,321
PWE - Fleet Management	15,096	15,096	0
Wrkr Comp - HR	25,392	2,837	22,555
Wrkr Comp Legal	15	15	0
HEC Director	37	37	0
HEC - IT	2,002	2,002	0
HEC - 9-1-1 Network	648	648	0
HEC - Police Call Takers	143	143	0
PWE-Sign Adm	556	556	0
PWE-Bldg Insp.	14,137	9,626	4,511



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
PWE - Stormwater Fund	17,067	8,044	9,023
CABLE TV	3,616	1,360	2,256
PWE - Houston Transtar	2,824	2,824	0
Hurricane Ike Aid & Recovery	3,274	1,018	2,256
TIRZ	2,884	628	2,256
Houston Airport System	269,127	86,430	182,697
PWE - Water & Sewer	184,443	143,844	40,599
Conv and Ent Optns	80,792	17,637	63,155
GSD Parking	2,232	2,232	0
Health Benefits Fund	17,421	3,888	13,533
Long Term Disability	6,883	116	6,767
Direct Billed	0	0	0
<b>Total</b>	<b>5,285,733</b>	<b>1,081,439</b>	<b>4,204,294</b>



**SCHEDULE 16.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – CITY COUNCIL ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The City Council Administration Division manages all of the administrative functions of the City Council such as payroll, accounts payable, and human resources. The costs have been directly allocated to City Council.

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated  
For Department ARA City Council Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	289,601			289,601
Nondepartmental - Gen Gov	12,598	1,075	13,673	
Fin-OMB	280	66	346	
Fin.-Debt Svc	42	6	48	
Fin-Genl. Acctg	502	56	558	
Fin-Auditing	73	13	86	
Fin-Grants	28	6	34	
Fin.-Tax&Rev. Acctg.	220	17	237	
Fin - Policy Develop	16	3	19	
ARA Director's Office	15,799	15,277	31,076	
ARA Admin Svcs	13,061	1,877	14,938	
ARA Strategic Purchasing	66	7	73	
ARA Central Payroll		265	265	
ARA Regulatory Services		585	585	
IT - Admin & Applications		7,823	7,823	
IT - Infrastructure		686	686	
IT - Radio Comm Service		301	301	
Affirmative Action		236	236	
Mayor's Office		715	715	
Human Resources Dept.		254	254	
City Secretary		66	66	
City Council		514	514	
City Controller's Office		1,244	1,244	
Total Allocated Additions:	42,685	31,092	73,777	73,777
Total To Be Allocated:	332,286	31,092		363,378



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA City Council Admin**

	Total	General & Admin	Council Svcs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	212,991	0	212,991
Fringe Benefits	63,173	0	63,173
<b>Other Expense &amp; Cost</b>			
Supplies	3,177	0	3,177
Contractual Svcs	10,260	0	10,260
<b>Departmental Totals</b>			
Total Expenditures	289,601	0	289,601
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	289,601	0	289,601
<b>Allocation Step 1</b>			
Inbound- All Others	42,685	42,685	0
Reallocate Admin Costs		( 42,685)	42,685
1st Allocation	332,286	0	332,286
<b>Allocation Step 2</b>			
Inbound- All Others	31,092	31,092	0
Reallocate Admin Costs		( 31,092)	31,092
2nd Allocation	31,092	0	31,092
<b>Total For 10006500040000 ARA City Council</b>			
Total Allocated	363,378	0	363,378



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department ARA City Council Admin

Activity - Council Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	100	100.0000	332,286		332,286	31,092	363,378
SubTotal	100	100.0000	332,286		332,286	31,092	363,378
TOTAL	100	100.0000	332,286		332,286	31,092	363,378

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA City Council Admin**

Receiving Department	Total	Council Svcs
City Council	363,378	363,378
Direct Billed	0	0
<b>Total</b>	<b>363,378</b>	<b>363,378</b>





**SCHEDULE 17.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – 3-1-1 CALL CENTER  
NATURE AND EXTENT OF SERVICES**

The 3-1-1 Call Center is the citywide response center for non-emergency City services answering citizens' calls for all City departments. The Call Center generates service request/work orders and provides information, statistical reports and citizen satisfaction measurements. These services have been allocated based upon the number of calls received for each department.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA 3-1-1**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,695,435			4,695,435
Equipment Usage Charge	3,172		3,172	
Nondepartmental - Gen Gov	255,584	21,713	277,297	
Fin-OMB	470	111	581	
Fin.-Debt Svc	678	105	783	
Fin-Genl. Acctg	954	102	1,056	
Fin-Auditing	1,189	219	1,408	
Fin-Grants	453	99	552	
Fin.-Tax&Rev. Acctg.	3,575	274	3,849	
Fin - Policy Develop	260	45	305	
ARA Director's Office	326,994	316,191	643,185	
ARA Admin Svcs	270,516	38,882	309,398	
ARA Strategic Purchasing	172	17	189	
ARA Central Payroll		5,478	5,478	
ARA Regulatory Services		9,479	9,479	
IT - Admin & Applications		29,267	29,267	
IT - Infrastructure		27,038	27,038	
IT - Radio Comm Service		506	506	
Affirmative Action		4,133	4,133	
Mayor's Office		14,804	14,804	
Human Resources Dept.		5,255	5,255	
City Secretary		1,072	1,072	
City Council		8,328	8,328	
City Controller's Office		3,401	3,401	
Total Allocated Additions:	864,017	486,519	1,350,536	1,350,536
Total To Be Allocated:	5,559,452	486,519		6,045,971



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA 3-1-1**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,214,934	0	3,214,934
Fringe Benefits	1,218,567	0	1,218,567
<b>Other Expense &amp; Cost</b>			
Supplies	15,016	0	15,016
Contractual Services	246,918	0	246,918
<b>Departmental Totals</b>			
Total Expenditures	4,695,435	0	4,695,435
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	4,695,435	0	4,695,435
<b>Allocation Step 1</b>			
Inbound- All Others	864,017	864,017	0
Reallocate Admin Costs		( 864,017)	864,017
1st Allocation	5,559,452	0	5,559,452
<b>Allocation Step 2</b>			
Inbound- All Others	486,519	486,519	0
Reallocate Admin Costs		( 486,519)	486,519
2nd Allocation	486,519	0	486,519
<b>Total For 10006500080003 ARA 3-1-1</b>			
Total Allocated	6,045,971	0	6,045,971



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA 3-1-1**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	1,819	0.0757	4,210		4,210		4,210
ARA Director's Office	4,361	0.1816	10,094		10,094		10,094
IT - Director	4,234	0.1763	9,800		9,800	860	10,660
Affirmative Action	436	0.0182	1,009		1,009	89	1,098
Mayor's Office	8,345	0.3474	19,315		19,315	1,695	21,010
Human Resources Dept.	8,401	0.3498	19,445		19,445	1,706	21,151
Legal Department	1,781	0.0742	4,122		4,122	362	4,484
City Secretary	2,280	0.0949	5,277		5,277	463	5,740
City Council	4,126	0.1718	9,550		9,550	838	10,388
City Controller's Office	569	0.0237	1,317		1,317	116	1,433
Municipal Court Administration	938,068	39.0551	2,171,266		2,171,266	190,498	2,361,764
Health Administration	52,885	2.2018	122,408		122,408	10,740	133,148
Planning & Development Admin	3,374	0.1405	7,810		7,810	685	8,495
PWE - Administration	296,794	12.3567	686,963		686,963	60,273	747,236
General Services Department	826	0.0344	1,912		1,912	168	2,080
HEC	6,196	0.2580	14,341		14,341	1,258	15,599
Police	189,993	7.9101	439,760		439,760	38,584	478,344
Fire	7,415	0.3087	17,163		17,163	1,506	18,669
Municipal Court Judicial	4,743	0.1975	10,978		10,978	963	11,941
Solid Waste Management	343,615	14.3060	795,336		795,336	69,781	865,117
Housing and Community Devp.	4,356	0.1814	10,082		10,082	885	10,967
Library	3,327	0.1385	7,701		7,701	676	8,377
Parks & Recreation	14,332	0.5967	33,173		33,173	2,911	36,084
Houston Airport System (HAS)	590	0.0246	1,366		1,366	120	1,486
Conv and Ent Optns	1,357	0.0565	3,141		3,141	276	3,417
GSD Parking	40,494	1.6859	93,728		93,728	8,223	101,951
Other	457,176	19.0340	1,058,185		1,058,185	92,843	1,151,028
<b>SubTotal</b>	<b>2,401,893</b>	<b>100.0000</b>	<b>5,559,452</b>		<b>5,559,452</b>	<b>486,519</b>	<b>6,045,971</b>
<b>TOTAL</b>	<b>2,401,893</b>	<b>100.0000</b>	<b>5,559,452</b>		<b>5,559,452</b>	<b>486,519</b>	<b>6,045,971</b>



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department ARA 3-1-1**

Allocation Basis: Number of calls received per dept.

Allocation Source: 3-1-1 Operations



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA 3-1-1**

Receiving Department	Total	Services
Fin-Dir. Office	4,210	4,210
ARA Director's Office	10,094	10,094
IT - Director	10,660	10,660
Affirmative Action	1,098	1,098
Mayor's Office	21,010	21,010
Human Resources Dept.	21,151	21,151
Legal Department	4,484	4,484
City Secretary	5,740	5,740
City Council	10,388	10,388
City Controller's Office	1,433	1,433
Municipal Court	2,361,764	2,361,764
Health Administration	133,148	133,148
Planning & Development	8,495	8,495
PWE - Administration	747,236	747,236
General Services Department	2,080	2,080
HEC	15,599	15,599
Police	478,344	478,344
Fire	18,669	18,669
Municipal Court Judicial	11,941	11,941
Solid Waste Management	865,117	865,117
Housing and Community	10,967	10,967
Library	8,377	8,377
Parks & Recreation	36,084	36,084
Houston Airport System	1,486	1,486
Conv and Ent Optns	3,417	3,417
GSD Parking	101,951	101,951
Other	1,151,028	1,151,028
Direct Billed	0	0
<b>Total</b>	<b>6,045,971</b>	<b>6,045,971</b>



**SCHEDULE 18.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – CENTRAL PAYROLL**  
**NATURE AND EXTENT OF SERVICES**

The Central Payroll Division delivers accurate, reliable, and timely payroll and financial services for all of the City employees. All costs have been allocated based upon the number of full time equivalent positions for all funds.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Central Payroll**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,318,039			1,318,039
Nondepartmental - Gen Gov	45,873	3,906	49,779	
Fin-OMB	402	95	497	
Fin.-Debt Svc	190	29	219	
Fin-Genl. Acctg	722	80	802	
Fin-Auditing	334	61	395	
Fin-Grants	127	28	155	
Fin.-Tax&Rev. Acctg.	1,003	77	1,080	
Fin - Policy Develop	73	13	86	
ARA Director's Office	56,948	55,067	112,015	
ARA Admin Svcs	47,079	6,769	53,848	
ARA Strategic Purchasing	124	13	137	
ARA Central Payroll		954	954	
ARA Regulatory Services		2,661	2,661	
IT - Admin & Applications		132,995	132,995	
IT - Infrastructure		987	987	
IT - Radio Comm Service		433	433	
Affirmative Action		1,014	1,014	
Mayor's Office		2,578	2,578	
Human Resources Dept.		915	915	
City Secretary		301	301	
City Council		2,338	2,338	
City Controller's Office		2,071	2,071	
Total Allocated Additions:	<u>152,875</u>	<u>213,385</u>	<u>366,260</u>	366,260
Total To Be Allocated:	<u><u>1,470,914</u></u>	<u><u>213,385</u></u>		<u><u>1,684,299</u></u>





**Schedule .3 - Costs Allocated By Activity  
For Department ARA Central Payroll**

	Total	General & Admin	Central Payroll
<b>Wages &amp; Benefits</b>			
Salaries & Wages	936,463	0	936,463
Fringe Benefits	299,491	0	299,491
<b>Other Expense &amp; Cost</b>			
Supplies	10,296	0	10,296
Contractual Services	71,789	0	71,789
<b>Departmental Totals</b>			
Total Expenditures	1,318,039	0	1,318,039
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,318,039	0	1,318,039
<b>Allocation Step 1</b>			
Inbound- All Others	152,875	152,875	0
Reallocate Admin Costs		( 152,875)	152,875
1st Allocation	1,470,914	0	1,470,914
<b>Allocation Step 2</b>			
Inbound- All Others	213,385	213,385	0
Reallocate Admin Costs		( 213,385)	213,385
2nd Allocation	213,385	0	213,385
<b>Total For 10006500070000 ARA Central Payroll</b>			
Total Allocated	1,684,299	0	1,684,299



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Central Payroll**

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0218	320		320		320
Fin-OMB	15.80	0.0661	972		972		972
Fin.-Debt Svc	4.60	0.0192	283		283		283
Fin-Genl. Acctg	11.70	0.0490	720		720		720
Fin-Auditing	4.70	0.0197	289		289		289
Fin-Grants	4.40	0.0184	271		271		271
Fin.-Tax&Rev. Acctg.	4.80	0.0201	295		295		295
Fin - Cap Impr	1.60	0.0067	98		98		98
Fin - Policy Develop	2.00	0.0084	123		123		123
ARA Director's Office	4.80	0.0201	295		295		295
ARA Admin Svcs	33.10	0.1385	2,037		2,037		2,037
ARA Strategic Purchasing	48.20	0.2017	2,967		2,967		2,967
ARA City Council Admin	4.30	0.0180	265		265		265
ARA 3-1-1	89.00	0.3724	5,478		5,478		5,478
ARA Central Payroll	15.50	0.0649	954		954		954
ARA Regulatory Services	42.18	0.1765	2,596		2,596	381	2,977
IT - Director	19.38	0.0811	1,193		1,193	175	1,368
IT - Admin & Applications	51.50	0.2155	3,170		3,170	465	3,635
IT - Infrastructure	83.33	0.3487	5,129		5,129	752	5,881
IT - Radio Comm Service	3.61	0.0151	222		222	33	255
Affirmative Action	34.10	0.1427	2,099		2,099	308	2,407
Mayor's Office	50.09	0.2096	3,083		3,083	452	3,535
Human Resources Dept.	43.94	0.1839	2,704		2,704	396	3,100
Legal Department	174.48	0.7301	10,739		10,739	1,574	12,313
City Secretary	11.50	0.0481	708		708	104	812
City Council	73.30	0.3067	4,511		4,511	661	5,172
City Controller's Office	76.30	0.3193	4,696		4,696	688	5,384
Municipal Court Administration	313.45	1.3116	19,292		19,292	2,828	22,120
Health Administration	119.78	0.5012	7,372		7,372	1,081	8,453
Planning & Development Admin	18.90	0.0791	1,163		1,163	171	1,334
CIP Sal Rec PWE Adm	20.45	0.0856	1,259		1,259	185	1,444
HPD - Police Records	99.54	0.4165	6,126		6,126	898	7,024



## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department ARA Central Payroll**

## Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	27.87	0.1166	1,715		1,715	251	1,966
General Services Department	282.06	1.1802	17,360		17,360	2,545	19,905
HEC	275.60	1.1532	16,962		16,962	2,487	19,449
Police	7,482.91	31.3097	460,553		460,553	67,519	528,072
Fire	4,424.69	18.5140	272,326		272,326	39,923	312,249
Municipal Court Judicial	53.92	0.2256	3,319		3,319	487	3,806
PWE - All Other	573.24	2.3986	35,281		35,281	5,172	40,453
Solid Waste Management	667.22	2.7918	41,065		41,065	6,020	47,085
Housing and Community Devp.	149.17	0.6242	9,181		9,181	1,346	10,527
Library	555.92	2.3261	34,215		34,215	5,016	39,231
Parks & Recreation	982.26	4.1100	60,455		60,455	8,863	69,318
Health & Human Services	1,151.88	4.8198	70,895		70,895	10,393	81,288
Fin-Econ. Dvpt	10.00	0.0418	615		615	90	705
Finance - Fleet Management	4.10	0.0172	252		252	37	289
ARA Ins. Mgmt.	4.07	0.0170	250		250	37	287
ARA Alarm Permitting	5.90	0.0247	363		363	53	416
ARA Exec Svcs	34.43	0.1441	2,119		2,119	311	2,430
ARA Mayor's Antligang	6.10	0.0255	375		375	55	430
ARA-Other	9.19	0.0385	566		566	83	649
Planning & Development	92.24	0.3860	5,677		5,677	832	6,509
CIP S/R Planning	8.07	0.0338	497		497	73	570
CIP Sal Rec RE	36.07	0.1509	2,220		2,220	325	2,545
CIP S/R Engrg	102.97	0.4309	6,337		6,337	929	7,266
CIP S/R Constr.	114.10	0.4774	7,022		7,022	1,030	8,052
CIP S/R Eng/Const	2.77	0.0116	170		170	25	195
CIP S/R GeoEnv.	9.46	0.0396	582		582	85	667
CIP S/R Other	17.49	0.0732	1,076		1,076	158	1,234
CIP S/R GSD	29.97	0.1254	1,845		1,845	270	2,115
Prop & Cas Legal	27.76	0.1162	1,709		1,709	250	1,959
PWE - Fleet Management	133.47	0.5585	8,215		8,215	1,204	9,419
Wrkr Comp - HR	26.86	0.1124	1,653		1,653	242	1,895
Wrkr Comp Legal	4.79	0.0200	295		295	43	338

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Central Payroll**

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Sign Adm	40.66	0.1701	2,502		2,502	367	2,869
PWE-Bldg Insp.	450.14	1.8835	27,705		27,705	4,062	31,767
PWE - Stormwater Fund	426.25	1.7835	26,234		26,234	3,846	30,080
CABLE TV	9.98	0.0418	614		614	90	704
PWE - Houston Transtar	6.88	0.0288	423		423	62	485
Houston Airport System (HAS)	1,604.75	6.7147	98,767		98,767	14,479	113,246
PWE - Water & Sewer System	2,351.07	9.8375	144,701		144,701	21,213	165,914
Conv and Ent Optns	124.10	0.5193	7,638		7,638	1,120	8,758
GSD Parking	53.91	0.2256	3,318		3,318	486	3,804
Health Benefits Fund	39.28	0.1644	2,418		2,418	354	2,772
SubTotal	23,899.10	100.0000	1,470,914		1,470,914	213,385	1,684,299
TOTAL	23,899.10	100.0000	1,470,914		1,470,914	213,385	1,684,299

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
Fin-Dir. Office	320	320
Fin-OMB	972	972
Fin.-Debt Svc	283	283
Fin-Genl. Acctg	720	720
Fin-Auditing	289	289
Fin-Grants	271	271
Fin.-Tax&Rev. Acctg.	295	295
Fin - Cap Impr	98	98
Fin - Policy Develop	123	123
ARA Director's Office	295	295
ARA Admin Svcs	2,037	2,037
ARA Strategic Purchasing	2,967	2,967
ARA City Council Admin	265	265
ARA 3-1-1	5,478	5,478
ARA Central Payroll	954	954
ARA Regulatory Services	2,977	2,977
IT - Director	1,368	1,368
IT - Admin & Applications	3,635	3,635
IT - Infrastructure	5,881	5,881
IT - Radio Comm Service	255	255
Affirmative Action	2,407	2,407
Mayor's Office	3,535	3,535
Human Resources Dept.	3,100	3,100
Legal Department	12,313	12,313
City Secretary	812	812
City Council	5,172	5,172
City Controller's Office	5,384	5,384
Municipal Court	22,120	22,120
Health Administration	8,453	8,453
Planning & Development	1,334	1,334
CIP Sal Rec PWE Adm	1,444	1,444
HPD - Police Records	7,024	7,024
HPD- Inspector General	1,966	1,966
General Services Department	19,905	19,905
HEC	19,449	19,449



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
Police	528,072	528,072
Fire	312,249	312,249
Municipal Court Judicial	3,806	3,806
PWE - All Other	40,453	40,453
Solid Waste Management	47,085	47,085
Housing and Community	10,527	10,527
Library	39,231	39,231
Parks & Recreation	69,318	69,318
Health & Human Services	81,288	81,288
Fin-Econ. Dvpt	705	705
Finance - Fleet Management	289	289
ARA Ins. Mgmt.	287	287
ARA Alarm Permitting	416	416
ARA Exec Svcs	2,430	2,430
ARA Mayor's Antigang	430	430
ARA-Other	649	649
Planning & Development	6,509	6,509
CIP S/R Planning	570	570
CIP Sal Rec RE	2,545	2,545
CIP S/R Engrg	7,266	7,266
CIP S/R Constr.	8,052	8,052
CIP S/R Eng/Const	195	195
CIP S/R GeoEnv.	667	667
CIP S/R Other	1,234	1,234
CIP S/R GSD	2,115	2,115
Prop & Cas Legal	1,959	1,959
PWE - Fleet Management	9,419	9,419
Wrkr Comp - HR	1,895	1,895
Wrkr Comp Legal	338	338
PWE-Sign Adm	2,869	2,869
PWE-Bldg Insp.	31,767	31,767
PWE - Stormwater Fund	30,080	30,080
CABLE TV	704	704
PWE - Houston Transtar	485	485
Houston Airport System	113,246	113,246
PWE - Water & Sewer	165,914	165,914

All Monetary Values Are \$ Dollars  
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Report Output Prepared By Agency

City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department ARA Central Payroll

Receiving Department	Total	Central Payroll
Conv and Ent Optns	8,758	8,758
GSD Parking	3,804	3,804
Health Benefits Fund	2,772	2,772
Direct Billed	0	0
<b>Total</b>	<b>1,684,299</b>	<b>1,684,299</b>



**SCHEDULE 19.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES  
NATURE AND EXTENT OF SERVICES**

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



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Regulatory Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	2,433,910			2,433,910
Transfers	403,588			
<b>Total Deductions:</b>	403,588			403,588
Equipment Usage Charge	5,683		5,683	
Nondepartmental - Gen Gov	123,256	10,500	133,756	
Fin-OMB	1,878	445	2,323	
Fin.-Debt Svc	409	63	472	
Fin-Genl. Acctg	3,702	401	4,103	
Fin-Auditing	718	132	850	
Fin-Grants	274	60	334	
Fin.-Tax&Rev. Acctg.	2,160	166	2,326	
Fin - Policy Develop	157	27	184	
ARA Director's Office	154,973	149,853	304,826	
ARA Admin Svcs	166,777	22,750	189,527	
ARA Strategic Purchasing	491	50	541	
ARA Central Payroll	2,596	381	2,977	
ARA Regulatory Services		5,728	5,728	
IT - Admin & Applications		33,249	33,249	
IT - Infrastructure		4,609	4,609	
IT - Radio Comm Service		2,021	2,021	
Affirmative Action		2,319	2,319	
Mayor's Office		7,016	7,016	
Human Resources Dept.		2,491	2,491	
City Secretary		648	648	
City Council		5,033	5,033	
City Controller's Office		8,639	8,639	
<b>Total Allocated Additions:</b>	463,074	256,581	719,655	719,655
<b>Total To Be Allocated:</b>	3,300,572	256,581		3,557,153



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department ARA Regulatory Services

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,878,950	0	1,878,950
Fringe Benefits	676,849	0	676,849
<b>Other Expense &amp; Cost</b>			
Supplies	53,932	0	53,932
Contractual Services	215,630	0	215,630
Other	12,137	0	12,137
*Transfers	( 403,588)	( 403,588)	0
<b>Departmental Totals</b>			
Total Expenditures	2,433,910	( 403,588)	2,837,498
<b>Deductions</b>			
Total Deductions	403,588	403,588	0
Functional Cost	2,837,498	0	2,837,498
<b>Allocation Step 1</b>			
Inbound- All Others	463,074	463,074	0
Reallocate Admin Costs		( 463,074)	463,074
1st Allocation	3,300,572	0	3,300,572
<b>Allocation Step 2</b>			
Inbound- All Others	256,581	256,581	0
Reallocate Admin Costs		( 256,581)	256,581
2nd Allocation	256,581	0	256,581
<b>Total For 10006500030000 ARA Regulatory</b>			
Total Allocated	3,557,153	0	3,557,153



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department ARA Regulatory Services

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,230,953	4.6015	151,876		151,876		151,876
Fin-Dir. Office	840,093	0.0514	1,696		1,696		1,696
Fin-OMB	1,371,778	0.0839	2,769		2,769		2,769
Fin.-Debt Svc	440,525	0.0269	889		889		889
Fin-Genl. Acctg	3,041,487	0.1860	6,140		6,140		6,140
Fin-Auditing	336,395	0.0206	679		679		679
Fin-Grants	272,807	0.0167	551		551		551
Fin.-Tax&Rev. Acctg.	1,159,857	0.0709	2,342		2,342		2,342
Fin - Cap Impr	172,256	0.0105	348		348		348
Fin - Policy Develop	164,716	0.0101	333		333		333
ARA Director's Office	1,009,076	0.0617	2,037		2,037		2,037
ARA Admin Svcs	2,488,790	0.1522	5,024		5,024		5,024
ARA Strategic Purchasing	4,331,302	0.2649	8,744		8,744		8,744
ARA City Council Admin	289,601	0.0177	585		585		585
ARA 3-1-1	4,695,435	0.2872	9,479		9,479		9,479
ARA Central Payroll	1,318,039	0.0806	2,661		2,661		2,661
ARA Regulatory Services	2,837,498	0.1736	5,728		5,728		5,728
IT - Director	1,929,841	0.1180	3,896		3,896	323	4,219
IT - Admin & Applications	6,984,471	0.4272	14,100		14,100	1,168	15,268
IT - Infrastructure	8,241,171	0.5041	16,637		16,637	1,378	18,015
IT - Radio Comm Service	331,348	0.0203	669		669	55	724
Affirmative Action	2,300,986	0.1407	4,645		4,645	385	5,030
Mayor's Office	2,905,833	0.1777	5,866		5,866	486	6,352
Human Resources Dept.	2,730,717	0.1670	5,513		5,513	456	5,969
Legal Department	15,985,327	0.9777	32,271		32,271	2,672	34,943
City Secretary	660,977	0.0404	1,334		1,334	110	1,444
City Council	5,095,662	0.3117	10,287		10,287	852	11,139
City Controller's Office	7,111,095	0.4350	14,356		14,356	1,189	15,545
Municipal Court Administration	18,216,166	1.1142	36,775		36,775	3,045	39,820
Health Administration	12,431,253	0.7604	25,096		25,096	2,078	27,174
Planning & Development Admin	1,768,145	0.1081	3,570		3,570	296	3,866
HPD - Police Records	5,011,590	0.3065	10,117		10,117	838	10,955



**City Of Houston, Texas**  
**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Regulatory Services**

## Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	2,795,545	0.1710	5,644		5,644	467	6,111
General Services Department	48,846,473	2.9877	98,611		98,611	8,165	106,776
HEC	430		1		1		1
Police	641,652,690	39.2469	1,295,364		1,295,364	107,260	1,402,624
Fire	416,443,856	25.4718	840,714		840,714	69,614	910,328
Municipal Court Judicial	5,186,394	0.3172	10,470		10,470	867	11,337
PWE - All Other	87,853,545	5.3736	177,358		177,358	14,686	192,044
Solid Waste Management	70,655,200	4.3216	142,638		142,638	11,811	154,449
Housing and Community Devp.	298,135	0.0182	602		602	50	652
Library	37,625,027	2.3013	75,957		75,957	6,289	82,246
Parks & Recreation	69,585,933	4.2562	140,480		140,480	11,632	152,112
Health & Human Services	43,864,545	2.6830	88,553		88,553	7,332	95,885
Fin-Econ. Dvpt	976,132	0.0597	1,971		1,971	163	2,134
Finance - Fleet Management	268,126	0.0164	541		541	45	586
ARA Alarm Permitting	1,522,337	0.0931	3,073		3,073	254	3,327
ARA Exec Svcs	3,451,337	0.2111	6,968		6,968	577	7,545
ARA Mayor's Antigang	508,446	0.0311	1,026		1,026	85	1,111
ARA-Other	750,324	0.0459	1,515		1,515	125	1,640
Planning & Development	6,446,469	0.3943	13,014		13,014	1,078	14,092
TIRZ	4,487,496	0.2745	9,059		9,059	750	9,809
SubTotal	1,634,923,630	100.0000	3,300,572		3,300,572	256,581	3,557,153
TOTAL	1,634,923,630	100.0000	3,300,572		3,300,572	256,581	3,557,153

Allocation Basis: Total FY 2009 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Regulatory Services**

Receiving Department	Total	Services
Nondepartmental - Gen Gov	151,876	151,876
Fin-Dir. Office	1,696	1,696
Fin-OMB	2,769	2,769
Fin.-Debt Svc	889	889
Fin-Genl. Acctg	6,140	6,140
Fin-Auditing	679	679
Fin-Grants	551	551
Fin.-Tax&Rev. Acctg.	2,342	2,342
Fin - Cap Impr	348	348
Fin - Policy Develop	333	333
ARA Director's Office	2,037	2,037
ARA Admin Svcs	5,024	5,024
ARA Strategic Purchasing	8,744	8,744
ARA City Council Admin	585	585
ARA 3-1-1	9,479	9,479
ARA Central Payroll	2,661	2,661
ARA Regulatory Services	5,728	5,728
IT - Director	4,219	4,219
IT - Admin & Applications	15,268	15,268
IT - Infrastructure	18,015	18,015
IT - Radio Comm Service	724	724
Affirmative Action	5,030	5,030
Mayor's Office	6,352	6,352
Human Resources Dept.	5,969	5,969
Legal Department	34,943	34,943
City Secretary	1,444	1,444
City Council	11,139	11,139
City Controller's Office	15,545	15,545
Municipal Court	39,820	39,820
Health Administration	27,174	27,174
Planning & Development	3,866	3,866
HPD - Police Records	10,955	10,955
HPD- Inspector General	6,111	6,111
General Services Department	106,776	106,776
HEC	1	1



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Regulatory Services**

Receiving Department	Total	Services
Police	1,402,624	1,402,624
Fire	910,328	910,328
Municipal Court Judicial	11,337	11,337
PWE - All Other	192,044	192,044
Solid Waste Management	154,449	154,449
Housing and Community	652	652
Library	82,246	82,246
Parks & Recreation	152,112	152,112
Health & Human Services	95,885	95,885
Fin-Econ. Dvpt	2,134	2,134
Finance - Fleet Management	586	586
ARA Alarm Permitting	3,327	3,327
ARA Exec Svcs	7,545	7,545
ARA Mayor's Antigang	1,111	1,111
ARA-Other	1,640	1,640
Planning & Development	14,092	14,092
TIRZ	9,809	9,809
Direct Billed	0	0
<b>Total</b>	<b>3,557,153</b>	<b>3,557,153</b>



**SCHEDULE 20.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR  
NATURE AND EXTENT OF SERVICES**

The Office of the Director of the Information Technology Department is responsible for citywide IT oversight, departmental administrative support in processing accounts payable and procurement, departmental support of human resources and budgetary processes, and other financial planning and reporting for the IT department. The costs of the Office of the Director have been allocated based on the number of full time equivalent positions in the sections supervised.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IT - Director**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>1,937,035</b>			<b>1,937,035</b>
Building Usage Charge	58,486		58,486	
Nondepartmental - Gen Gov	59,435	5,127	64,562	
Fin-OMB	4,869	1,153	6,022	
Fin.-Debt Svc	279	43	322	
Fin-Genl. Acctg	8,734	974	9,708	
Fin-Auditing	489	90	579	
Fin-Grants	187	41	228	
Fin.-Tax&Rev. Acctg.	1,469	113	1,582	
Fin - Policy Develop	107	19	126	
ARA Admin Svcs	1,185	133	1,318	
ARA Strategic Purchasing	20,879	2,135	23,014	
ARA 3-1-1	9,800	860	10,660	
ARA Central Payroll	1,193	175	1,368	
ARA Regulatory Services	3,896	323	4,219	
IT - Director		264,924	264,924	
IT - Admin & Applications		1,515,118	1,515,118	
IT - Infrastructure		492,035	492,035	
Affirmative Action		1,437	1,437	
Mayor's Office		3,224	3,224	
Human Resources Dept.		16,405	16,405	
Legal Department		1,814	1,814	
City Secretary		442	442	
City Council		3,436	3,436	
City Controller's Office		20,708	20,708	
HPD- Inspector General		9,912	9,912	
General Services Department		281,084	281,084	
<b>Total Allocated Additions:</b>	<b>171,008</b>	<b>2,621,725</b>	<b>2,792,733</b>	<b>2,792,733</b>
<b>Total To Be Allocated:</b>	<b>2,108,043</b>	<b>2,621,725</b>		<b>4,729,768</b>





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Director**

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,185,521	0	1,185,521
Fringe Benefits	394,799	0	394,799
<b>Other Expense &amp; Cost</b>			
Supplies	61,884	0	61,884
Contractual Svcs	288,122	0	288,122
Other	6,709	0	6,709
<b>Departmental Totals</b>			
Total Expenditures	1,937,035	0	1,937,035
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,937,035	0	1,937,035
<b>Allocation Step 1</b>			
Inbound- All Others	171,008	171,008	0
Reallocate Admin Costs		( 171,008)	171,008
1st Allocation	2,108,043	0	2,108,043
<b>Allocation Step 2</b>			
Inbound- All Others	2,621,725	2,621,725	0
Reallocate Admin Costs		( 2,621,725)	2,621,725
2nd Allocation	2,621,725	0	2,621,725
<b>Total For 10006800010000 IT - Director</b>			
Total Allocated	4,729,768	0	4,729,768



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Director**

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	19	12.5673	264,924		264,924		264,924
IT - Admin & Applications	51	33.3960	704,002		704,002	1,001,401	1,705,403
IT - Infrastructure	83	54.0367	1,139,117		1,139,117	1,620,324	2,759,441
SubTotal	154	100.0000	2,108,043		2,108,043	2,621,725	4,729,768
TOTAL	154	100.0000	2,108,043		2,108,043	2,621,725	4,729,768

Allocation Basis: Number of full time equivalent positions administered by IT Director

Allocation Source: Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Director**

Receiving Department	Total	Dept Admin
IT - Director	264,924	264,924
IT - Admin & Applications	1,705,403	1,705,403
IT - Infrastructure	2,759,441	2,759,441
Direct Billed	0	0
<b>Total</b>	<b>4,729,768</b>	<b>4,729,768</b>



**SCHEDULE 21.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS**  
**NATURE AND EXTENT OF SERVICES**

The Information Technology Department – Administration & Applications division provides application support and oversight for the City's core business systems and numerous departmental applications, maintains the CitizensNet email communication system, and providing ERP application support and oversight for the City's core business system and other departmental applications integrated with ERP. The functions and bases used for cost allocation are as follows:

- **Enterprise Applications** – Costs for the support of enterprise applications have been allocated based on the number of work hours per department for the Application group.
- **CitizensNet** – Costs of the CitizensNet email communication support have been allocated based on the number of CitizensNet announcements per department.
- **IT ERP** – Costs of the ERP system support have been allocated based on the total number of SAP users per department.

City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated  
For Department IT - Admin & Applications

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,984,471			6,984,471
Equipment Usage Charge	888		888	
Nondepartmental - Gen Gov	153,556	13,109	166,665	
Fin-OMB	1,699	403	2,102	
Fin.-Debt Svc	1,398	216	1,614	
Fin-Genl. Acctg	3,159	347	3,506	
Fin-Auditing	1,768	325	2,093	
Fin-Grants	935	204	1,139	
Fin.-Tax&Rev. Acctg.	5,318	407	5,725	
Fin - Policy Develop	536	93	629	
ARA Admin Svcs	1,427	161	1,588	
ARA Strategic Purchasing	984	100	1,084	
ARA Central Payroll	3,170	465	3,635	
ARA Regulatory Services	14,100	1,168	15,268	
IT - Director	704,002	1,001,401	1,705,403	
IT - Admin & Applications		81,007	81,007	
IT - Infrastructure		8,899	8,899	
Affirmative Action		6,491	6,491	
Mayor's Office		8,566	8,566	
Human Resources Dept.		3,041	3,041	
Legal Department		87,663	87,663	
City Secretary		2,211	2,211	
City Council		17,182	17,182	
City Controller's Office		10,030	10,030	
Total Allocated Additions:	892,940	1,243,489	2,136,429	2,136,429
Total To Be Allocated:	7,877,411	1,243,489		9,120,900



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department IT - Admin & Applications

	Total	General & Admin	Enterprise Appl.	Citizen's Net	IT ERP
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,961,807	0	1,853,147	50,969	2,057,691
Fringe Benefits	1,322,362	0	715,861	4,286	602,215
<b>Other Expense &amp; Cost</b>					
Supplies	34,621	0	20,527	501	13,593
Contractual Svcs	1,656,698	0	363,774	82,030	1,210,894
Other	8,983	0	8,983	0	0
<b>Departmental Totals</b>					
Total Expenditures	6,984,471	0	2,962,292	137,786	3,884,393
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,984,471	0	2,962,292	137,786	3,884,393
<b>Allocation Step 1</b>					
Inbound- All Others	892,940	892,940	0	0	0
Reallocate Admin Costs		( 892,940)	378,718	17,615	496,607
1st Allocation	7,877,411	0	3,341,010	155,401	4,381,000
<b>Allocation Step 2</b>					
Inbound- All Others	1,243,489	1,243,489	0	0	0
Reallocate Admin Costs		( 1,243,489)	527,395	24,530	691,564
2nd Allocation	1,243,489	0	527,395	24,530	691,564
<b>Total For 10006800020000 IT - Admin &amp;</b>					
Total Allocated	9,120,900	0	3,868,405	179,931	5,072,564



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Admin & Applications**

Activity - Enterprise Appl.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	220	3.1447	105,063		105,063		105,063
ARA Director's Office	896	12.8073	427,894		427,894		427,894
ARA Strategic Purchasing	317	4.5312	151,387		151,387		151,387
ARA 3-1-1	49	0.7004	23,400		23,400		23,400
IT - Director	3,103	44.3537	1,481,869		1,481,869		1,481,869
IT - Admin & Applications	14	0.2001	6,686		6,686		6,686
Affirmative Action	23	0.3288	10,984		10,984	5,061	16,045
Mayor's Office	536	7.6615	255,972		255,972	117,932	373,904
Human Resources Dept.	177	2.5300	84,528		84,528	38,944	123,472
Legal Department	94	1.3436	44,891		44,891	20,682	65,573
City Secretary	120	1.7153	57,307		57,307	26,403	83,710
City Council	45	0.6432	21,490		21,490	9,901	31,391
City Controller's Office	117	1.6724	55,875		55,875	25,743	81,618
Municipal Court Administration	44	0.6289	21,013		21,013	9,681	30,694
Health Administration	20	0.2859	9,551		9,551	4,400	13,951
PWE - Administration	43	0.6146	20,535		20,535	9,461	29,996
General Services Department	595	8.5049	284,148		284,148	130,914	415,062
HEC	3	0.0429	1,433		1,433	660	2,093
Police	6	0.0858	2,865		2,865	1,320	4,185
Fire	9	0.1286	4,298		4,298	1,980	6,278
Solid Waste Management	106	1.5152	50,621		50,621	23,322	73,943
Housing and Community Devp.	121	1.7296	57,785		57,785	26,623	84,408
Library	3	0.0429	1,433		1,433	660	2,093
Parks & Recreation	22	0.3145	10,506		10,506	4,841	15,347
Planning & Development	251	3.5878	119,868		119,868	55,226	175,094
Houston Airport System (HAS)	27	0.3859	12,894		12,894	5,941	18,835
Conv and Ent Optns	20	0.2859	9,551		9,551	4,400	13,951
Other	15	0.2144	7,163		7,163	3,300	10,463
<b>SubTotal</b>	<b>6,996</b>	<b>100.0000</b>	<b>3,341,010</b>		<b>3,341,010</b>	<b>527,395</b>	<b>3,868,405</b>
<b>TOTAL</b>	<b>6,996</b>	<b>100.0000</b>	<b>3,341,010</b>		<b>3,341,010</b>	<b>527,395</b>	<b>3,868,405</b>



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department IT - Admin & Applications

Allocation Basis: IT Application group work hours

Allocation Source: IT dept



All Monetary Values Are \$ Dollars  
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City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department IT - Admin & Applications

Activity - Citizen's Net

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	1	0.5525	859		859	136	995
Municipal Court Administration	1	0.5525	859		859	136	995
Health Administration	3	1.6575	2,576		2,576	407	2,983
PWE - Administration	42	23.2044	36,060		36,060	5,692	41,752
Police	1	0.5525	859		859	136	995
Fire	8	4.4199	6,869		6,869	1,084	7,953
Solid Waste Management	7	3.8674	6,010		6,010	949	6,959
Housing and Community Devp.	5	2.7624	4,293		4,293	678	4,971
Library	1	0.5525	859		859	136	995
Parks & Recreation	5	2.7624	4,293		4,293	678	4,971
Houston Airport System (HAS)	3	1.6575	2,576		2,576	407	2,983
Other	104	57.4585	89,288		89,288	14,091	103,379
SubTotal	181	100.0000	155,401		155,401	24,530	179,931
TOTAL	181	100.0000	155,401		155,401	24,530	179,931

Allocation Basis: IT citizens net count

Allocation Source: IT dept



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department IT - Admin & Applications

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	7	0.3125	13,691		13,691		13,691
Fin-OMB	17	0.7589	33,249		33,249		33,249
Fin.-Debt Svc	5	0.2232	9,779		9,779		9,779
Fin-Genl. Acctg	12	0.5357	23,470		23,470		23,470
Fin-Auditing	2	0.0893	3,912		3,912		3,912
Fin-Grants	5	0.2232	9,779		9,779		9,779
Fin.-Tax&Rev. Acctg.	4	0.1786	7,823		7,823		7,823
Fin - Cap Impr	4	0.1786	7,823		7,823		7,823
Fin - Policy Develop	2	0.0893	3,912		3,912		3,912
ARA Director's Office	4	0.1786	7,823		7,823		7,823
ARA Admin Svcs	22	0.9821	43,028		43,028		43,028
ARA Strategic Purchasing	43	1.9196	84,100		84,100		84,100
ARA City Council Admin	4	0.1786	7,823		7,823		7,823
ARA 3-1-1	3	0.1339	5,867		5,867		5,867
ARA Central Payroll	68	3.0357	132,995		132,995		132,995
ARA Regulatory Services	17	0.7589	33,249		33,249		33,249
IT - Director	17	0.7589	33,249		33,249		33,249
IT - Admin & Applications	38	1.6964	74,321		74,321		74,321
IT - Infrastructure	36	1.6071	70,409		70,409	12,663	83,072
IT - Radio Comm Service	8	0.3571	15,646		15,646	2,814	18,460
Affirmative Action	10	0.4464	19,558		19,558	3,518	23,076
Mayor's Office	8	0.3571	15,646		15,646	2,814	18,460
Human Resources Dept.	43	1.9196	84,100		84,100	15,126	99,226
Legal Department	9	0.4018	17,602		17,602	3,166	20,768
City Secretary	2	0.0893	3,912		3,912	704	4,616
City Controller's Office	67	2.9911	131,039		131,039	23,568	154,607
Municipal Court Administration	35	1.5625	68,453		68,453	12,312	80,765
Health Administration	58	2.5893	113,437		113,437	20,402	133,839
Planning & Development Admin	8	0.3571	15,646		15,646	2,814	18,460
PWE - Administration	5	0.2232	9,779		9,779	1,759	11,538
CIP Sal Rec PWE Adm	9	0.4018	17,602		17,602	3,166	20,768
HPD - Police Records	14	0.6250	27,381		27,381	4,925	32,306



**City Of Houston, Texas**  
**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Admin & Applications**

## Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	8	0.3571	15,646		15,646	2,814	18,460
General Services Department	49	2.1875	95,834		95,834	17,236	113,070
HEC	18	0.8036	35,204		35,204	6,332	41,536
Police	400	17.8577	782,320		782,320	140,702	923,022
Fire	115	5.1339	224,917		224,917	40,453	265,370
Municipal Court Judicial	7	0.3125	13,691		13,691	2,462	16,153
PWE - All Other	34	1.5179	66,497		66,497	11,960	78,457
Solid Waste Management	37	1.6518	72,365		72,365	13,015	85,380
Housing and Community Devp.	44	1.9643	86,055		86,055	15,478	101,533
Library	41	1.8304	80,188		80,188	14,422	94,610
Parks & Recreation	120	5.3571	234,696		234,696	42,211	276,907
Health & Human Services	73	3.2589	142,774		142,774	25,679	168,453
Fin-Econ. Dvpt	5	0.2232	9,779		9,779	1,759	11,538
Finance - Fleet Management	4	0.1786	7,823		7,823	1,407	9,230
ARA Ins. Mgmt.	3	0.1339	5,867		5,867	1,055	6,922
ARA Exec Svcs	4	0.1786	7,823		7,823	1,407	9,230
ARA-Other	12	0.5357	23,470		23,470	4,221	27,691
Planning & Development	3	0.1339	5,867		5,867	1,055	6,922
CIP Sal Rec RE	1	0.0446	1,956		1,956	352	2,308
CIP S/R Engrg	1	0.0446	1,956		1,956	352	2,308
CIP S/R Constr.	1	0.0446	1,956		1,956	352	2,308
CIP S/R Eng/Const	1	0.0446	1,956		1,956	352	2,308
CIP S/R Other	22	0.9821	43,028		43,028	7,739	50,767
CIP S/R GSD	21	0.9375	41,072		41,072	7,387	48,459
Prop & Cas Legal	1	0.0446	1,956		1,956	352	2,308
PWE - Fleet Management	16	0.7143	31,293		31,293	5,628	36,921
Wrkr Comp - HR	21	0.9375	41,072		41,072	7,387	48,459
PWE-Bldg Insp.	16	0.7143	31,293		31,293	5,628	36,921
PWE - Stormwater Fund	14	0.6250	27,381		27,381	4,925	32,306
CABLE TV	2	0.0893	3,912		3,912	704	4,616
PWE - Houston Transtar	4	0.1786	7,823		7,823	1,407	9,230
Houston Airport System (HAS)	240	10.7143	469,393		469,393	84,423	553,816

All Monetary Values Are \$ Dollars

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City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department IT - Admin & Applications

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Water & Sewer System	236	10.5357	461,570		461,570	83,016	544,586
Conv and Ent Optns	37	1.6518	72,365		72,365	13,015	85,380
GSD Parking	8	0.3571	15,646		15,646	2,814	18,460
Health Benefits Fund	35	1.5625	68,453		68,453	12,312	80,765
SubTotal	2,240	100.0000	4,381,000		4,381,000	691,564	5,072,564
TOTAL	2,240	100.0000	4,381,000		4,381,000	691,564	5,072,564

Allocation Basis: Number of SAP users

Allocation Source: IT ERP - Mary Ann Grant



## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department IT - Admin & Applications

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
Fin-Dir. Office	118,754	105,063	0	13,691
Fin-OMB	33,249	0	0	33,249
Fin.-Debt Svc	9,779	0	0	9,779
Fin-Genl. Acctg	23,470	0	0	23,470
Fin-Auditing	3,912	0	0	3,912
Fin-Grants	9,779	0	0	9,779
Fin.-Tax&Rev. Acctg.	7,823	0	0	7,823
Fin - Cap Impr	7,823	0	0	7,823
Fin - Policy Develop	3,912	0	0	3,912
ARA Director's Office	435,717	427,894	0	7,823
ARA Admin Svcs	43,028	0	0	43,028
ARA Strategic Purchasing	235,487	151,387	0	84,100
ARA City Council Admin	7,823	0	0	7,823
ARA 3-1-1	29,267	23,400	0	5,867
ARA Central Payroll	132,995	0	0	132,995
ARA Regulatory Services	33,249	0	0	33,249
IT - Director	1,515,118	1,481,869	0	33,249
IT - Admin & Applications	81,007	6,686	0	74,321
IT - Infrastructure	83,072	0	0	83,072
IT - Radio Comm Service	18,460	0	0	18,460
Affirmative Action	39,121	16,045	0	23,076
Mayor's Office	392,364	373,904	0	18,460
Human Resources Dept.	222,698	123,472	0	99,226
Legal Department	86,341	65,573	0	20,768
City Secretary	88,326	83,710	0	4,616
City Council	32,386	31,391	995	0
City Controller's Office	236,225	81,618	0	154,607
Municipal Court	112,454	30,694	995	80,765
Health Administration	150,773	13,951	2,983	133,839
Planning & Development	18,460	0	0	18,460
PWE - Administration	83,286	29,996	41,752	11,538
CIP Sal Rec PWE Adm	20,768	0	0	20,768
HPD - Police Records	32,306	0	0	32,306
HPD- Inspector General	18,460	0	0	18,460
General Services Department	528,132	415,062	0	113,070

City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department IT - Admin & Applications

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
HEC	43,629	2,093	0	41,536
Police	928,202	4,185	995	923,022
Fire	279,601	6,278	7,953	265,370
Municipal Court Judicial	16,153	0	0	16,153
PWE - All Other	78,457	0	0	78,457
Solid Waste Management	166,282	73,943	6,959	85,380
Housing and Community	190,912	84,408	4,971	101,533
Library	97,698	2,093	995	94,610
Parks & Recreation	297,225	15,347	4,971	276,907
Health & Human Services	168,453	0	0	168,453
Fin-Econ. Dvpt	11,538	0	0	11,538
Finance - Fleet Management	9,230	0	0	9,230
ARA Ins. Mgmt.	6,922	0	0	6,922
ARA Exec Svcs	9,230	0	0	9,230
ARA-Other	27,691	0	0	27,691
Planning & Development	182,016	175,094	0	6,922
CIP Sal Rec RE	2,308	0	0	2,308
CIP S/R Engrg	2,308	0	0	2,308
CIP S/R Constr.	2,308	0	0	2,308
CIP S/R Eng/Const	2,308	0	0	2,308
CIP S/R Other	50,767	0	0	50,767
CIP S/R GSD	48,459	0	0	48,459
Prop & Cas Legal	2,308	0	0	2,308
PWE - Fleet Management	36,921	0	0	36,921
Wrkr Comp - HR	48,459	0	0	48,459
PWE-Bldg Insp.	36,921	0	0	36,921
PWE - Stormwater Fund	32,306	0	0	32,306
CABLE TV	4,616	0	0	4,616
PWE - Houston Transtar	9,230	0	0	9,230
Houston Airport System	575,634	18,835	2,983	553,816
PWE - Water & Sewer	544,586	0	0	544,586
Conv and Ent Optns	99,331	13,951	0	85,380
GSD Parking	18,460	0	0	18,460
Health Benefits Fund	80,765	0	0	80,765
Other	113,842	10,463	103,379	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Admin & Applications**

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
Direct Billed	0	0	0	0
<b>Total</b>	<b>9,120,900</b>	<b>3,868,405</b>	<b>179,931</b>	<b>5,072,564</b>



**SCHEDULE 22.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY - INFRASTRUCTURE**  
**NATURE AND EXTENT OF SERVICES**

The Information Technology - Infrastructure develops, implements, and manages the City of Houston's wide area network, telecommunications infrastructure, provides Intra/Internet security monitoring, and performs client server maintenance and support enterprise applications. The functions and bases used for cost allocation are as follows:

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the percentage of HEAT tickets each department generates.
- **Data Center** – Costs of the Data Center have been allocated based on the total number of users per department using network services.
- **Network Data & Voice** – Costs of the service and maintenance of the citywide network infrastructure and telecommunications systems have been allocated based on the total number of users per department using network services.
- **Infrastructure** – Costs of infrastructure support and services have been allocated based on the total number of users per department using network services.
- **Enterprise Operations** – Costs of enterprise management, server operations and storage management have been allocated based on the number of transactions processed for departments served.



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IT - Infrastructure**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>8,241,171</b>			<b>8,241,171</b>
Equipment Usage Charge	113,997		113,997	
Nondepartmental - Gen Gov	255,198	21,965	277,163	
Fin-OMB	17,740	4,203	21,943	
Fin.-Debt Svc	3,718	575	4,293	
Fin-Genl. Acctg	34,431	3,746	38,177	
Fin-Auditing	2,087	384	2,471	
Fin-Grants	2,487	544	3,031	
Fin.-Tax&Rev. Acctg.	6,274	481	6,755	
Fin - Policy Develop	1,426	247	1,673	
ARA Admin Svcs	6,470	726	7,196	
ARA Strategic Purchasing	6,668	680	7,348	
ARA Central Payroll	5,129	752	5,881	
ARA Regulatory Services	16,637	1,378	18,015	
IT - Director	1,139,117	1,620,324	2,759,441	
IT - Admin & Applications	70,409	12,663	83,072	
IT - Infrastructure		43,540	43,540	
Affirmative Action		16,441	16,441	
Mayor's Office		13,860	13,860	
Human Resources Dept.		4,920	4,920	
City Secretary		5,882	5,882	
City Council		45,705	45,705	
City Controller's Office		81,274	81,274	
<b>Total Allocated Additions:</b>	<b>1,681,788</b>	<b>1,880,290</b>	<b>3,562,078</b>	<b>3,562,078</b>
<b>Total To Be Allocated:</b>	<b>9,922,959</b>	<b>1,880,290</b>		<b>11,803,249</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Infrastructure**

	Total	General & Admin	Client Svcs	Data Center	NW Data & Voice
<b>Wages &amp; Benefits</b>					
Salaries & Wages	5,004,798	0	1,071,924	3,227	2,075,879
Fringe Benefits	1,655,527	0	359,857	7,491	673,376
<b>Other Expense &amp; Cost</b>					
Supplies	119,489	0	47,095	2,518	17,283
Contractual Svcs	1,461,067	0	224,353	1,152	464,233
Other	290	0	0	0	290
<b>Departmental Totals</b>					
Total Expenditures	8,241,171	0	1,703,229	14,388	3,231,061
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	8,241,171	0	1,703,229	14,388	3,231,061
<b>Allocation Step 1</b>					
Inbound- All Others	1,681,788	1,681,788	0	0	0
Reallocate Admin Costs		( 1,681,788)	347,580	2,936	659,367
1st Allocation	9,922,959	0	2,050,809	17,324	3,890,428
<b>Allocation Step 2</b>					
Inbound- All Others	1,880,290	1,880,290	0	0	0
Reallocate Admin Costs		( 1,880,290)	388,605	3,283	737,192
2nd Allocation	1,880,290	0	388,605	3,283	737,192
<b>Total For 10006800030000 IT - Infrastructure</b>					
Total Allocated	11,803,249	0	2,439,414	20,607	4,627,620

\* - Indicates Disallowed Expenditure



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Infrastructure**

	Infrastructure	Enterprise Optns
<b>Wages &amp; Benefits</b>		
Salaries & Wages	547	1,853,221
Fringe Benefits	17,425	597,378
<b>Other Expense &amp; Cost</b>		
Supplies	7,853	44,740
Contractual Svcs	12,166	759,163
Other	0	0
<b>Departmental Totals</b>		
Total Expenditures	37,991	3,254,502
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	37,991	3,254,502
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	7,753	664,152
1st Allocation	45,744	3,918,654
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	8,668	742,542
2nd Allocation	8,668	742,542
<b>Total For 10006800030000 IT - Infrastructure</b>		
Total Allocated	54,412	4,661,196



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Client Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	1	1.8300	37,530		37,530		37,530
ARA Director's Office	6	6.8500	140,480		140,480		140,480
IT - Director	11	11.4900	235,638		235,638		235,638
Affirmative Action	0	0.4600	9,434		9,434	2,239	11,673
Mayor's Office	2	2.6100	53,526		53,526	12,705	66,231
Human Resources Dept.	3	3.2700	67,061		67,061	15,918	82,979
Legal Department	1	1.3400	27,481		27,481	6,523	34,004
City Secretary	0	0.1700	3,486		3,486	828	4,314
City Council	1	1.1700	23,994		23,994	5,695	29,689
City Controller's Office	0	0.7900	16,201		16,201	3,846	20,047
Municipal Court Administration	2	2.5300	51,885		51,885	12,316	64,201
Health Administration	13	13.1500	269,681		269,681	64,013	333,694
Planning & Development Admin	2	2.4000	49,219		49,219	11,683	60,902
PWE - Administration	15	15.8100	324,236		324,236	76,962	401,198
General Services Department	2	2.5200	51,680		51,680	12,267	63,947
HEC	0	0.9100	18,662		18,662	4,430	23,092
Police	14	14.4300	295,932		295,932	70,244	366,176
Fire	6	6.5600	134,533		134,533	31,933	166,466
Solid Waste Management	2	2.0200	41,426		41,426	9,833	51,259
Housing and Community Devp.	0	0.9600	19,688		19,688	4,673	24,361
Library	2	2.4300	49,835		49,835	11,829	61,664
Parks & Recreation	2	2.3400	47,989		47,989	11,391	59,380
Houston Airport System (HAS)	3	3.2600	66,856		66,856	15,869	82,725
Conv and Ent Optns	0	0.7000	14,356		14,356	3,408	17,764
<b>SubTotal</b>	<b>100</b>	<b>100.0000</b>	<b>2,050,809</b>		<b>2,050,809</b>	<b>388,605</b>	<b>2,439,414</b>
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>2,050,809</b>		<b>2,050,809</b>	<b>388,605</b>	<b>2,439,414</b>

Allocation Basis: IT HEAT tickets percentage per dept

Allocation Source: IT Dept



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.5466	95		95		95
ARA Director's Office	256	1.4575	253		253		253
ARA 3-1-1	115	0.6547	113		113		113
IT - Director	1,086	6.1831	1,071		1,071		1,071
IT - Admin & Applications	21	0.1196	21		21		21
Affirmative Action	40	0.2277	39		39	8	47
Mayor's Office	235	1.3380	232		232	48	280
Human Resources Dept.	166	0.9451	164		164	34	198
Legal Department	227	1.2924	224		224	47	271
City Secretary	12	0.0683	12		12	2	14
City Council	131	0.7458	129		129	27	156
City Controller's Office	121	0.6889	119		119	25	144
Municipal Court Administration	746	4.2473	736		736	153	889
Health Administration	1,596	9.0868	1,574		1,574	328	1,902
Planning & Development Admin	222	1.2639	219		219	46	265
PWE - Administration	3,521	20.0467	3,473		3,473	723	4,196
General Services Department	195	1.1102	192		192	40	232
HEC	404	2.3002	398		398	83	481
Police	239	1.3607	236		236	49	285
Fire	4,106	23.3775	4,050		4,050	844	4,894
Municipal Court Judicial	45	0.2562	44		44	9	53
Solid Waste Management	274	1.5600	270		270	56	326
Housing and Community Devp.	182	1.0362	180		180	37	217
Library	771	4.3897	760		760	158	918
Parks & Recreation	385	2.1920	380		380	79	459
PWE-Bldg Insp.	540	3.0745	533		533	111	644
Houston Airport System (HAS)	1,684	9.5878	1,661		1,661	346	2,007
Conv and Ent Opns	148	0.8426	146		146	30	176
<b>SubTotal</b>	<b>17,564</b>	<b>100.0000</b>	<b>17,324</b>		<b>17,324</b>	<b>3,283</b>	<b>20,607</b>
<b>TOTAL</b>	<b>17,564</b>	<b>100.0000</b>	<b>17,324</b>		<b>17,324</b>	<b>3,283</b>	<b>20,607</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Allocation Basis: IT user count for network services

Allocation Source: IT dept



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - NW Data & Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.5466	21,264		21,264		21,264
ARA Director's Office	256	1.4575	56,704		56,704		56,704
ARA 3-1-1	115	0.6547	25,472		25,472		25,472
IT - Director	1,086	6.1831	240,549		240,549		240,549
IT - Admin & Applications	21	0.1196	4,652		4,652		4,652
Affirmative Action	40	0.2277	8,860		8,860	1,844	10,704
Mayor's Office	235	1.3380	52,053		52,053	10,834	62,887
Human Resources Dept.	166	0.9451	36,769		36,769	7,653	44,422
Legal Department	227	1.2924	50,281		50,281	10,465	60,746
City Secretary	12	0.0683	2,658		2,658	553	3,211
City Council	131	0.7458	29,017		29,017	6,040	35,057
City Controller's Office	121	0.6889	26,802		26,802	5,579	32,381
Municipal Court Administration	746	4.2473	165,239		165,239	34,393	199,632
Health Administration	1,596	9.0868	353,514		353,514	73,581	427,095
Planning & Development Admin	222	1.2639	49,173		49,173	10,235	59,408
PWE - Administration	3,521	20.0467	779,902		779,902	162,330	942,232
General Services Department	195	1.1102	43,193		43,193	8,990	52,183
HEC	404	2.3002	89,486		89,486	18,626	108,112
Police	239	1.3607	52,939		52,939	11,019	63,958
Fire	4,106	23.3775	909,476		909,476	189,299	1,098,775
Municipal Court Judicial	45	0.2562	9,968		9,968	2,075	12,043
Solid Waste Management	274	1.5600	60,691		60,691	12,632	73,323
Housing and Community Devp.	182	1.0362	40,313		40,313	8,391	48,704
Library	771	4.3897	170,777		170,777	35,546	206,323
Parks & Recreation	385	2.1920	85,278		85,278	17,750	103,028
PWE-Bldg Insp.	540	3.0745	119,610		119,610	24,896	144,506
Houston Airport System (HAS)	1,684	9.5878	373,006		373,006	77,638	450,644
Conv and Ent Optns	148	0.8426	32,782		32,782	6,823	39,605
<b>SubTotal</b>	<b>17,564</b>	<b>100.0000</b>	<b>3,890,428</b>		<b>3,890,428</b>	<b>737,192</b>	<b>4,627,620</b>
<b>TOTAL</b>	<b>17,564</b>	<b>100.0000</b>	<b>3,890,428</b>		<b>3,890,428</b>	<b>737,192</b>	<b>4,627,620</b>



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department IT - Infrastructure

Allocation Basis: IT user count for network services

Allocation Source: IT dept





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.5466	250		250		250
ARA Director's Office	256	1.4575	667		667		667
ARA 3-1-1	115	0.6547	300		300		300
IT - Director	1,086	6.1831	2,828		2,828		2,828
IT - Admin & Applications	21	0.1196	55		55		55
Affirmative Action	40	0.2277	104		104	22	126
Mayor's Office	235	1.3380	612		612	127	739
Human Resources Dept.	166	0.9451	432		432	90	522
Legal Department	227	1.2924	591		591	123	714
City Secretary	12	0.0683	31		31	7	38
City Council	131	0.7458	341		341	71	412
City Controller's Office	121	0.6889	315		315	66	381
Municipal Court Administration	746	4.2473	1,943		1,943	404	2,347
Health Administration	1,596	9.0868	4,157		4,157	865	5,022
Planning & Development Admin	222	1.2639	578		578	120	698
PWE - Administration	3,521	20.0467	9,170		9,170	1,909	11,079
General Services Department	195	1.1102	508		508	106	614
HEC	404	2.3002	1,052		1,052	219	1,271
Police	239	1.3607	622		622	130	752
Fire	4,106	23.3775	10,695		10,695	2,224	12,919
Municipal Court Judicial	45	0.2562	117		117	24	141
Solid Waste Management	274	1.5600	714		714	149	863
Housing and Community Devp.	182	1.0362	474		474	99	573
Library	771	4.3897	2,008		2,008	418	2,426
Parks & Recreation	385	2.1920	1,003		1,003	209	1,212
PWE-Bldg Insp.	540	3.0745	1,406		1,406	293	1,699
Houston Airport System (HAS)	1,684	9.5878	4,386		4,386	913	5,299
Conv and Ent Optns	148	0.8426	385		385	80	465
<b>SubTotal</b>	<b>17,564</b>	<b>100.0000</b>	<b>45,744</b>		<b>45,744</b>	<b>8,668</b>	<b>54,412</b>
<b>TOTAL</b>	<b>17,564</b>	<b>100.0000</b>	<b>45,744</b>		<b>45,744</b>	<b>8,668</b>	<b>54,412</b>



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department IT - Infrastructure

Allocation Basis: IT user count for network services

Allocation Source: IT dept



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,262,711	32.3668	1,268,336		1,268,336		1,268,336
Fin-Dir. Office	4,957	0.1271	4,979		4,979		4,979
Fin-OMB	483	0.0124	485		485		485
Fin.-Debt Svc	418	0.0107	420		420		420
Fin-Genl. Acctg	2,003	0.0513	2,012		2,012		2,012
Fin-Auditing	300	0.0077	301		301		301
Fin-Grants	374	0.0096	376		376		376
Fin.-Tax&Rev. Acctg.	2,713	0.0695	2,725		2,725		2,725
Fin - Cap Impr	443	0.0114	445		445		445
Fin - Policy Develop	275	0.0070	276		276		276
ARA Director's Office	2,291	0.0587	2,301		2,301		2,301
ARA Admin Svcs	3,395	0.0870	3,410		3,410		3,410
ARA Strategic Purchasing	1,157	0.0297	1,162		1,162		1,162
ARA City Council Admin	683	0.0175	686		686		686
ARA 3-1-1	1,148	0.0294	1,153		1,153		1,153
ARA Central Payroll	983	0.0252	987		987		987
ARA Regulatory Services	4,589	0.1176	4,609		4,609		4,609
IT - Director	11,896	0.3049	11,949		11,949		11,949
IT - Admin & Applications	4,152	0.1064	4,171		4,171		4,171
IT - Infrastructure	43,347	1.1111	43,540		43,540		43,540
IT - Radio Comm Service	727	0.0186	730		730	211	941
Affirmative Action	3,368	0.0863	3,383		3,383	980	4,363
Mayor's Office	18,758	0.4808	18,842		18,842	5,456	24,298
Human Resources Dept.	72,101	1.8481	72,422		72,422	20,971	93,393
Legal Department	12,491	0.3202	12,547		12,547	3,633	16,180
City Secretary	1,605	0.0411	1,612		1,612	467	2,079
City Council	12,492	0.3202	12,548		12,548	3,633	16,181
City Controller's Office	21,973	0.5632	22,071		22,071	6,391	28,462
Health Administration	49,586	1.2710	49,807		49,807	14,422	64,229
Planning & Development Admin	1,626	0.0417	1,633		1,633	473	2,106
PWE - Administration	250,792	6.4284	251,909		251,909	72,944	324,853
CIP Sal Rec PWE Adm	6,373	0.1634	6,401		6,401	1,854	8,255



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Enterprise OpIns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	2,632	0.0675	2,644		2,644	766	3,410
HPD- Inspector General	1,156	0.0296	1,161		1,161	336	1,497
General Services Department	54,717	1.4025	54,961		54,961	15,915	70,876
Police	284,203	7.2849	285,468		285,468	82,662	368,130
Fire	386,553	9.9084	388,274		388,274	112,429	500,703
Solid Waste Management	78,450	2.0109	78,799		78,799	22,818	101,617
Housing and Community Devp.	36,501	0.9356	36,664		36,664	10,616	47,280
Library	72,876	1.8680	73,200		73,200	21,196	94,396
Parks & Recreation	153,835	3.9432	154,520		154,520	44,744	199,264
Health & Human Services	184,411	4.7269	185,232		185,232	53,637	238,869
Fin-Econ. Dvpt	658	0.0169	661		661	191	852
Finance - Fleet Management	250	0.0064	251		251	73	324
ARA Ins. Mgmt.	775	0.0199	778		778	225	1,003
ARA Alarm Permitting	435	0.0112	437		437	127	564
ARA Exec Svcs	849	0.0218	853		853	247	1,100
ARA Mayor's Antigang	532	0.0136	534		534	155	689
ARA-Other	18,960	0.4860	19,044		19,044	5,515	24,559
Planning & Development	11,071	0.2838	11,120		11,120	3,220	14,340
CIP S/R Planning	680	0.0174	683		683	198	881
CIP Sal Rec RE	2,090	0.0536	2,099		2,099	608	2,707
CIP S/R Engrg	19,148	0.4908	19,233		19,233	5,569	24,802
CIP S/R Constr.	11,193	0.2869	11,243		11,243	3,256	14,499
CIP S/R Eng/Const	349	0.0089	351		351	102	453
CIP S/R GeoEnv.	1,968	0.0504	1,977		1,977	572	2,549
CIP S/R Other	77	0.0020	77		77	22	99
CIP S/R GSD	3,192	0.0818	3,206		3,206	928	4,134
Prop & Cas Legal	9,920	0.2543	9,964		9,964	2,885	12,849
PWE - Fleet Management	21,992	0.5637	22,090		22,090	6,396	28,486
Wrkr Comp - HR	18,686	0.4790	18,769		18,769	5,435	24,204
Wrkr Comp Legal	970	0.0249	974		974	282	1,256
PWE-Sign Adm	5,738	0.1471	5,764		5,764	1,669	7,433
PWE-Bldg Insp.	30,428	0.7799	30,563		30,563	8,850	39,413



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Stormwater Fund	19,004	0.4871	19,089		19,089	5,527	24,616
CABLE TV	3,152	0.0808	3,166		3,166	917	4,083
PWE - Houston Transtar	5,053	0.1295	5,075		5,075	1,470	6,545
TIRZ	1,054	0.0270	1,059		1,059	307	1,366
Houston Airport System (HAS)	175,554	4.4999	176,336		176,336	51,061	227,397
PWE - Water & Sewer System	279,021	7.1520	280,263		280,263	81,155	361,418
Conv and Ent Optns	34,382	0.8813	34,535		34,535	10,000	44,535
GSD Parking	3,439	0.0882	3,454		3,454	1,000	4,454
Health Benefits Fund	164,806	4.2244	165,540		165,540	47,935	213,475
Long Term Disability	314	0.0080	315		315	91	406
<b>SubTotal</b>	<b>3,901,284</b>	<b>100.0000</b>	<b>3,918,654</b>		<b>3,918,654</b>	<b>742,542</b>	<b>4,661,196</b>
<b>TOTAL</b>	<b>3,901,284</b>	<b>100.0000</b>	<b>3,918,654</b>		<b>3,918,654</b>	<b>742,542</b>	<b>4,661,196</b>

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Infrastructure**

Receiving Department	Total	Client Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Optns
Nondepartmental - Gen Gov	1,268,336	0	0	0	0	1,268,336
Fin-Dir. Office	64,118	37,530	95	21,264	250	4,979
Fin-OMB	485	0	0	0	0	485
Fin.-Debt Svc	420	0	0	0	0	420
Fin-Genl. Acctg	2,012	0	0	0	0	2,012
Fin-Auditing	301	0	0	0	0	301
Fin-Grants	376	0	0	0	0	376
Fin.-Tax&Rev. Acctg.	2,725	0	0	0	0	2,725
Fin - Cap Impr	445	0	0	0	0	445
Fin - Policy Develop	276	0	0	0	0	276
ARA Director's Office	200,405	140,480	253	56,704	667	2,301
ARA Admin Svcs	3,410	0	0	0	0	3,410
ARA Strategic Purchasing	1,162	0	0	0	0	1,162
ARA City Council Admin	686	0	0	0	0	686
ARA 3-1-1	27,038	0	113	25,472	300	1,153
ARA Central Payroll	987	0	0	0	0	987
ARA Regulatory Services	4,609	0	0	0	0	4,609
IT - Director	492,035	235,638	1,071	240,549	2,828	11,949
IT - Admin & Applications	8,899	0	21	4,652	55	4,171
IT - Infrastructure	43,540	0	0	0	0	43,540
IT - Radio Comm Service	941	0	0	0	0	941
Affirmative Action	26,913	11,673	47	10,704	126	4,363
Mayor's Office	154,435	66,231	280	62,887	739	24,298
Human Resources Dept.	221,514	82,979	198	44,422	522	93,393
Legal Department	111,915	34,004	271	60,746	714	16,180
City Secretary	9,656	4,314	14	3,211	38	2,079
City Council	81,495	29,689	156	35,057	412	16,181
City Controller's Office	81,415	20,047	144	32,381	381	28,462
Municipal Court	267,069	64,201	889	199,632	2,347	0
Health Administration	831,942	333,694	1,902	427,095	5,022	64,229
Planning & Development	123,379	60,902	265	59,408	698	2,106
PWE - Administration	1,683,558	401,198	4,196	942,232	11,079	324,853
CIP Sal Rec PWE Adm	8,255	0	0	0	0	8,255
HPD - Police Records	3,410	0	0	0	0	3,410
HPD- Inspector General	1,497	0	0	0	0	1,497



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Infrastructure**

Receiving Department	Total	Client Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Optns
General Services Department	187,852	63,947	232	52,183	614	70,876
HEC	132,956	23,092	481	108,112	1,271	0
Police	799,301	366,176	285	63,958	752	368,130
Fire	1,783,757	166,466	4,894	1,098,775	12,919	500,703
Municipal Court Judicial	12,237	0	53	12,043	141	0
Solid Waste Management	227,388	51,259	326	73,323	863	101,617
Housing and Community	121,135	24,361	217	48,704	573	47,280
Library	365,727	61,664	918	206,323	2,426	94,396
Parks & Recreation	363,343	59,380	459	103,028	1,212	199,264
Health & Human Services	238,869	0	0	0	0	238,869
Fin-Econ. Dvpt	852	0	0	0	0	852
Finance - Fleet Management	324	0	0	0	0	324
ARA Ins. Mgmt.	1,003	0	0	0	0	1,003
ARA Alarm Permitting	564	0	0	0	0	564
ARA Exec Svcs	1,100	0	0	0	0	1,100
ARA Mayor's Antigang	689	0	0	0	0	689
ARA-Other	24,559	0	0	0	0	24,559
Planning & Development	14,340	0	0	0	0	14,340
CIP S/R Planning	881	0	0	0	0	881
CIP Sal Rec RE	2,707	0	0	0	0	2,707
CIP S/R Engrg	24,802	0	0	0	0	24,802
CIP S/R Constr.	14,499	0	0	0	0	14,499
CIP S/R Eng/Const	453	0	0	0	0	453
CIP S/R GeoEnv.	2,549	0	0	0	0	2,549
CIP S/R Other	99	0	0	0	0	99
CIP S/R GSD	4,134	0	0	0	0	4,134
Prop & Cas Legal	12,849	0	0	0	0	12,849
PWE - Fleet Management	28,486	0	0	0	0	28,486
Wrkr Comp - HR	24,204	0	0	0	0	24,204
Wrkr Comp Legal	1,256	0	0	0	0	1,256
PWE-Sign Adm	7,433	0	0	0	0	7,433
PWE-Bldg Insp.	186,262	0	644	144,506	1,699	39,413
PWE - Stormwater Fund	24,616	0	0	0	0	24,616
CABLE TV	4,083	0	0	0	0	4,083
PWE - Houston Transtar	6,545	0	0	0	0	6,545
TIRZ	1,366	0	0	0	0	1,366



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Infrastructure**

Receiving Department	Total	Client Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Optns
Houston Airport System	768,072	82,725	2,007	450,644	5,299	227,397
PWE - Water & Sewer	361,418	0	0	0	0	361,418
Conv and Ent Optns	102,545	17,764	176	39,605	465	44,535
GSD Parking	4,454	0	0	0	0	4,454
Health Benefits Fund	213,475	0	0	0	0	213,475
Long Term Disability	406	0	0	0	0	406
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>11,803,249</b>	<b>2,439,414</b>	<b>20,607</b>	<b>4,627,620</b>	<b>54,412</b>	<b>4,661,196</b>





**SCHEDULE 23.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – RADIO COMM SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Radio Comm Services Division of the Information Technology Department is responsible for upgrading all of the City's radios. The costs have been allocated based on the number of transactions processed per departments served.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IT - Radio Comm Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>331,348</b>			<b>331,348</b>
Capital Outlay	( 6,051)			
<b>Total Deductions:</b>	<b>( 6,051)</b>			<b>( 6,051)</b>
Equipment Usage Charge	404		404	
Nondepartmental - Gen Gov	8,601	736	9,337	
Fin-OMB	298	70	368	
Fin.-Debt Svc	70	11	81	
Fin-Genl. Acctg	589	63	652	
Fin-Auditing	84	15	99	
Fin-Grants	47	10	57	
Fin.-Tax&Rev. Acctg.	252	19	271	
Fin - Policy Develop	27	5	32	
ARA Admin Svcs	163	18	181	
ARA Strategic Purchasing	101	10	111	
ARA Central Payroll	222	33	255	
ARA Regulatory Services	669	55	724	
IT - Admin & Applications	15,646	2,814	18,460	
IT - Infrastructure	730	211	941	
Affirmative Action		342	342	
Mayor's Office		600	600	
Human Resources Dept.		213	213	
City Secretary		111	111	
City Council		862	862	
City Controller's Office		1,380	1,380	
<b>Total Allocated Additions:</b>	<b>27,903</b>	<b>7,578</b>	<b>35,481</b>	<b>35,481</b>
<b>Total To Be Allocated:</b>	<b>353,200</b>	<b>7,578</b>		<b>360,778</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Radio Comm Service**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	182,405	0	182,405
Fringe Benefits	62,139	0	62,139
<b>Other Expense &amp; Cost</b>			
Supplies	4,801	0	4,801
Contractual Services	64,720	0	64,720
Other	11,232	0	11,232
*Capital Outlay	6,051	6,051	0
<b>Departmental Totals</b>			
Total Expenditures	331,348	6,051	325,297
<b>Deductions</b>			
Total Deductions	( 6,051)	( 6,051)	0
<b>Functional Cost</b>			
Functional Cost	325,297	0	325,297
<b>Allocation Step 1</b>			
Inbound- All Others	27,903	27,903	0
Reallocate Admin Costs		( 27,903)	27,903
1st Allocation	353,200	0	353,200
<b>Allocation Step 2</b>			
Inbound- All Others	7,578	7,578	0
Reallocate Admin Costs		( 7,578)	7,578
2nd Allocation	7,578	0	7,578
<b>Total For 10006800050000 IT - Radio Comm</b>			
Total Allocated	360,778	0	360,778



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department IT - Radio Comm Service

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	4,957	0.6181	2,183		2,183		2,183
Fin-OMB	483	0.0602	213		213		213
Fin.-Debt Svc	418	0.0521	184		184		184
Fin-Genl. Acctg	2,003	0.2498	882		882		882
Fin-Auditing	300	0.0374	132		132		132
Fin-Grants	374	0.0466	165		165		165
Fin.-Tax&Rev. Acctg.	2,713	0.3383	1,195		1,195		1,195
Fin - Cap Impr	443	0.0552	195		195		195
Fin - Policy Develop	275	0.0343	121		121		121
ARA Director's Office	2,291	0.2857	1,009		1,009		1,009
ARA Admin Svcs	3,395	0.4233	1,495		1,495		1,495
ARA Strategic Purchasing	1,157	0.1443	510		510		510
ARA City Council Admin	683	0.0852	301		301		301
ARA 3-1-1	1,148	0.1431	506		506		506
ARA Central Payroll	983	0.1226	433		433		433
ARA Regulatory Services	4,589	0.5722	2,021		2,021		2,021
Mayor's Office	18,758	2.3390	8,261		8,261	183	8,444
Human Resources Dept.	72,101	8.9905	31,755		31,755	704	32,459
Legal Department	12,491	1.5575	5,501		5,501	122	5,623
City Secretary	1,605	0.2001	707		707	16	723
City Council	12,492	1.5577	5,502		5,502	122	5,624
City Controller's Office	21,973	2.7399	9,677		9,677	215	9,892
Health Administration	49,586	6.1831	21,839		21,839	484	22,323
General Services Department	54,717	6.8229	24,098		24,098	535	24,633
Solid Waste Management	78,450	9.7822	34,551		34,551	766	35,317
Housing and Community Devp.	36,501	4.5514	16,076		16,076	357	16,433
Parks & Recreation	153,835	19.1823	67,752		67,752	1,503	69,255
Health & Human Services	184,411	22.9951	81,217		81,217	1,802	83,019
Fin-Econ. Dvpt	658	0.0820	290		290	6	296
Finance - Fleet Management	250	0.0312	110		110	2	112
ARA Ins. Mgmt.	775	0.0966	341		341	8	349
ARA Alarm Permitting	435	0.0542	192		192	4	196



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Radio Comm Service**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Exec Svcs	849	0.1059	374		374	8	382
ARA Mayor's Anligang	532	0.0663	234		234	5	239
ARA-Other	18,960	2.3642	8,350		8,350	185	8,535
PWE - Fleet Management	21,992	2.7423	9,686		9,686	215	9,901
Conv and Ent Optns	34,382	4.2872	15,142		15,142	336	15,478
SubTotal	801,965	100.0000	353,200		353,200	7,578	360,778
TOTAL	801,965	100.0000	353,200		353,200	7,578	360,778

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Radio Comm Service**

Receiving Department	Total	Services
Fin-Dir. Office	2,183	2,183
Fin-OMB	213	213
Fin.-Debt Svc	184	184
Fin-Genl. Acctg	882	882
Fin-Auditing	132	132
Fin-Grants	165	165
Fin.-Tax&Rev. Acctg.	1,195	1,195
Fin - Cap Impr	195	195
Fin - Policy Develop	121	121
ARA Director's Office	1,009	1,009
ARA Admin Svcs	1,495	1,495
ARA Strategic Purchasing	510	510
ARA City Council Admin	301	301
ARA 3-1-1	506	506
ARA Central Payroll	433	433
ARA Regulatory Services	2,021	2,021
Mayor's Office	8,444	8,444
Human Resources Dept.	32,459	32,459
Legal Department	5,623	5,623
City Secretary	723	723
City Council	5,624	5,624
City Controller's Office	9,892	9,892
Health Administration	22,323	22,323
General Services Department	24,633	24,633
Solid Waste Management	35,317	35,317
Housing and Community	16,433	16,433
Parks & Recreation	69,255	69,255
Health & Human Services	83,019	83,019
Fin-Econ. Dvpt	296	296
Finance - Fleet Management	112	112
ARA Ins. Mgmt.	349	349
ARA Alarm Permitting	196	196
ARA Exec Svcs	382	382
ARA Mayor's Antigang	239	239
ARA-Other	8,535	8,535



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department IT - Radio Comm Service

Receiving Department	Total	Services
PWE - Fleet Management	9,901	9,901
Conv and Ent Opns	15,478	15,478
Direct Billed	0	0
<b>Total</b>	<b>360,778</b>	<b>360,778</b>



**SCHEDULE 24.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
AFFIRMATIVE ACTION  
NATURE AND EXTENT OF SERVICES**

The Mayor's Office of Affirmative Action and Contract Compliance provides technical assistance to the Minority/Women/Disadvantaged Business Enterprise Program (M/W/DBE), serves as an advocate for persons with disabilities, administers city ordinances that equalize opportunities for M/W/DBE's, 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:

- **Business Development** –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 MWDBE's are allocated based upon operating expenditures.
  
- **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**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Affirmative Action**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>2,310,719</b>			<b>2,310,719</b>
Transfers	( 9,733)			
<b>Total Deductions:</b>	<b>( 9,733)</b>			<b>( 9,733)</b>
Equipment Usage Charge	3,169		3,169	
Nondepartmental - Gen Gov	99,610	8,485	108,095	
Fin-OMB	1,378	327	1,705	
Fin.-Debt Svc	332	51	383	
Fin-Genl. Acctg	2,695	292	2,987	
Fin-Auditing	583	107	690	
Fin-Grants	222	49	271	
Fin.-Tax&Rev. Acctg.	1,752	134	1,886	
Fin - Policy Develop	127	22	149	
ARA Admin Svcs	2,309	259	2,568	
ARA Strategic Purchasing	510	52	562	
ARA 3-1-1	1,009	89	1,098	
ARA Central Payroll	2,099	308	2,407	
ARA Regulatory Services	4,645	385	5,030	
IT - Admin & Applications	30,542	8,579	39,121	
IT - Infrastructure	21,820	5,093	26,913	
Affirmative Action		1,878	1,878	
Mayor's Office		5,672	5,672	
Human Resources Dept.		4,844	4,844	
Legal Department		9,875	9,875	
City Secretary		525	525	
City Council		4,081	4,081	
City Controller's Office		6,408	6,408	
HPD- Inspector General		9,912	9,912	
<b>Total Allocated Additions:</b>	<b>172,802</b>	<b>67,427</b>	<b>240,229</b>	<b>240,229</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Affirmative Action**

Total To Be Allocated:

<u>2,473,788</u>	<u>67,427</u>
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<u>2,541,215</u>
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City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Affirmative Action

	Total	General & Admin	Business Devpmnt.	Employee Relations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,562,648	0	1,330,126	232,522
Fringe Benefits	584,942	0	497,903	87,039
<b>Other Expense &amp; Cost</b>				
Supplies	32,652	0	27,793	4,859
Contractual Svcs.	120,744	0	102,777	17,967
*Transfers	9,733	9,733	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,310,719	9,733	1,958,599	342,387
<b>Deductions</b>				
Total Deductions	( 9,733)	( 9,733)	0	0
Functional Cost	2,300,986	0	1,958,599	342,387
<b>Allocation Step 1</b>				
Inbound- All Others	172,802	172,802	0	0
Reallocate Admin Costs		( 172,802)	147,089	25,713
1st Allocation	2,473,788	0	2,105,688	368,100
<b>Allocation Step 2</b>				
Inbound- All Others	67,427	67,427	0	0
Reallocate Admin Costs		( 67,427)	57,394	10,033
2nd Allocation	67,427	0	57,394	10,033
<b>Total For 10005100010000 Affirmative Action</b>				
Total Allocated	2,541,215	0	2,163,082	378,133



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1034	44,290		44,290		44,290
Fin-Dir. Office	840,093	0.0235	494		494		494
Fin-OMB	1,371,778	0.0383	807		807		807
Fin.-Debt Svc	440,525	0.0123	259		259		259
Fin-Genl. Acctg	3,042,087	0.0850	1,789		1,789		1,789
Fin-Auditing	336,395	0.0094	198		198		198
Fin-Grants	272,807	0.0076	160		160		160
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	682		682		682
Fin - Cap Impr	172,256	0.0048	101		101		101
Fin - Policy Develop	164,716	0.0046	97		97		97
ARA Director's Office	1,009,076	0.0282	594		594		594
ARA Admin Svcs	2,488,790	0.0695	1,464		1,464		1,464
ARA Strategic Purchasing	4,331,302	0.1210	2,548		2,548		2,548
ARA City Council Admin	289,601	0.0081	170		170		170
ARA 3-1-1	4,695,435	0.1312	2,762		2,762		2,762
ARA Central Payroll	1,318,039	0.0368	775		775		775
ARA Regulatory Services	2,837,498	0.0793	1,669		1,669		1,669
IT - Director	1,937,035	0.0541	1,139		1,139		1,139
IT - Admin & Applications	9,687,166	0.2706	5,698		5,698		5,698
IT - Infrastructure	25,768,307	0.7198	15,158		15,158		15,158
IT - Radio Comm Service	486,060	0.0136	286		286		286
Affirmative Action	2,300,986	0.0643	1,353		1,353		1,353
Mayor's Office	20,027,072	0.5595	11,780		11,780	334	12,114
Human Resources Dept.	2,730,717	0.0763	1,606		1,606	46	1,652
Legal Department	15,985,327	0.4466	9,403		9,403	267	9,670
City Secretary	660,977	0.0185	389		389	11	400
City Council	5,095,662	0.1423	2,997		2,997	85	3,082
City Controller's Office	7,111,095	0.1986	4,183		4,183	119	4,302
Municipal Court Administration	22,336,138	0.6240	13,139		13,139	373	13,512
Health Administration	12,608,916	0.3522	7,417		7,417	210	7,627
Planning & Development Admin	1,768,145	0.0494	1,040		1,040	30	1,070
CIP Sal Rec PWE Adm	2,483,384	0.0694	1,461		1,461	41	1,502



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1400	2,948		2,948	84	3,032
HPD- Inspector General	2,795,545	0.0781	1,644		1,644	47	1,691
General Services Department	244,928,939	6.8421	144,073		144,073	4,087	148,160
HEC	21,378,473	0.5972	12,575		12,575	357	12,932
Police	734,671,736	20.5227	432,155		432,155	12,257	444,412
Fire	428,794,320	11.9784	252,227		252,227	7,155	259,382
Municipal Court Judicial	5,458,201	0.1525	3,211		3,211	91	3,302
PWE - All Other	93,962,801	2.6248	55,271		55,271	1,568	56,839
Solid Waste Management	71,026,601	1.9841	41,780		41,780	1,185	42,965
Housing and Community Devp.	91,667,293	2.5607	53,921		53,921	1,530	55,451
Library	58,368,602	1.6305	34,334		34,334	974	35,308
Parks & Recreation	80,821,738	2.2578	47,541		47,541	1,349	48,890
Health & Human Services	111,615,992	3.1180	65,655		65,655	1,863	67,518
Fin-Econ. Dvpt	1,101,534	0.0308	648		648	18	666
Finance - Fleet Management	268,126	0.0075	158		158	4	162
ARA Ins. Mgmt.	12,128,028	0.3388	7,134		7,134	202	7,336
ARA Alarm Permitting	1,522,337	0.0425	895		895	25	920
ARA Exec Svcs	3,451,337	0.0964	2,030		2,030	58	2,088
ARA Mayor's Antligang	508,446	0.0142	299		299	8	307
ARA-Other	3,984,488	0.1113	2,344		2,344	66	2,410
Planning & Development	8,011,827	0.2238	4,713		4,713	134	4,847
CIP S/R Planning	848,405	0.0237	499		499	14	513
CIP Sal Rec RE	3,092,160	0.0864	1,819		1,819	52	1,871
CIP S/R Engrg	9,405,342	0.2627	5,532		5,532	157	5,689
CIP S/R Constr.	9,039,118	0.2525	5,317		5,317	151	5,468
CIP S/R Eng/Const	343,397	0.0096	202		202	6	208
CIP S/R GeoEnv.	934,151	0.0261	549		549	16	565
CIP S/R Other	3,617,323	0.1011	2,128		2,128	60	2,188
CIP S/R GSD	2,770,139	0.0774	1,629		1,629	46	1,675
Prop & Cas Legal	5,662,886	0.1582	3,331		3,331	94	3,425
PWE - Fleet Management	28,691,282	0.8015	16,877		16,877	479	17,356
Wrkr Comp - HR	17,189,051	0.4802	10,111		10,111	287	10,398



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	329,725	0.0092	194		194	6	200
PWE-Sign Adm	2,880,387	0.0805	1,694		1,694	48	1,742
PWE-Bldg Insp.	44,844,592	1.2527	26,379		26,379	748	27,127
PWE - Stormwater Fund	33,005,947	0.9220	19,415		19,415	551	19,966
CABLE TV	2,701,185	0.0755	1,589		1,589	45	1,634
PWE - Houston Transtar	2,491,312	0.0696	1,465		1,465	42	1,507
Hurricane Ike Aid & Recovery	157,287,761	4.3938	92,520		92,520	2,625	95,145
Houston Airport System (HAS)	310,406,561	8.6712	182,588		182,588	5,180	187,768
PWE - Water & Sewer System	372,550,015	10.4072	219,143		219,143	6,217	225,360
Conv and Ent Optns	61,376,950	1.7146	36,103		36,103	1,024	37,127
GSD Parking	4,756,967	0.1329	2,798		2,798	79	2,877
Health Benefits Fund	291,956,522	8.1558	171,736		171,736	4,872	176,608
Long Term Disability	1,030,039	0.0288	606		606	17	623
<b>SubTotal</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>2,105,688</b>		<b>2,105,688</b>	<b>57,394</b>	<b>2,163,082</b>
<b>TOTAL</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>2,105,688</b>		<b>2,105,688</b>	<b>57,394</b>	<b>2,163,082</b>

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson



Schedule .4 - Detail Activity Allocations

For Department Affirmative Action

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0218	80		80		80
Fin-OMB	15.80	0.0661	243		243		243
Fin.-Debt Svc	4.60	0.0192	71		71		71
Fin-Genl. Acctg	11.70	0.0490	180		180		180
Fin-Auditing	4.70	0.0197	72		72		72
Fin-Grants	4.40	0.0184	68		68		68
Fin.-Tax&Rev. Acctg.	4.80	0.0201	74		74		74
Fin - Cap Impr	1.60	0.0067	25		25		25
Fin - Policy Develop	2.00	0.0084	31		31		31
ARA Director's Office	4.80	0.0201	74		74		74
ARA Admin Svcs	33.10	0.1385	510		510		510
ARA Strategic Purchasing	48.20	0.2017	742		742		742
ARA City Council Admin	4.30	0.0180	66		66		66
ARA 3-1-1	89.00	0.3724	1,371		1,371		1,371
ARA Central Payroll	15.50	0.0649	239		239		239
ARA Regulatory Services	42.18	0.1765	650		650		650
IT - Director	19.38	0.0811	298		298		298
IT - Admin & Applications	51.50	0.2155	793		793		793
IT - Infrastructure	83.33	0.3487	1,283		1,283		1,283
IT - Radio Comm Service	3.61	0.0151	56		56		56
Affirmative Action	34.10	0.1427	525		525		525
Mayor's Office	50.09	0.2096	771		771	21	792
Human Resources Dept.	43.94	0.1839	677		677	19	696
Legal Department	174.48	0.7301	2,687		2,687	75	2,762
City Secretary	11.50	0.0481	177		177	5	182
City Council	73.30	0.3067	1,129		1,129	31	1,160
City Controller's Office	76.30	0.3193	1,175		1,175	33	1,208
Municipal Court Administration	313.45	1.3116	4,828		4,828	134	4,962
Health Administration	119.78	0.5012	1,845		1,845	51	1,896
Planning & Development Admin	18.90	0.0791	291		291	8	299
CIP Sal Rec PWE Adm	20.45	0.0856	315		315	9	324
HPD - Police Records	99.54	0.4165	1,533		1,533	43	1,576



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	27.87	0.1166	429		429	12	441
General Services Department	282.06	1.1802	4,344		4,344	121	4,465
HEC	275.60	1.1532	4,245		4,245	118	4,363
Police	7,482.91	31.3097	115,254		115,254	3,205	118,459
Fire	4,424.69	18.5140	68,150		68,150	1,896	70,046
Municipal Court Judicial	53.92	0.2256	830		830	23	853
PWE - All Other	573.24	2.3986	8,829		8,829	246	9,075
Solid Waste Management	667.22	2.7918	10,277		10,277	286	10,563
Housing and Community Devp.	149.17	0.6242	2,298		2,298	64	2,362
Library	555.92	2.3261	8,562		8,562	238	8,800
Parks & Recreation	982.26	4.1100	15,129		15,129	421	15,550
Health & Human Services	1,151.88	4.8198	17,742		17,742	494	18,236
Fin-Econ. Dvpt	10.00	0.0418	154		154	4	158
Finance - Fleet Management	4.10	0.0172	63		63	2	65
ARA Ins. Mgmt.	4.07	0.0170	63		63	2	65
ARA Alarm Permitting	5.90	0.0247	91		91	3	94
ARA Exec Svcs	34.43	0.1441	530		530	15	545
ARA Mayor's Antigang	6.10	0.0255	94		94	3	97
ARA-Other	9.19	0.0385	142		142	4	146
Planning & Development	92.24	0.3860	1,421		1,421	40	1,461
CIP S/R Planning	8.07	0.0338	124		124	3	127
CIP Sal Rec RE	36.07	0.1509	556		556	15	571
CIP S/R Engrg	102.97	0.4309	1,586		1,586	44	1,630
CIP S/R Constr.	114.10	0.4774	1,757		1,757	49	1,806
CIP S/R Eng/Const	2.77	0.0116	43		43	1	44
CIP S/R GeoEnv.	9.46	0.0396	146		146	4	150
CIP S/R Other	17.49	0.0732	269		269	7	276
CIP S/R GSD	29.97	0.1254	462		462	13	475
Prop & Cas Legal	27.76	0.1162	428		428	12	440
PWE - Fleet Management	133.47	0.5585	2,056		2,056	57	2,113
Wrkr Comp - HR	26.86	0.1124	414		414	12	426
Wrkr Comp Legal	4.79	0.0200	74		74	2	76





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Sign Adm	40.66	0.1701	626		626	17	643
PWE-Bldg Insp.	450.14	1.8835	6,933		6,933	193	7,126
PWE - Stormwater Fund	426.25	1.7835	6,565		6,565	183	6,748
CABLE TV	9.98	0.0418	154		154	4	158
PWE - Houston Transtar	6.88	0.0288	106		106	3	109
Houston Airport System (HAS)	1,604.75	6.7147	24,717		24,717	688	25,405
PWE - Water & Sewer System	2,351.07	9.8375	36,212		36,212	1,007	37,219
Conv and Ent Optns	124.10	0.5193	1,911		1,911	53	1,964
GSD Parking	53.91	0.2256	830		830	23	853
Health Benefits Fund	39.28	0.1644	605		605	17	622
<b>SubTotal</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>368,100</b>		<b>368,100</b>	<b>10,033</b>	<b>378,133</b>
<b>TOTAL</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>368,100</b>		<b>368,100</b>	<b>10,033</b>	<b>378,133</b>

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Affirmative Action**

Receiving Department	Total	Business Devpmnt.	Employee Relations
Nondepartmental - Gen Gov	44,290	44,290	0
Fin-Dir. Office	574	494	80
Fin-OMB	1,050	807	243
Fin.-Debt Svc	330	259	71
Fin-Genl. Acctg	1,969	1,789	180
Fin-Auditing	270	198	72
Fin-Grants	228	160	68
Fin.-Tax&Rev. Acctg.	756	682	74
Fin - Cap Impr	126	101	25
Fin - Policy Develop	128	97	31
ARA Director's Office	668	594	74
ARA Admin Svcs	1,974	1,464	510
ARA Strategic Purchasing	3,290	2,548	742
ARA City Council Admin	236	170	66
ARA 3-1-1	4,133	2,762	1,371
ARA Central Payroll	1,014	775	239
ARA Regulatory Services	2,319	1,669	650
IT - Director	1,437	1,139	298
IT - Admin & Applications	6,491	5,698	793
IT - Infrastructure	16,441	15,158	1,283
IT - Radio Comm Service	342	286	56
Affirmative Action	1,878	1,353	525
Mayor's Office	12,906	12,114	792
Human Resources Dept.	2,348	1,652	696
Legal Department	12,432	9,670	2,762
City Secretary	582	400	182
City Council	4,242	3,082	1,160
City Controller's Office	5,510	4,302	1,208
Municipal Court	18,474	13,512	4,962
Health Administration	9,523	7,627	1,896
Planning & Development	1,369	1,070	299
CIP Sal Rec PWE Adm	1,826	1,502	324
HPD - Police Records	4,608	3,032	1,576
HPD- Inspector General	2,132	1,691	441
General Services Department	152,625	148,160	4,465



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Affirmative Action**

Receiving Department	Total	Business Devpmnt.	Employee Relations
HEC	17,295	12,932	4,363
Police	562,871	444,412	118,459
Fire	329,428	259,382	70,046
Municipal Court Judicial	4,155	3,302	853
PWE - All Other	65,914	56,839	9,075
Solid Waste Management	53,528	42,965	10,563
Housing and Community	57,813	55,451	2,362
Library	44,108	35,308	8,800
Parks & Recreation	64,440	48,890	15,550
Health & Human Services	85,754	67,518	18,236
Fin-Econ. Dvpt	824	666	158
Finance - Fleet Management	227	162	65
ARA Ins. Mgmt.	7,401	7,336	65
ARA Alarm Permitting	1,014	920	94
ARA Exec Svcs	2,633	2,088	545
ARA Mayor's Antigang	404	307	97
ARA-Other	2,556	2,410	146
Planning & Development	6,308	4,847	1,461
CIP S/R Planning	640	513	127
CIP Sal Rec RE	2,442	1,871	571
CIP S/R Engrg	7,319	5,689	1,630
CIP S/R Constr.	7,274	5,468	1,806
CIP S/R Eng/Const	252	208	44
CIP S/R GeoEnv.	715	565	150
CIP S/R Other	2,464	2,188	276
CIP S/R GSD	2,150	1,675	475
Prop & Cas Legal	3,865	3,425	440
PWE - Fleet Management	19,469	17,356	2,113
Wrkr Comp - HR	10,824	10,398	426
Wrkr Comp Legal	276	200	76
PWE-Sign Adm	2,385	1,742	643
PWE-Bldg Insp.	34,253	27,127	7,126
PWE - Stormwater Fund	26,714	19,966	6,748
CABLE TV	1,792	1,634	158
PWE - Houston Transtar	1,616	1,507	109
Hurricane Ike Aid & Recovery	95,145	95,145	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Affirmative Action**

Receiving Department	Total	Business Devpmnt.	Employee Relations
Houston Airport System	213,173	187,768	25,405
PWE - Water & Sewer	262,579	225,360	37,219
Conv and Ent Optns	39,091	37,127	1,964
GSD Parking	3,730	2,877	853
Health Benefits Fund	177,230	176,608	622
Long Term Disability	623	623	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,541,215</b>	<b>2,163,082</b>	<b>378,133</b>



**SCHEDULE 25.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
MAYOR'S OFFICE - EXECUTIVE  
NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mayor's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>2,916,718</b>			<b>2,916,718</b>
Contingency	( 8,189)			
Transfers	( 2,696)			
<b>Total Deductions:</b>	<b>( 10,885)</b>			<b>( 10,885)</b>
Building Usage Charge	157,368		157,368	
Equipment Usage Charge	12,899		12,899	
Nondepartmental - Gen Gov	217,529	18,574	236,103	
Fin-OMB	7,677	1,819	9,496	
Fin.-Debt Svc	2,890	447	3,337	
Fin-Genl. Acctg	14,493	1,590	16,083	
Fin-Auditing	736	135	871	
Fin-Grants	1,933	423	2,356	
Fin.-Tax&Rev. Acctg.	2,212	170	2,382	
Fin - Policy Develop	1,109	192	1,301	
ARA Admin Svcs	155,942	22,297	178,239	
ARA Strategic Purchasing	48,623	4,979	53,602	
ARA 3-1-1	19,315	1,695	21,010	
ARA Central Payroll	3,083	452	3,535	
ARA Regulatory Services	5,866	486	6,352	
IT - Admin & Applications	271,618	120,746	392,364	
IT - Infrastructure	125,265	29,170	154,435	
IT - Radio Comm Service	8,261	183	8,444	
Affirmative Action	12,551	355	12,906	
Mayor's Office		8,332	8,332	
Human Resources Dept.		5,103	5,103	
Legal Department		232,661	232,661	
City Secretary		4,572	4,572	
City Council		35,522	35,522	
City Controller's Office		37,932	37,932	
General Services Department		746,957	746,957	



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department Mayor's Office

Total Allocated Additions:	<u>1,069,370</u>	<u>1,274,792</u>	<u>2,344,162</u>	<u>2,344,162</u>
Total To Be Allocated:	<u>3,975,203</u>	<u>1,274,792</u>		<u>5,249,995</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mayor's Office**

	Total	General & Admin	City Admin.	Other
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,063,806	0	2,063,806	0
Fringe Benefits	683,724	0	683,724	0
<b>Other Expense &amp; Cost</b>				
Supplies	24,657	0	24,657	0
Contractual Svcs.	133,646	0	133,646	0
*Contingency	8,189	8,189	0	0
*Transfers	2,696	2,696	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,916,718	10,885	2,905,833	0
<b>Deductions</b>				
Total Deductions	( 10,885)	( 10,885)	0	0
Functional Cost	2,905,833	0	2,905,833	0
<b>Allocation Step 1</b>				
Inbound- All Others	1,069,370	1,069,370	0	0
Reallocate Admin Costs		( 1,069,370)	1,069,370	0
1st Allocation	3,975,203	0	3,975,203	0
<b>Allocation Step 2</b>				
Inbound- All Others	1,274,792	1,274,792	0	0
Reallocate Admin Costs		( 1,274,792)	1,274,792	0
2nd Allocation	1,274,792	0	1,274,792	0
<b>Total For 10005000010000 Mayor's Office</b>				
Total Allocated	5,249,995	0	5,249,995	0





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mayor's Office**

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0218	865		865		865
Fin-OMB	15.80	0.0661	2,628		2,628		2,628
Fin.-Debt Svc	4.60	0.0192	765		765		765
Fin-Genl. Acctg	11.70	0.0490	1,946		1,946		1,946
Fin-Auditing	4.70	0.0197	782		782		782
Fin-Grants	4.40	0.0184	732		732		732
Fin.-Tax&Rev. Acctg.	4.80	0.0201	798		798		798
Fin - Cap Impr	1.60	0.0067	266		266		266
Fin - Policy Develop	2.00	0.0084	333		333		333
ARA Director's Office	4.80	0.0201	798		798		798
ARA Admin Svcs	33.10	0.1385	5,506		5,506		5,506
ARA Strategic Purchasing	48.20	0.2017	8,017		8,017		8,017
ARA City Council Admin	4.30	0.0180	715		715		715
ARA 3-1-1	89.00	0.3724	14,804		14,804		14,804
ARA Central Payroll	15.50	0.0649	2,578		2,578		2,578
ARA Regulatory Services	42.18	0.1765	7,016		7,016		7,016
IT - Director	19.38	0.0811	3,224		3,224		3,224
IT - Admin & Applications	51.50	0.2155	8,566		8,566		8,566
IT - Infrastructure	83.33	0.3487	13,860		13,860		13,860
IT - Radio Comm Service	3.61	0.0151	600		600		600
Affirmative Action	34.10	0.1427	5,672		5,672		5,672
Mayor's Office	50.09	0.2096	8,332		8,332		8,332
Human Resources Dept.	43.94	0.1839	7,309		7,309	2,397	9,706
Legal Department	174.48	0.7301	29,022		29,022	9,520	38,542
City Secretary	11.50	0.0481	1,913		1,913	627	2,540
City Council	73.30	0.3067	12,192		12,192	3,999	16,191
City Controller's Office	76.30	0.3193	12,691		12,691	4,163	16,854
Municipal Court Administration	313.45	1.3116	52,137		52,137	17,102	69,239
Health Administration	119.78	0.5012	19,923		19,923	6,535	26,458
Planning & Development Admin	18.90	0.0791	3,144		3,144	1,031	4,175
CIP Sal Rec PWE Adm	20.45	0.0856	3,402		3,402	1,116	4,518
HPD - Police Records	99.54	0.4165	16,557		16,557	5,431	21,988



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mayor's Office**

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	27.87	0.1166	4,636		4,636	1,521	6,157
General Services Department	282.06	1.1802	46,916		46,916	15,389	62,305
HEC	275.60	1.1532	45,841		45,841	15,037	60,878
Police	7,482.91	31.3097	1,244,650		1,244,650	408,263	1,652,913
Fire	4,424.69	18.5140	735,971		735,971	241,408	977,379
Municipal Court Judicial	53.92	0.2256	8,969		8,969	2,942	11,911
PWE - All Other	573.24	2.3986	95,349		95,349	31,276	126,625
Solid Waste Management	667.22	2.7918	110,981		110,981	36,403	147,384
Housing and Community Devp.	149.17	0.6242	24,812		24,812	8,139	32,951
Library	555.92	2.3261	92,468		92,468	30,331	122,799
Parks & Recreation	982.26	4.1100	163,382		163,382	53,592	216,974
Health & Human Services	1,151.88	4.8198	191,595		191,595	62,846	254,441
Fin-Econ. Dvpt	10.00	0.0418	1,663		1,663	546	2,209
Finance - Fleet Management	4.10	0.0172	682		682	224	906
ARA Ins. Mgmt.	4.07	0.0170	677		677	222	899
ARA Alarm Permitting	5.90	0.0247	981		981	322	1,303
ARA Exec Svcs	34.43	0.1441	5,727		5,727	1,878	7,605
ARA Mayor's Antigang	6.10	0.0255	1,015		1,015	333	1,348
ARA-Other	9.19	0.0385	1,529		1,529	501	2,030
Planning & Development	92.24	0.3860	15,343		15,343	5,033	20,376
CIP S/R Planning	8.07	0.0338	1,342		1,342	440	1,782
CIP Sal Rec RE	36.07	0.1509	6,000		6,000	1,968	7,968
CIP S/R Engrg	102.97	0.4309	17,127		17,127	5,618	22,745
CIP S/R Constr.	114.10	0.4774	18,979		18,979	6,225	25,204
CIP S/R Eng/Const	2.77	0.0116	461		461	151	612
CIP S/R GeoEnv.	9.46	0.0396	1,574		1,574	516	2,090
CIP S/R Other	17.49	0.0732	2,909		2,909	954	3,863
CIP S/R GSD	29.97	0.1254	4,985		4,985	1,635	6,620
Prop & Cas Legal	27.76	0.1162	4,617		4,617	1,515	6,132
PWE - Fleet Management	133.47	0.5585	22,200		22,200	7,282	29,482
Wrkr Comp - HR	26.86	0.1124	4,468		4,468	1,465	5,933
Wrkr Comp Legal	4.79	0.0200	797		797	261	1,058



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mayor's Office**

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Sign Adm	40.66	0.1701	6,763		6,763	2,218	8,981
PWE-Bldg Insp.	450.14	1.8835	74,873		74,873	24,559	99,432
PWE - Stormwater Fund	426.25	1.7835	70,899		70,899	23,256	94,155
CABLE TV	9.98	0.0418	1,660		1,660	545	2,205
PWE - Houston Transtar	6.88	0.0288	1,144		1,144	375	1,519
Houston Airport System (HAS)	1,604.75	6.7147	266,922		266,922	87,554	354,476
PWE - Water & Sewer System	2,351.07	9.8375	391,060		391,060	128,273	519,333
Conv and Ent Optns	124.10	0.5193	20,642		20,642	6,771	27,413
GSD Parking	53.91	0.2256	8,967		8,967	2,941	11,908
Health Benefits Fund	39.28	0.1644	6,534		6,534	2,143	8,677
<b>SubTotal</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>3,975,203</b>		<b>3,975,203</b>	<b>1,274,792</b>	<b>5,249,995</b>
<b>TOTAL</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>3,975,203</b>		<b>3,975,203</b>	<b>1,274,792</b>	<b>5,249,995</b>

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Fin-Dir. Office	865	865
Fin-OMB	2,628	2,628
Fin.-Debt Svc	765	765
Fin-Genl. Acctg	1,946	1,946
Fin-Auditing	782	782
Fin-Grants	732	732
Fin.-Tax&Rev. Acctg.	798	798
Fin - Cap Impr	266	266
Fin - Policy Develop	333	333
ARA Director's Office	798	798
ARA Admin Svcs	5,506	5,506
ARA Strategic Purchasing	8,017	8,017
ARA City Council Admin	715	715
ARA 3-1-1	14,804	14,804
ARA Central Payroll	2,578	2,578
ARA Regulatory Services	7,016	7,016
IT - Director	3,224	3,224
IT - Admin & Applications	8,566	8,566
IT - Infrastructure	13,860	13,860
IT - Radio Comm Service	600	600
Affirmative Action	5,672	5,672
Mayor's Office	8,332	8,332
Human Resources Dept.	9,706	9,706
Legal Department	38,542	38,542
City Secretary	2,540	2,540
City Council	16,191	16,191
City Controller's Office	16,854	16,854
Municipal Court	69,239	69,239
Health Administration	26,458	26,458
Planning & Development	4,175	4,175
CIP Sal Rec PWE Adm	4,518	4,518
HPD - Police Records	21,988	21,988
HPD- Inspector General	6,157	6,157
General Services Department	62,305	62,305
HEC	60,878	60,878

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Police	1,652,913	1,652,913
Fire	977,379	977,379
Municipal Court Judicial	11,911	11,911
PWE - All Other	126,625	126,625
Solid Waste Management	147,384	147,384
Housing and Community	32,951	32,951
Library	122,799	122,799
Parks & Recreation	216,974	216,974
Health & Human Services	254,441	254,441
Fin-Econ. Dvpt	2,209	2,209
Finance - Fleet Management	906	906
ARA Ins. Mgmt.	899	899
ARA Alarm Permitting	1,303	1,303
ARA Exec Svcs	7,605	7,605
ARA Mayor's Antifgang	1,348	1,348
ARA-Other	2,030	2,030
Planning & Development	20,376	20,376
CIP S/R Planning	1,782	1,782
CIP Sal Rec RE	7,968	7,968
CIP S/R Engrg	22,745	22,745
CIP S/R Constr.	25,204	25,204
CIP S/R Eng/Const	612	612
CIP S/R GeoEnv.	2,090	2,090
CIP S/R Other	3,863	3,863
CIP S/R GSD	6,620	6,620
Prop & Cas Legal	6,132	6,132
PWE - Fleet Management	29,482	29,482
Wrkr Comp - HR	5,933	5,933
Wrkr Comp Legal	1,058	1,058
PWE-Sign Adm	8,981	8,981
PWE-Bldg Insp.	99,432	99,432
PWE - Stormwater Fund	94,155	94,155
CABLE TV	2,205	2,205
PWE - Houston Transtar	1,519	1,519
Houston Airport System	354,476	354,476
PWE - Water & Sewer	519,333	519,333

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Conv and Ent Optns	27,413	27,413
GSD Parking	11,908	11,908
Health Benefits Fund	8,677	8,677
Direct Billed	0	0
<b>Total</b>	<b>5,249,995</b>	<b>5,249,995</b>



**SCHEDULE 26.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**HUMAN RESOURCES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

The Human Resources Department provides citywide personnel services and support. This includes 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** - Costs associated with recruiting and selecting employees for positions have been allocated based upon the total number of selections per department.
- **Personnel Services** - Costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations have been allocated based upon the number of full time equivalent positions.
- **Testing for Classified Employees** - Costs associated with designing and administering tests for selection and promotion of classified positions have been allocated based upon the number of classified full time equivalent positions.
- **Training** - Costs associated with designing and conducting training sessions have been allocated based upon the number of employees trained.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources Dept.**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>2,740,473</b>			<b>2,740,473</b>
Capital Outlay	( 22,708)			
Transfer	( 9,756)			
<b>Total Deductions:</b>	<b>( 32,464)</b>			<b>( 32,464)</b>
Equipment Usage Charge	10,757		10,757	
Nondepartmental - Gen Gov	125,205	11,062	136,267	
Fin-OMB	29,508	6,990	36,498	
Fin.-Debt Svc	394	61	455	
Fin-Genl. Acctg	53,490	5,943	59,433	
Fin-Auditing	691	127	818	
Fin-Grants	264	58	322	
Fin.-Tax&Rev. Acctg.	2,079	159	2,238	
Fin - Policy Develop	151	26	177	
ARA Admin Svcs	20,290	2,274	22,564	
ARA Strategic Purchasing	63,222	6,472	69,694	
ARA 3-1-1	19,445	1,706	21,151	
ARA Central Payroll	2,704	396	3,100	
ARA Regulatory Services	5,513	456	5,969	
IT - Admin & Applications	168,628	54,070	222,698	
IT - Infrastructure	176,848	44,666	221,514	
IT - Radio Comm Service	31,755	704	32,459	
Affirmative Action	2,283	65	2,348	
Mayor's Office	7,309	2,397	9,706	
Human Resources Dept.		14,456	14,456	
Legal Department		55,460	55,460	
City Secretary		623	623	
City Council		4,843	4,843	
City Controller's Office		122,703	122,703	
HPD- Inspector General		19,824	19,824	





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources Dept.**

Total Allocated Additions:	<u>720,536</u>	<u>355,541</u>	<u>1,076,077</u>	<u>1,076,077</u>
Total To Be Allocated:	<u>3,428,545</u>	<u>355,541</u>		<u>3,784,086</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources Dept.**

	Total	General & Admin	Selection	Personnel Svcs.	Classified Testing
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,691,955	62,191	662,725	619,632	127,016
Fringe Benefits	571,939	9,416	218,042	230,622	49,550
<b>Other Expense &amp; Cost</b>					
Supplies	49,037	23,089	9,777	13,066	3,084
Contractual Svcs.	395,078	95,995	64,351	172,766	31,283
*Capital Outlay	22,708	22,708	0	0	0
*Transfer	9,756	9,756	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,740,473	223,155	954,895	1,036,086	210,933
<b>Deductions</b>					
Total Deductions	( 32,464)	( 32,464)	0	0	0
Functional Cost	2,708,009	190,691	954,895	1,036,086	210,933
<b>Allocation Step 1</b>					
Inbound- All Others	720,536	720,536	0	0	0
Reallocate Admin Costs		( 911,227)	345,656	375,046	76,354
1st Allocation	3,428,545	0	1,300,551	1,411,132	287,287
<b>Allocation Step 2</b>					
Inbound- All Others	355,541	355,541	0	0	0
Reallocate Admin Costs		( 355,541)	134,867	146,335	29,792
2nd Allocation	355,541	0	134,867	146,335	29,792
<b>Total For 10008000010000 Human Resources</b>					
Total Allocated	3,784,086	0	1,435,418	1,557,467	317,079



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources Dept.**

Training	
<b>Wages &amp; Benefits</b>	
Salaries & Wages	220,391
Fringe Benefits	64,309
<b>Other Expense &amp; Cost</b>	
Supplies	21
Contractual Svcs.	30,683
*Capital Outlay	0
*Transfer	0
<b>Departmental Totals</b>	
Total Expenditures	315,404
<b>Deductions</b>	
Total Deductions	0
Functional Cost	315,404
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	114,171
1st Allocation	429,575
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	44,547
2nd Allocation	44,547
<b>Total For 10008000010000 Human Resources</b>	
Total Allocated	474,122



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Activity - Selection

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	44	0.6880	8,948		8,948		8,948
ARA Director's Office	84	1.3135	17,083		17,083		17,083
IT - Director	41	0.6411	8,338		8,338		8,338
Affirmative Action	9	0.1407	1,830		1,830		1,830
Mayor's Office	10	0.1564	2,034		2,034		2,034
Human Resources Dept.	37	0.5786	7,525		7,525		7,525
Legal Department	67	1.0477	13,626		13,626	1,465	15,091
City Secretary	1	0.0156	203		203	22	225
City Council	32	0.5004	6,508		6,508	699	7,207
City Controller's Office	18	0.2815	3,661		3,661	393	4,054
Municipal Court Administration	65	1.0164	13,219		13,219	1,421	14,640
Health Administration	486	7.5997	98,838		98,838	10,623	109,461
Planning & Development Admin	31	0.4848	6,304		6,304	678	6,982
PWE - Administration	1,200	18.7647	244,044		244,044	26,230	270,274
General Services Department	63	0.9851	12,812		12,812	1,377	14,189
HEC	92	1.4386	18,710		18,710	2,011	20,721
Police	2,249	35.1681	457,382		457,382	49,160	506,542
Fire	555	8.6787	112,870		112,870	12,131	125,001
Municipal Court Judicial	20	0.3127	4,067		4,067	437	4,504
Solid Waste Management	249	3.8937	50,639		50,639	5,443	56,082
Housing and Community Devp.	33	0.5160	6,711		6,711	721	7,432
Library	177	2.7678	35,996		35,996	3,869	39,865
Parks & Recreation	523	8.1783	106,362		106,362	11,432	117,794
Houston Airport System (HAS)	292	4.5661	59,384		59,384	6,383	65,767
Conv and Ent Optns	17	0.2658	3,457		3,457	372	3,829
<b>Sub Total</b>	<b>6,395</b>	<b>100.0000</b>	<b>1,300,551</b>		<b>1,300,551</b>	<b>134,867</b>	<b>1,435,418</b>
<b>TOTAL</b>	<b>6,395</b>	<b>100.0000</b>	<b>1,300,551</b>		<b>1,300,551</b>	<b>134,867</b>	<b>1,435,418</b>

Allocation Basis: Number of selections per depart.

Allocation Source: Human Resources

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0218	307		307		307
Fin-OMB	15.80	0.0661	933		933		933
Fin.-Debt Svc	4.60	0.0192	272		272		272
Fin-Genl. Acctg	11.70	0.0490	691		691		691
Fin-Auditing	4.70	0.0197	278		278		278
Fin-Grants	4.40	0.0184	260		260		260
Fin.-Tax&Rev. Acctg.	4.80	0.0201	283		283		283
Fin - Cap Impr	1.60	0.0067	94		94		94
Fin - Policy Develop	2.00	0.0084	118		118		118
ARA Director's Office	4.80	0.0201	283		283		283
ARA Admin Svcs	33.10	0.1385	1,954		1,954		1,954
ARA Strategic Purchasing	48.20	0.2017	2,846		2,846		2,846
ARA City Council Admin	4.30	0.0180	254		254		254
ARA 3-1-1	89.00	0.3724	5,255		5,255		5,255
ARA Central Payroll	15.50	0.0649	915		915		915
ARA Regulatory Services	42.18	0.1765	2,491		2,491		2,491
IT - Director	19.38	0.0811	1,144		1,144		1,144
IT - Admin & Applications	51.50	0.2155	3,041		3,041		3,041
IT - Infrastructure	83.33	0.3487	4,920		4,920		4,920
IT - Radio Comm Service	3.61	0.0151	213		213		213
Affirmative Action	34.10	0.1427	2,013		2,013		2,013
Mayor's Office	50.09	0.2096	2,958		2,958		2,958
Human Resources Dept.	43.94	0.1839	2,594		2,594		2,594
Legal Department	174.48	0.7301	10,302		10,302	1,095	11,397
City Secretary	11.50	0.0481	679		679	72	751
City Council	73.30	0.3067	4,328		4,328	460	4,788
City Controller's Office	76.30	0.3193	4,505		4,505	479	4,984
Municipal Court Administration	313.45	1.3116	18,508		18,508	1,967	20,475
Health Administration	119.78	0.5012	7,072		7,072	752	7,824
Planning & Development Admin	18.90	0.0791	1,116		1,116	119	1,235
CIP Sal Rec PWE Adm	20.45	0.0856	1,207		1,207	128	1,335
HPD - Police Records	99.54	0.4165	5,877		5,877	625	6,502



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD- Inspector General	27.87	0.1166	1,646		1,646	175	1,821
General Services Department	282.06	1.1802	16,654		16,654	1,770	18,424
HEC	275.60	1.1532	16,273		16,273	1,729	18,002
Police	7,482.91	31.3097	441,833		441,833	46,952	488,785
Fire	4,424.69	18.5140	261,258		261,258	27,764	289,022
Municipal Court Judicial	53.92	0.2256	3,184		3,184	338	3,522
PWE - All Other	573.24	2.3986	33,847		33,847	3,597	37,444
Solid Waste Management	667.22	2.7918	39,396		39,396	4,187	43,583
Housing and Community Devp.	149.17	0.6242	8,808		8,808	936	9,744
Library	555.92	2.3261	32,825		32,825	3,488	36,313
Parks & Recreation	982.26	4.1100	57,998		57,998	6,163	64,161
Health & Human Services	1,151.88	4.8198	68,013		68,013	7,228	75,241
Fin-Econ. Dvpt	10.00	0.0418	590		590	63	653
Finance - Fleet Management	4.10	0.0172	242		242	26	268
ARA Ins. Mgmt.	4.07	0.0170	240		240	26	266
ARA Alarm Permitting	5.90	0.0247	348		348	37	385
ARA Exec Svcs	34.43	0.1441	2,033		2,033	216	2,249
ARA Mayor's Antigang	6.10	0.0255	360		360	38	398
ARA-Other	9.19	0.0385	543		543	58	601
Planning & Development	92.24	0.3860	5,446		5,446	579	6,025
CIP S/R Planning	8.07	0.0338	476		476	51	527
CIP Sal Rec RE	36.07	0.1509	2,130		2,130	226	2,356
CIP S/R Engrg	102.97	0.4309	6,080		6,080	646	6,726
CIP S/R Constr.	114.10	0.4774	6,737		6,737	716	7,453
CIP S/R Eng/Const	2.77	0.0116	164		164	17	181
CIP S/R GeoEnv.	9.46	0.0396	559		559	59	618
CIP S/R Other	17.49	0.0732	1,033		1,033	110	1,143
CIP S/R GSD	29.97	0.1254	1,770		1,770	188	1,958
Prop & Cas Legal	27.76	0.1162	1,639		1,639	174	1,813
PWE - Fleet Management	133.47	0.5585	7,881		7,881	837	8,718
Wrkr Comp - HR	26.86	0.1124	1,586		1,586	169	1,755
Wrkr Comp Legal	4.79	0.0200	283		283	30	313

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Sign Adm	40.66	0.1701	2,401		2,401	255	2,656
PWE-Bldg Insp.	450.14	1.8835	26,579		26,579	2,825	29,404
PWE - Stormwater Fund	426.25	1.7835	25,168		25,168	2,675	27,843
CABLE TV	9.98	0.0418	589		589	63	652
PWE - Houston Transtar	6.88	0.0288	406		406	43	449
Houston Airport System (HAS)	1,604.75	6.7147	94,753		94,753	10,069	104,822
PWE - Water & Sewer System	2,351.07	9.8375	138,820		138,820	14,752	153,572
Conv and Ent Optns	124.10	0.5193	7,328		7,328	779	8,107
GSD Parking	53.91	0.2256	3,183		3,183	338	3,521
Health Benefits Fund	39.28	0.1644	2,319		2,319	246	2,565
<b>SubTotal</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>1,411,132</b>		<b>1,411,132</b>	<b>146,335</b>	<b>1,557,467</b>
<b>TOTAL</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>1,411,132</b>		<b>1,411,132</b>	<b>146,335</b>	<b>1,557,467</b>

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Activity - Classified Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	6	0.0643	185		185	19	204
HPD- Inspector General	18	0.1799	517		517	54	571
Police	5,925	58.6443	168,477		168,477	17,471	185,948
Fire	4,154	41.1115	118,108		118,108	12,248	130,356
SubTotal	10,104	100.0000	287,287		287,287	29,792	317,079
TOTAL	10,104	100.0000	287,287		287,287	29,792	317,079

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Activity - Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	45	0.2912	1,251		1,251		1,251
ARA Director's Office	572	3.7020	15,903		15,903		15,903
IT - Director	249	1.6115	6,923		6,923		6,923
Affirmative Action	36	0.2330	1,001		1,001		1,001
Mayor's Office	4	0.0259	111		111		111
Human Resources Dept.	156	1.0096	4,337		4,337		4,337
Legal Department	45	0.2912	1,251		1,251	139	1,390
City Secretary	1	0.0065	28		28	3	31
City Council	17	0.1100	473		473	53	526
City Controller's Office	42	0.2718	1,168		1,168	130	1,298
Municipal Court Administration	312	2.0193	8,674		8,674	966	9,640
Health Administration	1,240	8.0254	34,475		34,475	3,839	38,314
Planning & Development Admin	132	0.8543	3,670		3,670	409	4,079
PWE - Administration	10,340	66.9214	287,478		287,478	32,012	319,490
General Services Department	251	1.6245	6,978		6,978	777	7,755
HEC	90	0.5825	2,502		2,502	279	2,781
Police	591	3.8250	16,431		16,431	1,830	18,261
Fire	172	1.1132	4,782		4,782	532	5,314
Municipal Court Judicial	22	0.1424	612		612	68	680
Solid Waste Management	211	1.3656	5,866		5,866	653	6,519
Housing and Community Devp.	54	0.3495	1,501		1,501	167	1,668
Library	411	2.6600	11,427		11,427	1,272	12,699
Parks & Recreation	211	1.3656	5,866		5,866	653	6,519
Houston Airport System (HAS)	175	1.1326	4,865		4,865	542	5,407
Conv and Ent Optns	72	0.4660	2,002		2,002	223	2,225
<b>SubTotal</b>	<b>15,451</b>	<b>100.0000</b>	<b>429,575</b>		<b>429,575</b>	<b>44,547</b>	<b>474,122</b>
<b>TOTAL</b>	<b>15,451</b>	<b>100.0000</b>	<b>429,575</b>		<b>429,575</b>	<b>44,547</b>	<b>474,122</b>

Allocation Basis: Number of employees trained

Allocation Source: Human Resources



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department Human Resources Dept.

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
Fin-Dir. Office	10,506	8,948	307	0	1,251
Fin-OMB	933	0	933	0	0
Fin.-Debt Svc	272	0	272	0	0
Fin-Genl. Acctg	691	0	691	0	0
Fin-Auditing	278	0	278	0	0
Fin-Grants	260	0	260	0	0
Fin.-Tax&Rev. Acctg.	283	0	283	0	0
Fin - Cap Impr	94	0	94	0	0
Fin - Policy Develop	118	0	118	0	0
ARA Director's Office	33,269	17,083	283	0	15,903
ARA Admin Svcs	1,954	0	1,954	0	0
ARA Strategic Purchasing	2,846	0	2,846	0	0
ARA City Council Admin	254	0	254	0	0
ARA 3-1-1	5,255	0	5,255	0	0
ARA Central Payroll	915	0	915	0	0
ARA Regulatory Services	2,491	0	2,491	0	0
IT - Direclor	16,405	8,338	1,144	0	6,923
IT - Admin & Applications	3,041	0	3,041	0	0
IT - Infrastructure	4,920	0	4,920	0	0
IT - Radio Comm Service	213	0	213	0	0
Affirmative Action	4,844	1,830	2,013	0	1,001
Mayor's Office	5,103	2,034	2,958	0	111
Human Resources Dept.	14,456	7,525	2,594	0	4,337
Legal Department	27,878	15,091	11,397	0	1,390
City Secretary	1,007	225	751	0	31
City Council	12,521	7,207	4,788	0	526
City Controller's Office	10,336	4,054	4,984	0	1,298
Municipal Court	44,755	14,640	20,475	0	9,640
Health Administration	155,599	109,461	7,824	0	38,314
Planning & Development	12,296	6,982	1,235	0	4,079
PWE - Administration	589,764	270,274	0	0	319,490
CIP Sal Rec PWE Adm	1,335	0	1,335	0	0
HPD - Police Records	6,706	0	6,502	204	0
HPD- Inspector General	2,392	0	1,821	571	0
General Services Department	40,368	14,189	18,424	0	7,755



Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
HEC	41,504	20,721	18,002	0	2,781
Police	1,199,536	506,542	488,785	185,948	18,261
Fire	549,693	125,001	289,022	130,356	5,314
Municipal Court Judicial	8,706	4,504	3,522	0	680
PWE - All Other	37,444	0	37,444	0	0
Solid Waste Management	106,184	56,082	43,583	0	6,519
Housing and Community	18,844	7,432	9,744	0	1,668
Library	88,877	39,865	36,313	0	12,699
Parks & Recreation	188,474	117,794	64,161	0	6,519
Health & Human Services	75,241	0	75,241	0	0
Fin-Econ. Dvpt	653	0	653	0	0
Finance - Fleet Management	268	0	268	0	0
ARA Ins. Mgmt.	266	0	266	0	0
ARA Alarm Permitting	385	0	385	0	0
ARA Exec Svcs	2,249	0	2,249	0	0
ARA Mayor's Antigang	398	0	398	0	0
ARA-Other	601	0	601	0	0
Planning & Development	6,025	0	6,025	0	0
CIP S/R Planning	527	0	527	0	0
CIP Sal Rec RE	2,356	0	2,356	0	0
CIP S/R Engrg	6,726	0	6,726	0	0
CIP S/R Constr.	7,453	0	7,453	0	0
CIP S/R Eng/Const	181	0	181	0	0
CIP S/R GeoEnv.	618	0	618	0	0
CIP S/R Other	1,143	0	1,143	0	0
CIP S/R GSD	1,958	0	1,958	0	0
Prop & Cas Legal	1,813	0	1,813	0	0
PWE - Fleet Management	8,718	0	8,718	0	0
Wrkr Comp - HR	1,755	0	1,755	0	0
Wrkr Comp Legal	313	0	313	0	0
PWE-Sign Adm	2,656	0	2,656	0	0
PWE-Bldg Insp.	29,404	0	29,404	0	0
PWE - Stormwater Fund	27,843	0	27,843	0	0
CABLE TV	652	0	652	0	0
PWE - Houston Transtar	449	0	449	0	0
Houston Airport System	175,996	65,767	104,822	0	5,407



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
PWE - Water & Sewer	153,572	0	153,572	0	0
Conv and Ent Opins	14,161	3,829	8,107	0	2,225
GSD Parking	3,521	0	3,521	0	0
Health Benefits Fund	2,565	0	2,565	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>3,784,086</b>	<b>1,435,418</b>	<b>1,557,467</b>	<b>317,079</b>	<b>474,122</b>



**SCHEDULE 27.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
LEGAL SERVICES  
NATURE AND EXTENT OF SERVICES**

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department. The number of total actual hours expended for the City departments is the basis for allocation. Public Works and Engineering provides funding for legal representation, and these costs have been allocated directly to Public Works and Engineering.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Legal Department**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,996,072			15,996,072
Transfer	( 10,745)			
Total Deductions:	( 10,745)			( 10,745)
Building Usage Charge	135,278		135,278	
Equipment Usage Charge	28,495		28,495	
Nondepartmental - Gen Gov	602,143	51,263	653,406	
Fin-OMB	5,112	1,211	6,323	
Fin.-Debt Svc	2,307	357	2,664	
Fin-Genl. Acctg	10,502	1,124	11,626	
Fin-Auditing	4,047	744	4,791	
Fin-Grants	1,543	337	1,880	
Fin.-Tax&Rev. Acctg.	12,170	933	13,103	
Fin - Policy Develop	885	153	1,038	
ARA Admin Svcs	65,696	7,364	73,060	
ARA Strategic Purchasing	5,324	543	5,867	
ARA 3-1-1	4,122	362	4,484	
ARA Central Payroll	10,739	1,574	12,313	
ARA Regulatory Services	32,271	2,672	34,943	
IT - Admin & Applications	62,493	23,848	86,341	
IT - Infrastructure	91,124	20,791	111,915	
IT - Radio Comm Service	5,501	122	5,623	
Affirmative Action	12,090	342	12,432	
Mayor's Office	29,022	9,520	38,542	
Human Resources Dept.	25,179	2,699	27,878	
Legal Department		1,343,286	1,343,286	
City Secretary		3,649	3,649	
City Council		28,353	28,353	
City Controller's Office		26,083	26,083	
HPD - Police Records		1,196,999	1,196,999	
HPD- Inspector General		29,736	29,736	
General Services Department		455,511	455,511	

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Legal Department**

Total Allocated Additions:	<u>1,146,043</u>	<u>3,209,576</u>	<u>4,355,619</u>	<u>4,355,619</u>
Total To Be Allocated:	<u>17,131,370</u>	<u>3,209,576</u>		<u>20,340,946</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Legal Department**

	Total	General & Admin	Legal Svcs	PWE Legal
<b>Wages &amp; Benefits</b>				
Salaries & Wages	10,935,523	0	10,197,219	738,304
Fringe Benefits	3,518,097	0	3,151,983	366,114
<b>Other Expense &amp; Cost</b>				
Supplies	393,155	0	393,155	0
Contractual Svcs	1,138,552	0	1,138,515	37
*Transfer	10,745	10,745	0	0
<b>Departmental Totals</b>				
Total Expenditures	15,996,072	10,745	14,880,872	1,104,455
<b>Deductions</b>				
Total Deductions	( 10,745)	( 10,745)	0	0
Functional Cost	15,985,327	0	14,880,872	1,104,455
<b>Allocation Step 1</b>				
Inbound- All Others	1,146,043	1,146,043	0	0
Reallocate Admin Costs		( 1,146,043)	1,066,861	79,182
1st Allocation	17,131,370	0	15,947,733	1,183,637
<b>Allocation Step 2</b>				
Inbound- All Others	3,209,576	3,209,576	0	0
Reallocate Admin Costs		( 3,209,576)	2,987,820	221,756
2nd Allocation	3,209,576	0	2,987,820	221,756
<b>Total For 10009000010000 Legal Department</b>				
Total Allocated	20,340,946	0	18,935,553	1,405,393





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Legal Department**

Activity - Legal Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	3,601	2.6154	417,096		417,096		417,096
IT - Director	15	0.0114	1,814		1,814		1,814
IT - Admin & Applications	756	0.5497	87,663		87,663		87,663
Affirmative Action	85	0.0619	9,875		9,875		9,875
Mayor's Office	2,008	1.4589	232,661		232,661		232,661
Human Resources Dept.	478	0.3478	55,460		55,460		55,460
Legal Department	11,598	8.4231	1,343,286		1,343,286		1,343,286
City Secretary	45	0.0329	5,240		5,240	1,134	6,374
City Council	2,422	1.7590	280,523		280,523	60,736	341,259
City Controller's Office	70	0.0509	8,121		8,121	1,758	9,879
Municipal Court Administration	445	0.3232	51,550		51,550	11,161	62,711
Health Administration	4,315	3.1340	499,802		499,802	108,213	608,015
Planning & Development Admin	3,274	2.3778	379,210		379,210	82,103	461,313
PWE - Administration	6,961	5.0560	806,322		806,322	174,577	980,899
General Services Department	13,755	9.9897	1,593,134		1,593,134	344,930	1,938,064
HEC	422	0.3071	48,971		48,971	10,603	59,574
Police	17,337	12.5914	2,008,036		2,008,036	434,761	2,442,797
Fire	5,378	3.9060	622,914		622,914	134,867	757,781
Municipal Court Judicial	45,936	33.3605	5,320,261		5,320,261	1,151,894	6,472,155
PWE - All Other	1,988	1.4441	230,293		230,293	49,861	280,154
Solid Waste Management	733	0.5329	84,983		84,983	18,400	103,383
Housing and Community Devp.	2,067	1.5014	239,432		239,432	51,840	291,272
Library	423	0.3073	49,011	-633	48,378	10,611	58,989
Parks & Recreation	1,417	1.0295	164,183		164,183	35,547	199,730
PWE-Sign Adm	889	0.6457	102,979		102,979	22,296	125,275
PWE-Bldg Insp.	1,494	1.0855	173,110		173,110	37,480	210,590
PWE - Stormwater Fund	352	0.2561	40,842	-6,492	34,350	8,843	43,193
PWE - Houston Transtar	885	0.6433	102,596		102,596	22,213	124,809
TIRZ	1,947	1.4140	225,507		225,507	48,825	274,332
Houston Airport System (HAS)	1,838	1.3349	212,891		212,891	46,093	258,984
PWE - Water & Sewer System	4,065	2.9522	470,808		470,808	101,935	572,743
Conv and Ent Oplns	429	0.3119	49,736		49,736	10,768	60,504



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Legal Department**

Activity - Legal Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GSD Parking	43	0.0316	5,038		5,038	1,091	6,129
Other	210	0.1529	24,385		24,385	5,280	29,665
SubTotal	<u>137,695</u>	<u>100.0000</u>	<u>15,947,733</u>	<u>-7,125</u>	<u>15,940,608</u>	<u>2,987,820</u>	<u>18,928,428</u>
Direct Billed				7,125	7,125		7,125
TOTAL	<u><u>137,695</u></u>	<u><u>100.0000</u></u>	<u><u>15,947,733</u></u>		<u><u>15,947,733</u></u>	<u><u>2,987,820</u></u>	<u><u>18,935,553</u></u>

Allocation Basis: Number of Legal staff hours expended per department

Allocation Source: Legal - Merceron

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Legal Department**

Activity - PWE Legal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - All Other	100	100.0000	1,183,637		1,183,637	221,756	1,405,393
PWE - Water & Sewer System	0			-287,635	-287,635		-287,635
SubTotal	100	100.0000	1,183,637	-287,635	896,002	221,756	1,117,758
Direct Billed				287,635	287,635		287,635
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>1,183,637</b>		<b>1,183,637</b>	<b>221,756</b>	<b>1,405,393</b>

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Legal Department**

Receiving Department	Total	Legal Svcs	PWE Legal
Fin-Dir. Office	417,096	417,096	0
IT - Director	1,814	1,814	0
IT - Admin & Applications	87,663	87,663	0
Affirmative Action	9,875	9,875	0
Mayor's Office	232,661	232,661	0
Human Resources Dept.	55,460	55,460	0
Legal Department	1,343,286	1,343,286	0
City Secretary	6,374	6,374	0
City Council	341,259	341,259	0
City Controller's Office	9,879	9,879	0
Municipal Court	62,711	62,711	0
Health Administration	608,015	608,015	0
Planning & Development	461,313	461,313	0
PWE - Administration	980,899	980,899	0
General Services Department	1,938,064	1,938,064	0
HEC	59,574	59,574	0
Police	2,442,797	2,442,797	0
Fire	757,781	757,781	0
Municipal Court Judicial	6,472,155	6,472,155	0
PWE - All Other	1,685,547	280,154	1,405,393
Solid Waste Management	103,383	103,383	0
Housing and Community	291,272	291,272	0
Library	58,989	58,989	0
Parks & Recreation	199,730	199,730	0
PWE-Sign Adm	125,275	125,275	0
PWE-Bldg Insp.	210,590	210,590	0
PWE - Stormwater Fund	43,193	43,193	0
PWE - Houston Transtar	124,809	124,809	0
TIRZ	274,332	274,332	0
Houston Airport System	258,984	258,984	0
PWE - Water & Sewer	285,108	572,743	( 287,635)
Conv and Ent Optns	60,504	60,504	0
GSD Parking	6,129	6,129	0
Other	29,665	29,665	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Legal Department**

Receiving Department	Total	Legal Svcs	PWE Legal
Direct Billed	294,760	7,125	287,635
<b>Total</b>	<b>20,340,946</b>	<b>18,935,553</b>	<b>1,405,393</b>



**SCHEDULE 28.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
CITY SECRETARY'S OFFICE  
NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Secretary**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>660,977</b>			<b>660,977</b>
Building Usage Charge	35,097		35,097	
Nondepartmental - Gen Gov	33,377	2,844	36,221	
Fin-OMB	657	156	813	
Fin.-Debt Svc	95	15	110	
Fin-Genl. Acctg	1,179	132	1,311	
Fin-Auditing	167	31	198	
Fin-Grants	64	14	78	
Fin.-Tax&Rev. Acctg.	503	39	542	
Fin - Policy Develop	37	6	43	
ARA Admin Svcs	288	32	320	
ARA Strategic Purchasing	48	5	53	
ARA 3-1-1	5,277	463	5,740	
ARA Central Payroll	708	104	812	
ARA Regulatory Services	1,334	110	1,444	
IT - Admin & Applications	61,219	27,107	88,326	
IT - Infrastructure	7,799	1,857	9,656	
IT - Radio Comm Service	707	16	723	
Affirmative Action	566	16	582	
Mayor's Office	1,913	627	2,540	
Human Resources Dept.	910	97	1,007	
Legal Department	5,240	1,134	6,374	
City Secretary		151	151	
City Council		1,172	1,172	
City Controller's Office		2,918	2,918	
General Services Department		37,636	37,636	
<b>Total Allocated Additions:</b>	<b>157,185</b>	<b>76,682</b>	<b>233,867</b>	<b>233,867</b>
<b>Total To Be Allocated:</b>	<b>818,162</b>	<b>76,682</b>		<b>894,844</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Secretary**

	Total	General & Admin	City Secretary
<b>Wages &amp; Benefits</b>			
Salaries & Wages	438,151	0	438,151
Fringe Benefits	145,597	0	145,597
<b>Other Expense &amp; Cost</b>			
Supplies	11,679	0	11,679
Contractual Svcs	65,550	0	65,550
Other	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	660,977	0	660,977
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	660,977	0	660,977
<b>Allocation Step 1</b>			
Inbound- All Others	157,185	157,185	0
Reallocate Admin Costs		( 157,185)	157,185
1st Allocation	818,162	0	818,162
<b>Allocation Step 2</b>			
Inbound- All Others	76,682	76,682	0
Reallocate Admin Costs		( 76,682)	76,682
2nd Allocation	76,682	0	76,682
<b>Total For 10007500010000 City Secretary</b>			
Total Allocated	894,844	0	894,844





City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department City Secretary

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1007	17,187		17,187		17,187
Fin-Dir. Office	840,093	0.0234	192		192		192
Fin-OMB	1,371,778	0.0383	313		313		313
Fin.-Debt Svc	440,525	0.0123	101		101		101
Fin-Genl. Acctg	3,042,087	0.0849	694		694		694
Fin-Auditing	336,395	0.0094	77		77		77
Fin-Grants	272,807	0.0076	62		62		62
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	265		265		265
Fin - Cap Impr	172,256	0.0048	39		39		39
Fin - Policy Develop	164,716	0.0046	38		38		38
ARA Director's Office	1,009,076	0.0282	230		230		230
ARA Admin Svcs	2,488,790	0.0694	568		568		568
ARA Strategic Purchasing	4,331,302	0.1208	989		989		989
ARA City Council Admin	289,601	0.0081	66		66		66
ARA 3-1-1	4,695,435	0.1310	1,072		1,072		1,072
ARA Central Payroll	1,318,039	0.0368	301		301		301
ARA Regulatory Services	2,837,498	0.0792	648		648		648
IT - Director	1,937,035	0.0540	442		442		442
IT - Admin & Applications	9,687,166	0.2703	2,211		2,211		2,211
IT - Infrastructure	25,768,307	0.7189	5,882		5,882		5,882
IT - Radio Comm Service	486,060	0.0136	111		111		111
Affirmative Action	2,300,986	0.0642	525		525		525
Mayor's Office	20,027,072	0.5588	4,572		4,572		4,572
Human Resources Dept.	2,730,717	0.0762	623		623		623
Legal Department	15,985,327	0.4460	3,649		3,649		3,649
City Secretary	660,977	0.0184	151		151		151
City Council	5,095,662	0.1422	1,163		1,163	115	1,278
City Controller's Office	7,111,095	0.1984	1,623		1,623	160	1,783
Municipal Court Administration	22,336,138	0.6232	5,099		5,099	503	5,602
Health Administration	12,608,916	0.3518	2,878		2,878	284	3,162
Planning & Development Admin	1,768,145	0.0493	404		404	40	444
CIP Sal Rec PWE Adm	2,483,384	0.0693	567		567	56	623



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Secretary**

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1398	1,144		1,144	113	1,257
HPD- Inspector General	2,795,545	0.0780	638		638	63	701
General Services Department	244,928,939	6.8335	55,909		55,909	5,517	61,426
HEC	21,378,473	0.5965	4,880		4,880	482	5,362
Police	734,671,736	20.4970	167,701		167,701	16,547	184,248
Fire	428,794,320	11.9634	97,880		97,880	9,658	107,538
Municipal Court Judicial	5,458,201	0.1523	1,246		1,246	123	1,369
PWE - All Other	93,962,801	2.6216	21,449		21,449	2,116	23,565
Solid Waste Management	71,026,601	1.9816	16,213		16,213	1,600	17,813
Housing and Community Devp.	91,667,293	2.5575	20,925		20,925	2,065	22,990
Library	58,368,602	1.6285	13,324		13,324	1,315	14,639
Parks & Recreation	80,821,738	2.2549	18,449		18,449	1,820	20,269
Health & Human Services	111,615,992	3.1141	25,478		25,478	2,514	27,992
Fin-Econ. Dvpt	1,101,534	0.0307	251		251	25	276
Finance - Fleet Management	268,126	0.0075	61		61	6	67
ARA Ins. Mgmt.	12,128,028	0.3384	2,768		2,768	273	3,041
ARA Alarm Permitting	1,522,337	0.0425	347		347	34	381
ARA Exec Svcs	3,451,337	0.0963	788		788	78	866
ARA Mayor's Antigang	508,446	0.0142	116		116	11	127
ARA-Other	3,984,488	0.1112	910		910	90	1,000
Planning & Development	8,011,827	0.2235	1,829		1,829	180	2,009
CIP S/R Planning	848,405	0.0237	194		194	19	213
CIP Sal Rec RE	3,092,160	0.0863	706		706	70	776
CIP S/R Engrg	9,405,342	0.2624	2,147		2,147	212	2,359
CIP S/R Constr.	9,039,118	0.2522	2,063		2,063	204	2,267
CIP S/R Eng/Const	343,397	0.0096	78		78	8	86
CIP S/R GeoEnv.	934,151	0.0261	213		213	21	234
CIP S/R Other	3,617,323	0.1009	826		826	81	907
CIP S/R GSD	2,770,139	0.0773	632		632	62	694
Prop & Cas Legal	5,662,886	0.1580	1,293		1,293	128	1,421
PWE - Fleet Management	28,691,282	0.8005	6,549		6,549	646	7,195
Wrkr Comp - HR	17,189,051	0.4796	3,924		3,924	387	4,311



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Secretary**

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	329,725	0.0092	75		75	7	82
PWE-Sign Adm	2,880,387	0.0804	657		657	65	722
PWE-Bldg Insp.	44,844,592	1.2512	10,237		10,237	1,010	11,247
PWE - Stormwater Fund	33,005,947	0.9209	7,534		7,534	743	8,277
CABLE TV	2,701,185	0.0754	617		617	61	678
PWE - Houston Transtar	2,491,312	0.0695	569		569	56	625
Hurricane Ike Aid & Recovery	157,287,761	4.3883	35,904		35,904	3,543	39,447
TIRZ	4,487,496	0.1252	1,024		1,024	101	1,125
Houston Airport System (HAS)	310,406,561	8.6603	70,856		70,856	6,991	77,847
PWE - Water & Sewer System	372,550,015	10.3941	85,041		85,041	8,391	93,432
Conv and Ent Optns	61,376,950	1.7124	14,010		14,010	1,382	15,392
GSD Parking	4,756,967	0.1327	1,086		1,086	107	1,193
Health Benefits Fund	291,956,522	8.1456	66,644		66,644	6,576	73,220
Long Term Disability	1,030,039	0.0287	235		235	23	258
<b>SubTotal</b>	<b>3,584,228,942</b>	<b>100.0000</b>	<b>818,162</b>		<b>818,162</b>	<b>76,682</b>	<b>894,844</b>
<b>TOTAL</b>	<b>3,584,228,942</b>	<b>100.0000</b>	<b>818,162</b>		<b>818,162</b>	<b>76,682</b>	<b>894,844</b>

Allocation Basis: Total FY 2009 expenditures including TIRZ

Allocation Source: SAP financial summaries



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Secretary**

Receiving Department	Total	City Secretary
Nondepartmental - Gen Gov	17,187	17,187
Fin-Dir. Office	192	192
Fin-OMB	313	313
Fin.-Debt Svc	101	101
Fin-Genl. Acctg	694	694
Fin-Auditing	77	77
Fin-Grants	62	62
Fin.-Tax&Rev. Acctg.	265	265
Fin - Cap Impr	39	39
Fin - Policy Develop	38	38
ARA Director's Office	230	230
ARA Admin Svcs	568	568
ARA Strategic Purchasing	989	989
ARA City Council Admin	66	66
ARA 3-1-1	1,072	1,072
ARA Central Payroll	301	301
ARA Regulatory Services	648	648
IT - Director	442	442
IT - Admin & Applications	2,211	2,211
IT - Infrastructure	5,882	5,882
IT - Radio Comm Service	111	111
Affirmative Action	525	525
Mayor's Office	4,572	4,572
Human Resources Dept.	623	623
Legal Department	3,649	3,649
City Secretary	151	151
City Council	1,278	1,278
City Controller's Office	1,783	1,783
Municipal Court	5,602	5,602
Health Administration	3,162	3,162
Planning & Development	444	444
CIP Sal Rec PWE Adm	623	623
HPD - Police Records	1,257	1,257
HPD- Inspector General	701	701
General Services Department	61,426	61,426



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Secretary**

Receiving Department	Total	City Secretary
HEC	5,362	5,362
Police	184,248	184,248
Fire	107,538	107,538
Municipal Court Judicial	1,369	1,369
PWE - All Other	23,565	23,565
Solid Waste Management	17,813	17,813
Housing and Community	22,990	22,990
Library	14,639	14,639
Parks & Recreation	20,269	20,269
Health & Human Services	27,992	27,992
Fin-Econ. Dvpt	276	276
Finance - Fleet Management	67	67
ARA Ins. Mgmt.	3,041	3,041
ARA Alarm Permilting	381	381
ARA Exec Svcs	866	866
ARA Mayor's Antigang	127	127
ARA-Other	1,000	1,000
Planning & Development	2,009	2,009
CIP S/R Planning	213	213
CIP Sal Rec RE	776	776
CIP S/R Engrg	2,359	2,359
CIP S/R Constr.	2,267	2,267
CIP S/R Eng/Const	86	86
CIP S/R GeoEnv.	234	234
CIP S/R Other	907	907
CIP S/R GSD	694	694
Prop & Cas Legal	1,421	1,421
PWE - Fleet Management	7,195	7,195
Wrkr Comp - HR	4,311	4,311
Wrkr Comp Legal	82	82
PWE-Sign Adm	722	722
PWE-Bldg Insp.	11,247	11,247
PWE - Stormwater Fund	8,277	8,277
CABLE TV	678	678
PWE - Houston Transtar	625	625
Hurricane Ike Aid & Recovery	39,447	39,447

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Secretary**

Receiving Department	Total	City Secretary
TIRZ	1,125	1,125
Houston Airport System	77,847	77,847
PWE - Water & Sewer	93,432	93,432
Conv and Ent Optns	15,392	15,392
GSD Parking	1,193	1,193
Health Benefits Fund	73,220	73,220
Long Term Disability	258	258
Direct Billed	0	0
<b>Total</b>	<b>894,844</b>	<b>894,844</b>

**SCHEDULE 29.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
CITY COUNCIL  
NATURE AND EXTENT OF SERVICES**

The City Council serves as the legislative body of the City government with the power to enact all ordinances and resolutions. The costs of City Council have been allocated based upon the total operating expenditures for all funds, including TIRZ.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	5,096,662			5,096,662
Transfers	( 1,000)			
<b>Total Deductions:</b>	<u>( 1,000)</u>			<u>( 1,000)</u>
Building Usage Charge	39,135		39,135	
Equipment Usage Charge	545		545	
Nondepartmental - Gen Gov	435,714	37,046	472,760	
Fin-OMB	5,113	1,211	6,324	
Fin.-Debt Svc	735	114	849	
Fin-Genl. Acctg	9,282	1,031	10,313	
Fin-Auditing	1,290	237	1,527	
Fin-Grants	492	108	600	
Fin.-Tax&Rev. Acctg.	3,880	297	4,177	
Fin - Policy Develop	282	49	331	
ARA Admin Svcs	3,928	442	4,370	
ARA Strategic Purchasing	1,435	146	1,581	
ARA City Council Admin	332,286	31,092	363,378	
ARA 3-1-1	9,550	838	10,388	
ARA Central Payroll	4,511	661	5,172	
ARA Regulatory Services	10,287	852	11,139	
IT - Admin & Applications	22,349	10,037	32,386	
IT - Infrastructure	66,029	15,466	81,495	
IT - Radio Comm Service	5,502	122	5,624	
Affirmative Action	4,126	116	4,242	
Mayor's Office	12,192	3,999	16,191	
Human Resources Dept.	11,309	1,212	12,521	
Legal Department	280,523	60,736	341,259	
City Secretary	1,163	115	1,278	
City Council		9,038	9,038	
City Controller's Office		22,697	22,697	
HPD- Inspector General		9,912	9,912	
General Services Department		208,961	208,961	





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Council**

Total Allocated Additions:	<u>1,261,658</u>	<u>416,535</u>	<u>1,678,193</u>	<u>1,678,193</u>
Total To Be Allocated:	<u>6,357,320</u>	<u>416,535</u>		<u>6,773,855</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Council**

	Total	General & Admin	City Council
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,651,506	0	3,651,506
Fringe Benefits	1,161,231	0	1,161,231
<b>Other Expense &amp; Cost</b>			
Supplies	70,614	0	70,614
Contractual Svcs	197,358	0	197,358
Other	14,953	0	14,953
*Transfers	1,000	1,000	0
<b>Departmental Totals</b>			
Total Expenditures	5,096,662	1,000	5,095,662
<b>Deductions</b>			
Total Deductions	( 1,000)	( 1,000)	0
<b>Functional Cost</b>			
Functional Cost	5,095,662	0	5,095,662
<b>Allocation Step 1</b>			
Inbound- All Others	1,261,658	1,261,658	0
Reallocate Admin Costs		( 1,261,658)	1,261,658
1st Allocation	6,357,320	0	6,357,320
<b>Allocation Step 2</b>			
Inbound- All Others	416,535	416,535	0
Reallocate Admin Costs		( 416,535)	416,535
2nd Allocation	416,535	0	416,535
<b>Total For 10005500010000 City Council</b>			
Total Allocated	6,773,855	0	6,773,855



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Council**

## Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1007	133,550		133,550		133,550
Fin-Dir. Office	840,093	0.0234	1,490		1,490		1,490
Fin-OMB	1,371,778	0.0383	2,433		2,433		2,433
Fin.-Debt Svc	440,525	0.0123	781		781		781
Fin-Genl. Acctg	3,042,087	0.0849	5,396		5,396		5,396
Fin-Auditing	336,395	0.0094	597		597		597
Fin-Grants	272,807	0.0076	484		484		484
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	2,057		2,057		2,057
Fin - Cap Impr	172,256	0.0048	306		306		306
Fin - Policy Develop	164,716	0.0046	292		292		292
ARA Director's Office	1,009,076	0.0282	1,790		1,790		1,790
ARA Admin Svcs	2,488,790	0.0694	4,414		4,414		4,414
ARA Strategic Purchasing	4,331,302	0.1208	7,682		7,682		7,682
ARA City Council Admin	289,601	0.0081	514		514		514
ARA 3-1-1	4,695,435	0.1310	8,328		8,328		8,328
ARA Central Payroll	1,318,039	0.0368	2,338		2,338		2,338
ARA Regulatory Services	2,837,498	0.0792	5,033		5,033		5,033
IT - Director	1,937,035	0.0540	3,436		3,436		3,436
IT - Admin & Applications	9,687,166	0.2703	17,182		17,182		17,182
IT - Infrastructure	25,768,307	0.7189	45,705		45,705		45,705
IT - Radio Comm Service	486,060	0.0136	862		862		862
Affirmative Action	2,300,986	0.0642	4,081		4,081		4,081
Mayor's Office	20,027,072	0.5588	35,522		35,522		35,522
Human Resources Dept.	2,730,717	0.0762	4,843		4,843		4,843
Legal Department	15,985,327	0.4460	28,353		28,353		28,353
City Secretary	660,977	0.0184	1,172		1,172		1,172
City Council	5,095,662	0.1422	9,038		9,038		9,038
City Controller's Office	7,111,095	0.1984	12,613		12,613	871	13,484
Municipal Court Administration	22,336,138	0.6232	39,617		39,617	2,737	42,354
Health Administration	12,608,916	0.3518	22,364		22,364	1,545	23,909
Planning & Development Admin	1,768,145	0.0493	3,136		3,136	217	3,353
CIP Sal Rec PWE Adm	2,483,384	0.0693	4,405		4,405	304	4,709

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Council**

## Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1398	8,889		8,889	614	9,503
HPD- Inspector General	2,795,545	0.0780	4,958		4,958	343	5,301
General Services Department	244,928,939	6.8335	434,429		434,429	30,011	464,440
HEC	21,378,473	0.5965	37,919		37,919	2,619	40,538
Police	734,671,736	20.4970	1,303,084		1,303,084	90,019	1,393,103
Fire	428,794,320	11.9634	760,549		760,549	52,540	813,089
Municipal Court Judicial	5,458,201	0.1523	9,681		9,681	669	10,350
PWE - All Other	93,962,801	2.6216	166,661		166,661	11,513	178,174
Solid Waste Management	71,026,601	1.9816	125,979		125,979	8,703	134,682
Housing and Community Devp.	91,667,293	2.5575	162,590		162,590	11,232	173,822
Library	58,368,602	1.6285	103,528		103,528	7,152	110,680
Parks & Recreation	80,821,738	2.2549	143,353		143,353	9,903	153,256
Health & Human Services	111,615,992	3.1141	197,972		197,972	13,676	211,648
Fin-Econ. Dvpt	1,101,534	0.0307	1,954		1,954	135	2,089
Finance - Fleet Management	268,126	0.0075	476		476	33	509
ARA Ins. Mgmt.	12,128,028	0.3384	21,511		21,511	1,486	22,997
ARA Alarm Permitting	1,522,337	0.0425	2,700		2,700	187	2,887
ARA Exec Svcs	3,451,337	0.0963	6,122		6,122	423	6,545
ARA Mayor's Antigang	508,446	0.0142	902		902	62	964
ARA-Other	3,984,488	0.1112	7,067		7,067	488	7,555
Planning & Development	8,011,827	0.2235	14,211		14,211	982	15,193
CIP S/R Planning	848,405	0.0237	1,505		1,505	104	1,609
CIP Sal Rec RE	3,092,160	0.0863	5,485		5,485	379	5,864
CIP S/R Engrg	9,405,342	0.2624	16,682		16,682	1,152	17,834
CIP S/R Constr.	9,039,118	0.2522	16,033		16,033	1,108	17,141
CIP S/R Eng/Const	343,397	0.0096	609		609	42	651
CIP S/R GeoEnv.	934,151	0.0261	1,657		1,657	114	1,771
CIP S/R Other	3,617,323	0.1009	6,416		6,416	443	6,859
CIP S/R GSD	2,770,139	0.0773	4,913		4,913	339	5,252
Prop & Cas Legal	5,662,886	0.1580	10,044		10,044	694	10,738
PWE - Fleet Management	28,691,282	0.8005	50,890		50,890	3,516	54,406
Wrkr Comp - HR	17,189,051	0.4796	30,488		30,488	2,106	32,594

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Council**

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	329,725	0.0092	585		585	40	625
PWE-Sign Adm	2,880,387	0.0804	5,109		5,109	353	5,462
PWE-Bldg Insp.	44,844,592	1.2512	79,540		79,540	5,495	85,035
PWE - Stormwater Fund	33,005,947	0.9209	58,542		58,542	4,044	62,586
CABLE TV	2,701,185	0.0754	4,791		4,791	331	5,122
PWE - Houston Transtar	2,491,312	0.0695	4,419		4,419	305	4,724
Hurricane Ike Aid & Recovery	157,287,761	4.3883	278,980		278,980	19,272	298,252
TIRZ	4,487,496	0.1252	7,959		7,959	550	8,509
Houston Airport System (HAS)	310,406,561	8.6603	550,566		550,566	38,034	588,600
PWE - Water & Sewer System	372,550,015	10.3941	660,789		660,789	45,648	706,437
Conv and Ent Optns	61,376,950	1.7124	108,864		108,864	7,520	116,384
GSD Parking	4,756,967	0.1327	8,437		8,437	583	9,020
Health Benefits Fund	291,956,522	8.1456	517,841		517,841	35,773	553,614
Long Term Disability	1,030,039	0.0287	1,827		1,827	126	1,953
<b>Sub Total</b>	<b>3,584,228,942</b>	<b>100.0000</b>	<b>6,357,320</b>		<b>6,357,320</b>	<b>416,535</b>	<b>6,773,855</b>
<b>TOTAL</b>	<b>3,584,228,942</b>	<b>100.0000</b>	<b>6,357,320</b>		<b>6,357,320</b>	<b>416,535</b>	<b>6,773,855</b>

Allocation Basis: Total FY 2009 expenditures including TIRZ

Allocation Source: SAP financial summaries



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Council**

Receiving Department	Total	City Council
Nondepartmental - Gen Gov	133,550	133,550
Fin-Dir. Office	1,490	1,490
Fin-OMB	2,433	2,433
Fin.-Debt Svc	781	781
Fin-Genl. Acclg	5,396	5,396
Fin-Auditing	597	597
Fin-Grants	484	484
Fin.-Tax&Rev. Acclg.	2,057	2,057
Fin - Cap Impr	306	306
Fin - Policy Develop	292	292
ARA Director's Office	1,790	1,790
ARA Admin Svcs	4,414	4,414
ARA Strategic Purchasing	7,682	7,682
ARA City Council Admin	514	514
ARA 3-1-1	8,328	8,328
ARA Central Payroll	2,338	2,338
ARA Regulatory Services	5,033	5,033
IT - Director	3,436	3,436
IT - Admin & Applications	17,182	17,182
IT - Infrastructure	45,705	45,705
IT - Radio Comm Service	862	862
Affirmative Action	4,081	4,081
Mayor's Office	35,522	35,522
Human Resources Dept.	4,843	4,843
Legal Department	28,353	28,353
City Secretary	1,172	1,172
City Council	9,038	9,038
City Controller's Office	13,484	13,484
Municipal Court	42,354	42,354
Health Administration	23,909	23,909
Planning & Development	3,353	3,353
CIP Sal Rec PWE Adm	4,709	4,709
HPD - Police Records	9,503	9,503
HPD- Inspector General	5,301	5,301
General Services Department	464,440	464,440

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Council**

Receiving Department	Total	City Council
HEC	40,538	40,538
Police	1,393,103	1,393,103
Fire	813,089	813,089
Municipal Court Judicial	10,350	10,350
PWE - All Other	178,174	178,174
Solid Waste Management	134,682	134,682
Housing and Community	173,822	173,822
Library	110,680	110,680
Parks & Recreation	153,256	153,256
Health & Human Services	211,648	211,648
Fin-Econ. Dvpt	2,089	2,089
Finance - Fleet Management	509	509
ARA Ins. Mgmt.	22,997	22,997
ARA Alarm Permitting	2,887	2,887
ARA Exec Svcs	6,545	6,545
ARA Mayor's Antigang	964	964
ARA-Other	7,555	7,555
Planning & Development	15,193	15,193
CIP S/R Planning	1,609	1,609
CIP Sal Rec RE	5,864	5,864
CIP S/R Engrg	17,834	17,834
CIP S/R Constr.	17,141	17,141
CIP S/R Eng/Const	651	651
CIP S/R GeoEnv.	1,771	1,771
CIP S/R Other	6,859	6,859
CIP S/R GSD	5,252	5,252
Prop & Cas Legal	10,738	10,738
PWE - Fleet Management	54,406	54,406
Wrkr Comp - HR	32,594	32,594
Wrkr Comp Legal	625	625
PWE-Sign Adm	5,462	5,462
PWE-Bldg Insp.	85,035	85,035
PWE - Stormwater Fund	62,586	62,586
CABLE TV	5,122	5,122
PWE - Houston Transtar	4,724	4,724
Hurricane Ike Aid & Recovery	298,252	298,252

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Council**

Receiving Department	Total	City Council
TIRZ	8,509	8,509
Houston Airport System	588,600	588,600
PWE - Water & Sewer	706,437	706,437
Conv and Ent Opins	116,384	116,384
GSD Parking	9,020	9,020
Health Benefits Fund	553,614	553,614
Long Term Disability	1,953	1,953
Direct Billed	0	0
<b>Total</b>	<b>6,773,855</b>	<b>6,773,855</b>





**SCHEDULE 30.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
CONTROLLER'S OFFICE  
NATURE AND EXTENT OF SERVICES**

The Office of the City Controller fulfills the fiscal responsibilities through seven divisions: Executive, Financial Reporting, Audit, Treasury, Operations and Technical Services, Information Systems, and Administration. The City Controller's Office oversees the debt obligation and disbursement of City funds, provides timely and accurate financial reporting and accounting, manages the City's cash and investments, manages the servicing and retirement of the City's debt and performs audits/reviews of City programs and activities. The transactions used for allocation include all cash receipt, payroll, purchasing, and adjusting journal entry transaction types. The activities of the City Controller's Office have been identified and allocated as follows:

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Controller's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	7,111,095			7,111,095
Capital Outlay	( 18,073)			
<b>Total Deductions:</b>	( 18,073)			( 18,073)
Building Usage Charge	103,871		103,871	
Equipment Usage Charge	2,328		2,328	
Nondepartmental - Gen Gov	245,672	21,020	266,692	
Fin-OMB	8,993	2,130	11,123	
Fin.-Debt Svc	1,026	159	1,185	
Fin-Genl. Acctg	16,354	1,816	18,170	
Fin-Auditing	1,801	331	2,132	
Fin-Grants	686	150	836	
Fin.-Tax&Rev. Acctg.	5,414	415	5,829	
Fin - Policy Develop	394	68	462	
ARA Admin Svcs	37,074	4,155	41,229	
ARA Strategic Purchasing	2,998	306	3,304	
ARA 3-1-1	1,317	116	1,433	
ARA Central Payroll	4,696	688	5,384	
ARA Regulatory Services	14,356	1,189	15,545	
IT - Admin & Applications	186,914	49,311	236,225	
IT - Infrastructure	65,508	15,907	81,415	
IT - Radio Comm Service	9,677	215	9,892	
Affirmative Action	5,358	152	5,510	
Mayor's Office	12,691	4,163	16,854	
Human Resources Dept.	9,334	1,002	10,336	
Legal Department	8,121	1,758	9,879	
City Secretary	1,623	160	1,783	
City Council	12,613	871	13,484	
City Controller's Office		39,347	39,347	
General Services Department		321,271	321,271	



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department City Controller's Office**

Total Allocated Additions:	<u>758,819</u>	<u>466,700</u>	<u>1,225,519</u>	<u>1,225,519</u>
Total To Be Allocated:	<u>7,851,841</u>	<u>466,700</u>		<u>8,318,541</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Controller's Office**

	Total	General & Admin	Financial Svcs	Treasury
<b>Wages &amp; Benefits</b>				
Salaries & Wages	4,566,449	690,248	3,321,460	554,741
Fringe Benefits	1,461,103	202,910	1,101,258	156,935
<b>Other Expense &amp; Cost</b>				
Supplies	148,069	61,835	84,957	1,277
Contractual Svcs	917,401	151,317	629,993	136,091
*Capital Outlay	18,073	18,073	0	0
<b>Departmental Totals</b>				
Total Expenditures	7,111,095	1,124,383	5,137,668	849,044
<b>Deductions</b>				
Total Deductions	( 18,073)	( 18,073)	.0	0
Functional Cost	7,093,022	1,106,310	5,137,668	849,044
<b>Allocation Step 1</b>				
Inbound- All Others	758,819	758,819	0	0
Reallocate Admin Costs		( 1,865,129)	1,600,615	264,514
1st Allocation	7,851,841	0	6,738,283	1,113,558
<b>Allocation Step 2</b>				
Inbound- All Others	466,700	466,700	0	0
Reallocate Admin Costs		( 466,700)	400,512	66,188
2nd Allocation	466,700	0	400,512	66,188
<b>Total For 10006000010000 City Controller's</b>				
Total Allocated	8,318,541	0	7,138,795	1,179,746



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Controller's Office**

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,262,711	31.6704	2,134,044		2,134,044		2,134,044
Fin-Dir. Office	4,957	0.1243	8,378		8,378		8,378
Fin-OMB	483	0.0121	816		816		816
Fin.-Debt Svc	418	0.0105	706		706		706
Fin-Genl. Acctg	2,003	0.0502	3,385		3,385		3,385
Fin-Auditing	300	0.0075	507		507		507
Fin-Grants	374	0.0094	632		632		632
Fin.-Tax&Rev. Acctg.	2,713	0.0680	4,585		4,585		4,585
Fin - Cap Impr	443	0.0111	749		749		749
Fin - Policy Develop	275	0.0069	465		465		465
ARA Director's Office	2,291	0.0575	3,872		3,872		3,872
ARA Admin Svcs	3,395	0.0852	5,738		5,738		5,738
ARA Strategic Purchasing	1,157	0.0290	1,955		1,955		1,955
ARA City Council Admin	683	0.0171	1,154		1,154		1,154
ARA 3-1-1	1,148	0.0288	1,940		1,940		1,940
ARA Central Payroll	983	0.0247	1,661		1,661		1,661
ARA Regulatory Services	4,589	0.1151	7,756		7,756		7,756
IT - Director	11,896	0.2984	20,105		20,105		20,105
IT - Admin & Applications	4,152	0.1041	7,017		7,017		7,017
IT - Infrastructure	43,347	1.0872	73,258		73,258		73,258
IT - Radio Comm Service	727	0.0182	1,229		1,229		1,229
Affirmative Action	3,368	0.0845	5,692		5,692		5,692
Mayor's Office	18,758	0.4705	31,702		31,702		31,702
Human Resources Dept.	72,101	1.8084	121,854		121,854		121,854
Legal Department	12,491	0.3133	21,110		21,110		21,110
City Secretary	1,605	0.0403	2,712		2,712		2,712
City Council	12,492	0.3133	21,112		21,112		21,112
City Controller's Office	21,973	0.5511	37,135		37,135		37,135
Municipal Court Administration	60,347	1.5136	101,989		101,989	9,686	111,675
Health Administration	49,586	1.2437	83,803		83,803	7,959	91,762
Planning & Development Admin	1,626	0.0408	2,748		2,748	261	3,009
PWE - Administration	250,792	6.2902	423,850		423,850	40,255	464,105



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department City Controller's Office

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	6,373	0.1598	10,771		10,771	1,023	11,794
HPD - Police Records	2,632	0.0660	4,448		4,448	422	4,870
HPD- Inspector General	1,156	0.0290	1,954		1,954	186	2,140
General Services Department	54,717	1.3724	92,474		92,474	8,783	101,257
HEC	3,504	0.0879	5,922		5,922	562	6,484
Police	284,203	7.1282	480,316		480,316	45,618	525,934
Fire	386,553	9.6952	653,292		653,292	62,051	715,343
Municipal Court Judicial	8,845	0.2218	14,948		14,948	1,420	16,368
Solid Waste Management	78,450	1.9676	132,584		132,584	12,592	145,176
Housing and Community Devp.	36,501	0.9155	61,688		61,688	5,859	67,547
Library	72,876	1.8278	123,164		123,164	11,698	134,862
Parks & Recreation	153,835	3.8584	259,988		259,988	24,692	284,680
Health & Human Services	184,411	4.6253	311,663		311,663	29,600	341,263
Fin-Econ. Dvpt	658	0.0165	1,112		1,112	106	1,218
Finance - Fleet Management	250	0.0063	422		422	40	462
ARA Ins. Mgmt.	775	0.0194	1,310		1,310	124	1,434
ARA Alarm Permitting	435	0.0109	735		735	70	805
ARA Exec Svcs	849	0.0213	1,435		1,435	136	1,571
ARA Mayor's Antigang	532	0.0133	899		899	85	984
ARA-Other	18,960	0.4755	32,043		32,043	3,043	35,086
Planning & Development	11,071	0.2777	18,711		18,711	1,777	20,488
CIP S/R Planning	680	0.0171	1,149		1,149	109	1,258
CIP Sal Rec RE	2,090	0.0524	3,532		3,532	335	3,867
CIP S/R Engrg	19,148	0.4803	32,361		32,361	3,073	35,434
CIP S/R Constr.	11,193	0.2807	18,917		18,917	1,797	20,714
CIP S/R Eng/Const	349	0.0088	590		590	56	646
CIP S/R GeoEnv.	1,968	0.0494	3,326		3,326	316	3,642
CIP S/R Other	77	0.0019	130		130	12	142
CIP S/R GSD	3,192	0.0801	5,395		5,395	512	5,907
Prop & Cas Legal	9,920	0.2488	16,765		16,765	1,592	18,357
PWE - Fleet Management	21,992	0.5516	37,167		37,167	3,530	40,697
Wrkr Comp - HR	18,686	0.4687	31,580		31,580	2,999	34,579



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Controller's Office**

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	970	0.0243	1,639		1,639	156	1,795
HEC Director	882	0.0221	1,491		1,491	142	1,633
HEC - IT	2,823	0.0708	4,771		4,771	453	5,224
HEC - 9-1-1 Network	1,816	0.0455	3,069		3,069	291	3,360
HEC - Police Call Takers	3,007	0.0754	5,082		5,082	483	5,565
PWE-Sign Adm	5,738	0.1439	9,697		9,697	921	10,618
PWE-Bldg Insp.	30,428	0.7632	51,425		51,425	4,884	56,309
PWE - Stormwater Fund	19,004	0.4766	32,118		32,118	3,050	35,168
CABLE TV	3,152	0.0791	5,327		5,327	506	5,833
PWE - Houston Transtar	5,053	0.1267	8,540		8,540	811	9,351
Hurricane Ike Aid & Recovery	4,533	0.1137	7,661		7,661	728	8,389
TIRZ	1,054	0.0264	1,781		1,781	169	1,950
Houston Airport System (HAS)	175,554	4.4031	296,694		296,694	28,179	324,873
PWE - Water & Sewer System	279,021	6.9982	471,558		471,558	44,786	516,344
Conv and Ent Optns	34,382	0.8623	58,107		58,107	5,519	63,626
GSD Parking	3,439	0.0863	5,812		5,812	552	6,364
Health Benefits Fund	164,806	4.1335	278,530		278,530	26,453	304,983
Long Term Disability	314	0.0079	531		531	50	581
<b>SubTotal</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>6,738,283</b>		<b>6,738,283</b>	<b>400,512</b>	<b>7,138,795</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>6,738,283</b>		<b>6,738,283</b>	<b>400,512</b>	<b>7,138,795</b>

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Controller's Office**

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1034	23,422		23,422		23,422
Fin-Dir. Office	840,093	0.0235	261		261		261
Fin-OMB	1,371,778	0.0383	427		427		427
Fin.-Debt Svc	440,525	0.0123	137		137		137
Fin-Genl. Acctg	3,042,087	0.0850	946		946		946
Fin-Auditing	336,395	0.0094	105		105		105
Fin-Grants	272,807	0.0076	85		85		85
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	361		361		361
Fin - Cap Impr	172,256	0.0048	54		54		54
Fin - Policy Develop	164,716	0.0046	51		51		51
ARA Director's Office	1,009,076	0.0282	314		314		314
ARA Admin Svcs	2,488,790	0.0695	774		774		774
ARA Strategic Purchasing	4,331,302	0.1210	1,347		1,347		1,347
ARA City Council Admin	289,601	0.0081	90		90		90
ARA 3-1-1	4,695,435	0.1312	1,461		1,461		1,461
ARA Central Payroll	1,318,039	0.0368	410		410		410
ARA Regulatory Services	2,837,498	0.0793	883		883		883
IT - Director	1,937,035	0.0541	603		603		603
IT - Admin & Applications	9,687,166	0.2706	3,013		3,013		3,013
IT - Infrastructure	25,768,307	0.7198	8,016		8,016		8,016
IT - Radio Comm Service	486,060	0.0136	151		151		151
Affirmative Action	2,300,986	0.0643	716		716		716
Mayor's Office	20,027,072	0.5595	6,230		6,230		6,230
Human Resources Dept.	2,730,717	0.0763	849		849		849
Legal Department	15,985,327	0.4466	4,973		4,973		4,973
City Secretary	660,977	0.0185	206		206		206
City Council	5,095,662	0.1423	1,585		1,585		1,585
City Controller's Office	7,111,095	0.1986	2,212		2,212		2,212
Municipal Court Administration	22,336,138	0.6240	6,948		6,948	436	7,384
Health Administration	12,608,916	0.3522	3,922		3,922	246	4,168
Planning & Development Admin	1,768,145	0.0494	550		550	35	585
CIP Sal Rec PWE Adm	2,483,384	0.0694	773		773	49	822





City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department City Controller's Office

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5,011,590	0.1400	1,559		1,559	98	1,657
HPD- Inspector General	2,795,545	0.0781	870		870	55	925
General Services Department	244,928,939	6.8421	76,191		76,191	4,785	80,976
HEC	21,378,473	0.5972	6,650		6,650	418	7,068
Police	734,671,736	20.5227	228,532		228,532	14,349	242,881
Fire	428,794,320	11.9784	133,386		133,386	8,377	141,763
Municipal Court Judicial	5,458,201	0.1525	1,698		1,698	107	1,805
PWE - All Other	93,962,801	2.6248	29,229		29,229	1,836	31,065
Solid Waste Management	71,026,601	1.9841	22,094		22,094	1,388	23,482
Housing and Community Devp.	91,667,293	2.5607	28,515		28,515	1,791	30,306
Library	58,368,602	1.6305	18,157		18,157	1,140	19,297
Parks & Recreation	80,821,738	2.2578	25,141		25,141	1,579	26,720
Health & Human Services	111,615,992	3.1180	34,721		34,721	2,181	36,902
Fin-Econ. Dvpt	1,101,534	0.0308	343		343	22	365
Finance - Fleet Management	268,126	0.0075	83		83	5	88
ARA Ins. Mgmt.	12,128,028	0.3388	3,773		3,773	237	4,010
ARA Alarm Permitting	1,522,337	0.0425	474		474	30	504
ARA Exec Svcs	3,451,337	0.0964	1,074		1,074	67	1,141
ARA Mayor's Antigang	508,446	0.0142	158		158	10	168
ARA-Other	3,984,488	0.1113	1,239		1,239	78	1,317
Planning & Development	8,011,827	0.2238	2,492		2,492	157	2,649
CIP S/R Planning	848,405	0.0237	264		264	17	281
CIP Sal Rec RE	3,092,160	0.0864	962		962	60	1,022
CIP S/R Engrg	9,405,342	0.2627	2,926		2,926	184	3,110
CIP S/R Constr.	9,039,118	0.2525	2,812		2,812	177	2,989
CIP S/R Eng/Const	343,397	0.0096	107		107	7	114
CIP S/R GeoEnv.	934,151	0.0261	291		291	18	309
CIP S/R Other	3,617,323	0.1011	1,125		1,125	71	1,196
CIP S/R GSD	2,770,139	0.0774	862		862	54	916
Prop & Cas Legal	5,662,886	0.1582	1,762		1,762	111	1,873
PWE - Fleet Management	28,691,282	0.8015	8,925		8,925	561	9,486
Wrkr Comp - HR	17,189,051	0.4802	5,347		5,347	336	5,683



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Controller's Office**

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Wrkr Comp Legal	329,725	0.0092	103		103	6	109
PWE-Sign Adm	2,880,387	0.0805	896		896	56	952
PWE-Bldg Insp.	44,844,592	1.2527	13,950		13,950	876	14,826
PWE - Stormwater Fund	33,005,947	0.9220	10,267		10,267	645	10,912
CABLE TV	2,701,185	0.0755	840		840	53	893
PWE - Houston Transtar	2,491,312	0.0696	775		775	49	824
Hurricane Ike Aid & Recovery	157,287,761	4.3938	48,928		48,928	3,073	52,001
Houston Airport System (HAS)	310,406,561	8.6712	96,559		96,559	6,064	102,623
PWE - Water & Sewer System	372,550,015	10.4072	115,890		115,890	7,278	123,168
Conv and Ent Optns	61,376,950	1.7146	19,093		19,093	1,199	20,292
GSD Parking	4,756,967	0.1329	1,480		1,480	93	1,573
Health Benefits Fund	291,956,522	8.1558	90,820		90,820	5,704	96,524
Long Term Disability	1,030,039	0.0288	320		320	20	340
<b>SubTotal</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>1,113,558</b>		<b>1,113,558</b>	<b>66,188</b>	<b>1,179,746</b>
<b>TOTAL</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>1,113,558</b>		<b>1,113,558</b>	<b>66,188</b>	<b>1,179,746</b>

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson



## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department City Controller's Office

Receiving Department	Total	Financial Svcs	Treasury
Nondepartmental - Gen Gov	2,157,466	2,134,044	23,422
Fin-Dir. Office	8,639	8,378	261
Fin-OMB	1,243	816	427
Fin.-Debt Svc	843	706	137
Fin-Genl. Acctg	4,331	3,385	946
Fin-Auditing	612	507	105
Fin-Grants	717	632	85
Fin.-Tax&Rev. Acctg.	4,946	4,585	361
Fin - Cap Impr	803	749	54
Fin - Policy Develop	516	465	51
ARA Director's Office	4,186	3,872	314
ARA Admin Svcs	6,512	5,738	774
ARA Strategic Purchasing	3,302	1,955	1,347
ARA City Council Admin	1,244	1,154	90
ARA 3-1-1	3,401	1,940	1,461
ARA Central Payroll	2,071	1,661	410
ARA Regulatory Services	8,639	7,756	883
IT - Director	20,708	20,105	603
IT - Admin & Applications	10,030	7,017	3,013
IT - Infrastructure	81,274	73,258	8,016
IT - Radio Comm Service	1,380	1,229	151
Affirmative Action	6,408	5,692	716
Mayor's Office	37,932	31,702	6,230
Human Resources Dept.	122,703	121,854	849
Legal Department	26,083	21,110	4,973
City Secretary	2,918	2,712	206
City Council	22,697	21,112	1,585
City Controller's Office	39,347	37,135	2,212
Municipal Court	119,059	111,675	7,384
Health Administration	95,930	91,762	4,168
Planning & Development	3,594	3,009	585
PWE - Administration	464,105	464,105	0
CIP Sal Rec PWE Adm	12,616	11,794	822
HPD - Police Records	6,527	4,870	1,657
HPD- Inspector General	3,065	2,140	925

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department City Controller's Office

Receiving Department	Total	Financial Svcs	Treasury
General Services Department	182,233	101,257	80,976
HEC	13,552	6,484	7,068
Police	768,815	525,934	242,881
Fire	857,106	715,343	141,763
Municipal Court Judicial	18,173	16,368	1,805
PWE - All Other	31,065	0	31,065
Solid Waste Management	168,658	145,176	23,482
Housing and Community	97,853	67,547	30,306
Library	154,159	134,862	19,297
Parks & Recreation	311,400	284,680	26,720
Health & Human Services	378,165	341,263	36,902
Fin-Econ. Dvpt	1,583	1,218	365
Finance - Fleet Management	550	462	88
ARA Ins. Mgmt.	5,444	1,434	4,010
ARA Alarm Permitting	1,309	805	504
ARA Exec Svcs	2,712	1,571	1,141
ARA Mayor's Antigang	1,152	984	168
ARA-Other	36,403	35,086	1,317
Planning & Development	23,137	20,488	2,649
CIP S/R Planning	1,539	1,258	281
CIP Sal Rec RE	4,889	3,867	1,022
CIP S/R Engrg	38,544	35,434	3,110
CIP S/R Constr.	23,703	20,714	2,989
CIP S/R Eng/Const	760	646	114
CIP S/R GeoEnv.	3,951	3,642	309
CIP S/R Other	1,338	142	1,196
CIP S/R GSD	6,823	5,907	916
Prop & Cas Legal	20,230	18,357	1,873
PWE - Fleet Management	50,183	40,697	9,486
Wrkr Comp - HR	40,262	34,579	5,683
Wrkr Comp Legal	1,904	1,795	109
HEC Director	1,633	1,633	0
HEC - IT	5,224	5,224	0
HEC - 9-1-1 Network	3,360	3,360	0
HEC - Police Call Takers	5,565	5,565	0
PWE-Sign Adm	11,570	10,618	952

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs	Treasury
PWE-Bldg Insp.	71,135	56,309	14,826
PWE - Stormwater Fund	46,080	35,168	10,912
CABLE TV	6,726	5,833	893
PWE - Houston Transtar	10,175	9,351	824
Hurricane Ike Aid & Recovery	60,390	8,389	52,001
TIRZ	1,950	1,950	0
Houston Airport System	427,496	324,873	102,623
PWE - Water & Sewer	639,512	516,344	123,168
Conv and Ent Optns	83,918	63,626	20,292
GSD Parking	7,937	6,364	1,573
Health Benefits Fund	401,507	304,983	96,524
Long Term Disablily	921	581	340
Direct Billed	0	0	0
<b>Total</b>	<b>8,318,541</b>	<b>7,138,795</b>	<b>1,179,746</b>

**SCHEDULE 31.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
MUNICIPAL COURTS - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated

For Department Municipal Court Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	18,329,545			18,329,545
Principal retirement	( 17,039)			
Fund Transfer	( 96,340)			
Total Deductions:	( 113,379)			( 113,379)
Building Usage Charge	80,812		80,812	
Equipment Usage Charge	3,777		3,777	
Nondepartmental - Gen Gov	837,205	71,486	908,691	
Fin-OMB	24,698	5,851	30,549	
Fin.-Debt Svc	3,223	499	3,722	
Fin-Genl. Acctg	44,529	4,956	49,485	
Fin-Auditing	4,612	848	5,460	
Fin-Grants	2,156	471	2,627	
Fin.-Tax&Rev. Acctg.	13,869	1,063	14,932	
Fin - Policy Develop	1,236	214	1,450	
ARA Admin Svcs	7,506	845	8,351	
ARA Strategic Purchasing	20,435	2,083	22,518	
ARA 3-1-1	2,171,266	190,498	2,361,764	
ARA Central Payroll	19,292	2,828	22,120	
ARA Regulatory Services	36,775	3,045	39,820	
IT - Admin & Applications	90,325	22,129	112,454	
IT - Infrastructure	219,803	47,266	267,069	
Affirmative Action	17,967	507	18,474	
Mayor's Office	52,137	17,102	69,239	
Human Resources Dept.	40,401	4,354	44,755	
Legal Department	51,550	11,161	62,711	
City Secretary	5,099	503	5,602	
City Council	39,617	2,737	42,354	
City Controller's Office	108,937	10,122	119,059	
HPD- Inspector General		59,472	59,472	
General Services Department		347,918	347,918	



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated  
For Department Municipal Court Administration

Total Allocated Additions:	<u>3,897,227</u>	<u>807,958</u>	<u>4,705,185</u>	<u>4,705,185</u>
Total To Be Allocated:	<u>22,113,393</u>	<u>807,958</u>		<u>22,921,351</u>





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Municipal Court Administration**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	10,365,564	0	10,365,564
Fringe Benefits	4,069,663	0	4,069,663
<b>Other Expense &amp; Cost</b>			
Supplies	224,666	0	224,666
Contractual svcs	3,527,848	0	3,527,848
Small equipment	28,425	0	28,425
*Principal retirement	17,039	17,039	0
*Fund Transfer	96,340	96,340	0
<b>Departmental Totals</b>			
Total Expenditures	18,329,545	113,379	18,216,166
<b>Deductions</b>			
Total Deductions	( 113,379)	( 113,379)	0
<b>Functional Cost</b>			
Functional Cost	18,216,166	0	18,216,166
<b>Allocation Step 1</b>			
Inbound- All Others	3,897,227	3,897,227	0
Reallocate Admin Costs		( 3,897,227)	3,897,227
1st Allocation	22,113,393	0	22,113,393
<b>Allocation Step 2</b>			
Inbound- All Others	807,958	807,958	0
Reallocate Admin Costs		( 807,958)	807,958
2nd Allocation	807,958	0	807,958
<b>Total For 10001600010000 Municipal Court</b>			
Total Allocated	22,921,351	0	22,921,351



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Municipal Court Administration

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court Judicial	100	100.0000	22,113,393		22,113,393	807,958	22,921,351
SubTotal	100	100.0000	22,113,393		22,113,393	807,958	22,921,351
TOTAL	100	100.0000	22,113,393		22,113,393	807,958	22,921,351

Allocation Basis: Direct allocation to Municipal Courts Judicial

Allocation Source: N/A



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Municipal Court Administration**

Receiving Department	Total	Services
Municipal Court Judicial	22,921,351	22,921,351
Direct Billed	0	0
<b>Total</b>	<u><u>22,921,351</u></u>	<u><u>22,921,351</u></u>



**SCHEDULE 32.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Health Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>12,776,276</b>			<b>12,776,276</b>
Capital Outlay	( 112,249)			
Transfers	( 345,023)			
<b>Total Deductions:</b>	<b>( 457,272)</b>			<b>( 457,272)</b>
Equipment Usage Charge	272,470		272,470	
Nondepartmental - Gen Gov	613,766	52,429	666,195	
Fin-OMB	20,294	4,808	25,102	
Fin.-Debt Svc	1,819	281	2,100	
Fin-Genl. Acctg	49,656	5,064	54,720	
Fin-Auditing	3,148	578	3,726	
Fin-Grants	1,217	266	1,483	
Fin.-Tax&Rev. Acctg.	9,464	725	10,189	
Fin - Policy Develop	698	121	819	
ARA Admin Svcs	25,270	2,832	28,102	
ARA Strategic Purchasing	57,945	5,923	63,868	
ARA 3-1-1	122,408	10,740	133,148	
ARA Central Payroll	7,372	1,081	8,453	
ARA Regulatory Services	25,096	2,078	27,174	
IT - Admin & Applications	125,564	25,209	150,773	
IT - Infrastructure	678,733	153,209	831,942	
IT - Radio Comm Service	21,839	484	22,323	
Affirmative Action	9,262	261	9,523	
Mayor's Office	19,923	6,535	26,458	
Human Resources Dept.	140,385	15,214	155,599	
Legal Department	499,802	108,213	608,015	
City Secretary	2,878	284	3,162	
City Council	22,364	1,545	23,909	
City Controller's Office	87,725	8,205	95,930	
HPD- Inspector General		227,977	227,977	
General Services Department		9,504,566	9,504,566	



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Health Administration**

Total Allocated Additions:	<u>2,819,098</u>	<u>10,138,628</u>	<u>12,957,726</u>	<u>12,957,726</u>
Total To Be Allocated:	<u>15,138,102</u>	<u>10,138,628</u>		<u>25,276,730</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Health Administration**

	Total	General & Admin	Dept. Admin.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	5,902,814	0	5,902,814
Fringe Benefits	1,950,775	0	1,950,775
<b>Other Expense &amp; Cost</b>			
Supplies	678,803	0	678,803
Contractual Services	3,567,047	0	3,567,047
Other	219,565	0	219,565
*Capital Outlay	112,249	112,249	0
*Transfers	345,023	345,023	0
<b>Departmental Totals</b>			
Total Expenditures	12,776,276	457,272	12,319,004
<b>Deductions</b>			
Total Deductions	( 457,272)	( 457,272)	0
Functional Cost	12,319,004	0	12,319,004
<b>Allocation Step 1</b>			
Inbound- All Others	2,819,098	2,819,098	0
Reallocate Admin Costs		( 2,819,098)	2,819,098
1st Allocation	15,138,102	0	15,138,102
<b>Allocation Step 2</b>			
Inbound- All Others	10,138,628	10,138,628	0
Reallocate Admin Costs		( 10,138,628)	10,138,628
2nd Allocation	10,138,628	0	10,138,628
<b>Total For 10003800010000 Health Administration</b>			
Total Allocated	25,276,730	0	25,276,730



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Health Administration**

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	100	100.0000	15,138,102		15,138,102	10,138,628	25,276,730
SubTotal	100	100.0000	15,138,102		15,138,102	10,138,628	25,276,730
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>15,138,102</b>		<b>15,138,102</b>	<b>10,138,628</b>	<b>25,276,730</b>

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Health Administration**

Receiving Department	Total	Dept. Admin.
Health & Human Services	25,276,730	25,276,730
Direct Billed	0	0
<b>Total</b>	<u>25,276,730</u>	<u>25,276,730</u>



**SCHEDULE 33.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
PLANNING AND DEVELOPMENT - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The Planning and Development Department is responsible for comprehensive, strategic and long-range planning, development and maintenance of the citywide Geographic Information System (GIS) and processing subdivision and development plats. The costs of the Planning and Development Administration are directly allocated to the Planning and Development Department.

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated

For Department Planning & Development Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	9,785,856			9,785,856
Transfers	( 5,884)			
Capital Oulay	( 36,599)			
<b>Total Deductions:</b>	<b>( 42,483)</b>			<b>( 42,483)</b>
Equipment Usage Charge	702		702	
Nondepartmental - Gen Gov	539,726	45,764	585,490	
Fin-OMB	665	158	823	
Fin.-Debt Svc	255	39	294	
Fin-Genl. Acctg	1,248	137	1,385	
Fin-Auditing	448	82	530	
Fin-Grants	171	37	208	
Fin.-Tax&Rev. Acctg.	1,346	103	1,449	
Fin - Policy Develop	98	17	115	
ARA Admin Svcs	1,538	172	1,710	
ARA Strategic Purchasing	858	87	945	
ARA 3-1-1	7,810	685	8,495	
ARA Central Payroll	1,163	171	1,334	
ARA Regulatory Services	3,570	296	3,866	
IT - Admin & Applications	15,646	2,814	18,460	
IT - Infrastructure	100,822	22,557	123,379	
Affirmative Action	1,331	38	1,369	
Mayor's Office	3,144	1,031	4,175	
Human Resources Dept.	11,090	1,206	12,296	
Legal Department	379,210	82,103	461,313	
City Secretary	404	40	444	
City Council	3,136	217	3,353	
City Controller's Office	3,298	296	3,594	
<b>Total Allocated Additions:</b>	<b>1,077,679</b>	<b>158,050</b>	<b>1,235,729</b>	<b>1,235,729</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Planning & Development Admin**

Total To Be Allocated:

<u>10,821,052</u>	<u>158,050</u>
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<u>10,979,102</u>
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City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department Planning & Development Admin

	Total	General & Admin	Dept Admin	Operations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	6,220,794	0	1,123,438	5,097,356
Fringe Benefits	2,015,900	0	386,025	1,629,875
<b>Other Expense &amp; Cost</b>				
Supplies	104,985	0	49,859	55,126
Contractual Svcs	1,335,759	0	186,039	1,149,720
Other	65,935	0	22,787	43,148
*Transfers	5,884	5,884	0	0
*Capital Outlay	36,599	36,599	0	0
<b>Departmental Totals</b>				
Total Expenditures	9,785,856	42,483	1,768,148	7,975,225
<b>Deductions</b>				
Total Deductions	( 42,483)	( 42,483)	0	0
Functional Cost	9,743,373	0	1,768,148	7,975,225
<b>Allocation Step 1</b>				
Inbound- All Others	1,077,679	1,077,679	0	0
Reallocate Admin Costs		( 1,077,679)	195,569	882,110
Unallocated Costs	( 8,857,335)	0	0	( 8,857,335)
1st Allocation	1,963,717	0	1,963,717	0
<b>Allocation Step 2</b>				
Inbound- All Others	158,050	158,050	0	0
Reallocate Admin Costs		( 158,050)	28,682	129,368
Unallocated Costs	( 129,368)	0	0	( 129,368)
2nd Allocation	28,682	0	28,682	0
<b>Total For 10007000010000 Planning &amp;</b>				
Total Allocated	1,992,399	0	1,992,399	0



**Schedule .4 - Detail Activity Allocations  
For Department Planning & Development Admin**

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	100	100.0000	1,963,717		1,963,717	28,682	1,992,399
SubTotal	100	100.0000	1,963,717		1,963,717	28,682	1,992,399
TOTAL	100	100.0000	1,963,717		1,963,717	28,682	1,992,399

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A

Receiving Department	Total	Dept Admin
Planning & Development	1,992,399	1,992,399
Direct Billed	0	0
<b>Total</b>	<b>1,992,399</b>	<b>1,992,399</b>



**SCHEDULE 34.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
PUBLIC WORKS & ENGINEERING - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The responsibilities of the Public Works and Engineering department are distributed among six departments: Engineering and Construction Division, 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 Director 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**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PWE - Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental - Gen Gov	47,486	5,498	52,984	
Fin-OMB	102,640	24,315	126,955	
Fin-Genl. Acctg	184,133	20,528	204,661	
ARA Admin Svcs	111,746	12,522	124,268	
ARA Strategic Purchasing	1,338,031	137,067	1,475,098	
ARA 3-1-1	686,963	60,273	747,236	
IT - Admin & Applications	66,374	16,912	83,286	
IT - Infrastructure	1,368,690	314,868	1,683,558	
Human Resources Dept.	531,522	58,242	589,764	
Legal Department	806,322	174,577	980,899	
City Controller's Office	423,850	40,255	464,105	
HPD - Police Records		292,939	292,939	
HPD- Inspector General		911,908	911,908	
General Services Department		1,752,726	1,752,726	
Total Allocated Additions:	<u>5,667,757</u>	<u>3,822,630</u>	<u>9,490,387</u>	<u>9,490,387</u>
Total To Be Allocated:	<u>5,667,757</u>	<u>3,822,630</u>		<u>9,490,387</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PWE - Administration**

	Total	General & Adm'n	Adm - Exp.	Adm - FTE
<b>Wages &amp; Benefits</b>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
<b>Allocation Step 1</b>				
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	1,338,031	0	1,338,031	0
Inbound- Human Resources Dept. - All Unspecified Activities	531,522	0	0	531,522
Inbound- All Others	3,798,204	0	1,899,102	1,899,102
1st Allocation	5,667,757	0	3,237,133	2,430,624
<b>Allocation Step 2</b>				
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	137,067	0	137,067	0
Inbound- Human Resources Dept. - All Unspecified Activities	58,242	0	0	58,242
Inbound- All Others	3,627,321	0	1,813,660	1,813,661
2nd Allocation	3,822,630	0	1,950,727	1,871,903
<b>Total For 10002000010001 PWE - Administration</b>				
Total Allocated	9,490,387	0	5,187,860	4,302,527



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PWE - Administration**

Activity - Adm - Exp.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	2,483,384	0.4083	13,218		13,218	7,965	21,183
PWE - All Other	93,962,801	15.4496	500,124		500,124	301,379	801,503
CIP S/R Planning	848,405	0.1395	4,516		4,516	2,721	7,237
CIP Sal Rec RE	3,092,160	0.5084	16,458		16,458	9,918	26,376
CIP S/R Engrg	9,405,342	1.5464	50,061		50,061	30,167	80,228
CIP S/R Constr.	9,039,118	1.4862	48,111		48,111	28,992	77,103
CIP S/R Eng/Const	343,397	0.0565	1,828		1,828	1,101	2,929
CIP S/R GeoEnv.	934,151	0.1536	4,972		4,972	2,996	7,968
CIP S/R Other	3,617,323	0.5948	19,253		19,253	11,602	30,855
PWE - Fleet Management	28,691,282	4.7175	152,711		152,711	92,025	244,736
PWE-Sign Adm	2,880,387	0.4736	15,331		15,331	9,239	24,570
PWE-Bldg Insp.	44,844,592	7.3735	238,689		238,689	143,836	382,525
PWE - Stormwater Fund	33,005,947	5.4269	175,677		175,677	105,864	281,541
PWE - Houston Transtar	2,491,312	0.4096	13,260		13,260	7,991	21,251
PWE - Water & Sewer System	372,550,015	61.2556	1,982,924	-3,209,317	-1,226,393	1,194,931	-31,462
SubTotal	608,189,616	100.0000	3,237,133	-3,209,317	27,816	1,950,727	1,978,543
Direct Billed				3,209,317	3,209,317		3,209,317
<b>TOTAL</b>	<b>608,189,616</b>	<b>100.0000</b>	<b>3,237,133</b>		<b>3,237,133</b>	<b>1,950,727</b>	<b>5,187,860</b>

Allocation Basis: PWE Department's FY 2009 operating expenditures

Allocation Source: Financial summary reports



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PWE - Administration**

Activity - Adm - FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	20	0.4730	11,498		11,498	8,855	20,353
PWE - All Other	573	13.2601	322,302		322,302	248,215	570,517
CIP S/R Planning	8	0.1867	4,537		4,537	3,494	8,031
CIP Sal Rec RE	36	0.8344	20,280		20,280	15,618	35,898
CIP S/R Engrg	102	2.3819	57,894		57,894	44,586	102,480
CIP S/R Constr.	114	2.6393	64,152		64,152	49,406	113,558
CIP S/R Eng/Const	2	0.0641	1,557		1,557	1,199	2,756
CIP S/R GeoEnv.	9	0.2188	5,319		5,319	4,096	9,415
CIP S/R Other	17	0.4046	9,834		9,834	7,573	17,407
CIP S/R GSD	29	0.6933	16,851		16,851	12,977	29,828
PWE - Fleet Management	133	3.0874	75,043		75,043	57,793	132,836
PWE-Sign Adm	40	0.9405	22,861		22,861	17,606	40,467
PWE-Bldg Insp.	450	10.4125	253,090		253,090	194,912	448,002
PWE - Stormwater Fund	426	9.8599	239,657		239,657	184,568	424,225
PWE - Houston Transtar	6	0.1591	3,868		3,868	2,979	6,847
PWE - Water & Sewer System	2,351	54.3844	1,321,881	-3,209,317	-1,887,436	1,018,026	-869,410
SubTotal	4,323	100.0000	2,430,624	-3,209,317	-778,693	1,871,903	1,093,210
Direct Billed				3,209,317	3,209,317		3,209,317
TOTAL	4,323	100.0000	2,430,624		2,430,624	1,871,903	4,302,527

Allocation Basis: Number of full time equivalent positions administered by PWE Director

Allocation Source: PWE

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PWE - Administration**

Receiving Department	Total	Adm - Exp.	Adm - FTE
CIP Sal Rec PWE Adm	41,536	21,183	20,353
PWE - All Other	1,372,020	801,503	570,517
CIP S/R Planning	15,268	7,237	8,031
CIP Sal Rec RE	62,274	26,376	35,898
CIP S/R Engrg	182,708	80,228	102,480
CIP S/R Constr.	190,661	77,103	113,558
CIP S/R Eng/Const	5,685	2,929	2,756
CIP S/R GeoEnv.	17,383	7,968	9,415
CIP S/R Other	48,262	30,855	17,407
CIP S/R GSD	29,828	0	29,828
PWE - Fleet Management	377,572	244,736	132,836
PWE-Sign Adm	65,037	24,570	40,467
PWE-Bldg Insp.	830,527	382,525	448,002
PWE - Stormwater Fund	705,766	281,541	424,225
PWE - Houston Transtar	28,098	21,251	6,847
PWE - Water & Sewer	( 900,872)	( 31,462)	( 869,410)
Direct Billed	6,418,634	3,209,317	3,209,317
<b>Total</b>	<b>9,490,387</b>	<b>5,187,860</b>	<b>4,302,527</b>



**SCHEDULE 35.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
CIP SALARY RECOVERY – PWE ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The CIP Salary Recovery Fund was established to account for consulting-type services performed by City employees related to Capital Improvement Projects. The administration of the Public Works and Engineering Department provides support services to the engineering and construction divisions which implement the City's Capital Improvement Plan (CIP) by providing engineering and construction management services. 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 activities have been allocated based on the number of full time equivalent positions in the departments benefiting from the division's services.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CIP Sal Rec PWE Adm**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental - Gen Gov	954	118	1,072	
Fin-OMB	2,608	618	3,226	
Fin.-Debt Svc	358	55	413	
Fin-Genl. Acctg	4,679	521	5,200	
Fin-Grants	240	52	292	
Fin - Cap Impr	199,446	32,437	231,883	
Fin - Policy Develop	137	24	161	
ARA Strategic Purchasing	8,304	850	9,154	
ARA Central Payroll	1,259	185	1,444	
IT - Admin & Applications	17,602	3,166	20,768	
IT - Infrastructure	6,401	1,854	8,255	
Affirmative Action	1,776	50	1,826	
Mayor's Office	3,402	1,116	4,518	
Human Resources Dept.	1,207	128	1,335	
City Secretary	567	56	623	
City Council	4,405	304	4,709	
City Controller's Office	11,544	1,072	12,616	
PWE - Administration	24,716	16,820	41,536	
CIP Sal Rec PWE Adm		17,350	17,350	
<b>Total Allocated Additions:</b>	<b>289,605</b>	<b>76,776</b>	<b>366,381</b>	<b>366,381</b>
<b>Total To Be Allocated:</b>	<b>289,605</b>	<b>76,776</b>		<b>366,381</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CIP Sal Rec PWE Adm**

	Total	General & Admin	Admin. Svcs.
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	289,605	0	289,605
1st Allocation	289,605	0	289,605
<b>Allocation Step 2</b>			
Inbound- All Others	76,776	0	76,776
2nd Allocation	76,776	0	76,776
<b>Total For 10012000070001 CIP Sal Rec PWE</b>			
Total Allocated	366,381	0	366,381





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CIP Sal Rec PWE Adm**

Activity - Admin. Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	20	5.9909	17,350		17,350		17,350
CIP S/R Planning	8	2.3641	6,847		6,847	1,931	8,778
CIP Sal Rec RE	36	10.5669	30,602		30,602	8,630	39,232
CIP S/R Engrg	102	30.1655	87,361		87,361	24,636	111,997
CIP S/R Constr.	114	33.4262	96,803		96,803	27,298	124,101
CIP S/R Eng/Const	2	0.8115	2,350		2,350	663	3,013
CIP S/R GeoEnv.	9	2.7713	8,026		8,026	2,263	10,289
CIP S/R Other	17	5.1238	14,839		14,839	4,185	19,024
CIP S/R GSD	29	8.7798	25,427		25,427	7,170	32,597
SubTotal	341	100.0000	289,605		289,605	76,776	366,381
TOTAL	341	100.0000	289,605		289,605	76,776	366,381

Allocation Basis: Number of full time equivalent positions administered in CIP Sal. Rec.

Allocation Source: Human Resources



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CIP Sal Rec PWE Adm**

Receiving Department	Total	Admin. Svcs.
CIP Sal Rec PWE Adm	17,350	17,350
CIP S/R Planning	8,778	8,778
CIP Sal Rec RE	39,232	39,232
CIP S/R Engrg	111,997	111,997
CIP S/R Constr.	124,101	124,101
CIP S/R Eng/Const	3,013	3,013
CIP S/R GeoEnv.	10,289	10,289
CIP S/R Other	19,024	19,024
CIP S/R GSD	32,597	32,597
Direct Billed	0	0
<b>Total</b>	<b>366,381</b>	<b>366,381</b>



**SCHEDULE 36.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
POLICE - RECORDS  
NATURE AND EXTENT OF SERVICES**

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The costs of providing records to other City departments have been allocated based on the number of reports provided to each department. All other police services costs provided internally within the Records Division have been allocated directly to the Houston Police Department.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HPD - Police Records**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	3,610,209			3,610,209
Capital Outlay	( 6,660)			
<b>Total Deductions:</b>	( 6,660)			( 6,660)
Equipment Usage Charge	5,033		5,033	
Nondepartmental - Gen Gov	267,912	22,769	290,681	
Fin-OMB	1,077	255	1,332	
Fin.-Debt Svc	723	112	835	
Fin-Genl. Acctg	2,266	240	2,506	
Fin-Auditing	1,269	233	1,502	
Fin-Grants	484	106	590	
Fin.-Tax&Rev. Acctg.	3,816	292	4,108	
Fin - Policy Develop	277	48	325	
ARA Admin Svcs	3,053	344	3,397	
ARA Strategic Purchasing	119	12	131	
ARA Central Payroll	6,126	898	7,024	
ARA Regulatory Services	10,117	838	10,955	
IT - Admin & Applications	27,381	4,925	32,306	
IT - Infrastructure	2,644	766	3,410	
Affirmative Action	4,481	127	4,608	
Mayor's Office	16,557	5,431	21,988	
Human Resources Dept.	6,062	644	6,706	
City Secretary	1,144	113	1,257	
City Council	8,889	614	9,503	
City Controller's Office	6,007	520	6,527	
<b>Total Allocated Additions:</b>	<u>375,437</u>	<u>39,287</u>	<u>414,724</u>	<u>414,724</u>
<b>Total To Be Allocated:</b>	<u>3,978,986</u>	<u>39,287</u>		<u>4,018,273</u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HPD - Police Records**

	Total	General & Admin	Records Mgmt	Police Services
<b>Wages &amp; Benefits</b>				
Salaries & Wages	3,342,043	0	2,406,271	935,772
Fringe Benefits	1,198,909	0	863,214	335,695
<b>Other Expense &amp; Cost</b>				
Supplies	27,627	0	19,891	7,736
Contractual Svcs	436,351	0	314,173	122,178
*Capital Outlay	6,660	6,660	0	0
Deduct Direct Charges	( 1,401,381)	0	0	( 1,401,381)
<b>Departmental Totals</b>				
Total Expenditures	3,610,209	6,660	3,603,549	0
<b>Deductions</b>				
Total Deductions	( 6,660)	( 6,660)	0	0
Functional Cost	3,603,549	0	3,603,549	0
<b>Allocation Step 1</b>				
Inbound- All Others	375,437	375,437	0	0
Reallocate Admin Costs		( 375,437)	375,437	0
1st Allocation	3,978,986	0	3,978,986	0
<b>Allocation Step 2</b>				
Inbound- All Others	39,287	39,287	0	0
Reallocate Admin Costs		( 39,287)	39,287	0
2nd Allocation	39,287	0	39,287	0
<b>Total For 10001000010063 HPD - Police Records</b>				
Total Allocated	4,018,273	0	4,018,273	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HPD - Police Records**

Activity - Records Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Legal Department	3,841	30.0830	1,196,999		1,196,999		1,196,999
PWE - Administration	940	7.3622	292,939		292,939		292,939
Fire	10	0.0783	3,116		3,116	49	3,165
Housing and Community Devp.	69	0.5404	21,503		21,503	339	21,842
Library	1	0.0078	312		312	5	317
Parks & Recreation	3	0.0235	935		935	15	950
Health & Human Services	8	0.0627	2,493		2,493	39	2,532
Other	7,896	61.8421	2,460,689		2,460,689	38,840	2,499,529
<b>SubTotal</b>	<b>12,768</b>	<b>100.0000</b>	<b>3,978,986</b>		<b>3,978,986</b>	<b>39,287</b>	<b>4,018,273</b>
<b>TOTAL</b>	<b>12,768</b>	<b>100.0000</b>	<b>3,978,986</b>		<b>3,978,986</b>	<b>39,287</b>	<b>4,018,273</b>

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HPD - Police Records**

Receiving Department	Total	Records Mgmt
Legal Department	1,196,999	1,196,999
PWE - Administration	292,939	292,939
Fire	3,165	3,165
Housing and Community	21,842	21,842
Library	317	317
Parks & Recreation	950	950
Health & Human Services	2,532	2,532
Other	2,499,529	2,499,529
Direct Billed	0	0
<b>Total</b>	<b>4,018,273</b>	<b>4,018,273</b>



**SCHEDULE 37.1**  
**FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 FULL COST ALLOCATION PLAN**  
**POLICE – OFFICE OF THE INSPECTOR GENERAL**  
**NATURE AND EXTENT OF SERVICES**

The Office of the Inspector General of the Police Department investigates allegations of misconduct of City employees. The cost of services provided to other City departments has been allocated based on the number of complaints investigated for each department.



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HPD- Inspector General**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>2,795,545</b>			<b>2,795,545</b>
Equipment Usage Charge	6,330		6,330	
Nondepartmental - Gen Gov	34,390	2,949	37,339	
Fin-OMB	473	112	585	
Fin.-Debt Svc	403	62	465	
Fin-Genl. Acctg	1,182	120	1,302	
Fin-Auditing	708	130	838	
Fin-Grants	270	59	329	
Fin.-Tax&Rev. Acctg.	2,128	163	2,291	
Fin - Policy Develop	155	27	182	
ARA Admin Svcs	1,258	142	1,400	
ARA Strategic Purchasing	100	10	110	
ARA Central Payroll	1,715	251	1,966	
ARA Regulatory Services	5,644	467	6,111	
IT - Admin & Applications	15,646	2,814	18,460	
IT - Infrastructure	1,161	336	1,497	
Affirmative Action	2,073	59	2,132	
Mayor's Office	4,636	1,521	6,157	
Human Resources Dept.	2,163	229	2,392	
City Secretary	638	63	701	
City Council	4,958	343	5,301	
City Controller's Office	2,824	241	3,065	
<b>Total Allocated Additions:</b>	<b>88,855</b>	<b>10,098</b>	<b>98,953</b>	<b>98,953</b>
<b>Total To Be Allocated:</b>	<b>2,884,400</b>	<b>10,098</b>		<b>2,894,498</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HPD- Inspector General**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,037,480	0	2,037,480
Fringe Benefits	699,236	0	699,236
<b>Other Expense &amp; Cost</b>			
Supplies	31,882	0	31,882
Contractual Svcs	26,947	0	26,947
<b>Departmental Totals</b>			
Total Expenditures	2,795,545	0	2,795,545
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	2,795,545	0	2,795,545
<b>Allocation Step 1</b>			
Inbound- All Others	88,855	88,855	0
Reallocate Admin Costs		( 88,855)	88,855
1st Allocation	2,884,400	0	2,884,400
<b>Allocation Step 2</b>			
Inbound- All Others	10,098	10,098	0
Reallocate Admin Costs		( 10,098)	10,098
2nd Allocation	10,098	0	10,098
<b>Total For 10001000010009 HPD- Inspector</b>			
Total Allocated	2,894,498	0	2,894,498



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department HPD- Inspector General

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	1	0.3436	9,912		9,912		9,912
IT - Director	1	0.3436	9,912		9,912		9,912
Affirmative Action	1	0.3436	9,912		9,912		9,912
Human Resources Dept.	2	0.6873	19,824		19,824		19,824
Legal Department	3	1.0309	29,736		29,736		29,736
City Council	1	0.3436	9,912		9,912		9,912
Municipal Court Administration	6	2.0619	59,472		59,472		59,472
Health Administration	23	7.9038	227,977		227,977		227,977
PWE - Administration	92	31.6152	911,908		911,908		911,908
General Services Department	4	1.3746	39,648		39,648	251	39,899
HEC	2	0.6873	19,824		19,824	125	19,949
Police	3	1.0309	29,736		29,736	188	29,924
Fire	82	28.1787	812,786		812,786	5,143	817,929
Solid Waste Management	16	5.4983	158,592		158,592	1,004	159,596
Housing and Community Devp.	7	2.4055	69,384		69,384	439	69,823
Library	7	2.4055	69,384		69,384	439	69,823
Parks & Recreation	11	3.7801	109,032		109,032	690	109,722
Houston Airport System (HAS)	22	7.5601	218,065		218,065	1,380	219,445
Conv and Ent Optns	3	1.0309	29,736		29,736	188	29,924
Other	4	1.3746	39,648		39,648	251	39,899
SubTotal	291	100.0000	2,884,400		2,884,400	10,098	2,894,498
TOTAL	291	100.0000	2,884,400		2,884,400	10,098	2,894,498

Allocation Basis: Number of complaints investigated

Allocation Source: HPD - Office of the Inspector General



## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department HPD- Inspector General

Receiving Department	Total	Services
ARA Director's Office	9,912	9,912
IT - Director	9,912	9,912
Affirmative Action	9,912	9,912
Human Resources Dept.	19,824	19,824
Legal Department	29,736	29,736
City Council	9,912	9,912
Municipal Court	59,472	59,472
Health Administration	227,977	227,977
PWE - Administration	911,908	911,908
General Services Department	39,899	39,899
HEC	19,949	19,949
Police	29,924	29,924
Fire	817,929	817,929
Solid Waste Management	159,596	159,596
Housing and Community	69,823	69,823
Library	69,823	69,823
Parks & Recreation	109,722	109,722
Houston Airport System	219,445	219,445
Conv and Ent Optns	29,924	29,924
Other	39,899	39,899
Direct Billed	0	0
<b>Total</b>	<b>2,894,498</b>	<b>2,894,498</b>

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
GENERAL SERVICES DEPARTMENT  
NATURE AND EXTENT OF SERVICES**

The General 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 identified activities and basis used for cost allocation are as follows:

- **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

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated

For Department General Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	50,034,313			50,034,313
Transfers	( 653,827)			
Debt Service	( 534,013)			
Total Deductions:	( 1,187,840)			( 1,187,840)
Building Usage Charge	56,276		56,276	
Equipment Usage Charge	167,697		167,697	
Nondepartmental - Gen Gov	792,703	67,993	860,696	
Fin-OMB	22,394	5,305	27,699	
Fin.-Debt Svc	35,341	5,468	40,809	
Fin-Genl. Acctg	47,768	5,055	52,823	
Fin-Auditing	12,368	2,273	14,641	
Fin-Grants	23,640	5,167	28,807	
Fin.-Tax&Rev. Acctg.	37,189	2,849	40,038	
Fin - Policy Develop	13,558	2,345	15,903	
ARA Admin Svcs	25,441	2,853	28,294	
ARA Strategic Purchasing	60,947	6,223	67,170	
ARA 3-1-1	1,912	168	2,080	
ARA Central Payroll	17,360	2,545	19,905	
ARA Regulatory Services	98,611	8,165	106,776	
IT - Admin & Applications	379,982	148,150	528,132	
IT - Infrastructure	150,534	37,318	187,852	
IT - Radio Comm Service	24,098	535	24,633	
Affirmative Action	148,417	4,208	152,625	
Mayor's Office	46,916	15,389	62,305	
Human Resources Dept.	36,444	3,924	40,368	
Legal Department	1,593,134	344,930	1,938,064	
City Secretary	55,909	5,517	61,426	
City Council	434,429	30,011	464,440	
City Controller's Office	168,665	13,568	182,233	
HPD- Inspector General	39,648	251	39,899	
General Services Department		2,528,633	2,528,633	



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated

For Department General Services Department

Total Allocated Additions:	4,491,381	3,248,843	7,740,224	7,740,224
Total To Be Allocated:	53,337,854	3,248,843		56,586,697



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .3 - Costs Allocated By Activity  
For Department General Services Department

	Total	General & Admin	Adm/Design Constr.	Building Svcs	Utilities
<b>Wages &amp; Benefits</b>					
Salaries & Wages	9,666,340	0	2,091,211	7,575,129	0
Fringe Benefits	3,828,990	0	682,901	3,146,089	0
<b>Other Expense &amp; Cost</b>					
Supplies	2,292,403	0	44,446	2,247,957	0
Contractual Svcs	17,562,646	0	1,766,830	15,795,816	0
Utilities	15,477,839	0	0	0	15,477,839
Other	18,255	0	1,597	16,658	0
*Transfers	653,827	653,827	0	0	0
*Debt Service	534,013	534,013	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	50,034,313	1,187,840	4,586,985	28,781,649	15,477,839
<b>Deductions</b>					
Total Deductions	( 1,187,840)	( 1,187,840)	0	0	0
Functional Cost	48,846,473	0	4,586,985	28,781,649	15,477,839
<b>Allocation Step 1</b>					
Inbound- All Others	4,491,381	4,491,381	0	0	0
Reallocate Admin Costs		( 4,491,381)	421,768	2,646,443	1,423,170
1st Allocation	53,337,854	0	5,008,753	31,428,092	16,901,009
<b>Allocation Step 2</b>					
Inbound- All Others	3,248,843	3,248,843	0	0	0
Reallocate Admin Costs		( 3,248,843)	305,086	1,914,306	1,029,451
2nd Allocation	3,248,843	0	305,086	1,914,306	1,029,451
<b>Total For 10022500010000 General Services</b>					
Total Allocated	56,566,697	0	5,313,839	33,342,398	17,930,460





**Schedule .4 - Detail Activity Allocations  
For Department General Services Department**

Activity - Adm/Design Constr.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	450,000	17.5781	880,445		880,445		880,445
Health Administration	300,000	11.7188	586,963		586,963		586,963
Police	325,000	12.6953	635,877		635,877	54,781	690,658
Fire	300,000	11.7188	586,963		586,963	50,567	637,530
PWE - All Other	85,000	3.3203	166,306		166,306	14,327	180,633
Solid Waste Management	100,000	3.9063	195,654		195,654	16,856	212,510
Library	425,000	16.6016	831,531		831,531	71,636	903,167
Parks & Recreation	500,000	19.5311	978,273		978,273	84,277	1,062,550
PWE - Water & Sewer System	75,000	2.9297	146,741		146,741	12,642	159,383
SubTotal	2,560,000	100.0000	5,008,753		5,008,753	305,086	5,313,839
TOTAL	2,560,000	100.0000	5,008,753		5,008,753	305,086	5,313,839

Allocation Basis: General Services Dept. expense per dept. served

Allocation Source: General Services Dept. FY07 RCA



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department General Services Department

Activity - Building Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	195,453	0.6951	218,441		218,441		218,441
IT - Director	182,797	0.6500	204,297		204,297		204,297
Mayor's Office	494,305	1.7578	552,443		552,443		552,443
Legal Department	294,388	1.0469	329,013		329,013		329,013
City Secretary	19,583	0.0696	21,886		21,886		21,886
City Council	135,243	0.4809	151,150		151,150		151,150
City Controller's Office	207,738	0.7387	232,171		232,171		232,171
Municipal Court Administration	181,032	0.6438	202,324		202,324		202,324
Health Administration	5,431,578	19.3152	6,070,414		6,070,414		6,070,414
PWE - Administration	1,568,273	5.5769	1,752,726		1,752,726		1,752,726
General Services Department	1,857,901	6.6069	2,076,418		2,076,418		2,076,418
HEC	271,531	0.9656	303,467		303,467	29,614	333,081
Police	8,652,654	30.7699	9,670,337		9,670,337	943,679	10,614,016
Fire	4,062,393	14.4463	4,540,192		4,540,192	443,055	4,983,247
Municipal Court Judicial	105,539	0.3753	117,952		117,952	11,510	129,462
Library	4,303,228	15.3027	4,809,353		4,809,353	469,321	5,278,674
HEC - 9-1-1 Network	39,904	0.1419	44,597		44,597	4,352	48,949
PWE - Water & Sewer System	0			-852,099	-852,099		-852,099
Other	117,134	0.4165	130,911		130,911	12,775	143,686
SubTotal	28,120,674	100.0000	31,428,092	-852,099	30,575,993	1,914,306	32,490,299
Direct Billed				852,099	852,099		852,099
TOTAL	28,120,674	100.0000	31,428,092		31,428,092	1,914,306	33,342,398

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.



City Of Houston, Texas  
Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department General Services Department

Activity - Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	76,804	0.4958	83,798		83,798		83,798
IT - Director	70,378	0.4543	76,787		76,787		76,787
Mayor's Office	178,279	1.1509	194,514		194,514		194,514
Legal Department	115,940	0.7485	126,498		126,498		126,498
City Secretary	14,435	0.0932	15,750		15,750		15,750
City Council	52,986	0.3421	57,811		57,811		57,811
City Controller's Office	81,663	0.5272	89,100		89,100		89,100
Municipal Court Administration	133,442	0.8615	145,594		145,594		145,594
Health Administration	2,609,550	16.8463	2,847,189		2,847,189		2,847,189
General Services Department	414,471	2.6757	452,215		452,215		452,215
HEC	103,544	0.6684	112,973		112,973	9,078	122,051
Police	6,219,319	40.1495	6,785,683		6,785,683	545,244	7,330,927
Fire	2,850,853	18.4040	3,110,467		3,110,467	249,932	3,360,399
Municipal Court Judicial	77,795	0.5022	84,879		84,879	6,820	91,699
Library	2,389,211	15.4238	2,606,785		2,606,785	209,461	2,816,246
HEC - 9-1-1 Network	15,363	0.0992	16,762		16,762	1,347	18,109
Other	86,341	0.5574	94,204		94,204	7,569	101,773
Sub Total	15,490,374	100.0000	16,901,009		16,901,009	1,029,451	17,930,460
TOTAL	15,490,374	100.0000	16,901,009		16,901,009	1,029,451	17,930,460

Allocation Basis: Dollar amount of utility cost

Allocation Source: General Services Depart.



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department General Services Department

Receiving Department	Total	Adm/Design Constr.	Building Svcs	Utilities
Nondepartmental - Gen Gov	880,445	880,445	0	0
ARA Director's Office	302,239	0	218,441	83,798
IT - Director	281,084	0	204,297	76,787
Mayor's Office	746,957	0	552,443	194,514
Legal Department	455,511	0	329,013	126,498
City Secretary	37,636	0	21,886	15,750
City Council	208,961	0	151,150	57,811
City Controller's Office	321,271	0	232,171	89,100
Municipal Court	347,918	0	202,324	145,594
Health Administration	9,504,566	586,963	6,070,414	2,847,189
PWE - Administration	1,752,726	0	1,752,726	0
General Services Department	2,528,633	0	2,076,418	452,215
HEC	455,132	0	333,081	122,051
Police	18,635,601	690,658	10,614,016	7,330,927
Fire	8,981,176	637,530	4,983,247	3,360,399
Municipal Court Judicial	221,161	0	129,462	91,699
PWE - All Other	180,633	180,633	0	0
Solid Waste Management	212,510	212,510	0	0
Library	8,998,087	903,167	5,278,674	2,816,246
Parks & Recreation	1,062,550	1,062,550	0	0
HEC - 9-1-1 Network	67,058	0	48,949	18,109
PWE - Water & Sewer	( 692,716)	159,383	( 852,099)	0
Other	245,459	0	143,686	101,773
Direct Billed	852,099	0	852,099	0
<b>Total</b>	<b>56,586,697</b>	<b>5,313,839</b>	<b>33,342,398</b>	<b>17,930,460</b>



**SCHEDULE 39.1  
FY 2011 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 FULL COST ALLOCATION PLAN  
HOUSTON EMERGENCY CENTER  
NATURE AND EXTENT OF SERVICES**

The Houston Emergency Center provides centralized emergency communication and response services for the Houston Police and Fire Department and Harris County, Texas. This section of the plan is utilized to allocate incoming costs for the Houston Emergency Center to better cost their services to benefiting departments within the City and for Harris County, Texas.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HEC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Equipment Usage Charge	1,349		1,349	
Nondepartmental - Gen Gov	524	65	589	
Fin-OMB	1,434	340	1,774	
Fin.-Debt Svc	3,085	477	3,562	
Fin-Genl. Acctg	2,628	290	2,918	
Fin-Grants	2,063	451	2,514	
Fin - Policy Develop	1,183	205	1,388	
ARA Admin Svcs	830	93	923	
ARA Strategic Purchasing	5,822	595	6,417	
ARA 3-1-1	14,341	1,258	15,599	
ARA Central Payroll	16,962	2,487	19,449	
ARA Regulatory Services	1		1	
IT - Admin & Applications	36,637	6,992	43,629	
IT - Infrastructure	109,598	23,358	132,956	
Affirmative Action	16,820	475	17,295	
Mayor's Office	45,841	15,037	60,878	
Human Resources Dept.	37,485	4,019	41,504	
Legal Department	48,971	10,603	59,574	
City Secretary	4,880	482	5,362	
City Council	37,919	2,619	40,538	
City Controller's Office	12,572	980	13,552	
HPD- Inspector General	19,824	125	19,949	
General Services Department	416,440	38,692	455,132	
<b>Total Allocated Additions:</b>	<b>837,209</b>	<b>109,643</b>	<b>946,852</b>	<b>946,852</b>
<b>Total To Be Allocated:</b>	<b>837,209</b>	<b>109,643</b>		<b>946,852</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Total	General & Adm'n	General Svcs	Legal - 911	Legal - Other
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- Equipment Usage Charge - All Unspecified Activities	1,349	0	0	0	0
Inbound- HPD- Inspector General - All Unspecified Activities	19,824	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	45,841	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	16,820	0	0	0	0
Inbound- City Council - All Unspecified Activities	37,919	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	12,572	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	1,183	0	0	0	0
Inbound- Fin-Debt Svc - All Unspecified Activities	3,085	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,434	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	2,628	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,063	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	5,822	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	1	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	830	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	16,962	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	14,341	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	36,637	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	109,598	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	4,880	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	37,485	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	48,971	0	0	48,971	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	524	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	416,440	0	416,440	0	0
Inbound- All Others	0	0	0	0	0
1st Allocation	837,209	0	416,440	48,971	0



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	125	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	15,037	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	475	0	0	0	0
Inbound- City Council - All Unspecified Activities	2,619	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	980	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	205	0	0	0	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	477	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	340	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	290	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	451	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	595	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	93	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	2,487	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	1,258	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	6,992	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	23,358	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	482	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	4,019	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	10,603	0	0	10,603	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	65	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	38,692	0	38,692	0	0
Inbound- All Others	0	0	0	0	0
2nd Allocation	109,643	0	38,692	10,603	0
<b>Total For 22051500010000 HEC</b>					
Total Allocated	946,852	0	455,132	59,574	0





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Equipl Usage	Citywide Gen Govt	ARA Admin Svcs	ARA 3-1-1	ARA Strat Purch
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- Equipment Usage Charge - All Unspecified Activities	1,349	0	0	0	0
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Debt Svc - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	5,822
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	830	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	14,341	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	524	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
1st Allocation	1,349	524	830	14,341	5,822



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Equlpt Usage	Citywide Gen Govt	ARA Admin Svcs	ARA 3-1-1	ARA Strat Purch
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Debt Svc - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	595
Inbound- ARA Regulatory Services - All Unspecified Activite	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	93	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	1,258	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	65	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
2nd Allocation	0	65	93	1,258	595
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>1,349</b>	<b>589</b>	<b>923</b>	<b>15,599</b>	<b>6,417</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Fin. Grants	Fin. - Genl Acctg	Fin Office of Bgt	IT-Adm & App	IT-Infrastructure
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- Equipment Usage Charge - All Unspecified Activities	0	0	0	0	0
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	1,434	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	2,628	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,063	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	0	0	0	36,637	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	109,598
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
1st Allocation	2,063	2,628	1,434	36,637	109,598



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Fin. Grants	Fin. - Genl Acctg.	Fin Office of Bgt	IT-Adm & App	IT-Infrastructure
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	340	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	290	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	451	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	0	0	0	6,992	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	23,358
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
2nd Allocation	451	290	340	6,992	23,358
<b>Total For 22051500010000 HEC</b>					
Total Allocated	2,514	2,918	1,774	43,629	132,956



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Affirmative Action	Mayor's Office	Human Resources	City Secretary	City Council
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- Equipment Usage Charge - All Unspecified Activities	0	0	0	0	0
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	45,841	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	16,820	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	37,919
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	4,880	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	37,485	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
1st Allocation	16,820	45,841	37,485	4,880	37,919



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Affirmative Action	Mayor's Office	Human Resources	City Secretary	City Council
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	15,037	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	475	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	2,619
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	482	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	4,019	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
2nd Allocation	475	15,037	4,019	482	2,619
<b>Total For 22051500010000 HEC</b>					
Total Allocated	17,295	60,878	41,504	5,362	40,538



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	City Controller	HPD-Insp Gen	Fin-Debt Svc	Fin-Policy Dev	ARA-Ctrl PR
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- Equipment Usage Charge - All Unspecified Activities	0	0	0	0	0
Inbound- HPD- Inspector General - All Unspecified Activities	0	19,824	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	12,572	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	1,183	0
Inbound- Fin-Debt Svc - All Unspecified Activities	0	0	3,085	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	16,962
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
1st Allocation	12,572	19,824	3,085	1,183	16,962



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	City Controller	HPD-Insp Gen	Fin-Debt Svc	Fin-Policy Dev	ARA-Ctrl PR
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	125	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	980	0	0	0	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0	0	0	205	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	0	0	477	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	2,487
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
2nd Allocation	980	125	477	205	2,487
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>13,552</b>	<b>19,949</b>	<b>3,562</b>	<b>1,388</b>	<b>19,449</b>





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

ARA Reg Svcs

<b>Departmental Totals</b>	
Total Expenditures	0
<b>Deductions</b>	
Total Deductions	0
<b>Functional Cost</b>	
Functional Cost	0
<b>Allocation Step 1</b>	
Inbound- Equipment Usage Charge - All Unspecified Activities	0
Inbound- HPD- Inspector General - All Unspecified Activities	0
Inbound- Mayor's Office - All Unspecified Activities	0
Inbound- Affirmative Action - All Unspecified Activities	0
Inbound- City Council - All Unspecified Activities	0
Inbound- City Controller's Office - All Unspecified Activities	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0
Inbound- Fin-Debt Svc - All Unspecified Activities	0
Inbound- Fin-OMB - All Unspecified Activities	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0
Inbound- Fin-Grants - All Unspecified Activities	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0
Inbound- ARA Regulatory Services - All Unspecified Activities	1
Inbound- ARA Admin Svcs - All Unspecified Activities	0
Inbound- ARA Central Payroll - All Unspecified Activities	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0
Inbound- IT - Admin & Applications - All Unspecified Activities	0
Inbound- IT - Infrastructure - All Unspecified Activities	0
Inbound- City Secretary - All Unspecified Activities	0
Inbound- Human Resources Dept. - All Unspecified Activities	0
Inbound- Legal Department - All Unspecified Activities	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	0
Inbound- General Services Department - All Unspecified Activities	0
Inbound- All Others	0
1st Allocation	1



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

ARA Reg Svcs

Allocation Step 2

Inbound- HPD- Inspector General - All Unspecified Activities	0
Inbound- Mayor's Office - All Unspecified Activities	0
Inbound- Affirmative Action - All Unspecified Activities	0
Inbound- City Council - All Unspecified Activities	0
Inbound- City Controller's Office - All Unspecified Activiti	0
Inbound- Fin - Policy Develop - All Unspecified Activities	0
Inbound- Fin.-Debt Svc - All Unspecified Activities	0
Inbound- Fin-OMB - All Unspecified Activities	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0
Inbound- Fin-Grants - All Unspecified Activities	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0
Inbound- ARA Central Payroll - All Unspecified Activities	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0
Inbound- IT - Infrastructure - All Unspecified Activities	0
Inbound- City Secretary - All Unspecified Activities	0
Inbound- Human Resources Dept. - All Unspecified Activities	0
Inbound- Legal Department - All Unspecified Activities	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0
Inbound- General Services Department - All Unspecified Activ	0
Inbound- All Others	0
2nd Allocation	0

Total For 22051500010000 HEC

Total Allocated	1
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - General Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - IT	28,269	21.4159	89,184		89,184	8,286	97,470
HEC - 9-1-1 Network	41,591	31.5083	131,213		131,213	12,191	143,404
HEC-HFD	14,178	10.7409	44,729		44,729	4,156	48,885
HEC-Harris Co.	6,171	4.6750	19,469		19,469	1,809	21,278
HEC-Genl Svcs Dept	13,552	10.2667	42,755		42,755	3,972	46,727
HEC-Homeland Sec	2,977	2.2553	9,392		9,392	873	10,265
HEC - Office of Emgcy Mgt	10,726	8.1258	33,839		33,839	3,144	36,983
HEC - HPD	14,536	11.0121	45,859		45,859	4,261	50,120
SubTotal	132,000	100.0000	416,440		416,440	38,692	455,132
TOTAL	132,000	100.0000	416,440		416,440	38,692	455,132

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: GSD



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Legal - 911

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - 9-1-1 Network	100	100.0000	48,971		48,971	10,603	59,574
SubTotal	100	100.0000	48,971		48,971	10,603	59,574
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>48,971</b>		<b>48,971</b>	<b>10,603</b>	<b>59,574</b>

Allocation Basis: Direct allocation to HEC 9-1-1 Network

Allocation Source: N/A



City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department HEC

Activity - Legal - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: Number of full time equivalent positions for HEC excl. 9-1-1 Network

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Equipt Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	33		33		33
HEC - IT	6,264,555	29.3031	395		395		395
HEC - 9-1-1 Network	9,832,657	45.9933	621		621		621
HEC - Police Call Takers	4,759,433	22.2627	300		300		300
<b>SubTotal</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>1,349</b>		<b>1,349</b>		<b>1,349</b>
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>1,349</b>		<b>1,349</b>		<b>1,349</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Citywide Gen Govt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	13		13	2	15
HEC - IT	6,264,555	29.3031	154		154	19	173
HEC - 9-1-1 Network	9,832,657	45.9933	240		240	30	270
HEC - Police Call Takers	4,759,433	22.2627	117		117	14	131
<b>SubTotal</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>524</b>		<b>524</b>	<b>65</b>	<b>589</b>
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>524</b>		<b>524</b>	<b>65</b>	<b>589</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department HEC**

Activity - ARA Admin Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	20		20	2	22
HEC - IT	6,264,555	29.3031	243		243	27	270
HEC - 9-1-1 Network	9,832,657	45.9933	382		382	43	425
HEC - Police Call Takers	4,759,433	22.2627	185		185	21	206
<b>SubTotal</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>830</b>		<b>830</b>	<b>93</b>	<b>923</b>
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>830</b>		<b>830</b>	<b>93</b>	<b>923</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - ARA 3-1-1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	4	1.4875	213		213	19	232
HEC - IT	30	11.0867	1,590		1,590	139	1,729
HEC - 9-1-1 Network	152	55.5034	7,960		7,960	698	8,658
HEC - Police Call Takers	87	31.9224	4,578		4,578	402	4,980
SubTotal	275	100.0000	14,341		14,341	1,258	15,599
TOTAL	275	100.0000	14,341		14,341	1,258	15,599

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - ARA Strat Purch

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	142		142	15	157
HEC - IT	6,264,555	29.3031	1,706		1,706	174	1,880
HEC - 9-1-1 Network	9,832,657	45.9933	2,678		2,678	274	2,952
HEC - Police Call Takers	4,759,433	22.2627	1,296		1,296	132	1,428
SubTotal	21,378,473	100.0000	5,822		5,822	595	6,417
TOTAL	21,378,473	100.0000	5,822		5,822	595	6,417

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Fin. Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	4.5196	93		93	20	113
HEC - IT	6,264,555	54.2583	1,120		1,120	245	1,365
HEC - Police Call Takers	4,759,433	41.2221	850		850	186	1,036
SubTotal	11,545,816	100.0000	2,063		2,063	451	2,514
TOTAL	11,545,816	100.0000	2,063		2,063	451	2,514

Allocation Basis: Total expenditures for HEC departments excluding 9-1-1 Network

Allocation Source: FY 2008 Financial data reports



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Fin. - Genl Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	64		64	7	71
HEC - IT	6,264,555	29.3031	770		770	85	855
HEC - 9-1-1 Network	9,832,657	45.9933	1,209		1,209	133	1,342
HEC - Police Call Takers	4,759,433	22.2627	585		585	65	650
SubTotal	21,378,473	100.0000	2,628		2,628	290	2,918
TOTAL	21,378,473	100.0000	2,628		2,628	290	2,918

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Fin Office of Bgt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	35		35	8	43
HEC - IT	6,264,555	29.3031	420		420	100	520
HEC - 9-1-1 Network	9,832,657	45.9933	660		660	156	816
HEC - Police Call Takers	4,759,433	22.2627	319		319	76	395
SubTotal	21,378,473	100.0000	1,434		1,434	340	1,774
TOTAL	21,378,473	100.0000	1,434		1,434	340	1,774

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department HEC**

Activity - IT-Adm & App

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	4.5196	1,656		1,656	316	1,972
HEC - IT	6,264,555	54.2583	19,878		19,878	3,794	23,672
HEC - Police Call Takers	4,759,433	41.2221	15,103		15,103	2,882	17,985
SubTotal	11,545,816	100.0000	36,637		36,637	6,992	43,629
TOTAL	11,545,816	100.0000	36,637		36,637	6,992	43,629

Allocation Basis: Total expenditures for HEC departments excluding 9-1-1 Network

Allocation Source: FY 2008 Financial data reports



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department HEC**

Activity - IT-Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	4	3.3430	3,664		3,664	781	4,445
HEC - IT	30	24.9158	27,307		27,307	5,820	33,127
HEC - Police Call Takers	87	71.7412	78,627		78,627	16,757	95,384
SubTotal	122	100.0000	109,598		109,598	23,358	132,956
TOTAL	122	100.0000	109,598		109,598	23,358	132,956

Allocation Basis: Number of full time equivalent positions for HEC excl. 9-1-1 Network

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Affirmative Action

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	4	1.4875	250		250	7	257
HEC - IT	30	11.0867	1,865		1,865	53	1,918
HEC - 9-1-1 Network	152	55.5034	9,336		9,336	263	9,599
HEC - Police Call Takers	87	31.9224	5,369		5,369	152	5,521
SubTotal	275	100.0000	16,820		16,820	475	17,295
TOTAL	275	100.0000	16,820		16,820	475	17,295

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Mayor's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	1,119		1,119	367	1,486
HEC - IT	6,264,555	29.3031	13,433		13,433	4,406	17,839
HEC - 9-1-1 Network	9,832,657	45.9933	21,084		21,084	6,916	28,000
HEC - Police Call Takers	4,759,433	22.2627	10,205		10,205	3,348	13,553
SubTotal	21,378,473	100.0000	45,841		45,841	15,037	60,878
TOTAL	21,378,473	100.0000	45,841		45,841	15,037	60,878

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	4	1.4875	558		558	60	618
HEC - IT	30	11.0867	4,156		4,156	446	4,602
HEC - 9-1-1 Network	152	55.5034	20,805		20,805	2,230	23,035
HEC - Police Call Takers	87	31.9224	11,966		11,966	1,283	13,249
SubTotal	275	100.0000	37,485		37,485	4,019	41,504
TOTAL	275	100.0000	37,485		37,485	4,019	41,504

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	119		119	12	131
HEC - IT	6,264,555	29.3031	1,430		1,430	141	1,571
HEC - 9-1-1 Network	9,832,657	45.9933	2,245		2,245	222	2,467
HEC - Police Call Takers	4,759,433	22.2627	1,086		1,086	107	1,193
SubTotal	21,378,473	100.0000	4,880		4,880	482	5,362
TOTAL	21,378,473	100.0000	4,880		4,880	482	5,362

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	4	1.4875	564		564	39	603
HEC - IT	30	11.0867	4,204		4,204	290	4,494
HEC - 9-1-1 Network	152	55.5034	21,046		21,046	1,454	22,500
HEC - Police Call Takers	87	31.9224	12,105		12,105	836	12,941
SubTotal	275	100.0000	37,919		37,919	2,619	40,538
TOTAL	275	100.0000	37,919		37,919	2,619	40,538

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - City Controller

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	307		307	24	331
HEC - IT	6,264,555	29.3031	3,684		3,684	287	3,971
HEC - 9-1-1 Network	9,832,657	45.9933	5,782		5,782	451	6,233
HEC - Police Call Takers	4,759,433	22.2627	2,799		2,799	218	3,017
SubTotal	21,378,473	100.0000	12,572		12,572	980	13,552
TOTAL	21,378,473	100.0000	12,572		12,572	980	13,552

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - HPD-Insp Gen

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	4	1.4875	295		295	2	297
HEC - IT	30	11.0867	2,198		2,198	14	2,212
HEC - 9-1-1 Network	152	55.5034	11,003		11,003	69	11,072
HEC - Police Call Takers	87	31.9224	6,328		6,328	40	6,368
SubTotal	275	100.0000	19,824		19,824	125	19,949
TOTAL	275	100.0000	19,824		19,824	125	19,949

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Fin-Debt Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	75		75	12	87
HEC - IT	6,264,555	29.3031	904		904	140	1,044
HEC - 9-1-1 Network	9,832,657	45.9933	1,419		1,419	219	1,638
HEC - Police Call Takers	4,759,433	22.2627	687		687	106	793
SubTotal	21,378,473	100.0000	3,085		3,085	477	3,562
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>3,085</b>		<b>3,085</b>	<b>477</b>	<b>3,562</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department HEC**

Activity - Fin-Policy Dev

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409	29		29	5	34
HEC - IT	6,264,555	29.3031	347		347	60	407
HEC - 9-1-1 Network	9,832,657	45.9933	544		544	94	638
HEC - Police Call Takers	4,759,433	22.2627	263		263	46	309
SubTotal	21,378,473	100.0000	1,183		1,183	205	1,388
TOTAL	21,378,473	100.0000	1,183		1,183	205	1,388

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson





**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - ARA-Ctrl PR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	4.5196	767		767	112	879
HEC - IT	6,264,555	54.2583	9,203		9,203	1,350	10,553
HEC - Police Call Takers	4,759,433	41.2221	6,992		6,992	1,025	8,017
SubTotal	11,545,816	100.0000	16,962		16,962	2,487	19,449
TOTAL	11,545,816	100.0000	16,962		16,962	2,487	19,449

Allocation Basis: Total expenditures for HEC departments excluding 9-1-1 Network

Allocation Source: FY 2008 Financial data reports



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department HEC**

Activity - ARA Reg Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	521,828	2.4409					
HEC - IT	6,264,555	29.3031					
HEC - 9-1-1 Network	9,832,657	45.9933	1		1		1
HEC - Police Call Takers	4,759,433	22.2627					
SubTotal	21,378,473	100.0000	1		1		1
TOTAL	21,378,473	100.0000	1		1		1

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2008 Financial data reports - R. Dickson

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HEC**

Receiving Department	Total	General Svcs	Legal - 911	Legal - Other	Equipt Usage	Citywide Gen Govt	ARA Admin Svcs
HEC Director	11,826	0	0	0	33	15	22
HEC - IT	210,067	97,470	0	0	395	173	270
HEC - 9-1-1 Network	323,245	143,404	59,574	0	621	270	425
HEC - Police Call Takers	187,456	0	0	0	300	131	206
HEC-HFD	48,885	48,885	0	0	0	0	0
HEC-Harris Co.	21,278	21,278	0	0	0	0	0
HEC-Genl Svcs Dept	46,727	46,727	0	0	0	0	0
HEC-Homeland Sec	10,265	10,265	0	0	0	0	0
HEC - Office of Emrgy Mgt	36,983	36,983	0	0	0	0	0
HEC - HPD	50,120	50,120	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>946,852</b>	<b>455,132</b>	<b>59,574</b>	<b>0</b>	<b>1,349</b>	<b>589</b>	<b>923</b>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HEC**

Receiving Department	ARA 3-1-1	ARA Strat Purch	Fin. Grants	Fin. - Genl Acctg.	Fin Office of Bgt	IT-Adm & App	IT-Infrastructure
HEC Director	232	157	113	71	43	1,972	4,445
HEC - IT	1,729	1,880	1,365	855	520	23,672	33,127
HEC - 9-1-1 Network	8,658	2,952	0	1,342	816	0	0
HEC - Police Call Takers	4,980	1,428	1,036	650	395	17,985	95,384
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>15,599</b>	<b>6,417</b>	<b>2,514</b>	<b>2,918</b>	<b>1,774</b>	<b>43,629</b>	<b>132,956</b>



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department HEC**

Receiving Department	Affirmative Action	Mayor's Office	Human Resources	City Secretary	City Council	City Controller	HPD-Insp Gen
HEC Director	257	1,486	618	131	603	331	297
HEC - IT	1,918	17,839	4,602	1,571	4,494	3,971	2,212
HEC - 9-1-1 Network	9,599	28,000	23,035	2,467	22,500	6,233	11,072
HEC - Police Call Takers	5,521	13,553	13,249	1,193	12,941	3,017	6,368
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>17,295</b>	<b>60,878</b>	<b>41,504</b>	<b>5,362</b>	<b>40,538</b>	<b>13,552</b>	<b>19,949</b>



**City Of Houston, Texas  
Full Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department HEC**

Receiving Department	Fin-Debt Svc	Fin-Policy Dev	ARA-Ctrl PR	ARA Reg Svcs
HEC Director	87	34	879	0
HEC - IT	1,044	407	10,553	0
HEC - 9-1-1 Network	1,638	638	0	1
HEC - Police Call Takers	793	309	8,017	0
HEC-HFD	0	0	0	0
HEC-Harris Co.	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0
HEC-Homeland Sec	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0
HEC - HPD	0	0	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,562</b>	<b>1,388</b>	<b>19,449</b>	<b>1</b>



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**THE END**

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**MAXIMUS, Inc**