

# A COST ALLOCATION PLAN

*for the*

## CITY OF HOUSTON, TEXAS FY 2011 OMB A-87 COST ALLOCATION PLAN

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

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*Helping Government Serve the People*  
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***SECTION I***  
***Introduction***

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## INTRODUCTION

The OMB A-87 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***

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***Certification by the Responsible City Official***

**CITY OF HOUSTON, TEXAS**  
**CERTIFICATE OF INDIRECT COSTS**

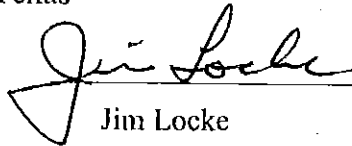
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish cost allocations or billings for the period July 1, 2008 through June 30, 2009 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87), and the Federal award (s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

City of Houston, Texas

Signature:

  
\_\_\_\_\_

Name of Official:

Jim Locke

Title:

Assistant Director, Finance Department, Accounting & Internal Controls Division

Date of Execution:

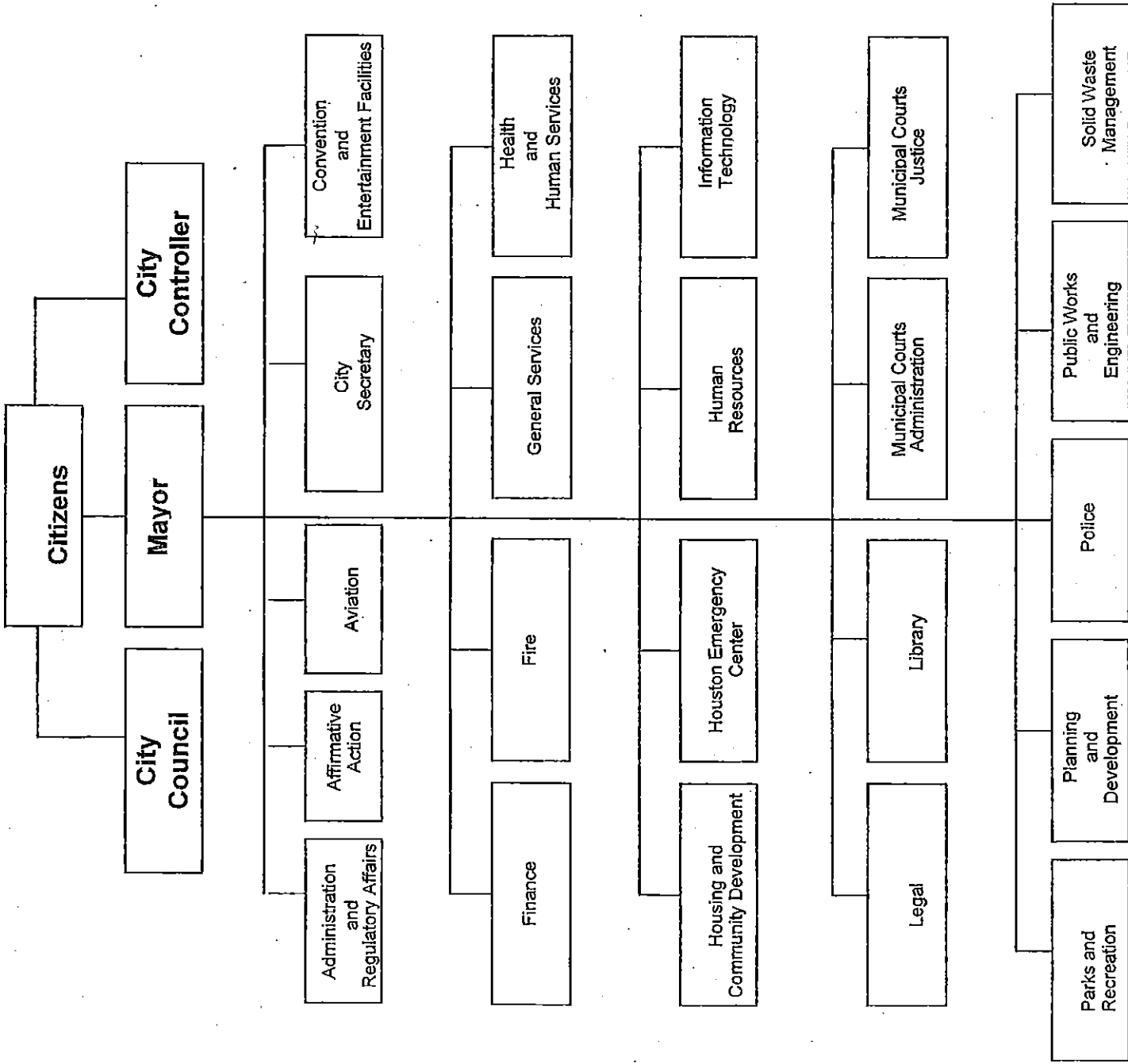
4-22-2010

***SECTION III***

***Organizational Chart***

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# ORGANIZATION CHART



***SECTION IV***

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***Reconciliation of Cost Allocation Plan to General Fund***

CITY OF HOUSTON, TEXAS  
 FY 2011 OMB A-87 COST ALLOCATION PLAN  
 BASED ON ACTUAL EXPENDITURES FOR FY 2009

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost Allocations (Sch. A - Total)	Unallocated Direct Costs	Unallocated Indirect Costs	Direct Billings	Indirect Costs Allocated (Sch. A - Subtotal)
1000	1000	Police Records	\$ 4,540,952	\$ 470,638	\$ 5,011,590	\$ 1,401,381	\$ 6,660	\$ 3,603,549				\$ 3,603,549
1000	1000	Police - Office of Inspector General	2,736,716	58,829	2,795,545			2,795,545				2,795,545
1000	1000	Police - All Other	601,172,890	40,479,800	641,652,690	641,652,690		-				-
9002	1000	Police-See all of 9002 below						-				-
		Total - Police	608,450,558	41,009,267	649,459,825			-				-
1000	1200	Fire	391,328,700	25,115,156	416,443,856	416,443,856		-				-
1000	1600	Courts - Admin.	14,435,227	3,780,939	18,216,166	18,216,166		-				-
1000	1700	Courts - Justice	4,620,185	566,209	5,186,394	5,186,394		-				-
1000	2000	Public Works	28,393,031	59,351,762	87,744,793	87,744,793		-		6,418,634		(6,418,634)
1000	2100	Solid Waste	32,817,062	37,838,138	70,655,200	70,655,200		-				-
1000	2500	General Services Department	13,495,330	35,351,143	48,846,473			48,846,473			852,099	47,994,374
1000	3200	Housing and Community Development	37,913	260,222	298,135	298,135		-				-
1000	3400	Library	25,507,315	12,117,712	37,625,027	37,625,027		-				-
1000	3600	Parks	39,805,794	29,780,139	69,585,933	69,585,933		-				-
1000	3800	Health - Administration	7,853,589	4,577,664	12,431,253		112,249	12,319,004				12,319,004
1000	3800	Health - All Other	36,152,548	7,711,997	43,864,545	43,864,545		-				-
		Total - Health and Human Services	44,006,137	12,289,661	56,295,798			-				-
1000	5000	Mayor's Office	2,747,530	158,303	2,905,833			2,905,833	214,190	143,851		2,547,792
1000	5500	City Council	4,812,737	282,925	5,095,662	5,095,662		-				-
1000	5100	Affirmative Action	2,147,590	153,396	2,300,986			2,300,986				2,300,986
1000	6000	Controller	6,027,552	1,083,543	7,111,095		18,073	7,093,022	1,039,880	346,248		5,706,894
1000	6400	Finance- Director's Office	468,793	371,300	840,093			840,093				840,093
1000	6400	Finance-Budget	1,317,359	54,419	1,371,778			1,371,778				1,371,778
1000	6400	Finance- General Accounting	1,068,862	1,972,625	3,041,487			3,041,487				3,041,487
1000	6400	Finance- Auditing	333,977	2,418	336,395			336,395				336,395
1000	6400	Finance- Grants	265,840	6,967	272,807			272,807				272,807
1000	6400	Finance- Tax and Revenue Accounting	388,322	771,535	1,159,857			1,159,857				1,159,857
1000	6400	Finance-Debt Services	425,548	14,977	440,525	440,525		-				-
1000	6400	Finance- Economic Development	961,251	14,881	976,132	976,132		-				-
1000	6400	Finance - Policy Development	164,686	30	164,716	164,716		-				-
1000	6400	Finance - Fleet Management	268,105	21	268,126	268,126		-				-
1000	6400	Finance - Capital Improvements	167,045	5,211	172,256	172,256		-				-
		Total - Finance	5,829,788	3,214,384	9,044,172			-				-



CITY OF HOUSTON, TEXAS  
 FY 2011 OMB A-87 COST ALLOCATION PLAN  
 BASED ON ACTUAL EXPENDITURES FOR FY 2009

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost	Unallocated Direct Costs	Unallocated Indirect Costs	Direct Billings	Indirect Costs
								Allocations (Sch. A - Total)				Allocated (Sch. A - Subtotal)
1000	6500	Admin & Reg. Affairs - Director	432,519	576,557	1,009,076			1,009,076				1,009,076
1000	6500	Admin & Reg. Affairs - Admin Services	2,256,657	232,133	2,488,790			2,488,790				2,488,790
1000	6500	Admin & Reg. Affairs - Strategic Purch.	3,743,743	587,559	4,331,302			4,331,302				4,331,302
1000	6500	Admin & Reg. Affairs - City Council Admin	276,164	13,437	289,601			289,601				289,601
1000	6500	Admin & Reg. Affairs - 3-1-1	4,433,501	261,934	4,695,435			4,695,435				4,695,435
1000	6500	Admin & Reg. Affairs - Central Payroll	1,235,954	82,085	1,318,039			1,318,039				1,318,039
1000	6500	Admin & Reg. Affairs - Regulatory Svcs	2,555,799	281,699	2,837,498	2,837,498		-				-
1000	6500	Admin & Reg. Affairs - Alarm Permitting	336,187	1,186,150	1,522,337	1,522,337		-				-
1000	6500	Admin & Reg. Affairs - Mayor's Antigang	440,961	67,485	508,446	508,446		-				-
1000	6500	Admin & Reg. Affairs - Executive Services	2,977,652	473,685	3,451,337	3,451,337		-				-
1000	6500	Admin & Reg. Affairs - Other	522,726	227,598	750,324	750,324		-				-
		<b>Total - Administration &amp; Regulatory Affairs</b>	<b>19,211,863</b>	<b>3,990,322</b>	<b>23,202,185</b>							
1000	6800	Information Technology - Director	1,580,320	349,521	1,929,841			1,929,841				1,929,841
1000	6800	Information Technology - Admin & App	5,284,169	1,700,302	6,984,471			6,984,471				6,984,471
1000	6800	Information Technology - Infrastructure	6,660,325	1,580,846	8,241,171			8,241,171				8,241,171
1000	6800	Information Technology - Radio Comm Service	244,544	86,804	331,348		6,051	325,297				325,297
		<b>Total - Information Technology</b>	<b>13,769,358</b>	<b>3,717,473</b>	<b>17,486,831</b>							
1000	7000	Planning & Development	7,349,761	864,853	8,214,614		(1,528,759)	9,743,373	7,975,225	249,840		1,518,308
1000	7500	City Secretary	583,748	77,229	660,977	660,977						-
1000	8000	Human Resources	2,263,894	466,823	2,730,717		22,708	2,708,009				2,708,009
1000	9000	Legal	14,453,620	1,531,707	15,985,327			15,985,327	7,511,580	4,313,253	294,760	3,865,734
1000	9900	City-wide General Services	(59,048)	-	(59,048)			(59,048)				(59,048)
1000	9900	Accounting and Consulting		596,651	596,651			596,651				596,651
1000	9900	Legal		1,855,449	1,855,449			1,855,449	1,855,449			-
1000	9900	Elections		251,927	251,927			251,927	251,927			-
1000	9900	Retirement Benefits		18,522,008	18,522,008			18,522,008	4,354,545			14,167,463
1000	9900	Metro Commuter Pass		709,322	709,322			709,322				709,322
1000	9900	Tax Appraisal		7,665,584	7,665,584			7,665,584	7,665,584			-
1000	9900	Limited Purpose Annexation		29,278,523	29,278,523			29,278,523	29,278,523			-
1000	9900	Claims and Judgements		8,414,406	8,414,406			8,414,406	8,414,406			-
1000	9900	Membership & Dues		649,294	649,294			649,294				649,294
1000	9900	Real Estate Rentals		4,958,316	4,958,316			4,958,316	4,958,316			-
1000	9900	Advertising and Promotion		269,253	269,253			269,253	269,253			-
1000	9900	Miscellaneous Expenses		1,718,149	1,718,149			1,718,149				1,718,149
1000	9900	Miscellaneous Support Services		401,119	401,119			401,119				401,119
1000	9900	Debt Services and Interest		1,289,003	1,289,003			1,289,003	1,289,003			-
1000	9900	Transfers		1,853,588	1,853,588			1,853,588	1,853,588			-
		<b>Total - City-wide General Services</b>	<b>(59,048)</b>	<b>78,432,592</b>	<b>78,373,544</b>							
		<b>Total Operating Expenditures</b>	<b>1,279,288,115</b>	<b>351,275,595</b>	<b>1,630,563,710</b>			<b>225,310,105</b>	<b>76,931,469</b>	<b>5,053,192</b>	<b>7,565,493</b>	<b>135,759,951</b>

CITY OF HOUSTON, TEXAS  
 FY 2011 OMB A-87 COST ALLOCATION PLAN  
 BASED ON ACTUAL EXPENDITURES FOR FY 2009

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost Allocations (Sch. A - Total)	Unallocated Direct Costs	Unallocated Indirect Costs	Direct Billings	Indirect Costs Allocated (Sch A - Subtotal)
		Debt Service - Principal		1,489,133	1,489,133.00							
		Debt Service - Interest		1,497,047	1,497,047.00							
		Capital Outlay		84,025,719	84,025,719.00							
		Reconciling Items (Fund 9002 & Other)		2,798,391	2,798,391							
				89,810,290	89,810,290							
		<b>Total General Fund Expenditures (Note A)</b>	<b>1,279,288,115</b>	<b>441,085,885</b>	<b>1,720,374,000</b>							
		<b>Additional Allowed Costs:</b>										
		Building Depreciation		868,331	868,331			868,331				868,331
		Equipment Depreciation		11,350,500	11,350,500			11,350,500				11,350,500
		<b>Grand Total</b>	<b>\$ 1,279,288,115</b>	<b>\$ 453,304,716</b>	<b>\$ 1,732,592,831</b>	<b>\$ 1,409,522,456</b>	<b>\$ (1,363,018)</b>	<b>\$ 237,528,936</b>	<b>\$ 76,931,469</b>	<b>\$ 5,053,192</b>	<b>\$ 7,565,493</b>	<b>\$ 147,978,782</b>

*Note A* Reconciles to Statement of Revenues, Expenditures, and Changes in Fund Balances, Government Funds, June 30, 2009 on Page 20 of the Comprehensive Annual Financial Report

***SECTION V***

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**City Of Houston, Texas**  
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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Fin.-Debt Svc	Fin - Cap Impr	Fin - Policy Develop	ARA Regulatory Services	City Secretary	City Council	Municipal Court Administration
Building Usage Charge	0	0	0	0	35,097	39,135	80,812
Equipment Usage Charge	0	0	0	5,683	0	545	3,777
Nondepartmental - Gen Gov	14,459	5,115	6,254	130,511	35,433	227,853	884,253
Fin-Dir. Office	88,965	30,944	38,681	0	0	0	0
Fin-OMB	200	211	131	2,191	766	5,965	28,814
Fin-Genl. Acctg	332	351	217	3,990	1,273	10,027	48,107
Fin-Auditing	125	50	47	809	188	1,452	5,190
Fin-Grants	49	20	18	316	74	568	2,491
Fin.-Tax&Rev. Acclg.	353	138	132	2,274	530	4,084	14,600
ARA Director's Office	0	0	0	302,055	0	0	0
ARA Admin Svcs	15,821	5,504	6,878	187,811	319	4,343	8,302
ARA Strategic Purchasing	22	3	1	537	53	1,571	22,384
ARA City Council Admin	0	0	0	0	0	361,098	0
ARA 3-1-1	0	0	0	0	5,704	10,322	2,346,840
ARA Central Payroll	323	112	140	2,959	807	5,142	21,988
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	11,312	9,049	4,525	38,461	85,474	31,333	109,843
IT - Infrastructure	534	566	351	5,863	9,540	80,527	264,050
IT - Radio Comm Service	187	198	123	2,049	717	5,578	0
Affirmative Action	337	129	131	2,368	578	4,215	18,350
Mayor's Office	869	302	378	7,971	2,173	13,852	59,237
Human Resources Dept.	296	103	129	2,714	993	12,333	44,081
Legal Department	0	0	0	0	0	313,233	36,269
City Controller's Office	740	785	487	8,127	2,843	22,123	106,872
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
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	9,905	59,427
General Services Department	0	0	0	0	39,172	217,923	362,124
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>134,924</b>	<b>53,580</b>	<b>58,623</b>	<b>706,689</b>	<b>221,734</b>	<b>1,383,127</b>	<b>4,527,811</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Allocated Costs By Department**

Groups

\* Group

Central Service Departments	Fin.-Debt Svc	Fin - Cap Impr	Fin - Policy Develop	ARA Regulatory Services	City Secretary	City Council	Municipal Court Administration
Cost With Roll Forward	134,924	53,580	58,623	706,689	221,734	1,383,127	4,527,811
Adjustments	0	0	0	0	0	0	0
Proposed Costs	134,924	53,580	58,623	706,689	221,734	1,383,127	4,527,811

City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Allocated Costs By Department

\* 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	5,808,890	1,800,203	160,395	1,837,462	2,112,768	13,424	1,647,454
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	135,699	184,570	4,223	0	37,458	17,428	34,796
Fin-Genl. Acctg	368,751	376,923	7,017	29,348	66,209	28,956	61,084
Fin-Auditing	182,812	118,649	1,477	25,030	20,130	85	10,720
Fin-Grants	81,914	47,811	609	10,477	7,920	10,221	6,508
Fin.-Tax&Rev. Acctg.	514,275	333,772	4,156	70,413	56,629	239	30,156
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	581,875	257,646	1,616	67,480	32,382	8,214	21,827
ARA Strategic Purchasing	209,133	128,597	6,361	0	552,876	1,226,199	159,716
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	475,321	18,551	11,866	0	859,650	10,898	8,323
ARA Central Payroll	524,924	310,391	3,782	40,212	46,805	10,464	38,997
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	909,990	274,071	15,837	76,921	162,060	186,060	95,760
IT - Infrastructure	789,211	1,762,603	12,102	0	224,572	119,653	361,385
IT - Radio Comm Service	0	0	0	0	35,029	16,298	0
Affirmative Action	559,082	327,216	4,127	65,471	53,167	57,424	43,812
Mayor's Office	1,414,143	836,192	10,190	108,333	126,093	28,191	105,060
Human Resources Dept.	1,181,645	541,511	8,576	36,882	104,592	18,563	87,543
Legal Department	834,849	408,587	0	2,345,129	91,529	191,632	55,156
City Controller's Office	503,314	684,572	15,665	0	138,932	64,642	129,061
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	1,277,775	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	3,135	0	0	0	21,631	313
HPD- Inspector General	29,713	812,167	0	0	158,471	69,331	69,331
General Services Department	17,789,839	8,573,989	211,114	172,724	203,204	0	8,589,781
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>35,829,501</b>	<b>22,729,929</b>	<b>581,595</b>	<b>7,507,343</b>	<b>5,270,641</b>	<b>2,099,553</b>	<b>11,723,443</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas  
OMB A87 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
Cost With Roll Forward	35,829,501	22,729,929	581,595	7,507,343	5,270,641	2,099,553	11,723,443
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,829,501	22,729,929	581,595	7,507,343	5,270,641	2,099,553	11,723,443

**City Of Houston, Texas**  
**OMB A87 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	2,720,130	1,948,575	31,425	12,637	129	20,289	108,138
Fin-Dir. Office	0	0	193,402	79,294	0	0	0
Fin-OMB	73,452	88,052	314	119	370	208	405
Fin-Genl. Acctg	160,854	154,067	521	198	616	345	2,368
Fin-Auditing	19,826	12,497	278	77	0	434	984
Fin-Grants	9,012	12,445	123	30	1,352	170	385
Fin.-Tax&Rev. Acctg.	55,772	35,157	782	215	0	1,220	2,766
ARA Director's Office	0	0	0	0	29,146	42,250	246,556
ARA Admin Svcs	97,274	80,302	34,393	14,102	13,886	20,293	121,407
ARA Strategic Purchasing	260,276	86,214	94	0	11,411	98	98
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	35,856	0	0	0	0	0	0
ARA Central Payroll	68,905	80,804	702	288	285	414	2,415
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	291,220	165,155	11,312	9,049	6,787	0	9,049
IT - Infrastructure	358,767	236,630	841	319	990	555	1,085
IT - Radio Comm Service	68,690	82,342	294	112	346	194	379
Affirmative Action	64,009	85,177	820	226	7,351	1,008	2,615
Mayor's Office	185,631	217,687	1,890	775	769	1,115	6,507
Human Resources Dept.	185,652	74,112	644	263	262	379	2,215
Legal Department	187,016	0	0	0	0	0	0
City Controller's Office	272,436	326,586	1,165	443	1,373	771	1,504
Health Administration	0	24,397,564	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	940	2,508	0	0	0	0	0
HPD- Inspector General	108,949	0	0	0	0	0	0
General Services Department	1,016,021	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>7,220,218</b>	<b>28,193,752</b>	<b>279,000</b>	<b>118,147</b>	<b>75,073</b>	<b>89,743</b>	<b>550,202</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Allocated Costs By Department**

Groups

\* Group

Central Service Departments	Parks & Recreation	Health & Human Services	Fin-Econ. Dvpt	Finance - Fleet Management	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs
Cost With Roll Forward	7,220,218	28,193,752	279,000	118,147	75,073	89,743	550,202
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,220,218	28,193,752	279,000	118,147	75,073	89,743	550,202



**City Of Houston, Texas**  
**OMB A87 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	19,033	29,634	268,181	0	114	349	3,193
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	254	9,053	5,286	0	325	998	9,143
Fin-Genl. Acctg	423	15,743	9,718	0	539	1,658	15,189
Fin-Auditing	145	214	1,837	0	0	0	0
Fin-Grants	57	444	893	0	95	345	1,049
Fin.-Tax&Rev. Acctg.	408	602	5,167	0	0	0	0
ARA Director's Office	43,682	65,810	0	0	0	0	0
ARA Admin Svcs	20,980	32,827	4,038	0	0	0	0
ARA Strategic Purchasing	179	9,117	4,968	0	236	5,131	783
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	428	645	6,471	0	566	2,530	7,223
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	27,148	176,105	0	0	2,262	2,262
IT - Infrastructure	680	24,226	14,146	0	869	2,670	24,466
IT - Radio Comm Service	238	8,466	0	0	0	0	0
Affirmative Action	401	2,538	6,265	0	637	2,425	7,271
Mayor's Office	1,153	1,736	17,432	0	1,525	6,817	19,460
Human Resources Dept.	392	591	5,935	0	519	2,320	6,625
Legal Department	0	0	0	0	0	0	0
City Controller's Office	942	33,578	19,606	0	1,204	3,701	33,911
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	1,822,126	0	0	0	0
PWE - Administration	0	0	0	0	14,198	57,866	169,813
CIP Sal Rec PWE Adm	0	0	0	0	2,650	11,847	33,821
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>89,395</b>	<b>290,376</b>	<b>2,386,807</b>	<b>0</b>	<b>23,477</b>	<b>100,919</b>	<b>334,209</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 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
Cost With Roll Forward	89,395	290,376	2,386,807	0	23,477	100,919	334,209
Adjustments	0	0	0	0	0	0	0
Proposed Costs	89,395	290,376	2,386,807	0	23,477	100,919	334,209

**City Of Houston, Texas**  
**OMB A87 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	1,867	58	329	13	533	1,655	3,667
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	5,345	167	940	36	1,524	4,736	10,500
Fin-Genl. Acctg	8,880	277	1,562	61	2,532	7,869	17,447
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	1,008	38	104	404	309	632	3,199
Fin.-Tax&Rev. Acctg.	0	0	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	583	12	94	5	11	39,318	15,006
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	8,004	194	664	1,226	2,103	1,947	9,363
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	2,262	2,262	0	49,773	47,511	2,262	36,198
IT - Infrastructure	14,301	446	2,514	98	4,079	12,675	28,100
IT - Radio Comm Service	0	0	0	0	0	0	9,820
Affirmative Action	7,225	250	709	2,449	2,136	3,838	19,338
Mayor's Office	21,563	524	1,788	3,306	5,663	5,246	25,224
Human Resources Dept.	7,342	178	609	1,126	1,928	1,786	8,588
Legal Department	0	0	0	0	0	0	0
City Controller's Office	19,823	618	3,485	136	5,653	17,568	38,947
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	177,118	5,289	16,161	44,983	27,551	0	351,952
CIP Sal Rec PWE Adm	37,476	910	3,107	5,745	9,844	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>312,797</b>	<b>11,223</b>	<b>32,066</b>	<b>109,361</b>	<b>111,377</b>	<b>99,532</b>	<b>577,349</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 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
Cost With Roll Forward	312,797	11,223	32,066	109,361	111,377	99,532	577,349
Adjustments	0	0	0	0	0	0	0
Proposed Costs	312,797	11,223	32,066	109,361	111,377	99,532	577,349

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

Groups

\* 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	3,116	162	0	147	470	303	501
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	8,922	464	0	422	1,348	867	1,436
Fin-Genl. Acclg	14,824	769	0	700	2,240	1,441	2,386
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	1,917	37	0	0	0	0	0
Fin.-Tax&Rev. Acctg.	0	0	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	25,240	15	0	37	1,990	645	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	1,885	336	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	47,511	0	0	0	0	0	0
IT - Infrastructure	23,876	1,239	0	0	0	0	0
IT - Radio Comm Service	0	0	0	0	0	0	0
Affirmative Action	10,751	274	0	0	0	0	0
Mayor's Office	5,076	905	0	0	0	0	0
Human Resources Dept.	1,728	308	0	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Controller's Office	33,092	1,718	0	1,562	5,000	3,216	5,325
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
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	63,994	0
HEC	0	0	0	10,453	192,205	239,873	166,729
<b>Total Allocated</b>	<b>177,938</b>	<b>6,227</b>	<b>0</b>	<b>13,321</b>	<b>203,253</b>	<b>310,339</b>	<b>176,520</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 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
Cost With Roll Forward	177,938	6,227	0	13,321	203,253	310,339	176,520
Adjustments	0	0	0	0	0	0	0
Proposed Costs	177,938	6,227	0	13,321	203,253	310,339	176,520

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

Groups

\* 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	957
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	0	0	0	0	0	0	2,740
Fin-Genl. Acctg	0	0	0	0	0	0	4,552
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	0	0	322
Fin.-Tax&Rev. Acctg.	0	0	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	0	0	0	0	0	0	553
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	2,852
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	7,331
IT - Radio Comm Service	0	0	0	0	0	0	0
Affirmative Action	0	0	0	0	0	0	2,369
Mayor's Office	0	0	0	0	0	0	7,684
Human Resources Dept.	0	0	0	0	0	0	2,616
Legal Department	0	0	0	0	0	0	74,121
City Controller's Office	0	0	0	0	0	0	10,162
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	60,394
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	46,651	20,305	44,592	9,796	35,293	47,829	0
<b>Total Allocated</b>	<b>46,651</b>	<b>20,305</b>	<b>44,592</b>	<b>9,796</b>	<b>35,293</b>	<b>47,829</b>	<b>176,653</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

Groups

\* Group

Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emrgy Mgt	HEC - HPD	PWE-Sign Adm
Cost With Roll Forward	46,651	20,305	44,592	9,796	35,293	47,829	176,653
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,651	20,305	44,592	9,796	35,293	47,829	176,653



City Of Houston, Texas  
OMB A87 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)
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	5,074	3,169	526	1,433	756	176	29,275
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	14,529	9,074	1,505	2,413	2,164	503	83,823
Fin-Genl. Acctg	24,139	15,075	2,500	4,008	3,597	836	139,265
Fin-Auditing	0	0	0	0	0	1,279	0
Fin-Grants	5,000	3,680	301	278	17,538	0	34,611
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	3,597	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	6	0	0	52,561
ARA Strategic Purchasing	14,053	16,964	3,594	2,807	3,254	2,866	267,513
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	1,476
ARA Central Payroll	31,577	29,901	700	483	0	0	112,573
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	36,198	31,673	4,525	9,049	0	0	564,123
IT - Infrastructure	184,098	24,282	4,028	6,457	0	0	758,917
IT - Radio Comm Service	0	0	0	0	0	0	0
Affirmative Action	34,023	26,533	1,780	1,606	94,505	0	211,740
Mayor's Office	85,069	80,554	1,886	1,300	0	0	303,271
Human Resources Dept.	28,962	27,425	642	443	0	0	173,359
Legal Department	0	19,094	0	114,346	0	0	54,997
City Controller's Office	53,887	33,656	5,582	8,949	8,028	1,866	310,900
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	772,139	655,583	0	26,231	0	0	0
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	217,899
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,288,748</b>	<b>976,663</b>	<b>27,569</b>	<b>179,809</b>	<b>129,842</b>	<b>11,123</b>	<b>3,316,303</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

Groups

\* Group

Central Service Departments	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	TIRZ	Houston Airport System (HAS)
Cost With Roll Forward	1,288,748	976,663	27,569	179,809	129,842	11,123	3,316,303
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,288,748	976,663	27,569	179,809	129,842	11,123	3,316,303

City Of Houston, Texas  
 OMB A87 Cost Allocation Plan  
 Allocated Costs By Department

\* Group

Central Service Departments	PWE - Water & Sewer System	Conv and Ent Optns	Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal
Building Usage Charge	0	0	0	0	0	14,754	295,708
Equipment Usage Charge	0	0	0	0	0	1,422	10,717,775
Nondepartmental - Gen Gov	47,709	5,733	574	27,483	52	0	19,982,039
Fin-Dir. Office	0	0	0	0	0	0	431,286
Fin-OMB	133,225	16,416	1,642	78,690	150	0	1,024,012
Fin-Genl. Acctg	221,344	27,450	2,729	130,739	249	58	2,002,353
Fin-Auditing	0	0	0	0	0	0	404,335
Fin-Grants	41,540	6,844	531	32,553	115	0	346,357
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	1,137,437
ARA Director's Office	0	0	0	0	0	0	729,499
ARA Admin Svcs	11	2,539	0	0	0	103	1,694,740
ARA Strategic Purchasing	183,333	80,307	2,219	17,317	6,841	1,199	3,371,977
ARA City Council Admin	0	0	0	0	0	0	361,098
ARA 3-1-1	0	3,395	101,307	0	0	1,143,754	5,033,263
ARA Central Payroll	164,927	8,706	3,782	2,755	0	0	1,562,700
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	533,925	97,201	18,099	79,184	0	111,837	4,384,638
IT - Infrastructure	356,518	101,282	4,394	210,580	401	0	6,041,817
IT - Radio Comm Service	0	15,352	0	0	0	0	246,412
Affirmative Action	260,816	38,830	3,706	176,037	619	0	2,216,684
Mayor's Office	444,313	23,453	10,188	7,424	0	0	4,209,918
Human Resources Dept.	151,269	13,947	3,468	2,527	0	0	2,748,121
Legal Department	46,963	56,580	5,671	0	0	0	4,835,172
City Controller's Office	494,137	60,889	6,091	291,866	556	0	3,798,095
Health Administration	0	0	0	0	0	0	24,397,564
Planning & Development	0	0	0	0	0	0	1,822,126
PWE - Administration	( 1,280,489)	0	0	0	0	0	2,376,564
CIP Sal Rec PWE Adm	0	0	0	0	0	0	105,400
HPD - Police Records	0	0	0	0	0	2,475,351	2,503,878
HPD- Inspector General	0	29,713	0	0	0	39,618	1,604,524
General Services Department	( 699,696)	0	0	0	0	234,307	36,774,496
HEC	0	0	0	0	0	0	813,726
<b>Total Allocated</b>	<b>1,099,845</b>	<b>588,637</b>	<b>164,401</b>	<b>1,057,155</b>	<b>8,983</b>	<b>4,022,403</b>	<b>147,973,714</b>
Roll Forward	0	0	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	PWE - Water & Sewer System	Conv and Ent Optns	Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal
Cost With Roll Forward	1,099,845	588,637	164,401	1,057,155	8,983	4,022,403	147,973,714
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,099,845	588,637	164,401	1,057,155	8,983	4,022,403	147,973,714

City Of Houston, Texas  
 OMB A87 Cost Allocation Plan  
 Allocated Costs By Department

\* Group

Central Service Departments	Direct Billed	Unallocated	Total
Building Usage Charge	0	0	295,708
Equipment Usage Charge	0	0	10,717,775
Nondepartmental - Gen Gov	0	60,198,206	80,180,245
Fin-Dir. Office	0	0	431,286
Fin-OMB	0	0	1,024,012
Fin-Genl. Acctg	0	0	2,002,353
Fin-Auditing	0	0	404,335
Fin-Grants	0	0	346,357
Fin.-Tax&Rev. Acctg.	0	0	1,137,437
ARA Director's Office	0	0	729,499
ARA Admin Svcs	0	0	1,694,740
ARA Strategic Purchasing	0	0	3,371,977
ARA City Council Admin	0	0	361,098
ARA 3-1-1	0	0	5,033,263
ARA Central Payroll	0	0	1,562,700
IT - Director	0	0	0
IT - Admin & Applications	0	0	4,384,638
IT - Infrastructure	0	0	6,041,817
IT - Radio Comm Service	0	0	246,412
Affirmative Action	0	0	2,216,684
Mayor's Office	0	357,885	4,567,803
Human Resources Dept.	0	0	2,748,121
Legal Department	294,760	11,828,828	16,958,760
City Controller's Office	0	1,386,118	5,184,213
Health Administration	0	0	24,397,564
Planning & Development	0	8,218,692	10,040,818
PWE - Administration	6,418,634	0	8,795,198
CIP Sal Rec PWE Adm	0	0	105,400
HPD - Police Records	0	0	2,503,878
HPD- Inspector General	0	0	1,604,524
General Services Department	852,099	0	37,626,595
HEC	0	0	813,726
<b>Total Allocated</b>	<b>7,565,493</b>	<b>81,989,729</b>	<b>237,528,936</b>
Roll Forward	0	0	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Direct Billed	Unallocated	Total
Cost With Roll Forward	7,565,493	81,989,729	237,528,936
Adjustments	0	0	0
Proposed Costs	7,565,493	81,989,729	237,528,936

**City Of Houston, Texas**  
**OMB A87 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-Genl. Acctg	3,041,487	0	
Fin-Auditing	336,395	0	
Fin-Grants	272,807	0	
Fin.-Tax&Rev. Acctg.	1,159,857	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	
IT - Director	1,929,841	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 Controller's Office	7,111,095	( 18,073)	
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)	
HEC	0	0	
Fin.-Debt Svc			134,924
Fin - Cap Impr			53,580
Fin - Policy Develop			58,623
ARA Regulatory Services			706,689
City Secretary			221,734
City Council			1,383,127



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Municipal Court Administration			4,527,811
Police			35,829,501
Fire			22,729,929
Municipal Court Judicial			581,595
PWE - All Other			7,507,343
Solid Waste Management			5,270,641
Housing and Community Devp.			2,099,553
Library			11,723,443
Parks & Recreation			7,220,218
Health & Human Services			28,193,752
Fin-Econ. Dvpt			279,000
Finance - Fleet Management			118,147
ARA Ins. Mgmt.			75,073
ARA Alarm Permitting			89,743
ARA Exec Svcs			550,202
ARA Mayor's Antigang			89,395
ARA-Other			290,376
Planning & Development			2,386,807
General Debt Services			0
CIP S/R Planning			23,477
CIP Sal Rec RE			100,919
CIP S/R Engrg			334,209
CIP S/R Constr.			312,797
CIP S/R Eng/Const			11,223
CIP S/R GeoEnv.			32,066
CIP S/R Other			109,361
CIP S/R GSD			111,377
Prop & Cas Legal			99,532
PWE - Fleet Management			577,349
Wrkr Comp - HR			177,938
Wrkr Comp Legal			6,227
Equipment Acquisition Fund			0
HEC Director			13,321
HEC - IT			203,253
HEC - 9-1-1 Network			310,339
HEC - Police Call Takers			176,520
HEC-HFD			46,651
HEC-Harris Co.			20,305



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
HEC-Genl Svcs Dept			44,592	
HEC-Homeland Sec			9,796	
HEC - Office of Emgcy Mgt			35,293	
HEC - HPD			47,829	
PWE-Sign Adm			176,653	
PWE-Bldg Insp.			1,288,748	
PWE - Stormwater Fund			976,663	
CABLE TV			27,569	
PWE - Houston Transtar			179,809	
Hurricane Ike Aid & Recovery			129,842	
TIRZ			11,123	
Houston Airport System (HAS)			3,316,303	
PWE - Water & Sewer System			1,099,845	
Conv and Ent Optns			588,637	
GSD Parking			164,401	
Health Benefits Fund			1,057,155	
Long Term Disability			8,983	
Other			4,022,403	
Direct Billed Total			7,565,493	
Unallocated Total			81,989,729	
Totals	<u>227,122,416</u>	<u>10,406,520</u>	<u>237,528,936</u>	Deviation 0

**City Of Houston, Texas**  
**OMB A87 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 Crt 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 Other	Total FY 2009 actual General Fund expenditures	Financial summaries - Regina Dickson
<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-Genl. Acctg</b>		
6.4.1 General Acctg.	Total number of revenue & expenditure transactions per dept.	Information Technology
6.4.2 Fixed Assets	Number of fixed and controlled assets	Assets management report
6.4.3 Auditing Svcs.	Total number of revenue & expenditure transactions per dept.	Information Technology
<b>Fin-Auditing</b>		
7.4.1 Auditing	Total FY 2009 General Fund Expenditures including TIRZ	Financial Summary Reports
<b>Fin-Grants</b>		
8.4.1 Grants	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
<b>Fin.-Tax&amp;Rev. Acctg.</b>		
9.4.1 Services	Total FY 2009 General Fund Expenditures including TIRZ	Financial Summary Reports

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>ARA Director's Office</b>		
10.4.1 Dept Admin	Number of full time equivalent positions administered - ARA	Human Resources
<b>ARA Admin Svcs</b>		
11.4.1 Business Office	Number of full time equivalent positions administered	Human Resources
11.4.2 Mailroom	Number of full time equivalent positions administered	Human Resources
11.4.3 Payroll	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
11.4.4 Records Management	Number of boxes in storage per dept.	Records Management
11.4.5 Property	Number of fixed and controlled assets	Assets management report
<b>ARA Strategic Purchasing</b>		
12.4.1 Supply	number of purchase transactions per dept.	SAP
12.4.2 Formal Contracts	Number of formal contract type transactions	Fin. & Adm. - Strategic Purchasing
<b>ARA City Council Admin</b>		
13.4.1 Council Svcs	Direct allocation to City Council	N/A
<b>ARA 3-1-1</b>		
14.4.1 Services	Number of calls received per dept.	3-1-1 Operations
<b>ARA Central Payroll</b>		
15.4.1 Central Payroll	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>IT - Director</b>		
16.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	Human Resources
<b>IT - Admin &amp; Applications</b>		
17.4.1 Enterprise Appl	IT Application group work hours	IT dept
17.4.2 Citizen's Net	IT citizens net count	IT dept
17.4.3 IT ERP	Number of SAP users	IT ERP - Mary Ann Grant
<b>IT - Infrastructure</b>		
18.4.1 Client Svcs	IT HEAT tickets percentage per dept	IT Dept
18.4.2 Data Center	IT user count for network services	IT dept
18.4.3 NW Data & Voice	IT user count for network services	IT dept
18.4.4 Infrastructure	IT user count for network services	IT dept
18.4.5 Enterprise Opins	Number of transactions per dept. for Infrastructure	Information Technology



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>IT - Radio Comm Service</b>		
19.4.1 Services	Number of transactions processed by depts. served	Information Technology
<b>Affirmative Action</b>		
20.4.1 Business Devpmnt.	Total FY 2009 actual expenditures	Financial summaries - Regina Dickson
20.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Mayor's Office</b>		
21.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Human Resources Dept.</b>		
22.4.1 Selection	Number of selections per depart.	Human Resources
22.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
22.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
22.4.4 Training	Number of employees trained	Human Resources
<b>Legal Department</b>		
23.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal - Merceron
23.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
<b>City Controller's Office</b>		
24.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	Information Technology
<b>Health Administration</b>		
25.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A
<b>Planning &amp; Development Admin</b>		
26.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
<b>PWE - Administration</b>		
27.4.1 Adm - Exp.	PWE Department's FY 2009 operating expenditures	Financial summary reports
27.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CIP Sal Rec PWE Adm		
28.4.1 Admin. Svcs.	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources
HPD - Police Records		
29.4.1 Records Mgmt	Number of reports issued per dept.	Police Department report
HPD- Inspector General		
30.4.1 Services	Number of complaints investigated	HPD - Office of the Inspector General
General Services Department		
31.4.1 Adm/Design Constr.	General Services Dept. expense per dept. served	General Services Dept. FY07 RCA
31.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
31.4.3 Utilities	Dollar amount of utility cost	General Services Depart.
HEC		
32.4.1 General Svcs	Square footage of occupants in HEC building	GSD
32.4.2 Legal - 911	Direct allocation to HEC 9-1-1 Network	N/A
32.4.3 Legal - Other	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
32.4.4 Equipt Usage	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.5 Citywide Gen Govt	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.6 ARA Admin Svcs	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.7 ARA 3-1-1	Total number of HEC full time equivalent positions	SAP personnel report
32.4.8 ARA Strat Purch	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.9 Fin. Grants	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
32.4.10 Fin. - Genl Acctg.	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.11 Fin Office of Bgt	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.12 IT-Adm & App	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
32.4.13 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
32.4.14 Affirmative Action	Total number of HEC full time equivalent positions	SAP personnel report
32.4.15 Mayor's Office	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.16 Human Resources	Total number of HEC full time equivalent positions	SAP personnel report
32.4.17 City Controller	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.18 HPD-Insp Gen	Total number of HEC full time equivalent positions	SAP personnel report
32.4.19 ARA-Ctrl PR	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports



***SECTION VI***

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***Central Service Cost Allocation Plan***

**SCHEDULE 1.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**BUILDING USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Usage Charge**

	Total	General & AdmIn	City Hall	City Hall Annex	Municipal CrI 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**  
**OMB A87 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
SubTotal	121,149	100.0000	320,969		320,969		320,969
TOTAL	121,149	100.0000	320,969		320,969		320,969

Allocation Basis: Square footage occupied in City Hall

Allocation Source: General Services Dept.

**City Of Houston, Texas**  
**OMB A87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Usage Charge**

Activity - Municipal Cr 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**  
**OMB A87 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 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**EQUIPMENT USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Equipment Usage Charge**

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



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Equipment Usage Charge**

	Total	General & Admin	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**  
**OMB A87 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
SubTotal	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  
OMB A87 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

**City Of Houston, Texas**  
**OMB A87 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  
OMB A87 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>



**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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** - 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.
- **Other Expenditures** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) have been allocated based on General Fund only operating expenditures.
- **General Government** – Costs such as fund transfers, appraisal fees, elections expenses, and other expenses deemed as general government in nature have not been allocated in this plan.

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Nondepartmental - Gen Gov**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>78,373,544</b>			<b>78,373,544</b>
Nondepartmental - Gen Gov		316,753	316,753	
Fin-OMB		516,192	516,192	
Fin-Genl. Acctg		926,106	926,106	
Fin-Auditing		19,024	19,024	
Fin-Grants		7,257	7,257	
Fin.-Tax&Rev. Acctg.		57,216	57,216	
ARA Strategic Purchasing		69,491	69,491	
IT - Infrastructure		1,264,119	1,264,119	
Affirmative Action		44,163	44,163	
City Controller's Office		2,053,838	2,053,838	
General Services Department		848,735	848,735	
<b>Total Allocated Additions:</b>		<b>6,122,894</b>	<b>6,122,894</b>	<b>6,122,894</b>
<b>Total To Be Allocated:</b>	<b>78,373,544</b>	<b>6,122,894</b>		<b>84,496,438</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Total	General & Adm'n	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	456	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	( 55,836,049)	0	0	0	0
1st Allocation	22,537,495	0	18,522,008	649,294	596,651



**City Of Houston, Texas**  
**OMB A87 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	6,122,894	6,122,894	0	0	0
Reallocate Admin Costs		( 6,122,894)	1,447,024	50,728	46,614
Unallocated Costs	( 4,362,157)	0	0	0	0
2nd Allocation	1,760,737	0	1,447,024	50,728	46,614
<b>Total For 10009900010000 Nondepartmental -</b>					
Total Allocated	24,298,232	0	19,969,032	700,022	643,265





**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Other	General Govl.
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	0
Fringe Benefits	( 59,048)	0
<b>Other Expense &amp; Cost</b>		
Supplies	852	0
Unemployment Claims	456	0
Misc Other Svcs	1,715,428	0
Health/Life Ins Ret	0	0
Acclg & Auditing Svc	0	0
Mgmt Consulting Svcs	0	0
Misc Support Svcs	401,119	0
Real Estate Rental	0	4,958,316
Ltd Purpose Annex.	0	29,278,523
Advertising Services	0	269,253
Tax Appraisal Fees	0	7,665,584
Elections	0	251,927
Membership & Prof Fees	0	0
Legal Services	0	1,855,449
Metro Commuter Pass	709,322	0
Misc Other Svcs & Chg.	1,413	0
Claims & Judgments	0	8,414,406
Other Interest	0	1,289,003
Transfers to Other Funds	0	1,853,588
<b>Departmental Totals</b>		
Total Expenditures	2,769,542	55,836,049
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	2,769,542	55,836,049
<b>Allocation Step 1</b>		
Unallocated Costs	0	( 55,836,049)
1st Allocation	2,769,542	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Other	General Govl.
<hr/>		
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	216,371	4,362,157
Unallocated Costs	0	( 4,362,157)
2nd Allocation	216,371	0
<hr/>		
Total For 10009900010000 Nondepartmental -		
Total Allocated	2,985,913	0



**City Of Houston, Texas**  
**OMB A87 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	1,097	15,137
Fin-OMB	15.80	0.2303	42,661		42,661	3,333	45,994
Fin.-Debt Svc	4.60	0.0671	12,420		12,420	970	13,390
Fin-Genl. Acctg	11.70	0.1706	31,590		31,590	2,468	34,058
Fin-Auditing	4.70	0.0685	12,690		12,690	991	13,681
Fin-Grants	4.40	0.0641	11,880		11,880	928	12,808
Fin.-Tax&Rev. Acctg.	4.80	0.0700	12,960		12,960	1,013	13,973
Fin - Cap Impr	1.60	0.0233	4,320		4,320	338	4,658
Fin - Policy Develop	2.00	0.0292	5,400		5,400	422	5,822
ARA Director's Office	4.80	0.0700	12,960		12,960	1,013	13,973
ARA Admin Svcs	33.10	0.4825	89,371		89,371	6,982	96,353
ARA Strategic Purchasing	48.20	0.7026	130,142		130,142	10,167	140,309
ARA City Council Admin	4.30	0.0627	11,610		11,610	907	12,517
ARA 3-1-1	89.00	1.2974	240,312		240,312	18,774	259,086
ARA Central Payroll	15.50	0.2260	41,851		41,851	3,270	45,121
ARA Regulatory Services	42.18	0.6149	113,889		113,889	8,898	122,787
IT - Director	19.30	0.2813	52,111		52,111	4,071	56,182
IT - Admin & Applications	49.50	0.7216	133,652		133,652	10,441	144,093
IT - Infrastructure	83.33	1.2148	225,003		225,003	17,578	242,581
IT - Radio Comm Service	2.80	0.0408	7,560		7,560	591	8,151
Affirmative Action	34.10	0.4971	92,071		92,071	7,193	99,264
Mayor's Office	37.10	0.5408	100,171		100,171	7,826	107,997
Human Resources Dept.	39.30	0.5729	106,111		106,111	8,290	114,401
Legal Department	168.10	2.4505	453,877		453,877	35,459	489,336
City Secretary	11.50	0.1676	31,050		31,050	2,426	33,476
City Council	73.30	1.0685	197,913		197,913	15,462	213,375
City Controller's Office	76.30	1.1123	206,013		206,013	16,095	222,108
Municipal Court Administration	284.76	4.1511	768,876		768,876	60,068	828,944
Health Administration	119.05	1.7355	321,442		321,442	25,112	346,554
Planning & Development Admin	18.90	0.2755	51,031		51,031	3,987	55,018
HPD - Police Records	93.04	1.3564	251,227		251,227	19,627	270,854
HPD- Inspector General	9.70	0.1414	26,190		26,190	2,046	28,236



**City Of Houston, Texas**  
**OMB A87 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	51,066	704,711
Police	1,469.51	21.4218	3,967,747		3,967,747	309,976	4,277,723
Fire	270.54	3.9439	730,485		730,485	57,069	787,554
Municipal Court Judicial	50.60	0.7376	136,622		136,622	10,674	147,296
PWE - All Other	567.69	8.2755	1,532,796		1,532,796	119,749	1,652,545
Solid Waste Management	667.22	9.7264	1,801,520		1,801,520	140,743	1,942,263
Housing and Community Devp.	2.30	0.0335	6,210		6,210	485	6,695
Library	530.48	7.7331	1,432,330		1,432,330	111,900	1,544,230
Parks & Recreation	869.35	12.6730	2,347,285		2,347,285	183,381	2,530,666
Health & Human Services	622.29	9.0715	1,680,224		1,680,224	131,267	1,811,491
Fin-Econ. Dvpt	10.00	0.1458	27,000		27,000	2,109	29,109
Finance - Fleet Management	4.10	0.0598	11,070		11,070	865	11,935
ARA Alarm Permitting	5.90	0.0860	15,930		15,930	1,245	17,175
ARA Exec Svcs	34.43	0.5019	92,967		92,967	7,263	100,230
ARA Mayor's Antigang	6.10	0.0889	16,470		16,470	1,287	17,757
ARA-Other	8.50	0.1239	22,950		22,950	1,793	24,743
Planning & Development	86.20	1.2566	232,743		232,743	18,183	250,926
PWE - Houston Transtar	0.20	0.0029	540		540	42	582
PWE - Water & Sewer System	0.40	0.0058	1,080		1,080	84	1,164
SubTotal	6,859.90	100.0000	18,522,008		18,522,008	1,447,024	19,969,032
TOTAL	6,859.90	100.0000	18,522,008		18,522,008	1,447,024	19,969,032

Allocation Basis: Total General Fund civilian full time equivalents

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A87 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	16	215
Fin-OMB	15.80	0.0933	606		606	47	653
Fin.-Debt Svc	4.60	0.0272	176		176	14	190
Fin-Genl. Acctg	11.70	0.0691	448		448	35	483
Fin-Auditing	4.70	0.0277	180		180	14	194
Fin-Grants	4.40	0.0260	169		169	13	182
Fin.-Tax&Rev. Acctg.	4.80	0.0283	184		184	14	198
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	14	198
ARA Admin Svcs	33.10	0.1954	1,269		1,269	99	1,368
ARA Strategic Purchasing	48.20	0.2846	1,848		1,848	144	1,992
ARA City Council Admin	4.30	0.0254	165		165	13	178
ARA 3-1-1	89.00	0.5254	3,412		3,412	267	3,679
ARA Central Payroll	15.50	0.0915	594		594	46	640
ARA Regulatory Services	42.18	0.2490	1,617		1,617	126	1,743
IT - Director	19.30	0.1139	740		740	58	798
IT - Admin & Applications	49.50	0.2922	1,897		1,897	148	2,045
IT - Infrastructure	83.33	0.4919	3,194		3,194	250	3,444
IT - Radio Comm Service	2.80	0.0165	107		107	8	115
Affirmative Action	34.10	0.2013	1,307		1,307	102	1,409
Mayor's Office	37.10	0.2190	1,422		1,422	111	1,533
Human Resources Dept.	39.30	0.2320	1,506		1,506	118	1,624
Legal Department	168.10	0.9924	6,444		6,444	503	6,947
City Secretary	11.50	0.0679	441		441	34	475
City Council	73.30	0.4327	2,810		2,810	220	3,030
City Controller's Office	76.30	0.4504	2,925		2,925	229	3,154
Municipal Court Administration	284.76	1.6811	10,915		10,915	853	11,768
Health Administration	119.05	0.7028	4,563		4,563	357	4,920
Planning & Development Admin	18.90	0.1116	724		724	57	781
HPD - Police Records	99.54	0.5876	3,816		3,816	298	4,114
HPD- Inspector General	27.87	0.1645	1,068		1,068	83	1,151



**City Of Houston, Texas**  
**OMB A87 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
General Services Department	242.09	1.4292	9,280		9,280	725	10,005
Police	7,369.64	43.5077	282,489		282,489	22,070	304,559
Fire	4,424.69	26.1216	169,606		169,606	13,251	182,857
Municipal Court Judicial	50.60	0.2987	1,940		1,940	152	2,092
PWE - All Other	567.69	3.3514	21,761		21,761	1,700	23,461
Solid Waste Management	667.22	3.9390	25,576		25,576	1,998	27,574
Housing and Community Devp.	2.30	0.0136	88		88	7	95
Library	530.49	3.1318	20,335		20,335	1,589	21,924
Parks & Recreation	869.35	5.1323	33,324		33,324	2,604	35,928
Health & Human Services	622.30	3.6738	23,854		23,854	1,864	25,718
Fin-Econ. Dvpt	10.00	0.0590	383		383	30	413
Finance - Fleet Management	4.10	0.0242	157		157	12	169
ARA Alarm Permitting	5.90	0.0348	226		226	18	244
ARA Exec Svcs	34.43	0.2033	1,320		1,320	103	1,423
ARA Mayor's Antigang	6.10	0.0360	234		234	18	252
ARA-Other	8.50	0.0502	326		326	25	351
Planning & Development	86.20	0.5089	3,304		3,304	258	3,562
PWE - Houston Transtar	0.20	0.0012	8		8	1	9
PWE - Water & Sewer System	0.40	0.0024	15		15	1	16
<b>SubTotal</b>	<b>16,938.83</b>	<b>100.0000</b>	<b>649,294</b>		<b>649,294</b>	<b>50,728</b>	<b>700,022</b>
<b>TOTAL</b>	<b>16,938.83</b>	<b>100.0000</b>	<b>649,294</b>		<b>649,294</b>	<b>50,728</b>	<b>700,022</b>

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A87 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	85	827
Fin-OMB	483	0.0121	72		72	8	80
Fin.-Debt Svc	418	0.0105	63		63	7	70
Fin-Genl. Acctg	2,003	0.0502	300		300	34	334
Fin-Auditing	300	0.0075	45		45	5	50
Fin-Grants	374	0.0094	56		56	6	62
Fin.-Tax&Rev. Acctg.	2,713	0.0680	406		406	46	452
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	39	382
ARA Admin Svcs	3,395	0.0852	508		508	58	566
ARA Strategic Purchasing	1,157	0.0290	173		173	20	193
ARA City Council Admin	683	0.0171	102		102	12	114
ARA 3-1-1	1,148	0.0288	172		172	20	192
ARA Central Payroll	983	0.0247	147		147	17	164
ARA Regulatory Services	4,589	0.1151	687		687	79	766
IT - Director	11,896	0.2984	1,780		1,780	204	1,984
IT - Admin & Applications	4,152	0.1041	621		621	71	692
IT - Infrastructure	43,347	1.0872	6,487		6,487	742	7,229
IT - Radio Comm Service	727	0.0182	109		109	12	121
Affirmative Action	3,368	0.0845	504		504	58	562
Mayor's Office	18,758	0.4705	2,807		2,807	321	3,128
Human Resources Dept.	72,101	1.8084	10,790		10,790	1,234	12,024
Legal Department	12,491	0.3133	1,869		1,869	214	2,083
City Secretary	1,605	0.0403	240		240	27	267
City Council	12,492	0.3133	1,869		1,869	214	2,083
City Controller's Office	21,973	0.5511	3,288		3,288	376	3,664
Municipal Court Administration	60,347	1.5136	9,031		9,031	1,033	10,064
Health Administration	49,586	1.2437	7,420		7,420	848	8,268
Planning & Development Admin	1,626	0.0408	243		243	28	271
PWE - Administration	250,792	6.2902	37,530		37,530	4,291	41,821



**City Of Houston, Texas**  
**OMB A87 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	109	1,063
HPD - Police Records	2,632	0.0660	394		394	45	439
HPD- Inspector General	1,156	0.0290	173		173	20	193
General Services Department	54,717	1.3724	8,188		8,188	936	9,124
HEC	3,504	0.0879	524		524	60	584
Police	284,203	7.1282	42,530		42,530	4,863	47,393
Fire	386,553	9.6952	57,847		57,847	6,613	64,460
Municipal Court Judicial	8,845	0.2218	1,324		1,324	151	1,475
Solid Waste Management	78,450	1.9676	11,740		11,740	1,342	13,082
Housing and Community Devp.	36,501	0.9155	5,462		5,462	625	6,087
Library	72,876	1.8278	10,906		10,906	1,247	12,153
Parks & Recreation	153,835	3.8584	23,021		23,021	2,632	25,653
Health & Human Services	184,411	4.6253	27,597		27,597	3,155	30,752
Fin-Econ. Dvpt	658	0.0165	98		98	11	109
Finance - Fleet Management	250	0.0063	37		37	4	41
ARA Ins. Mgmt.	775	0.0194	116		116	13	129
ARA Alarm Permitting	435	0.0109	65		65	7	72
ARA Exec Svcs	849	0.0213	127		127	15	142
ARA Mayor's Antigang	532	0.0133	80		80	9	89
ARA-Other	18,960	0.4755	2,837		2,837	324	3,161
Planning & Development	11,071	0.2777	1,657		1,657	189	1,846
CIP S/R Planning	680	0.0171	102		102	12	114
CIP Sal Rec RE	2,090	0.0524	313		313	36	349
CIP S/R Engrg	19,148	0.4803	2,865		2,865	328	3,193
CIP S/R Constr.	11,193	0.2807	1,675		1,675	192	1,867
CIP S/R Eng/Const	349	0.0088	52		52	6	58
CIP S/R GeoEnv.	1,968	0.0494	295		295	34	329
CIP S/R Other	77	0.0019	12		12	1	13
CIP S/R GSD	3,192	0.0801	478		478	55	533
Prop & Cas Legal	9,920	0.2488	1,485		1,485	170	1,655
PWE - Fleet Management	21,992	0.5516	3,291		3,291	376	3,667
Wrkr Comp - HR	18,686	0.4687	2,796		2,796	320	3,116





**City Of Houston, Texas**  
**OMB A87 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
Wrkr Comp Legal	970	0.0243	145		145	17	162
HEC Director	882	0.0221	132		132	15	147
HEC - IT	2,823	0.0708	422		422	48	470
HEC - 9-1-1 Network	1,816	0.0455	272		272	31	303
HEC - Police Call Takers	3,007	0.0754	450		450	51	501
PWE-Sign Adm	5,738	0.1439	859		859	98	957
PWE-Bldg Insp.	30,428	0.7632	4,553		4,553	521	5,074
PWE - Stormwater Fund	19,004	0.4766	2,844		2,844	325	3,169
CABLE TV	3,152	0.0791	472		472	54	526
PWE - Houston Transtar	5,053	0.1267	756		756	86	842
Hurricane Ike Aid & Recovery	4,533	0.1137	678		678	78	756
TIRZ	1,054	0.0264	158		158	18	176
Houston Airport System (HAS)	175,554	4.4031	26,271		26,271	3,004	29,275
PWE - Water & Sewer System	279,021	6.9982	41,755		41,755	4,774	46,529
Conv and Ent Opns	34,382	0.8623	5,145		5,145	588	5,733
GSD Parking	3,439	0.0863	515		515	59	574
Health Benefits Fund	164,806	4.1335	24,663		24,663	2,820	27,483
Long Term Disability	314	0.0079	47		47	5	52
<b>SubTotal</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>596,651</b>		<b>596,651</b>	<b>46,614</b>	<b>643,265</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>596,651</b>		<b>596,651</b>	<b>46,614</b>	<b>643,265</b>

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A87 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
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	117	1,544
Fin-OMB	1,371,778	0.0841	2,330		2,330	191	2,521
Fin.-Debt Svc	440,525	0.0270	748		748	61	809
Fin-Genl. Acctg	3,041,487	0.1865	5,166		5,166	423	5,589
Fin-Auditing	336,395	0.0206	571		571	47	618
Fin-Grants	272,807	0.0167	463		463	38	501
Fin.-Tax&Rev. Acctg.	1,159,857	0.0711	1,970		1,970	161	2,131
Fin - Cap Impr	172,256	0.0106	293		293	24	317
Fin - Policy Develop	164,716	0.0101	280		280	23	303
ARA Director's Office	1,009,076	0.0619	1,714		1,714	140	1,854
ARA Admin Svcs	2,488,790	0.1526	4,228		4,228	346	4,574
ARA Strategic Purchasing	4,331,302	0.2657	7,357		7,357	603	7,960
ARA City Council Admin	289,601	0.0178	492		492	40	532
ARA 3-1-1	4,695,435	0.2880	7,976		7,976	653	8,629
ARA Central Payroll	1,318,039	0.0808	2,239		2,239	183	2,422
ARA Regulatory Services	2,837,498	0.1740	4,820		4,820	395	5,215
IT - Director	1,929,841	0.1184	3,278		3,278	268	3,546
IT - Admin & Applications	6,984,471	0.4284	11,864		11,864	972	12,836
IT - Infrastructure	8,241,171	0.5055	13,999		13,999	1,147	15,146
IT - Radio Comm Service	331,348	0.0203	563		563	46	609
Affirmative Action	2,300,986	0.1411	3,909		3,909	320	4,229
Mayor's Office	2,905,833	0.1782	4,936		4,936	404	5,340
Human Resources Dept.	2,730,717	0.1675	4,639		4,639	380	5,019
Legal Department	15,985,327	0.9804	27,154		27,154	2,224	29,378
City Secretary	660,977	0.0405	1,123		1,123	92	1,215
City Council	5,095,662	0.3125	8,656		8,656	709	9,365
City Controller's Office	7,111,095	0.4361	12,079		12,079	989	13,068
Municipal Court Administration	18,216,166	1.1173	30,943		30,943	2,534	33,477
Health Administration	12,431,253	0.7625	21,116		21,116	1,730	22,846
Planning & Development Admin	1,768,145	0.1084	3,003		3,003	246	3,249
HPD - Police Records	5,011,590	0.3074	8,513		8,513	697	9,210



**City Of Houston, Texas**  
**OMB A87 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
HPD- Inspector General	2,795,545	0.1715	4,749		4,749	389	5,138
General Services Department	48,846,473	2.9959	82,973		82,973	6,796	89,769
Police	641,652,690	39.3548	1,089,943		1,089,943	89,272	1,179,215
Fire	416,443,856	25.5419	707,393		707,393	57,939	765,332
Municipal Court Judicial	5,186,394	0.3181	8,810		8,810	722	9,532
PWE - All Other	87,853,545	5.3883	149,233		149,233	12,223	161,456
Solid Waste Management	70,655,200	4.3335	120,019		120,019	9,830	129,849
Housing and Community Devp.	298,135	0.0183	506		506	41	547
Library	37,625,027	2.3077	63,912		63,912	5,235	69,147
Parks & Recreation	69,585,933	4.2679	118,202		118,202	9,681	127,883
Health & Human Services	43,864,545	2.6904	74,511		74,511	6,103	80,614
Fin-Econ. Dvpt	976,132	0.0599	1,658		1,658	136	1,794
Finance - Fleet Management	268,126	0.0164	455		455	37	492
ARA Alarm Permitting	1,522,337	0.0934	2,586		2,586	212	2,798
ARA Exec Svcs	3,451,337	0.2117	5,863		5,863	480	6,343
ARA Mayor's Antigang	508,446	0.0312	864		864	71	935
ARA-Other	750,324	0.0460	1,275		1,275	104	1,379
Planning & Development	6,446,469	0.3954	10,950		10,950	897	11,847
<b>SubTotal</b>	<b>1,630,435,704</b>	<b>100.0000</b>	<b>2,769,542</b>		<b>2,769,542</b>	<b>216,371</b>	<b>2,985,913</b>
<b>TOTAL</b>	<b>1,630,435,704</b>	<b>100.0000</b>	<b>2,769,542</b>		<b>2,769,542</b>	<b>216,371</b>	<b>2,985,913</b>

Allocation Basis: Total FY 2009 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Nondepartmental - Gen Gov**

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Other	
Nondepartmental - Gen Gov	316,753	0	0	188,962	127,791
Fin-Dir. Office	17,723	15,137	215	827	1,544
Fin-OMB	49,248	45,994	653	80	2,521
Fin.-Debt Svc	14,459	13,390	190	70	809
Fin-Genl. Acctg	40,464	34,058	483	334	5,589
Fin-Auditing	14,543	13,681	194	50	618
Fin-Grants	13,553	12,808	182	62	501
Fin.-Tax&Rev. Acctg.	16,754	13,973	198	452	2,131
Fin - Cap Impr	5,115	4,658	66	74	317
Fin - Policy Develop	6,254	5,822	83	46	303
ARA Director's Office	16,407	13,973	198	382	1,854
ARA Admin Svcs	102,861	96,353	1,368	566	4,574
ARA Strategic Purchasing	150,454	140,309	1,992	193	7,960
ARA City Council Admin	13,341	12,517	178	114	532
ARA 3-1-1	271,586	259,086	3,679	192	8,629
ARA Central Payroll	48,347	45,121	640	164	2,422
ARA Regulatory Services	130,511	122,787	1,743	766	5,215
IT - Director	62,510	56,182	798	1,984	3,546
IT - Admin & Applications	159,666	144,093	2,045	692	12,836
IT - Infrastructure	268,400	242,581	3,444	7,229	15,146
IT - Radio Comm Service	8,996	8,151	115	121	609
Affirmative Action	105,464	99,264	1,409	562	4,229
Mayor's Office	117,998	107,997	1,533	3,128	5,340
Human Resources Dept.	133,068	114,401	1,624	12,024	5,019
Legal Department	527,744	489,336	6,947	2,083	29,378
City Secretary	35,433	33,476	475	267	1,215
City Council	227,853	213,375	3,030	2,083	9,365
City Controller's Office	241,994	222,108	3,154	3,664	13,068
Municipal Court	884,253	828,944	11,768	10,064	33,477
Health Administration	382,588	346,554	4,920	8,268	22,846
Planning & Development	59,319	55,018	781	271	3,249
PWE - Administration	41,821	0	0	41,821	0
CIP Sal Rec PWE Adm	1,063	0	0	1,063	0
HPD - Police Records	284,617	270,854	4,114	439	9,210
HPD- Inspector General	34,718	28,236	1,151	193	5,138

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Nondepartmental - Gen Gov**

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Other	
General Services Department	813,609	704,711	10,005	9,124	89,769
HEC	584	0	0	584	0
Police	5,808,890	4,277,723	304,559	47,393	1,179,215
Fire	1,800,203	787,554	182,857	64,460	765,332
Municipal Court Judicial	160,395	147,296	2,092	1,475	9,532
PWE - All Other	1,837,462	1,652,545	23,461	0	161,456
Solid Waste Management	2,112,768	1,942,263	27,574	13,082	129,849
Housing and Community	13,424	6,695	95	6,087	547
Library	1,647,454	1,544,230	21,924	12,153	69,147
Parks & Recreation	2,720,130	2,530,666	35,928	25,653	127,883
Health & Human Services	1,948,575	1,811,491	25,718	30,752	80,614
Fin-Econ. Dvpt	31,425	29,109	413	109	1,794
Finance - Fleet Management	12,637	11,935	169	41	492
ARA Ins. Mgmt.	129	0	0	129	0
ARA Alarm Permitting	20,289	17,175	244	72	2,798
ARA Exec Svcs	108,138	100,230	1,423	142	6,343
ARA Mayor's Antigang	19,033	17,757	252	89	935
ARA-Other	29,634	24,743	351	3,161	1,379
Planning & Development	268,181	250,926	3,562	1,846	11,847
CIP S/R Planning	114	0	0	114	0
CIP Sal Rec RE	349	0	0	349	0
CIP S/R Engrg	3,193	0	0	3,193	0
CIP S/R Constr.	1,867	0	0	1,867	0
CIP S/R Eng/Const	58	0	0	58	0
CIP S/R GeoEnv.	329	0	0	329	0
CIP S/R Other	13	0	0	13	0
CIP S/R GSD	533	0	0	533	0
Prop & Cas Legal	1,655	0	0	1,655	0
PWE - Fleet Management	3,667	0	0	3,667	0
Wrkr Comp - HR	3,116	0	0	3,116	0
Wrkr Comp Legal	162	0	0	162	0
HEC Director	147	0	0	147	0
HEC - IT	470	0	0	470	0
HEC - 9-1-1 Network	303	0	0	303	0
HEC - Police Call Takers	501	0	0	501	0
PWE-Sign Adm	957	0	0	957	0

All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Nondepartmental - Gen Gov**

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Other	
PWE-Bldg Insp.	5,074	0	0	5,074	0
PWE - Stormwater Fund	3,169	0	0	3,169	0
CABLE TV	526	0	0	526	0
PWE - Houston Transtar	1,433	582	9	842	0
Hurricane Ike Aid & Recovery	756	0	0	756	0
TIRZ	176	0	0	176	0
Houston Airport System	29,275	0	0	29,275	0
PWE - Water & Sewer	47,709	1,164	16	46,529	0
Conv and Ent Opins	5,733	0	0	5,733	0
GSD Parking	574	0	0	574	0
Health Benefits Fund	27,483	0	0	27,483	0
Long Term Disability	52	0	0	52	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>24,298,232</b>	<b>19,969,032</b>	<b>700,022</b>	<b>643,265</b>	<b>2,985,913</b>

**SCHEDULE 4.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	16,408	1,315	17,723	
Fin-OMB		2,026	2,026	
Fin-Genl. Acctg		3,635	3,635	
Fin-Auditing		212	212	
Fin-Grants		81	81	
Fin.-Tax&Rev. Acctg.		639	639	
ARA Admin Svcs		16,460	16,460	
ARA Strategic Purchasing		1,296	1,296	
ARA 3-1-1		4,206	4,206	
ARA Central Payroll		320	320	
IT - Admin & Applications		118,363	118,363	
IT - Infrastructure		63,889	63,889	
IT - Radio Comm Service		2,176	2,176	
Affirmative Action		573	573	
Mayor's Office		777	777	
Human Resources Dept.		10,474	10,474	
Legal Department		140,959	140,959	
City Controller's Office		8,063	8,063	
<b>Total Allocated Additions:</b>	<b>16,408</b>	<b>375,464</b>	<b>391,872</b>	<b>391,872</b>
<b>Total To Be Allocated:</b>	<b>856,501</b>	<b>375,464</b>		<b>1,231,965</b>





**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Dir. Office**

	Total	General & Admin	Dept. 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	16,408	16,408	0
Reallocate Admin Costs		( 16,408)	16,408
1st Allocation	856,501	0	856,501
<b>Allocation Step 2</b>			
Inbound- All Others	375,464	375,464	0
Reallocate Admin Costs		( 375,464)	375,464
2nd Allocation	375,464	0	375,464
<b>Total For 10008400010000 Fin-Dir. Office</b>			
Total Allocated	1,231,965	0	1,231,965



**City Of Houston, Texas**  
**OMB A87 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	212,443		212,443	93,128	305,571
Fin.-Debt Svc	4	7.2214	61,851		61,851	27,114	88,965
Fin-Genl. Acctg	11	18.3673	157,317		157,317	68,963	226,280
Fin-Auditing	4	7.3783	63,196		63,196	27,703	90,899
Fin-Grants	4	6.9074	59,162		59,162	25,935	85,097
Fin.-Tax&Rev. Acctg.	4	7.5353	64,540		64,540	28,292	92,832
Fin - Cap Impr	1	2.5118	21,513		21,513	9,431	30,944
Fin - Policy Develop	2	3.1397	26,892		26,892	11,789	38,681
Fin-Econ. Dvpt	10	15.6986	134,459		134,459	58,943	193,402
Finance - Fleet Management	4	6.4364	55,128		55,128	24,166	79,294
<b>SubTotal</b>	<b>63</b>	<b>100.0000</b>	<b>856,501</b>		<b>856,501</b>	<b>375,464</b>	<b>1,231,965</b>
<b>TOTAL</b>	<b>63</b>	<b>100.0000</b>	<b>856,501</b>		<b>856,501</b>	<b>375,464</b>	<b>1,231,965</b>

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

Allocation Source: SAP personnel report

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Dir. Office**

Receiving Department	Total	Dept. Admin.
Fin-OMB	305,571	305,571
Fin.-Debt Svc	88,965	88,965
Fin-Genl. Acctg	226,280	226,280
Fin-Auditing	90,899	90,899
Fin-Grants	85,097	85,097
Fin.-Tax&Rev. Acctg.	92,832	92,832
Fin - Cap Impr	30,944	30,944
Fin - Policy Develop	38,681	38,681
Fin-Econ. Dvpt	193,402	193,402
Finance - Fleet Management	79,294	79,294
Direct Billed	0	0
<b>Total</b>	<b>1,231,965</b>	<b>1,231,965</b>



**SCHEDULE 5.1  
FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 OMB A-87 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  
OMB A87 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	45,669	3,579	49,248	
Fin-Dir. Office	212,443	93,128	305,571	
Fin-OMB		197	197	
Fin-Genl. Acctg		354	354	
Fin-Auditing		347	347	
Fin-Grants		132	132	
Fin.-Tax&Rev. Acctg.		1,043	1,043	
ARA Admin Svcs		47,945	47,945	
ARA Strategic Purchasing		69	69	
ARA Central Payroll		972	972	
IT - Admin & Applications		33,139	33,139	
IT - Infrastructure		484	484	
IT - Radio Comm Service		212	212	
Affirmative Action		1,048	1,048	
Mayor's Office		2,361	2,361	
Human Resources Dept.		930	930	
City Controller's Office		786	786	
<b>Total Allocated Additions:</b>	<b>258,112</b>	<b>186,726</b>	<b>444,838</b>	<b>444,838</b>
<b>Total To Be Allocated:</b>	<b>1,629,890</b>	<b>186,726</b>		<b>1,816,616</b>



**City Of Houston, Texas**  
**OMB A87 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	258,112	258,112	0
Reallocate Admin Costs		( 258,112)	258,112
1st Allocation	1,629,890	0	1,629,890
<b>Allocation Step 2</b>			
Inbound- All Others	186,726	186,726	0
Reallocate Admin Costs		( 186,726)	186,726
2nd Allocation	186,726	0	186,726
<b>Total For 10006400040000 Fin-OMB</b>			
Total Allocated	1,816,616	0	1,816,616



**City Of Houston, Texas**  
**OMB A87 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
Nondepartmental - Gen Gov	1,262,711	31.6704	516,192		516,192		516,192
Fin-Dir. Office	4,957	0.1243	2,026		2,026		2,026
Fin-OMB	483	0.0121	197		197		197
Fin.-Debt Svc	418	0.0105	171		171	29	200
Fin-Genl. Acctg	2,003	0.0502	819		819	138	957
Fin-Auditing	300	0.0075	123		123	21	144
Fin-Grants	374	0.0094	153		153	26	179
Fin.-Tax&Rev. Acctg.	2,713	0.0680	1,109		1,109	186	1,295
Fin - Cap Impr	443	0.0111	181		181	30	211
Fin - Policy Develop	275	0.0069	112		112	19	131
ARA Director's Office	2,291	0.0575	937		937	157	1,094
ARA Admin Svcs	3,395	0.0852	1,388		1,388	233	1,621
ARA Strategic Purchasing	1,157	0.0290	473		473	79	552
ARA City Council Admin	683	0.0171	279		279	47	326
ARA 3-1-1	1,148	0.0288	469		469	79	548
ARA Central Payroll	983	0.0247	402		402	68	470
ARA Regulatory Services	4,589	0.1151	1,876		1,876	315	2,191
IT - Director	11,896	0.2984	4,863		4,863	817	5,680
IT - Admin & Applications	4,152	0.1041	1,697		1,697	285	1,982
IT - Infrastructure	43,347	1.0872	17,720		17,720	2,977	20,697
IT - Radio Comm Service	727	0.0182	297		297	50	347
Affirmative Action	3,368	0.0845	1,377		1,377	231	1,608
Mayor's Office	18,758	0.4705	7,668		7,668	1,288	8,956
Human Resources Dept.	72,101	1.8084	29,475		29,475	4,952	34,427
Legal Department	12,491	0.3133	5,106		5,106	858	5,964
City Secretary	1,605	0.0403	656		656	110	766
City Council	12,492	0.3133	5,107		5,107	858	5,965
City Controller's Office	21,973	0.5511	8,982		8,982	1,509	10,491
Municipal Court Administration	60,347	1.5136	24,670		24,670	4,144	28,814
Health Administration	49,586	1.2437	20,271		20,271	3,405	23,676
Planning & Development Admin	1,626	0.0408	665		665	112	777
PWE - Administration	250,792	6.2902	102,523		102,523	17,224	119,747



**City Of Houston, Texas**  
**OMB A87 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
CIP Sal Rec PWE Adm	6,373	0.1598	2,605		2,605	438	3,043
HPD - Police Records	2,632	0.0660	1,076		1,076	181	1,257
HPD- Inspector General	1,156	0.0290	473		473	79	552
General Services Department	54,717	1.3724	22,368		22,368	3,758	26,126
HEC	3,504	0.0879	1,432		1,432	241	1,673
Police	284,203	7.1282	116,181		116,181	19,518	135,699
Fire	386,553	9.6952	158,022		158,022	26,548	184,570
Municipal Court Judicial	8,845	0.2218	3,616		3,616	607	4,223
Solid Waste Management	78,450	1.9676	32,070		32,070	5,388	37,458
Housing and Community Devp.	36,501	0.9155	14,921		14,921	2,507	17,428
Library	72,876	1.8278	29,791		29,791	5,005	34,796
Parks & Recreation	153,835	3.8584	62,887		62,887	10,565	73,452
Health & Human Services	184,411	4.6253	75,387		75,387	12,665	88,052
Fin-Econ. Dvpt	658	0.0165	269		269	45	314
Finance - Fleet Management	250	0.0063	102		102	17	119
ARA Ins. Mgmt.	775	0.0194	317		317	53	370
ARA Alarm Permillng	435	0.0109	178		178	30	208
ARA Exec Svcs	849	0.0213	347		347	58	405
ARA Mayor's Antigang	532	0.0133	217		217	37	254
ARA-Other	18,960	0.4755	7,751		7,751	1,302	9,053
Planning & Development	11,071	0.2777	4,526		4,526	760	5,286
CIP S/R Planning	680	0.0171	278		278	47	325
CIP Sal Rec RE	2,090	0.0524	854		854	144	998
CIP S/R Engrg	19,148	0.4803	7,828		7,828	1,315	9,143
CIP S/R Constr.	11,193	0.2807	4,576		4,576	769	5,345
CIP S/R Eng/Const	349	0.0088	143		143	24	167
CIP S/R GeoEnv.	1,968	0.0494	805		805	135	940
CIP S/R Other	77	0.0019	31		31	5	36
CIP S/R GSD	3,192	0.0801	1,305		1,305	219	1,524
Prop & Cas Legal	9,920	0.2488	4,055		4,055	681	4,736
PWE - Fleet Management	21,992	0.5516	8,990		8,990	1,510	10,500
Wrkr Comp - HR	18,686	0.4687	7,639		7,639	1,283	8,922



**City Of Houston, Texas**  
**OMB A87 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	67	464
HEC Director	882	0.0221	361		361	61	422
HEC - IT	2,823	0.0708	1,154		1,154	194	1,348
HEC - 9-1-1 Network	1,816	0.0455	742		742	125	867
HEC - Police Call Takers	3,007	0.0754	1,229		1,229	207	1,436
PWE-Sign Adm	5,738	0.1439	2,346		2,346	394	2,740
PWE-Bldg Insp.	30,428	0.7632	12,439		12,439	2,090	14,529
PWE - Stormwater Fund	19,004	0.4766	7,769		7,769	1,305	9,074
CABLE TV	3,152	0.0791	1,289		1,289	216	1,505
PWE - Houston Transtar	5,053	0.1267	2,066		2,066	347	2,413
Hurricane Ike Aid & Recovery	4,533	0.1137	1,853		1,853	311	2,164
TIRZ	1,054	0.0264	431		431	72	503
Houston Airport System (HAS)	175,554	4.4031	71,766		71,766	12,057	83,823
PWE - Water & Sewer System	279,021	6.9982	114,063		114,063	19,162	133,225
Conv and Ent Optns	34,382	0.8623	14,055		14,055	2,361	16,416
GSD Parking	3,439	0.0863	1,406		1,406	236	1,642
Health Benefits Fund	164,806	4.1335	67,372		67,372	11,318	78,690
Long Term Disability	314	0.0079	128		128	22	150
<b>SubTotal</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,629,890</b>		<b>1,629,890</b>	<b>186,726</b>	<b>1,816,616</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,629,890</b>		<b>1,629,890</b>	<b>186,726</b>	<b>1,816,616</b>

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-OMB**

Receiving Department	Total	Budget
Nondepartmental - Gen Gov	516,192	516,192
Fin-Dir. Office	2,026	2,026
Fin-OMB	197	197
Fin.-Debt Svc	200	200
Fin-Genl. Acctg	957	957
Fin-Auditing	144	144
Fin-Grants	179	179
Fin.-Tax&Rev. Acctg.	1,295	1,295
Fin - Cap Impr	211	211
Fin - Policy Develop	131	131
ARA Director's Office	1,094	1,094
ARA Admin Svcs	1,621	1,621
ARA Strategic Purchasing	552	552
ARA City Council Admin	326	326
ARA 3-1-1	548	548
ARA Central Payroll	470	470
ARA Regulatory Services	2,191	2,191
IT - Director	5,680	5,680
IT - Admin & Applications	1,982	1,982
IT - Infrastructure	20,697	20,697
IT - Radio Comm Service	347	347
Affirmative Action	1,608	1,608
Mayor's Office	8,956	8,956
Human Resources Dept.	34,427	34,427
Legal Department	5,964	5,964
City Secretary	766	766
City Council	5,965	5,965
City Controller's Office	10,491	10,491
Municipal Court	28,814	28,814
Health Administration	23,676	23,676
Planning & Development	777	777
PWE - Administration	119,747	119,747
CIP Sal Rec PWE Adm	3,043	3,043
HPD - Police Records	1,257	1,257
HPD- Inspector General	552	552

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-OMB**

Receiving Department	Total	Budget
General Services Department	26,126	26,126
HEC	1,673	1,673
Police	135,699	135,699
Fire	184,570	184,570
Municipal Court Judicial	4,223	4,223
Solid Waste Management	37,458	37,458
Housing and Community	17,428	17,428
Library	34,796	34,796
Parks & Recreation	73,452	73,452
Health & Human Services	88,052	88,052
Fin-Econ. Dvpt	314	314
Finance - Fleet Management	119	119
ARA Ins. Mgmt.	370	370
ARA Alarm Permitting	208	208
ARA Exec Svcs	405	405
ARA Mayor's Antigang	254	254
ARA-Other	9,053	9,053
Planning & Development	5,286	5,286
CIP S/R Planning	325	325
CIP Sal Rec RE	998	998
CIP S/R Engrg	9,143	9,143
CIP S/R Constr.	5,345	5,345
CIP S/R Eng/Const	167	167
CIP S/R GeoEnv.	940	940
CIP S/R Other	36	36
CIP S/R GSD	1,524	1,524
Prop & Cas Legal	4,736	4,736
PWE - Fleet Management	10,500	10,500
Wrkr Comp - HR	8,922	8,922
Wrkr Comp Legal	464	464
HEC Director	422	422
HEC - IT	1,348	1,348
HEC - 9-1-1 Network	867	867
HEC - Police Call Takers	1,436	1,436
PWE-Sign Adm	2,740	2,740
PWE-Bldg Insp.	14,529	14,529



**City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Fin-OMB**

Receiving Department	Total	Budget
PWE - Stormwater Fund	9,074	9,074
CABLE TV	1,505	1,505
PWE - Houston Transtar	2,413	2,413
Hurricane Ike Aid & Recovery	2,164	2,164
TIRZ	503	503
Houston Airport System	83,823	83,823
PWE - Water & Sewer	133,225	133,225
Conv and Ent Opins	16,416	16,416
GSD Parking	1,642	1,642
Health Benefits Fund	78,690	78,690
Long Term Disability	150	150
Direct Billed	0	0
<b>Total</b>	<b>1,816,616</b>	<b>1,816,616</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	37,504	2,960	40,464	
Fin-Dir. Office	157,317	68,963	226,280	
Fin-OMB	819	138	957	
Fin-Genl. Acctg		1,469	1,469	
Fin-Auditing		769	769	
Fin-Grants		293	293	
Fin.-Tax&Rev. Acctg.		2,313	2,313	
ARA Admin Svcs		35,504	35,504	
ARA Strategic Purchasing		32,968	32,968	
ARA Central Payroll		719	719	
IT - Admin & Applications		23,392	23,392	
IT - Infrastructure		2,005	2,005	
IT - Radio Comm Service		879	879	
Affirmative Action		1,964	1,964	
Mayor's Office		1,748	1,748	
Human Resources Dept.		689	689	
City Controller's Office		3,258	3,258	
<b>Total Allocated Additions:</b>	<b>195,640</b>	<b>180,031</b>	<b>375,671</b>	<b>375,671</b>
<b>Total To Be Allocated:</b>	<b>3,237,127</b>	<b>180,031</b>		<b>3,417,158</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Genl. Acctg**

	Total	General & Adm'n	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	195,640	195,640	0	0	0
Reallocate Admin Costs		( 195,640)	66,815	18,911	109,914
1st Allocation	3,237,127	0	1,105,540	312,910	1,818,677
<b>Allocation Step 2</b>					
Inbound- All Others	180,031	180,031	0	0	0
Reallocate Admin Costs		( 180,031)	61,484	17,402	101,145
2nd Allocation	180,031	0	61,484	17,402	101,145
<b>Total For 10006400050001 Fin-Genl. Acctg</b>					
Total Allocated	3,417,158	0	1,167,024	330,312	1,919,822



**City Of Houston, Texas**  
**OMB A87 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	350,128		350,128		350,128
Fin-Dir. Office	4,957	0.1243	1,374		1,374		1,374
Fin-OMB	483	0.0121	134		134		134
Fin.-Debt Svc	418	0.0105	116		116	9	125
Fin-Genl. Acctg	2,003	0.0502	555		555		555
Fin-Auditing	300	0.0075	83		83	7	90
Fin-Grants	374	0.0094	104		104	8	112
Fin.-Tax&Rev. Acctg.	2,713	0.0680	752		752	61	813
Fin - Cap Impr	443	0.0111	123		123	10	133
Fin - Policy Develop	275	0.0069	76		76	6	82
ARA Director's Office	2,291	0.0575	635		635	52	687
ARA Admin Svcs	3,395	0.0852	941		941	77	1,018
ARA Strategic Purchasing	1,157	0.0290	321		321	26	347
ARA City Council Admin	683	0.0171	189		189	15	204
ARA 3-1-1	1,148	0.0288	318		318	26	344
ARA Central Payroll	983	0.0247	273		273	22	295
ARA Regulatory Services	4,589	0.1151	1,272		1,272	104	1,376
IT - Director	11,896	0.2984	3,299		3,299	269	3,568
IT - Admin & Applications	4,152	0.1041	1,151		1,151	94	1,245
IT - Infrastructure	43,347	1.0872	12,019		12,019	981	13,000
IT - Radio Comm Service	727	0.0182	202		202	16	218
Affirmative Action	3,368	0.0845	934		934	76	1,010
Mayor's Office	18,758	0.4705	5,201		5,201	424	5,625
Human Resources Dept.	72,101	1.8084	19,992		19,992	1,632	21,624
Legal Department	12,491	0.3133	3,464		3,464	283	3,747
City Secretary	1,605	0.0403	445		445	36	481
City Council	12,492	0.3133	3,464		3,464	283	3,747
City Controller's Office	21,973	0.5511	6,093		6,093	497	6,590
Municipal Court Administration	60,347	1.5136	16,733		16,733	1,366	18,099
Health Administration	49,586	1.2437	13,749		13,749	1,122	14,871
Planning & Development Admin	1,626	0.0408	451		451	37	488
PWE - Administration	250,792	6.2902	69,540		69,540	5,676	75,216





**City Of Houston, Texas**  
**OMB A87 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	1,767		1,767	144	1,911
HPD - Police Records	2,632	0.0660	730		730	60	790
HPD- Inspector General	1,156	0.0290	321		321	26	347
General Services Department	54,717	1.3724	15,172		15,172	1,238	16,410
HEC	3,504	0.0879	972		972	79	1,051
Police	284,203	7.1282	78,805		78,805	6,432	85,237
Fire	386,553	9.6952	107,185		107,185	8,750	115,935
Municipal Court Judicial	8,845	0.2218	2,453		2,453	200	2,653
Solid Waste Management	78,450	1.9676	21,753		21,753	1,775	23,528
Housing and Community Devp.	36,501	0.9155	10,121		10,121	826	10,947
Library	72,876	1.8278	20,207		20,207	1,649	21,856
Parks & Recreation	153,835	3.8584	42,656		42,656	3,481	46,137
Health & Human Services	184,411	4.6253	51,134		51,134	4,173	55,307
Fin-Econ. Dvpt	658	0.0165	182		182	15	197
Finance - Fleet Management	250	0.0063	69		69	6	75
ARA Ins. Mgmt.	775	0.0194	215		215	18	233
ARA Alarm Permitting	435	0.0109	121		121	10	131
ARA Exec Svcs	849	0.0213	235		235	19	254
ARA Mayor's Antigang	532	0.0133	148		148	12	160
ARA-Other	18,960	0.4755	5,257		5,257	429	5,686
Planning & Development	11,071	0.2777	3,070		3,070	251	3,321
CIP S/R Planning	680	0.0171	189		189	15	204
CIP Sal Rec RE	2,090	0.0524	580		580	47	627
CIP S/R Engrg	19,148	0.4803	5,309		5,309	433	5,742
CIP S/R Constr.	11,193	0.2807	3,104		3,104	253	3,357
CIP S/R Eng/Const	349	0.0088	97		97	8	105
CIP S/R GeoEnv.	1,968	0.0494	546		546	45	591
CIP S/R Other	77	0.0019	21		21	2	23
CIP S/R GSD	3,192	0.0801	885		885	72	957
Prop & Cas Legal	9,920	0.2488	2,751		2,751	224	2,975
PWE - Fleet Management	21,992	0.5516	6,098		6,098	498	6,596
Wrkr Comp - HR	18,686	0.4687	5,181		5,181	423	5,604



**City Of Houston, Texas**  
**OMB A87 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	22	291
HEC Director	882	0.0221	245		245	20	265
HEC - IT	2,823	0.0708	783		783	64	847
HEC - 9-1-1 Network	1,816	0.0455	504		504	41	545
HEC - Police Call Takers	3,007	0.0754	834		834	68	902
PWE-Sign Adm	5,738	0.1439	1,591		1,591	130	1,721
PWE-Bldg Insp.	30,428	0.7632	8,437		8,437	689	9,126
PWE - Stormwater Fund	19,004	0.4766	5,269		5,269	430	5,699
CABLE TV	3,152	0.0791	874		874	71	945
PWE - Houston Transar	5,053	0.1267	1,401		1,401	114	1,515
Hurricane Ike Aid & Recovery	4,533	0.1137	1,257		1,257	103	1,360
TIRZ	1,054	0.0264	292		292	24	316
Houston Airport System (HAS)	175,554	4.4031	48,678		48,678	3,973	52,651
PWE - Water & Sewer System	279,021	6.9982	77,368		77,368	6,314	83,682
Conv and Ent Opns	34,382	0.8623	9,534		9,534	778	10,312
GSD Parking	3,439	0.0863	954		954	78	1,032
Health Benefits Fund	164,806	4.1335	45,698		45,698	3,730	49,428
Long Term Disability	314	0.0079	87		87	7	94
<b>Sub Total</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,105,540</b>		<b>1,105,540</b>	<b>61,484</b>	<b>1,167,024</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,105,540</b>		<b>1,105,540</b>	<b>61,484</b>	<b>1,167,024</b>

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

Allocation Source: Information Technology



**City Of Houston, Texas**  
**OMB A87 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	12	234
ARA 3-1-1	2	0.0354	111		111	6	117
ARA Regulatory Services	6	0.1062	332		332	18	350
IT - Admin & Applications	2	0.0354	111		111	6	117
IT - Infrastructure	47	0.8319	2,603		2,603	145	2,748
IT - Radio Comm Service	1	0.0177	55		55	3	58
Affirmative Action	4	0.0708	222		222	12	234
Mayor's Office	13	0.2301	720		720	40	760
Human Resources Dept.	10	0.1770	554		554	31	585
Legal Department	24	0.4248	1,329		1,329	74	1,403
City Council	2	0.0354	111		111	6	117
City Controller's Office	4	0.0708	222		222	12	234
Municipal Court Administration	4	0.0708	222		222	12	234
Health Administration	239	4.2301	13,236		13,236	736	13,972
Planning & Development Admin	1	0.0177	55		55	3	58
HPD - Police Records	6	0.1062	332		332	18	350
HPD- Inspector General	6	0.1062	332		332	18	350
General Services Department	137	2.4248	7,587		7,587	422	8,009
HEC	1	0.0177	55		55	3	58
Police	2,451	43.3803	135,742		135,742	7,554	143,296
Fire	1,202	21.2743	66,570		66,570	3,702	70,272
PWE - All Other	502	8.8850	27,802		27,802	1,546	29,348
Solid Waste Management	68	1.2035	3,766		3,766	209	3,975
Library	56	0.9912	3,101		3,101	172	3,273
Parks & Recreation	664	11.7522	36,774		36,774	2,045	38,819
Health & Human Services	133	2.3540	7,366		7,366	410	7,776
ARA Exec Svcs	29	0.5133	1,606		1,606	89	1,695
ARA-Other	12	0.2124	665		665	37	702
Planning & Development	16	0.2832	886		886	49	935
Conv and Ent Optns	3	0.0531	166		166	9	175
Other	1	0.0177	55		55	3	58
<b>Sub Total</b>	<b>5,650</b>	<b>100.0000</b>	<b>312,910</b>		<b>312,910</b>	<b>17,402</b>	<b>330,312</b>



**City Of Houston, Texas**  
**OMB A87 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>312,910</b>		<b>312,910</b>	<b>17,402</b>	<b>330,312</b>

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assels management report

**City Of Houston, Texas**  
**OMB A87 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	575,978		575,978		575,978
Fin-Dir. Office	4,957	0.1243	2,261		2,261		2,261
Fin-OMB	483	0.0121	220		220		220
Fin.-Debt Svc	418	0.0105	191		191	16	207
Fin-Genl. Acctg	2,003	0.0502	914		914		914
Fin-Auditing	300	0.0075	137		137	11	148
Fin-Grants	374	0.0094	171		171	14	185
Fin.-Tax&Rev. Acctg.	2,713	0.0680	1,238		1,238	101	1,339
Fin - Cap Impr	443	0.0111	202		202	16	218
Fin - Policy Develop	275	0.0069	125		125	10	135
ARA Director's Office	2,291	0.0575	1,045		1,045	85	1,130
ARA Admin Svcs	3,395	0.0852	1,549		1,549	126	1,675
ARA Strategic Purchasing	1,157	0.0290	528		528	43	571
ARA City Council Admin	683	0.0171	312		312	25	337
ARA 3-1-1	1,148	0.0288	524		524	43	567
ARA Central Payroll	983	0.0247	448		448	37	485
ARA Regulatory Services	4,589	0.1151	2,093		2,093	171	2,264
IT - Director	11,896	0.2984	5,426		5,426	443	5,869
IT - Admin & Applications	4,152	0.1041	1,894		1,894	155	2,049
IT - Infrastructure	43,347	1.0872	19,773		19,773	1,614	21,387
IT - Radio Comm Service	727	0.0182	332		332	27	359
Affirmative Action	3,368	0.0845	1,536		1,536	125	1,661
Mayor's Office	18,758	0.4705	8,556		8,556	698	9,254
Human Resources Dept.	72,101	1.8084	32,889		32,889	2,684	35,573
Legal Department	12,491	0.3133	5,698		5,698	465	6,163
City Secretary	1,605	0.0403	732		732	60	792
City Council	12,492	0.3133	5,698		5,698	465	6,163
City Controller's Office	21,973	0.5511	10,023		10,023	818	10,841
Municipal Court Administration	60,347	1.5136	27,527		27,527	2,247	29,774
Health Administration	49,586	1.2437	22,619		22,619	1,846	24,465
Planning & Development Admin	1,626	0.0408	742		742	61	803
PWE - Administration	250,792	6.2902	114,398		114,398	9,337	123,735



**City Of Houston, Texas**  
**OMB A87 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	2,907		2,907	237	3,144
HPD - Police Records	2,632	0.0660	1,201		1,201	98	1,299
HPD- Inspector General	1,156	0.0290	527		527	43	570
General Services Department	54,717	1.3724	24,959		24,959	2,037	26,996
HEC	3,504	0.0879	1,598		1,598	130	1,728
Police	284,203	7.1282	129,638		129,638	10,580	140,218
Fire	386,553	9.6952	176,325		176,325	14,391	190,716
Municipal Court Judicial	8,845	0.2218	4,035		4,035	329	4,364
Solid Waste Management	78,450	1.9676	35,785		35,785	2,921	38,706
Housing and Community Devp.	36,501	0.9155	16,650		16,650	1,359	18,009
Library	72,876	1.8278	33,242		33,242	2,713	35,955
Parks & Recreation	153,835	3.8584	70,171		70,171	5,727	75,898
Health & Human Services	184,411	4.6253	84,119		84,119	6,865	90,984
Fin-Econ. Dvpt	658	0.0165	300		300	24	324
Finance - Fleet Management	250	0.0063	114		114	9	123
ARA Ins. Mgmt.	775	0.0194	354		354	29	383
ARA Alarm Permitting	435	0.0109	198		198	16	214
ARA Exec Svcs	849	0.0213	387		387	32	419
ARA Mayor's Antigang	532	0.0133	243		243	20	263
ARA-Other	18,960	0.4755	8,649		8,649	706	9,355
Planning & Development	11,071	0.2777	5,050		5,050	412	5,462
CIP S/R Planning	680	0.0171	310		310	25	335
CIP Sal Rec RE	2,090	0.0524	953		953	78	1,031
CIP S/R Engrg	19,148	0.4803	8,734		8,734	713	9,447
CIP S/R Constr.	11,193	0.2807	5,106		5,106	417	5,523
CIP S/R Eng/Const	349	0.0088	159		159	13	172
CIP S/R GeoEnv.	1,968	0.0494	898		898	73	971
CIP S/R Other	77	0.0019	35		35	3	38
CIP S/R GSD	3,192	0.0801	1,456		1,456	119	1,575
Prop & Cas Legal	9,920	0.2488	4,525		4,525	369	4,894
PWE - Fleet Management	21,992	0.5516	10,032		10,032	819	10,851
Wrkr Comp - HR	18,686	0.4687	8,524		8,524	696	9,220



**City Of Houston, Texas**  
**OMB A87 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	442		442	36	478
HEC Director	882	0.0221	402		402	33	435
HEC - IT	2,823	0.0708	1,288		1,288	105	1,393
HEC - 9-1-1 Network	1,816	0.0455	828		828	68	896
HEC - Police Call Takers	3,007	0.0754	1,372		1,372	112	1,484
PWE-Sign Adm	5,738	0.1439	2,617		2,617	214	2,831
PWE-Bldg Insp.	30,428	0.7632	13,880		13,880	1,133	15,013
PWE - Stormwater Fund	19,004	0.4766	8,669		8,669	707	9,376
CABLE TV	3,152	0.0791	1,438		1,438	117	1,555
PWE - Houston Transtar	5,053	0.1267	2,305		2,305	188	2,493
Hurricane Ike Aid & Recovery	4,533	0.1137	2,068		2,068	169	2,237
TIRZ	1,054	0.0264	481		481	39	520
Houston Airport System (HAS)	175,554	4.4031	80,078		80,078	6,536	86,614
PWE - Water & Sewer System	279,021	6.9982	127,275		127,275	10,387	137,662
Conv and Ent Optns	34,382	0.8623	15,683		15,683	1,280	16,963
GSD Parking	3,439	0.0863	1,569		1,569	128	1,697
Health Benefits Fund	164,806	4.1335	75,176		75,176	6,135	81,311
Long Term Disability	314	0.0079	143		143	12	155
<b>SubTotal</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,818,677</b>		<b>1,818,677</b>	<b>101,145</b>	<b>1,919,822</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>1,818,677</b>		<b>1,818,677</b>	<b>101,145</b>	<b>1,919,822</b>

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
Nondepartmental - Gen Gov	926,106	350,128	0	575,978
Fin-Dir. Office	3,635	1,374	0	2,261
Fin-OMB	354	134	0	220
Fin.-Debt Svc	332	125	0	207
Fin-Genl. Acctg	1,469	555	0	914
Fin-Auditing	238	90	0	148
Fin-Grants	297	112	0	185
Fin.-Tax&Rev. Acctg.	2,152	813	0	1,339
Fin - Cap Impr	351	133	0	218
Fin - Policy Develop	217	82	0	135
ARA Director's Office	1,817	687	0	1,130
ARA Admin Svcs	2,927	1,018	234	1,675
ARA Strategic Purchasing	918	347	0	571
ARA City Council Admin	541	204	0	337
ARA 3-1-1	1,028	344	117	567
ARA Central Payroll	780	295	0	485
ARA Regulatory Services	3,990	1,376	350	2,264
IT - Director	9,437	3,568	0	5,869
IT - Admin & Applications	3,411	1,245	117	2,049
IT - Infrastructure	37,135	13,000	2,748	21,387
IT - Radio Comm Service	635	218	58	359
Affirmative Action	2,905	1,010	234	1,661
Mayor's Office	15,639	5,625	760	9,254
Human Resources Dept.	57,782	21,624	585	35,573
Legal Department	11,313	3,747	1,403	6,163
City Secretary	1,273	481	0	792
City Council	10,027	3,747	117	6,163
City Controller's Office	17,665	6,590	234	10,841
Municipal Court	48,107	18,099	234	29,774
Health Administration	53,308	14,871	13,972	24,465
Planning & Development	1,349	488	58	803
PWE - Administration	198,951	75,216	0	123,735
CIP Sal Rec PWE Adm	5,055	1,911	0	3,144
HPD - Police Records	2,439	790	350	1,299
HPD- Inspector General	1,267	347	350	570



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
General Services Department	51,415	16,410	8,009	26,996
HEC	2,837	1,051	58	1,728
Police	368,751	85,237	143,296	140,218
Fire	376,923	115,935	70,272	190,716
Municipal Court Judicial	7,017	2,653	0	4,364
PWE - All Other	29,348	0	29,348	0
Solid Waste Management	66,209	23,528	3,975	38,706
Housing and Community	28,956	10,947	0	18,009
Library	61,084	21,856	3,273	35,955
Parks & Recreation	160,854	46,137	38,819	75,898
Health & Human Services	154,067	55,307	7,776	90,984
Fin-Econ. Dvpt	521	197	0	324
Finance - Fleet Management	198	75	0	123
ARA Ins. Mgmt.	616	233	0	383
ARA Alarm Permitting	345	131	0	214
ARA Exec Svcs	2,368	254	1,695	419
ARA Mayor's Antigang	423	160	0	263
ARA-Other	15,743	5,686	702	9,355
Planning & Development	9,718	3,321	935	5,462
CIP S/R Planning	539	204	0	335
CIP Sal Rec RE	1,658	627	0	1,031
CIP S/R Engrg	15,189	5,742	0	9,447
CIP S/R Constr.	8,880	3,357	0	5,523
CIP S/R Eng/Const	277	105	0	172
CIP S/R GeoEnv.	1,562	591	0	971
CIP S/R Other	61	23	0	38
CIP S/R GSD	2,532	957	0	1,575
Prop & Cas Legal	7,869	2,975	0	4,894
PWE - Fleet Management	17,447	6,596	0	10,851
Wrkr Comp - HR	14,824	5,604	0	9,220
Wrkr Comp Legal	769	291	0	478
HEC Director	700	265	0	435
HEC - IT	2,240	847	0	1,393
HEC - 9-1-1 Network	1,441	545	0	896
HEC - Police Call Takers	2,386	902	0	1,484
PWE-Sign Adm	4,552	1,721	0	2,831

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
PWE-Bldg Insp.	24,139	9,126	0	15,013
PWE - Stormwater Fund	15,075	5,699	0	9,376
CABLE TV	2,500	945	0	1,555
PWE - Houston Transtar	4,008	1,515	0	2,493
Hurricane Ike Aid & Recovery	3,597	1,360	0	2,237
TIRZ	836	316	0	520
Houston Airport System	139,265	52,651	0	86,614
PWE - Water & Sewer	221,344	83,682	0	137,662
Conv and Ent Optns	27,450	10,312	175	16,963
GSD Parking	2,729	1,032	0	1,697
Health Benefits Fund	130,739	49,428	0	81,311
Long Term Disability	249	94	0	155
Other	58	0	58	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,417,158</b>	<b>1,167,024</b>	<b>330,312</b>	<b>1,919,822</b>

**SCHEDULE 7.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	13,486	1,057	14,543	
Fin-Dir. Office	63,196	27,703	90,899	
Fin-OMB	123	21	144	
Fin-Genl. Acctg	220	18	238	
Fin-Auditing		85	85	
Fin-Grants		32	32	
Fin.-Tax&Rev. Acctg.		256	256	
ARA Admin Svcs		14,263	14,263	
ARA Strategic Purchasing		5	5	
ARA Central Payroll		289	289	
IT - Admin & Applications		3,899	3,899	
IT - Infrastructure		300	300	
IT - Radio Comm Service		132	132	
Affirmative Action		269	269	
Mayor's Office		702	702	
Human Resources Dept.		277	277	
City Controller's Office		488	488	
<b>Total Allocated Additions:</b>	<b>77,025</b>	<b>49,796</b>	<b>126,821</b>	<b>126,821</b>
<b>Total To Be Allocated:</b>	<b>413,420</b>	<b>49,796</b>		<b>463,216</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Auditing**

	Total	General & Admln	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
Functional Cost	336,395	0	336,395
<b>Allocation Step 1</b>			
Inbound- All Others	77,025	77,025	0
Reallocate Admin Costs		( 77,025)	77,025
1st Allocation	413,420	0	413,420
<b>Allocation Step 2</b>			
Inbound- All Others	49,796	49,796	0
Reallocate Admin Costs		( 49,796)	49,796
2nd Allocation	49,796	0	49,796
<b>Total For 10006400050002 Fin-Auditing</b>			
Total Allocated	463,216	0	463,216



**City Of Houston, Texas**  
**OMB A87 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	19,024		19,024		19,024
Fin-Dir. Office	840,093	0.0514	212		212		212
Fin-OMB	1,371,778	0.0839	347		347		347
Fin.-Debt Svc	440,525	0.0269	111		111	14	125
Fin-Genl. Acctg	3,041,487	0.1860	769		769		769
Fin-Auditing	336,395	0.0206	85		85		85
Fin-Grants	272,807	0.0167	69		69	9	78
Fin.-Tax&Rev. Acctg.	1,159,857	0.0709	293		293	37	330
Fin - Cap Impr	172,256	0.0105	44		44	6	50
Fin - Policy Develop	164,716	0.0101	42		42	5	47
ARA Director's Office	1,009,076	0.0617	255		255	32	287
ARA Admin Svcs	2,488,790	0.1522	629		629	80	709
ARA Strategic Purchasing	4,331,302	0.2649	1,095		1,095	139	1,234
ARA City Council Admin	289,601	0.0177	73		73	9	82
ARA 3-1-1	4,695,435	0.2872	1,187		1,187	150	1,337
ARA Central Payroll	1,318,039	0.0806	333		333	42	375
ARA Regulatory Services	2,837,498	0.1736	718		718	91	809
IT - Director	1,929,841	0.1180	488		488	62	550
IT - Admin & Applications	6,984,471	0.4272	1,766		1,766	224	1,990
IT - Infrastructure	8,241,171	0.5041	2,084		2,084	264	2,348
IT - Radio Comm Service	331,348	0.0203	84		84	11	95
Affirmative Action	2,300,986	0.1407	582		582	74	656
Mayor's Office	2,905,833	0.1777	735		735	93	828
Human Resources Dept.	2,730,717	0.1670	691		691	87	778
Legal Department	15,985,327	0.9777	4,042		4,042	512	4,554
City Secretary	660,977	0.0404	167		167	21	188
City Council	5,095,662	0.3117	1,289		1,289	163	1,452
City Controller's Office	7,111,095	0.4350	1,798		1,798	228	2,026
Municipal Court Administration	18,216,166	1.1142	4,606		4,606	584	5,190
Health Administration	12,431,253	0.7604	3,143		3,143	398	3,541
Planning & Development Admin	1,768,145	0.1081	447		447	57	504
HPD - Police Records	5,011,590	0.3065	1,267		1,267	161	1,428



**City Of Houston, Texas**  
**OMB A87 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	707		707	90	797
General Services Department	48,846,473	2.9877	12,352		12,352	1,565	13,917
HEC	430						
Police	641,652,690	39.2469	162,255		162,255	20,557	182,812
Fire	416,443,856	25.4718	105,305		105,305	13,344	118,649
Municipal Court Judicial	5,186,394	0.3172	1,311		1,311	166	1,477
PWE - All Other	87,853,545	5.3736	22,215		22,215	2,815	25,030
Solid Waste Management	70,655,200	4.3216	17,866		17,866	2,264	20,130
Housing and Community Devp.	298,135	0.0182	75		75	10	85
Library	37,625,027	2.3013	9,514		9,514	1,206	10,720
Parks & Recreation	69,585,933	4.2562	17,596		17,596	2,230	19,826
Health & Human Services	43,864,545	2.6830	11,092		11,092	1,405	12,497
Fin-Econ. Dvpt	976,132	0.0597	247		247	31	278
Finance - Fleet Management	268,126	0.0164	68		68	9	77
ARA Alarm Permitting	1,522,337	0.0931	385		385	49	434
ARA Exec Svcs	3,451,337	0.2111	873		873	111	984
ARA Mayor's Antigang	508,446	0.0311	129		129	16	145
ARA-Other	750,324	0.0459	190		190	24	214
Planning & Development	6,446,469	0.3943	1,630		1,630	207	1,837
TIRZ	4,487,496	0.2745	1,135		1,135	144	1,279
<b>SubTotal</b>	<b>1,634,923,630</b>	<b>100.0000</b>	<b>413,420</b>		<b>413,420</b>	<b>49,796</b>	<b>463,216</b>
<b>TOTAL</b>	<b>1,634,923,630</b>	<b>100.0000</b>	<b>413,420</b>		<b>413,420</b>	<b>49,796</b>	<b>463,216</b>

Allocation Basis: Total FY 2009 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Auditing**

Receiving Department	Total	Auditing
Nondepartmental - Gen Gov	19,024	19,024
Fin-Dir. Office	212	212
Fin-OMB	347	347
Fin.-Debt Svc	125	125
Fin-Genl. Acclg	769	769
Fin-Auditing	85	85
Fin-Grants	78	78
Fin.-Tax&Rev. Acclg.	330	330
Fin - Cap Impr	50	50
Fin - Policy Develop	47	47
ARA Director's Office	287	287
ARA Admin Svcs	709	709
ARA Strategic Purchasing	1,234	1,234
ARA City Council Admin	82	82
ARA 3-1-1	1,337	1,337
ARA Central Payroll	375	375
ARA Regulatory Services	809	809
IT - Director	550	550
IT - Admin & Applications	1,990	1,990
IT - Infrastructure	2,348	2,348
IT - Radio Comm Service	95	95
Affirmative Action	656	656
Mayor's Office	828	828
Human Resources Dept.	778	778
Legal Department	4,554	4,554
City Secretary	188	188
City Council	1,452	1,452
City Controller's Office	2,026	2,026
Municipal Court	5,190	5,190
Health Administration	3,541	3,541
Planning & Development	504	504
HPD - Police Records	1,428	1,428
HPD- Inspector General	797	797
General Services Department	13,917	13,917
Police	182,812	182,812



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Auditing**

Receiving Department	Total	Auditing
Fire	118,649	118,649
Municipal Court Judicial	1,477	1,477
PWE - All Other	25,030	25,030
Solid Waste Management	20,130	20,130
Housing and Community	85	85
Library	10,720	10,720
Parks & Recreation	19,826	19,826
Health & Human Services	12,497	12,497
Fin-Econ. Dvpt	278	278
Finance - Fleet Management	77	77
ARA Alarm Permitting	434	434
ARA Exec Svcs	984	984
ARA Mayor's Antigang	145	145
ARA-Other	214	214
Planning & Development	1,837	1,837
TIRZ	1,279	1,279
Direct Billed	0	0
<b>Total</b>	<b>463,216</b>	<b>463,216</b>

**SCHEDULE 8.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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  
OMB A87 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	12,568	985	13,553	
Fin-Dir. Office	59,162	25,935	85,097	
Fin-OMB	153	26	179	
Fin-Genl. Acctg	275	22	297	
Fin-Auditing	69	9	78	
Fin-Grants		26	26	
Fin.-Tax&Rev. Acctg.		207	207	
ARA Admin Svcs		13,352	13,352	
ARA Strategic Purchasing		15	15	
ARA Central Payroll		271	271	
IT - Admin & Applications		9,747	9,747	
IT - Infrastructure		374	374	
IT - Radio Comm Service		164	164	
Affirmative Action		228	228	
Mayor's Office		658	658	
Human Resources Dept.		259	259	
City Controller's Office		608	608	
<b>Total Allocated Additions:</b>	<b>72,227</b>	<b>52,886</b>	<b>125,113</b>	<b>125,113</b>
<b>Total To Be Allocated:</b>	<b>345,034</b>	<b>52,886</b>		<b>397,920</b>



**City Of Houston, Texas**  
**OMB A87 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
<b>Functional Cost</b>			
Functional Cost	272,807	0	272,807
<b>Allocation Step 1</b>			
Inbound- All Others	72,227	72,227	0
Reallocate Admin Costs		( 72,227)	72,227
1st Allocation	345,034	0	345,034
<b>Allocation Step 2</b>			
Inbound- All Others	52,886	52,886	0
Reallocate Admin Costs		( 52,886)	52,886
2nd Allocation	52,886	0	52,886
<b>Total For 10006400050003 Fin-Grants</b>			
Total Allocated	397,920	0	397,920



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin-Grants**

Activity - Grants	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	75,295,033	2.1034	7,257		7,257		7,257
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	42		42	7	49
Fin-Genl. Acctg	3,042,087	0.0850	293		293		293
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	18	130
Fin - Cap Impr	172,256	0.0048	17		17	3	20
Fin - Policy Develop	164,716	0.0046	16		16	2	18
ARA Director's Office	1,009,076	0.0282	97		97	15	112
ARA Admin Svcs	2,488,790	0.0695	240		240	38	278
ARA Strategic Purchasing	4,331,302	0.1210	417		417	65	482
ARA City Council Admin	289,601	0.0081	28		28	4	32
ARA 3-1-1	4,695,435	0.1312	453		453	71	524
ARA Central Payroll	1,318,039	0.0368	127		127	20	147
ARA Regulatory Services	2,837,498	0.0793	273		273	43	316
IT - Director	1,937,035	0.0541	187		187	29	216
IT - Admin & Applications	9,687,166	0.2706	934		934	146	1,080
IT - Infrastructure	25,768,307	0.7198	2,484		2,484	390	2,874
IT - Radio Comm Service	486,060	0.0136	47		47	7	54
Affirmative Action	2,300,986	0.0643	222		222	35	257
Mayor's Office	20,027,072	0.5595	1,930		1,930	303	2,233
Human Resources Dept.	2,730,717	0.0763	263		263	41	304
Legal Department	15,985,327	0.4466	1,541		1,541	242	1,783
City Secretary	660,977	0.0185	64		64	10	74
City Council	5,095,662	0.1423	491		491	77	568
City Controller's Office	7,111,095	0.1986	685		685	107	792
Municipal Court Administration	22,336,138	0.6240	2,153		2,153	338	2,491
Health Administration	12,608,916	0.3522	1,215		1,215	191	1,406
Planning & Development Admin	1,768,145	0.0494	170		170	27	197
CIP Sal Rec PWE Adm	2,483,384	0.0694	239		239	38	277



**City Of Houston, Texas**  
**OMB A87 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	483		483	76	559
HPD- Inspector General	2,795,545	0.0781	269		269	42	311
General Services Department	244,928,939	6.8421	23,608		23,608	3,702	27,310
HEC	21,378,473	0.5972	2,061		2,061	323	2,384
Police	734,671,736	20.5227	70,813		70,813	11,101	81,914
Fire	428,794,320	11.9784	41,329		41,329	6,482	47,811
Municipal Court Judicial	5,458,201	0.1525	526		526	83	609
PWE - All Other	93,962,801	2.6248	9,057		9,057	1,420	10,477
Solid Waste Management	71,026,601	1.9841	6,846		6,846	1,074	7,920
Housing and Community Devp.	91,667,293	2.5607	8,835		8,835	1,386	10,221
Library	58,368,602	1.6305	5,626		5,626	882	6,508
Parks & Recreation	80,821,738	2.2578	7,790		7,790	1,222	9,012
Health & Human Services	111,615,992	3.1180	10,758		10,758	1,687	12,445
Fin-Econ. Dvpt	1,101,534	0.0308	106		106	17	123
Finance - Fleet Management	268,126	0.0075	26		26	4	30
ARA Ins. Mgmt.	12,128,028	0.3388	1,169		1,169	183	1,352
ARA Alarm Permitting	1,522,337	0.0425	147		147	23	170
ARA Exec Svcs	3,451,337	0.0964	333		333	52	385
ARA Mayor's Antigang	508,446	0.0142	49		49	8	57
ARA-Other	3,984,488	0.1113	384		384	60	444
Planning & Development	8,011,827	0.2238	772		772	121	893
CIP S/R Planning	848,405	0.0237	82		82	13	95
CIP Sal Rec RE	3,092,160	0.0864	298		298	47	345
CIP S/R Engrg	9,405,342	0.2627	907		907	142	1,049
CIP S/R Constr.	9,039,118	0.2525	871		871	137	1,008
CIP S/R Eng/Const	343,397	0.0096	33		33	5	38
CIP S/R GeoEnv.	934,151	0.0261	90		90	14	104
CIP S/R Other	3,617,323	0.1011	349		349	55	404
CIP S/R GSD	2,770,139	0.0774	267		267	42	309
Prop & Cas Legal	5,662,886	0.1582	546		546	86	632
PWE - Fleet Management	28,691,282	0.8015	2,765		2,765	434	3,199
Wrkr Comp - HR	17,189,051	0.4802	1,657		1,657	260	1,917



**City Of Houston, Texas**  
**OMB A87 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	5	37
PWE-Sign Adm	2,880,387	0.0805	278		278	44	322
PWE-Bldg Insp.	44,844,592	1.2527	4,322		4,322	678	5,000
PWE - Stormwater Fund	33,005,947	0.9220	3,181		3,181	499	3,680
CABLE TV	2,701,185	0.0755	260		260	41	301
PWE - Houston Transtar	2,491,312	0.0696	240		240	38	278
Hurricane Ike Aid & Recovery	157,287,761	4.3938	15,160		15,160	2,378	17,538
Houston Airport System (HAS)	310,406,561	8.6712	29,919		29,919	4,692	34,611
PWE - Water & Sewer System	372,550,015	10.4072	35,908		35,908	5,632	41,540
Conv and Ent Optns	61,376,950	1.7146	5,916		5,916	928	6,844
GSD Parking	4,756,967	0.1329	459		459	72	531
Health Benefits Fund	291,956,522	8.1558	28,140		28,140	4,413	32,553
Long Term Disability	1,030,039	0.0288	99		99	16	115
<b>SubTotal</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>345,034</b>		<b>345,034</b>	<b>52,886</b>	<b>397,920</b>
<b>TOTAL</b>	<b>3,579,741,446</b>	<b>100.0000</b>	<b>345,034</b>		<b>345,034</b>	<b>52,886</b>	<b>397,920</b>

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
Nondepartmental - Gen Gov	7,257	7,257
Fin-Dir. Office	81	81
Fin-OMB	132	132
Fin.-Debt Svc	49	49
Fin-Genl. Acctg	293	293
Fin-Auditing	32	32
Fin-Grants	26	26
Fin.-Tax&Rev. Acctg.	130	130
Fin - Cap Impr	20	20
Fin - Policy Develop	18	18
ARA Director's Office	112	112
ARA Admin Svcs	278	278
ARA Strategic Purchasing	482	482
ARA City Council Admin	32	32
ARA 3-1-1	524	524
ARA Central Payroll	147	147
ARA Regulatory Services	316	316
IT - Director	216	216
IT - Admin & Applications	1,080	1,080
IT - Infrastructure	2,874	2,874
IT - Radio Comm Service	54	54
Affirmative Action	257	257
Mayor's Office	2,233	2,233
Human Resources Dept.	304	304
Legal Department	1,783	1,783
City Secretary	74	74
City Council	568	568
City Controller's Office	792	792
Municipal Court	2,491	2,491
Health Administration	1,406	1,406
Planning & Development	197	197
CIP Sal Rec PWE Adm	277	277
HPD - Police Records	559	559
HPD- Inspector General	311	311
General Services Department	27,310	27,310



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
HEC	2,384	2,384
Police	81,914	81,914
Fire	47,811	47,811
Municipal Court Judicial	609	609
PWE - All Other	10,477	10,477
Solid Waste Management	7,920	7,920
Housing and Community	10,221	10,221
Library	6,508	6,508
Parks & Recreation	9,012	9,012
Health & Human Services	12,445	12,445
Fin-Econ. Dvpt	123	123
Finance - Fleet Management	30	30
ARA Ins. Mgmt.	1,352	1,352
ARA Alarm Permitting	170	170
ARA Exec Svcs	385	385
ARA Mayor's Antigang	57	57
ARA-Other	444	444
Planning & Development	893	893
CIP S/R Planning	95	95
CIP Sal Rec RE	345	345
CIP S/R Engrg	1,049	1,049
CIP S/R Constr.	1,008	1,008
CIP S/R Eng/Const	38	38
CIP S/R GeoEnv.	104	104
CIP S/R Other	404	404
CIP S/R GSD	309	309
Prop & Cas Legal	632	632
PWE - Fleet Management	3,199	3,199
Wrkr Comp - HR	1,917	1,917
Wrkr Comp Legal	37	37
PWE-Sign Adm	322	322
PWE-Bldg Insp.	5,000	5,000
PWE - Stormwater Fund	3,680	3,680
CABLE TV	301	301
PWE - Houston Transtar	278	278
Hurricane Ike Aid & Recovery	17,538	17,538

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
Houston Airport System	34,611	34,611
PWE - Water & Sewer	41,540	41,540
Conv and Ent Optns	6,844	6,844
GSD Parking	531	531
Health Benefits Fund	32,553	32,553
Long Term Disability	115	115
Direct Billed	0	0
<b>Total</b>	<b>397,920</b>	<b>397,920</b>

**SCHEDULE 9.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	15,520	1,234	16,754	
Fin-Dir. Office	64,540	28,292	92,832	
Fin-OMB	1,109	186	1,295	
Fin-Genl. Acctg	1,990	162	2,152	
Fin-Auditing	293	37	330	
Fin-Grants	112	18	130	
Fin.-Tax&Rev. Acctg.		882	882	
ARA Admin Svcs		14,566	14,566	
ARA Strategic Purchasing		30	30	
ARA Central Payroll		295	295	
IT - Admin & Applications		7,797	7,797	
IT - Infrastructure		2,716	2,716	
IT - Radio Comm Service		1,191	1,191	
Affirmative Action		754	754	
Mayor's Office		717	717	
Human Resources Dept.		283	283	
City Controller's Office		4,413	4,413	
<b>Total Allocated Additions:</b>	<b>83,564</b>	<b>63,573</b>	<b>147,137</b>	<b>147,137</b>
<b>Total To Be Allocated:</b>	<b>1,243,421</b>	<b>63,573</b>		<b>1,306,994</b>

**City Of Houston, Texas**  
**OMB A87 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
Functional Cost	1,159,857	0	1,159,857
<b>Allocation Step 1</b>			
Inbound- All Others	83,564	83,564	0
Reallocate Admin Costs		( 83,564)	83,564
1st Allocation	1,243,421	0	1,243,421
<b>Allocation Step 2</b>			
Inbound- All Others	63,573	63,573	0
Reallocate Admin Costs		( 63,573)	63,573
2nd Allocation	63,573	0	63,573
<b>Total For 10006400050004 Fin.-Tax&amp;Rev. Acctg.</b>			
Total Allocated	1,306,994	0	1,306,994



**City Of Houston, Texas**  
**OMB A87 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	57,216		57,216		57,216
Fin-Dir. Office	840,093	0.0514	639		639		639
Fin-OMB	1,371,778	0.0839	1,043		1,043		1,043
Fin.-Debt Svc	440,525	0.0269	335		335	18	353
Fin-Genl. Acctg	3,041,487	0.1860	2,313		2,313		2,313
Fin-Auditing	336,395	0.0206	256		256		256
Fin-Grants	272,807	0.0167	207		207		207
Fin.-Tax&Rev. Acctg.	1,159,857	0.0709	882		882		882
Fin - Cap Impr	172,256	0.0105	131		131	7	138
Fin - Policy Develop	164,716	0.0101	125		125	7	132
ARA Director's Office	1,009,076	0.0617	767		767	41	808
ARA Admin Svcs	2,488,790	0.1522	1,893		1,893	102	1,995
ARA Strategic Purchasing	4,331,302	0.2649	3,294		3,294	177	3,471
ARA City Council Admin	289,601	0.0177	220		220	12	232
ARA 3-1-1	4,695,435	0.2872	3,571		3,571	192	3,763
ARA Central Payroll	1,318,039	0.0806	1,002		1,002	54	1,056
ARA Regulatory Services	2,837,498	0.1736	2,158		2,158	116	2,274
IT - Director	1,929,841	0.1180	1,468		1,468	79	1,547
IT - Admin & Applications	6,984,471	0.4272	5,312		5,312	286	5,598
IT - Infrastructure	8,241,171	0.5041	6,268		6,268	337	6,605
IT - Radio Comm Service	331,348	0.0203	252		252	14	266
Affirmative Action	2,300,986	0.1407	1,750		1,750	94	1,844
Mayor's Office	2,905,833	0.1777	2,210		2,210	119	2,329
Human Resources Dept.	2,730,717	0.1670	2,077		2,077	112	2,189
Legal Department	15,985,327	0.9777	12,157		12,157	655	12,812
City Secretary	660,977	0.0404	503		503	27	530
City Council	5,095,662	0.3117	3,875		3,875	209	4,084
City Controller's Office	7,111,095	0.4350	5,408		5,408	291	5,699
Municipal Court Administration	18,216,166	1.1142	13,854		13,854	746	14,600
Health Administration	12,431,253	0.7604	9,454		9,454	509	9,963
Planning & Development Admin	1,768,145	0.1081	1,345		1,345	72	1,417
HPD - Police Records	5,011,590	0.3065	3,812		3,812	205	4,017



**City Of Houston, Texas**  
**OMB A87 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	2,126		2,126	114	2,240
General Services Department	48,846,473	2.9877	37,150		37,150	2,000	39,150
HEC	430						
Police	641,652,690	39.2469	488,002		488,002	26,273	514,275
Fire	416,443,856	25.4718	316,721		316,721	17,051	333,772
Municipal Court Judicial	5,186,394	0.3172	3,944		3,944	212	4,156
PWE - All Other	87,853,545	5.3736	66,816		66,816	3,597	70,413
Solid Waste Management	70,655,200	4.3216	53,736		53,736	2,893	56,629
Housing and Community Devp.	298,135	0.0182	227		227	12	239
Library	37,625,027	2.3013	28,615		28,615	1,541	30,156
Parks & Recreation	69,585,933	4.2562	52,923		52,923	2,849	55,772
Health & Human Services	43,864,545	2.6830	33,361		33,361	1,796	35,157
Fin-Econ. Dvpt	976,132	0.0597	742		742	40	782
Finance - Fleet Management	268,126	0.0164	204		204	11	215
ARA Alarm Permmilling	1,522,337	0.0931	1,158		1,158	62	1,220
ARA Exec Svcs	3,451,337	0.2111	2,625		2,625	141	2,766
ARA Mayor's Antigang	508,446	0.0311	387		387	21	408
ARA-Other	750,324	0.0459	571		571	31	602
Planning & Development	6,446,469	0.3943	4,903		4,903	264	5,167
TIRZ	4,487,496	0.2745	3,413		3,413	184	3,597
SubTotal	1,634,923,630	100.0000	1,243,421		1,243,421	63,573	1,306,994
TOTAL	1,634,923,630	100.0000	1,243,421		1,243,421	63,573	1,306,994

Allocation Basis: Total FY 2009 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Fin.-Tax&Rev. Acctg.

Receiving Department	Total	Services
Nondepartmental - Gen Gov	57,216	57,216
Fin-Dir. Office	639	639
Fin-OMB	1,043	1,043
Fin.-Debt Svc	353	353
Fin-Genl. Acctg	2,313	2,313
Fin-Auditing	256	256
Fin-Grants	207	207
Fin.-Tax&Rev. Acctg.	882	882
Fin - Cap Impr	138	138
Fin - Policy Develop	132	132
ARA Director's Office	808	808
ARA Admin Svcs	1,995	1,995
ARA Strategic Purchasing	3,471	3,471
ARA City Council Admin	232	232
ARA 3-1-1	3,763	3,763
ARA Central Payroll	1,056	1,056
ARA Regulatory Services	2,274	2,274
IT - Director	1,547	1,547
IT - Admin & Applications	5,598	5,598
IT - Infrastructure	6,605	6,605
IT - Radio Comm Service	266	266
Affirmative Action	1,844	1,844
Mayor's Office	2,329	2,329
Human Resources Dept.	2,189	2,189
Legal Department	12,812	12,812
City Secretary	530	530
City Council	4,084	4,084
City Controller's Office	5,699	5,699
Municipal Court	14,600	14,600
Health Administration	9,963	9,963
Planning & Development	1,417	1,417
HPD - Police Records	4,017	4,017
HPD- Inspector General	2,240	2,240
General Services Department	39,150	39,150
Police	514,275	514,275



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Tax&Rev. Acctg.**

Receiving Department	Total	Services
Fire	333,772	333,772
Municipal Court Judicial	4,156	4,156
PWE - All Other	70,413	70,413
Solid Waste Management	56,629	56,629
Housing and Community	239	239
Library	30,156	30,156
Parks & Recreation	55,772	55,772
Health & Human Services	35,157	35,157
Fin-Econ. Dvpt	782	782
Finance - Fleet Management	215	215
ARA Alarm Permitting	1,220	1,220
ARA Exec Svcs	2,766	2,766
ARA Mayor's Antigang	408	408
ARA-Other	602	602
Planning & Development	5,167	5,167
TIRZ	3,597	3,597
Direct Billed	0	0
<b>Total</b>	<b>1,306,994</b>	<b>1,306,994</b>

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Director's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,039,181			1,039,181
Transfers	( 30,105)			
Total Deductions:	( 30,105)			( 30,105)
Building Usage Charge	61,344		61,344	
Nondepartmental - Gen Gov	15,201	1,206	16,407	
Fin-OMB	937	157	1,094	
Fin-Genl. Acctg	1,680	137	1,817	
Fin-Auditing	255	32	287	
Fin-Grants	97	15	112	
Fin.-Tax&Rev. Acctg.	767	41	808	
ARA Director's Office		17,619	17,619	
ARA Admin Svcs		14,566	14,566	
ARA Strategic Purchasing		465	465	
ARA 3-1-1		10,085	10,085	
ARA Central Payroll		295	295	
IT - Admin & Applications		434,282	434,282	
IT - Infrastructure		199,686	199,686	
IT - Radio Comm Service		1,006	1,006	
Affirmative Action		666	666	
Mayor's Office		717	717	
Human Resources Dept.		33,169	33,169	
City Controller's Office		3,726	3,726	
HPD- Inspector General		9,859	9,859	
General Services Department		291,354	291,354	
Total Allocated Additions:	80,281	1,019,083	1,099,364	1,099,364
Total To Be Allocated:	1,089,357	1,019,083		2,108,440



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Director's Office**

	Total	General & Admin	Dept Admin
<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
Functional Cost	1,009,076	0	1,009,076
<b>Allocation Step 1</b>			
Inbound- All Others	80,281	80,281	0
Reallocate Admin Costs		( 80,281)	80,281
1st Allocation	1,089,357	0	1,089,357
<b>Allocation Step 2</b>			
Inbound- All Others	1,019,083	1,019,083	0
Reallocate Admin Costs		( 1,019,083)	1,019,083
2nd Allocation	1,019,083	0	1,019,083
<b>Total For 10006500010000 ARA Director's Office</b>			
Total Allocated	2,108,440	0	2,108,440



**City Of Houston, Texas**  
**OMB A87 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	17,619		17,619		17,619
ARA Admin Svcs	33	11.1534	121,501		121,501	115,531	237,032
ARA Strategic Purchasing	48	16.2415	176,928		176,928	168,236	345,164
ARA City Council Admin	4	1.4489	15,784		15,784	15,009	30,793
ARA 3-1-1	89	29.9896	326,693		326,693	310,643	637,336
ARA Central Payroll	15	5.2229	56,896		56,896	54,101	110,997
ARA Regulatory Services	42	14.2130	154,831		154,831	147,224	302,055
ARA Ins. Mgmt.	4	1.3714	14,940		14,940	14,206	29,146
ARA Alarm Permitting	5	1.9881	21,657		21,657	20,593	42,250
ARA Exec Svcs	34	11.6016	126,383		126,383	120,173	246,556
ARA Mayor's Antigang	6	2.0555	22,391		22,391	21,291	43,682
ARA-Other	9	3.0967	33,734		33,734	32,076	65,810
<b>SubTotal</b>	<b>296</b>	<b>100.0000</b>	<b>1,089,357</b>		<b>1,089,357</b>	<b>1,019,083</b>	<b>2,108,440</b>
<b>TOTAL</b>	<b>296</b>	<b>100.0000</b>	<b>1,089,357</b>		<b>1,089,357</b>	<b>1,019,083</b>	<b>2,108,440</b>

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

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Director's Office**

Receiving Department	Total	Dept Admin
ARA Director's Office	17,619	17,619
ARA Admin Svcs	237,032	237,032
ARA Strategic Purchasing	345,164	345,164
ARA City Council Admin	30,793	30,793
ARA 3-1-1	637,336	637,336
ARA Central Payroll	110,997	110,997
ARA Regulatory Services	302,055	302,055
ARA Ins. Mgmt.	29,146	29,146
ARA Alarm Permitting	42,250	42,250
ARA Exec Svcs	246,556	246,556
ARA Mayor's Antigang	43,682	43,682
ARA-Other	65,810	65,810
Direct Billed	0	0
<b>Total</b>	<b>2,108,440</b>	<b>2,108,440</b>



**SCHEDULE 10.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – ADMINISTRATION 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 for the ARA and Finance Department, processing payroll functions, and providing human resource support for the ARA and Finance Department. 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 General Fund full time equivalent positions served.
- **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**  
**OMB A87 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	95,376	7,485	102,861	
Fin-OMB	1,388	233	1,621	
Fin-Genl. Acctg	2,712	215	2,927	
Fin-Auditing	629	80	709	
Fin-Grants	240	38	278	
Fin.-Tax&Rev. Acctg.	1,893	102	1,995	
ARA Director's Office	121,501	115,531	237,032	
ARA Admin Svcs		100,815	100,815	
ARA Strategic Purchasing		433	433	
ARA Central Payroll		2,035	2,035	
IT - Admin & Applications		42,886	42,886	
IT - Infrastructure		3,399	3,399	
IT - Radio Comm Service		1,491	1,491	
Affirmative Action		1,968	1,968	
Mayor's Office		4,946	4,946	
Human Resources Dept.		1,948	1,948	
City Controller's Office		5,522	5,522	
<b>Total Allocated Additions:</b>	<b>226,774</b>	<b>289,127</b>	<b>515,901</b>	<b>515,901</b>
<b>Total To Be Allocated:</b>	<b>2,715,564</b>	<b>289,127</b>		<b>3,004,691</b>





**City Of Houston, Texas**  
**OMB A87 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	226,774	226,774	0	0	0
Reallocate Admin Costs		( 226,774)	87,183	17,306	35,399
1st Allocation	2,715,564	0	1,043,995	207,233	423,899
<b>Allocation Step 2</b>					
Inbound- All Others	289,127	289,127	0	0	0
Reallocate Admin Costs		( 289,127)	111,154	22,064	45,133
2nd Allocation	289,127	0	111,154	22,064	45,133
<b>Total For 10006500050000 ARA Admin Svcs</b>					
Total Allocated	3,004,691	0	1,155,149	229,297	469,032



**City Of Houston, Texas**  
**OMB A87 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	42,927	43,959
1st Allocation	514,038	526,399
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	54,730	56,046
2nd Allocation	54,730	56,046
<b>Total For 10006500050000 ARA Admin Svcs</b>		
Total Allocated	568,768	582,445



**City Of Houston, Texas**  
**OMB A87 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	13,057		13,057		13,057
Fin-OMB	15	3.8003	39,675		39,675		39,675
Fin.-Debt Svc	4	1.1064	11,551		11,551	1,544	13,095
Fin-Genl. Acctg	11	2.8141	29,379		29,379		29,379
Fin-Auditing	4	1.1305	11,802		11,802		11,802
Fin-Grants	4	1.0583	11,049		11,049		11,049
Fin.-Tax&Rev. Acctg.	4	1.1545	12,053		12,053		12,053
Fin - Cap Impr	1	0.3848	4,018		4,018	537	4,555
Fin - Policy Develop	2	0.4810	5,022		5,022	671	5,693
ARA Director's Office	4	1.1545	12,053		12,053		12,053
ARA Admin Svcs	33	7.9613	83,116		83,116		83,116
ARA Strategic Purchasing	48	11.5932	121,033		121,033	16,173	137,206
ARA City Council Admin	4	1.0343	10,798		10,798	1,443	12,241
ARA 3-1-1	89	21.4068	223,482		223,482	29,863	253,345
ARA Central Payroll	15	3.7281	38,921		38,921	5,201	44,122
ARA Regulatory Services	42	10.1453	105,916		105,916	14,153	120,069
Mayor's Office	50	12.0478	125,779		125,779	16,808	142,587
Fin-Econ. Dvpt	10	2.4052	25,111		25,111	3,355	28,466
Finance - Fleet Management	4	0.9861	10,295		10,295	1,376	11,671
ARA Ins. Mgmt.	4	0.9789	10,220		10,220	1,366	11,586
ARA Alarm Permitting	5	1.4191	14,815		14,815	1,980	16,795
ARA Exec Svcs	34	8.2812	86,456		86,456	11,553	98,009
ARA Mayor's Antigang	6	1.4672	15,317		15,317	2,047	17,364
ARA-Other	9	2.2104	23,077		23,077	3,084	26,161
<b>SubTotal</b>	<b>415</b>	<b>100.0000</b>	<b>1,043,995</b>		<b>1,043,995</b>	<b>111,154</b>	<b>1,155,149</b>
<b>TOTAL</b>	<b>415</b>	<b>100.0000</b>	<b>1,043,995</b>		<b>1,043,995</b>	<b>111,154</b>	<b>1,155,149</b>

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A87 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	2,592		2,592		2,592
Fin-OMB	15	3.8003	7,875		7,875		7,875
Fin.-Debt Svc	4	1.1064	2,293		2,293	306	2,599
Fin-Genl. Acctg	11	2.8141	5,832		5,832		5,832
Fin-Auditing	4	1.1305	2,343		2,343		2,343
Fin-Grants	4	1.0583	2,193		2,193		2,193
Fin.-Tax&Rev. Acctg.	4	1.1545	2,393		2,393		2,393
Fin - Cap Impr	1	0.3848	798		798	107	905
Fin - Policy Develop	2	0.4810	997		997	133	1,130
ARA Director's Office	4	1.1545	2,393		2,393		2,393
ARA Admin Svcs	33	7.9613	16,498		16,498		16,498
ARA Strategic Purchasing	48	11.5932	24,025		24,025	3,210	27,235
ARA City Council Admin	4	1.0343	2,143		2,143	286	2,429
ARA 3-1-1	89	21.4068	44,360		44,360	5,931	50,291
ARA Central Payroll	15	3.7281	7,726		7,726	1,032	8,758
ARA Regulatory Services	42	10.1453	21,024		21,024	2,809	23,833
Mayor's Office	50	12.0478	24,967		24,967	3,336	28,303
Fin-Econ. Dvpt	10	2.4052	4,984		4,984	666	5,650
Finance - Fleet Management	4	0.9861	2,044		2,044	273	2,317
ARA Ins. Mgmt.	4	0.9789	2,029		2,029	271	2,300
ARA Alarm Permitting	5	1.4191	2,941		2,941	393	3,334
ARA Exec Svcs	34	8.2812	17,161		17,161	2,293	19,454
ARA Mayor's Antigang	6	1.4672	3,041		3,041	406	3,447
ARA-Other	9	2.2104	4,581		4,581	612	5,193
<b>Sub Total</b>	<b>415</b>	<b>100.0000</b>	<b>207,233</b>		<b>207,233</b>	<b>22,064</b>	<b>229,297</b>
<b>TOTAL</b>	<b>415</b>	<b>100.0000</b>	<b>207,233</b>		<b>207,233</b>	<b>22,064</b>	<b>229,297</b>

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A87 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	395		395		395
Fin.-Debt Svc	4.60	0.0272	115		115	12	127
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	4	44
Fin - Policy Develop	2.00	0.0118	50		50	5	55
ARA Director's Office	4.80	0.0283	120		120		120
ARA Admin Svcs	33.10	0.1954	828		828		828
ARA Strategic Purchasing	48.20	0.2846	1,206		1,206	129	1,335
ARA City Council Admin	4.30	0.0254	108		108	12	120
ARA 3-1-1	89.00	0.5254	2,227		2,227	238	2,465
ARA Central Payroll	15.50	0.0915	388		388	42	430
ARA Regulatory Services	42.18	0.2490	1,056		1,056	113	1,169
IT - Director	19.30	0.1139	483		483	52	535
IT - Admin & Applications	49.50	0.2922	1,239		1,239	133	1,372
IT - Infrastructure	83.33	0.4919	2,085		2,085	223	2,308
IT - Radio Comm Service	2.80	0.0165	70		70	7	77
Affirmative Action	34.10	0.2013	853		853	91	944
Mayor's Office	37.10	0.2190	928		928	99	1,027
Human Resources Dept.	39.30	0.2320	983		983	105	1,088
Legal Department	168.10	0.9924	4,207		4,207	450	4,657
City Secretary	11.50	0.0679	288		288	31	319
City Council	73.30	0.4327	1,834		1,834	196	2,030
City Controller's Office	76.30	0.4504	1,909		1,909	204	2,113
Municipal Court Administration	284.76	1.6811	7,126		7,126	763	7,889
Health Administration	119.05	0.7028	2,979		2,979	319	3,298
Planning & Development Admin	18.90	0.1116	473		473	51	524
HPD - Police Records	99.54	0.5876	2,491		2,491	267	2,758
HPD- Inspector General	27.87	0.1645	697		697	75	772



**City Of Houston, Texas**  
**OMB A87 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
General Services Department	242.09	1.4292	6,058		6,058	648	6,706
Police	7,369.64	43.5077	184,429		184,429	19,734	204,163
Fire	4,424.69	26.1216	110,729		110,729	11,849	122,578
Municipal Court Judicial	50.60	0.2987	1,266		1,266	135	1,401
PWE - All Other	567.69	3.3514	14,207		14,207	1,520	15,727
Solid Waste Management	667.22	3.9390	16,697		16,697	1,787	18,484
Housing and Community Devp.	2.30	0.0136	58		58	6	64
Library	530.49	3.1318	13,276		13,276	1,421	14,697
Parks & Recreation	869.35	5.1323	21,756		21,756	2,328	24,084
Health & Human Services	622.30	3.6738	15,573		15,573	1,666	17,239
Fin-Econ. Dvpt	10.00	0.0590	250		250	27	277
Finance - Fleet Management	4.10	0.0242	103		103	11	114
ARA Alarm Permitting	5.90	0.0348	148		148	16	164
ARA Exec Svcs	34.43	0.2033	862		862	92	954
ARA Mayor's Antigang	6.10	0.0360	153		153	16	169
ARA-Other	8.50	0.0502	213		213	23	236
Planning & Development	86.20	0.5089	2,157		2,157	231	2,388
PWE - Houston Transtar	0.20	0.0012	5		5	1	6
PWE - Water & Sewer System	0.40	0.0024	10		10	1	11
<b>SubTotal</b>	<b>16,938.83</b>	<b>100.0000</b>	<b>423,899</b>		<b>423,899</b>	<b>45,133</b>	<b>469,032</b>
<b>TOTAL</b>	<b>16,938.83</b>	<b>100.0000</b>	<b>423,899</b>		<b>423,899</b>	<b>45,133</b>	<b>469,032</b>

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A87 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	681		681		681
ARA Regulatory Services	13,137	7.4048	38,063		38,063	4,058	42,121
IT - Director	242	0.1364	701		701	75	776
Affirmative Action	373	0.2102	1,081		1,081	115	1,196
Mayor's Office	1,004	0.5659	2,909		2,909	310	3,219
Human Resources Dept.	6,335	3.5708	18,355		18,355	1,957	20,312
Legal Department	20,429	11.5149	59,191		59,191	6,310	65,501
City Council	657	0.3703	1,904		1,904	203	2,107
City Controller's Office	11,996	6.7616	34,757		34,757	3,706	38,463
Planning & Development Admin	335	0.1888	971		971	103	1,074
PWE - Administration	38,531	21.7183	111,640		111,640	11,902	123,542
General Services Department	2,276	1.2829	6,595		6,595	703	7,298
HEC	254	0.1432	736		736	78	814
Police	38,995	21.9799	112,984		112,984	12,045	125,029
Fire	3,477	1.9598	10,074		10,074	1,074	11,148
Municipal Court Judicial	67	0.0378	194		194	21	215
Solid Waste Management	2,148	1.2107	6,224		6,224	664	6,888
Housing and Community Devp.	2,542	1.4328	7,365		7,365	785	8,150
Library	423	0.2384	1,226		1,226	131	1,357
Parks & Recreation	1,477	0.8325	4,279		4,279	456	4,735
Health & Human Services	15,392	8.6758	44,597		44,597	4,755	49,352
Houston Airport System (HAS)	16,393	9.2400	47,497		47,497	5,064	52,561
Conv and Ent Optns	695	0.3917	2,014		2,014	215	2,229
Sub Total	177,413	100.0000	514,038		514,038	54,730	568,768
TOTAL	177,413	100.0000	514,038		514,038	54,730	568,768

Allocation Basis: Number of boxes in storage per dept.

Allocation Source: Records Management

**City Of Houston, Texas**  
**OMB A87 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	186		186	20	206
ARA Regulatory Services	6	0.1062	559		559	60	619
IT - Admin & Applications	2	0.0354	186		186	20	206
IT - Infrastructure	47	0.8319	4,379		4,379	467	4,846
IT - Radio Comm Service	1	0.0177	93		93	10	103
Affirmative Action	4	0.0708	373		373	40	413
Mayor's Office	13	0.2301	1,211		1,211	129	1,340
Human Resources Dept.	10	0.1770	932		932	99	1,031
Legal Department	24	0.4248	2,236		2,236	238	2,474
City Council	2	0.0354	186		186	20	206
City Controller's Office	4	0.0708	373		373	40	413
Municipal Court Administration	4	0.0708	373		373	40	413
Health Administration	239	4.2301	22,267		22,267	2,372	24,639
Planning & Development Admin	1	0.0177	93		93	10	103
HPD - Police Records	6	0.1062	559		559	60	619
HPD- Inspector General	6	0.1062	559		559	60	619
General Services Department	137	2.4248	12,764		12,764	1,360	14,124
HEC	1	0.0177	93		93	10	103
Police	2,451	43.3803	228,355		228,355	24,328	252,683
Fire	1,202	21.2743	111,988		111,988	11,932	123,920
PWE - All Other	502	8.8850	46,770		46,770	4,983	51,753
Solid Waste Management	68	1.2035	6,335		6,335	675	7,010
Library	56	0.9912	5,217		5,217	556	5,773
Parks & Recreation	664	11.7522	61,864		61,864	6,591	68,455
Health & Human Services	133	2.3540	12,391		12,391	1,320	13,711
ARA Exec Svcs	29	0.5133	2,702		2,702	288	2,990
ARA-Other	12	0.2124	1,118		1,118	119	1,237
Planning & Development	16	0.2832	1,491		1,491	159	1,650
Conv and Ent Optns	3	0.0531	280		280	30	310
Other	1	0.0177	93		93	10	103
<b>Sub Total</b>	<b>5,650</b>	<b>100.0000</b>	<b>526,399</b>		<b>526,399</b>	<b>56,046</b>	<b>582,445</b>





**City Of Houston, Texas**  
**OMB A87 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>526,399</b>		<b>526,399</b>	<b>56,046</b>	<b>582,445</b>

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report



**City Of Houston, Texas**  
**OMB A87 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	16,460	13,057	2,592	130	681	0
Fin-OMB	47,945	39,675	7,875	395	0	0
Fin.-Debt Svc	15,821	13,095	2,599	127	0	0
Fin-Genl. Acctg	35,504	29,379	5,832	293	0	0
Fin-Auditing	14,263	11,802	2,343	118	0	0
Fin-Grants	13,352	11,049	2,193	110	0	0
Fin.-Tax&Rev. Acctg.	14,566	12,053	2,393	120	0	0
Fin - Cap Impr	5,504	4,555	905	44	0	0
Fin - Policy Develop	6,878	5,693	1,130	55	0	0
ARA Director's Office	14,566	12,053	2,393	120	0	0
ARA Admin Svcs	100,815	83,116	16,498	828	0	373
ARA Strategic Purchasing	165,776	137,206	27,235	1,335	0	0
ARA City Council Admin	14,790	12,241	2,429	120	0	0
ARA 3-1-1	306,307	253,345	50,291	2,465	0	206
ARA Central Payroll	53,310	44,122	8,758	430	0	0
ARA Regulatory Services	187,811	120,069	23,833	1,169	42,121	619
IT - Director	1,311	0	0	535	776	0
IT - Admin & Applications	1,578	0	0	1,372	0	206
IT - Infrastructure	7,154	0	0	2,308	0	4,846
IT - Radio Comm Service	180	0	0	77	0	103
Affirmative Action	2,553	0	0	944	1,196	413
Mayor's Office	176,476	142,587	28,303	1,027	3,219	1,340
Human Resources Dept.	22,431	0	0	1,088	20,312	1,031
Legal Department	72,632	0	0	4,657	65,501	2,474
City Secretary	319	0	0	319	0	0
City Council	4,343	0	0	2,030	2,107	206
City Controller's Office	40,989	0	0	2,113	38,463	413
Municipal Court	8,302	0	0	7,889	0	413
Health Administration	27,937	0	0	3,298	0	24,639
Planning & Development	1,701	0	0	524	1,074	103
PWE - Administration	123,542	0	0	0	123,542	0
HPD - Police Records	3,377	0	0	2,758	0	619
HPD- Inspector General	1,391	0	0	772	0	619
General Services Department	28,128	0	0	6,706	7,298	14,124
HEC	917	0	0	0	814	103



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Admin Svcs**

Receiving Department	Total	Business Office	Mailroom	Payroll	Records Management	Property
Police	581,875	0	0	204,163	125,029	252,683
Fire	257,646	0	0	122,578	11,148	123,920
Municipal Court Judicial	1,616	0	0	1,401	215	0
PWE - All Other	67,480	0	0	15,727	0	51,753
Solid Waste Management	32,382	0	0	18,484	6,888	7,010
Housing and Community	8,214	0	0	64	8,150	0
Library	21,827	0	0	14,697	1,357	5,773
Parks & Recreation	97,274	0	0	24,084	4,735	68,455
Health & Human Services	80,302	0	0	17,239	49,352	13,711
Fin-Econ. Dvpt	34,393	28,466	5,650	277	0	0
Finance - Fleet Management	14,102	11,671	2,317	114	0	0
ARA Ins. Mgmt.	13,886	11,586	2,300	0	0	0
ARA Alarm Permitting	20,293	16,795	3,334	164	0	0
ARA Exec Svcs	121,407	98,009	19,454	954	0	2,990
ARA Mayor's Antigang	20,980	17,364	3,447	169	0	0
ARA-Other	32,827	26,161	5,193	236	0	1,237
Planning & Development	4,038	0	0	2,388	0	1,650
PWE - Houston Transtar	6	0	0	6	0	0
Houston Airport System	52,561	0	0	0	52,561	0
PWE - Water & Sewer	11	0	0	11	0	0
Conv and Ent Optns	2,539	0	0	0	2,229	310
Other	103	0	0	0	0	103
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>3,004,691</b>	<b>1,155,149</b>	<b>229,297</b>	<b>469,032</b>	<b>568,768</b>	<b>582,445</b>



CITY OF HOUSTON, TEXAS  
FY 2011 OMB A-87 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**  
**OMB A87 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>	<b>4,331,302</b>			<b>4,331,302</b>
Nondepartmental - Gen Gov	139,520	10,934	150,454	
Fin-OMB	473	79	552	
Fin-Genl. Acctg	849	69	918	
Fin-Auditing	1,095	139	1,234	
Fin-Grants	417	65	482	
Fin.-Tax&Rev. Acctg.	3,294	177	3,471	
ARA Director's Office	176,928	168,236	345,164	
ARA Admin Svcs	146,264	19,512	165,776	
ARA Strategic Purchasing		654	654	
ARA Central Payroll		2,964	2,964	
IT - Admin & Applications		234,711	234,711	
IT - Infrastructure		1,158	1,158	
IT - Radio Comm Service		508	508	
Affirmative Action		3,280	3,280	
Mayor's Office		7,203	7,203	
Human Resources Dept.		2,837	2,837	
City Controller's Office		1,882	1,882	
<b>Total Allocated Additions:</b>	<b>468,840</b>	<b>454,408</b>	<b>923,248</b>	<b>923,248</b>
<b>Total To Be Allocated:</b>	<b>4,800,142</b>	<b>454,408</b>		<b>5,254,550</b>



**City Of Houston, Texas**  
**OMB A87 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	563,989	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	468,840	468,840	0	0
Reallocate Admin Costs		( 2,048,033)	419,019	1,629,014
1st Allocation	4,800,142	0	982,089	3,818,053
<b>Allocation Step 2</b>				
Inbound- All Others	454,408	454,408	0	0
Reallocate Admin Costs		( 454,408)	92,970	361,438
2nd Allocation	454,408	0	92,970	361,438
<b>Total For 10006500020000 ARA Strategic</b>				
Total Allocated	5,254,550	0	1,075,059	4,179,491



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**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
Nondepartmental - Gen Gov	11,437	1.4565	14,305		14,305		14,305
Fin-Dir. Office	1,036	0.1319	1,296		1,296		1,296
Fin-OMB	55	0.0070	69		69		69
Fin.-Debt Svc	16	0.0020	20		20	2	22
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	465		465		465
ARA Admin Svcs	346	0.0441	433		433		433
ARA Strategic Purchasing	523	0.0666	654		654		654
ARA City Council Admin	53	0.0068	66		66	6	72
ARA 3-1-1	137	0.0174	171		171	17	188
ARA Central Payroll	99	0.0126	124		124	12	136
ARA Regulatory Services	392	0.0499	490		490	47	537
IT - Director	6,873	0.8753	8,596		8,596	829	9,425
IT - Admin & Applications	786	0.1001	983		983	95	1,078
IT - Infrastructure	5,326	0.6783	6,661		6,661	642	7,303
IT - Radio Comm Service	81	0.0103	101		101	10	111
Affirmative Action	407	0.0518	509		509	49	558
Mayor's Office	4,520	0.5756	5,653		5,653	545	6,198
Human Resources Dept.	9,645	1.2283	12,063		12,063	1,163	13,226
Legal Department	4,253	0.5416	5,319		5,319	513	5,832
City Secretary	38	0.0048	48		48	5	53
City Council	1,146	0.1459	1,433		1,433	138	1,571
City Controller's Office	2,395	0.3050	2,995		2,995	289	3,284
Municipal Court Administration	16,323	2.0788	20,416		20,416	1,968	22,384
Health Administration	21,772	2.7727	27,231		27,231	2,625	29,856
Planning & Development Admin	685	0.0872	857		857	83	940
PWE - Administration	52,314	6.6624	65,430		65,430	6,307	71,737



**City Of Houston, Texas**  
**OMB A87 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	2,164		2,164	209	2,373
	HPD - Police Records	95	0.0121	119		119	11	130
	HPD- Inspector General	80	0.0102	100		100	10	110
	General Services Department	33,975	4.3268	42,493		42,493	4,096	46,589
	HEC	1,382	0.1760	1,729		1,729	167	1,896
	Police	78,937	10.0529	98,728		98,728	9,516	108,244
	Fire	65,984	8.4033	82,528		82,528	7,955	90,483
	Municipal Court Judicial	4,639	0.5908	5,802		5,802	559	6,361
	Solid Waste Management	41,858	5.3308	52,353		52,353	5,046	57,399
	Housing and Community Devp.	16,232	2.0672	20,302		20,302	1,957	22,259
	Library	46,169	5.8798	57,745		57,745	5,566	63,311
	Parks & Recreation	65,549	8.3479	81,984		81,984	7,902	89,886
	Health & Human Services	53,061	6.7575	66,365		66,365	6,397	72,762
	Fin-Econ. Dvpt	69	0.0088	86		86	8	94
	ARA Ins. Mgmt.	146	0.0186	183		183	18	201
	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	16	179
	ARA-Other	5,014	0.6386	6,271		6,271	604	6,875
	Planning & Development	1,988	0.2532	2,486		2,486	240	2,726
	CIP S/R Planning	172	0.0219	215		215	21	236
	CIP Sal Rec RE	472	0.0601	590		590	57	647
	CIP S/R Engrg	571	0.0727	714		714	69	783
	CIP S/R Constr.	425	0.0541	532		532	51	583
	CIP S/R Eng/Const	9	0.0011	11		11	1	12
	CIP S/R GeoEnv.	69	0.0088	86		86	8	94
	CIP S/R Other	4	0.0005	5		5		5
	CIP S/R GSD	8	0.0010	10		10	1	11
	Prop & Cas Legal	7,418	0.9447	9,278		9,278	894	10,172
	PWE - Fleet Management	10,943	1.3936	13,687		13,687	1,319	15,006
	Wrkr Comp - HR	2,057	0.2620	2,573		2,573	248	2,821
	Wrkr Comp Legal	11	0.0014	14		14	1	15





**City Of Houston, Texas**  
**OMB A87 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
	HEC Director	27	0.0034	34		34	3	37
	HEC - IT	1,451	0.1848	1,815		1,815	175	1,990
	HEC - 9-1-1 Network	470	0.0599	588		588	57	645
	HEC - Police Call Takers	104	0.0132	130		130	13	143
	PWE-Sign Adm	403	0.0513	504		504	49	553
	PWE-Bldg Insp.	6,978	0.8887	8,728		8,728	841	9,569
	PWE - Stormwater Fund	5,831	0.7426	7,293		7,293	703	7,996
	CABLE TV	986	0.1256	1,233		1,233	119	1,352
	PWE - Houston Transtar	2,047	0.2607	2,560		2,560	247	2,807
	Hurricane Ike Aid & Recovery	738	0.0940	923		923	89	1,012
	TIRZ	455	0.0579	569		569	55	624
	Houston Airport System (HAS)	62,652	7.9790	78,360		78,360	7,553	85,913
	PWE - Water & Sewer System	104,270	13.2795	130,412		130,412	12,565	142,977
	Conv and Ent Optns	12,785	1.6282	15,991		15,991	1,541	17,532
	GSD Parking	1,618	0.2061	2,024		2,024	195	2,219
	Health Benefits Fund	2,818	0.3589	3,525		3,525	340	3,865
	Long Term Disability	84	0.0107	105		105	10	115
	Other	875	0.1114	1,094		1,094	105	1,199
	<b>Sub Total</b>	<b>785,216</b>	<b>100.0000</b>	<b>982,089</b>		<b>982,089</b>	<b>92,970</b>	<b>1,075,059</b>
	<b>TOTAL</b>	<b>785,216</b>	<b>100.0000</b>	<b>982,089</b>		<b>982,089</b>	<b>92,970</b>	<b>1,075,059</b>

Allocation Basis: number of purchase transactions per dept.

Allocation Source: SAP



**City Of Houston, Texas**  
**OMB A87 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	55,186		55,186		55,186
Fin-Genl. Acctg	16	0.8565	32,703		32,703		32,703
IT - Director	6	0.3212	12,264		12,264	1,188	13,452
Mayor's Office	21	1.1242	42,922		42,922	4,159	47,081
Human Resources Dept.	25	1.3383	51,098		51,098	4,951	56,049
Health Administration	15	0.8030	30,659		30,659	2,971	33,630
PWE - Administration	622	33.2979	1,271,318		1,271,318	123,188	1,394,506
CIP Sal Rec PWE Adm	3	0.1606	6,132		6,132	594	6,726
General Services Department	9	0.4818	18,395		18,395	1,782	20,177
HEC	2	0.1071	4,088		4,088	396	4,484
Police	45	2.4090	91,977		91,977	8,912	100,889
Fire	17	0.9101	34,747		34,747	3,367	38,114
Solid Waste Management	221	11.8308	451,708		451,708	43,769	495,477
Housing and Community Devp.	537	28.7473	1,097,588		1,097,588	106,352	1,203,940
Library	43	2.3019	87,889		87,889	8,516	96,405
Parks & Recreation	76	4.0685	155,338		155,338	15,052	170,390
Health & Human Services	6	0.3212	12,264		12,264	1,188	13,452
ARA Ins. Mgmt.	5	0.2677	10,220		10,220	990	11,210
ARA-Other	1	0.0535	2,044		2,044	198	2,242
Planning & Development	1	0.0535	2,044		2,044	198	2,242
CIP Sal Rec RE	2	0.1071	4,088		4,088	396	4,484
Prop & Cas Legal	13	0.6959	26,571		26,571	2,575	29,146
Wrkr Comp - HR	10	0.5353	20,439		20,439	1,980	22,419
PWE-Bldg Insp.	2	0.1071	4,088		4,088	396	4,484
PWE - Stormwater Fund	4	0.2141	8,176		8,176	792	8,968
CABLE TV	1	0.0535	2,044		2,044	198	2,242
Hurricane Ike Aid & Recovery	1	0.0535	2,044		2,044	198	2,242
TIRZ	1	0.0535	2,044		2,044	198	2,242
Houston Airport System (HAS)	81	4.3362	165,558		165,558	16,042	181,600
PWE - Water & Sewer System	18	0.9636	36,791		36,791	3,565	40,356
Conv and Ent Optns	28	1.4989	57,230		57,230	5,545	62,775
Health Benefits Fund	6	0.3212	12,264		12,264	1,188	13,452



**City Of Houston, Texas**  
**OMB A87 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	6,132		6,132	594	6,726
SubTotal	1,868	100.0000	3,818,053		3,818,053	361,438	4,179,491
<b>TOTAL</b>	<b>1,868</b>	<b>100.0000</b>	<b>3,818,053</b>		<b>3,818,053</b>	<b>361,438</b>	<b>4,179,491</b>

Allocation Basis: Number of formal contract type transactions

Allocation Source: Fin. & Adm. - Strategic Purchasing

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
Nondepartmental - Gen Gov	69,491	14,305	55,186
Fin-Dir. Office	1,296	1,296	0
Fin-OMB	69	69	0
Fin.-Debt Svc	22	22	0
Fin-Genl. Acctg	32,968	265	32,703
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	465	465	0
ARA Admin Svcs	433	433	0
ARA Strategic Purchasing	654	654	0
ARA City Council Admin	72	72	0
ARA 3-1-1	188	188	0
ARA Central Payroll	136	136	0
ARA Regulatory Services	537	537	0
IT - Director	22,877	9,425	13,452
IT - Admin & Applications	1,078	1,078	0
IT - Infrastructure	7,303	7,303	0
IT - Radio Comm Service	111	111	0
Affirmative Action	558	558	0
Mayor's Office	53,279	6,198	47,081
Human Resources Dept.	69,275	13,226	56,049
Legal Department	5,832	5,832	0
City Secretary	53	53	0
City Council	1,571	1,571	0
City Controller's Office	3,284	3,284	0
Municipal Court	22,384	22,384	0
Health Administration	63,486	29,856	33,630
Planning & Development	940	940	0
PWE - Administration	1,466,243	71,737	1,394,506
CIP Sal Rec PWE Adm	9,099	2,373	6,726
HPD - Police Records	130	130	0
HPD- Inspector General	110	110	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
General Services Department	66,766	46,589	20,177
HEC	6,380	1,896	4,484
Police	209,133	108,244	100,889
Fire	128,597	90,483	38,114
Municipal Court Judicial	6,361	6,361	0
Solid Waste Management	552,876	57,399	495,477
Housing and Community	1,226,199	22,259	1,203,940
Library	159,716	63,311	96,405
Parks & Recreation	260,276	89,886	170,390
Health & Human Services	86,214	72,762	13,452
Fin-Econ. Dvpt	94	94	0
ARA Ins. Mgmt.	11,411	201	11,210
ARA Alarm Permitting	98	98	0
ARA Exec Svcs	98	98	0
ARA Mayor's Antigang	179	179	0
ARA-Other	9,117	6,875	2,242
Planning & Development	4,968	2,726	2,242
CIP S/R Planning	236	236	0
CIP Sal Rec RE	5,131	647	4,484
CIP S/R Engrg	783	783	0
CIP S/R Constr.	583	583	0
CIP S/R Eng/Const	12	12	0
CIP S/R GeoEnv.	94	94	0
CIP S/R Other	5	5	0
CIP S/R GSD	11	11	0
Prop & Cas Legal	39,318	10,172	29,146
PWE - Fleet Management	15,006	15,006	0
Wrkr Comp - HR	25,240	2,821	22,419
Wrkr Comp Legal	15	15	0
HEC Director	37	37	0
HEC - IT	1,990	1,990	0
HEC - 9-1-1 Network	645	645	0
HEC - Police Call Takers	143	143	0
PWE-Sign Adm	553	553	0
PWE-Bldg Insp.	14,053	9,569	4,484
PWE - Stormwater Fund	16,964	7,996	8,968

All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
CABLE TV	3,594	1,352	2,242
PWE - Houston Transtar	2,807	2,807	0
Hurricane Ike Aid & Recovery	3,254	1,012	2,242
TIRZ	2,866	624	2,242
Houston Airport System	267,513	85,913	181,600
PWE - Water & Sewer	183,333	142,977	40,356
Conv and Ent Opins	80,307	17,532	62,775
GSD Parking	2,219	2,219	0
Health Benefits Fund	17,317	3,865	13,452
Long Term Disability	6,841	115	6,726
Other	1,199	1,199	0
Direct Billed	0	0	0
<b>Total</b>	<b>5,254,550</b>	<b>1,075,059</b>	<b>4,179,491</b>



**SCHEDULE 13.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA City Council Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>289,601</b>			<b>289,601</b>
Nondepartmental - Gen Gov	12,369	972	13,341	
Fin-OMB	279	47	326	
Fin-Genl. Acctg	501	40	541	
Fin-Auditing	73	9	82	
Fin-Grants	28	4	32	
Fin.-Tax&Rev. Acctg.	220	12	232	
ARA Director's Office	15,784	15,009	30,793	
ARA Admin Svcs	13,049	1,741	14,790	
ARA Strategic Purchasing	66	6	72	
ARA Central Payroll		264	264	
IT - Admin & Applications		7,797	7,797	
IT - Infrastructure		684	684	
IT - Radio Comm Service		300	300	
Affirmative Action		236	236	
Mayor's Office		643	643	
Human Resources Dept.		253	253	
City Controller's Office		1,111	1,111	
<b>Total Allocated Additions:</b>	<b>42,369</b>	<b>29,128</b>	<b>71,497</b>	<b>71,497</b>
<b>Total To Be Allocated:</b>	<b>331,970</b>	<b>29,128</b>		<b>361,098</b>





**City Of Houston, Texas**  
**OMB A87 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	42,369	42,369	0
Reallocate Admin Costs		( 42,369)	42,369
1st Allocation	331,970	0	331,970
<b>Allocation Step 2</b>			
Inbound- All Others	29,128	29,128	0
Reallocate Admin Costs		( 29,128)	29,128
2nd Allocation	29,128	0	29,128
<b>Total For 10006500040000 ARA City Council</b>			
Total Allocated	361,098	0	361,098



**City Of Houston, Texas**  
**OMB A87 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	331,970		331,970	29,128	361,098
SubTotal	100	100.0000	331,970		331,970	29,128	361,098
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>331,970</b>		<b>331,970</b>	<b>29,128</b>	<b>361,098</b>

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA City Council Admin**

Receiving Department	Total	Council Svcs
City Council	361,098	361,098
Direct Billed	0	0
<b>Total</b>	<b>361,098</b>	<b>361,098</b>



**SCHEDULE 14.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA 3-1-1**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>4,695,435</b>			<b>4,695,435</b>
Equipment Usage Charge	3,172		3,172	
Nondepartmental - Gen Gov	251,872	19,714	271,586	
Fin-OMB	469	79	548	
Fin-Genl. Acctg	953	75	1,028	
Fin-Auditing	1,187	150	1,337	
Fin-Grants	453	71	524	
Fin.-Tax&Rev. Acctg.	3,571	192	3,763	
ARA Director's Office	326,693	310,643	637,336	
ARA Admin Svcs	270,255	36,052	306,307	
ARA Strategic Purchasing	171	17	188	
ARA Central Payroll		5,472	5,472	
IT - Admin & Applications		29,171	29,171	
IT - Infrastructure		26,941	26,941	
IT - Radio Comm Service		504	504	
Affirmative Action		4,121	4,121	
Mayor's Office		13,300	13,300	
Human Resources Dept.		5,239	5,239	
City Controller's Office		1,867	1,867	
<b>Total Allocated Additions:</b>	<b>858,796</b>	<b>453,608</b>	<b>1,312,404</b>	<b>1,312,404</b>
<b>Total To Be Allocated:</b>	<b>5,554,231</b>	<b>453,608</b>		<b>6,007,839</b>



**City Of Houston, Texas**  
**OMB A87 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	858,796	858,796	0
Reallocate Admin Costs		( 858,796)	858,796
1st Allocation	5,554,231	0	5,554,231
<b>Allocation Step 2</b>			
Inbound- All Others	453,608	453,608	0
Reallocate Admin Costs		( 453,608)	453,608
2nd Allocation	453,608	0	453,608
<b>Total For 10006500080003 ARA 3-1-1</b>			
Total Allocated	6,007,839	0	6,007,839



**City Of Houston, Texas**  
**OMB A87 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	4,206		4,206		4,206
ARA Director's Office	4,361	0.1816	10,085		10,085		10,085
IT - Director	4,234	0.1763	9,791		9,791	802	10,593
Affirmative Action	436	0.0182	1,008		1,008	83	1,091
Mayor's Office	8,345	0.3474	19,297		19,297	1,580	20,877
Human Resources Dept.	8,401	0.3498	19,427		19,427	1,591	21,018
Legal Department	1,781	0.0742	4,118		4,118	337	4,455
City Secretary	2,280	0.0949	5,272		5,272	432	5,704
City Council	4,126	0.1718	9,541		9,541	781	10,322
City Controller's Office	569	0.0237	1,316		1,316	108	1,424
Municipal Court Administration	938,068	39.0551	2,169,226		2,169,226	177,614	2,346,840
Health Administration	52,885	2.2018	122,293		122,293	10,013	132,306
Planning & Development Admin	3,374	0.1405	7,802		7,802	639	8,441
PWE - Administration	296,794	12.3567	686,318		686,318	56,195	742,513
General Services Department	826	0.0344	1,910		1,910	156	2,066
HEC	6,196	0.2580	14,328		14,328	1,173	15,501
Police	189,993	7.9101	439,347		439,347	35,974	475,321
Fire	7,415	0.3087	17,147		17,147	1,404	18,551
Municipal Court Judicial	4,743	0.1975	10,968		10,968	898	11,866
Solid Waste Management	343,615	14.3060	794,589		794,589	65,061	859,650
Housing and Community Devp.	4,356	0.1814	10,073		10,073	825	10,898
Library	3,327	0.1385	7,693		7,693	630	8,323
Parks & Recreation	14,332	0.5967	33,142		33,142	2,714	35,856
Houston Airport System (HAS)	590	0.0246	1,364		1,364	112	1,476
Conv and Ent Optns	1,357	0.0565	3,138		3,138	257	3,395
GSD Parking	40,494	1.6859	93,640		93,640	7,667	101,307
Other	457,176	19.0340	1,057,192		1,057,192	86,562	1,143,754
Sub Total	2,401,893	100.0000	5,554,231		5,554,231	453,608	6,007,839
TOTAL	2,401,893	100.0000	5,554,231		5,554,231	453,608	6,007,839



City Of Houston, Texas  
OMB A87 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  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department ARA 3-1-1**

Receiving Department	Total	Services
Fin-Dir. Office	4,206	4,206
ARA Director's Office	10,085	10,085
IT - Director	10,593	10,593
Affirmative Action	1,091	1,091
Mayor's Office	20,877	20,877
Human Resources Dept.	21,018	21,018
Legal Department	4,455	4,455
City Secretary	5,704	5,704
City Council	10,322	10,322
City Controller's Office	1,424	1,424
Municipal Court	2,346,840	2,346,840
Health Administration	132,306	132,306
Planning & Development	8,441	8,441
PWE - Administration	742,513	742,513
General Services Department	2,066	2,066
HEC	15,501	15,501
Police	475,321	475,321
Fire	18,551	18,551
Municipal Court Judicial	11,866	11,866
Solid Waste Management	859,650	859,650
Housing and Community	10,898	10,898
Library	8,323	8,323
Parks & Recreation	35,856	35,856
Houston Airport System	1,476	1,476
Conv and Ent Optns	3,395	3,395
GSD Parking	101,307	101,307
Other	1,143,754	1,143,754
Direct Billed	0	0
<b>Total</b>	<b>6,007,839</b>	<b>6,007,839</b>



**SCHEDULE 15.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Central Payroll**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>1,318,039</b>			<b>1,318,039</b>
Nondepartmental - Gen Gov	44,831	3,516	48,347	
Fin-OMB	402	68	470	
Fin-Genl. Acctg	721	59	780	
Fin-Auditing	333	42	375	
Fin-Grants	127	20	147	
Fin.-Tax&Rev. Acctg.	1,002	54	1,056	
ARA Director's Office	56,896	54,101	110,997	
ARA Admin Svcs	47,035	6,275	53,310	
ARA Strategic Purchasing	124	12	136	
ARA Central Payroll		953	953	
IT - Admin & Applications		132,557	132,557	
IT - Infrastructure		984	984	
IT - Radio Comm Service		432	432	
Affirmative Action		1,011	1,011	
Mayor's Office		2,316	2,316	
Human Resources Dept.		912	912	
City Controller's Office		1,599	1,599	
<b>Total Allocated Additions:</b>	<b>151,471</b>	<b>204,911</b>	<b>356,382</b>	<b>356,382</b>
<b>Total To Be Allocated:</b>	<b>1,469,510</b>	<b>204,911</b>		<b>1,674,421</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**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
Functional Cost	1,318,039	0	1,318,039
<b>Allocation Step 1</b>			
Inbound- All Others	151,471	151,471	0
Reallocate Admin Costs		( 151,471)	151,471
1st Allocation	1,469,510	0	1,469,510
<b>Allocation Step 2</b>			
Inbound- All Others	204,911	204,911	0
Reallocate Admin Costs		( 204,911)	204,911
2nd Allocation	204,911	0	204,911
<b>Total For 10006500070000 ARA Central Payroll</b>			
Total Allocated	1,674,421	0	1,674,421



**City Of Houston, Texas**  
**OMB A87 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	40	323
Fin-Genl. Acctg	11.70	0.0490	719		719		719
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	14	112
Fin - Policy Develop	2.00	0.0084	123		123	17	140
ARA Director's Office	4.80	0.0201	295		295		295
ARA Admin Svcs	33.10	0.1385	2,035		2,035		2,035
ARA Strategic Purchasing	48.20	0.2017	2,964		2,964		2,964
ARA City Council Admin	4.30	0.0180	264		264		264
ARA 3-1-1	89.00	0.3724	5,472		5,472		5,472
ARA Central Payroll	15.50	0.0649	953		953		953
ARA Regulatory Services	42.18	0.1765	2,594		2,594	365	2,959
IT - Director	19.38	0.0811	1,192		1,192	168	1,360
IT - Admin & Applications	51.50	0.2155	3,167		3,167	446	3,613
IT - Infrastructure	83.33	0.3487	5,124		5,124	722	5,846
IT - Radio Comm Service	3.61	0.0151	222		222	31	253
Affirmative Action	34.10	0.1427	2,097		2,097	295	2,392
Mayor's Office	50.09	0.2096	3,080		3,080	434	3,514
Human Resources Dept.	43.94	0.1839	2,702		2,702	381	3,083
Legal Department	174.48	0.7301	10,728		10,728	1,511	12,239
City Secretary	11.50	0.0481	707		707	100	807
City Council	73.30	0.3067	4,507		4,507	635	5,142
City Controller's Office	76.30	0.3193	4,692		4,692	661	5,353
Municipal Court Administration	313.45	1.3116	19,273		19,273	2,715	21,988
Health Administration	119.78	0.5012	7,365		7,365	1,037	8,402
Planning & Development Admin	18.90	0.0791	1,162		1,162	164	1,326
CIP Sal Rec PWE Adm	20.45	0.0856	1,257		1,257	177	1,434
HPD - Police Records	99.54	0.4165	6,121		6,121	862	6,983



**City Of Houston, Texas**  
**OMB A87 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	1,714		1,714	241	1,955
General Services Department	282.06	1.1802	17,343		17,343	2,443	19,786
HEC	275.60	1.1532	16,946		16,946	2,387	19,333
Police	7,482.91	31.3097	460,110		460,110	64,814	524,924
Fire	4,424.69	18.5140	272,066		272,066	38,325	310,391
Municipal Court Judicial	53.92	0.2256	3,315		3,315	467	3,782
PWE - All Other	573.24	2.3986	35,247		35,247	4,965	40,212
Solid Waste Management	667.22	2.7918	41,026		41,026	5,779	46,805
Housing and Community Devp.	149.17	0.6242	9,172		9,172	1,292	10,464
Library	555.92	2.3261	34,182		34,182	4,815	38,997
Parks & Recreation	982.26	4.1100	60,397		60,397	8,508	68,905
Health & Human Services	1,151.88	4.8198	70,827		70,827	9,977	80,804
Fin-Econ. Dvpt	10.00	0.0418	615		615	87	702
Finance - Fleet Management	4.10	0.0172	252		252	36	288
ARA Ins. Mgmt.	4.07	0.0170	250		250	35	285
ARA Alarm Permitting	5.90	0.0247	363		363	51	414
ARA Exec Svcs	34.43	0.1441	2,117		2,117	298	2,415
ARA Mayor's Antigang	6.10	0.0255	375		375	53	428
ARA-Other	9.19	0.0385	565		565	80	645
Planning & Development	92.24	0.3860	5,672		5,672	799	6,471
CIP S/R Planning	8.07	0.0338	496		496	70	566
CIP Sal Rec RE	36.07	0.1509	2,218		2,218	312	2,530
CIP S/R Engrg	102.97	0.4309	6,331		6,331	892	7,223
CIP S/R Constr.	114.10	0.4774	7,016		7,016	988	8,004
CIP S/R Eng/Const	2.77	0.0116	170		170	24	194
CIP S/R GeoEnv.	9.46	0.0396	582		582	82	664
CIP S/R Other	17.49	0.0732	1,075		1,075	151	1,226
CIP S/R GSD	29.97	0.1254	1,843		1,843	260	2,103
Prop & Cas Legal	27.76	0.1162	1,707		1,707	240	1,947
PWE - Fleet Management	133.47	0.5585	8,207		8,207	1,156	9,363
Wrkr Comp - HR	26.86	0.1124	1,652		1,652	233	1,885
Wrkr Comp Legal	4.79	0.0200	295		295	41	336



**City Of Houston, Texas**  
**OMB A87 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	2,500		2,500	352	2,852
PWE-Bldg Insp.	450.14	1.8835	27,678		27,678	3,899	31,577
PWE - Stormwater Fund	426.25	1.7835	26,209		26,209	3,692	29,901
CABLE TV	9.98	0.0418	614		614	86	700
PWE - Houston Transtar	6.88	0.0288	423		423	60	483
Houston Airport System (HAS)	1,604.75	6.7147	98,673		98,673	13,900	112,573
PWE - Water & Sewer System	2,351.07	9.8375	144,563		144,563	20,364	164,927
Conv and Ent Opins	124.10	0.5193	7,631		7,631	1,075	8,706
GSD Parking	53.91	0.2256	3,315		3,315	467	3,782
Health Benefits Fund	39.28	0.1644	2,415		2,415	340	2,755
<b>SubTotal</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>1,469,510</b>		<b>1,469,510</b>	<b>204,911</b>	<b>1,674,421</b>
<b>TOTAL</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>1,469,510</b>		<b>1,469,510</b>	<b>204,911</b>	<b>1,674,421</b>

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A87 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	323	323
Fin-Genl. Acctg	719	719
Fin-Auditing	289	289
Fin-Grants	271	271
Fin.-Tax&Rev. Acctg.	295	295
Fin - Cap Impr	112	112
Fin - Policy Develop	140	140
ARA Director's Office	295	295
ARA Admin Svcs	2,035	2,035
ARA Strategic Purchasing	2,964	2,964
ARA City Council Admin	264	264
ARA 3-1-1	5,472	5,472
ARA Central Payroll	953	953
ARA Regulatory Services	2,959	2,959
IT - Director	1,360	1,360
IT - Admin & Applications	3,613	3,613
IT - Infrastructure	5,846	5,846
IT - Radio Comm Service	253	253
Affirmative Action	2,392	2,392
Mayor's Office	3,514	3,514
Human Resources Dept.	3,083	3,083
Legal Department	12,239	12,239
City Secretary	807	807
City Council	5,142	5,142
City Controller's Office	5,353	5,353
Municipal Court	21,988	21,988
Health Administration	8,402	8,402
Planning & Development	1,326	1,326
CIP Sal Rec PWE Adm	1,434	1,434
HPD - Police Records	6,983	6,983
HPD- Inspector General	1,955	1,955
General Services Department	19,786	19,786
HEC	19,333	19,333



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
Police	524,924	524,924
Fire	310,391	310,391
Municipal Court Judicial	3,782	3,782
PWE - All Other	40,212	40,212
Solid Waste Management	46,805	46,805
Housing and Community	10,464	10,464
Library	38,997	38,997
Parks & Recreation	68,905	68,905
Health & Human Services	80,804	80,804
Fin-Econ. Dvpt	702	702
Finance - Fleet Management	288	288
ARA Ins. Mgmt.	285	285
ARA Alarm Permitting	414	414
ARA Exec Svcs	2,415	2,415
ARA Mayor's Antigang	428	428
ARA-Other	645	645
Planning & Development	6,471	6,471
CIP S/R Planning	566	566
CIP Sal Rec RE	2,530	2,530
CIP S/R Engrg	7,223	7,223
CIP S/R Constr.	8,004	8,004
CIP S/R Eng/Const	194	194
CIP S/R GeoEnv.	664	664
CIP S/R Other	1,226	1,226
CIP S/R GSD	2,103	2,103
Prop & Cas Legal	1,947	1,947
PWE - Fleet Management	9,363	9,363
Wrkr Comp - HR	1,885	1,885
Wrkr Comp Legal	336	336
PWE-Sign Adm	2,852	2,852
PWE-Bldg Insp.	31,577	31,577
PWE - Stormwater Fund	29,901	29,901
CABLE TV	700	700
PWE - Houston Transtar	483	483
Houston Airport System	112,573	112,573
PWE - Water & Sewer	164,927	164,927



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
Conv and Ent Optns	8,706	8,706
GSD Parking	3,782	3,782
Health Benefits Fund	2,755	2,755
Direct Billed	0	0
<b>Total</b>	<b>1,674,421</b>	<b>1,674,421</b>



**SCHEDULE 16.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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  
OMB A87 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>1,929,841</b>			<b>1,929,841</b>
Building Usage Charge	58,486		58,486	
Nondepartmental - Gen Gov	57,909	4,601	62,510	
Fin-OMB	4,863	817	5,680	
Fin-Genl. Acctg	8,725	712	9,437	
Fin-Auditing	488	62	550	
Fin-Grants	187	29	216	
Fin.-Tax&Rev. Acctg.	1,468	79	1,547	
ARA Admin Svcs	1,184	127	1,311	
ARA Strategic Purchasing	20,860	2,017	22,877	
ARA 3-1-1	9,791	802	10,593	
ARA Central Payroll	1,192	168	1,360	
IT - Director		263,284	263,284	
IT - Admin & Applications		1,510,128	1,510,128	
IT - Infrastructure		490,270	490,270	
Affirmative Action		1,434	1,434	
Mayor's Office		2,896	2,896	
Human Resources Dept.		16,356	16,356	
Legal Department		1,734	1,734	
City Controller's Office		19,349	19,349	
HPD- Inspector General		9,859	9,859	
General Services Department		270,960	270,960	
<b>Total Allocated Additions:</b>	<b>165,153</b>	<b>2,595,684</b>	<b>2,760,837</b>	<b>2,760,837</b>
<b>Total To Be Allocated:</b>	<b>2,094,994</b>	<b>2,595,684</b>		<b>4,690,678</b>



**City Of Houston, Texas**  
**OMB A87 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	54,521	0	54,521
Contractual Svcs	288,291	0	288,291
Other	6,709	0	6,709
<b>Departmental Totals</b>			
Total Expenditures	1,929,841	0	1,929,841
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,929,841	0	1,929,841
<b>Allocation Step 1</b>			
Inbound- All Others	165,153	165,153	0
Reallocate Admin Costs		( 165,153)	165,153
1st Allocation	2,094,994	0	2,094,994
<b>Allocation Step 2</b>			
Inbound- All Others	2,595,684	2,595,684	0
Reallocate Admin Costs		( 2,595,684)	2,595,684
2nd Allocation	2,595,684	0	2,595,684
<b>Total For 10006800010000 IT - Director</b>			
Total Allocated	4,690,678	0	4,690,678



**City Of Houston, Texas**  
**OMB A87 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	263,284		263,284		263,284
IT - Admin & Applications	51	33.3960	699,645		699,645	991,454	1,691,099
IT - Infrastructure	83	54.0367	1,132,065		1,132,065	1,604,230	2,736,295
SubTotal	154	100.0000	2,094,994		2,094,994	2,595,684	4,690,678
TOTAL	154	100.0000	2,094,994		2,094,994	2,595,684	4,690,678

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

Allocation Source: Human Resources



City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department IT - Director

Receiving Department	Total	Dept Admin
IT - Director	263,284	263,284
IT - Admin & Applications	1,691,099	1,691,099
IT - Infrastructure	2,736,295	2,736,295
Direct Billed	0	0
<b>Total</b>	<b>4,690,678</b>	<b>4,690,678</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IT - Admin & Applications**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>6,984,471</b>			<b>6,984,471</b>
Equipment Usage Charge	888		888	
Nondepartmental - Gen Gov	148,034	11,632	159,666	
Fin-OMB	1,697	285	1,982	
Fin-Genl. Acctg	3,156	255	3,411	
Fin-Auditing	1,766	224	1,990	
Fin-Grants	934	146	1,080	
Fin.-Tax&Rev. Acctg.	5,312	286	5,598	
ARA Admin Svcs	1,425	153	1,578	
ARA Strategic Purchasing	983	95	1,078	
ARA Central Payroll	3,167	446	3,613	
IT - Director	699,645	991,454	1,691,099	
IT - Admin & Applications		80,740	80,740	
IT - Infrastructure		8,867	8,867	
Affirmative Action		6,473	6,473	
Mayor's Office		7,696	7,696	
Human Resources Dept.		3,032	3,032	
Legal Department		3,792	3,792	
City Controller's Office		6,753	6,753	
<b>Total Allocated Additions:</b>	<b>867,007</b>	<b>1,122,329</b>	<b>1,989,336</b>	<b>1,989,336</b>
<b>Total To Be Allocated:</b>	<b>7,851,478</b>	<b>1,122,329</b>		<b>8,973,807</b>



**City Of Houston, Texas**  
**OMB A87 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	3,981,807	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	867,007	867,007	0	0	0
Reallocate Admin Costs		( 867,007)	367,719	17,103	482,185
1st Allocation	7,851,478	0	3,330,011	154,889	4,366,578
<b>Allocation Step 2</b>					
Inbound- All Others	1,122,329	1,122,329	0	0	0
Reallocate Admin Costs		( 1,122,329)	476,008	22,140	624,181
2nd Allocation	1,122,329	0	476,008	22,140	624,181
<b>Total For 10006800020000 IT - Admin &amp;</b>					
Total Allocated	8,973,807	0	3,806,019	177,029	4,990,759



**City Of Houston, Texas**  
**OMB A87 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	104,717		104,717		104,717
ARA Director's Office	896	12.8073	426,485		426,485		426,485
ARA Strategic Purchasing	317	4.5312	150,888		150,888		150,888
ARA 3-1-1	49	0.7004	23,323		23,323		23,323
IT - Director	3,103	44.3537	1,476,989		1,476,989		1,476,989
IT - Admin & Applications	14	0.2001	6,664		6,664		6,664
Affirmative Action	23	0.3288	10,948		10,948	4,567	15,515
Mayor's Office	536	7.6615	255,129		255,129	106,442	361,571
Human Resources Dept.	177	2.5300	84,250		84,250	35,150	119,400
Legal Department	94	1.3436	44,743		44,743	18,667	63,410
City Secretary	120	1.7153	57,119		57,119	23,830	80,949
City Council	45	0.6432	21,419		21,419	8,936	30,355
City Controller's Office	117	1.6724	55,691		55,691	23,234	78,925
Municipal Court Administration	44	0.6289	20,943		20,943	8,738	29,681
Health Administration	20	0.2859	9,520		9,520	3,972	13,492
PWE - Administration	43	0.6146	20,467		20,467	8,539	29,006
General Services Department	595	8.5049	283,213		283,213	118,156	401,369
HEC	3	0.0429	1,428		1,428	596	2,024
Police	6	0.0858	2,856		2,856	1,192	4,048
Fire	9	0.1286	4,284		4,284	1,787	6,071
Solid Waste Management	106	1.5152	50,455		50,455	21,050	71,505
Housing and Community Devp.	121	1.7296	57,595		57,595	24,029	81,624
Library	3	0.0429	1,428		1,428	596	2,024
Parks & Recreation	22	0.3145	10,472		10,472	4,369	14,841
Planning & Development	251	3.5878	119,473		119,473	49,845	169,318
Houston Airport System (HAS)	27	0.3859	12,852		12,852	5,362	18,214
Conv and Ent Optns	20	0.2859	9,520		9,520	3,972	13,492
Other	15	0.2144	7,140		7,140	2,979	10,119
<b>Sub Total</b>	<b>6,996</b>	<b>100.0000</b>	<b>3,330,011</b>		<b>3,330,011</b>	<b>476,008</b>	<b>3,806,019</b>
<b>TOTAL</b>	<b>6,996</b>	<b>100.0000</b>	<b>3,330,011</b>		<b>3,330,011</b>	<b>476,008</b>	<b>3,806,019</b>



City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department IT - Admin & Applications

Allocation Basis: IT Application group work hours

Allocation Source: IT dept

**City Of Houston, Texas**  
**OMB A87 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	856		856	122	978
Municipal Court Administration	1	0.5525	856		856	122	978
Health Administration	3	1.6575	2,567		2,567	367	2,934
PWE - Administration	42	23.2044	35,941		35,941	5,137	41,078
Police	1	0.5525	856		856	122	978
Fire	8	4.4199	6,846		6,846	979	7,825
Solid Waste Management	7	3.8674	5,990		5,990	856	6,846
Housing and Community Devp.	5	2.7624	4,279		4,279	612	4,891
Library	1	0.5525	856		856	122	978
Parks & Recreation	5	2.7624	4,279		4,279	612	4,891
Houston Airport System (HAS)	3	1.6575	2,567		2,567	367	2,934
Other	104	57.4585	88,996		88,996	12,722	101,718
<b>SubTotal</b>	<b>181</b>	<b>100.0000</b>	<b>154,889</b>		<b>154,889</b>	<b>22,140</b>	<b>177,029</b>
<b>TOTAL</b>	<b>181</b>	<b>100.0000</b>	<b>154,889</b>		<b>154,889</b>	<b>22,140</b>	<b>177,029</b>

Allocation Basis: IT citizens net count

Allocation Source: IT dept

**City Of Houston, Texas**  
**OMB A87 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	13,646		13,646		13,646
Fin-OMB	17	0.7589	33,139		33,139		33,139
Fin.-Debt Svc	5	0.2232	9,747		9,747	1,565	11,312
Fin-Genl. Acctg	12	0.5357	23,392		23,392		23,392
Fin-Auditing	2	0.0893	3,899		3,899		3,899
Fin-Grants	5	0.2232	9,747		9,747		9,747
Fin.-Tax&Rev. Acctg.	4	0.1786	7,797		7,797		7,797
Fin - Cap Impr	4	0.1786	7,797		7,797	1,252	9,049
Fin - Policy Develop	2	0.0893	3,899		3,899	626	4,525
ARA Director's Office	4	0.1786	7,797		7,797		7,797
ARA Admin Svcs	22	0.9821	42,886		42,886		42,886
ARA Strategic Purchasing	43	1.9196	83,823		83,823		83,823
ARA City Council Admin	4	0.1786	7,797		7,797		7,797
ARA 3-1-1	3	0.1339	5,848		5,848		5,848
ARA Central Payroll	68	3.0357	132,557		132,557		132,557
ARA Regulatory Services	17	0.7589	33,139		33,139	5,322	38,461
IT - Director	17	0.7589	33,139		33,139		33,139
IT - Admin & Applications	38	1.6964	74,076		74,076		74,076
IT - Infrastructure	36	1.6071	70,177		70,177	11,269	81,446
IT - Radio Comm Service	8	0.3571	15,595		15,595	2,504	18,099
Affirmative Action	10	0.4464	19,494		19,494	3,130	22,624
Mayor's Office	8	0.3571	15,595		15,595	2,504	18,099
Human Resources Dept.	43	1.9196	83,823		83,823	13,460	97,283
Legal Department	9	0.4018	17,544		17,544	2,817	20,361
City Secretary	2	0.0893	3,899		3,899	626	4,525
City Controller's Office	67	2.9911	130,607		130,607	20,973	151,580
Municipal Court Administration	35	1.5625	68,228		68,228	10,956	79,184
Health Administration	58	2.5893	113,063		113,063	18,156	131,219
Planning & Development Admin	8	0.3571	15,595		15,595	2,504	18,099
PWE - Administration	5	0.2232	9,747		9,747	1,565	11,312
CIP Sal Rec PWE Adm	9	0.4018	17,544		17,544	2,817	20,361
HPD - Police Records	14	0.6250	27,291		27,291	4,382	31,673



**City Of Houston, Texas**  
**OMB A87 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	15,595		15,595	2,504	18,099
General Services Department	49	2.1875	95,519		95,519	15,338	110,857
HEC	18	0.8036	35,089		35,089	5,635	40,724
Police	400	17.8577	779,747		779,747	125,217	904,964
Fire	115	5.1339	224,177		224,177	35,998	260,175
Municipal Court Judicial	7	0.3125	13,646		13,646	2,191	15,837
PWE - All Other	34	1.5179	66,278		66,278	10,643	76,921
Solid Waste Management	37	1.6518	72,127		72,127	11,582	83,709
Housing and Community Devp.	44	1.9643	85,772		85,772	13,773	99,545
Library	41	1.8304	79,924		79,924	12,834	92,758
Parks & Recreation	120	5.3571	233,924		233,924	37,564	271,488
Health & Human Services	73	3.2589	142,304		142,304	22,851	165,155
Fin-Econ. Dvpt	5	0.2232	9,747		9,747	1,565	11,312
Finance - Fleet Management	4	0.1786	7,797		7,797	1,252	9,049
ARA Ins. Mgmt.	3	0.1339	5,848		5,848	939	6,787
ARA Exec Svcs	4	0.1786	7,797		7,797	1,252	9,049
ARA-Other	12	0.5357	23,392		23,392	3,756	27,148
Planning & Development	3	0.1339	5,848		5,848	939	6,787
CIP Sal Rec RE	1	0.0446	1,949		1,949	313	2,262
CIP S/R Engrg	1	0.0446	1,949		1,949	313	2,262
CIP S/R Constr.	1	0.0446	1,949		1,949	313	2,262
CIP S/R Eng/Const	1	0.0446	1,949		1,949	313	2,262
CIP S/R Other	22	0.9821	42,886		42,886	6,887	49,773
CIP S/R GSD	21	0.9375	40,937		40,937	6,574	47,511
Prop & Cas Legal	1	0.0446	1,949		1,949	313	2,262
PWE - Fleet Management	16	0.7143	31,190		31,190	5,008	36,198
Wrkr Comp - HR	21	0.9375	40,937		40,937	6,574	47,511
PWE-Bldg Insp.	16	0.7143	31,190		31,190	5,008	36,198
PWE - Stormwater Fund	14	0.6250	27,291		27,291	4,382	31,673
CABLE TV	2	0.0893	3,899		3,899	626	4,525
PWE - Houston Transtar	4	0.1786	7,797		7,797	1,252	9,049
Houston Airport System (HAS)	240	10.7143	467,848		467,848	75,127	542,975



**City Of Houston, Texas**  
**OMB A87 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	460,050		460,050	73,875	533,925
Conv and Ent Optns	37	1.6518	72,127		72,127	11,582	83,709
GSD Parking	8	0.3571	15,595		15,595	2,504	18,099
Health Benefits Fund	35	1.5625	68,228		68,228	10,956	79,184
SubTotal	2,240	100.0000	4,366,578		4,366,578	624,181	4,990,759
TOTAL	2,240	100.0000	4,366,578		4,366,578	624,181	4,990,759

Allocation Basis: Number of SAP users

Allocation Source: IT ERP - Mary Ann Grant



**City Of Houston, Texas**  
**OMB A87 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	118,363	104,717	0	13,646
Fin-OMB	33,139	0	0	33,139
Fin.-Debt Svc	11,312	0	0	11,312
Fin-Genl. Acctg	23,392	0	0	23,392
Fin-Auditing	3,899	0	0	3,899
Fin-Grants	9,747	0	0	9,747
Fin.-Tax&Rev. Acclg.	7,797	0	0	7,797
Fin - Cap Impr	9,049	0	0	9,049
Fin - Policy Develop	4,525	0	0	4,525
ARA Director's Office	434,282	426,485	0	7,797
ARA Admin Svcs	42,886	0	0	42,886
ARA Strategic Purchasing	234,711	150,888	0	83,823
ARA City Council Admin	7,797	0	0	7,797
ARA 3-1-1	29,171	23,323	0	5,848
ARA Central Payroll	132,557	0	0	132,557
ARA Regulatory Services	38,461	0	0	38,461
IT - Director	1,510,128	1,476,989	0	33,139
IT - Admin & Applications	80,740	6,664	0	74,076
IT - Infrastructure	81,446	0	0	81,446
IT - Radio Comm Service	18,099	0	0	18,099
Affirmative Action	38,139	15,515	0	22,624
Mayor's Office	379,670	361,571	0	18,099
Human Resources Dept.	216,683	119,400	0	97,283
Legal Department	83,771	63,410	0	20,361
City Secretary	85,474	80,949	0	4,525
City Council	31,333	30,355	978	0
City Controller's Office	230,505	78,925	0	151,580
Municipal Court	109,843	29,681	978	79,184
Health Administration	147,645	13,492	2,934	131,219
Planning & Development	18,099	0	0	18,099
PWE - Administration	81,396	29,006	41,078	11,312
CIP Sal Rec PWE Adm	20,361	0	0	20,361
HPD - Police Records	31,673	0	0	31,673
HPD- Inspector General	18,099	0	0	18,099
General Services Department	512,226	401,369	0	110,857

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Admin & Applications**

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
HEC	42,748	2,024	0	40,724
Police	909,990	4,048	978	904,964
Fire	274,071	6,071	7,825	260,175
Municipal Court Judicial	15,837	0	0	15,837
PWE - All Other	76,921	0	0	76,921
Solid Waste Management	162,060	71,505	6,846	83,709
Housing and Community	186,060	81,624	4,891	99,545
Library	95,760	2,024	978	92,758
Parks & Recreation	291,220	14,841	4,891	271,488
Health & Human Services	165,155	0	0	165,155
Fin-Econ. Dvpt	11,312	0	0	11,312
Finance - Fleet Management	9,049	0	0	9,049
ARA Ins. Mgmt.	6,787	0	0	6,787
ARA Exec Svcs	9,049	0	0	9,049
ARA-Other	27,148	0	0	27,148
Planning & Development	176,105	169,318	0	6,787
CIP Sal Rec RE	2,262	0	0	2,262
CIP S/R Engrg	2,262	0	0	2,262
CIP S/R Constr.	2,262	0	0	2,262
CIP S/R Eng/Const	2,262	0	0	2,262
CIP S/R Other	49,773	0	0	49,773
CIP S/R GSD	47,511	0	0	47,511
Prop & Cas Legal	2,262	0	0	2,262
PWE - Fleet Management	36,198	0	0	36,198
Wrkr Comp - HR	47,511	0	0	47,511
PWE-Bldg Insp.	36,198	0	0	36,198
PWE - Stormwater Fund	31,673	0	0	31,673
CABLE TV	4,525	0	0	4,525
PWE - Houston Transtar	9,049	0	0	9,049
Houston Airport System	564,123	18,214	2,934	542,975
PWE - Water & Sewer	533,925	0	0	533,925
Conv and Ent Optns	97,201	13,492	0	83,709
GSD Parking	18,099	0	0	18,099
Health Benefits Fund	79,184	0	0	79,184
Other	111,837	10,119	101,718	0

City Of Houston, Texas  
OMB A87 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>8,973,807</b>	<b>3,806,019</b>	<b>177,029</b>	<b>4,990,759</b>

**SCHEDULE 18.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	248,683	19,717	268,400	
Fin-OMB	17,720	2,977	20,697	
Fin-Genl. Acctg	34,395	2,740	37,135	
Fin-Auditing	2,084	264	2,348	
Fin-Grants	2,484	390	2,874	
Fin.-Tax&Rev. Acctg.	6,268	337	6,605	
ARA Admin Svcs	6,464	690	7,154	
ARA Strategic Purchasing	6,661	642	7,303	
ARA Central Payroll	5,124	722	5,846	
IT - Director	1,132,065	1,604,230	2,736,295	
IT - Admin & Applications	70,177	11,269	81,446	
IT - Infrastructure		43,395	43,395	
Affirmative Action		16,394	16,394	
Mayor's Office		12,452	12,452	
Human Resources Dept.		4,905	4,905	
City Controller's Office		70,505	70,505	
<b>Total Allocated Additions:</b>	<b>1,646,122</b>	<b>1,791,629</b>	<b>3,437,751</b>	<b>3,437,751</b>
<b>Total To Be Allocated:</b>	<b>9,887,293</b>	<b>1,791,629</b>		<b>11,678,922</b>

**City Of Houston, Texas**  
**OMB A87 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
<b>Functional Cost</b>					
Functional Cost	8,241,171	0	1,703,229	14,388	3,231,061
<b>Allocation Step 1</b>					
Inbound- All Others	1,646,122	1,646,122	0	0	0
Reallocate Admin Costs		( 1,646,122)	340,209	2,874	645,384
1st Allocation	9,887,293	0	2,043,438	17,262	3,876,445
<b>Allocation Step 2</b>					
Inbound- All Others	1,791,629	1,791,629	0	0	0
Reallocate Admin Costs		( 1,791,629)	370,281	3,128	702,431
2nd Allocation	1,791,629	0	370,281	3,128	702,431
<b>Total For 10006800030000 IT - Infrastructure</b>					
Total Allocated	11,078,922	0	2,413,719	20,390	4,578,876

\* - Indicates Disallowed Expenditure



**City Of Houston, Texas**  
**OMB A87 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	7,589	650,066
1st Allocation	45,580	3,904,568
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	8,259	707,530
2nd Allocation	8,259	707,530
<b>Total For 10006800030000 IT - Infrastructure</b>		
Total Allocated	53,839	4,612,098

**City Of Houston, Texas**  
**OMB A87 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	37,395		37,395		37,395
ARA Director's Office	6	6.8500	139,976		139,976		139,976
IT - Director	11	11.4900	234,791		234,791		234,791
Affirmative Action	0	0.4600	9,400		9,400	2,134	11,534
Mayor's Office	2	2.6100	53,334		53,334	12,106	65,440
Human Resources Dept.	3	3.2700	66,820		66,820	15,167	81,987
Legal Department	1	1.3400	27,382		27,382	6,215	33,597
City Secretary	0	0.1700	3,474		3,474	789	4,263
City Council	1	1.1700	23,908		23,908	5,427	29,335
City Controller's Office	0	0.7900	16,143		16,143	3,664	19,807
Municipal Court Administration	2	2.5300	51,699		51,699	11,735	63,434
Health Administration	13	13.1500	268,712		268,712	60,995	329,707
Planning & Development Admin	2	2.4000	49,043		49,043	11,132	60,175
PWE - Administration	15	15.8100	323,067		323,067	73,331	396,398
General Services Department	2	2.5200	51,495		51,495	11,689	63,184
HEC	0	0.9100	18,595		18,595	4,221	22,816
Police	14	14.4300	294,868		294,868	66,932	361,800
Fire	6	6.5600	134,050		134,050	30,428	164,478
Solid Waste Management	2	2.0200	41,277		41,277	9,370	50,647
Housing and Community Devp.	0	0.9600	19,617		19,617	4,453	24,070
Library	2	2.4300	49,656		49,656	11,271	60,927
Parks & Recreation	2	2.3400	47,816		47,816	10,854	58,670
Houston Airport System (HAS)	3	3.2600	66,616		66,616	15,121	81,737
Conv and Ent Optns	0	0.7000	14,304		14,304	3,247	17,551
<b>SubTotal</b>	<b>100</b>	<b>100.0000</b>	<b>2,043,438</b>		<b>2,043,438</b>	<b>370,281</b>	<b>2,413,719</b>
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>2,043,438</b>		<b>2,043,438</b>	<b>370,281</b>	<b>2,413,719</b>

Allocation Basis: IT HEAT tickets percentage per dept

Allocation Source: IT Dept





**City Of Houston, Texas**  
**OMB A87 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	94		94		94
ARA Director's Office	256	1.4575	252		252		252
ARA 3-1-1	115	0.6547	113		113		113
IT - Director	1,086	6.1831	1,067		1,067		1,067
IT - Admin & Applications	21	0.1196	21		21		21
Affirmative Action	40	0.2277	39		39	8	47
Mayor's Office	235	1.3380	231		231	46	277
Human Resources Dept.	166	0.9451	163		163	32	195
Legal Department	227	1.2924	223		223	44	267
City Secretary	12	0.0683	12		12	2	14
City Council	131	0.7458	129		129	26	155
City Controller's Office	121	0.6889	119		119	24	143
Municipal Court Administration	746	4.2473	733		733	146	879
Health Administration	1,596	9.0868	1,569		1,569	312	1,881
Planning & Development Admin	222	1.2639	218		218	43	261
PWE - Administration	3,521	20.0467	3,460		3,460	689	4,149
General Services Department	195	1.1102	192		192	38	230
HEC	404	2.3002	397		397	79	476
Police	239	1.3607	235		235	47	282
Fire	4,106	23.3775	4,036		4,036	803	4,839
Municipal Court Judicial	45	0.2562	44		44	9	53
Solid Waste Management	274	1.5600	269		269	54	323
Housing and Community Devp.	182	1.0362	179		179	36	215
Library	771	4.3897	758		758	151	909
Parks & Recreation	385	2.1920	378		378	75	453
PWE-Bldg Insp.	540	3.0745	531		531	106	637
Houston Airport System (HAS)	1,684	9.5878	1,655		1,655	329	1,984
Conv and Ent Opns	148	0.8426	145		145	29	174
<b>SubTotal</b>	<b>17,564</b>	<b>100.0000</b>	<b>17,262</b>		<b>17,262</b>	<b>3,128</b>	<b>20,390</b>
<b>TOTAL</b>	<b>17,564</b>	<b>100.0000</b>	<b>17,262</b>		<b>17,262</b>	<b>3,128</b>	<b>20,390</b>

City Of Houston, Texas  
OMB A87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

## Activity - NW Data &amp; Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.5466	21,188		21,188		21,188
ARA Director's Office	256	1.4575	56,500		56,500		56,500
ARA 3-1-1	115	0.6547	25,381		25,381		25,381
IT - Director	1,086	6.1831	239,685		239,685		239,685
IT - Admin & Applications	21	0.1196	4,635		4,635		4,635
Affirmative Action	40	0.2277	8,828		8,828	1,757	10,585
Mayor's Office	235	1.3380	51,865		51,865	10,323	62,188
Human Resources Dept.	166	0.9451	36,637		36,637	7,292	43,929
Legal Department	227	1.2924	50,100		50,100	9,972	60,072
City Secretary	12	0.0683	2,648		2,648	527	3,175
City Council	131	0.7458	28,912		28,912	5,755	34,667
City Controller's Office	121	0.6889	26,705		26,705	5,315	32,020
Municipal Court Administration	746	4.2473	164,645		164,645	32,771	197,416
Health Administration	1,596	9.0868	352,244		352,244	70,111	422,355
Planning & Development Admin	222	1.2639	48,996		48,996	9,752	58,748
PWE - Administration	3,521	20.0467	777,099		777,099	154,675	931,774
General Services Department	195	1.1102	43,037		43,037	8,566	51,603
HEC	404	2.3002	89,164		89,164	17,747	106,911
Police	239	1.3607	52,748		52,748	10,499	63,247
Fire	4,106	23.3775	906,211		906,211	180,376	1,086,587
Municipal Court Judicial	45	0.2562	9,932		9,932	1,977	11,909
Solid Waste Management	274	1.5600	60,473		60,473	12,037	72,510
Housing and Community Devp.	182	1.0362	40,168		40,168	7,995	48,163
Library	771	4.3897	170,163		170,163	33,870	204,033
Parks & Recreation	385	2.1920	84,971		84,971	16,913	101,884
PWE-Bldg Insp.	540	3.0745	119,180		119,180	23,722	142,902
Houston Airport System (HAS)	1,684	9.5878	371,666		371,666	73,977	445,643
Conv and Ent Optns	148	0.8426	32,664		32,664	6,502	39,166
Sub Total	17,564	100.0000	3,876,445		3,876,445	702,431	4,578,876
TOTAL	17,564	100.0000	3,876,445		3,876,445	702,431	4,578,876

**City Of Houston, Texas**  
**OMB A87 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**  
**OMB A87 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	249		249		249
ARA Director's Office	256	1.4575	664		664		664
ARA 3-1-1	115	0.6547	298		298		298
IT - Director	1,086	6.1831	2,818		2,818		2,818
IT - Admin & Applications	21	0.1196	54		54		54
Affirmative Action	40	0.2277	104		104	21	125
Mayor's Office	235	1.3380	610		610	121	731
Human Resources Dept.	166	0.9451	431		431	86	517
Legal Department	227	1.2924	589		589	117	706
City Secretary	12	0.0683	31		31	6	37
City Council	131	0.7458	340		340	68	408
City Controller's Office	121	0.6889	314		314	62	376
Municipal Court Administration	746	4.2473	1,936		1,936	385	2,321
Health Administration	1,596	9.0868	4,142		4,142	824	4,966
Planning & Development Admin	222	1.2639	576		576	115	691
PWE - Administration	3,521	20.0467	9,137		9,137	1,819	10,956
General Services Department	195	1.1102	506		506	101	607
HEC	404	2.3002	1,048		1,048	209	1,257
Police	239	1.3607	620		620	123	743
Fire	4,106	23.3775	10,658		10,658	2,121	12,779
Municipal Court Judicial	45	0.2562	117		117	23	140
Solid Waste Management	274	1.5600	711		711	142	853
Housing and Community Devp.	182	1.0362	472		472	94	566
Library	771	4.3897	2,001		2,001	398	2,399
Parks & Recreation	385	2.1920	999		999	199	1,198
PWE-Bldg Insp.	540	3.0745	1,401		1,401	279	1,680
Houston Airport System (HAS)	1,684	9.5878	4,370		4,370	870	5,240
Conv and Ent Opts	148	0.8426	384		384	76	460
<b>SubTotal</b>	<b>17,564</b>	<b>100.0000</b>	<b>45,580</b>		<b>45,580</b>	<b>8,259</b>	<b>53,839</b>
<b>TOTAL</b>	<b>17,564</b>	<b>100.0000</b>	<b>45,580</b>		<b>45,580</b>	<b>8,259</b>	<b>53,839</b>

**City Of Houston, Texas**  
**OMB A87 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**  
**OMB A87 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	32.3749	1,264,119		1,264,119		1,264,119
Fin-Dir. Office	4,957	0.1271	4,963		4,963		4,963
Fin-OMB	483	0.0124	484		484		484
Fin.-Debt Svc	418	0.0107	418		418	116	534
Fin-Genl. Acctg	2,003	0.0514	2,005		2,005		2,005
Fin-Auditing	300	0.0077	300		300		300
Fin-Grants	374	0.0096	374		374		374
Fin.-Tax&Rev. Acctg.	2,713	0.0696	2,716		2,716		2,716
Fin - Cap Impr	443	0.0114	443		443	123	566
Fin - Policy Develop	275	0.0071	275		275	76	351
ARA Director's Office	2,291	0.0587	2,294		2,294		2,294
ARA Admin Svcs	3,395	0.0870	3,399		3,399		3,399
ARA Strategic Purchasing	1,157	0.0297	1,158		1,158		1,158
ARA City Council Admin	683	0.0175	684		684		684
ARA 3-1-1	1,148	0.0294	1,149		1,149		1,149
ARA Central Payroll	983	0.0252	984		984		984
ARA Regulatory Services	4,589	0.1177	4,594		4,594	1,269	5,863
IT - Director	11,896	0.3050	11,909		11,909		11,909
IT - Admin & Applications	4,152	0.1065	4,157		4,157		4,157
IT - Infrastructure	43,347	1.1114	43,395		43,395		43,395
IT - Radio Comm Service	727	0.0186	728		728	201	929
Affirmative Action	3,368	0.0864	3,372		3,372	932	4,304
Mayor's Office	18,758	0.4809	18,779		18,779	5,189	23,968
Human Resources Dept.	72,101	1.8486	72,181		72,181	19,946	92,127
Legal Department	12,491	0.3203	12,505		12,505	3,455	15,960
City Secretary	1,605	0.0412	1,607		1,607	444	2,051
City Council	12,492	0.3203	12,506		12,506	3,456	15,962
City Controller's Office	21,973	0.5634	21,997		21,997	6,078	28,075
Health Administration	49,586	1.2714	49,641		49,641	13,717	63,358
Planning & Development Admin	1,626	0.0417	1,628		1,628	450	2,078
PWE - Administration	250,792	6.4302	251,071		251,071	69,378	320,449
CIP Sal Rec PWE Adm	6,373	0.1634	6,380		6,380	1,763	8,143



**City Of Houston, Texas**  
**OMB A87 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
HPD - Police Records	2,632	0.0675	2,635		2,635	728	3,363
HPD- Inspector General	1,156	0.0296	1,157		1,157	320	1,477
General Services Department	54,717	1.4029	54,778		54,778	15,137	69,915
Police	284,203	7.2868	284,519		284,519	78,620	363,139
Fire	386,553	9.9110	386,983		386,983	106,937	493,920
Solid Waste Management	78,450	2.0114	78,537		78,537	21,702	100,239
Housing and Community Devp.	36,501	0.9359	36,542		36,542	10,097	46,639
Library	72,876	1.8685	72,957		72,957	20,160	93,117
Parks & Recreation	153,835	3.9443	154,006		154,006	42,556	196,562
Health & Human Services	184,411	4.7282	184,616		184,616	51,014	235,630
Fin-Econ. Dvpt	658	0.0169	659		659	182	841
Finance - Fleet Management	250	0.0064	250		250	69	319
ARA Ins. Mgmt.	775	0.0199	776		776	214	990
ARA Alarm Permitting	435	0.0112	435		435	120	555
ARA Exec Svcs	849	0.0218	850		850	235	1,085
ARA Mayor's Antligang	532	0.0136	533		533	147	680
ARA-Other	18,960	0.4861	18,981		18,981	5,245	24,226
Planning & Development	11,071	0.2839	11,083		11,083	3,063	14,146
CIP S/R Planning	680	0.0174	681		681	188	869
CIP Sal Rec RE	2,090	0.0536	2,092		2,092	578	2,670
CIP S/R Engrg	19,148	0.4909	19,169		19,169	5,297	24,466
CIP S/R Constr.	11,193	0.2870	11,205		11,205	3,096	14,301
CIP S/R Eng/Const	349	0.0089	349		349	97	446
CIP S/R GeoEnv.	1,968	0.0505	1,970		1,970	544	2,514
CIP S/R Other	77	0.0020	77		77	21	98
CIP S/R GSD	3,192	0.0818	3,196		3,196	883	4,079
Prop & Cas Legal	9,920	0.2543	9,931		9,931	2,744	12,675
PWE - Fleet Management	21,992	0.5639	22,016		22,016	6,084	28,100
Wrkr Comp - HR	18,686	0.4791	18,707		18,707	5,169	23,876
Wrkr Comp Legal	970	0.0249	971		971	268	1,239
PWE-Sign Adm	5,738	0.1471	5,744		5,744	1,587	7,331
PWE-Bldg Insp.	30,428	0.7802	30,462		30,462	8,417	38,879



**City Of Houston, Texas**  
**OMB A87 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	0.4873	19,025		19,025	5,257	24,282
CABLE TV	3,152	0.0808	3,156		3,156	872	4,028
PWE - Houston Transtar	5,053	0.1296	5,059		5,059	1,398	6,457
Houston Airport System (HAS)	175,554	4.5011	175,749		175,749	48,564	224,313
PWE - Water & Sewer System	279,021	7.1540	279,331		279,331	77,187	356,518
Conv and Ent Optns	34,382	0.8815	34,420		34,420	9,511	43,931
GSD Parking	3,439	0.0882	3,443		3,443	951	4,394
Health Benefits Fund	164,806	4.2255	164,989		164,989	45,591	210,580
Long Term Disability	314	0.0081	314		314	87	401
SubTotal	3,900,230	100.0000	3,904,568		3,904,568	707,530	4,612,098
TOTAL	3,900,230	100.0000	3,904,568		3,904,568	707,530	4,612,098

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A87 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	1,264,119	0	0	0	0	1,264,119
Fin-Dir. Office	63,889	37,395	94	21,188	249	4,963
Fin-OMB	484	0	0	0	0	484
Fin.-Debt Svc	534	0	0	0	0	534
Fin-Genl. Acctg	2,005	0	0	0	0	2,005
Fin-Auditing	300	0	0	0	0	300
Fin-Grants	374	0	0	0	0	374
Fin.-Tax&Rev. Acctg.	2,716	0	0	0	0	2,716
Fin - Cap Impr	566	0	0	0	0	566
Fin - Policy Develop	351	0	0	0	0	351
ARA Director's Office	199,686	139,976	252	56,500	664	2,294
ARA Admin Svcs	3,399	0	0	0	0	3,399
ARA Strategic Purchasing	1,158	0	0	0	0	1,158
ARA City Council Admin	684	0	0	0	0	684
ARA 3-1-1	26,941	0	113	25,381	298	1,149
ARA Central Payroll	984	0	0	0	0	984
ARA Regulatory Services	5,863	0	0	0	0	5,863
IT - Director	490,270	234,791	1,067	239,685	2,818	11,909
IT - Admin & Applications	8,867	0	21	4,635	54	4,157
IT - Infrastructure	43,395	0	0	0	0	43,395
IT - Radio Comm Service	929	0	0	0	0	929
Affirmative Action	26,595	11,534	47	10,585	125	4,304
Mayor's Office	152,604	65,440	277	62,188	731	23,968
Human Resources Dept.	218,755	81,987	195	43,929	517	92,127
Legal Department	110,602	33,597	267	60,072	706	15,960
City Secretary	9,540	4,263	14	3,175	37	2,051
City Council	80,527	29,335	155	34,667	408	15,962
City Controller's Office	80,421	19,807	143	32,020	376	28,075
Municipal Court	264,050	63,434	879	197,416	2,321	0
Health Administration	822,267	329,707	1,881	422,355	4,966	63,358
Planning & Development	121,953	60,175	261	58,748	691	2,078
PWE - Administration	1,663,726	396,398	4,149	931,774	10,956	320,449
CIP Sal Rec PWE Adm	8,143	0	0	0	0	8,143
HPD - Police Records	3,363	0	0	0	0	3,363
HPD- Inspector General	1,477	0	0	0	0	1,477



**City Of Houston, Texas**  
**OMB A87 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	185,539	63,184	230	51,603	607	69,915
HEC	131,460	22,816	476	106,911	1,257	0
Police	789,211	361,800	282	63,247	743	363,139
Fire	1,762,603	164,478	4,839	1,086,587	12,779	493,920
Municipal Court Judicial	12,102	0	53	11,909	140	0
Solid Waste Management	224,572	50,647	323	72,510	853	100,239
Housing and Community	119,853	24,070	215	48,163	566	46,839
Library	361,385	60,927	909	204,033	2,399	93,117
Parks & Recreation	358,767	58,670	453	101,884	1,198	196,562
Health & Human Services	235,630	0	0	0	0	235,630
Fin-Econ. Dvpt	841	0	0	0	0	841
Finance - Fleet Management	319	0	0	0	0	319
ARA Ins. Mgmt.	990	0	0	0	0	990
ARA Alarm Permilting	555	0	0	0	0	555
ARA Exec Svcs	1,085	0	0	0	0	1,085
ARA Mayor's Antigang	680	0	0	0	0	680
ARA-Other	24,226	0	0	0	0	24,226
Planning & Development	14,146	0	0	0	0	14,146
CIP S/R Planning	869	0	0	0	0	869
CIP Sal Rec RE	2,670	0	0	0	0	2,670
CIP S/R Engrg	24,466	0	0	0	0	24,466
CIP S/R Constr.	14,301	0	0	0	0	14,301
CIP S/R Eng/Const	446	0	0	0	0	446
CIP S/R GeoEnv.	2,514	0	0	0	0	2,514
CIP S/R Other	98	0	0	0	0	98
CIP S/R GSD	4,079	0	0	0	0	4,079
Prop & Cas Legal	12,675	0	0	0	0	12,675
PWE - Fleet Management	28,100	0	0	0	0	28,100
Wrkr Comp - HR	23,876	0	0	0	0	23,876
Wrkr Comp Legal	1,239	0	0	0	0	1,239
PWE-Sign Adm	7,331	0	0	0	0	7,331
PWE-Bldg Insp.	184,098	0	637	142,902	1,680	38,879
PWE - Stormwater Fund	24,282	0	0	0	0	24,282
CABLE TV	4,028	0	0	0	0	4,028
PWE - Houston Transtar	6,457	0	0	0	0	6,457
Houston Airport System	758,917	81,737	1,984	445,643	5,240	224,313



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Infrastructure**

Receiving Department	Total	Client Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Optns
PWE - Water & Sewer	356,518	0	0	0	0	356,518
Conv and Ent Opns	101,282	17,551	174	39,166	460	43,931
GSD Parking	4,394	0	0	0	0	4,394
Health Benefits Fund	210,580	0	0	0	0	210,580
Long Term Disability	401	0	0	0	0	401
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>11,678,922</b>	<b>2,413,719</b>	<b>20,390</b>	<b>4,578,876</b>	<b>53,839</b>	<b>4,612,098</b>

**SCHEDULE 19.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department IT - Radio Comm Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	331,348			331,348
Capital Outlay	( 6,051)			
Total Deductions:	( 6,051)			( 6,051)
Equipment Usage Charge	404		404	
Nondepartmental - Gen Gov	8,339	657	8,996	
Fin-OMB	297	50	347	
Fin-Genl. Acctg	589	46	635	
Fin-Auditing	84	11	95	
Fin-Grants	47	7	54	
Fin.-Tax&Rev. Acctg.	252	14	266	
ARA Admin Svcs	163	17	180	
ARA Strategic Purchasing	101	10	111	
ARA Central Payroll	222	31	253	
IT - Admin & Applications	15,595	2,504	18,099	
IT - Infrastructure	728	201	929	
Affirmative Action		340	340	
Mayor's Office		539	539	
Human Resources Dept.		213	213	
City Controller's Office		1,182	1,182	
Total Allocated Additions:	<u>26,821</u>	<u>5,822</u>	<u>32,643</u>	<u>32,643</u>
Total To Be Allocated:	<u><u>352,118</u></u>	<u><u>5,822</u></u>		<u><u>357,940</u></u>

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Radio Comm Service**

	Total	General & Adm'n	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	26,821	26,821	0
Reallocate Admin Costs		( 26,821)	26,821
1st Allocation	352,118	0	352,118
<b>Allocation Step 2</b>			
Inbound- All Others	5,822	5,822	0
Reallocate Admin Costs		( 5,822)	5,822
2nd Allocation	5,822	0	5,822
<b>Total For 10006800050000 IT - Radio Comm</b>			
Total Allocated	357,940	0	357,940



**City Of Houston, Texas**  
**OMB A87 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	2,176		2,176		2,176
Fin-OMB	483	0.0602	212		212		212
Fin.-Debt Svc	418	0.0521	184		184	3	187
Fin-Genl. Acctg	2,003	0.2498	879		879		879
Fin-Auditing	300	0.0374	132		132		132
Fin-Grants	374	0.0466	164		164		164
Fin.-Tax&Rev. Acctg.	2,713	0.3383	1,191		1,191		1,191
Fin - Cap Impr	443	0.0552	195		195	3	198
Fin - Policy Develop	275	0.0343	121		121	2	123
ARA Director's Office	2,291	0.2857	1,006		1,006		1,006
ARA Admin Svcs	3,395	0.4233	1,491		1,491		1,491
ARA Strategic Purchasing	1,157	0.1443	508		508		508
ARA City Council Admin	683	0.0852	300		300		300
ARA 3-1-1	1,148	0.1431	504		504		504
ARA Central Payroll	983	0.1226	432		432		432
ARA Regulatory Services	4,589	0.5722	2,015		2,015	34	2,049
Mayor's Office	18,758	2.3390	8,236		8,236	140	8,376
Human Resources Dept.	72,101	8.9905	31,657		31,657	537	32,194
Legal Department	12,491	1.5575	5,484		5,484	93	5,577
City Secretary	1,605	0.2001	705		705	12	717
City Council	12,492	1.5577	5,485		5,485	93	5,578
City Controller's Office	21,973	2.7399	9,648		9,648	164	9,812
Health Administration	49,586	6.1831	21,772		21,772	369	22,141
General Services Department	54,717	6.8229	24,025		24,025	408	24,433
Solid Waste Management	78,450	9.7822	34,445		34,445	584	35,029
Housing and Community Devp.	36,501	4.5514	16,026		16,026	272	16,298
Parks & Recreation	153,835	19.1823	67,544		67,544	1,146	68,690
Health & Human Services	184,411	22.9951	80,967		80,967	1,375	82,342
Fin-Econ. Dvpt	658	0.0820	289		289	5	294
Finance - Fleet Management	250	0.0312	110		110	2	112
ARA Ins. Mgmt.	775	0.0966	340		340	6	346
ARA Alarm Permitting	435	0.0542	191		191	3	194



**City Of Houston, Texas**  
**OMB A87 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	373		373	6	379
ARA Mayor's Antigang	532	0.0663	234		234	4	238
ARA-Other	18,960	2.3642	8,325		8,325	141	8,466
PWE - Fleet Management	21,992	2.7423	9,656		9,656	164	9,820
Conv and Ent Optns	34,382	4.2872	15,096		15,096	256	15,352
SubTotal	801,965	100.0000	352,118		352,118	5,822	357,940
TOTAL	801,965	100.0000	352,118		352,118	5,822	357,940

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Radio Comm Service**

Receiving Department	Total	Services
Fin-Dir. Office	2,176	2,176
Fin-OMB	212	212
Fin.-Debt Svc	187	187
Fin-Genl. Acctg	879	879
Fin-Auditing	132	132
Fin-Grants	164	164
Fin.-Tax&Rev. Acctg.	1,191	1,191
Fin - Cap Impr	198	198
Fin - Policy Develop	123	123
ARA Director's Office	1,006	1,006
ARA Admin Svcs	1,491	1,491
ARA Strategic Purchasing	508	508
ARA City Council Admin	300	300
ARA 3-1-1	504	504
ARA Central Payroll	432	432
ARA Regulatory Services	2,049	2,049
Mayor's Office	8,376	8,376
Human Resources Dept.	32,194	32,194
Legal Department	5,577	5,577
City Secretary	717	717
City Council	5,578	5,578
City Controller's Office	9,812	9,812
Health Administration	22,141	22,141
General Services Department	24,433	24,433
Solid Waste Management	35,029	35,029
Housing and Community	16,298	16,298
Parks & Recreation	68,690	68,690
Health & Human Services	82,342	82,342
Fin-Econ. Dvpt	294	294
Finance - Fleet Management	112	112
ARA Ins. Mgmt.	346	346
ARA Alarm Permitting	194	194
ARA Exec Svcs	379	379
ARA Mayor's Antigang	238	238
ARA-Other	8,466	8,466

City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department IT - Radio Comm Service

Receiving Department	Total	Services
PWE - Fleet Management	9,820	9,820
Conv and Ent Oplns	15,352	15,352
Direct Billed	0	0
<b>Total</b>	<b>357,940</b>	<b>357,940</b>

**SCHEDULE 20.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**AFFIRMATIVE ACTION**  
**NATURE AND EXTENT OF SERVICES**

The Mayor's Office of Affirmative Action and Contract Compliance provides technical assistance to the Minority/Women/Disadvantaged Business Enterprise Program (M/W/DBE), serves as an advocate for persons with disabilities, administers city ordinances that equalize opportunities for M/W/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  
OMB A87 Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department Affirmative Action**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,310,719			2,310,719
Transfers	( 9,733)			
Total Deductions:	( 9,733)			( 9,733)
Equipment Usage Charge	3,169		3,169	
Nondepartmental - Gen Gov	97,791	7,673	105,464	
Fin-OMB	1,377	231	1,608	
Fin-Genl. Acctg	2,692	213	2,905	
Fin-Auditing	582	74	656	
Fin-Grants	222	35	257	
Fin.-Tax&Rev. Acctg.	1,750	94	1,844	
ARA Admin Svcs	2,307	246	2,553	
ARA Strategic Purchasing	509	49	558	
ARA 3-1-1	1,008	83	1,091	
ARA Central Payroll	2,097	295	2,392	
IT - Admin & Applications	30,442	7,697	38,139	
IT - Infrastructure	21,743	4,852	26,595	
Affirmative Action		1,874	1,874	
Mayor's Office		5,096	5,096	
Human Resources Dept.		4,830	4,830	
Legal Department		9,209	9,209	
City Controller's Office		5,478	5,478	
HPD- Inspector General		9,859	9,859	
Total Allocated Additions:	<u>165,689</u>	<u>57,888</u>	<u>223,577</u>	<u>223,577</u>
Total To Be Allocated:	<u><u>2,466,675</u></u>	<u><u>57,888</u></u>		<u><u>2,524,563</u></u>

**City Of Houston, Texas**  
**OMB A87 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	165,689	165,689	0	0
Reallocate Admin Costs		( 165,689)	141,034	24,655
1st Allocation	2,466,875	0	2,099,633	367,042
<b>Allocation Step 2</b>				
Inbound- All Others	57,888	57,888	0	0
Reallocate Admin Costs		( 57,888)	49,274	8,614
2nd Allocation	57,888	0	49,274	8,614
<b>Total For 10005100010000 Affirmative Action</b>				
Total Allocated	2,524,563	0	2,148,907	375,656



**City Of Houston, Texas**  
**OMB A87 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	44,163		44,163		44,163
Fin-Dir. Office	840,093	0.0235	493		493		493
Fin-OMB	1,371,778	0.0383	805		805		805
Fin.-Debt Svc	440,525	0.0123	258		258	6	264
Fin-Genl. Acctg	3,042,087	0.0850	1,784		1,784		1,784
Fin-Auditing	336,395	0.0094	197		197		197
Fin-Grants	272,807	0.0076	160		160		160
Fin.-Tax&Rev. Acctg.	1,159,857	0.0324	680		680		680
Fin - Cap Impr	172,256	0.0048	101		101	2	103
Fin - Policy Develop	164,716	0.0046	97		97	2	99
ARA Director's Office	1,009,076	0.0282	592		592		592
ARA Admin Svcs	2,488,790	0.0695	1,460		1,460		1,460
ARA Strategic Purchasing	4,331,302	0.1210	2,540		2,540		2,540
ARA City Council Admin	289,601	0.0081	170		170		170
ARA 3-1-1	4,695,435	0.1312	2,754		2,754		2,754
ARA Central Payroll	1,318,039	0.0368	773		773		773
ARA Regulatory Services	2,837,498	0.0793	1,664		1,664	41	1,705
IT - Director	1,937,035	0.0541	1,136		1,136		1,136
IT - Admin & Applications	9,687,166	0.2706	5,682		5,682		5,682
IT - Infrastructure	25,768,307	0.7198	15,114		15,114		15,114
IT - Radio Comm Service	486,060	0.0136	285		285		285
Affirmative Action	2,300,986	0.0643	1,350		1,350		1,350
Mayor's Office	20,027,072	0.5595	11,747		11,747	287	12,034
Human Resources Dept.	2,730,717	0.0763	1,602		1,602	39	1,641
Legal Department	15,985,327	0.4466	9,376		9,376	229	9,605
City Secretary	660,977	0.0185	388		388	9	397
City Council	5,095,662	0.1423	2,989		2,989	73	3,062
City Controller's Office	7,111,095	0.1986	4,171		4,171	102	4,273
Municipal Court Administration	22,336,138	0.6240	13,101		13,101	320	13,421
Health Administration	12,608,916	0.3522	7,396		7,396	180	7,576
Planning & Development Admin	1,768,145	0.0494	1,037		1,037	25	1,062
CIP Sal Rec PWE Adm	2,483,384	0.0694	1,457		1,457	36	1,493



**City Of Houston, Texas**  
**OMB A87 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	2,939		2,939	72	3,011
HPD- Inspector General	2,795,545	0.0781	1,640		1,640	40	1,680
General Services Department	244,928,939	6.8421	143,659		143,659	3,505	147,164
HEC	21,378,473	0.5972	12,539		12,539	306	12,845
Police	734,671,736	20.5227	430,908		430,908	10,513	441,421
Fire	428,794,320	11.9784	251,502		251,502	6,136	257,638
Municipal Court Judicial	5,458,201	0.1525	3,201		3,201	78	3,279
PWE - All Other	93,962,801	2.6248	55,112		55,112	1,345	56,457
Solid Waste Management	71,026,601	1.9841	41,659		41,659	1,016	42,675
Housing and Community Devp.	91,667,293	2.5607	53,766		53,766	1,312	55,078
Library	58,368,602	1.6305	34,235		34,235	835	35,070
Parks & Recreation	80,821,738	2.2578	47,405		47,405	1,157	48,562
Health & Human Services	111,615,992	3.1180	65,466		65,466	1,597	67,063
Fin-Econ. Dvpt	1,101,534	0.0308	646		646	16	662
Finance - Fleet Management	268,126	0.0075	157		157	4	161
ARA Ins. Mgmt.	12,128,028	0.3388	7,113		7,113	174	7,287
ARA Alarm Permitting	1,522,337	0.0425	893		893	22	915
ARA Exec Svcs	3,451,337	0.0964	2,024		2,024	49	2,073
ARA Mayor's Antigang	508,446	0.0142	298		298	7	305
ARA-Other	3,984,488	0.1113	2,337		2,337	57	2,394
Planning & Development	8,011,827	0.2238	4,699		4,699	115	4,814
CIP S/R Planning	848,405	0.0237	498		498	12	510
CIP Sal Rec RE	3,092,160	0.0864	1,814		1,814	44	1,858
CIP S/R Engrg	9,405,342	0.2627	5,517		5,517	135	5,652
CIP S/R Constr.	9,039,118	0.2525	5,302		5,302	129	5,431
CIP S/R Eng/Const	343,397	0.0096	201		201	5	206
CIP S/R GeoEnv.	934,151	0.0261	548		548	13	561
CIP S/R Other	3,617,323	0.1011	2,122		2,122	52	2,174
CIP S/R GSD	2,770,139	0.0774	1,625		1,625	40	1,665
Prop & Cas Legal	5,662,886	0.1582	3,321		3,321	81	3,402
PWE - Fleet Management	28,691,282	0.8015	16,828		16,828	411	17,239
Wrkr Comp - HR	17,189,051	0.4802	10,082		10,082	246	10,328



**City Of Houston, Texas**  
**OMB A87 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	193		193	5	198
PWE-Sign Adm	2,880,387	0.0805	1,689		1,689	41	1,730
PWE-Bldg Insp.	44,844,592	1.2527	26,303		26,303	642	26,945
PWE - Stormwater Fund	33,005,947	0.9220	19,359		19,359	472	19,831
CABLE TV	2,701,185	0.0755	1,584		1,584	39	1,623
PWE - Houston Transtar	2,491,312	0.0696	1,461		1,461	36	1,497
Hurricane Ike Aid & Recovery	157,287,761	4.3938	92,254		92,254	2,251	94,505
Houston Airport System (HAS)	310,406,561	8.6712	182,063		182,063	4,442	186,505
PWE - Water & Sewer System	372,550,015	10.4072	218,513		218,513	5,332	223,845
Conv and Ent Optns	61,376,950	1.7146	36,000		36,000	878	36,878
GSD Parking	4,756,967	0.1329	2,790		2,790	68	2,858
Health Benefits Fund	291,956,522	8.1558	171,242		171,242	4,178	175,420
Long Term Disability	1,030,039	0.0288	604		604	15	619
SubTotal	3,579,741,446	100.0000	2,099,633		2,099,633	49,274	2,148,907
TOTAL	3,579,741,446	100.0000	2,099,633		2,099,633	49,274	2,148,907

Allocation Basis: Total FY 2009 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**OMB A87 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
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	2	73
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	1	26
Fin - Policy Develop	2.00	0.0084	31		31	1	32
ARA Director's Office	4.80	0.0201	74		74		74
ARA Admin Svcs	33.10	0.1385	508		508		508
ARA Strategic Purchasing	48.20	0.2017	740		740		740
ARA City Council Admin	4.30	0.0180	66		66		66
ARA 3-1-1	89.00	0.3724	1,367		1,367		1,367
ARA Central Payroll	15.50	0.0649	238		238		238
ARA Regulatory Services	42.18	0.1765	648		648	15	663
IT - Director	19.38	0.0811	298		298		298
IT - Admin & Applications	51.50	0.2155	791		791		791
IT - Infrastructure	83.33	0.3487	1,280		1,280		1,280
IT - Radio Comm Service	3.61	0.0151	55		55		55
Affirmative Action	34.10	0.1427	524		524		524
Mayor's Office	50.09	0.2096	769		769	18	787
Human Resources Dept.	43.94	0.1839	675		675	16	691
Legal Department	174.48	0.7301	2,680		2,680	64	2,744
City Secretary	11.50	0.0481	177		177	4	181
City Council	73.30	0.3067	1,126		1,126	27	1,153
City Controller's Office	76.30	0.3193	1,172		1,172	28	1,200
Municipal Court Administration	313.45	1.3116	4,814		4,814	115	4,929
Health Administration	119.78	0.5012	1,840		1,840	44	1,884
Planning & Development Admin	18.90	0.0791	290		290	7	297
CIP Sal Rec PWE Adm	20.45	0.0856	314		314	8	322
HPD - Police Records	99.54	0.4165	1,529		1,529	37	1,566



**City Of Houston, Texas**  
**OMB A87 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	428		428	10	438
General Services Department	282.06	1.1802	4,332		4,332	104	4,436
HEC	275.60	1.1532	4,233		4,233	101	4,334
Police	7,482.91	31.3097	114,915		114,915	2,746	117,661
Fire	4,424.69	18.5140	67,954		67,954	1,624	69,578
Municipal Court Judicial	53.92	0.2256	828		828	20	848
PWE - All Other	573.24	2.3986	8,804		8,804	210	9,014
Solid Waste Management	667.22	2.7918	10,247		10,247	245	10,492
Housing and Community Devp.	149.17	0.6242	2,291		2,291	55	2,346
Library	555.92	2.3261	8,538		8,538	204	8,742
Parks & Recreation	982.26	4.1100	15,086		15,086	361	15,447
Health & Human Services	1,151.88	4.8198	17,691		17,691	423	18,114
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	1	64
ARA Alarm Permitting	5.90	0.0247	91		91	2	93
ARA Exec Svcs	34.43	0.1441	529		529	13	542
ARA Mayor's Antigang	6.10	0.0255	94		94	2	96
ARA-Other	9.19	0.0385	141		141	3	144
Planning & Development	92.24	0.3860	1,417		1,417	34	1,451
CIP S/R Planning	8.07	0.0338	124		124	3	127
CIP Sal Rec RE	36.07	0.1509	554		554	13	567
CIP S/R Engrg	102.97	0.4309	1,581		1,581	38	1,619
CIP S/R Constr.	114.10	0.4774	1,752		1,752	42	1,794
CIP S/R Eng/Const	2.77	0.0116	43		43	1	44
CIP S/R GeoEnv.	9.46	0.0396	145		145	3	148
CIP S/R Other	17.49	0.0732	269		269	6	275
CIP S/R GSD	29.97	0.1254	460		460	11	471
Prop & Cas Legal	27.76	0.1162	426		426	10	436
PWE - Fleet Management	133.47	0.5585	2,050		2,050	49	2,099
Wrkr Comp - HR	26.86	0.1124	413		413	10	423
Wrkr Comp Legal	4.79	0.0200	74		74	2	76

**City Of Houston, Texas**  
**OMB A87 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	624		624	15	639
PWE-Bldg Insp.	450.14	1.8835	6,913		6,913	165	7,078
PWE - Stormwater Fund	426.25	1.7835	6,546		6,546	156	6,702
CABLE TV	9.98	0.0418	153		153	4	157
PWE - Houston Transtar	6.88	0.0288	106		106	3	109
Houston Airport System (HAS)	1,604.75	6.7147	24,646		24,646	589	25,235
PWE - Water & Sewer System	2,351.07	9.8375	36,108		36,108	863	36,971
Conv and Ent Optns	124.10	0.5193	1,906		1,906	46	1,952
GSD Parking	53.91	0.2256	828		828	20	848
Health Benefits Fund	39.28	0.1644	603		603	14	617
SubTotal	23,899.10	100.0000	367,042		367,042	8,614	375,656
TOTAL	23,899.10	100.0000	367,042		367,042	8,614	375,656

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Affirmative Action**

Receiving Department	Total	Business Devpmnt.	Employee Relations
Nondepartmental - Gen Gov	44,163	44,163	0
Fin-Dir. Office	573	493	80
Fin-OMB	1,048	805	243
Fin.-Debt Svc	337	264	73
Fin-Genl. Acctg	1,964	1,784	180
Fin-Auditing	269	197	72
Fin-Grants	228	160	68
Fin.-Tax&Rev. Acctg.	754	680	74
Fin - Cap Impr	129	103	26
Fin - Policy Develop	131	99	32
ARA Director's Office	666	592	74
ARA Admin Svcs	1,968	1,460	508
ARA Strategic Purchasing	3,280	2,540	740
ARA City Council Admin	236	170	66
ARA 3-1-1	4,121	2,754	1,367
ARA Central Payroll	1,011	773	238
ARA Regulatory Services	2,368	1,705	663
IT - Director	1,434	1,136	298
IT - Admin & Applications	6,473	5,682	791
IT - Infrastructure	16,394	15,114	1,280
IT - Radio Comm Service	340	285	55
Affirmative Action	1,874	1,350	524
Mayor's Office	12,821	12,034	787
Human Resources Dept.	2,332	1,641	691
Legal Department	12,349	9,605	2,744
City Secretary	578	397	181
City Council	4,215	3,062	1,153
City Controller's Office	5,473	4,273	1,200
Municipal Court	18,350	13,421	4,929
Health Administration	9,460	7,576	1,884
Planning & Development	1,359	1,062	297
CIP Sal Rec PWE Adm	1,815	1,493	322
HPD - Police Records	4,577	3,011	1,566
HPD- Inspector General	2,118	1,680	438
General Services Department	151,600	147,164	4,436

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Affirmative Action**

Receiving Department	Total	Business Devpmt.	Employee Relations
HEC	17,179	12,845	4,334
Police	559,082	441,421	117,661
Fire	327,216	257,638	69,578
Municipal Court Judicial	4,127	3,279	848
PWE - All Other	65,471	56,457	9,014
Solid Waste Management	53,167	42,675	10,492
Housing and Community	57,424	55,078	2,346
Library	43,812	35,070	8,742
Parks & Recreation	64,009	48,562	15,447
Health & Human Services	85,177	67,063	18,114
Fin-Econ. Dvpt	820	662	158
Finance - Fleet Management	226	161	65
ARA Ins. Mgmt.	7,351	7,287	64
ARA Alarm Permitting	1,008	915	93
ARA Exec Svcs	2,615	2,073	542
ARA Mayor's Antigang	401	305	96
ARA-Other	2,538	2,394	144
Planning & Development	6,265	4,814	1,451
CIP S/R Planning	637	510	127
CIP Sal Rec RE	2,425	1,858	567
CIP S/R Engrg	7,271	5,652	1,619
CIP S/R Constr.	7,225	5,431	1,794
CIP S/R Eng/Const	250	206	44
CIP S/R GeoEnv.	709	561	148
CIP S/R Other	2,449	2,174	275
CIP S/R GSD	2,136	1,665	471
Prop & Cas Legal	3,838	3,402	436
PWE - Fleet Management	19,338	17,239	2,099
Wrkr Comp - HR	10,751	10,328	423
Wrkr Comp Legal	274	198	76
PWE-Sign Adm	2,369	1,730	639
PWE-Bldg Insp.	34,023	26,945	7,078
PWE - Stormwater Fund	26,533	19,831	6,702
CABLE TV	1,780	1,623	157
PWE - Houston Transtar	1,606	1,497	109
Hurricane Ike Aid & Recovery	94,505	94,505	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Affirmative Action**

Receiving Department	Total	Business Devpmnt.	Employee Relations
Houston Airport System	211,740	186,505	25,235
PWE - Water & Sewer	260,816	223,845	36,971
Conv and Ent Opns	38,830	36,878	1,952
GSD Parking	3,706	2,858	848
Health Benefits Fund	176,037	175,420	617
Long Term Disability	619	619	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,524,563</b>	<b>2,148,907</b>	<b>375,656</b>

**SCHEDULE 21.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**MAYOR'S OFFICE - EXECUTIVE**  
**NATURE AND EXTENT OF SERVICES**

The Mayor's Office - Executive Division provides support to the Mayor as Chief Executive of the City. The staff responds to telephone calls and correspondence from the citizens; provides information and assistance on City service delivery; oversees preparation of the weekly Council agenda; and assists the Mayor in appointments to boards and commissions. The costs of the Mayor's Office are allocated based on the number of the full time equivalent positions per department. The costs specifically for the Mayor and his expenditures are not allocated within this plan since this is an elected position and thus not allowable.



**City Of Houston, Texas  
OMB A87 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	109,336	8,662	117,998	
Fin-OMB	7,668	1,288	8,956	
Fin-Genl. Acctg	14,477	1,162	15,639	
Fin-Auditing	735	93	828	
Fin-Grants	1,930	303	2,233	
Fin.-Tax&Rev. Acctg.	2,210	119	2,329	
ARA Admin Svcs	155,794	20,682	176,476	
ARA Strategic Purchasing	48,575	4,704	53,279	
ARA 3-1-1	19,297	1,580	20,877	
ARA Central Payroll	3,080	434	3,514	
IT - Admin & Applications	270,724	108,946	379,670	
IT - Infrastructure	124,819	27,785	152,604	
IT - Radio Comm Service	8,236	140	8,376	
Affirmative Action	12,516	305	12,821	
Mayor's Office		7,485	7,485	
Human Resources Dept.		5,088	5,088	
Legal Department		60,457	60,457	
City Controller's Office		30,510	30,510	
General Services Department		720,054	720,054	
<b>Total Allocated Additions:</b>	<b>949,664</b>	<b>999,797</b>	<b>1,949,461</b>	<b>1,949,461</b>
<b>Total To Be Allocated:</b>	<b>3,855,497</b>	<b>999,797</b>		<b>4,855,294</b>

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mayor's Office**

	Total	General & Admin	City Admin.	Mayor's Admin
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,083,806	0	1,804,374	159,432
Fringe Benefits	683,724	0	630,872	52,852
<b>Other Expense &amp; Cost</b>				
Supplies	24,857	0	22,751	1,906
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	2,691,643	214,190
<b>Deductions</b>				
Total Deductions	( 10,885)	( 10,885)	0	0
Functional Cost	2,905,833	0	2,691,643	214,190
<b>Allocation Step 1</b>				
Inbound- All Others	949,664	949,664	0	0
Reallocate Admin Costs		( 949,664)	879,664	70,000
Unallocated Costs	( 284,190)	0	0	( 284,190)
1st Allocation	3,571,307	0	3,571,307	0
<b>Allocation Step 2</b>				
Inbound- All Others	999,797	999,797	0	0
Reallocate Admin Costs		( 999,797)	926,102	73,695
Unallocated Costs	( 73,695)	0	0	( 73,695)
2nd Allocation	926,102	0	926,102	0
<b>Total For 10005000010000 Mayor's Office</b>				
Total Allocated	4,497,409	0	4,497,409	0



**City Of Houston, Texas**  
**OMB A87 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	777		777		777
Fin-OMB	15.80	0.0661	2,361		2,361		2,361
Fin.-Debt Svc	4.60	0.0192	687		687	182	869
Fin-Genl. Acctg	11.70	0.0490	1,748		1,748		1,748
Fin-Auditing	4.70	0.0197	702		702		702
Fin-Grants	4.40	0.0184	658		658		658
Fin.-Tax&Rev. Acctg.	4.80	0.0201	717		717		717
Fin - Cap Impr	1.60	0.0067	239		239	63	302
Fin - Policy Develop	2.00	0.0084	299		299	79	378
ARA Director's Office	4.80	0.0201	717		717		717
ARA Admin Svcs	33.10	0.1385	4,946		4,946		4,946
ARA Strategic Purchasing	48.20	0.2017	7,203		7,203		7,203
ARA City Council Admin	4.30	0.0180	643		643		643
ARA 3-1-1	89.00	0.3724	13,300		13,300		13,300
ARA Central Payroll	15.50	0.0649	2,316		2,316		2,316
ARA Regulatory Services	42.18	0.1765	6,303		6,303	1,668	7,971
IT - Director	19.38	0.0811	2,896		2,896		2,896
IT - Admin & Applications	51.50	0.2155	7,696		7,696		7,696
IT - Infrastructure	83.33	0.3487	12,452		12,452		12,452
IT - Radio Comm Service	3.61	0.0151	539		539		539
Affirmative Action	34.10	0.1427	5,096		5,096		5,096
Mayor's Office	50.09	0.2096	7,485		7,485		7,485
Human Resources Dept.	43.94	0.1839	6,566		6,566	1,738	8,304
Legal Department	174.48	0.7301	26,073		26,073	6,901	32,974
City Secretary	11.50	0.0481	1,718		1,718	455	2,173
City Council	73.30	0.3067	10,953		10,953	2,899	13,852
City Controller's Office	76.30	0.3193	11,402		11,402	3,018	14,420
Municipal Court Administration	313.45	1.3116	46,840		46,840	12,397	59,237
Health Administration	119.78	0.5012	17,899		17,899	4,737	22,636
Planning & Development Admin	18.90	0.0791	2,824		2,824	748	3,572
CIP Sal Rec PWE Adm	20.45	0.0856	3,056		3,056	809	3,865
HPD - Police Records	99.54	0.4165	14,875		14,875	3,937	18,812

**City Of Houston, Texas**  
**OMB A87 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	4,165		4,165	1,102	5,267
General Services Department	282.06	1.1802	42,149		42,149	11,156	53,305
HEC	275.60	1.1532	41,184		41,184	10,900	52,084
Police	7,482.91	31.3097	1,118,189		1,118,189	295,954	1,414,143
Fire	4,424.69	18.5140	661,193		661,193	174,999	836,192
Municipal Court Judicial	53.92	0.2256	8,057		8,057	2,133	10,190
PWE - All Other	573.24	2.3986	85,661		85,661	22,672	108,333
Solid Waste Management	667.22	2.7918	99,704		99,704	26,389	126,093
Housing and Community Devp.	149.17	0.6242	22,291		22,291	5,900	28,191
Library	555.92	2.3261	83,073		83,073	21,987	105,060
Parks & Recreation	982.26	4.1100	146,782		146,782	38,849	185,631
Health & Human Services	1,151.88	4.8198	172,129		172,129	45,558	217,687
Fin-Econ. Dvpt	10.00	0.0418	1,494		1,494	396	1,890
Finance - Fleet Management	4.10	0.0172	613		613	162	775
ARA Ins. Mgmt.	4.07	0.0170	608		608	161	769
ARA Alarm Permitting	5.90	0.0247	882		882	233	1,115
ARA Exec Svcs	34.43	0.1441	5,145		5,145	1,362	6,507
ARA Mayor's Antigang	6.10	0.0255	912		912	241	1,153
ARA-Other	9.19	0.0385	1,373		1,373	363	1,736
Planning & Development	92.24	0.3860	13,784		13,784	3,648	17,432
CIP S/R Planning	8.07	0.0338	1,206		1,206	319	1,525
CIP Sal Rec RE	36.07	0.1509	5,390		5,390	1,427	6,817
CIP S/R Engrg	102.97	0.4309	15,387		15,387	4,073	19,460
CIP S/R Constr.	114.10	0.4774	17,050		17,050	4,513	21,563
CIP S/R Eng/Const	2.77	0.0116	414		414	110	524
CIP S/R GeoEnv.	9.46	0.0396	1,414		1,414	374	1,788
CIP S/R Other	17.49	0.0732	2,614		2,614	692	3,306
CIP S/R GSD	29.97	0.1254	4,478		4,478	1,185	5,663
Prop & Cas Legal	27.76	0.1162	4,148		4,148	1,098	5,246
PWE - Fleet Management	133.47	0.5585	19,945		19,945	5,279	25,224
Wrkr Comp - HR	26.86	0.1124	4,014		4,014	1,062	5,076
Wrkr Comp Legal	4.79	0.0200	716		716	189	905



**City Of Houston, Texas  
OMB A87 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	6,076		6,076	1,608	7,684
PWE-Bldg Insp.	450.14	1.8835	67,266		67,266	17,803	85,069
PWE - Stormwater Fund	426.25	1.7835	63,696		63,696	16,858	80,554
CABLE TV	9.98	0.0418	1,491		1,491	395	1,886
PWE - Houston Transtar	6.88	0.0288	1,028		1,028	272	1,300
Houston Airport System (HAS)	1,604.75	6.7147	239,802		239,802	63,469	303,271
PWE - Water & Sewer System	2,351.07	9.8375	351,327		351,327	92,986	444,313
Conv and Ent Optns	124.10	0.5193	18,545		18,545	4,908	23,453
GSD Parking	53.91	0.2256	8,056		8,056	2,132	10,188
Health Benefits Fund	39.28	0.1644	5,870		5,870	1,554	7,424
<b>SubTotal</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>3,571,307</b>		<b>3,571,307</b>	<b>926,102</b>	<b>4,497,409</b>
<b>TOTAL</b>	<b>23,899.10</b>	<b>100.0000</b>	<b>3,571,307</b>		<b>3,571,307</b>	<b>926,102</b>	<b>4,497,409</b>

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Fin-Dir. Office	777	777
Fin-OMB	2,361	2,361
Fin.-Debt Svc	869	869
Fin-Genl. Acctg	1,748	1,748
Fin-Auditing	702	702
Fin-Grants	658	658
Fin.-Tax&Rev. Acctg.	717	717
Fin - Cap Impr	302	302
Fin - Policy Develop	378	378
ARA Director's Office	717	717
ARA Admin Svcs	4,946	4,946
ARA Strategic Purchasing	7,203	7,203
ARA City Council Admin	643	643
ARA 3-1-1	13,300	13,300
ARA Central Payroll	2,316	2,316
ARA Regulatory Services	7,971	7,971
IT - Director	2,896	2,896
IT - Admin & Applications	7,696	7,696
IT - Infrastructure	12,452	12,452
IT - Radio Comm Service	539	539
Affirmative Action	5,096	5,096
Mayor's Office	7,485	7,485
Human Resources Dept.	8,304	8,304
Legal Department	32,974	32,974
City Secretary	2,173	2,173
City Council	13,852	13,852
City Controller's Office	14,420	14,420
Municipal Court	59,237	59,237
Health Administration	22,636	22,636
Planning & Development	3,572	3,572
CIP Sal Rec PWE Adm	3,865	3,865
HPD - Police Records	18,812	18,812
HPD- Inspector General	5,267	5,267
General Services Department	53,305	53,305
HEC	52,084	52,084

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Police	1,414,143	1,414,143
Fire	836,192	836,192
Municipal Court Judicial	10,190	10,190
PWE - All Other	108,333	108,333
Solid Waste Management	126,093	126,093
Housing and Community	28,191	28,191
Library	105,060	105,060
Parks & Recreation	185,631	185,631
Health & Human Services	217,687	217,687
Fin-Econ. Dvpt	1,890	1,890
Finance - Fleet Management	775	775
ARA Ins. Mgmt.	769	769
ARA Alarm Permitting	1,115	1,115
ARA Exec Svcs	6,507	6,507
ARA Mayor's Antigang	1,153	1,153
ARA-Other	1,736	1,736
Planning & Development	17,432	17,432
CIP S/R Planning	1,525	1,525
CIP Sal Rec RE	6,817	6,817
CIP S/R Engrg	19,460	19,460
CIP S/R Constr.	21,563	21,563
CIP S/R Eng/Const	524	524
CIP S/R GeoEnv.	1,788	1,788
CIP S/R Other	3,306	3,306
CIP S/R GSD	5,663	5,663
Prop & Cas Legal	5,246	5,246
PWE - Fleet Management	25,224	25,224
Wrkr Comp - HR	5,076	5,076
Wrkr Comp Legal	905	905
PWE-Sign Adm	7,684	7,684
PWE-Bldg Insp.	85,069	85,069
PWE - Stormwater Fund	80,554	80,554
CABLE TV	1,886	1,886
PWE - Houston Transtar	1,300	1,300
Houston Airport System	303,271	303,271
PWE - Water & Sewer	444,313	444,313

All Monetary Values Are \$ Dollars

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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Conv and Ent Oplns	23,453	23,453
GSD Parking	10,188	10,188
Health Benefits Fund	7,424	7,424
Direct Billed	0	0
<b>Total</b>	<b>4,497,409</b>	<b>4,497,409</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**HUMAN RESOURCES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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

- **Selection** - 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**  
**OMB A87 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>	2,740,473			2,740,473
Capital Outlay	( 22,708)			
Transfer	( 9,756)			
<b>Total Deductions:</b>	( 32,464)			( 32,464)
Equipment Usage Charge	10,757		10,757	
Nondepartmental - Gen Gov	123,046	10,022	133,068	
Fin-OMB	29,475	4,952	34,427	
Fin-Genl. Acctg	53,435	4,347	57,782	
Fin-Auditing	691	87	778	
Fin-Grants	263	41	304	
Fin.-Tax&Rev. Acctg.	2,077	112	2,189	
ARA Admin Svcs	20,270	2,161	22,431	
ARA Strategic Purchasing	63,161	6,114	69,275	
ARA 3-1-1	19,427	1,591	21,018	
ARA Central Payroll	2,702	381	3,083	
IT - Admin & Applications	168,073	48,610	216,683	
IT - Infrastructure	176,232	42,523	218,755	
IT - Radio Comm Service	31,657	537	32,194	
Affirmative Action	2,277	55	2,332	
Mayor's Office	6,566	1,738	8,304	
Human Resources Dept.		14,413	14,413	
Legal Department		36,188	36,188	
City Controller's Office		117,274	117,274	
HPD- Inspector General		19,718	19,718	
<b>Total Allocated Additions:</b>	710,109	310,864	1,020,973	1,020,973
<b>Total To Be Allocated:</b>	3,418,118	310,864		3,728,982

**City Of Houston, Texas**  
**OMB A87 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	710,109	710,109	0	0	0
Reallocate Admin Costs		( 900,800)	341,700	370,754	75,481
1st Allocation	3,418,118	0	1,296,595	1,406,840	286,414
<b>Allocation Step 2</b>					
Inbound- All Others	310,864	310,864	0	0	0
Reallocate Admin Costs		( 310,864)	117,920	127,947	26,048
2nd Allocation	310,864	0	117,920	127,947	26,048
<b>Total For 10008000010000 Human Resources</b>					
Total Allocated	3,728,982	0	1,414,515	1,534,787	312,462

**City Of Houston, Texas**  
**OMB A87 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	112,865
1st Allocation	428,269
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	38,949
2nd Allocation	38,949
<b>Total For 10008000010000 Human Resources</b>	
Total Allocated	467,218



**City Of Houston, Texas**  
**OMB A87 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	8,921		8,921		8,921
ARA Director's Office	84	1.3135	17,031		17,031		17,031
IT - Director	41	0.6411	8,313		8,313		8,313
Affirmative Action	9	0.1407	1,825		1,825		1,825
Mayor's Office	10	0.1564	2,028		2,028		2,028
Human Resources Dept.	37	0.5786	7,502		7,502		7,502
Legal Department	67	1.0477	13,584		13,584	1,280	14,864
City Secretary	1	0.0156	203		203	19	222
City Council	32	0.5004	6,488		6,488	612	7,100
City Controller's Office	18	0.2815	3,650		3,650	344	3,994
Municipal Court Administration	65	1.0164	13,179		13,179	1,242	14,421
Health Administration	486	7.5997	98,537		98,537	9,288	107,825
Planning & Development Admin	31	0.4848	6,285		6,285	592	6,877
PWE - Administration	1,200	18.7647	243,302		243,302	22,934	266,236
General Services Department	63	0.9851	12,773		12,773	1,204	13,977
HEC	92	1.4386	18,653		18,653	1,758	20,411
Police	2,249	35.1681	455,987		455,987	42,984	498,971
Fire	555	8.6787	112,527		112,527	10,607	123,134
Municipal Court Judicial	20	0.3127	4,055		4,055	382	4,437
Solid Waste Management	249	3.8937	50,485		50,485	4,759	55,244
Housing and Community Devp.	33	0.5160	6,691		6,691	631	7,322
Library	177	2.7678	35,887		35,887	3,383	39,270
Parks & Recreation	523	8.1783	106,039		106,039	9,995	116,034
Houston Airport System (HAS)	292	4.5661	59,203		59,203	5,581	64,784
Conv and Ent Opts	17	0.2658	3,447		3,447	325	3,772
<b>SubTotal</b>	<b>6,395</b>	<b>100.0000</b>	<b>1,296,595</b>		<b>1,296,595</b>	<b>117,920</b>	<b>1,414,515</b>
<b>TOTAL</b>	<b>6,395</b>	<b>100.0000</b>	<b>1,296,595</b>		<b>1,296,595</b>	<b>117,920</b>	<b>1,414,515</b>

Allocation Basis: Number of selections per depart.

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A87 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	306		306		306
Fin-OMB	15.80	0.0661	930		930		930
Fin.-Debt Svc	4.60	0.0192	271		271	25	296
Fin-Genl. Acctg	11.70	0.0490	689		689		689
Fin-Auditing	4.70	0.0197	277		277		277
Fin-Grants	4.40	0.0184	259		259		259
Fin.-Tax&Rev. Acctg.	4.80	0.0201	283		283		283
Fin - Cap Impr	1.60	0.0067	94		94	9	103
Fin - Policy Develop	2.00	0.0084	118		118	11	129
ARA Director's Office	4.80	0.0201	283		283		283
ARA Admin Svcs	33.10	0.1385	1,948		1,948		1,948
ARA Strategic Purchasing	48.20	0.2017	2,837		2,837		2,837
ARA City Council Admin	4.30	0.0180	253		253		253
ARA 3-1-1	89.00	0.3724	5,239		5,239		5,239
ARA Central Payroll	15.50	0.0649	912		912		912
ARA Regulatory Services	42.18	0.1765	2,483		2,483	231	2,714
IT - Director	19.38	0.0811	1,141		1,141		1,141
IT - Admin & Applications	51.50	0.2155	3,032		3,032		3,032
IT - Infrastructure	83.33	0.3487	4,905		4,905		4,905
IT - Radio Comm Service	3.61	0.0151	213		213		213
Affirmative Action	34.10	0.1427	2,007		2,007		2,007
Mayor's Office	50.09	0.2096	2,949		2,949		2,949
Human Resources Dept.	43.94	0.1839	2,587		2,587		2,587
Legal Department	174.48	0.7301	10,271		10,271	955	11,226
City Secretary	11.50	0.0481	677		677	63	740
City Council	73.30	0.3067	4,315		4,315	401	4,716
City Controller's Office	76.30	0.3193	4,491		4,491	418	4,909
Municipal Court Administration	313.45	1.3116	18,451		18,451	1,716	20,167
Health Administration	119.78	0.5012	7,051		7,051	656	7,707
Planning & Development Admin	18.90	0.0791	1,113		1,113	103	1,216
CIP Sal Rec PWE Adm	20.45	0.0856	1,204		1,204	112	1,316
HPD - Police Records	99.54	0.4165	5,860		5,860	545	6,405

**City Of Houston, Texas**  
**OMB A87 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	1,641		1,641	153	1,794
General Services Department	282.06	1.1802	16,604		16,604	1,544	18,148
HEC	275.60	1.1532	16,223		16,223	1,509	17,732
Police	7,482.91	31.3097	440,486		440,486	40,966	481,452
Fire	4,424.69	18.5140	260,463		260,463	24,223	284,686
Municipal Court Judicial	53.92	0.2256	3,174		3,174	295	3,469
PWE - All Other	573.24	2.3986	33,744		33,744	3,138	36,882
Solid Waste Management	667.22	2.7918	39,276		39,276	3,653	42,929
Housing and Community Devp.	149.17	0.6242	8,781		8,781	817	9,598
Library	555.92	2.3261	32,725		32,725	3,043	35,768
Parks & Recreation	982.26	4.1100	57,822		57,822	5,377	63,199
Health & Human Services	1,151.88	4.8198	67,806		67,806	6,306	74,112
Fin-Econ. Dvpt	10.00	0.0418	589		589	55	644
Finance - Fleet Management	4.10	0.0172	241		241	22	263
ARA Ins. Mgmt.	4.07	0.0170	240		240	22	262
ARA Alarm Permitting	5.90	0.0247	347		347	32	379
ARA Exec Svcs	34.43	0.1441	2,027		2,027	188	2,215
ARA Mayor's Antigang	6.10	0.0255	359		359	33	392
ARA-Other	9.19	0.0385	541		541	50	591
Planning & Development	92.24	0.3860	5,430		5,430	505	5,935
CIP S/R Planning	8.07	0.0338	475		475	44	519
CIP Sal Rec RE	36.07	0.1509	2,123		2,123	197	2,320
CIP S/R Engrg	102.97	0.4309	6,061		6,061	564	6,625
CIP S/R Constr.	114.10	0.4774	6,717		6,717	625	7,342
CIP S/R Eng/Const	2.77	0.0116	163		163	15	178
CIP S/R GeoEnv.	9.46	0.0396	557		557	52	609
CIP S/R Other	17.49	0.0732	1,030		1,030	96	1,126
CIP S/R GSD	29.97	0.1254	1,764		1,764	164	1,928
Prop & Cas Legal	27.76	0.1162	1,634		1,634	152	1,786
PWE - Fleet Management	133.47	0.5585	7,857		7,857	731	8,588
Wrkr Comp - HR	26.86	0.1124	1,581		1,581	147	1,728
Wrkr Comp Legal	4.79	0.0200	282		282	26	308

**City Of Houston, Texas**  
**OMB A87 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	2,393		2,393	223	2,616
PWE-Bldg Insp.	450.14	1.8835	26,498		26,498	2,464	28,962
PWE - Stormwater Fund	426.25	1.7835	25,092		25,092	2,333	27,425
CABLE TV	9.98	0.0418	587		587	55	642
PWE - Houston Transtar	6.88	0.0288	405		405	38	443
Houston Airport System (HAS)	1,604.75	6.7147	94,465		94,465	8,785	103,250
PWE - Water & Sewer System	2,351.07	9.8375	138,398		138,398	12,871	151,269
Conv and Ent Optns	124.10	0.5193	7,305		7,305	679	7,984
GSD Parking	53.91	0.2256	3,173		3,173	295	3,468
Health Benefits Fund	39.28	0.1644	2,312		2,312	215	2,527
SubTotal	23,899.10	100.0000	1,406,840		1,406,840	127,947	1,534,787
TOTAL	23,899.10	100.0000	1,406,840		1,406,840	127,947	1,534,787

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou



**City Of Houston, Texas**  
**OMB A87 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	184		184	17	201
HPD- Inspector General	18	0.1799	515		515	47	562
Police	5,925	58.6443	167,966		167,966	15,275	183,241
Fire	4,154	41.1115	117,749		117,749	10,709	128,458
SubTotal	10,104	100.0000	286,414		286,414	26,048	312,462
TOTAL	10,104	100.0000	286,414		286,414	26,048	312,462

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Training							
Fin-Dir. Office	45	0.2912	1,247		1,247		1,247
ARA Director's Office	572	3.7020	15,855		15,855		15,855
IT - Director	249	1.6115	6,902		6,902		6,902
Affirmative Action	36	0.2330	998		998		998
Mayor's Office	4	0.0259	111		111		111
Human Resources Dept.	156	1.0096	4,324		4,324		4,324
Legal Department	45	0.2912	1,247		1,247	122	1,369
City Secretary	1	0.0065	28		28	3	31
City Council	17	0.1100	471		471	46	517
City Controller's Office	42	0.2718	1,164		1,164	114	1,278
Municipal Court Administration	312	2.0193	8,648		8,648	845	9,493
Health Administration	1,240	8.0254	34,370		34,370	3,357	37,727
Planning & Development Admin	132	0.8543	3,659		3,659	357	4,016
PWE - Administration	10,340	66.9214	286,603		286,603	27,986	314,589
General Services Department	251	1.6245	6,957		6,957	679	7,636
HEC	90	0.5825	2,495		2,495	244	2,739
Police	591	3.8250	16,381		16,381	1,600	17,981
Fire	172	1.1132	4,767		4,767	466	5,233
Municipal Court Judicial	22	0.1424	610		610	60	670
Solid Waste Management	211	1.3656	5,848		5,848	571	6,419
Housing and Community Devp.	54	0.3495	1,497		1,497	146	1,643
Library	411	2.6600	11,392		11,392	1,113	12,505
Parks & Recreation	211	1.3656	5,848		5,848	571	6,419
Houston Airport System (HAS)	175	1.1326	4,851		4,851	474	5,325
Conv and Ent Optns	72	0.4660	1,996		1,996	195	2,191
<b>SubTotal</b>	<b>15,451</b>	<b>100.0000</b>	<b>428,269</b>		<b>428,269</b>	<b>38,949</b>	<b>467,218</b>
<b>TOTAL</b>	<b>15,451</b>	<b>100.0000</b>	<b>428,269</b>		<b>428,269</b>	<b>38,949</b>	<b>467,218</b>

Allocation Basis: Number of employees trained

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
Fin-Dir. Office	10,474	8,921	306	0	1,247
Fin-OMB	930	0	930	0	0
Fin.-Debt Svc	296	0	296	0	0
Fin-Genl. Acctg	689	0	689	0	0
Fin-Auditing	277	0	277	0	0
Fin-Grants	259	0	259	0	0
Fin.-Tax&Rev. Acctg.	283	0	283	0	0
Fin - Cap Impr	103	0	103	0	0
Fin - Policy Develop	129	0	129	0	0
ARA Director's Office	33,169	17,031	283	0	15,855
ARA Admin Svcs	1,948	0	1,948	0	0
ARA Strategic Purchasing	2,837	0	2,837	0	0
ARA City Council Admin	253	0	253	0	0
ARA 3-1-1	5,239	0	5,239	0	0
ARA Central Payroll	912	0	912	0	0
ARA Regulatory Services	2,714	0	2,714	0	0
IT - Director	16,356	8,313	1,141	0	6,902
IT - Admin & Applications	3,032	0	3,032	0	0
IT - Infrastructure	4,905	0	4,905	0	0
IT - Radio Comm Service	213	0	213	0	0
Affirmative Action	4,830	1,825	2,007	0	998
Mayor's Office	5,088	2,028	2,949	0	111
Human Resources Dept.	14,413	7,502	2,587	0	4,324
Legal Department	27,459	14,864	11,226	0	1,369
City Secretary	993	222	740	0	31
City Council	12,333	7,100	4,716	0	517
City Controller's Office	10,181	3,994	4,909	0	1,278
Municipal Court	44,081	14,421	20,167	0	9,493
Health Administration	153,259	107,825	7,707	0	37,727
Planning & Development	12,109	6,877	1,216	0	4,016
PWE - Administration	580,825	266,236	0	0	314,589
CIP Sal Rec PWE Adm	1,316	0	1,316	0	0
HPD - Police Records	6,606	0	6,405	201	0
HPD- Inspector General	2,356	0	1,794	562	0
General Services Department	39,761	13,977	18,148	0	7,636

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
HEC	40,882	20,411	17,732	0	2,739
Police	1,181,645	498,971	481,452	183,241	17,981
Fire	541,511	123,134	284,686	128,458	5,233
Municipal Court Judicial	8,576	4,437	3,469	0	670
PWE - All Other	36,882	0	36,882	0	0
Solid Waste Management	104,592	55,244	42,929	0	6,419
Housing and Community	18,563	7,322	9,598	0	1,643
Library	87,543	39,270	35,768	0	12,505
Parks & Recreation	185,652	116,034	63,199	0	6,419
Health & Human Services	74,112	0	74,112	0	0
Fin-Econ. Dvpt	644	0	644	0	0
Finance - Fleet Management	263	0	263	0	0
ARA Ins. Mgmt.	262	0	262	0	0
ARA Alarm Permitting	379	0	379	0	0
ARA Exec Svcs	2,215	0	2,215	0	0
ARA Mayor's Antigang	392	0	392	0	0
ARA-Other	591	0	591	0	0
Planning & Development	5,935	0	5,935	0	0
CIP S/R Planning	519	0	519	0	0
CIP Sal Rec RE	2,320	0	2,320	0	0
CIP S/R Engrg	6,625	0	6,625	0	0
CIP S/R Constr.	7,342	0	7,342	0	0
CIP S/R Eng/Const	178	0	178	0	0
CIP S/R GeoEnv.	609	0	609	0	0
CIP S/R Other	1,126	0	1,126	0	0
CIP S/R GSD	1,928	0	1,928	0	0
Prop & Cas Legal	1,786	0	1,786	0	0
PWE - Fleet Management	8,588	0	8,588	0	0
Wrkr Comp - HR	1,728	0	1,728	0	0
Wrkr Comp Legal	308	0	308	0	0
PWE-Sign Adm	2,616	0	2,616	0	0
PWE-Bldg Insp.	28,962	0	28,962	0	0
PWE - Stormwater Fund	27,425	0	27,425	0	0
CABLE TV	642	0	642	0	0
PWE - Houston Transtar	443	0	443	0	0
Houston Airport System	173,359	64,784	103,250	0	5,325

All Monetary Values Are \$ Dollars

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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
PWE - Water & Sewer	151,269	0	151,269	0	0
Conv and Ent Optns	13,947	3,772	7,984	0	2,191
GSD Parking	3,468	0	3,468	0	0
Health Benefits Fund	2,527	0	2,527	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>3,728,982</b>	<b>1,414,515</b>	<b>1,534,787</b>	<b>312,462</b>	<b>467,218</b>

**SCHEDULE 23.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**LEGAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department. The number of total actual general counsel hours expended for the City departments is the basis for allocation. The costs of other legal services such as litigation, real property, etc. have not been allocated in this plan. 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**  
**OMB A87 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	489,344	38,400	527,744	
Fin-OMB	5,106	858	5,964	
Fin-Genl. Acctg	10,491	822	11,313	
Fin-Auditing	4,042	512	4,554	
Fin-Grants	1,541	242	1,783	
Fin.-Tax&Rev. Acctg.	12,157	655	12,812	
ARA Admin Svcs	65,634	6,998	72,632	
ARA Strategic Purchasing	5,319	513	5,832	
ARA 3-1-1	4,118	337	4,455	
ARA Central Payroll	10,728	1,511	12,239	
IT - Admin & Applications	62,287	21,484	83,771	
IT - Infrastructure	90,799	19,803	110,602	
IT - Radio Comm Service	5,484	93	5,577	
Affirmative Action	12,056	293	12,349	
Mayor's Office	26,073	6,901	32,974	
Human Resources Dept.	25,102	2,357	27,459	
Legal Department		1,026,044	1,026,044	
City Controller's Office		20,317	20,317	
HPD - Police Records		1,188,375	1,188,375	
HPD- Inspector General		29,576	29,576	
General Services Department		439,105	439,105	
Total Allocated Additions:	994,054	2,805,196	3,799,250	3,799,250
Total To Be Allocated:	16,979,381	2,805,196		19,784,577

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Legal Department**

	Total	General & Admin	Legal Svcs	PWE Legal	Legal Other
<b>Wages &amp; Benefits</b>					
Salaries & Wages	10,935,523	1,625,103	2,918,321	738,304	5,653,795
Fringe Benefits	3,518,097	515,701	985,913	366,114	1,650,369
<b>Other Expense &amp; Cost</b>					
Supplies	393,155	392,727	428	0	0
Contractual Svcs	1,138,552	888,134	42,965	37	207,416
*Transfer	10,745	10,745	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	15,996,072	3,432,410	3,947,627	1,104,455	7,511,580
<b>Deductions</b>					
Total Deductions	( 10,745)	( 10,745)	0	0	0
Functional Cost	15,985,327	3,421,665	3,947,627	1,104,455	7,511,580
<b>Allocation Step 1</b>					
Inbound- All Others	994,054	994,054	0	0	0
Reallocate Admin Costs		( 4,415,719)	1,387,463	388,181	2,640,075
Unallocated Costs	( 10,151,655)	0	0	0	( 10,151,655)
1st Allocation	6,827,726	0	5,335,090	1,492,636	0
<b>Allocation Step 2</b>					
Inbound- All Others	2,805,196	2,805,196	0	0	0
Reallocate Admin Costs		( 2,805,196)	881,421	246,602	1,677,173
Unallocated Costs	( 1,677,173)	0	0	0	( 1,677,173)
2nd Allocation	1,128,023	0	881,421	246,602	0
<b>Total For 10009000010000 Legal Department</b>					
Total Allocated	7,955,749	0	6,216,511	1,739,238	0



**City Of Houston, Texas**  
**OMB A87 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	1,301	2.6421	140,959		140,959		140,959
IT - Director	16	0.0325	1,734		1,734		1,734
IT - Admin & Applications	35	0.0711	3,792		3,792		3,792
Affirmative Action	85	0.1726	9,209		9,209		9,209
Mayor's Office	558	1.1332	60,457		60,457		60,457
Human Resources Dept.	334	0.6783	36,188		36,188		36,188
Legal Department	9,470	19.2321	1,026,044		1,026,044		1,026,044
City Council	2,375	4.8232	257,323		257,323	55,910	313,233
City Controller's Office	70	0.1422	7,584		7,584	1,648	9,232
Municipal Court Administration	275	0.5585	29,795		29,795	6,474	36,269
Health Administration	3,376	6.8561	365,778		365,778	79,474	445,252
Planning & Development Admin	461	0.9362	49,948		49,948	10,852	60,800
PWE - Administration	3,666	7.4450	397,198		397,198	86,301	483,499
General Services Department	4,023	8.1700	435,878		435,878	94,705	530,583
HEC	137	0.2782	14,843		14,843	3,225	18,068
Police	6,330	12.8551	685,833		685,833	149,016	834,849
Fire	3,098	6.2915	335,657		335,657	72,930	408,587
PWE - All Other	4,594	9.3296	497,744		497,744	108,147	605,891
Solid Waste Management	694	1.4094	75,192		75,192	16,337	91,529
Housing and Community Devp.	1,453	2.9508	157,427		157,427	34,205	191,632
Library	423	0.8590	45,831	-633	45,198	9,958	55,156
Parks & Recreation	1,418	2.8797	153,635		153,635	33,381	187,016
PWE-Sign Adm	562	1.1413	60,891		60,891	13,230	74,121
PWE - Stormwater Fund	194	0.3940	21,019	-6,492	14,527	4,567	19,094
PWE - Houston Transtar	867	1.7607	93,936		93,936	20,410	114,346
Houston Airport System (HAS)	417	0.8469	45,180		45,180	9,817	54,997
PWE - Water & Sewer System	2,537	5.1522	274,875		274,875	59,723	334,598
Conv and Ent Optns	429	0.8712	46,481		46,481	10,099	56,580
GSD Parking	43	0.0873	4,659		4,659	1,012	5,671
SubTotal	49,241	100.0000	5,335,090	-7,125	5,327,965	881,421	6,209,386
Direct Billed				7,125	7,125		7,125
TOTAL	49,241	100.0000	5,335,090		5,335,090	881,421	6,216,511



City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .4 - Detail Activity Allocations  
For Department Legal Department

Allocation Basis: Number of Legal staff hours expended per department

Allocation Source: Legal - Merceron

**City Of Houston, Texas**  
**OMB A87 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	1,492,636		1,492,636	246,602	1,739,238
PWE - Water & Sewer System	0			-287,635	-287,635		-287,635
SubTotal	100	100.0000	1,492,636	-287,635	1,205,001	246,602	1,451,603
Direct Billed				287,635	287,635		287,635
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>1,492,636</b>		<b>1,492,636</b>	<b>246,602</b>	<b>1,739,238</b>

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Legal Department**

Receiving Department	Total	Legal Svcs	PWE Legal
Fin-Dir. Office	140,959	140,959	0
IT - Director	1,734	1,734	0
IT - Admin & Applications	3,792	3,792	0
Affirmative Action	9,209	9,209	0
Mayor's Office	60,457	60,457	0
Human Resources Dept.	36,188	36,188	0
Legal Department	1,026,044	1,026,044	0
City Council	313,233	313,233	0
City Controller's Office	9,232	9,232	0
Municipal Court	36,269	36,269	0
Health Administration	445,252	445,252	0
Planning & Development	60,800	60,800	0
PWE - Administration	483,499	483,499	0
General Services Department	530,583	530,583	0
HEC	18,068	18,068	0
Police	834,849	834,849	0
Fire	408,587	408,587	0
PWE - All Other	2,345,129	605,891	1,739,238
Solid Waste Management	91,529	91,529	0
Housing and Community	191,632	191,632	0
Library	55,156	55,156	0
Parks & Recreation	187,016	187,016	0
PWE-Sign Adm	74,121	74,121	0
PWE - Stormwater Fund	19,094	19,094	0
PWE - Houston Transtar	114,346	114,346	0
Houston Airport System	54,997	54,997	0
PWE - Water & Sewer	46,963	334,598	( 287,635)
Conv and Ent Opns	56,580	56,580	0
GSD Parking	5,671	5,671	0
Direct Billed	294,760	7,125	287,635

City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Legal Department

Receiving Department	Total	Legal Svcs	PWE Legal
Total	7,955,749	6,216,511	1,739,238

**SCHEDULE 24.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**CITY 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 not been allocated.
- **Controller's Admin** – Costs associated specifically for the Controller are unallowable and thus not allocated within this plan.

**City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .2 - Costs To Be Allocated  
For Department City Controller's Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,111,095			7,111,095
Capital Outlay	( 18,073)			
Total Deductions:	( 18,073)			( 18,073)
Building Usage Charge	103,871		103,871	
Equipment Usage Charge	2,328		2,328	
Nondepartmental - Gen Gov	224,305	17,689	241,994	
Fin-OMB	8,982	1,509	10,491	
Fin-Genl. Acctg	16,338	1,327	17,665	
Fin-Auditing	1,798	228	2,026	
Fin-Grants	685	107	792	
Fin.-Tax&Rev. Acctg.	5,408	291	5,699	
ARA Admin Svcs	37,039	3,950	40,989	
ARA Strategic Purchasing	2,995	289	3,284	
ARA 3-1-1	1,316	108	1,424	
ARA Central Payroll	4,692	661	5,353	
IT - Admin & Applications	186,298	44,207	230,505	
IT - Infrastructure	65,278	15,143	80,421	
IT - Radio Comm Service	9,648	164	9,812	
Affirmative Action	5,343	130	5,473	
Mayor's Office	11,402	3,018	14,420	
Human Resources Dept.	9,305	876	10,181	
Legal Department	7,584	1,648	9,232	
City Controller's Office		35,740	35,740	
General Services Department		309,700	309,700	
Total Allocated Additions:	704,615	436,785	1,141,400	1,141,400
Total To Be Allocated:	7,797,637	436,785		8,234,422

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Controller's Office**

	Total	General & Admin	Financial Svcs	Treasury	Controller's Admin
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,566,449	550,810	3,321,460	554,741	139,438
Fringe Benefits	1,461,103	152,712	1,101,258	156,935	50,198
<b>Other Expense &amp; Cost</b>					
Supplies	148,069	60,635	84,957	1,277	1,200
Contractual Svcs	917,401	151,317	629,993	136,091	0
*Capital Outlay	18,073	18,073	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	7,111,095	933,547	5,137,668	849,044	190,836
<b>Deductions</b>					
Total Deductions	( 18,073)	( 18,073)	0	0	0
Functional Cost	7,093,022	915,474	5,137,668	849,044	190,836
<b>Allocation Step 1</b>					
Inbound- All Others	704,615	704,615	0	0	0
Reallocate Admin Costs		( 1,620,089)	1,347,376	222,665	50,048
Unallocated Costs	( 1,312,593)	0	0	( 1,071,709)	( 240,884)
1st Allocation	6,485,044	0	6,485,044	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	436,785	436,785	0	0	0
Reallocate Admin Costs		( 436,785)	363,260	60,032	13,493
Unallocated Costs	( 73,525)	0	0	( 60,032)	( 13,493)
2nd Allocation	363,260	0	363,260	0	0
<b>Total For 10006000010000 City Controller's</b>					
Total Allocated	6,848,304	0	6,848,304	0	0





**City Of Houston, Texas**  
**OMB A87 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	2,053,838		2,053,838		2,053,838
Fin-Dir. Office	4,957	0.1243	8,063		8,063		8,063
Fin-OMB	483	0.0121	786		786		786
Fin.-Debt Svc	418	0.0105	680		680	60	740
Fin-Genl. Acctg	2,003	0.0502	3,258		3,258		3,258
Fin-Auditing	300	0.0075	488		488		488
Fin-Grants	374	0.0094	608		608		608
Fin.-Tax&Rev. Acctg.	2,713	0.0680	4,413		4,413		4,413
Fin - Cap Impr	443	0.0111	721		721	64	785
Fin - Policy Develop	275	0.0069	447		447	40	487
ARA Director's Office	2,291	0.0575	3,726		3,726		3,726
ARA Admin Svcs	3,395	0.0852	5,522		5,522		5,522
ARA Strategic Purchasing	1,157	0.0290	1,882		1,882		1,882
ARA City Council Admin	683	0.0171	1,111		1,111		1,111
ARA 3-1-1	1,148	0.0288	1,867		1,867		1,867
ARA Central Payroll	983	0.0247	1,599		1,599		1,599
ARA Regulatory Services	4,589	0.1151	7,464		7,464	663	8,127
IT - Director	11,896	0.2984	19,349		19,349		19,349
IT - Admin & Applications	4,152	0.1041	6,753		6,753		6,753
IT - Infrastructure	43,347	1.0872	70,505		70,505		70,505
IT - Radio Comm Service	727	0.0182	1,182		1,182		1,182
Affirmative Action	3,368	0.0845	5,478		5,478		5,478
Mayor's Office	18,758	0.4705	30,510		30,510		30,510
Human Resources Dept.	72,101	1.8084	117,274		117,274		117,274
Legal Department	12,491	0.3133	20,317		20,317		20,317
City Secretary	1,605	0.0403	2,611		2,611	232	2,843
City Council	12,492	0.3133	20,319		20,319	1,804	22,123
City Controller's Office	21,973	0.5511	35,740		35,740		35,740
Municipal Court Administration	60,347	1.5136	98,156		98,156	8,716	106,872
Health Administration	49,586	1.2437	80,653		80,653	7,162	87,815
Planning & Development Admin	1,626	0.0408	2,645		2,645	235	2,880
PWE - Administration	250,792	6.2902	407,921		407,921	36,223	444,144



**City Of Houston, Texas**  
**OMB A87 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	10,366		10,366	920	11,286
HPD - Police Records	2,632	0.0660	4,281		4,281	380	4,661
HPD- Inspector General	1,156	0.0290	1,880		1,880	167	2,047
General Services Department	54,717	1.3724	88,999		88,999	7,903	96,902
HEC	3,504	0.0879	5,699		5,699	506	6,205
Police	284,203	7.1282	462,265		462,265	41,049	503,314
Fire	386,553	9.6952	628,740		628,740	55,832	684,572
Municipal Court Judicial	8,845	0.2218	14,387		14,387	1,278	15,665
Solid Waste Management	78,450	1.9676	127,601		127,601	11,331	138,932
Housing and Community Devp.	36,501	0.9155	59,370		59,370	5,272	64,642
Library	72,876	1.8278	118,535		118,535	10,526	129,061
Parks & Recreation	153,835	3.8584	250,217		250,217	22,219	272,436
Health & Human Services	184,411	4.6253	299,950		299,950	26,636	326,586
Fin-Econ. Dvpt	658	0.0165	1,070		1,070	95	1,165
Finance - Fleet Management	250	0.0063	407		407	36	443
ARA Ins. Mgmt.	775	0.0194	1,261		1,261	112	1,373
ARA Alarm Permitting	435	0.0109	708		708	63	771
ARA Exec Svcs	849	0.0213	1,381		1,381	123	1,504
ARA Mayor's Antligang	532	0.0133	865		865	77	942
ARA-Other	18,960	0.4755	30,839		30,839	2,739	33,578
Planning & Development	11,071	0.2777	18,007		18,007	1,599	19,606
CIP S/R Planning	680	0.0171	1,106		1,106	98	1,204
CIP Sal Rec RE	2,090	0.0524	3,399		3,399	302	3,701
CIP S/R Engrg	19,148	0.4803	31,145		31,145	2,766	33,911
CIP S/R Constr.	11,193	0.2807	18,206		18,206	1,617	19,823
CIP S/R Eng/Const	349	0.0088	568		568	50	618
CIP S/R GeoEnv.	1,968	0.0494	3,201		3,201	284	3,485
CIP S/R Other	77	0.0019	125		125	11	136
CIP S/R GSD	3,192	0.0801	5,192		5,192	461	5,653
Prop & Cas Legal	9,920	0.2488	16,135		16,135	1,433	17,568
PWE - Fleet Management	21,992	0.5516	35,771		35,771	3,176	38,947
Wrkr Comp - HR	18,686	0.4687	30,393		30,393	2,699	33,092

**City Of Houston, Texas**  
**OMB A87 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	1,578		1,578	140	1,718
HEC Director	882	0.0221	1,435		1,435	127	1,562
HEC - IT	2,823	0.0708	4,592		4,592	408	5,000
HEC - 9-1-1 Network	1,816	0.0455	2,954		2,954	262	3,216
HEC - Police Call Takers	3,007	0.0754	4,891		4,891	434	5,325
PWE-Sign Adm	5,738	0.1439	9,333		9,333	829	10,162
PWE-Bldg Insp.	30,428	0.7632	49,492		49,492	4,395	53,887
PWE - Stormwater Fund	19,004	0.4766	30,911		30,911	2,745	33,656
CABLE TV	3,152	0.0791	5,127		5,127	455	5,582
PWE - Houston Transtar	5,053	0.1267	8,219		8,219	730	8,949
Hurricane Ike Aid & Recovery	4,533	0.1137	7,373		7,373	655	8,028
TIRZ	1,054	0.0264	1,714		1,714	152	1,866
Houston Airport System (HAS)	175,554	4.4031	285,544		285,544	25,356	310,900
PWE - Water & Sewer System	279,021	6.9982	453,836		453,836	40,301	494,137
Conv and Ent Optns	34,382	0.8623	55,923		55,923	4,966	60,889
GSD Parking	3,439	0.0863	5,594		5,594	497	6,091
Health Benefits Fund	164,806	4.1335	268,062		268,062	23,804	291,866
Long Term Disability	314	0.0079	511		511	45	556
<b>SubTotal</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>6,485,044</b>		<b>6,485,044</b>	<b>363,260</b>	<b>6,848,304</b>
<b>TOTAL</b>	<b>3,987,041</b>	<b>100.0000</b>	<b>6,485,044</b>		<b>6,485,044</b>	<b>363,260</b>	<b>6,848,304</b>

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs
Nondepartmental - Gen Gov	2,053,838	2,053,838
Fin-Dir. Office	8,063	8,063
Fin-OMB	786	786
Fin.-Debt Svc	740	740
Fin-Genl. Acctg	3,258	3,258
Fin-Auditing	488	488
Fin-Grants	608	608
Fin.-Tax&Rev. Acctg.	4,413	4,413
Fin - Cap Impr	785	785
Fin - Policy Develop	487	487
ARA Director's Office	3,726	3,726
ARA Admin Svcs	5,522	5,522
ARA Strategic Purchasing	1,882	1,882
ARA City Council Admin	1,111	1,111
ARA 3-1-1	1,867	1,867
ARA Central Payroll	1,599	1,599
ARA Regulatory Services	8,127	8,127
IT - Director	19,349	19,349
IT - Admin & Applications	6,753	6,753
IT - Infrastructure	70,505	70,505
IT - Radio Comm Service	1,182	1,182
Affirmative Action	5,478	5,478
Mayor's Office	30,510	30,510
Human Resources Dept.	117,274	117,274
Legal Department	20,317	20,317
City Secretary	2,843	2,843
City Council	22,123	22,123
City Controller's Office	35,740	35,740
Municipal Court	106,872	106,872
Health Administration	87,815	87,815
Planning & Development	2,880	2,880
PWE - Administration	444,144	444,144
CIP Sal Rec PWE Adm	11,286	11,286
HPD - Police Records	4,661	4,661
HPD- Inspector General	2,047	2,047

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs
General Services Department	96,902	96,902
HEC	6,205	6,205
Police	503,314	503,314
Fire	684,572	684,572
Municipal Court Judicial	15,665	15,665
Solid Waste Management	138,932	138,932
Housing and Community	64,642	64,642
Library	129,061	129,061
Parks & Recreation	272,436	272,436
Health & Human Services	326,586	326,586
Fin-Econ. Dvpt	1,165	1,165
Finance - Fleet Management	443	443
ARA Ins. Mgmt.	1,373	1,373
ARA Alarm Permitting	771	771
ARA Exec Svcs	1,504	1,504
ARA Mayor's Antigang	942	942
ARA-Other	33,578	33,578
Planning & Development	19,606	19,606
CIP S/R Planning	1,204	1,204
CIP Sal Rec RE	3,701	3,701
CIP S/R Engrg	33,911	33,911
CIP S/R Constr.	19,823	19,823
CIP S/R Eng/Const	618	618
CIP S/R GeoEnv.	3,485	3,485
CIP S/R Other	136	136
CIP S/R GSD	5,653	5,653
Prop & Cas Legal	17,568	17,568
PWE - Fleet Management	38,947	38,947
Wrkr Comp - HR	33,092	33,092
Wrkr Comp Legal	1,718	1,718
HEC Director	1,562	1,562
HEC - IT	5,000	5,000
HEC - 9-1-1 Network	3,216	3,216
HEC - Police Call Takers	5,325	5,325
PWE-Sign Adm.	10,162	10,162
PWE-Bldg Insp.	53,887	53,887

All Monetary Values Are \$ Dollars

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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs
PWE - Stormwater Fund	33,656	33,656
CABLE TV	5,582	5,582
PWE - Houston Transtar	8,949	8,949
Hurricane Ike Aid & Recovery	8,028	8,028
TIRZ	1,866	1,866
Houston Airport System	310,900	310,900
PWE - Water & Sewer	494,137	494,137
Conv and Ent Optns	60,889	60,889
GSD Parking	6,091	6,091
Health Benefits Fund	291,866	291,866
Long Term Disability	556	556
Direct Billed	0	0
<b>Total</b>	<b>6,848,304</b>	<b>6,848,304</b>

**SCHEDULE 25.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Health Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,776,276			12,776,276
Capital Outlay	( 112,249)			
Transfers	( 345,023)			
Total Deductions:	( 457,272)			( 457,272)
Equipment Usage Charge	272,470		272,470	
Nondepartmental - Gen Gov	354,541	28,047	382,588	
Fin-OMB	20,271	3,405	23,676	
Fin-Genl. Acctg	49,604	3,704	53,308	
Fin-Auditing	3,143	398	3,541	
Fin-Grants	1,215	191	1,406	
Fin.-Tax&Rev. Acctg.	9,454	509	9,963	
ARA Admin Svcs	25,246	2,691	27,937	
ARA Strategic Purchasing	57,890	5,596	63,486	
ARA 3-1-1	122,293	10,013	132,306	
ARA Central Payroll	7,365	1,037	8,402	
IT - Admin & Applications	125,150	22,495	147,645	
IT - Infrastructure	676,308	145,959	822,267	
IT - Radio Comm Service	21,772	369	22,141	
Affirmative Action	9,236	224	9,460	
Mayor's Office	17,899	4,737	22,636	
Human Resources Dept.	139,958	13,301	153,259	
Legal Department	365,778	79,474	445,252	
City Controller's Office	80,653	7,162	87,815	
HPD- Inspector General		226,752	226,752	
General Services Department		9,162,250	9,162,250	
Total Allocated Additions:	2,360,246	9,718,314	12,078,560	12,078,560
Total To Be Allocated:	14,679,250	9,718,314		24,397,564



**City Of Houston, Texas**  
**OMB A87 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	2,360,246	2,360,246	0
Reallocate Admin Costs	( 2,360,246)	( 2,360,246)	2,360,246
1st Allocation	14,679,250	0	14,679,250
<b>Allocation Step 2</b>			
Inbound- All Others	9,718,314	9,718,314	0
Reallocate Admin Costs	( 9,718,314)	( 9,718,314)	9,718,314
2nd Allocation	9,718,314	0	9,718,314
<b>Total For 10003800010000 Health Administration</b>			
Total Allocated	24,397,564	0	24,397,564

**City Of Houston, Texas**  
**OMB A87 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	14,679,250		14,679,250	9,718,314	24,397,564
SubTotal	100	100.0000	14,679,250		14,679,250	9,718,314	24,397,564
TOTAL	100	100.0000	14,679,250		14,679,250	9,718,314	24,397,564

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A

City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Health Administration

Receiving Department	Total	Dept. Admin.
Health & Human Services	24,397,564	24,397,564
Direct Billed	0	0
<b>Total</b>	<b>24,397,564</b>	<b>24,397,564</b>

**SCHEDULE 26.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**PLANNING AND DEVELOPMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Planning & Development Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,785,856			9,785,856
Transfers	( 5,884)			
Capital Outlay	( 36,599)			
Total Deductions:	( 42,483)			( 42,483)
Equipment Usage Charge	702		702	
Nondepartmental - Gen Gov	55,001	4,318	59,319	
Fin-OMB	665	112	777	
Fin-Genl. Acctg	1,248	101	1,349	
Fin-Auditing	447	57	504	
Fin-Grants	170	27	197	
Fin.-Tax&Rev. Acctg.	1,345	72	1,417	
ARA Admin Svcs	1,537	164	1,701	
ARA Strategic Purchasing	857	83	940	
ARA 3-1-1	7,802	639	8,441	
ARA Central Payroll	1,162	164	1,326	
IT - Admin & Applications	15,595	2,504	18,099	
IT - Infrastructure	100,461	21,492	121,953	
Affirmative Action	1,327	32	1,359	
Mayor's Office	2,824	748	3,572	
Human Resources Dept.	11,057	1,052	12,109	
Legal Department	49,948	10,852	60,800	
City Controller's Office	2,645	235	2,880	
Total Allocated Additions:	254,793	42,652	297,445	297,445
Total To Be Allocated:	9,998,166	42,652		10,040,818

**City Of Houston, Texas  
OMB A87 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	254,793	254,793	0	0
Reallocate Admin Costs		( 254,793)	46,238	208,555
Unallocated Costs	( 8,183,780)	0	0	( 8,183,780)
1st Allocation	1,814,386	0	1,814,386	0
<b>Allocation Step 2</b>				
Inbound- All Others	42,652	42,652	0	0
Reallocate Admin Costs		( 42,652)	7,740	34,912
Unallocated Costs	( 34,912)	0	0	( 34,912)
2nd Allocation	7,740	0	7,740	0
<b>Total For 10007000010000 Planning &amp;</b>				
Total Allocated	1,822,126	0	1,822,126	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**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	1,814,386		1,814,386	7,740	1,822,126
SubTotal	100	100.0000	1,814,386		1,814,386	7,740	1,822,126
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>1,814,386</b>		<b>1,814,386</b>	<b>7,740</b>	<b>1,822,126</b>

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A

City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department Planning & Development Admin

Receiving Department	Total	Dept Admin
Planning & Development	1,822,126	1,822,126
Direct Billed	0	0
Total	<u>1,822,126</u>	<u>1,822,126</u>



**SCHEDULE 27.1  
FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2011 OMB A-87 COST ALLOCATION PLAN  
PUBLIC WORKS & ENGINEERING - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The responsibilities of the Public Works and Engineering department are distributed among six departments: Engineering and Construction Division (ECRE), Planning and Development Services Division, Public Utilities, Resource Management, Right-of-Way and Fleet Maintenance Division and Traffic and Transportation. The direct costs of Public Works & Engineering 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**  
**OMB A87 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	37,530	4,291	41,821	
Fin-OMB	102,523	17,224	119,747	
Fin-Genl. Acctg	183,938	15,013	198,951	
ARA Admin Svcs	111,640	11,902	123,542	
ARA Strategic Purchasing	1,336,748	129,495	1,466,243	
ARA 3-1-1	686,318	56,195	742,513	
IT - Admin & Applications	66,155	15,241	81,396	
IT - Infrastructure	1,363,834	299,892	1,663,726	
Human Resources Dept.	529,905	50,920	580,825	
Legal Department	397,198	86,301	483,499	
City Controller's Office	407,921	36,223	444,144	
HPD - Police Records		290,828	290,828	
HPD- Inspector General		907,006	907,006	
General Services Department		1,689,600	1,689,600	
Total Allocated Additions:	<u>5,223,710</u>	<u>3,610,131</u>	<u>8,833,841</u>	8,833,841
Total To Be Allocated:	<u><u>5,223,710</u></u>	<u><u>3,610,131</u></u>		<u><u>8,833,841</u></u>

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PWE - Administration**

	Total	General & Admin	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 Activities	1,336,748	0	1,336,748	0
Inbound- Human Resources Dept - All Unspecified Activities	529,905	0	0	529,905
Inbound- All Others	3,357,057	0	1,678,528	1,678,529
1st Allocation	5,223,710	0	3,015,276	2,208,434
<b>Allocation Step 2</b>				
Inbound- ARA Strategic Purchasing - All Unspecified Activities	129,495	0	129,495	0
Inbound- Human Resources Dept - All Unspecified Activities	50,920	0	0	50,920
Inbound- All Others	3,429,716	0	1,714,858	1,714,858
2nd Allocation	3,610,131	0	1,844,353	1,765,778
<b>Total For 10002000010001 PWE - Administration</b>				
Total Allocated	8,833,841	0	4,859,629	3,974,212

**City Of Houston, Texas**  
**OMB A87 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	12,312		12,312	7,531	19,843
PWE - All Other	93,962,801	15.4496	465,848		465,848	284,945	750,793
CIP S/R Planning	848,405	0.1395	4,206		4,206	2,573	6,779
CIP Sal Rec RE	3,092,160	0.5084	15,330		15,330	9,377	24,707
CIP S/R Engrg	9,405,342	1.5464	46,630		46,630	28,522	75,152
CIP S/R Constr.	9,039,118	1.4862	44,814		44,814	27,411	72,225
CIP S/R Eng/Const	343,397	0.0565	1,702		1,702	1,041	2,743
CIP S/R GeoEnv.	934,151	0.1536	4,631		4,631	2,833	7,464
CIP S/R Other	3,617,323	0.5948	17,934		17,934	10,970	28,904
PWE - Fleet Management	28,691,282	4.7175	142,245		142,245	87,007	229,252
PWE-Sign Adm	2,880,387	0.4736	14,280		14,280	8,735	23,015
PWE-Bldg Insp.	44,844,592	7.3735	222,330		222,330	135,993	358,323
PWE - Stormwater Fund	33,005,947	5.4269	163,637		163,637	100,092	263,729
PWE - Houston Transtar	2,491,312	0.4096	12,351		12,351	7,555	19,906
PWE - Water & Sewer System	372,550,015	61.2556	1,847,026	-3,209,317	-1,362,291	1,129,768	-232,523
Sub Total	608,189,616	100.0000	3,015,276	-3,209,317	-194,041	1,844,353	1,650,312
Direct Billed				3,209,317	3,209,317		3,209,317
TOTAL	608,189,616	100.0000	3,015,276		3,015,276	1,844,353	4,859,629

Allocation Basis: PWE Department's FY 2009 operating expenditures

Allocation Source: Financial summary reports

**City Of Houston, Texas**  
**OMB A87 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	10,447		10,447	8,353	18,800
PWE - All Other	573	13.2601	292,839		292,839	234,143	526,982
CIP S/R Planning	8	0.1867	4,123		4,123	3,296	7,419
CIP Sal Rec RE	36	0.8344	18,426		18,426	14,733	33,159
CIP S/R Engrg	102	2.3819	52,602		52,602	42,059	94,661
CIP S/R Constr.	114	2.6393	58,288		58,288	46,605	104,893
CIP S/R Eng/Const	2	0.0641	1,415		1,415	1,131	2,546
CIP S/R GeoEnv.	9	0.2188	4,833		4,833	3,864	8,697
CIP S/R Other	17	0.4046	8,935		8,935	7,144	16,079
CIP S/R GSD	29	0.6933	15,310		15,310	12,241	27,551
PWE - Fleet Management	133	3.0874	68,183		68,183	54,517	122,700
PWE-Sign Adm	40	0.9405	20,771		20,771	16,608	37,379
PWE-Bldg Insp.	450	10.4125	229,954		229,954	183,862	413,816
PWE - Stormwater Fund	426	9.8599	217,750		217,750	174,104	391,854
PWE - Houston Transtar	6	0.1591	3,515		3,515	2,810	6,325
PWE - Water & Sewer System	2,351	54.3844	1,201,043	-3,209,317	-2,008,274	960,308	-1,047,966
Sub Total	4,323	100.0000	2,208,434	-3,209,317	-1,000,883	1,765,778	764,895
Direct Billed				3,209,317	3,209,317		3,209,317
TOTAL	4,323	100.0000	2,208,434		2,208,434	1,765,778	3,974,212

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

Allocation Source: PWE

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PWE - Administration**

Receiving Department	Total	Adm - Exp.	Adm - FTE
CIP Sal Rec PWE Adm	38,643	19,843	18,800
PWE - All Other	1,277,775	750,793	526,982
CIP S/R Planning	14,198	6,779	7,419
CIP Sal Rec RE	57,866	24,707	33,159
CIP S/R Engrg	169,813	75,152	94,661
CIP S/R Constr.	177,118	72,225	104,893
CIP S/R Eng/Const	5,289	2,743	2,546
CIP S/R GeoEnv.	16,161	7,464	8,697
CIP S/R Other	44,983	28,904	16,079
CIP S/R GSD	27,551	0	27,551
PWE - Fleet Management	351,952	229,252	122,700
PWE-Sign Adm	60,394	23,015	37,379
PWE-Bldg Insp.	772,139	358,323	413,816
PWE - Stormwater Fund	655,583	263,729	391,854
PWE - Houston Transtar	26,231	19,906	6,325
PWE - Water & Sewer	( 1,280,489)	( 232,523)	( 1,047,966)
Direct Billed	6,418,634	3,209,317	3,209,317
<b>Total</b>	<b>8,833,841</b>	<b>4,859,629</b>	<b>3,974,212</b>



**SCHEDULE 28.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	109	1,063	
Fin-OMB	2,605	438	3,043	
Fin-Genl. Acctg	4,674	381	5,055	
Fin-Grants	239	38	277	
ARA Strategic Purchasing	8,296	803	9,099	
ARA Central Payroll	1,257	177	1,434	
IT - Admin & Applications	17,544	2,817	20,361	
IT - Infrastructure	6,380	1,763	8,143	
Affirmative Action	1,771	44	1,815	
Mayor's Office	3,056	809	3,865	
Human Resources Dept.	1,204	112	1,316	
City Controller's Office	10,366	920	11,286	
PWE - Administration	22,759	15,884	38,643	
CIP Sal Rec PWE Adm		4,859	4,859	
Total Allocated Additions:	<u>81,105</u>	<u>29,154</u>	<u>110,259</u>	<u>110,259</u>
Total To Be Allocated:	<u><u>81,105</u></u>	<u><u>29,154</u></u>		<u><u>110,259</u></u>



**City Of Houston, Texas**  
**OMB A87 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	81,105	0	81,105
1st Allocation	81,105	0	81,105
<b>Allocation Step 2</b>			
Inbound- All Others	29,154	0	29,154
2nd Allocation	29,154	0	29,154
<b>Total For 10012000070001 CIP Sal Rec PWE</b>			
Total Allocated	110,259	0	110,259



**City Of Houston, Texas**  
**OMB A87 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	4,859		4,859		4,859
CIP S/R Planning	8	2.3641	1,917		1,917	733	2,650
CIP Sal Rec RE	36	10.5669	8,570		8,570	3,277	11,847
CIP S/R Engrg	102	30.1655	24,466		24,466	9,355	33,821
CIP S/R Constr.	114	33.4262	27,110		27,110	10,366	37,476
CIP S/R Eng/Const	2	0.8115	658		658	252	910
CIP S/R GeoEnv.	9	2.7713	2,248		2,248	859	3,107
CIP S/R Other	17	5.1238	4,156		4,156	1,589	5,745
CIP S/R GSD	29	8.7798	7,121		7,121	2,723	9,844
SubTotal	341	100.0000	81,105		81,105	29,154	110,259
TOTAL	341	100.0000	81,105		81,105	29,154	110,259

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

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CIP Sal Rec PWE Adm**

Receiving Department	Total	Admin. Svcs.
CIP Sal Rec PWE Adm	4,859	4,859
CIP S/R Planning	2,650	2,650
CIP Sal Rec RE	11,847	11,847
CIP S/R Engrg	33,821	33,821
CIP S/R Constr.	37,476	37,476
CIP S/R Eng/Const	910	910
CIP S/R GeoEnv.	3,107	3,107
CIP S/R Other	5,745	5,745
CIP S/R GSD	9,844	9,844
Direct Billed	0	0
<b>Total</b>	<b>110,259</b>	<b>110,259</b>

**SCHEDULE 29.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 COST ALLOCATION PLAN**  
**POLICE - RECORDS**  
**NATURE AND EXTENT OF SERVICES**

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HPD - Police Records**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,610,209			3,610,209
Capital Outlay	( 6,660)			
Total Deductions:	( 6,660)			( 6,660)
Equipment Usage Charge	5,033		5,033	
Nondepartmental - Gen Gov	263,950	20,667	284,617	
Fin-OMB	1,076	181	1,257	
Fin-Genl. Acctg	2,263	176	2,439	
Fin-Auditing	1,267	161	1,428	
Fin-Grants	483	76	559	
Fin.-Tax&Rev. Acctg.	3,812	205	4,017	
ARA Admin Svcs	3,050	327	3,377	
ARA Strategic Purchasing	119	11	130	
ARA Central Payroll	6,121	862	6,983	
IT - Admin & Applications	27,291	4,382	31,673	
IT - Infrastructure	2,635	728	3,363	
Affirmative Action	4,468	109	4,577	
Mayor's Office	14,875	3,937	18,812	
Human Resources Dept.	6,044	562	6,606	
City Controller's Office	4,281	380	4,661	
Total Allocated Additions:	<u>346,768</u>	<u>32,764</u>	<u>379,532</u>	<u>379,532</u>
Total To Be Allocated:	<u><u>3,950,317</u></u>	<u><u>32,764</u></u>		<u><u>3,983,081</u></u>

**City Of Houston, Texas**  
**OMB A87 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	346,768	346,768	0	0
Reallocate Admin Costs		( 346,768)	346,768	0
1st Allocation	3,950,317	0	3,950,317	0
<b>Allocation Step 2</b>				
Inbound- All Others	32,764	32,764	0	0
Reallocate Admin Costs		( 32,764)	32,764	0
2nd Allocation	32,764	0	32,764	0
<b>Total For 10001000010063 HPD - Police Records</b>				
Total Allocated	3,983,081	0	3,983,081	0



**City Of Houston, Texas**  
**OMB A87 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	1,188,375		1,188,375		1,188,375
PWE - Administration	940	7.3622	290,828		290,828		290,828
Fire	10	0.0783	3,094		3,094	41	3,135
Housing and Community Devp.	69	0.5404	21,348		21,348	283	21,631
Library	1	0.0078	309		309	4	313
Parks & Recreation	3	0.0235	928		928	12	940
Health & Human Services	8	0.0627	2,475		2,475	33	2,508
Other	7,896	61.8421	2,442,960		2,442,960	32,391	2,475,351
SubTotal	12,768	100.0000	3,950,317		3,950,317	32,764	3,983,081
TOTAL	12,768	100.0000	3,950,317		3,950,317	32,764	3,983,081

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department report

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HPD - Police Records**

Receiving Department	Total	Records Mgmt
Legal Department	1,188,375	1,188,375
PWE - Administration	290,828	290,828
Fire	3,135	3,135
Housing and Community	21,631	21,631
Library	313	313
Parks & Recreation	940	940
Health & Human Services	2,508	2,508
Other	2,475,351	2,475,351
Direct Billed	0	0
<b>Total</b>	<b>3,983,081</b>	<b>3,983,081</b>



**SCHEDULE 30.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HPD- Inspector General**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,795,545			2,795,545
Equipment Usage Charge	6,330		6,330	
Nondepartmental - Gen Gov	32,180	2,538	34,718	
Fin-OMB	473	79	552	
Fin-Genl. Acctg	1,180	87	1,267	
Fin-Auditing	707	90	797	
Fin-Grants	269	42	311	
Fin.-Tax&Rev. Acctg.	2,126	114	2,240	
ARA Admin Svcs	1,256	135	1,391	
ARA Strategic Purchasing	100	10	110	
ARA Central Payroll	1,714	241	1,955	
IT - Admin & Applications	15,595	2,504	18,099	
IT - Infrastructure	1,157	320	1,477	
Affirmative Action	2,068	50	2,118	
Mayor's Office	4,165	1,102	5,267	
Human Resources Dept.	2,156	200	2,356	
City Controller's Office	1,880	167	2,047	
<b>Total Allocated Additions:</b>	<b>73,356</b>	<b>7,679</b>	<b>81,035</b>	<b>81,035</b>
<b>Total To Be Allocated:</b>	<b>2,868,901</b>	<b>7,679</b>		<b>2,876,580</b>

**City Of Houston, Texas**  
**OMB A87 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
<b>Functional Cost</b>			
Functional Cost	2,795,545	0	2,795,545
<b>Allocation Step 1</b>			
Inbound- All Others	73,356	73,356	0
Reallocate Admin Costs		( 73,356)	73,356
1st Allocation	2,868,901	0	2,868,901
<b>Allocation Step 2</b>			
Inbound- All Others	7,679	7,679	0
Reallocate Admin Costs		( 7,679)	7,679
2nd Allocation	7,679	0	7,679
<b>Total For 10001000010009 HPD- inspector</b>			
Total Allocated	2,876,580	0	2,876,580

**City Of Houston, Texas**  
**OMB A87 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	9,859		9,859		9,859
IT - Director	1	0.3436	9,859		9,859		9,859
Affirmative Action	1	0.3436	9,859		9,859		9,859
Human Resources Dept.	2	0.6873	19,718		19,718		19,718
Legal Department	3	1.0309	29,576		29,576		29,576
City Council	1	0.3436	9,859		9,859	46	9,905
Municipal Court Administration	6	2.0619	59,153		59,153	274	59,427
Health Administration	23	7.9038	226,752		226,752		226,752
PWE - Administration	92	31.6152	907,006		907,006		907,006
General Services Department	4	1.3746	39,435		39,435	183	39,618
HEC	2	0.6873	19,718		19,718	91	19,809
Police	3	1.0309	29,576		29,576	137	29,713
Fire	82	28.1787	808,419		808,419	3,748	812,167
Solid Waste Management	16	5.4983	157,740		157,740	731	158,471
Housing and Community Devp.	7	2.4055	69,011		69,011	320	69,331
Library	7	2.4055	69,011		69,011	320	69,331
Parks & Recreation	11	3.7801	108,446		108,446	503	108,949
Houston Airport System (HAS)	22	7.5601	216,893		216,893	1,006	217,899
Conv and Ent Opns	3	1.0309	29,576		29,576	137	29,713
Other	4	1.3746	39,435		39,435	183	39,618
SubTotal	291	100.0000	2,868,901		2,868,901	7,679	2,876,580
TOTAL	291	100.0000	2,868,901		2,868,901	7,679	2,876,580

Allocation Basis: Number of complaints investigated

Allocation Source: HPD - Office of the Inspector General

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HPD- Inspector General**

Receiving Department	Total	Services
ARA Director's Office	9,859	9,859
IT - Director	9,859	9,859
Affirmative Action	9,859	9,859
Human Resources Dept.	19,718	19,718
Legal Department	29,576	29,576
City Council	9,905	9,905
Municipal Court	59,427	59,427
Health Administration	226,752	226,752
PWE - Administration	907,006	907,006
General Services Department	39,618	39,618
HEC	19,809	19,809
Police	29,713	29,713
Fire	812,167	812,167
Solid Waste Management	158,471	158,471
Housing and Community	69,331	69,331
Library	69,331	69,331
Parks & Recreation	108,949	108,949
Houston Airport System	217,899	217,899
Conv and Ent Opns	29,713	29,713
Other	39,618	39,618
Direct Billed	0	0
<b>Total</b>	<b>2,876,580</b>	<b>2,876,580</b>



**SCHEDULE 31.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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 Plan identifies and allocates the following activities:

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

**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department General Services Department**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	50,034,313			50,034,313
Transfers	( 653,827)			
Debt Service	( 534,013)			
<b>Total Deductions:</b>	<b>( 1,187,840)</b>			<b>( 1,187,840)</b>
Building Usage Charge	56,276		56,276	
Equipment Usage Charge	167,697		167,697	
Nondepartmental - Gen Gov	754,086	59,523	813,609	
Fin-OMB	22,368	3,758	26,126	
Fin-Genl. Acctg	47,718	3,697	51,415	
Fin-Auditing	12,352	1,565	13,917	
Fin-Grants	23,608	3,702	27,310	
Fin.-Tax&Rev. Acctg.	37,150	2,000	39,150	
ARA Admin Svcs	25,417	2,711	28,128	
ARA Strategic Purchasing	60,888	5,878	66,766	
ARA 3-1-1	1,910	156	2,066	
ARA Central Payroll	17,343	2,443	19,786	
IT - Admin & Applications	378,732	133,494	512,226	
IT - Infrastructure	150,008	35,531	185,539	
IT - Radio Comm Service	24,025	408	24,433	
Affirmative Action	147,991	3,609	151,600	
Mayor's Office	42,149	11,156	53,305	
Human Resources Dept.	36,334	3,427	39,761	
Legal Department	435,878	94,705	530,583	
City Controller's Office	88,999	7,903	96,902	
HPD- Inspector General	39,435	183	39,618	
General Services Department		2,437,562	2,437,562	
<b>Total Allocated Additions:</b>	<b>2,570,364</b>	<b>2,813,411</b>	<b>5,383,775</b>	<b>5,383,775</b>
<b>Total To Be Allocated:</b>	<b>51,416,837</b>	<b>2,813,411</b>		<b>54,230,248</b>



**City Of Houston, Texas**  
**OMB A87 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	17,582,646	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	2,570,364	2,570,364	0	0	0
Reallocate Admin Costs		( 2,570,364)	241,373	1,514,527	814,464
1st Allocation	51,416,837	0	4,828,358	30,296,176	16,292,303
<b>Allocation Step 2</b>					
Inbound- All Others	2,813,411	2,813,411	0	0	0
Reallocate Admin Costs		( 2,813,411)	264,196	1,657,738	891,477
2nd Allocation	2,813,411	0	264,196	1,657,738	891,477
<b>Total For 10022500010000 General Services</b>					
Total Allocated	54,230,248	0	5,092,554	31,953,914	17,183,780





**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**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	848,735		848,735		848,735
Health Administration	300,000	11.7188	565,823		565,823		565,823
Police	325,000	12.6953	612,975		612,975	47,439	660,414
Fire	300,000	11.7188	565,823		565,823	43,789	609,612
PWE - All Other	85,000	3.3203	160,317		160,317	12,407	172,724
Solid Waste Management	100,000	3.9063	188,608		188,608	14,596	203,204
Library	425,000	16.6016	801,583		801,583	62,035	863,618
Parks & Recreation	500,000	19.5311	943,038		943,038	72,983	1,016,021
PWE - Water & Sewer System	75,000	2.9297	141,456		141,456	10,947	152,403
SubTotal	2,560,000	100.0000	4,828,358		4,828,358	264,196	5,092,554
<b>TOTAL</b>	<b>2,560,000</b>	<b>100.0000</b>	<b>4,828,358</b>		<b>4,828,358</b>	<b>264,196</b>	<b>5,092,554</b>

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

Allocation Source: General Services Dept. FY07 RCA



**City Of Houston, Texas**  
**OMB A87 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	210,574		210,574		210,574
IT - Director	182,797	0.6500	196,939		196,939		196,939
Mayor's Office	494,305	1.7578	532,546		532,546		532,546
Legal Department	294,388	1.0469	317,163		317,163		317,163
City Secretary	19,583	0.0696	21,098		21,098	1,815	22,913
City Council	135,243	0.4809	145,706		145,706	12,533	158,239
City Controller's Office	207,738	0.7387	223,809		223,809		223,809
Municipal Court Administration	181,032	0.6438	195,037		195,037	16,777	211,814
Health Administration	5,431,578	19.3152	5,851,782		5,851,782		5,851,782
PWE - Administration	1,568,273	5.5769	1,689,600		1,689,600		1,689,600
General Services Department	1,857,901	6.6069	2,001,634		2,001,634		2,001,634
HEC	271,531	0.9656	292,537		292,537	25,163	317,700
Police	8,652,654	30.7699	9,322,049		9,322,049	801,858	10,123,907
Fire	4,062,393	14.4463	4,376,672		4,376,672	376,470	4,753,142
Municipal Court Judicial	105,539	0.3753	113,704		113,704	9,781	123,485
Library	4,303,228	15.3027	4,636,139		4,636,139	398,788	5,034,927
HEC - 9-1-1 Network	39,904	0.1419	42,991		42,991	3,698	46,689
PWE - Water & Sewer System	0			-852,099	-852,099		-852,099
Other	117,134	0.4165	126,196		126,196	10,855	137,051
<b>Sub Total</b>	<b>28,120,674</b>	<b>100.0000</b>	<b>30,296,176</b>	<b>-852,099</b>	<b>29,444,077</b>	<b>1,657,738</b>	<b>31,101,815</b>
Direct Billed				852,099	852,099		852,099
<b>TOTAL</b>	<b>28,120,674</b>	<b>100.0000</b>	<b>30,296,176</b>		<b>30,296,176</b>	<b>1,657,738</b>	<b>31,953,914</b>

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.



**City Of Houston, Texas**  
**OMB A87 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	80,780		80,780		80,780
IT - Director	70,378	0.4543	74,021		74,021		74,021
Mayor's Office	178,279	1.1509	187,508		187,508		187,508
Legal Department	115,940	0.7485	121,942		121,942		121,942
City Secretary	14,435	0.0932	15,182		15,182	1,077	16,259
City Council	52,986	0.3421	55,729		55,729	3,955	59,684
City Controller's Office	81,663	0.5272	85,891		85,891		85,891
Municipal Court Administration	133,442	0.8615	140,350		140,350	9,960	150,310
Health Administration	2,609,550	16.8463	2,744,645		2,744,645		2,744,645
General Services Department	414,471	2.6757	435,928		435,928		435,928
HEC	103,544	0.6684	108,904		108,904	7,729	116,633
Police	6,219,319	40.1495	6,541,293		6,541,293	464,225	7,005,518
Fire	2,850,853	18.4040	2,998,440		2,998,440	212,795	3,211,235
Municipal Court Judicial	77,795	0.5022	81,822		81,822	5,807	87,629
Library	2,389,211	15.4238	2,512,899		2,512,899	178,337	2,691,236
HEC - 9-1-1 Network	15,363	0.0992	16,158		16,158	1,147	17,305
Other	86,341	0.5574	90,811		90,811	6,445	97,256
<b>Sub Total</b>	<b>15,490,374</b>	<b>100.0000</b>	<b>16,292,303</b>		<b>16,292,303</b>	<b>891,477</b>	<b>17,183,780</b>
<b>TOTAL</b>	<b>15,490,374</b>	<b>100.0000</b>	<b>16,292,303</b>		<b>16,292,303</b>	<b>891,477</b>	<b>17,183,780</b>

Allocation Basis: Dollar amount of utility cost

Allocation Source: General Services Depart.



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department General Services Department**

Receiving Department	Total	Adm/Design Constr.	Building Svcs	Utilities
Nondepartmental - Gen Gov	848,735	848,735	0	0
ARA Director's Office	291,354	0	210,574	80,780
IT - Director	270,960	0	196,939	74,021
Mayor's Office	720,054	0	532,546	187,508
Legal Department	439,105	0	317,163	121,942
City Secretary	39,172	0	22,913	16,259
City Council	217,923	0	158,239	59,684
City Controller's Office	309,700	0	223,809	85,891
Municipal Court	362,124	0	211,814	150,310
Health Administration	9,162,250	565,823	5,851,782	2,744,645
PWE - Administration	1,689,600	0	1,689,600	0
General Services Department	2,437,562	0	2,001,634	435,928
HEC	434,333	0	317,700	116,633
Police	17,789,839	660,414	10,123,907	7,005,518
Fire	8,573,989	609,612	4,753,142	3,211,235
Municipal Court Judicial	211,114	0	123,485	87,629
PWE - All Other	172,724	172,724	0	0
Solid Waste Management	203,204	203,204	0	0
Library	8,589,781	863,618	5,034,927	2,691,236
Parks & Recreation	1,016,021	1,016,021	0	0
HEC - 9-1-1 Network	63,994	0	46,689	17,305
PWE - Water & Sewer	( 699,696)	152,403	( 852,099)	0
Other	234,307	0	137,051	97,256
Direct Billed	852,099	0	852,099	0
<b>Total</b>	<b>54,230,248</b>	<b>5,092,554</b>	<b>31,953,914</b>	<b>17,183,780</b>



**SCHEDULE 32.1**  
**FY 2011 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2011 OMB A-87 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**  
**OMB A87 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	60	584	
Fin-OMB	1,432	241	1,673	
Fin-Genl. Acctg	2,625	212	2,837	
Fin-Grants	2,061	323	2,384	
ARA Admin Svcs	829	88	917	
ARA Strategic Purchasing	5,817	563	6,380	
ARA 3-1-1	14,328	1,173	15,501	
ARA Central Payroll	16,946	2,387	19,333	
IT - Admin & Applications	36,517	6,231	42,748	
IT - Infrastructure	109,204	22,256	131,460	
Affirmative Action	16,772	407	17,179	
Mayor's Office	41,184	10,900	52,084	
Human Resources Dept.	37,371	3,511	40,882	
Legal Department	14,843	3,225	18,068	
City Controller's Office	5,699	506	6,205	
HPD- Inspector General	19,718	91	19,809	
General Services Department	401,441	32,892	434,333	
<b>Total Allocated Additions:</b>	<b>728,660</b>	<b>85,066</b>	<b>813,726</b>	<b>813,726</b>
<b>Total To Be Allocated:</b>	<b>728,660</b>	<b>85,066</b>		<b>813,726</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Total	General & Admin	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	19,718	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	41,184	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	16,772	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	5,699	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,432	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	2,625	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,061	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	5,817	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	829	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	16,946	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	14,328	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activities	36,517	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	109,204	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	37,371	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	14,843	0	0	14,843	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	524	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	401,441	0	401,441	0	0
Inbound- All Others	0	0	0	0	0
1st Allocation	728,660	0	401,441	14,843	0
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	91	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	10,900	0	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	407	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	506	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	241	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	212	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	323	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	563	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	88	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	2,387	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
Inbound- ARA 3-1-1 - All Unspecified Activities	1,173	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	6,231	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	22,256	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	3,511	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	3,225	0	0	3,225	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	60	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	32,892	0	32,892	0	0
Inbound- All Others	0	0	0	0	0
2nd Allocation	85,066	0	32,892	3,225	0
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>813,726</b>	<b>0</b>	<b>434,333</b>	<b>18,068</b>	<b>0</b>





**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Equip 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
<b>Functional Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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 Controller's Office - All Unspecified Activiti	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	5,817
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	829	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	14,328	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- 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
<b>1st Allocation</b>	<b>1,349</b>	<b>524</b>	<b>829</b>	<b>14,328</b>	<b>5,817</b>
<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 Controller's Office - All Unspecified Activiti	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	563
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	88	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0



**City Of Houston, Texas**  
**OMB A87 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
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	1,173	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- 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	60	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	60	88	1,173	563
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>1,349</b>	<b>584</b>	<b>917</b>	<b>15,501</b>	<b>6,380</b>



**City Of Houston, Texas**  
**OMB A87 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
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 Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	1,432	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	2,625	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,061	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	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 Activit	0	0	0	36,517	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	109,204
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
1st Allocation	2,061	2,625	1,432	36,517	109,204
<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 Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	241	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	212	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	323	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	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



**City Of Houston, Texas**  
**OMB A87 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
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	6,231	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	22,256
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	323	212	241	6,231	22,256
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>2,384</b>	<b>2,837</b>	<b>1,673</b>	<b>42,748</b>	<b>131,460</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Affirmative Action	Mayor's Office	Human Resources	City Controller	HPD-Insp Gen
<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	19,718
Inbound- Mayor's Office - All Unspecified Activities	0	41,184	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	16,772	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	5,699	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 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 Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	37,371	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
1st Allocation	16,772	41,184	37,371	5,699	19,718
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	91
Inbound- Mayor's Office - All Unspecified Activities	0	10,900	0	0	0
Inbound- Affirmative Action - All Unspecified Activities	407	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	506	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 Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0



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**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Affirmative Action	Mayor's Office	Human Resources	City Controller	HPD-Insp Gen
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- Human Resources Dept. - All Unspecified Activities	0	0	3,511	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	407	10,900	3,511	506	91
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>17,179</b>	<b>52,084</b>	<b>40,882</b>	<b>6,205</b>	<b>19,809</b>



**City Of Houston, Texas**  
**OMB A87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	ARA-Ctd PR
<b>Departmental Totals</b>	
Total Expenditures	0
<b>Deductions</b>	
Total Deductions	0
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 Controller's Office - All Unspecified Activiti	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 Admin Svcs - All Unspecified Activities	0
Inbound- ARA Central Payroll - All Unspecified Activities	16,946
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- 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
1st Allocation	16,946
<b>Allocation Step 2</b>	
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 Controller's Office - All Unspecified Activiti	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 Admin Svcs - All Unspecified Activities	0
Inbound- ARA Central Payroll - All Unspecified Activities	2,387



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City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .3 - Costs Allocated By Activity  
For Department HEC

	ARA-Ctrl PR
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- 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	2,387
<hr/>	
Total For 22051500010000 HEC	
Total Allocated	19,333





**City Of Houston, Texas**  
**OMB A87 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	85,972		85,972	7,044	93,016
HEC - 9-1-1 Network	41,591	31.5083	126,488		126,488	10,363	136,851
HEC-HFD	14,178	10.7409	43,118		43,118	3,533	46,651
HEC-Harris Co.	6,171	4.6750	18,767		18,767	1,538	20,305
HEC-Genl Svcs Dept	13,552	10.2667	41,215		41,215	3,377	44,592
HEC-Homeland Sec	2,977	2.2553	9,054		9,054	742	9,796
HEC - Office of Emgcy Mgt	10,726	8.1258	32,620		32,620	2,673	35,293
HEC - HPD	14,536	11.0121	44,207		44,207	3,622	47,829
SubTotal	132,000	100.0000	401,441		401,441	32,892	434,333
TOTAL	132,000	100.0000	401,441		401,441	32,892	434,333

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: GSD



**City Of Houston, Texas**  
**OMB A87 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	14,843		14,843	3,225	18,068
SubTotal	100	100.0000	14,843		14,843	3,225	18,068
TOTAL	100	100.0000	14,843		14,843	3,225	18,068

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

Allocation Source: N/A



City Of Houston, Texas  
OMB A87 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**  
**OMB A87 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
SubTotal	21,378,473	100.0000	1,349		1,349		1,349
<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**  
**OMB A87 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	1	14
HEC - IT	6,264,555	29.3031	154		154	18	172
HEC - 9-1-1 Network	9,832,657	45.9933	240		240	28	268
HEC - Police Call Takers	4,759,433	22.2627	117		117	13	130
SubTotal	21,378,473	100.0000	524		524	60	584
TOTAL	21,378,473	100.0000	524		524	60	584

Allocation Basis: Total Expenditures of HEC departments

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

**City Of Houston, Texas**  
**OMB A87 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	26	269
HEC - 9-1-1 Network	9,832,657	45.9933	381		381	40	421
HEC - Police Call Takers	4,759,433	22.2627	185		185	20	205
SubTotal	21,378,473	100.0000	829		829	88	917
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>829</b>		<b>829</b>	<b>88</b>	<b>917</b>

Allocation Basis: Total Expenditures of HEC departments

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

**City Of Houston, Texas**  
**OMB A87 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	17	230
HEC - IT	30	11.0867	1,589		1,589	130	1,719
HEC - 9-1-1 Network	152	55.5034	7,952		7,952	652	8,604
HEC - Police Call Takers	87	31.9224	4,574		4,574	374	4,948
SubTotal	275	100.0000	14,328		14,328	1,173	15,501
TOTAL	275	100.0000	14,328		14,328	1,173	15,501

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A87 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	14	156
HEC - IT	6,264,555	29.3031	1,705		1,705	165	1,870
HEC - 9-1-1 Network	9,832,657	45.9933	2,675		2,675	259	2,934
HEC - Police Call Takers	4,759,433	22.2627	1,295		1,295	125	1,420
SubTotal	21,378,473	100.0000	5,817		5,817	563	6,380
TOTAL	21,378,473	100.0000	5,817		5,817	563	6,380

Allocation Basis: Total Expenditures of HEC departments

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





**City Of Houston, Texas**  
**OMB A87 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	15	108
HEC - IT	6,264,555	54.2583	1,118		1,118	175	1,293
HEC - Police Call Takers	4,759,433	41.2221	850		850	133	983
SubTotal	11,545,816	100.0000	2,061		2,061	323	2,384
TOTAL	11,545,816	100.0000	2,061		2,061	323	2,384

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

Allocation Source: FY 2008 Financial data reports



**City Of Houston, Texas**  
**OMB A87 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	5	69
HEC - IT	6,264,555	29.3031	769		769	62	831
HEC - 9-1-1 Network	9,832,657	45.9933	1,208		1,208	98	1,306
HEC - Police Call Takers	4,759,433	22.2627	584		584	47	631
<b>SubTotal</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>2,625</b>		<b>2,625</b>	<b>212</b>	<b>2,837</b>
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>2,625</b>		<b>2,625</b>	<b>212</b>	<b>2,837</b>

Allocation Basis: Total Expenditures of HEC departments

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



**City Of Houston, Texas**  
**OMB A87 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	6	41
HEC - IT	6,264,555	29.3031	420		420	71	491
HEC - 9-1-1 Network	9,832,657	45.9933	658		658	110	768
HEC - Police Call Takers	4,759,433	22.2627	319		319	54	373
SubTotal	21,378,473	100.0000	1,432		1,432	241	1,673
TOTAL	21,378,473	100.0000	1,432		1,432	241	1,673

Allocation Basis: Total Expenditures of HEC departments

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



**City Of Houston, Texas**  
**OMB A87 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	1,650		1,650	282	1,932
HEC - IT	6,264,555	54.2583	19,814		19,814	3,380	23,194
HEC - Police Call Takers	4,759,433	41.2221	15,053		15,053	2,569	17,622
SubTotal	11,545,816	100.0000	36,517		36,517	6,231	42,748
TOTAL	11,545,816	100.0000	36,517		36,517	6,231	42,748

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

Allocation Source: FY 2008 Financial data reports

**City Of Houston, Texas**  
**OMB A87 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	3,651		3,651	744	4,395
HEC - IT	30	24.9158	27,209		27,209	5,545	32,754
HEC - Police Call Takers	87	71.7412	78,344		78,344	15,967	94,311
SubTotal	122	100.0000	109,204		109,204	22,256	131,460
TOTAL	122	100.0000	109,204		109,204	22,256	131,460

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

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A87 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	249		249	6	255
HEC - IT	30	11.0867	1,859		1,859	45	1,904
HEC - 9-1-1 Network	152	55.5034	9,310		9,310	226	9,536
HEC - Police Call Takers	87	31.9224	5,354		5,354	130	5,484
SubTotal	275	100.0000	16,772		16,772	407	17,179
TOTAL	275	100.0000	16,772		16,772	407	17,179

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A87 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	1,005		1,005	266	1,271
HEC - IT	6,264,555	29.3031	12,068		12,068	3,194	15,262
HEC - 9-1-1 Network	9,832,657	45.9933	18,942		18,942	5,013	23,955
HEC - Police Call Takers	4,759,433	22.2627	9,169		9,169	2,427	11,596
SubTotal	21,378,473	100.0000	41,184		41,184	10,900	52,084
TOTAL	21,378,473	100.0000	41,184		41,184	10,900	52,084

Allocation Basis: Total Expenditures of HEC departments

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



**City Of Houston, Texas**  
**OMB A87 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	556		556	52	608
HEC - IT	30	11.0867	4,143		4,143	389	4,532
HEC - 9-1-1 Network	152	55.5034	20,742		20,742	1,949	22,691
HEC - Police Call Takers	87	31.9224	11,930		11,930	1,121	13,051
<b>SubTotal</b>	<b>275</b>	<b>100.0000</b>	<b>37,371</b>		<b>37,371</b>	<b>3,511</b>	<b>40,882</b>
<b>TOTAL</b>	<b>275</b>	<b>100.0000</b>	<b>37,371</b>		<b>37,371</b>	<b>3,511</b>	<b>40,882</b>

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report





**City Of Houston, Texas**  
**OMB A87 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	139		139	12	151
HEC - IT	6,264,555	29.3031	1,670		1,670	148	1,818
HEC - 9-1-1 Network	9,832,657	45.9933	2,621		2,621	233	2,854
HEC - Police Call Takers	4,759,433	22.2627	1,269		1,269	113	1,382
SubTotal	21,378,473	100.0000	5,699		5,699	506	6,205
<b>TOTAL</b>	<b>21,378,473</b>	<b>100.0000</b>	<b>5,699</b>		<b>5,699</b>	<b>506</b>	<b>6,205</b>

Allocation Basis: Total Expenditures of HEC departments

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

**City Of Houston, Texas**  
**OMB A87 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	293		293	1	294
HEC - IT	30	11.0867	2,186		2,186	10	2,196
HEC - 9-1-1 Network	152	55.5034	10,945		10,945	51	10,996
HEC - Police Call Takers	87	31.9224	6,294		6,294	29	6,323
SubTotal	275	100.0000	19,718		19,718	91	19,809
TOTAL	275	100.0000	19,718		19,718	91	19,809

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A87 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	766		766	108	874
HEC - IT	6,264,555	54.2583	9,194		9,194	1,295	10,489
HEC - Police Call Takers	4,759,433	41.2221	6,986		6,986	984	7,970
SubTotal	11,545,816	100.0000	16,946		16,946	2,387	19,333
TOTAL	11,545,816	100.0000	16,946		16,946	2,387	19,333

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

Allocation Source: FY 2008 Financial data reports



**City Of Houston, Texas**  
**OMB A87 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	10,453	0	0	0	33	14	22
HEC - IT	192,205	93,016	0	0	395	172	269
HEC - 9-1-1 Network	239,873	136,851	18,068	0	621	268	421
HEC - Police Call Takers	166,729	0	0	0	300	130	205
HEC-HFD	46,651	46,651	0	0	0	0	0
HEC-Harris Co.	20,305	20,305	0	0	0	0	0
HEC-Genl Svcs Dept	44,592	44,592	0	0	0	0	0
HEC-Homeland Sec	9,796	9,796	0	0	0	0	0
HEC - Office of Emgcy Mgt	35,293	35,293	0	0	0	0	0
HEC - HPD	47,829	47,829	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>813,726</b>	<b>434,333</b>	<b>18,068</b>	<b>0</b>	<b>1,349</b>	<b>584</b>	<b>917</b>



**City Of Houston, Texas**  
**OMB A87 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	230	156	108	69	41	1,932	4,395
HEC - IT	1,719	1,870	1,293	831	491	23,194	32,754
HEC - 9-1-1 Network	8,604	2,934	0	1,306	768	0	0
HEC - Police Call Takers	4,948	1,420	983	631	373	17,622	94,311
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>15,501</b>	<b>6,380</b>	<b>2,384</b>	<b>2,837</b>	<b>1,673</b>	<b>42,748</b>	<b>131,460</b>



**City Of Houston, Texas  
OMB A87 Cost Allocation Plan  
Schedule .5 - Allocation Summary  
For Department HEC**

Receiving Department	Affirmative Action	Mayor's Office	Human Resources	City Controller	HPD-Insp Gen	ARA-Ctrl PR
HEC Director	255	1,271	608	151	294	874
HEC - IT	1,904	15,262	4,532	1,818	2,196	10,489
HEC - 9-1-1 Network	9,536	23,955	22,691	2,854	10,996	0
HEC - Police Call Takers	5,484	11,596	13,051	1,382	6,323	7,970
HEC-HFD	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>17,179</b>	<b>52,084</b>	<b>40,882</b>	<b>6,205</b>	<b>19,809</b>	<b>19,333</b>



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**THE END**

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