

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**

**Based on the Actual Expenditures**  
**For the Fiscal Year Ended June 30, 2007**

**MAXIMUS**  
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***SECTION I***

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***Introduction***

## INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the CITY OF HOUSTON, TEXAS is based on actual expenditures for the fiscal year ending June 30, 2007. 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.

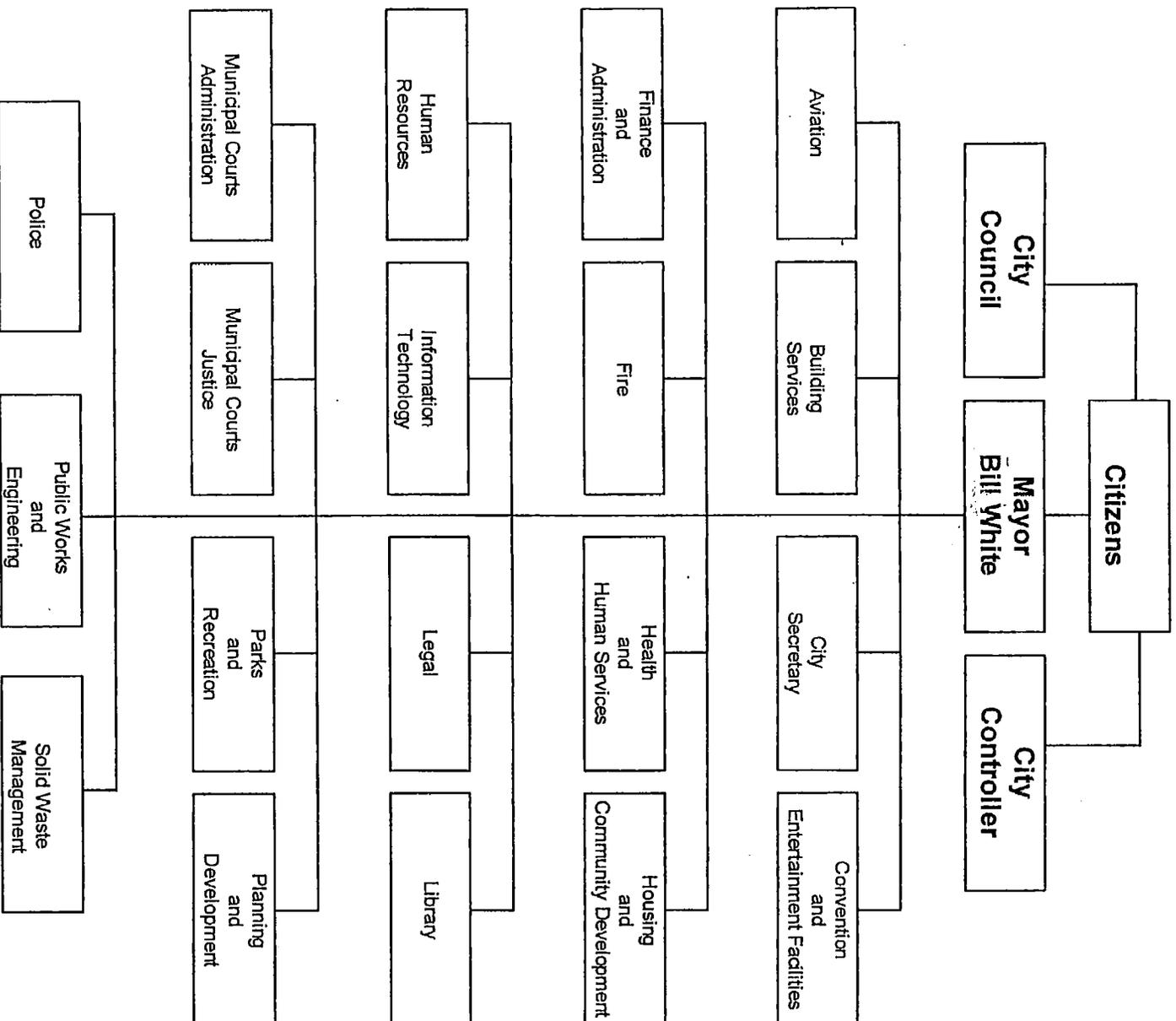
- (4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists the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

# ORGANIZATION CHART



***SECTION III***

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***Summary of Allocated Costs Schedules***

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
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**City Of Houston, Texas**  
**Full 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	6,535	0		85,364	0	0	0	0
Equipment Usage Charge	4,255,168	5,329,446		0	1,498,771	253,249	0	32,973
Citywide General Government	8,230,002	6,028,887		156,581	5,503,070	2,223,793	574,747	1,565,272
F&A Director's Office	0	0		0	0	0	0	0
F&A Administrative Services	666,827	379,982		4,218	70,884	52,082	18,047	42,893
3-1-1 Services	508,050	18,903		26,572	0	918,065	22,646	7,420
F&A Strategic Purchasing	39,037	136,496		998	108,505	92,343	141,057	183,442
F&A Grants/Asset Mgmt	840,943	357,708		714	137,656	37,320	9,144	26,679
F&A Audit/Operational	1,209,435	711,106		7,792	179,926	128,235	513	60,645
F&A Office of Budget	278,508	297,726		3,191	16,301	50,311	34,164	40,721
F&A Regulatory Services	1,271,240	804,884		10,135	183,370	156,212	666	71,294
IT - Director	0	0		0	0	0	0	0
IT - Admin & Applications	159,648	225,438		2,354	0	214,036	134,446	31,488
IT - Infrastructure	1,057,061	1,492,676		8,162	0	247,128	155,234	208,484
Affirmative Action	426,440	274,681		3,106	55,963	46,610	33,743	34,436
Mayor's Office	1,903,054	1,278,595		13,645	242,487	156,689	37,152	143,589
Human Resources Dept.	834,261	519,926		3,621	63,174	100,441	29,486	108,199
Legal Department	2,045,510	1,436,224		99,905	941,626	104,526	102,264	113,678
City Secretary	172,471	109,934		1,260	22,792	19,973	16,129	14,148
City Council	1,654,584	1,054,667		12,095	218,655	191,618	154,730	135,728
City Controller's Office	808,366	958,068		10,162	31,290	160,133	105,504	132,160
Municipal Court	0	0		19,863,531	0	0	0	0
Health Administration	0	0		0	0	0	0	0
Planning & Development	0	0		0	0	0	0	0
PWE - Director	0	0		0	1,283,199	0	0	0
CIP Sal Rec PWE Adm	0	0		0	0	0	0	0
Convention and Entertainment	112,622	34,531		0	0	9,167	23,788	0
HPD - Police Records	0	2,592		0	0	0	5,983	0
HPD- Inspector General	0	986,384		0	0	68,618	8,577	25,732
General Services Department	15,404,249	7,372,711		185,899	0	263,334	0	8,180,278
HEC	0	0		0	0	0	0	0
<b>Total Allocated</b>	<b>41,884,011</b>	<b>29,811,565</b>		<b>20,499,305</b>	<b>10,557,669</b>	<b>5,493,883</b>	<b>1,608,020</b>	<b>11,159,259</b>
Roll Forward	0	0		0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>41,884,011</b>	<b>29,811,565</b>		<b>20,499,305</b>	<b>10,557,669</b>	<b>5,493,883</b>	<b>1,608,020</b>	<b>11,159,259</b>



**City Of Houston, Texas**  
**Full 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
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	41,884,011	29,811,565	20,499,305	10,557,669	5,493,883	1,608,020	11,159,259	



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

* Group	Parks & Recreation	Health & Human Services	F&A Ins. Mgmt.	F&A Executive Services	F&A-Other Planning & Development	CIP S/R Planning
Central Service Departments						
Building Usage Charge	0	0	0	0	0	0
Equipment Usage Charge	1,194,046	121,062	0	0	42,025	12,988
Citywide General Government	3,016,694	2,959,151	122	60,786	94,270	238,567
F&A Director's Office	0	0	87,061	244,112	493,347	0
F&A Administrative Services	81,409	84,200	18,553	52,021	105,134	7,513
3-1-1 Services	33,976	0	0	0	0	0
F&A Strategic Purchasing	195,065	42,404	0	0	5,737	2,494
F&A Grants/Asset Mgmt	190,403	48,082	1,569	612	17,680	3,963
F&A Audit/Operational	158,147	71,836	0	2,176	6,898	10,613
F&A Office of Budget	92,956	90,935	2,678	771	17,449	8,525
F&A Regulatory Services	133,612	80,148	0	2,829	5,823	12,610
IT - Director	0	0	0	0	0	0
IT - Admin & Applications	456,033	424,997	4,154	0	29,286	7,437
IT - Infrastructure	526,540	490,703	4,796	0	33,811	49,242
Affirmative Action	56,598	66,579	5,576	2,326	35,225	4,543
Mayor's Office	263,671	288,037	1,462	4,099	8,285	21,442
Human Resources Dept.	200,317	75,041	381	1,068	2,158	5,586
Legal Department	213,457	0	0	0	0	0
City Secretary	22,647	27,125	2,767	1,078	17,503	1,812
City Council	217,267	260,228	26,547	10,343	167,923	17,385
City Controller's Office	313,853	300,757	6,374	1,480	42,188	29,117
Municipal Court	0	0	0	0	0	0
Health Administration	0	23,636,894	0	0	0	0
Planning & Development	0	0	0	0	0	2,235,907
PWE - Director	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0
Convention and Entertainment	0	0	0	0	0	0
HPD - Police Records	200	1,795	0	0	0	0
HPD- Inspector General	111,504	0	0	0	0	0
General Services Department	1,195,766	0	0	0	0	0
HEC	0	0	0	0	0	0
<b>Total Allocated</b>	<b>8,674,161</b>	<b>29,069,974</b>	<b>162,040</b>	<b>383,701</b>	<b>1,124,742</b>	<b>2,669,744</b>
Roll Forward	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>8,674,161</b>	<b>29,069,974</b>	<b>162,040</b>	<b>383,701</b>	<b>1,124,742</b>	<b>2,669,744</b>



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

\* Group

Central Service Departments	Parks & Recreation	Health & Human Services	F&A Ins. Mgmt.	F&A Executive Services	F&A-Other Planning & Development	CIP S/R Planning
Adjustments	0	0	0	0	0	0
Proposed Costs	8,674,161	29,069,974	162,040	383,701	1,124,742	2,669,744



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

\* Group

Central Service Departments	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr.	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Citywide General Government	10	2,347	1,558	53	326	45	107,317
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	2,154	7,307	8,899	235	888	0	3,285
3-1-1 Services	0	0	0	0	0	0	0
F&A Strategic Purchasing	0	748	3,243	0	0	249	624
F&A Grants/Asset Mgmt	341	1,116	1,165	52	142	437	371
F&A Audit/Operational	0	0	0	0	0	0	0
F&A Office of Budget	486	14,929	10,446	376	2,057	812	2,881
F&A Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	57	13,912	9,235	319	1,932	268	2,482
IT - Infrastructure	377	92,113	61,144	2,113	12,796	1,776	16,439
Affirmative Action	1,520	5,010	5,421	219	633	1,537	1,788
Mayor's Office	7,367	24,997	30,444	802	3,039	0	11,238
Human Resources Dept.	1,919	6,513	7,931	209	792	0	2,928
Legal Department	323,976	0	0	0	0	0	0
City Secretary	602	1,969	2,056	91	251	771	652
City Council	5,774	18,884	19,721	882	2,406	7,403	6,260
City Controller's Office	1,029	52,510	35,886	1,268	7,263	2,020	9,786
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	35,664	119,201	136,840	4,533	14,773	0	47,872
CIP Sal Rec PWE Adm	57,658	195,634	238,260	6,282	23,781	0	0
Convention and Entertainment	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	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>438,934</b>	<b>557,190</b>	<b>572,249</b>	<b>17,434</b>	<b>71,079</b>	<b>15,318</b>	<b>213,923</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>438,934</b>	<b>557,190</b>	<b>572,249</b>	<b>17,434</b>	<b>71,079</b>	<b>15,318</b>	<b>213,923</b>



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

\* Group

Central Service Departments	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr.	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD
Adjustments	0	0	0	0	0	0	0
Proposed Costs	438,934	557,190	572,249	17,434	71,079	15,318	213,923



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

\* Group

Central Service Departments	Prop & Cas Legal	PWE - Fleet Management	Wrkr Comp - HR	Wrkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	2,468	0	13,732	0	0	0	0
Citywide General Government	336	2,412	3,384	48	0	0	0
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	1,399	12,502	4,383	386	0	0	0
3-1-1 Services	0	0	0	0	0	0	0
F&A Strategic Purchasing	10,102	2,743	1,122	0	0	0	0
F&A Grants/Asset Mgmt	1,897	4,579	5,346	44	0	0	0
F&A Audit/Operational	131	0	785	0	0	0	0
F&A Office of Budget	3,802	19,677	23,068	332	0	0	0
F&A Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	1,993	82,579	20,059	286	0	0	0
IT - Infrastructure	13,194	95,348	132,822	1,895	0	0	0
Affirmative Action	5,401	17,952	10,599	208	0	0	0
Mayor's Office	4,787	42,770	14,992	1,319	0	0	0
Human Resources Dept.	1,248	11,143	3,906	344	0	0	0
Legal Department	0	0	0	0	0	0	0
City Secretary	2,607	8,077	4,994	76	0	0	0
City Council	25,012	77,489	47,908	730	0	0	0
City Controller's Office	10,713	62,291	78,678	1,129	0	0	0
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	0	319,898	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
Convention and Entertainment	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	0	0	0	0	17,129	371,544	851,302
<b>Total Allocated</b>	<b>85,090</b>	<b>759,460</b>	<b>365,778</b>	<b>6,797</b>	<b>17,129</b>	<b>371,544</b>	<b>851,302</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>85,090</b>	<b>759,460</b>	<b>365,778</b>	<b>6,797</b>	<b>17,129</b>	<b>371,544</b>	<b>851,302</b>



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

\* Group

Central Service Departments	Prop & Cas Legal	PWE - Fleet Management	Wrkr Comp - HR	Wrkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network
Adjustments	0	0	0	0	0	0	0
Proposed Costs	85,090	759,460	365,778	6,797	17,129	371,544	851,302

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

\* Group

Central Service Departments	HEC - Police Call Takers	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Citywide General Government	0	0	0	0	0	0	0
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	0	0	0	0	0	0	0
3-1-1 Services	0	0	0	0	0	0	0
F&A Strategic Purchasing	0	0	0	0	0	0	0
F&A Grants/Asset Mgmt	0	0	0	0	0	0	0
F&A Audit/Operational	0	0	0	0	0	0	0
F&A Office of Budget	0	0	0	0	0	0	0
F&A Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	0	0
IT - Infrastructure	0	0	0	0	0	0	0
Affirmative Action	0	0	0	0	0	0	0
Mayor's Office	0	0	0	0	0	0	0
Human Resources Dept.	0	0	0	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Secretary	0	0	0	0	0	0	0
City Council	0	0	0	0	0	0	0
City Controller's Office	0	0	0	0	0	0	0
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
Convention and Entertainment	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
<b>HEC</b>	<b>265,556</b>	<b>115,525</b>	<b>50,283</b>	<b>110,424</b>	<b>24,257</b>	<b>87,398</b>	<b>118,442</b>
<b>Total Allocated</b>	<b>265,556</b>	<b>115,525</b>	<b>50,283</b>	<b>110,424</b>	<b>24,257</b>	<b>87,398</b>	<b>118,442</b>
<b>Roll Forward</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Cost With Roll Forward</b>	<b>265,556</b>	<b>115,525</b>	<b>50,283</b>	<b>110,424</b>	<b>24,257</b>	<b>87,398</b>	<b>118,442</b>



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

\* Group

Central Service Departments	HEC - Police Call Takers	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD
Adjustments	0	0	0	0	0	0	0
Proposed Costs	265,556	115,525	50,283	110,424	24,257	87,398	118,442



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

\* Group

Central Service Departments	PWE-Sign Adm	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV (208)	PWE - Houston Transtar	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
Citywide General Government	444	2,909	2,050	0	346	0	25,034
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	2,983	32,563	35,488	771	511	0	178,602
3-1-1 Services	0	0	0	0	0	0	2,704
F&A Strategic Purchasing	125	1,995	6,236	0	3,616	0	412,454
F&A Grants/Asset Mgmt	369	4,781	4,668	284	248	0	33,870
F&A Audit/Operational	0	0	0	0	0	29,428	131
F&A Office of Budget	3,025	22,794	17,693	358	2,304	0	146,195
F&A Regulatory Services	0	0	0	0	0	38,268	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	2,632	17,249	12,146	0	2,049	0	107,005
IT - Infrastructure	17,434	114,201	80,427	0	13,563	0	708,507
Affirmative Action	1,741	21,647	21,685	1,112	948	0	137,778
Mayor's Office	10,205	111,397	121,401	2,638	1,748	0	465,165
Human Resources Dept.	2,659	29,022	31,628	687	456	0	317,935
Legal Department	63,346	67,389	0	0	49,531	0	291,461
City Secretary	651	8,432	8,231	500	437	4,760	58,996
City Council	6,243	80,888	78,967	4,802	4,196	45,670	565,987
City Controller's Office	10,321	73,327	54,791	687	7,935	0	464,110
Municipal Court	0	0	0	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	47,703	531,966	572,746	0	16,121	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
Convention and Entertainment	0	0	0	0	0	0	8,640
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	145,813
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>169,881</b>	<b>1,120,560</b>	<b>1,048,157</b>	<b>11,839</b>	<b>104,009</b>	<b>118,126</b>	<b>4,070,387</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>169,881</b>	<b>1,120,560</b>	<b>1,048,157</b>	<b>11,839</b>	<b>104,009</b>	<b>118,126</b>	<b>4,070,387</b>



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

\* Group

Central Service Departments	PWE-Sign Adm	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV (208)	PWE - Houston Transtar	TIRZ	Houston Airport System (HAS)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	169,881	1,120,560	1,048,157	11,839	104,009	118,126	4,070,387



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

\* Group

Central Service Departments	PWE - Water & Sewer System	Conv and Ent Opts	Health Benefits Fund	Long Term Disability	Other	SubTotal	Direct Billed
Building Usage Charge	0	0	0	0	89,749	181,648	0
Equipment Usage Charge	0	16,546	363	0	0	12,772,837	0
Citywide General Government	76,576	22,061	10,416	0	0	30,909,621	0
F&A Director's Office	0	0	0	0	0	824,520	0
F&A Administrative Services	167,737	6,003	1,433	0	0	2,051,904	0
3-1-1 Services	( 1,700,000)	179,112	0	0	0	17,448	1,700,000
F&A Strategic Purchasing	260,663	129,162	1,995	0	0	1,782,655	0
F&A Grants/Asset Mgmt	48,863	8,955	38,382	256	0	1,828,747	0
F&A Audit/Operational	0	8,872	65	0	0	2,586,734	0
F&A Office of Budget	176,929	20,872	108,163	322	0	1,511,937	0
F&A Regulatory Services	0	8,219	0	0	0	2,779,310	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	118,623	118,165	61,747	0	0	2,262,099	0
IT - Infrastructure	785,432	136,434	408,838	0	0	6,968,987	0
Affirmative Action	196,658	3,264	134,310	897	0	1,616,623	0
Mayor's Office	573,810	12,040	4,902	0	0	5,809,361	0
Human Resources Dept.	149,491	25,322	1,278	0	0	2,539,615	0
Legal Department	377,431	0	0	0	0	6,221,894	814,735
City Secretary	86,181	1,375	67,324	451	0	689,312	0
City Council	826,787	13,191	645,886	4,320	0	6,612,994	0
City Controller's Office	543,028	75,155	313,501	618	0	4,705,918	0
Municipal Court	0	0	0	0	0	19,863,531	0
Health Administration	0	0	0	0	0	23,636,894	0
Planning & Development	0	0	0	0	0	2,235,907	0
PWE - Director	( 1,955,561)	0	0	0	0	1,185,540	5,702,620
CIP Sal Rec PWE Adm	0	0	0	0	0	537,992	0
Convention and Entertainment	0	0	0	0	0	188,748	0
HPD - Police Records	0	0	0	0	2,232,837	2,243,407	0
HPD- Inspector General	0	25,732	0	0	25,732	1,398,092	0
General Services Department	( 142,372)	0	0	0	0	32,459,865	482,437
HEC	0	0	0	0	0	2,011,860	0
<b>Total Allocated</b>	<b>590,276</b>	<b>810,480</b>	<b>1,798,603</b>	<b>6,864</b>	<b>2,348,318</b>	<b>180,436,000</b>	<b>8,699,792</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>590,276</b>	<b>810,480</b>	<b>1,798,603</b>	<b>6,864</b>	<b>2,348,318</b>	<b>180,436,000</b>	<b>8,699,792</b>



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

\* Group

Central Service Departments	PWE - Water & Sewer System	Conv and Ent Optns	Health Benefits Fund	Long Term Disability	Other	SubTotal	Direct Billed
Adjustments	0	0	0	0	0	0	0
Proposed Costs	590,276	810,480	1,798,603	6,864	2,348,318	180,436,000	8,699,792



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

\* Group

Central Service Departments	Unallocated	Total
Building Usage Charge	0	181,648
Equipment Usage Charge	0	12,772,837
Citywide General Government	35,127,466	66,037,087
F&A Director's Office	0	824,520
F&A Administrative Services	0	2,051,904
3-1-1 Services	0	1,717,448
F&A Strategic Purchasing	0	1,782,655
F&A Grants/Asset Mgmt	0	1,828,747
F&A Audit/Operational	0	2,586,734
F&A Office of Budget	0	1,511,937
F&A Regulatory Services	0	2,779,310
IT - Director	0	0
IT - Admin & Applications	0	2,262,099
IT - Infrastructure	0	6,968,987
Affirmative Action	0	1,616,623
Mayor's Office	413,278	6,222,639
Human Resources Dept.	0	2,539,615
Legal Department	0	7,036,629
City Secretary	0	689,312
City Council	0	6,612,994
City Controller's Office	0	4,705,918
Municipal Court	0	19,863,531
Health Administration	0	23,636,894
Planning & Development	7,023,229	9,259,136
PWE - Director	0	6,888,160
CIP Sal Rec PWE Adm	0	537,992
Convention and Entertainment	0	188,748
HPD - Police Records	0	2,243,407
HPD- Inspector General	0	1,398,092
General Services Department	0	32,942,302
HEC	0	2,011,860
<b>Total Allocated</b>	<b>42,563,973</b>	<b>231,699,765</b>
Roll Forward	0	0
<b>Cost With Roll Forward</b>	<b>42,563,973</b>	<b>231,699,765</b>

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

\* Group

Central Service Departments	Unallocated	Total
Adjustments	0	0
Proposed Costs	42,563,973	231,699,765

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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Usage Charge	0	865,541	
Equipment Usage Charge	0	13,559,004	
Citywide General Government	73,499,444	0	
F&A Director's Office	2,614,224	0	
F&A Administrative Services	2,488,945	0	
3-1-1 Services	4,345,015	0	
F&A Strategic Purchasing	3,565,360	0	
F&A Grants/Asset Mgmt	1,800,823	0	
F&A Audit/Operational Services	2,229,462	( 640)	
F&A Office of Budget Management	1,735,410	0	
F&A Regulatory Services	2,122,731	0	
IT - Director	1,532,401	0	
IT - Admin & Applications	8,282,608	( 4,953,686)	
IT - Infrastructure	23,707,943	( 15,651,522)	
Affirmative Action	1,642,012	( 1,318)	
Mayor's Office	3,060,387	( 5,000)	
Human Resources Dept.	2,448,375	0	
Legal Department	12,920,985	0	
City Secretary	652,568	0	
City Council	4,083,883	0	
City Controller's Office	6,124,916	0	
Municipal Court Administration	14,165,199	298	
Health Administration	10,808,702	( 18,658)	
Planning & Development Admin	7,544,024	0	
PWE - Director	0	0	
CIP Sal Rec PWE Adm	0	0	
Convention and Entertainment	0	374,217	
HPD - Police Records	2,422,398	0	
HPD- Inspector General	2,188,323	0	
General Services Department	41,570,585	( 25,194)	
HEC	0	0	
Police			41,884,011
Fire			29,811,565
Municipal Court Judicial			20,499,305
PWE - All Other			10,557,669
Solid Waste Management			5,493,883
Housing and Community Devp.			1,608,020
Library			11,159,259

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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Parks & Recreation			8,674,161
Health & Human Services			29,069,974
F&A Ins. Mgmt.			162,040
F&A Executive Services			383,701
F&A-Other			1,124,742
Planning & Development			2,669,744
CIP S/R Planning			25,314
CIP Sal Rec RE			438,934
CIP S/R Engrg			557,190
CIP S/R Constr.			572,249
CIP S/R Eng/Const			17,434
CIP S/R GeoEnv.			71,079
CIP S/R Other			15,318
CIP S/R GSD			213,923
Prop & Cas Legal			85,090
PWE - Fleet Management			759,460
Wrkr Comp - HR			365,778
Wrkr Comp Legal			6,797
HEC Director			17,129
HEC - IT			371,544
HEC - 9-1-1 Network			851,302
HEC - Police Call Takers			265,556
HEC-HFD			115,525
HEC-Harris Co.			50,283
HEC-Genl Svcs Dept			110,424
HEC-Homeland Sec			24,257
HEC - Office of Emgcy Mgt			87,398
HEC - HPD			118,442
PWE-Sign Adm			169,881
PWE-Bldg Insp.			1,120,560
PWE - Stormwater Fund			1,048,157
CABLE TV (208)			11,839
PWE - Houston Transtar			104,009
TIRZ			118,126
Houston Airport System (HAS)			4,070,387
PWE - Water & Sewer System			590,276
Conv and Ent Optns			810,480
Health Benefits Fund			1,798,603

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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Long Term Disability			6,864	
Other			2,348,318	
Direct Billed Total			8,699,792	
Unallocated Total			42,563,973	
Totals	<u>237,556,723</u>	<u>( 5,856,958)</u>	<u>231,699,765</u>	Deviation 0



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

Department	Allocation Basis:	Allocation Source:
<b>Building Usage Charge</b>		
1.4.1 City Hall	Square footage occupied in City Hall	General Services Dept.
1.4.2 City Hall Annex	Square footage occupied in the City Hall Annex	General Services Dept.
1.4.3 Municipal Crt Bldg	Square footage occupied in the Municipal Court Bldg.	General Services Department
<b>Equipment Usage Charge</b>		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset management report
<b>Citywide General Government</b>		
3.4.1 Insurance Ret.	Total General Fund civilian full time equivalents	FTE summary - Ms. Zhou
3.4.2 Insurance Fees	Total FY 2007 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.3 Memberships	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
3.4.4 Acctg. & Consult.	Total number of revenue & expenditure transactions per dept.	Information Technology
3.4.5 Interest	Total FY 2007 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.6 Other	Total FY 2007 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.7 Claims & Judgmts.	Dollar amount of claims and judgements per dept.	Legal Dept.
3.4.8 Elections	Number of elected officials	City Charter
3.4.9 Legal Services	Service contracts expenditures	Legal Dept.
<b>F&amp;A Director's Office</b>		
4.4.1 Dept Admin	Number of full time equivalent positions administered in F&A	Human Resources
<b>F&amp;A Administrative Services</b>		
5.4.1 Business Office	Number of full time equivalent positions administered in F&A	Human Resources
5.4.2 Central Payroll	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
5.4.3 Records Management	Number of boxes in storage per dept.	Records Management
<b>3-1-1 Services</b>		
6.4.1 Services	Number of calls received per dept.	3-1-1 Operations
<b>F&amp;A Strategic Purchasing</b>		
7.4.1 Supply	number of purchase transactions per dept.	SAP
7.4.2 Formal Contracts	Number of formal contracts awarded	Fin. & Adm. - Strategic Purchasing



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

Department	Allocation Basis:	Allocation Source:
<b>F&amp;A Grants/Asset Mgmt</b>		
8.4.1 Grants	Total FY 2007 actual expenditures	Financial summaries - Regina Dickson
8.4.2 Asset Mgmt.	Number of fixed and controlled assets	Assets management report
8.4.3 Cost	Total FY 2007 actual expenditures	Financial summaries - Regina Dickson
<b>F&amp;A Audit/Operational Services</b>		
9.4.1 Audit	Total FY 2007 General Fund Expenditures including TIRZ	Financial Summary Reports
9.4.2 Tax	Total FY 2007 General Fund Expenditures including TIRZ	Financial Summary Reports
9.4.3 Property Disposal Mgmt	Number of fixed and controlled assets	Assets management report
<b>F&amp;A Office of Budget Management</b>		
10.4.1 Budget	Total number of revenue & expenditure transactions per dept.	Information Technology
10.4.2 Debt	Total FY 2007 actual expenditures	Financial summaries - Regina Dickson
<b>F&amp;A Regulatory Services</b>		
11.4.1 Services	Total FY 2007 General Fund Expenditures including TIRZ	Financial Summary Reports
<b>IT - Director</b>		
12.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	Human Resources
<b>IT - Admin &amp; Applications</b>		
13.4.1 Dept Admin	Number of full time equivalent positions administered in IT	Human Resources
13.4.2 Enterprise Appl.	Number of transactions processed by depts. served	Information Technology
13.4.3 Citizen's Net	Total number of revenue & expenditure transactions per dept.	Information Technology
13.4.4 IT ERP	Total number of revenue & expenditure transactions per dept.	Information Technology
13.4.5 Rev Fnd Enterp. Appl.	Number of transactions processed by depts. served	Information Technology
<b>IT - Infrastructure</b>		
14.4.1 Client Services	Total number of revenue & expenditure transactions per dept.	Information Technology
14.4.2 Data Center	Number of transactions per dept. for Infrastructure	Information Technology
14.4.3 N/W Data & Voice	Number of transactions processed by depts. served	Information Technology
14.4.4 Infrastructure	Total number of revenue & expenditure transactions per dept.	Information Technology
14.4.5 Systems Svcs	Number of transactions per dept. for Infrastructure	Information Technology
14.4.6 Rev Fnd - N/W Data	Total number of revenue & expenditure transactions per dept.	Information Technology
14.4.7 Rev Fnd - Systems Svcs	Number of transactions per dept. for Infrastructure	Information Technology



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

Department	Allocation Basis:	Allocation Source:
<b>Affirmative Action</b>		
15.4.1 Business Devpmt.	Total FY 2007 actual expenditures	Financial summaries - Regina Dickson
15.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Mayor's Office</b>		
16.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Human Resources Dept.</b>		
17.4.1 Selection	Number of selections per depart.	Human Resources
17.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
17.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
17.4.4 Training	Number of employees trained	Human Resources
<b>Legal Department</b>		
18.4.1 Legal Svcs.	Number of Legal staff hours expended per department	Legal - Merceron
18.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
<b>City Secretary</b>		
19.4.1 City Secretary	Total FY 2007 expenditures including TIRZ	SAP financial summaries
<b>City Council</b>		
20.4.1 City Council	Total FY 2007 expenditures including TIRZ	SAP financial summaries
<b>City Controller's Office</b>		
21.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	Information Technology
21.4.2 Treasury	Total FY 2007 actual expenditures	Financial summaries - Regina Dickson
<b>Municipal Court Administration</b>		
22.4.1 Services	Direct allocation to Municipal Courts Judicial	N/A
<b>Health Administration</b>		
23.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A



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

Department	Allocation Basis:	Allocation Source:
<b>Planning &amp; Development Admin</b>		
24.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
<b>PWE - Director</b>		
25.4.1 Adm - Exp.	PWE Department's FY 2007 operating expenditures	Financial summary reports
25.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE
25.4.3 GF - Exp.	Direct allocation to PWE All Other	N/A
<b>CIP Sal Rec PWE Adm</b>		
26.4.1 Admin. Svcs.	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources
<b>Convention and Entertainment</b>		
27.4.1 Rental Services	Fair market facility rental value per dept.	Convention and Entertainment Dept.
<b>HPD - Police Records</b>		
28.4.1 Records Mgmt	Number of reports issued per dept.	Police Department report
28.4.2 Police Services	Direct Allocation to the Houston Police Dept.	N/A
<b>HPD- Inspector General</b>		
29.4.1 Services	Number of complaints investigated	HPD - Office of the Inspector General
<b>General Services Department</b>		
30.4.1 Adm/Design Constr.	General Services Dept. expense per dept. served	General Services Dept. FY07 RCA
30.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
30.4.3 Utilities	Dollar amount of utility cost	General Services Depart.
<b>HEC</b>		
31.4.1 General Svcs	Square footage of occupants in HEC building	GSD
31.4.2 Legal - 911	Direct allocation to HEC 9-1-1 Network	N/A
31.4.3 Legal - Other	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
31.4.4 Equipt Usage	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.5 Citywide Gen Govt	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.6 F&A Admin Svcs	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.7 3-1-1	Total number of HEC full time equivalent positions	SAP personnel report
31.4.8 F&A Strat Purch	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.9 F&A Grants/Asset Mgt	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2007 Financial data reports
31.4.10 F&A Audit/Optnl Svc	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.11 F&A Office of Bgt	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson



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

Department	Allocation Basis:	Allocation Source:
31.4.12 F&A Regulatory Svcs	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2007 Financial data reports
31.4.13 IT-Adm & App	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2007 Financial data reports
31.4.14 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
31.4.15 Affirmative Action	Total number of HEC full time equivalent positions	SAP personnel report
31.4.16 Mayor's Office	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.17 Human Resources	Total number of HEC full time equivalent positions	SAP personnel report
31.4.18 City Secretary	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.19 City Council	Total number of HEC full time equivalent positions	SAP personnel report
31.4.20 City Controller	Total Expenditures of HEC departments	FY 2007 Financial data reports - R. Dickson
31.4.21 HPD-Insp Gen	Total number of HEC full time equivalent positions	SAP personnel report



***SECTION IV***

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***Central Service Cost Allocation Plan***

**SCHEDULE 1.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**BUILDING USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Usage Charge	865,541			
Total Departmental Cost Adjustments:	865,541			865,541
Total To Be Allocated:	865,541	0		865,541

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

	Total	General & Admin	City Hall	City Hall Annex	Municipal Crt Bldg
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Usage Charge	865,541	0	320,401	253,244	291,896
Functional Cost	865,541	0	320,401	253,244	291,896
<b>Allocation Step 1</b>					
1st Allocation	865,541	0	320,401	253,244	291,896
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 10001000000001</b>					
Total Allocated	865,541	0	320,401	253,244	291,896



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

Activity - City Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	16,750	13.5288	43,346		43,346		43,346
Mayor's Office	37,395	30.2035	96,773		96,773		96,773
City Secretary	728	0.5880	1,884		1,884		1,884
City Controller's Office	32,802	26.4938	84,886		84,886		84,886
General Services Department	1,454	1.1744	3,763		3,763		3,763
Other	34,681	28.0115	89,749		89,749		89,749
<b>SubTotal</b>	<b>123,810</b>	<b>100.0000</b>	<b>320,401</b>		<b>320,401</b>		<b>320,401</b>
<b>TOTAL</b>	<b>123,810</b>	<b>100.0000</b>	<b>320,401</b>		<b>320,401</b>		<b>320,401</b>

Allocation Basis: Square footage occupied in City Hall

Allocation Source: General Services Dept.

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

Activity - City Hall Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	21,169	16.7156	42,331		42,331		42,331
Legal Department	62,730	49.5333	125,441		125,441		125,441
City Secretary	5,450	4.3035	10,898		10,898		10,898
City Council	19,797	15.6323	39,588		39,588		39,588
General Services Department	17,496	13.8153	34,986		34,986		34,986
SubTotal	126,642	100.0000	253,244		253,244		253,244
<b>TOTAL</b>	<b>126,642</b>	<b>100.0000</b>	<b>253,244</b>		<b>253,244</b>		<b>253,244</b>

Allocation Basis: Square footage occupied in the City Hall Annex

Allocation Source: General Services Dept.

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

Activity - Municipal Crt Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	13,160	12.3219	35,967		35,967		35,967
Legal Department	3,884	3.6366	10,615		10,615		10,615
Municipal Court Administration	56,133	52.5580	153,415		153,415		153,415
Police	2,391	2.2387	6,535		6,535		6,535
Municipal Court Judicial	31,234	29.2448	85,364		85,364		85,364
SubTotal	106,802	100.0000	291,896		291,896		291,896
<b>TOTAL</b>	<b>106,802</b>	<b>100.0000</b>	<b>291,896</b>		<b>291,896</b>		<b>291,896</b>

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

Allocation Source: General Services Department

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

Receiving Department	Total	City Hall	City Hall Annex	Municipal Crt Bldg
F&A Director's Office	43,346	43,346	0	0
IT - Director	35,967	0	0	35,967
Mayor's Office	139,104	96,773	42,331	0
Legal Department	136,056	0	125,441	10,615
City Secretary	12,782	1,884	10,898	0
City Council	39,588	0	39,588	0
City Controller's Office	84,886	84,886	0	0
Municipal Court	153,415	0	0	153,415
General Services Department	38,749	3,763	34,986	0
Police	6,535	0	0	6,535
Municipal Court Judicial	85,364	0	0	85,364
Other	89,749	89,749	0	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>865,541</b>	<b>320,401</b>	<b>253,244</b>	<b>291,896</b>

**SCHEDULE 2.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment usage charge	13,559,004			
Total Departmental Cost Adjustments:	13,559,004			13,559,004
Total To Be Allocated:	13,559,004	0		13,559,004

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

	Total	General & Admin	Equipment Usage
<b>Departmental Totals</b>			
<b>Total Expenditures</b>	0	0	0
<b>Deductions</b>			
<b>Total Deductions</b>	0	0	0
<b>Cost Adjustments</b>			
<b>Equipment usage charge</b>	13,559,004	0	13,559,004
<b>Functional Cost</b>	13,559,004	0	13,559,004
<b>Allocation Step 1</b>			
<b>1st Allocation</b>	13,559,004	0	13,559,004
<b>Allocation Step 2</b>			
<b>2nd Allocation</b>	0	0	0
<b>Total For 10001000000002</b>			
<b>Total Allocated</b>	13,559,004	0	13,559,004



City Of Houston, Texas

Full Cost Allocation Plan

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

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
3-1-1 Services	3,171	0.0234	3,171		3,171		3,171
F&A Grants/Asset Mgmt	2,945	0.0217	2,946		2,946		2,946
F&A Audit/Operational Services	2,949	0.0218	2,949		2,949		2,949
F&A Regulatory Services	13,211	0.0974	13,211		13,211		13,211
IT - Admin & Applications	1,749	0.0129	1,750		1,750		1,750
IT - Infrastructure	131,405	0.9691	131,405		131,405		131,405
Affirmative Action	6,732	0.0497	6,733		6,733		6,733
Mayor's Office	14,592	0.1076	14,593		14,593		14,593
Legal Department	22,868	0.1687	22,869		22,869		22,869
City Council	544	0.0040	545		545		545
City Controller's Office	653	0.0048	653		653		653
Municipal Court Administration	4,740	0.0350	4,740		4,740		4,740
Health Administration	336,524	2.4819	336,525		336,525		336,525
Planning & Development Admin	2,806	0.0207	2,807		2,807		2,807
HPD - Police Records	4,587	0.0338	4,588		4,588		4,588
General Services Department	210,529	1.5527	210,530		210,530		210,530
Police	4,255,167	31.3826	4,255,168		4,255,168		4,255,168
Fire	5,329,447	39.3055	5,329,446		5,329,446		5,329,446
PWE - All Other	1,498,770	11.0537	1,498,771		1,498,771		1,498,771
Solid Waste Management	253,248	1.8678	253,249		253,249		253,249
Library	32,972	0.2432	32,973		32,973		32,973
Parks & Recreation	1,194,046	8.8063	1,194,046		1,194,046		1,194,046
Health & Human Services	121,061	0.8929	121,062		121,062		121,062
F&A-Other	42,025	0.3099	42,025		42,025		42,025
Planning & Development	12,988	0.0958	12,988		12,988		12,988
Prop & Cas Legal	2,467	0.0182	2,468		2,468		2,468
Wrkr Comp - HR	13,731	0.1013	13,732		13,732		13,732
HEC	26,151	0.1929	26,152		26,152		26,152
Conv and Ent Optns	16,545	0.1220	16,546		16,546		16,546
Health Benefits Fund	362	0.0027	363		363		363
Sub Total	13,559,004	100.0000	13,559,004		13,559,004		13,559,004
TOTAL	13,559,004	100.0000	13,559,004		13,559,004		13,559,004



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

Allocation Basis: Equipment usage allowance per dept.

Allocation Source: Asset management report

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Equipment Usage Charge

Receiving Department	Total	Equipment Usage
3-1-1 Services	3,171	3,171
F&A Grants/Asset Mgmt	2,946	2,946
F&A Audit/Operational	2,949	2,949
F&A Regulatory Services	13,211	13,211
IT - Admin & Applications	1,750	1,750
IT - Infrastructure	131,405	131,405
Affirmative Action	6,733	6,733
Mayor's Office	14,593	14,593
Legal Department	22,869	22,869
City Council	545	545
City Controller's Office	653	653
Municipal Court	4,740	4,740
Health Administration	336,525	336,525
Planning & Development	2,807	2,807
HPD - Police Records	4,588	4,588
General Services Department	210,530	210,530
Police	4,255,168	4,255,168
Fire	5,329,446	5,329,446
PWE - All Other	1,498,771	1,498,771
Solid Waste Management	253,249	253,249
Library	32,973	32,973
Parks & Recreation	1,194,046	1,194,046
Health & Human Services	121,062	121,062
F&A-Other	42,025	42,025
Planning & Development	12,988	12,988
Prop & Cas Legal	2,468	2,468
Wrkr Comp - HR	13,732	13,732
HEC	26,152	26,152
Conv and Ent Optns	16,546	16,546
Health Benefits Fund	363	363

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

Receiving Department	Total	Equipment Usage
Direct Billed	0	0
Total	<u>13,559,004</u>	<u>13,559,004</u>

**SCHEDULE 3.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

**SCHEDULE 3.1**  
**FY 2009 FULL COST PLAN**  
**(Continued)**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>73,499,444</b>			<b>73,499,444</b>
Citywide General Government		378,096	378,096	
F&A Strategic Purchasing		14,321	14,321	
F&A Grants/Asset Mgmt		11,757	11,757	
F&A Audit/Operational Services		95,626	95,626	
F&A Office of Budget Management		270,176	270,176	
F&A Regulatory Services		124,171	124,171	
IT - Admin & Applications		255,760	255,760	
IT - Infrastructure		935,101	935,101	
Affirmative Action		39,915	39,915	
Legal Department		31,299	31,299	
City Secretary		19,646	19,646	
City Council		188,072	188,072	
City Controller's Office		987,399	987,399	
General Services Department		756,720	756,720	
<b>Total Allocated Additions:</b>		<b>4,108,059</b>	<b>4,108,059</b>	<b>4,108,059</b>
<b>Total To Be Allocated:</b>	<b>73,499,444</b>	<b>4,108,059</b>		<b>77,607,503</b>



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

	Total	General & Admin	Insurance Ret.	Insurance Fees	Memberships
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Printing & Reprod.	( 168)	0	0	0	0
Legal Services GFR	2,364	0	0	0	0
Misc Other Svcs	( 118,627)	0	0	0	0
Interest Chrgs-Past	3	0	0	0	0
Health/Life Ins Ret	18,800,699	0	18,800,699	0	0
Subrecipient Contract	1,812	0	0	0	0
Acctg & Auditing Svc	( 20,945)	0	0	0	0
Mgmt Consulting Svcs	299,231	0	0	0	0
Misc Support Svcs	5,010	0	0	0	0
Real Estate Rental	4,462,311	0	0	0	0
Ltd Purpose Annex.	19,982,315	0	0	0	0
Advertising Services	167,968	0	0	0	0
Tax Appraisal Fees	5,272,257	0	0	0	0
Elections	2,470,839	0	0	0	0
Membership & Prof Fees	728,403	0	0	0	728,403
Parking Space Rental	1,863	0	0	0	0
Legal Services	1,539,497	0	0	0	0
Metro Commuter Pass	592,656	0	0	0	0
Misc Other Svcs & Chg.	1,382,997	0	0	0	0
Claims & Judgments	9,009,456	0	0	0	0
Other Interest	5,419,503	0	0	0	0
Trf to Consol Fund	3,500,000	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	73,499,444	0	18,800,699	0	728,403
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
	73,499,444	0	18,800,699	0	728,403



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

	Total	General & Admin	Insurance Ret.	Insurance Fees	Memberships
<b>Allocation Step 1</b>					
Unallocated Costs	( 33,268,036)	0	0	0	0
1st Allocation	40,231,408	0	18,800,699	0	728,403
<b>Allocation Step 2</b>					
Inbound- All Others	4,108,059	4,108,059	0	0	0
Reallocate Admin Costs		( 4,108,059)	1,050,817	0	40,711
Unallocated Costs	( 1,859,430)	0	0	0	0
2nd Allocation	2,248,629	0	1,050,817	0	40,711
<b>Total For 10009900010000</b>					
<b>Total Allocated</b>	<b>42,480,037</b>	<b>0</b>	<b>19,851,516</b>	<b>0</b>	<b>769,114</b>



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

	Acctg. & Consult.	Interest	Other	Claims & Judgmts.	Elections
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Printing & Reprod.	0	0	( 168)	0	0
Legal Services GFR	0	0	0	0	0
Misc Other Svcs	0	0	0	0	0
Interest Chrgs-Past	0	3	0	0	0
Health/Life Ins Ret	0	0	0	0	0
Subrecipient Contract	0	0	0	0	0
Acctg & Auditing Svc	( 20,945)	0	0	0	0
Mgmt Consulting Svcs	299,231	0	0	0	0
Misc Support Svcs	0	0	5,010	0	0
Real Estate Rental	0	0	0	0	0
Ltd Purpose Annex.	0	0	0	0	0
Advertising Services	0	0	0	0	0
Tax Appraisal Fees	0	0	0	0	0
Elections	0	0	0	0	2,470,839
Membership & Prof Fees	0	0	0	0	0
Parking Space Rental	0	0	1,863	0	0
Legal Services	0	0	0	0	0
Metro Commuter Pass	0	0	592,656	0	0
Misc Other Svcs & Chg.	0	0	1,382,997	0	0
Claims & Judgments	0	0	0	9,009,456	0
Other Interest	0	5,419,503	0	0	0
Trf to Consol Fund	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	278,286	5,419,506	1,982,358	9,009,456	2,470,839
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	278,286	5,419,506	1,982,358	9,009,456	2,470,839



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

	Acctg. & Consult.	Interest	Other	Claims & Judgmts.	Elections
<b>Allocation Step 1</b>					
Unallocated Costs	0	0	0	0	0
1st Allocation	278,286	5,419,506	1,982,358	9,009,456	2,470,839
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	15,553	302,908	110,798	503,562	138,101
Unallocated Costs	0	0	0	0	0
2nd Allocation	15,553	302,908	110,798	503,562	138,101
<b>Total For 10009900010000</b>					
<b>Total Allocated</b>	<b>293,839</b>	<b>5,722,414</b>	<b>2,093,156</b>	<b>9,513,018</b>	<b>2,608,940</b>



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

	Legal Services	General Govt.
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	0
Fringe Benefits	0	0
<b>Other Expense &amp; Cost</b>		
Printing & Reprod.	0	0
Legal Services GFR	2,364	0
Misc Other Svcs	0	( 118,627)
Interest Chrgs-Past	0	0
Health/Life Ins Ret	0	0
Subrecipient Contract	0	1,812
Acctg & Auditing Svc	0	0
Mgmt Consulting Svcs	0	0
Misc Support Svcs	0	0
Real Estate Rental	0	4,462,311
Ltd Purpose Annex.	0	19,982,315
Advertising Services	0	167,968
Tax Appraisal Fees	0	5,272,257
Elections	0	0
Membership & Prof Fees	0	0
Parking Space Rental	0	0
Legal Services	1,539,497	0
Metro Commuter Pass	0	0
Misc Other Svcs & Chg.	0	0
Claims & Judgments	0	0
Other Interest	0	0
Trf to Consol Fund	0	3,500,000
<b>Departmental Totals</b>		
Total Expenditures	1,541,861	33,268,036
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>	<b>1,541,861</b>	<b>33,268,036</b>



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

	Legal Services	General Govt.
<b>Allocation Step 1</b>		
Unallocated Costs	0	( 33,268,036)
1st Allocation	1,541,861	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	86,179	1,859,430
Unallocated Costs	0	( 1,859,430)
2nd Allocation	86,179	0
<b>Total For 10009900010000</b>		
Total Allocated	1,628,040	0



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

**Schedule .4 - Detail Activity Allocations**  
**For Department Citywide General Government**

Activity - Insurance Ret.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0818	15,384		15,384	860	16,244
F&A Administrative Services	40.20	0.5483	103,075		103,075	5,761	108,836
3-1-1 Services	85.70	1.1688	219,740		219,740	12,282	232,022
F&A Strategic Purchasing	45.60	0.6219	116,921		116,921	6,535	123,456
F&A Grants/Asset Mgmt	8.50	0.1159	21,795		21,795	1,218	23,013
F&A Audit/Operational Services	21.20	0.2891	54,358		54,358	3,038	57,396
F&A Office of Budget Management	20.60	0.2809	52,820		52,820	2,952	55,772
F&A Regulatory Services	39.90	0.5442	102,306		102,306	5,718	108,024
IT - Director	14.70	0.2005	37,692		37,692	2,107	39,799
IT - Admin & Applications	56.50	0.7706	144,869		144,869	8,097	152,966
IT - Infrastructure	82.70	1.1279	212,048		212,048	11,852	223,900
Affirmative Action	25.80	0.3519	66,153		66,153	3,697	69,850
Mayor's Office	59.00	0.8046	151,279		151,279	8,455	159,734
Human Resources Dept.	42.60	0.5810	109,229		109,229	6,105	115,334
Legal Department	172.50	2.3526	442,300		442,300	24,721	467,021
City Secretary	11.60	0.1582	29,743		29,743	1,662	31,405
City Council	68.10	0.9288	174,612		174,612	9,760	184,372
City Controller's Office	73.70	1.0051	188,971		188,971	10,562	199,533
Municipal Court Administration	313.70	4.2783	804,345		804,345	44,957	849,302
Health Administration	153.60	2.0948	393,839		393,839	22,013	415,852
Planning & Development Admin	21.80	0.2973	55,897		55,897	3,124	59,021
HPD - Police Records	88.40	1.2056	226,663		226,663	12,669	239,332
HPD- Inspector General	9.70	0.1323	24,871		24,871	1,390	26,261
General Services Department	212.40	2.8967	544,606		544,606	30,439	575,045
Police	1,213.40	16.5484	3,111,226		3,111,226	173,895	3,285,121
Fire	287.00	3.9141	735,885		735,885	41,130	777,015
Municipal Court Judicial	47.60	0.6492	122,049		122,049	6,822	128,871
PWE - All Other	845.90	11.5365	2,168,937		2,168,937	121,227	2,290,164
Solid Waste Management	546.60	7.4546	1,401,514		1,401,514	78,334	1,479,848
Housing and Community Devp.	129.60	1.7675	332,302		332,302	18,573	350,875
Library	500.90	6.8313	1,284,337		1,284,337	71,785	1,356,122
Parks & Recreation	919.80	12.5443	2,358,421		2,358,421	131,818	2,490,239



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Insurance Ret.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	1,004.80	13.7036	2,576,365		2,576,365	143,999	2,720,364
F&A Executive Services	14.30	0.1950	36,666		36,666	2,049	38,715
F&A-Other	34.00	0.4637	87,178		87,178	4,873	92,051
Planning & Development	74.80	1.0201	191,792		191,792	10,720	202,512
CIP S/R GSD	39.20	0.5346	100,511		100,511	5,618	106,129
SubTotal	7,332.40	100.0000	18,800,699		18,800,699	1,050,817	19,851,516
TOTAL	7,332.40	100.0000	18,800,699		18,800,699	1,050,817	19,851,516

Allocation Basis: Total General Fund civilian full time equivalents

Allocation Source: FTE summary - Ms. Zhou

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Insurance Fees

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

Allocation Basis: Total FY 2007 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0380	277		277	15	292
F&A Administrative Services	40.20	0.2544	1,853		1,853	104	1,957
3-1-1 Services	85.70	0.5424	3,951		3,951	221	4,172
F&A Strategic Purchasing	45.60	0.2886	2,102		2,102	117	2,219
F&A Grants/Asset Mgmt	8.50	0.0538	392		392	22	414
F&A Audit/Operational Services	21.20	0.1342	977		977	55	1,032
F&A Office of Budget Management	20.60	0.1304	950		950	53	1,003
F&A Regulatory Services	39.90	0.2525	1,839		1,839	103	1,942
IT - Director	14.70	0.0930	678		678	38	716
IT - Admin & Applications	31.60	0.2000	1,457		1,457	81	1,538
IT - Infrastructure	82.70	0.5234	3,812		3,812	213	4,025
Affirmative Action	25.80	0.1633	1,189		1,189	66	1,255
Mayor's Office	43.50	0.2753	2,005		2,005	112	2,117
Human Resources Dept.	37.90	0.2399	1,747		1,747	98	1,845
Legal Department	152.80	0.9670	7,044		7,044	394	7,438
City Secretary	11.60	0.0734	535		535	30	565
City Council	68.10	0.4310	3,139		3,139	175	3,314
City Controller's Office	73.70	0.4664	3,397		3,397	190	3,587
Municipal Court Administration	290.90	1.8410	13,410		13,410	749	14,159
Health Administration	150.70	0.9537	6,947		6,947	388	7,335
Planning & Development Admin	21.80	0.1380	1,005		1,005	56	1,061
Convention and Entertainment	54.80	0.3468	2,526		2,526	141	2,667
HPD - Police Records	88.40	0.5594	4,075		4,075	228	4,303
HPD- Inspector General	23.70	0.1500	1,093		1,093	61	1,154
General Services Department	212.40	1.3442	9,791		9,791	547	10,338
Police	6,543.90	41.4131	301,655		301,655	16,860	318,515
Fire	4,460.30	28.2272	205,608		205,608	11,492	217,100
Municipal Court Judicial	47.60	0.3012	2,194		2,194	123	2,317
PWE - All Other	543.60	3.4402	25,059		25,059	1,401	26,460
Solid Waste Management	546.60	3.4592	25,197		25,197	1,408	26,605
Library	484.50	3.0662	22,334		22,334	1,248	23,582
Parks & Recreation	814.10	5.1521	37,528		37,528	2,097	39,625



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	575.10	3.6396	26,511		26,511	1,482	27,993
F&A Executive Services	14.30	0.0905	659		659	37	696
F&A-Other	28.00	0.1772	1,291		1,291	72	1,363
Planning & Development	74.80	0.4734	3,448		3,448	193	3,641
CIP S/R GSD	15.80	0.1000	728		728	41	769
SubTotal	15,801.40	100.0000	728,403		728,403	40,711	769,114
TOTAL	15,801.40	100.0000	728,403		728,403	40,711	769,114

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE summary - Ms. Zhou

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government**

Activity - Acctg. &amp; Consult.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	45,863		45,863		45,863
F&A Director's Office	36,542	1.1931	3,320		3,320	222	3,542
F&A Administrative Services	4,219	0.1377	383		383	26	409
3-1-1 Services	1,287	0.0420	117		117	8	125
F&A Strategic Purchasing	1,099	0.0359	100		100	7	107
F&A Grants/Asset Mgmt	538	0.0176	49		49	3	52
F&A Audit/Operational Services	20,621	0.6733	1,874		1,874	125	1,999
F&A Office of Budget Management	888	0.0290	81		81	5	86
F&A Regulatory Services	8,789	0.2870	799		799	53	852
IT - Director	12,093	0.3948	1,099		1,099	74	1,173
IT - Admin & Applications	7,928	0.2588	720		720	48	768
IT - Infrastructure	29,302	0.9567	2,662		2,662	178	2,840
Affirmative Action	1,807	0.0590	164		164	11	175
Mayor's Office	19,850	0.6481	1,804		1,804	121	1,925
Human Resources Dept.	61,448	2.0063	5,583		5,583	374	5,957
Legal Department	15,608	0.5096	1,418		1,418	95	1,513
City Secretary	1,205	0.0393	109		109	7	116
City Council	11,449	0.3738	1,040		1,040	70	1,110
City Controller's Office	7,332	0.2394	666		666	45	711
Municipal Court Administration	63,760	2.0817	5,793		5,793	388	6,181
Health Administration	68,634	2.2409	6,236		6,236	417	6,653
Planning & Development Admin	1,670	0.0545	152		152	10	162
PWE - Director	286,385	9.3504	26,021		26,021	1,741	27,762
CIP Sal Rec PWE Adm	19,610	0.6403	1,782		1,782	119	1,901
HPD - Police Records	1,450	0.0473	132		132	9	141
HPD- Inspector General	1,730	0.0565	157		157	11	168
General Services Department	31,242	1.0200	2,839		2,839	190	3,029
Police	277,832	9.0711	25,244		25,244	1,689	26,933
Fire	392,326	12.8093	35,646		35,646	2,385	38,031
Municipal Court Judicial	4,098	0.1338	372		372	25	397
Solid Waste Management	64,507	2.1061	5,861		5,861	392	6,253
Housing and Community Devp.	40,520	1.3230	3,682		3,682	246	3,928

All Monetary Values Are \$ Dollars

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Report Output Prepared By Agency

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Acctg. & Consult.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	4,979		4,979	333	5,312
Parks & Recreation	137,441	4.4874	12,488		12,488	836	13,324
Health & Human Services	128,087	4.1820	11,638		11,638	779	12,417
F&A Ins. Mgmt.	1,252	0.0409	114		114	8	122
F&A-Other	8,826	0.2882	802		802	54	856
Planning & Development	12,943	0.4226	1,176		1,176	79	1,255
CIP S/R Planning	78	0.0025	7		7		7
CIP Sal Rec RE	99	0.0032	9		9	1	10
CIP S/R Engrg	24,210	0.7904	2,200		2,200	147	2,347
CIP S/R Constr.	16,071	0.5247	1,460		1,460	98	1,558
CIP S/R Eng/Const	555	0.0181	50		50	3	53
CIP S/R GeoEnv.	3,363	0.1098	306		306	20	326
CIP S/R Other	467	0.0152	42		42	3	45
CIP S/R GSD	4,321	0.1411	393		393	26	419
Prop & Cas Legal	3,468	0.1132	315		315	21	336
PWE - Fleet Management	24,888	0.8126	2,261		2,261	151	2,412
Wrkr Comp - HR	34,910	1.1398	3,172		3,172	212	3,384
Wrkr Comp Legal	498	0.0163	45		45	3	48
HEC	10,974	0.3583	997		997	67	1,064
PWE-Sign Adm	4,582	0.1496	416		416	28	444
PWE-Bldg Insp.	30,016	0.9800	2,727		2,727	182	2,909
PWE - Stormwater Fund	21,139	0.6902	1,921		1,921	129	2,050
PWE - Houston Transtar	3,565	0.1164	324		324	22	346
Houston Airport System (HAS)	186,220	6.0800	16,920		16,920	1,132	18,052
PWE - Water & Sewer System	206,439	6.7402	18,757		18,757	1,255	20,012
Conv and Ent Optns	35,613	1.1628	3,236		3,236	217	3,453
Health Benefits Fund	107,457	3.5084	9,763		9,763	653	10,416
SubTotal	3,062,825	100.0000	278,286		278,286	15,553	293,839
TOTAL	3,062,825	100.0000	278,286		278,286	15,553	293,839



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

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

Allocation Source: Information Technology



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Interest	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Citywide General Government	64,523,247	4.4885	243,255		243,255		243,255
F&A Director's Office	1,330,663	0.0926	5,017		5,017	294	5,311
F&A Administrative Services	2,488,943	0.1731	9,383		9,383	549	9,932
3-1-1 Services	4,345,016	0.3023	16,381		16,381	959	17,340
F&A Strategic Purchasing	3,565,360	0.2480	13,442		13,442	787	14,229
F&A Grants/Asset Mgmt	1,800,824	0.1253	6,789		6,789	397	7,186
F&A Audit/Operational Services	2,228,823	0.1550	8,403		8,403	492	8,895
F&A Office of Budget Management	1,735,410	0.1207	6,543		6,543	383	6,926
F&A Regulatory Services	2,122,731	0.1477	8,003		8,003	468	8,471
IT - Director	1,532,401	0.1066	5,777		5,777	338	6,115
IT - Admin & Applications	4,515,409	0.3141	17,023		17,023	996	18,019
IT - Infrastructure	6,871,770	0.4780	25,907		25,907	1,516	27,423
Affirmative Action	1,640,694	0.1141	6,185		6,185	362	6,547
Mayor's Office	3,036,989	0.2113	11,450		11,450	670	12,120
Human Resources Dept.	2,448,375	0.1703	9,231		9,231	540	9,771
Legal Department	12,920,986	0.8988	48,713		48,713	2,851	51,564
City Secretary	652,568	0.0454	2,460		2,460	144	2,604
City Council	4,083,883	0.2841	15,396		15,396	901	16,297
City Controller's Office	6,124,917	0.4261	23,091		23,091	1,351	24,442
Municipal Court Administration	14,153,671	0.9846	53,360		53,360	3,123	56,483
Health Administration	10,790,043	0.7506	40,679		40,679	2,380	43,059
Planning & Development Admin	1,814,697	0.1262	6,841		6,841	400	7,241
HPD - Police Records	3,364,440	0.2340	12,684		12,684	742	13,426
HPD- Inspector General	2,188,323	0.1522	8,250		8,250	483	8,733
General Services Department	41,504,734	2.8873	156,475		156,475	9,157	165,632
Police	575,180,078	40.0122	2,168,455		2,168,455	126,895	2,295,350
Fire	360,508,068	25.0785	1,359,131		1,359,131	79,535	1,438,666
Municipal Court Judicial	4,586,050	0.3190	17,290		17,290	1,012	18,302
PWE - All Other	82,909,598	5.7676	312,573		312,573	18,291	330,864
Solid Waste Management	69,960,562	4.8668	263,754		263,754	15,435	279,189
Housing and Community Devp.	317,944	0.0221	1,199		1,199	70	1,269
Library	32,263,108	2.2444	121,633		121,633	7,118	128,751



**City Of Houston, Texas**

**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government**

Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	60,463,846	4.2061	227,951		227,951	13,339	241,290
Health & Human Services	36,396,786	2.5319	137,218		137,218	8,030	145,248
F&A Executive Services	3,921,981	0.2728	14,786		14,786	865	15,651
Planning & Development	5,717,034	0.3977	21,553		21,553	1,261	22,814
HEC	93,990	0.0065	354		354	21	375
Conv and Ent Optns	3,414,080	0.2375	12,871		12,871	753	13,624
<b>SubTotal</b>	<b>1,437,518,042</b>	<b>100.0000</b>	<b>5,419,506</b>		<b>5,419,506</b>	<b>302,908</b>	<b>5,722,414</b>
<b>TOTAL</b>	<b>1,437,518,042</b>	<b>100.0000</b>	<b>5,419,506</b>		<b>5,419,506</b>	<b>302,908</b>	<b>5,722,414</b>

Allocation Basis: Total FY 2007 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Other							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	64,523,247	4.4885	88,978		88,978		88,978
F&A Director's Office	1,330,663	0.0926	1,835		1,835	107	1,942
F&A Administrative Services	2,488,943	0.1731	3,432		3,432	201	3,633
3-1-1 Services	4,345,016	0.3023	5,992		5,992	351	6,343
F&A Strategic Purchasing	3,565,360	0.2480	4,917		4,917	288	5,205
F&A Grants/Asset Mgmt	1,800,824	0.1253	2,483		2,483	145	2,628
F&A Audit/Operational Services	2,228,823	0.1550	3,074		3,074	180	3,254
F&A Office of Budget Management	1,735,410	0.1207	2,393		2,393	140	2,533
F&A Regulatory Services	2,122,731	0.1477	2,927		2,927	171	3,098
IT - Director	1,532,401	0.1066	2,113		2,113	124	2,237
IT - Admin & Applications	4,515,409	0.3141	6,227		6,227	364	6,591
IT - Infrastructure	6,871,770	0.4780	9,476		9,476	555	10,031
Affirmative Action	1,640,694	0.1141	2,263		2,263	132	2,395
Mayor's Office	3,036,989	0.2113	4,188		4,188	245	4,433
Human Resources Dept.	2,448,375	0.1703	3,376		3,376	198	3,574
Legal Department	12,920,986	0.8988	17,818		17,818	1,043	18,861
City Secretary	652,568	0.0454	900		900	53	953
City Council	4,083,883	0.2841	5,632		5,632	330	5,962
City Controller's Office	6,124,917	0.4261	8,446		8,446	494	8,940
Municipal Court Administration	14,153,671	0.9846	19,518		19,518	1,142	20,660
Health Administration	10,790,043	0.7506	14,880		14,880	871	15,751
Planning & Development Admin	1,814,697	0.1262	2,502		2,502	146	2,648
HPD - Police Records	3,364,440	0.2340	4,640		4,640	272	4,912
HPD- Inspector General	2,188,323	0.1522	3,018		3,018	177	3,195
General Services Department	41,504,734	2.8873	57,236		57,236	3,349	60,585
Police	575,180,078	40.0122	793,181		793,181	46,414	839,595
Fire	360,508,068	25.0785	497,146		497,146	29,092	526,238
Municipal Court Judicial	4,586,050	0.3190	6,324		6,324	370	6,694
PWE - All Other	82,909,598	5.7676	114,334		114,334	6,691	121,025
Solid Waste Management	69,960,562	4.8668	96,477		96,477	5,646	102,123
Housing and Community Devp.	317,944	0.0221	438		438	26	464
Library	32,263,108	2.2444	44,491		44,491	2,604	47,095



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

**Schedule .4 - Detail Activity Allocations**  
**For Department Citywide General Government**

Activity - Other	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Parks & Recreation	60,463,846	4.2061	83,381		83,381	4,879	88,260
Health & Human Services	36,396,786	2.5319	50,192		50,192	2,937	53,129
F&A Executive Services	3,921,981	0.2728	5,408		5,408	316	5,724
Planning & Development	5,717,034	0.3977	7,884		7,884	461	8,345
HEC	93,990	0.0065	130		130	8	138
Conv and Ent Optns	3,414,080	0.2375	4,708		4,708	276	4,984
<b>SubTotal</b>	<b>1,437,518,042</b>	<b>100.0000</b>	<b>1,982,358</b>		<b>1,982,358</b>	<b>110,798</b>	<b>2,093,156</b>
<b>TOTAL</b>	<b>1,437,518,042</b>	<b>100.0000</b>	<b>1,982,358</b>		<b>1,982,358</b>	<b>110,798</b>	<b>2,093,156</b>

Allocation Basis: Total FY 2007 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Claims & Judgmts.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Legal Department	51,834	1.2516	112,766		112,766	6,303	119,069
Health Administration	895,911	21.6337	1,949,078		1,949,078	108,939	2,058,017
Police	527,428	12.7359	1,147,434		1,147,434	64,133	1,211,567
Fire	1,269,448	30.6535	2,761,717		2,761,717	154,360	2,916,077
PWE - All Other	1,190,427	28.7454	2,589,806		2,589,806	144,751	2,734,557
Solid Waste Management	143,560	3.4666	312,319		312,319	17,456	329,775
Parks & Recreation	62,668	1.5133	136,336		136,336	7,620	143,956
SubTotal	4,141,276	100.0000	9,009,456		9,009,456	503,562	9,513,018
TOTAL	4,141,276	100.0000	9,009,456		9,009,456	503,562	9,513,018

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

Allocation Source: Legal Dept.

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Elections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	1	6.2500	154,427		154,427	8,631	163,058
City Council	14	87.5000	2,161,985		2,161,985	120,839	2,282,824
City Controller's Office	1	6.2500	154,427		154,427	8,631	163,058
SubTotal	16	100.0000	2,470,839		2,470,839	138,101	2,608,940
TOTAL	16	100.0000	2,470,839		2,470,839	138,101	2,608,940

Allocation Basis: Number of elected officials

Allocation Source: City Charter

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Citywide General Government

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	1,096,385	42.7521	659,180		659,180	36,844	696,024
Human Resources Dept.	9,443	0.3682	5,677		5,677	317	5,994
Legal Department	417,620	16.2846	251,086		251,086	14,034	265,120
Health Administration	6,794	0.2649	4,085		4,085	228	4,313
Planning & Development Admin	2,743	0.1070	1,649		1,649	92	1,741
Police	398,404	15.5353	239,533		239,533	13,388	252,921
Fire	182,346	7.1104	109,632		109,632	6,128	115,760
Housing and Community Devp.	343,728	13.4033	206,660		206,660	11,551	218,211
Library	6,948	0.2709	4,177		4,177	233	4,410
Houston Airport System (HAS)	10,998	0.4289	6,612		6,612	370	6,982
PWE - Water & Sewer System	89,101	3.4744	53,570		53,570	2,994	56,564
<b>SubTotal</b>	<b>2,564,510</b>	<b>100.0000</b>	<b>1,541,861</b>		<b>1,541,861</b>	<b>86,179</b>	<b>1,628,040</b>
<b>TOTAL</b>	<b>2,564,510</b>	<b>100.0000</b>	<b>1,541,861</b>		<b>1,541,861</b>	<b>86,179</b>	<b>1,628,040</b>

Allocation Basis: Service contracts expenditures

Allocation Source: Legal Dept.

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary

For Department Citywide General Government

Receiving Department	Total	Insurance Ret.	Insurance Fees	Memberships	Acctg. & Consult.	Interest	Other
Citywide General Government	378,096	0	0	0	45,863	243,255	88,978
F&A Director's Office	723,355	16,244	0	292	3,542	5,311	1,942
F&A Administrative Services	124,767	108,836	0	1,957	409	9,932	3,633
3-1-1 Services	260,002	232,022	0	4,172	125	17,340	6,343
F&A Strategic Purchasing	145,216	123,456	0	2,219	107	14,229	5,205
F&A Grants/Asset Mgmt	33,293	23,013	0	414	52	7,186	2,628
F&A Audit/Operational	72,576	57,396	0	1,032	1,999	8,895	3,254
F&A Office of Budget	66,320	55,772	0	1,003	86	6,926	2,533
F&A Regulatory Services	122,387	108,024	0	1,942	852	8,471	3,098
IT - Director	50,040	39,799	0	716	1,173	6,115	2,237
IT - Admin & Applications	179,882	152,966	0	1,538	768	18,019	6,591
IT - Infrastructure	268,219	223,900	0	4,025	2,840	27,423	10,031
Affirmative Action	80,222	69,850	0	1,255	175	6,547	2,395
Mayor's Office	343,387	159,734	0	2,117	1,925	12,120	4,433
Human Resources Dept.	142,475	115,334	0	1,845	5,957	9,771	3,574
Legal Department	930,586	467,021	0	7,438	1,513	51,564	18,861
City Secretary	35,643	31,405	0	565	116	2,604	953
City Council	2,493,879	184,372	0	3,314	1,110	16,297	5,962
City Controller's Office	400,271	199,533	0	3,587	711	24,442	8,940
Municipal Court	946,785	849,302	0	14,159	6,181	56,483	20,660
Health Administration	2,550,980	415,852	0	7,335	6,653	43,059	15,751
Planning & Development	71,874	59,021	0	1,061	162	7,241	2,648
PWE - Director	27,762	0	0	0	27,762	0	0
CIP Sal Rec PWE Adm	1,901	0	0	0	1,901	0	0
Convention and Entertainment	2,667	0	0	2,667	0	0	0
HPD - Police Records	262,114	239,332	0	4,303	141	13,426	4,912
HPD- Inspector General	39,511	26,261	0	1,154	168	8,733	3,195
General Services Department	814,629	575,045	0	10,338	3,029	165,632	60,585
Police	8,230,002	3,285,121	0	318,515	26,933	2,295,350	839,595
Fire	6,028,887	777,015	0	217,100	38,031	1,438,666	526,238
Municipal Court Judicial	156,581	128,871	0	2,317	397	18,302	6,694
PWE - All Other	5,503,070	2,290,164	0	26,460	0	330,864	121,025
Solid Waste Management	2,223,793	1,479,848	0	26,605	6,253	279,189	102,123
Housing and Community	574,747	350,875	0	0	3,928	1,269	464
Library	1,565,272	1,356,122	0	23,582	5,312	128,751	47,095



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Citywide General Government

Receiving Department	Total	Insurance Ret.	Insurance Fees	Memberships	Acctg. & Consult.	Interest	Other
Parks & Recreation	3,016,694	2,490,239	0	39,625	13,324	241,290	88,260
Health & Human Services	2,959,151	2,720,364	0	27,993	12,417	145,248	53,129
F&A Ins. Mgmt.	122	0	0	0	122	0	0
F&A Executive Services	60,786	38,715	0	696	0	15,651	5,724
F&A-Other	94,270	92,051	0	1,363	856	0	0
Planning & Development	238,567	202,512	0	3,641	1,255	22,814	8,345
CIP S/R Planning	7	0	0	0	7	0	0
CIP Sal Rec RE	10	0	0	0	10	0	0
CIP S/R Engrg	2,347	0	0	0	2,347	0	0
CIP S/R Constr.	1,558	0	0	0	1,558	0	0
CIP S/R Eng/Const	53	0	0	0	53	0	0
CIP S/R GeoEnv.	326	0	0	0	326	0	0
CIP S/R Other	45	0	0	0	45	0	0
CIP S/R GSD	107,317	106,129	0	769	419	0	0
Prop & Cas Legal	336	0	0	0	336	0	0
PWE - Fleet Management	2,412	0	0	0	2,412	0	0
Wrkr Comp - HR	3,384	0	0	0	3,384	0	0
Wrkr Comp Legal	48	0	0	0	48	0	0
HEC	1,577	0	0	0	1,064	375	138
PWE-Sign Adm	444	0	0	0	444	0	0
PWE-Bldg Insp.	2,909	0	0	0	2,909	0	0
PWE - Stormwater Fund	2,050	0	0	0	2,050	0	0
PWE - Houston Transtar	346	0	0	0	346	0	0
Houston Airport System	25,034	0	0	0	18,052	0	0
PWE - Water & Sewer	76,576	0	0	0	20,012	0	0
Conv and Ent Optns	22,061	0	0	0	3,453	13,624	4,984
Health Benefits Fund	10,416	0	0	0	10,416	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>42,480,037</b>	<b>19,851,516</b>	<b>0</b>	<b>769,114</b>	<b>293,839</b>	<b>5,722,414</b>	<b>2,093,156</b>



## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Citywide General Government

Receiving Department	Claims & Judgmts.	Elections	Legal Services
Citywide General Government	0	0	0
F&A Director's Office	0	0	696,024
F&A Administrative Services	0	0	0
3-1-1 Services	0	0	0
F&A Strategic Purchasing	0	0	0
F&A Grants/Asset Mgmt	0	0	0
F&A Audit/Operational	0	0	0
F&A Office of Budget	0	0	0
F&A Regulatory Services	0	0	0
IT - Director	0	0	0
IT - Admin & Applications	0	0	0
IT - Infrastructure	0	0	0
Affirmative Action	0	0	0
Mayor's Office	0	163,058	0
Human Resources Dept.	0	0	5,994
Legal Department	119,069	0	265,120
City Secretary	0	0	0
City Council	0	2,282,824	0
City Controller's Office	0	163,058	0
Municipal Court	0	0	0
Health Administration	2,058,017	0	4,313
Planning & Development	0	0	1,741
PWE - Director	0	0	0
CIP Sal Rec PWE Adm	0	0	0
Convention and Entertainment	0	0	0
HPD - Police Records	0	0	0
HPD- Inspector General	0	0	0
General Services Department	0	0	0
Police	1,211,567	0	252,921
Fire	2,916,077	0	115,760
Municipal Court Judicial	0	0	0
PWE - All Other	2,734,557	0	0
Solid Waste Management	329,775	0	0
Housing and Community	0	0	218,211
Library	0	0	4,410

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

Receiving Department	Claims & Judgmts.	Elections	Legal Services
Parks & Recreation	143,956	0	0
Health & Human Services	0	0	0
F&A Ins. Mgmt.	0	0	0
F&A Executive Services	0	0	0
F&A-Other	0	0	0
Planning & Development	0	0	0
CIP S/R Planning	0	0	0
CIP Sal Rec RE	0	0	0
CIP S/R Engrg	0	0	0
CIP S/R Constr.	0	0	0
CIP S/R Eng/Const	0	0	0
CIP S/R GeoEnv.	0	0	0
CIP S/R Other	0	0	0
CIP S/R GSD	0	0	0
Prop & Cas Legal	0	0	0
PWE - Fleet Management	0	0	0
Wrkr Comp - HR	0	0	0
Wrkr Comp Legal	0	0	0
HEC	0	0	0
PWE-Sign Adm	0	0	0
PWE-Bldg Insp.	0	0	0
PWE - Stormwater Fund	0	0	0
PWE - Houston Transtar	0	0	0
Houston Airport System	0	0	6,982
PWE - Water & Sewer	0	0	56,564
Conv and Ent Optns	0	0	0
Health Benefits Fund	0	0	0
Direct Billed	0	0	0
<b>Total</b>	<b>9,513,018</b>	<b>2,608,940</b>	<b>1,628,040</b>



**SCHEDULE 4.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – DIRECTOR’S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

The Director's Office of the Finance and Administration Department (F&A) implements and monitors policies, procedures, and other controls regarding financial, administrative, and regulatory and fiduciary affairs of the CITY OF HOUSTON, TEXAS. The costs of the Director's Office have been allocated based on the number of Full time equivalent positions assigned to each administered department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	2,614,224			2,614,224
Building Usage Charge	43,346		43,346	
Citywide General Government	685,013	38,342	723,355	
F&A Director's Office		63,467	63,467	
F&A Administrative Services		52,635	52,635	
3-1-1 Services		20,384	20,384	
F&A Strategic Purchasing		282,394	282,394	
F&A Grants/Asset Mgmt		199	199	
F&A Audit/Operational Services		1,958	1,958	
F&A Office of Budget Management		18,767	18,767	
F&A Regulatory Services		2,542	2,542	
IT - Admin & Applications		108,021	108,021	
IT - Infrastructure		130,929	130,929	
Affirmative Action		745	745	
Mayor's Office		1,162	1,162	
Human Resources Dept.		29,820	29,820	
Legal Department		832,021	832,021	
City Secretary		332	332	
City Council		3,179	3,179	
City Controller's Office		69,934	69,934	
Convention and Entertainment		48,333	48,333	
HPD- Inspector General		17,064	17,064	
General Services Department		290,612	290,612	
<b>Total Allocated Additions:</b>	<u>728,359</u>	<u>2,012,840</u>	<u>2,741,199</u>	<u>2,741,199</u>
<b>Total To Be Allocated:</b>	<u><u>3,342,583</u></u>	<u><u>2,012,840</u></u>		<u><u>5,355,423</u></u>

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

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,423,081	0	1,423,081
Fringe Benefits	428,652	0	428,652
<b>Other Expense &amp; Cost</b>			
Supplies	39,439	0	39,439
Contractual Services	700,567	0	700,567
Other	22,485	0	22,485
<b>Departmental Totals</b>			
Total Expenditures	2,614,224	0	2,614,224
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,614,224	0	2,614,224
<b>Allocation Step 1</b>			
Inbound- All Others	728,359	728,359	0
Reallocate Admin Costs		( 728,359)	728,359
1st Allocation	3,342,583	0	3,342,583
<b>Allocation Step 2</b>			
Inbound- All Others	2,012,840	2,012,840	0
Reallocate Admin Costs		( 2,012,840)	2,012,840
2nd Allocation	2,012,840	0	2,012,840
<b>Total For 10006500010000 F&amp;A</b>			
Total Allocated	5,355,423	0	5,355,423



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6	1.8987	63,467		63,467		63,467
F&A Administrative Services	40	12.7215	425,227		425,227	261,020	686,247
3-1-1 Services	85	27.1202	906,518		906,518	556,454	1,462,972
F&A Strategic Purchasing	45	14.4304	482,347		482,347	296,082	778,429
F&A Grants/Asset Mgmt	8	2.6899	89,911		89,911	55,191	145,102
F&A Audit/Operational Services	21	6.7089	224,249		224,249	137,652	361,901
F&A Office of Budget Management	20	6.5190	217,903		217,903	133,756	351,659
F&A Regulatory Services	39	12.6266	422,054		422,054	259,072	681,126
F&A Ins. Mgmt.	5	1.6139	53,947		53,947	33,114	87,061
F&A Executive Services	14	4.5253	151,262		151,262	92,850	244,112
F&A-Other	28	9.1456	305,698		305,698	187,649	493,347
<b>SubTotal</b>	<b>316</b>	<b>100.0000</b>	<b>3,342,583</b>		<b>3,342,583</b>	<b>2,012,840</b>	<b>5,355,423</b>
<b>TOTAL</b>	<b>316</b>	<b>100.0000</b>	<b>3,342,583</b>		<b>3,342,583</b>	<b>2,012,840</b>	<b>5,355,423</b>

Allocation Basis: Number of full time equivalent positions administered in F&A

Allocation Source: Human Resources

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

Receiving Department	Total	Dept Admin
F&A Director's Office	63,467	63,467
F&A Administrative Services	686,247	686,247
3-1-1 Services	1,462,972	1,462,972
F&A Strategic Purchasing	778,429	778,429
F&A Grants/Asset Mgmt	145,102	145,102
F&A Audit/Operational	361,901	361,901
F&A Office of Budget	351,659	351,659
F&A Regulatory Services	681,126	681,126
F&A Ins. Mgmt.	87,061	87,061
F&A Executive Services	244,112	244,112
F&A-Other	493,347	493,347
Direct Billed	0	0
<b>Total</b>	<b>5,355,423</b>	<b>5,355,423</b>

**SCHEDULE 5.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION - ADMINISTRATIVE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A Administrative Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	2,488,945			2,488,945
Citywide General Government	118,126	6,641	124,767	
F&A Director's Office	425,227	261,020	686,247	
F&A Administrative Services		124,263	124,263	
F&A Strategic Purchasing		229	229	
F&A Grants/Asset Mgmt		974	974	
F&A Audit/Operational Services		3,860	3,860	
F&A Office of Budget Management		2,590	2,590	
F&A Regulatory Services		4,790	4,790	
IT - Admin & Applications		12,471	12,471	
IT - Infrastructure		15,116	15,116	
Affirmative Action		1,728	1,728	
Mayor's Office		7,785	7,785	
Human Resources Dept.		2,601	2,601	
City Secretary		621	621	
City Council		5,946	5,946	
City Controller's Office		8,901	8,901	
<b>Total Allocated Additions:</b>	<u>543,353</u>	<u>459,536</u>	<u>1,002,889</u>	<u>1,002,889</u>
<b>Total To Be Allocated:</b>	<u><u>3,032,298</u></u>	<u><u>459,536</u></u>		<u><u>3,491,834</u></u>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A Administrative Services**

	Total	General & Admin	Business Office	Central Payroll	Records Management
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,643,168	0	516,044	891,575	235,549
Fringe Benefits	594,719	0	200,193	311,523	83,003
<b>Other Expense &amp; Cost</b>					
Supplies	16,121	0	5,340	9,573	1,208
Contractual Services	167,786	0	4,845	120,184	42,757
Other	67,151	0	56,467	3,598	7,086
<b>Departmental Totals</b>					
Total Expenditures	2,488,945	0	782,889	1,336,453	369,603
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,488,945	0	782,889	1,336,453	369,603
<b>Allocation Step 1</b>					
Inbound- All Others	543,353	543,353	0	0	0
Reallocate Admin Costs		( 543,353)	170,910	291,756	80,687
1st Allocation	3,032,298	0	953,799	1,628,209	450,290
<b>Allocation Step 2</b>					
Inbound- All Others	459,536	459,536	0	0	0
Reallocate Admin Costs		( 459,536)	144,546	246,750	68,240
2nd Allocation	459,536	0	144,546	246,750	68,240
<b>Total For 10006500070000 F&amp;A</b>					
Total Allocated	3,491,834	0	1,098,345	1,874,959	518,530



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Administrative Services

Activity - Business Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6	1.8987	18,110		18,110		18,110
F&A Administrative Services	40	12.7215	121,338		121,338		121,338
3-1-1 Services	85	27.1202	258,673		258,673	45,915	304,588
F&A Strategic Purchasing	45	14.4304	137,637		137,637	24,430	162,067
F&A Grants/Asset Mgmt	8	2.6899	25,656		25,656	4,554	30,210
F&A Audit/Operational Services	21	6.7089	63,989		63,989	11,358	75,347
F&A Office of Budget Management	20	6.5190	62,178		62,178	11,036	73,214
F&A Regulatory Services	39	12.6266	120,432		120,432	21,377	141,809
F&A Ins. Mgmt.	5	1.6139	15,394		15,394	2,732	18,126
F&A Executive Services	14	4.5253	43,162		43,162	7,661	50,823
F&A-Other	28	9.1456	87,230		87,230	15,483	102,713
<b>SubTotal</b>	<b>316</b>	<b>100.0000</b>	<b>953,799</b>		<b>953,799</b>	<b>144,546</b>	<b>1,098,345</b>
<b>TOTAL</b>	<b>316</b>	<b>100.0000</b>	<b>953,799</b>		<b>953,799</b>	<b>144,546</b>	<b>1,098,345</b>

Allocation Basis: Number of full time equivalent positions administered in F&A

Allocation Source: Human Resources

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Administrative Services

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	436		436		436
F&A Administrative Services	40.20	0.1796	2,925		2,925		2,925
3-1-1 Services	85.70	0.3829	6,235		6,235	947	7,182
F&A Strategic Purchasing	45.60	0.2037	3,317		3,317	504	3,821
F&A Grants/Asset Mgmt	8.50	0.0380	618		618	94	712
F&A Audit/Operational Services	21.20	0.0947	1,542		1,542	234	1,776
F&A Office of Budget Management	20.60	0.0920	1,499		1,499	228	1,727
F&A Regulatory Services	39.90	0.1783	2,903		2,903	441	3,344
IT - Director	14.70	0.0657	1,069		1,069	162	1,231
IT - Admin & Applications	56.50	0.2524	4,110		4,110	624	4,734
IT - Infrastructure	82.70	0.3695	6,016		6,016	914	6,930
Affirmative Action	25.80	0.1153	1,877		1,877	285	2,162
Mayor's Office	59.00	0.2636	4,292		4,292	652	4,944
Human Resources Dept.	42.60	0.1903	3,099		3,099	471	3,570
Legal Department	172.50	0.7707	12,549		12,549	1,906	14,455
City Secretary	11.60	0.0518	844		844	128	972
City Council	68.10	0.3043	4,954		4,954	752	5,706
City Controller's Office	73.70	0.3293	5,362		5,362	814	6,176
Municipal Court Administration	313.70	1.4016	22,822		22,822	3,466	26,288
Health Administration	153.60	0.6863	11,174		11,174	1,697	12,871
Planning & Development Admin	21.80	0.0974	1,586		1,586	241	1,827
CIP Sal Rec PWE Adm	15.60	0.0697	1,135		1,135	172	1,307
Convention and Entertainment	129.30	0.5777	9,407		9,407	1,428	10,835
HPD - Police Records	88.40	0.3950	6,431		6,431	977	7,408
HPD- Inspector General	23.70	0.1059	1,724		1,724	262	1,986
General Services Department	246.40	1.1009	17,926		17,926	2,722	20,648
Police	6,638.70	29.6625	482,964		482,964	73,344	556,308
Fire	4,460.30	19.9290	324,485		324,485	49,276	373,761
Municipal Court Judicial	47.60	0.2127	3,463		3,463	526	3,989
PWE - All Other	845.90	3.7795	61,539		61,539	9,345	70,884
Solid Waste Management	546.60	2.4423	39,765		39,765	6,039	45,804
Housing and Community Devp.	129.60	0.5791	9,428		9,428	1,432	10,860



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

**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Administrative Services**

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	36,440		36,440	5,534	41,974
Parks & Recreation	919.80	4.1097	66,915		66,915	10,162	77,077
Health & Human Services	1,004.80	4.4895	73,099		73,099	11,101	84,200
F&A Ins. Mgmt.	5.10	0.0228	371		371	56	427
F&A Executive Services	14.30	0.0639	1,040		1,040	158	1,198
F&A-Other	28.90	0.1291	2,102		2,102	319	2,421
Planning & Development	74.80	0.3342	5,442		5,442	826	6,268
CIP S/R Planning	7.30	0.0326	531		531	81	612
CIP Sal Rec RE	25.70	0.1148	1,870		1,870	284	2,154
CIP S/R Engrg	87.20	0.3896	6,344		6,344	963	7,307
CIP S/R Constr.	106.20	0.4745	7,726		7,726	1,173	8,899
CIP S/R Eng/Const	2.80	0.0125	204		204	31	235
CIP S/R GeoEnv.	10.60	0.0474	771		771	117	888
CIP S/R GSD	39.20	0.1751	2,852		2,852	433	3,285
Prop & Cas Legal	16.70	0.0746	1,215		1,215	184	1,399
PWE - Fleet Management	149.20	0.6666	10,854		10,854	1,648	12,502
Wrkr Comp - HR	52.30	0.2337	3,805		3,805	578	4,383
Wrkr Comp Legal	4.60	0.0206	335		335	51	386
HEC	248.00	1.1081	18,042		18,042	2,740	20,782
PWE-Sign Adm	35.60	0.1591	2,590		2,590	393	2,983
PWE-Bldg Insp.	388.60	1.7363	28,270		28,270	4,293	32,563
PWE - Stormwater Fund	423.50	1.8922	30,809		30,809	4,679	35,488
CABLE TV (208)	9.20	0.0411	669		669	102	771
PWE - Houston Transtar	6.10	0.0273	444		444	67	511
Houston Airport System (HAS)	1,622.70	7.2503	118,051		118,051	17,927	135,978
PWE - Water & Sewer System	2,001.70	8.9437	145,623		145,623	22,114	167,737
Conv and Ent Optns	42.00	0.1877	3,055		3,055	464	3,519
Health Benefits Fund	17.10	0.0764	1,244		1,244	189	1,433
<b>SubTotal</b>	<b>22,381.00</b>	<b>100.0000</b>	<b>1,628,209</b>		<b>1,628,209</b>	<b>246,750</b>	<b>1,874,959</b>
<b>TOTAL</b>	<b>22,381.00</b>	<b>100.0000</b>	<b>1,628,209</b>		<b>1,628,209</b>	<b>246,750</b>	<b>1,874,959</b>

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Administrative Services**

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Administrative Services

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	11,787	7.5705	34,089		34,089		34,089
IT - Director	206	0.1323	596		596	98	694
Affirmative Action	34	0.0218	98		98	16	114
Mayor's Office	1,469	0.9435	4,249		4,249	697	4,946
Human Resources Dept.	6,662	4.2789	19,267		19,267	3,159	22,426
Legal Department	19,084	12.2572	55,193		55,193	9,049	64,242
City Council	514	0.3301	1,487		1,487	244	1,731
City Controller's Office	12,560	8.0670	36,325		36,325	5,956	42,281
Health Administration	11,732	7.5352	33,930		33,930	5,563	39,493
PWE - Director	35,899	23.0573	103,822		103,822	17,026	120,848
General Services Department	1,631	1.0476	4,717		4,717	773	5,490
Police	32,831	21.0866	94,951		94,951	15,568	110,519
Fire	1,848	1.1869	5,345		5,345	876	6,221
Municipal Court Judicial	68	0.0437	197		197	32	229
Solid Waste Management	1,865	1.1978	5,394		5,394	884	6,278
Housing and Community Devp.	2,135	1.3713	6,175		6,175	1,012	7,187
Library	273	0.1753	790		790	129	919
Parks & Recreation	1,287	0.8266	3,722		3,722	610	4,332
Planning & Development	370	0.2376	1,070		1,070	175	1,245
HEC	41	0.0263	119		119	19	138
Houston Airport System (HAS)	12,662	8.1325	36,620		36,620	6,004	42,624
Conv and Ent Optns	738	0.4740	2,134		2,134	350	2,484
<b>Sub Total</b>	<b>155,696</b>	<b>100.0000</b>	<b>450,290</b>		<b>450,290</b>	<b>68,240</b>	<b>518,530</b>
<b>TOTAL</b>	<b>155,696</b>	<b>100.0000</b>	<b>450,290</b>		<b>450,290</b>	<b>68,240</b>	<b>518,530</b>

Allocation Basis: Number of boxes in storage per dept.

Allocation Source: Records Management

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department F&A Administrative Services

Receiving Department	Total	Business Office	Central Payroll	Records Management
F&A Director's Office	52,635	18,110	436	34,089
F&A Administrative Services	124,263	121,338	2,925	0
3-1-1 Services	311,770	304,588	7,182	0
F&A Strategic Purchasing	165,888	162,067	3,821	0
F&A Grants/Asset Mgmt	30,922	30,210	712	0
F&A Audit/Operational	77,123	75,347	1,776	0
F&A Office of Budget	74,941	73,214	1,727	0
F&A Regulatory Services	145,153	141,809	3,344	0
IT - Director	1,925	0	1,231	694
IT - Admin & Applications	4,734	0	4,734	0
IT - Infrastructure	6,930	0	6,930	0
Affirmative Action	2,276	0	2,162	114
Mayor's Office	9,890	0	4,944	4,946
Human Resources Dept.	25,996	0	3,570	22,426
Legal Department	78,697	0	14,455	64,242
City Secretary	972	0	972	0
City Council	7,437	0	5,706	1,731
City Controller's Office	48,457	0	6,176	42,281
Municipal Court	26,288	0	26,288	0
Health Administration	52,364	0	12,871	39,493
Planning & Development	1,827	0	1,827	0
PWE - Director	120,848	0	0	120,848
CIP Sal Rec PWE Adm	1,307	0	1,307	0
Convention and Entertainment	10,835	0	10,835	0
HPD - Police Records	7,408	0	7,408	0
HPD- Inspector General	1,986	0	1,986	0
General Services Department	26,138	0	20,648	5,490
Police	666,827	0	556,308	110,519
Fire	379,982	0	373,761	6,221
Municipal Court Judicial	4,218	0	3,989	229
PWE - All Other	70,884	0	70,884	0
Solid Waste Management	52,082	0	45,804	6,278
Housing and Community	18,047	0	10,860	7,187
Library	42,893	0	41,974	919
Parks & Recreation	81,409	0	77,077	4,332

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department F&A Administrative Services

Receiving Department	Total	Business Office	Central Payroll	Records Management
Health & Human Services	84,200	0	84,200	0
F&A Ins. Mgmt.	18,553	18,126	427	0
F&A Executive Services	52,021	50,823	1,198	0
F&A-Other	105,134	102,713	2,421	0
Planning & Development	7,513	0	6,268	1,245
CIP S/R Planning	612	0	612	0
CIP Sal Rec RE	2,154	0	2,154	0
CIP S/R Engrg	7,307	0	7,307	0
CIP S/R Constr.	8,899	0	8,899	0
CIP S/R Eng/Const	235	0	235	0
CIP S/R GeoEnv.	888	0	888	0
CIP S/R GSD	3,285	0	3,285	0
Prop & Cas Legal	1,399	0	1,399	0
PWE - Fleet Management	12,502	0	12,502	0
Wrkr Comp - HR	4,383	0	4,383	0
Wrkr Comp Legal	386	0	386	0
HEC	20,920	0	20,782	138
PWE-Sign Adm	2,983	0	2,983	0
PWE-Bldg Insp.	32,563	0	32,563	0
PWE - Stormwater Fund	35,488	0	35,488	0
CABLE TV (208)	771	0	771	0
PWE - Houston Transtar	511	0	511	0
Houston Airport System	178,602	0	135,978	42,624
PWE - Water & Sewer	167,737	0	167,737	0
Conv and Ent Optns	6,003	0	3,519	2,484
Health Benefits Fund	1,433	0	1,433	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,491,834</b>	<b>1,098,345</b>	<b>1,874,959</b>	<b>518,530</b>



**SCHEDULE 6.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – 3-1-1 CALL CENTER**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	4,345,015			4,345,015
Equipment Usage Charge	3,171		3,171	
Citywide General Government	246,181	13,821	260,002	
F&A Director's Office	906,518	556,454	1,462,972	
F&A Administrative Services	264,908	46,862	311,770	
F&A Grants/Asset Mgmt		1,052	1,052	
F&A Audit/Operational Services		6,521	6,521	
F&A Office of Budget Management		1,440	1,440	
F&A Regulatory Services		8,317	8,317	
IT - Admin & Applications		3,804	3,804	
IT - Infrastructure		4,611	4,611	
Affirmative Action		3,200	3,200	
Mayor's Office		16,597	16,597	
Human Resources Dept.		5,546	5,546	
City Secretary		1,086	1,086	
City Council		10,397	10,397	
City Controller's Office		3,986	3,986	
<b>Total Allocated Additions:</b>	<u>1,420,778</u>	<u>683,694</u>	<u>2,104,472</u>	<u>2,104,472</u>
<b>Total To Be Allocated:</b>	<u><u>5,765,793</u></u>	<u><u>683,694</u></u>		<u><u>6,449,487</u></u>

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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,903,772	0	2,903,772
Fringe Benefits	1,130,185	0	1,130,185
<b>Other Expense &amp; Cost</b>			
Supplies	9,772	0	9,772
Contractual Services	234,705	0	234,705
Other	66,581	0	66,581
<b>Departmental Totals</b>			
Total Expenditures	4,345,015	0	4,345,015
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,345,015	0	4,345,015
<b>Allocation Step 1</b>			
Inbound- All Others	1,420,778	1,420,778	0
Reallocate Admin Costs		( 1,420,778)	1,420,778
1st Allocation	5,765,793	0	5,765,793
<b>Allocation Step 2</b>			
Inbound- All Others	683,694	683,694	0
Reallocate Admin Costs		( 683,694)	683,694
2nd Allocation	683,694	0	683,694
<b>Total For 10006500080003 3-1-1</b>			
Total Allocated	6,449,487	0	6,449,487



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	5,973	0.3535	20,384		20,384		20,384
IT - Director	325	0.0192	1,109		1,109	132	1,241
Affirmative Action	284	0.0168	969		969	115	1,084
Mayor's Office	5,384	0.3187	18,374		18,374	2,187	20,561
Human Resources Dept.	4,460	0.2640	15,221		15,221	1,811	17,032
Legal Department	1,647	0.0975	5,621		5,621	669	6,290
City Secretary	516	0.0305	1,761		1,761	210	1,971
City Council	1,607	0.0951	5,484		5,484	653	6,137
City Controller's Office	2,670	0.1580	9,112		9,112	1,084	10,196
Municipal Court Administration	877,264	51.9251	2,993,885		2,993,885	356,267	3,350,152
Health Administration	31,354	1.8558	107,003		107,003	12,733	119,736
Planning & Development Admin	4,676	0.2768	15,958		15,958	1,899	17,857
PWE - Director	302,722	17.9180	1,033,114		1,033,114	122,939	1,156,053
General Services Department	585	0.0346	1,996		1,996	238	2,234
Police	133,037	7.8744	454,022		454,022	54,028	508,050
Fire	4,950	0.2930	16,893		16,893	2,010	18,903
Municipal Court Judicial	6,958	0.4118	23,746		23,746	2,826	26,572
Solid Waste Management	240,403	14.2294	820,435		820,435	97,630	918,065
Housing and Community Devp.	5,930	0.3510	20,238		20,238	2,408	22,646
Library	1,943	0.1150	6,631		6,631	789	7,420
Parks & Recreation	8,897	0.5266	30,363		30,363	3,613	33,976
HEC	291	0.0172	993		993	118	1,111
Houston Airport System (HAS)	708	0.0419	2,416		2,416	288	2,704
PWE - Water & Sewer System	0			-1,700,000	-1,700,000		-1,700,000
Conv and Ent Optns	46,902	2.7761	160,065		160,065	19,047	179,112
<b>SubTotal</b>	<b>1,689,486</b>	<b>100.0000</b>	<b>5,765,793</b>	<b>-1,700,000</b>	<b>4,065,793</b>	<b>683,694</b>	<b>4,749,487</b>
Direct Billed				1,700,000	1,700,000		1,700,000
<b>TOTAL</b>	<b>1,689,486</b>	<b>100.0000</b>	<b>5,765,793</b>		<b>5,765,793</b>	<b>683,694</b>	<b>6,449,487</b>

Allocation Basis: Number of calls received per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Services
F&A Director's Office	20,384	20,384
IT - Director	1,241	1,241
Affirmative Action	1,084	1,084
Mayor's Office	20,561	20,561
Human Resources Dept.	17,032	17,032
Legal Department	6,290	6,290
City Secretary	1,971	1,971
City Council	6,137	6,137
City Controller's Office	10,196	10,196
Municipal Court	3,350,152	3,350,152
Health Administration	119,736	119,736
Planning & Development	17,857	17,857
PWE - Director	1,156,053	1,156,053
General Services Department	2,234	2,234
Police	508,050	508,050
Fire	18,903	18,903
Municipal Court Judicial	26,572	26,572
Solid Waste Management	918,065	918,065
Housing and Community	22,646	22,646
Library	7,420	7,420
Parks & Recreation	33,976	33,976
HEC	1,111	1,111
Houston Airport System	2,704	2,704
PWE - Water & Sewer	( 1,700,000)	( 1,700,000)
Conv and Ent Optns	179,112	179,112
Direct Billed	1,700,000	1,700,000
<b>Total</b>	<b>6,449,487</b>	<b>6,449,487</b>



**SCHEDULE 7.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
FINANCE AND ADMINISTRATION – STRATEGIC PURCHASING  
NATURE AND EXTENT OF SERVICES**

The General Fund functions of the Strategic Purchasing Division of the Finance and Administration Department is 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 Procurement** – Costs of procurement activities have been allocated based on the number of purchase transactions processed.
- **Formal Contract** – Costs of reviewing and negotiating contractual services have been allocated based on the number of formal contracts awarded.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	3,565,360			3,565,360
Citywide General Government	137,482	7,734	145,216	
F&A Director's Office	482,347	296,082	778,429	
F&A Administrative Services	140,954	24,934	165,888	
F&A Strategic Purchasing		229	229	
F&A Grants/Asset Mgmt		533	533	
F&A Audit/Operational Services		5,252	5,252	
F&A Office of Budget Management		1,203	1,203	
F&A Regulatory Services		6,820	6,820	
IT - Admin & Applications		3,249	3,249	
IT - Infrastructure		3,938	3,938	
Affirmative Action		2,336	2,336	
Mayor's Office		8,831	8,831	
Human Resources Dept.		2,951	2,951	
City Secretary		890	890	
City Council		8,517	8,517	
City Controller's Office		3,351	3,351	
<b>Total Allocated Additions:</b>	<u>760,783</u>	<u>376,850</u>	<u>1,137,633</u>	<u>1,137,633</u>
<b>Total To Be Allocated:</b>	<u><u>4,326,143</u></u>	<u><u>376,850</u></u>		<u><u>4,702,993</u></u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A Strategic Purchasing**

	Total	General & Admin	Supply	Formal Contracts
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,352,601	857,740	305,855	1,189,006
Fringe Benefits	869,800	317,129	113,074	439,597
<b>Other Expense &amp; Cost</b>				
Supplies	58,606	21,368	7,619	29,619
Contractual Svcs	278,670	101,603	36,227	140,840
Other	5,683	2,072	739	2,872
<b>Departmental Totals</b>				
Total Expenditures	3,565,360	1,299,912	463,514	1,801,934
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,565,360	1,299,912	463,514	1,801,934
<b>Allocation Step 1</b>				
Inbound- All Others	760,783	760,783	0	0
Reallocate Admin Costs		( 2,060,695)	421,620	1,639,075
1st Allocation	4,326,143	0	885,134	3,441,009
<b>Allocation Step 2</b>				
Inbound- All Others	376,850	376,850	0	0
Reallocate Admin Costs		( 376,850)	77,104	299,746
2nd Allocation	376,850	0	77,104	299,746
<b>Total For 10006500020000 F&amp;A</b>				
Total Allocated	4,702,993	0	962,238	3,740,755



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Strategic Purchasing

Activity - Supply	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Citywide General Government	125	1.6179	14,321		14,321		14,321
F&A Director's Office	3	0.0388	344		344		344
F&A Administrative Services	2	0.0259	229		229		229
F&A Strategic Purchasing	2	0.0259	229		229		229
F&A Audit/Operational Services	44	0.5695	5,041		5,041	447	5,488
F&A Office of Budget Management	2	0.0259	229		229	20	249
F&A Regulatory Services	4	0.0518	458		458	41	499
IT - Director	4	0.0518	458		458	41	499
IT - Admin & Applications	20	0.2589	2,291		2,291	203	2,494
IT - Infrastructure	24	0.3106	2,750		2,750	244	2,994
Mayor's Office	20	0.2589	2,291		2,291	203	2,494
Human Resources Dept.	30	0.3883	3,437		3,437	305	3,742
Legal Department	23	0.2977	2,635		2,635	234	2,869
City Council	23	0.2977	2,635		2,635	234	2,869
City Controller's Office	33	0.4271	3,781		3,781	335	4,116
Municipal Court Administration	19	0.2459	2,177		2,177	193	2,370
Health Administration	61	0.7895	6,989		6,989	619	7,608
Planning & Development Admin	6	0.0777	687		687	61	748
CIP Sal Rec PWE Adm	6	0.0777	687		687	61	748
HPD - Police Records	1	0.0129	115		115	10	125
HPD- Inspector General	1	0.0129	115		115	10	125
General Services Department	259	3.3523	29,672		29,672	2,630	32,302
Police	313	4.0513	35,859		35,859	3,178	39,037
Fire	104	1.3461	11,915		11,915	1,056	12,971
Municipal Court Judicial	8	0.1035	917		917	81	998
PWE - All Other	870	11.2607	99,672		99,672	8,833	108,505
Solid Waste Management	369	4.7761	42,275		42,275	3,747	46,022
Housing and Community Devp.	1,131	14.6389	129,574		129,574	11,483	141,057
Library	109	1.4108	12,488		12,488	1,107	13,595
Parks & Recreation	326	4.2195	37,348		37,348	3,310	40,658
Health & Human Services	340	4.4007	38,952		38,952	3,452	42,404
F&A-Other	46	0.5954	5,270		5,270	467	5,737



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Strategic Purchasing

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	20	0.2589	2,291		2,291	203	2,494
CIP S/R Engrg	6	0.0777	687		687	61	748
CIP S/R Constr.	26	0.3365	2,979		2,979	264	3,243
CIP S/R Other	2	0.0259	229		229	20	249
CIP S/R GSD	5	0.0647	573		573	51	624
Prop & Cas Legal	81	1.0484	9,280		9,280	822	10,102
PWE - Fleet Management	22	0.2848	2,520		2,520	223	2,743
Wrkr Comp - HR	9	0.1165	1,031		1,031	91	1,122
HEC	25	0.3236	2,864		2,864	254	3,118
PWE-Sign Adm	1	0.0129	115		115	10	125
PWE-Bldg Insp.	16	0.2071	1,833		1,833	162	1,995
PWE - Stormwater Fund	50	0.6472	5,728		5,728	508	6,236
PWE - Houston Transtar	29	0.3754	3,322		3,322	294	3,616
Houston Airport System (HAS)	831	10.7559	95,204		95,204	8,437	103,641
PWE - Water & Sewer System	2,090	27.0514	239,442		239,442	21,221	260,663
Conv and Ent Optns	169	2.1874	19,362		19,362	1,716	21,078
Health Benefits Fund	16	0.2071	1,833		1,833	162	1,995
SubTotal	7,726	100.0000	885,134		885,134	77,104	962,238
TOTAL	7,726	100.0000	885,134		885,134	77,104	962,238

Allocation Basis: number of purchase transactions per dept.

Allocation Source: SAP

**City Of Houston, Texas**

**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations  
For Department F&A Strategic Purchasing**

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	20	8.1967	282,050		282,050		282,050
IT - Director	1	0.4098	14,102		14,102	1,338	15,440
Mayor's Office	63	25.8198	888,459		888,459	84,304	972,763
Municipal Court Administration	4	1.6393	56,410		56,410	5,353	61,763
Health Administration	14	5.7377	197,435		197,435	18,734	216,169
Planning & Development Admin	4	1.6393	56,410		56,410	5,353	61,763
PWE - Director	48	19.6721	676,920		676,920	64,231	741,151
HPD - Police Records	28	11.4754	394,870		394,870	37,468	432,338
General Services Department	3	1.2295	42,307		42,307	4,014	46,321
Fire	8	3.2787	112,820		112,820	10,705	123,525
Solid Waste Management	3	1.2295	42,307		42,307	4,014	46,321
Library	11	4.5082	155,127		155,127	14,720	169,847
Parks & Recreation	10	4.0984	141,025		141,025	13,382	154,407
Houston Airport System (HAS)	20	8.1967	282,050		282,050	26,763	308,813
Conv and Ent Optns	7	2.8689	98,717		98,717	9,367	108,084
<b>SubTotal</b>	<b>244</b>	<b>100.0000</b>	<b>3,441,009</b>		<b>3,441,009</b>	<b>299,746</b>	<b>3,740,755</b>
<b>TOTAL</b>	<b>244</b>	<b>100.0000</b>	<b>3,441,009</b>		<b>3,441,009</b>	<b>299,746</b>	<b>3,740,755</b>

Allocation Basis: Number of formal contracts awarded

Allocation Source: Fin. & Adm. - Strategic Purchasing

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

Receiving Department	Total	Supply	Formal Contracts
Citywide General Government	14,321	14,321	0
F&A Director's Office	282,394	344	282,050
F&A Administrative Services	229	229	0
F&A Strategic Purchasing	229	229	0
F&A Audit/Operational	5,488	5,488	0
F&A Office of Budget	249	249	0
F&A Regulatory Services	499	499	0
IT - Director	15,939	499	15,440
IT - Admin & Applications	2,494	2,494	0
IT - Infrastructure	2,994	2,994	0
Mayor's Office	975,257	2,494	972,763
Human Resources Dept.	3,742	3,742	0
Legal Department	2,869	2,869	0
City Council	2,869	2,869	0
City Controller's Office	4,116	4,116	0
Municipal Court	64,133	2,370	61,763
Health Administration	223,777	7,608	216,169
Planning & Development	62,511	748	61,763
PWE - Director	741,151	0	741,151
CIP Sal Rec PWE Adm	748	748	0
HPD - Police Records	432,463	125	432,338
HPD- Inspector General	125	125	0
General Services Department	78,623	32,302	46,321
Police	39,037	39,037	0
Fire	136,496	12,971	123,525
Municipal Court Judicial	998	998	0
PWE - All Other	108,505	108,505	0
Solid Waste Management	92,343	46,022	46,321
Housing and Community	141,057	141,057	0
Library	183,442	13,595	169,847
Parks & Recreation	195,065	40,658	154,407
Health & Human Services	42,404	42,404	0
F&A-Other	5,737	5,737	0
Planning & Development	2,494	2,494	0
CIP S/R Engrg	748	748	0

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

Receiving Department	Total	Supply	Formal Contracts
CIP S/R Constr.	3,243	3,243	0
CIP S/R Other	249	249	0
CIP S/R GSD	624	624	0
Prop & Cas Legal	10,102	10,102	0
PWE - Fleet Management	2,743	2,743	0
Wrkr Comp - HR	1,122	1,122	0
HEC	3,118	3,118	0
PWE-Sign Adm	125	125	0
PWE-Bldg Insp.	1,995	1,995	0
PWE - Stormwater Fund	6,236	6,236	0
PWE - Houston Transtar	3,616	3,616	0
Houston Airport System	412,454	103,641	308,813
PWE - Water & Sewer	260,663	260,663	0
Conv and Ent Optns	129,162	21,078	108,084
Health Benefits Fund	1,995	1,995	0
Direct Billed	0	0	0
<b>Total</b>	<b>4,702,993</b>	<b>962,238</b>	<b>3,740,755</b>

**SCHEDULE 8.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – GRANTS/ASSET MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

Finance and Administration – Accounting Services (Grants/Asset Management) is responsible for monitoring the activity of citywide grants, provides citywide cost studies, and assists all City departments in the process of inventory management and accurately tracking capital and controllable items. These responsibilities have been identified and allocated as follows:

- **Grants** – Costs involved with monitoring grant activity have been allocated based on total FY 2007 actual expenditures.
- **Asset Management** – Costs of city-wide fixed asset management have been allocated based on the number of fixed and controlled assets.
- **Costing Studies** - Costs related to costing studies and the indirect cost allocation plan have been allocated based upon total FY 2007 actual expenditures.

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department F&A Grants/Asset Mgmt**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	1,800,823			1,800,823
Equipment Usage Charge	2,946		2,946	
Citywide General Government	31,508	1,785	33,293	
F&A Director's Office	89,911	55,191	145,102	
F&A Administrative Services	26,274	4,648	30,922	
F&A Grants/Asset Mgmt		872	872	
F&A Audit/Operational Services		2,841	2,841	
F&A Office of Budget Management		599	599	
F&A Regulatory Services		3,466	3,466	
IT - Admin & Applications		1,590	1,590	
IT - Infrastructure		1,928	1,928	
Affirmative Action		1,012	1,012	
Mayor's Office		1,646	1,646	
Human Resources Dept.		550	550	
City Secretary		449	449	
City Council		4,302	4,302	
City Controller's Office		1,660	1,660	
<b>Total Allocated Additions:</b>	<u>150,639</u>	<u>82,539</u>	<u>233,178</u>	<u>233,178</u>
<b>Total To Be Allocated:</b>	<u><u>1,951,462</u></u>	<u><u>82,539</u></u>		<u><u>2,034,001</u></u>



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A Grants/Asset Mgmt**

	Total	General & Admin	Grants	Asset Mgmt.	Cost
<b>Wages &amp; Benefits</b>					
Salaries & Wages	457,363	0	187,565	194,334	75,464
Fringe Benefits	145,263	0	59,572	61,722	23,969
<b>Other Expense &amp; Cost</b>					
Supplies	( 994)	0	( 408)	( 422)	( 164)
Contractual Services	5,521	0	2,264	2,346	911
Accounting Services	1,193,670	0	0	1,139,550	54,120
Other	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,800,823	0	248,993	1,397,530	154,300
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,800,823	0	248,993	1,397,530	154,300
<b>Allocation Step 1</b>					
Inbound- All Others	150,639	150,639	0	0	0
Reallocate Admin Costs		( 150,639)	20,828	116,904	12,907
1st Allocation	1,951,462	0	269,821	1,514,434	167,207
<b>Allocation Step 2</b>					
Inbound- All Others	82,539	82,539	0	0	0
Reallocate Admin Costs		( 82,539)	11,412	64,055	7,072
2nd Allocation	82,539	0	11,412	64,055	7,072
<b>Total For 10006500050000 F&amp;A</b>					
Total Allocated	2,034,001	0	281,233	1,578,489	174,279



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Grants/Asset Mgmt

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6903	7,259		7,259		7,259
F&A Director's Office	1,330,663	0.0455	123		123		123
F&A Administrative Services	2,488,945	0.0851	229		229		229
3-1-1 Services	4,352,121	0.1487	401		401		401
F&A Strategic Purchasing	3,565,360	0.1218	329		329		329
F&A Grants/Asset Mgmt	1,800,824	0.0615	166		166		166
F&A Audit/Operational Services	2,228,823	0.0762	206		206	9	215
F&A Office of Budget Management	1,735,410	0.0593	160		160	7	167
F&A Regulatory Services	2,122,731	0.0725	196		196	9	205
IT - Director	1,532,401	0.0524	141		141	6	147
IT - Admin & Applications	8,282,608	0.2830	764		764	33	797
IT - Infrastructure	23,707,943	0.8102	2,186		2,186	95	2,281
Affirmative Action	1,640,730	0.0561	151		151	7	158
Mayor's Office	9,728,720	0.3325	897		897	39	936
Human Resources Dept.	15,946,743	0.5449	1,470		1,470	64	1,534
Legal Department	12,920,906	0.4415	1,191		1,191	52	1,243
City Secretary	652,568	0.0223	60		60	3	63
City Council	4,083,883	0.1396	377		377	16	393
City Controller's Office	6,111,896	0.2089	564		564	25	589
Municipal Court Administration	16,794,375	0.5739	1,549		1,549	68	1,617
Health Administration	10,790,043	0.3687	995		995	43	1,038
Planning & Development Admin	1,821,740	0.0623	168		168	7	175
CIP Sal Rec PWE Adm	1,859,257	0.0635	171		171	7	178
HPD - Police Records	3,364,440	0.1150	310		310	14	324
HPD- Inspector General	2,188,323	0.0748	202		202	9	211
General Services Department	197,266,980	6.7411	18,189		18,189	794	18,983
Police	627,385,319	21.4389	57,846		57,846	2,527	60,373
Fire	399,908,329	13.6658	36,873		36,873	1,610	38,483
Municipal Court Judicial	4,586,050	0.1567	423		423	18	441
PWE - All Other	82,909,598	2.8332	7,645		7,645	334	7,979
Solid Waste Management	72,657,542	2.4829	6,699		6,699	293	6,992
Housing and Community Devp.	58,670,562	2.0049	5,410		5,410	236	5,646



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Grants/Asset Mgmt**

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7587	4,745		4,745	207	4,952
Parks & Recreation	82,383,267	2.8152	7,596		7,596	332	7,928
Health & Human Services	98,673,360	3.3719	9,098		9,098	397	9,495
F&A Ins. Mgmt.	10,066,241	0.3440	928		928	41	969
F&A Executive Services	3,921,981	0.1340	362		362	16	378
F&A-Other	63,673,323	2.1759	5,871		5,871	256	6,127
Planning & Development	6,592,356	0.2253	608		608	27	635
CIP S/R Planning	689,219	0.0236	64		64	3	67
CIP Sal Rec RE	2,189,232	0.0748	202		202	9	211
CIP S/R Engrg	7,160,424	0.2447	660		660	29	689
CIP S/R Constr.	7,477,895	0.2555	689		689	30	719
CIP S/R Eng/Const	334,327	0.0114	31		31	1	32
CIP S/R GeoEnv.	912,297	0.0312	84		84	4	88
CIP S/R Other	2,807,114	0.0959	259		259	11	270
CIP S/R GSD	2,373,621	0.0811	219		219	10	229
Prop & Cas Legal	9,484,009	0.3241	874		874	38	912
PWE - Fleet Management	29,382,010	1.0041	2,709		2,709	118	2,827
Wrkr Comp - HR	18,165,658	0.6208	1,675		1,675	73	1,748
Wrkr Comp Legal	276,639	0.0095	26		26	1	27
HEC	19,107,094	0.6529	1,762		1,762	77	1,839
PWE-Sign Adm	2,367,310	0.0809	218		218	10	228
PWE-Bldg Insp.	30,670,945	1.0481	2,828		2,828	124	2,952
PWE - Stormwater Fund	29,942,451	1.0232	2,761		2,761	121	2,882
CABLE TV (208)	1,820,758	0.0622	168		168	7	175
PWE - Houston Transtar	1,590,932	0.0544	147		147	6	153
Houston Airport System (HAS)	214,611,000	7.3337	19,788		19,788	864	20,652
PWE - Water & Sewer System	313,501,051	10.7130	28,906		28,906	1,262	30,168
Conv and Ent Optns	5,001,726	0.1709	461		461	20	481
Health Benefits Fund	244,906,820	8.3690	22,581		22,581	986	23,567
Long Term Disability	1,638,172	0.0560	151		151	7	158
SubTotal	2,926,349,903	100.0000	269,821		269,821	11,412	281,233
TOTAL	2,926,349,903	100.0000	269,821		269,821	11,412	281,233



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Grants/Asset Mgmt**

Allocation Basis: Total FY 2007 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Grants/Asset Mgmt**

Activity - Asset Mgmt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Administrative Services	3	0.0398	603		603		603
3-1-1 Services	2	0.0266	402		402		402
F&A Grants/Asset Mgmt	3	0.0398	603		603		603
F&A Audit/Operational Services	3	0.0398	603		603	26	629
F&A Regulatory Services	14	0.1859	2,816		2,816	119	2,935
IT - Admin & Applications	3	0.0398	603		603	26	629
IT - Infrastructure	69	0.9163	13,877		13,877	588	14,465
Affirmative Action	9	0.1195	1,810		1,810	77	1,887
Mayor's Office	18	0.2390	3,620		3,620	153	3,773
Legal Department	25	0.3320	5,028		5,028	213	5,241
City Council	2	0.0266	402		402	17	419
City Controller's Office	1	0.0133	201		201	9	210
Municipal Court Administration	5	0.0664	1,006		1,006	43	1,049
Health Administration	304	4.0372	61,141		61,141	2,589	63,730
Planning & Development Admin	6	0.0797	1,207		1,207	51	1,258
HPD - Police Records	5	0.0664	1,006		1,006	43	1,049
General Services Department	180	2.3904	36,202		36,202	1,533	37,735
Police	3,545	47.0786	712,971		712,971	30,185	743,156
Fire	1,409	18.7118	283,378		283,378	11,999	295,377
PWE - All Other	595	7.9017	119,666		119,666	5,067	124,733
Solid Waste Management	124	1.6467	24,939		24,939	1,056	25,995
Library	89	1.1819	17,900		17,900	758	18,658
Parks & Recreation	847	11.2483	170,349		170,349	7,213	177,562
Health & Human Services	156	2.0717	31,375		31,375	1,328	32,703
F&A-Other	37	0.4914	7,441		7,441	315	7,756
Planning & Development	14	0.1859	2,816		2,816	119	2,935
Prop & Cas Legal	2	0.0266	402		402	17	419
Wrkr Comp - HR	12	0.1594	2,413		2,413	102	2,515
HEC	6	0.0797	1,207		1,207	51	1,258
Houston Airport System (HAS)	2	0.0266	402		402	17	419
Conv and Ent Optns	39	0.5179	7,844		7,844	332	8,176
Health Benefits Fund	1	0.0133	201		201	9	210



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Grants/Asset Mgmt**

Activity - Asset Mgmt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	7,530	100.0000	1,514,434		1,514,434	64,055	1,578,489
<b>TOTAL</b>	<b>7,530</b>	<b>100.0000</b>	<b>1,514,434</b>		<b>1,514,434</b>	<b>64,055</b>	<b>1,578,489</b>

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Grants/Asset Mgmt**

Activity - Cost	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6903	4,498		4,498		4,498
F&A Director's Office	1,330,663	0.0455	76		76		76
F&A Administrative Services	2,488,945	0.0851	142		142		142
3-1-1 Services	4,352,121	0.1487	249		249		249
F&A Strategic Purchasing	3,565,360	0.1218	204		204		204
F&A Grants/Asset Mgmt	1,800,824	0.0615	103		103		103
F&A Audit/Operational Services	2,228,823	0.0762	127		127	6	133
F&A Office of Budget Management	1,735,410	0.0593	99		99	4	103
F&A Regulatory Services	2,122,731	0.0725	121		121	5	126
IT - Director	1,532,401	0.0524	88		88	4	92
IT - Admin & Applications	8,282,608	0.2830	473		473	21	494
IT - Infrastructure	23,707,943	0.8102	1,355		1,355	59	1,414
Affirmative Action	1,640,730	0.0561	94		94	4	98
Mayor's Office	9,728,720	0.3325	556		556	24	580
Human Resources Dept.	15,946,743	0.5449	911		911	40	951
Legal Department	12,920,906	0.4415	738		738	32	770
City Secretary	652,568	0.0223	37		37	2	39
City Council	4,083,883	0.1396	233		233	10	243
City Controller's Office	6,111,896	0.2089	349		349	15	364
Municipal Court Administration	16,794,375	0.5739	960		960	42	1,002
Health Administration	10,790,043	0.3687	617		617	27	644
Planning & Development Admin	1,821,740	0.0623	104		104	5	109
CIP Sal Rec PWE Adm	1,859,257	0.0635	106		106	5	111
HPD - Police Records	3,364,440	0.1150	192		192	8	200
HPD- Inspector General	2,188,323	0.0748	125		125	5	130
General Services Department	197,266,980	6.7411	11,272		11,272	492	11,764
Police	627,385,319	21.4389	35,848		35,848	1,566	37,414
Fire	399,908,329	13.6658	22,850		22,850	998	23,848
Municipal Court Judicial	4,586,050	0.1567	262		262	11	273
PWE - All Other	82,909,598	2.8332	4,737		4,737	207	4,944
Solid Waste Management	72,657,542	2.4829	4,152		4,152	181	4,333
Housing and Community Devp.	58,670,562	2.0049	3,352		3,352	146	3,498



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Grants/Asset Mgmt

Activity - Cost	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7587	2,941		2,941	128	3,069
Parks & Recreation	82,383,267	2.8152	4,707		4,707	206	4,913
Health & Human Services	98,673,360	3.3719	5,638		5,638	246	5,884
F&A Ins. Mgmt.	10,066,241	0.3440	575		575	25	600
F&A Executive Services	3,921,981	0.1340	224		224	10	234
F&A-Other	63,673,323	2.1759	3,638		3,638	159	3,797
Planning & Development	6,592,356	0.2253	377		377	16	393
CIP S/R Planning	689,219	0.0236	39		39	2	41
CIP Sal Rec RE	2,189,232	0.0748	125		125	5	130
CIP S/R Engrg	7,160,424	0.2447	409		409	18	427
CIP S/R Constr.	7,477,895	0.2555	427		427	19	446
CIP S/R Eng/Const	334,327	0.0114	19		19	1	20
CIP S/R GeoEnv.	912,297	0.0312	52		52	2	54
CIP S/R Other	2,807,114	0.0959	160		160	7	167
CIP S/R GSD	2,373,621	0.0811	136		136	6	142
Prop & Cas Legal	9,484,009	0.3241	542		542	24	566
PWE - Fleet Management	29,382,010	1.0041	1,679		1,679	73	1,752
Wrkr Comp - HR	18,165,658	0.6208	1,038		1,038	45	1,083
Wrkr Comp Legal	276,639	0.0095	16		16	1	17
HEC	19,107,094	0.6529	1,092		1,092	48	1,140
PWE-Sign Adm	2,367,310	0.0809	135		135	6	141
PWE-Bldg Insp.	30,670,945	1.0481	1,752		1,752	77	1,829
PWE - Stormwater Fund	29,942,451	1.0232	1,711		1,711	75	1,786
CABLE TV (208)	1,820,758	0.0622	104		104	5	109
PWE - Houston Transtar	1,590,932	0.0544	91		91	4	95
Houston Airport System (HAS)	214,611,000	7.3337	12,263		12,263	536	12,799
PWE - Water & Sewer System	313,501,051	10.7130	17,913		17,913	782	18,695
Conv and Ent Optns	5,001,726	0.1709	286		286	12	298
Health Benefits Fund	244,906,820	8.3690	13,994		13,994	611	14,605
Long Term Disability	1,638,172	0.0560	94		94	4	98
SubTotal	2,926,349,903	100.0000	167,207		167,207	7,072	174,279
TOTAL	2,926,349,903	100.0000	167,207		167,207	7,072	174,279

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Grants/Asset Mgmt**

Allocation Basis: Total FY 2007 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department F&A Grants/Asset Mgmt**

Receiving Department	Total	Grants	Asset Mgmt.	Cost
Citywide General Government	11,757	7,259	0	4,498
F&A Director's Office	199	123	0	76
F&A Administrative Services	974	229	603	142
3-1-1 Services	1,052	401	402	249
F&A Strategic Purchasing	533	329	0	204
F&A Grants/Asset Mgmt	872	166	603	103
F&A Audit/Operational	977	215	629	133
F&A Office of Budget	270	167	0	103
F&A Regulatory Services	3,266	205	2,935	126
IT - Director	239	147	0	92
IT - Admin & Applications	1,920	797	629	494
IT - Infrastructure	18,160	2,281	14,465	1,414
Affirmative Action	2,143	158	1,887	98
Mayor's Office	5,289	936	3,773	580
Human Resources Dept.	2,485	1,534	0	951
Legal Department	7,254	1,243	5,241	770
City Secretary	102	63	0	39
City Council	1,055	393	419	243
City Controller's Office	1,163	589	210	364
Municipal Court	3,668	1,617	1,049	1,002
Health Administration	65,412	1,038	63,730	644
Planning & Development	1,542	175	1,258	109
CIP Sal Rec PWE Adm	289	178	0	111
HPD - Police Records	1,573	324	1,049	200
HPD- Inspector General	341	211	0	130
General Services Department	68,482	18,983	37,735	11,764
Police	840,943	60,373	743,156	37,414
Fire	357,708	38,483	295,377	23,848
Municipal Court Judicial	714	441	0	273
PWE - All Other	137,656	7,979	124,733	4,944
Solid Waste Management	37,320	6,992	25,995	4,333
Housing and Community	9,144	5,646	0	3,498
Library	26,679	4,952	18,658	3,069
Parks & Recreation	190,403	7,928	177,562	4,913
Health & Human Services	48,082	9,495	32,703	5,884



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department F&A Grants/Asset Mgmt**

Receiving Department	Total	Grants	Asset Mgmt.	Cost
F&A Ins. Mgmt.	1,569	969	0	600
F&A Executive Services	612	378	0	234
F&A-Other	17,680	6,127	7,756	3,797
Planning & Development	3,963	635	2,935	393
CIP S/R Planning	108	67	0	41
CIP Sal Rec RE	341	211	0	130
CIP S/R Engrg	1,116	689	0	427
CIP S/R Constr.	1,165	719	0	446
CIP S/R Eng/Const	52	32	0	20
CIP S/R GeoEnv.	142	88	0	54
CIP S/R Other	437	270	0	167
CIP S/R GSD	371	229	0	142
Prop & Cas Legal	1,897	912	419	566
PWE - Fleet Management	4,579	2,827	0	1,752
Wrkr Comp - HR	5,346	1,748	2,515	1,083
Wrkr Comp Legal	44	27	0	17
HEC	4,237	1,839	1,258	1,140
PWE-Sign Adm	369	228	0	141
PWE-Bldg Insp.	4,781	2,952	0	1,829
PWE - Stormwater Fund	4,668	2,882	0	1,786
CABLE TV (208)	284	175	0	109
PWE - Houston Transtar	248	153	0	95
Houston Airport System	33,870	20,652	419	12,799
PWE - Water & Sewer	48,863	30,168	0	18,695
Conv and Ent Optns	8,955	481	8,176	298
Health Benefits Fund	38,382	23,567	210	14,605
Long Term Disability	256	158	0	98
Direct Billed	0	0	0	0
<b>Total</b>	<b>2,034,001</b>	<b>281,233</b>	<b>1,578,489</b>	<b>174,279</b>



**SCHEDULE 9.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – AUDIT/OPERATIONAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

Finance and Administration – Accounting Services (Audit/Operational Services) is responsible for the management of tax and EMS collection contracts, as well as, the city-wide credit card contracts. The Property Disposal Management section manages the internet auction for the disposal of inventory. These responsibilities have been identified and allocated as follows:

- **Auditing** – Costs involved with auditing have been allocated based on General and TIRZ funds operating expenditures.
- **Tax Accounting** – Costs of tax collection contracts management have been allocated based on General Fund operating expenditures including TIRZ.
- **Property Disposal Management** – Costs of managing the internet auction have been allocated based on the number of fixed and controlled assets that have been auctioned.

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated  
For Department F&A Audit/Operational Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,229,462			2,229,462
Principal	( 640)			
Total Deductions:	( 640)			( 640)
Equipment Usage Charge	2,949		2,949	
Citywide General Government	68,686	3,890	72,576	
F&A Director's Office	224,249	137,652	361,901	
F&A Administrative Services	65,531	11,592	77,123	
F&A Strategic Purchasing	5,041	447	5,488	
F&A Grants/Asset Mgmt	936	41	977	
F&A Audit/Operational Services		3,422	3,422	
F&A Office of Budget Management		10,859	10,859	
F&A Regulatory Services		4,220	4,220	
IT - Admin & Applications		60,958	60,958	
IT - Infrastructure		73,884	73,884	
Affirmative Action		1,376	1,376	
Mayor's Office		4,106	4,106	
Human Resources Dept.		1,372	1,372	
City Secretary		556	556	
City Council		5,324	5,324	
City Controller's Office		39,988	39,988	
Total Allocated Additions:	367,392	359,687	727,079	727,079
Total To Be Allocated:	2,596,214	359,687		2,955,901

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A Audit/Operational Services**

	Total	General & Admin	Audit	Tax	Property Disposal Mgmt
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,045,254	0	232,316	580,164	232,774
Fringe Benefits	371,790	0	79,039	182,096	110,655
<b>Other Expense &amp; Cost</b>					
Supplies	10,421	0	0	3,977	6,444
Contractual Services	795,667	0	( 100)	779,379	16,388
Other	5,690	0	650	0	5,040
*Principal	640	640	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,229,462	640	311,905	1,545,616	371,301
<b>Deductions</b>					
Total Deductions	( 640)	( 640)	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,228,822	0	311,905	1,545,616	371,301
<b>Allocation Step 1</b>					
Inbound- All Others	367,392	367,392	0	0	0
Reallocate Admin Costs		( 367,392)	51,414	254,774	61,204
1st Allocation	2,596,214	0	363,319	1,800,390	432,505
<b>Allocation Step 2</b>					
Inbound- All Others	359,687	359,687	0	0	0
Reallocate Admin Costs		( 359,687)	50,335	249,431	59,921
2nd Allocation	359,687	0	50,335	249,431	59,921
<b>Total For 10006500060000 F&amp;A</b>					
Total Allocated	2,955,901	0	413,654	2,049,821	492,426



## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department F&A Audit/Operational Services**

Activity - Audit	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	64,523,247	4.4195	16,057		16,057		16,057
F&A Director's Office	1,320,671	0.0905	329		329		329
F&A Administrative Services	2,488,945	0.1705	619		619		619
3-1-1 Services	4,322,021	0.2960	1,076		1,076		1,076
F&A Strategic Purchasing	3,543,639	0.2427	882		882		882
F&A Grants/Asset Mgmt	1,800,824	0.1233	448		448		448
F&A Audit/Operational Services	2,192,854	0.1502	546		546		546
F&A Office of Budget Management	1,735,410	0.1189	432		432	63	495
F&A Regulatory Services	2,122,755	0.1454	528		528	77	605
IT - Director	1,532,401	0.1050	381		381	56	437
IT - Admin & Applications	3,328,922	0.2280	828		828	121	949
IT - Infrastructure	8,058,257	0.5520	2,005		2,005	294	2,299
Affirmative Action	1,638,853	0.1123	408		408	60	468
Mayor's Office	3,036,989	0.2080	756		756	111	867
Human Resources Dept.	2,446,525	0.1676	609		609	89	698
Legal Department	12,920,986	0.8850	3,215		3,215	471	3,686
City Secretary	651,961	0.0447	162		162	24	186
City Council	4,073,267	0.2790	1,014		1,014	149	1,163
City Controller's Office	6,113,715	0.4188	1,521		1,521	223	1,744
Municipal Court Administration	14,157,931	0.9698	3,523		3,523	516	4,039
Health Administration	10,794,217	0.7394	2,686		2,686	394	3,080
Planning & Development Admin	1,814,697	0.1243	452		452	66	518
HPD - Police Records	3,364,440	0.2304	837		837	123	960
HPD- Inspector General	2,188,323	0.1499	545		545	80	625
General Services Department	41,495,802	2.8423	10,327		10,327	1,514	11,841
Police	575,275,993	39.4034	143,160		143,160	20,987	164,147
Fire	364,235,449	24.9485	90,643		90,643	13,288	103,931
Municipal Court Judicial	4,586,050	0.3141	1,141		1,141	167	1,308
PWE - All Other	82,980,659	5.6838	20,650		20,650	3,027	23,677
Solid Waste Management	70,690,896	4.8420	17,592		17,592	2,579	20,171
Housing and Community Devp.	301,516	0.0207	75		75	11	86
Library	32,263,070	2.2099	8,029		8,029	1,177	9,206

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Audit/Operational Services

Activity - Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	60,463,856	4.1415	15,047		15,047	2,206	17,253
Health & Human Services	36,269,435	2.4843	9,026		9,026	1,323	10,349
F&A Executive Services	1,280,523	0.0877	319		319	47	366
F&A-Other	2,635,244	0.1805	656		656	96	752
Planning & Development	5,706,527	0.3909	1,420		1,420	208	1,628
HEC	557,170	0.0382	139		139	20	159
TIRZ	17,317,239	1.1862	4,310		4,310	632	4,942
Conv and Ent Optns	3,719,640	0.2548	926		926	136	1,062
SubTotal	1,459,950,919	100.0000	363,319		363,319	50,335	413,654
TOTAL	1,459,950,919	100.0000	363,319		363,319	50,335	413,654

Allocation Basis: Total FY 2007 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Audit/Operational Services

Activity - Tax	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Citywide General Government	64,523,247	4.4195	79,569		79,569		79,569
F&A Director's Office	1,320,671	0.0905	1,629		1,629		1,629
F&A Administrative Services	2,488,945	0.1705	3,069		3,069		3,069
3-1-1 Services	4,322,021	0.2960	5,330		5,330		5,330
F&A Strategic Purchasing	3,543,639	0.2427	4,370		4,370		4,370
F&A Grants/Asset Mgmt	1,800,824	0.1233	2,221		2,221		2,221
F&A Audit/Operational Services	2,192,854	0.1502	2,704		2,704		2,704
F&A Office of Budget Management	1,735,410	0.1189	2,140		2,140	314	2,454
F&A Regulatory Services	2,122,755	0.1454	2,618		2,618	384	3,002
IT - Director	1,532,401	0.1050	1,890		1,890	277	2,167
IT - Admin & Applications	3,328,922	0.2280	4,105		4,105	602	4,707
IT - Infrastructure	8,058,257	0.5520	9,937		9,937	1,457	11,394
Affirmative Action	1,638,853	0.1123	2,021		2,021	296	2,317
Mayor's Office	3,036,989	0.2080	3,745		3,745	549	4,294
Human Resources Dept.	2,446,525	0.1676	3,017		3,017	442	3,459
Legal Department	12,920,986	0.8850	15,934		15,934	2,336	18,270
City Secretary	651,961	0.0447	804		804	118	922
City Council	4,073,267	0.2790	5,023		5,023	736	5,759
City Controller's Office	6,113,715	0.4188	7,539		7,539	1,105	8,644
Municipal Court Administration	14,157,931	0.9698	17,459		17,459	2,559	20,018
Health Administration	10,794,217	0.7394	13,311		13,311	1,951	15,262
Planning & Development Admin	1,814,697	0.1243	2,238		2,238	328	2,566
HPD - Police Records	3,364,440	0.2304	4,149		4,149	608	4,757
HPD- Inspector General	2,188,323	0.1499	2,699		2,699	396	3,095
General Services Department	41,495,802	2.8423	51,172		51,172	7,502	58,674
Police	575,275,993	39.4034	709,423		709,423	103,998	813,421
Fire	364,235,449	24.9485	449,170		449,170	65,846	515,016
Municipal Court Judicial	4,586,050	0.3141	5,655		5,655	829	6,484
PWE - All Other	82,980,659	5.6838	102,331		102,331	15,001	117,332
Solid Waste Management	70,690,896	4.8420	87,175		87,175	12,779	99,954
Housing and Community Devp.	301,516	0.0207	372		372	55	427
Library	32,263,070	2.2099	39,786		39,786	5,832	45,618

City Of Houston, Texas

Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department F&A Audit/Operational Services**

Activity - Tax	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Parks & Recreation	60,463,856	4.1415	74,563		74,563	10,931	85,494
Health & Human Services	36,269,435	2.4843	44,727		44,727	6,557	51,284
F&A Executive Services	1,280,523	0.0877	1,579		1,579	231	1,810
F&A-Other	2,635,244	0.1805	3,250		3,250	476	3,726
Planning & Development	5,706,527	0.3909	7,037		7,037	1,032	8,069
HEC	557,170	0.0382	687		687	101	788
TIRZ	17,317,239	1.1862	21,355		21,355	3,131	24,486
Conv and Ent Optns	3,719,640	0.2548	4,587		4,587	672	5,259
SubTotal	1,459,950,919	100.0000	1,800,390		1,800,390	249,431	2,049,821
TOTAL	1,459,950,919	100.0000	1,800,390		1,800,390	249,431	2,049,821

Allocation Basis: Total FY 2007 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Audit/Operational Services

Activity - Property Disposal Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Administrative Services	3	0.0398	172		172		172
3-1-1 Services	2	0.0266	115		115		115
F&A Grants/Asset Mgmt	3	0.0398	172		172		172
F&A Audit/Operational Services	3	0.0398	172		172		172
F&A Regulatory Services	14	0.1859	804		804	112	916
IT - Admin & Applications	3	0.0398	172		172	24	196
IT - Infrastructure	69	0.9163	3,963		3,963	550	4,513
Affirmative Action	9	0.1195	517		517	72	589
Mayor's Office	18	0.2390	1,034		1,034	143	1,177
Legal Department	25	0.3320	1,436		1,436	199	1,635
City Council	2	0.0266	115		115	16	131
City Controller's Office	1	0.0133	57		57	8	65
Municipal Court Administration	5	0.0664	287		287	40	327
Health Administration	304	4.0372	17,461		17,461	2,423	19,884
Planning & Development Admin	6	0.0797	345		345	48	393
HPD - Police Records	5	0.0664	287		287	40	327
General Services Department	180	2.3904	10,339		10,339	1,434	11,773
Police	3,545	47.0786	203,618		203,618	28,249	231,867
Fire	1,409	18.7118	80,930		80,930	11,229	92,159
PWE - All Other	595	7.9017	34,175		34,175	4,742	38,917
Solid Waste Management	124	1.6467	7,122		7,122	988	8,110
Library	89	1.1819	5,112		5,112	709	5,821
Parks & Recreation	847	11.2483	48,650		48,650	6,750	55,400
Health & Human Services	156	2.0717	8,960		8,960	1,243	10,203
F&A-Other	37	0.4914	2,125		2,125	295	2,420
Planning & Development	14	0.1859	804		804	112	916
Prop & Cas Legal	2	0.0266	115		115	16	131
Wrkr Comp - HR	12	0.1594	689		689	96	785
HEC	6	0.0797	345		345	48	393
Houston Airport System (HAS)	2	0.0266	115		115	16	131
Conv and Ent Optns	39	0.5179	2,240		2,240	311	2,551
Health Benefits Fund	1	0.0133	57		57	8	65



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Audit/Operational Services

Activity - Property Disposal Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	7,530	100.0000	432,505		432,505	59,921	492,426
TOTAL	7,530	100.0000	432,505		432,505	59,921	492,426

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .5 - Allocation Summary  
For Department F&A Audit/Operational Services**

Receiving Department	Total	Audit	Tax	Property Disposal Mgmt
Citywide General Government	95,626	16,057	79,569	0
F&A Director's Office	1,958	329	1,629	0
F&A Administrative Services	3,860	619	3,069	172
3-1-1 Services	6,521	1,076	5,330	115
F&A Strategic Purchasing	5,252	882	4,370	0
F&A Grants/Asset Mgmt	2,841	448	2,221	172
F&A Audit/Operational	3,422	546	2,704	172
F&A Office of Budget	2,949	495	2,454	0
F&A Regulatory Services	4,523	605	3,002	916
IT - Director	2,604	437	2,167	0
IT - Admin & Applications	5,852	949	4,707	196
IT - Infrastructure	18,206	2,299	11,394	4,513
Affirmative Action	3,374	468	2,317	589
Mayor's Office	6,338	867	4,294	1,177
Human Resources Dept.	4,157	698	3,459	0
Legal Department	23,591	3,686	18,270	1,635
City Secretary	1,108	186	922	0
City Council	7,053	1,163	5,759	131
City Controller's Office	10,453	1,744	8,644	65
Municipal Court	24,384	4,039	20,018	327
Health Administration	38,226	3,080	15,262	19,884
Planning & Development	3,477	518	2,566	393
HPD - Police Records	6,044	960	4,757	327
HPD- Inspector General	3,720	625	3,095	0
General Services Department	82,288	11,841	58,674	11,773
Police	1,209,435	164,147	813,421	231,867
Fire	711,106	103,931	515,016	92,159
Municipal Court Judicial	7,792	1,308	6,484	0
PWE - All Other	179,926	23,677	117,332	38,917
Solid Waste Management	128,235	20,171	99,954	8,110
Housing and Community	513	86	427	0
Library	60,645	9,206	45,618	5,821
Parks & Recreation	158,147	17,253	85,494	55,400
Health & Human Services	71,836	10,349	51,284	10,203
F&A Executive Services	2,176	366	1,810	0

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department F&A Audit/Operational Services**

Receiving Department	Total	Audit	Tax	Property Disposal Mgmt
F&A-Other	6,898	752	3,726	2,420
Planning & Development	10,613	1,628	8,069	916
Prop & Cas Legal	131	0	0	131
Wrkr Comp - HR	785	0	0	785
HEC	1,340	159	788	393
TIRZ	29,428	4,942	24,486	0
Houston Airport System	131	0	0	131
Conv and Ent Optns	8,872	1,062	5,259	2,551
Health Benefits Fund	65	0	0	65
Direct Billed	0	0	0	0
<b>Total</b>	<b>2,955,901</b>	<b>413,654</b>	<b>2,049,821</b>	<b>492,426</b>

**SCHEDULE 10.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**FINANCE AND ADMINISTRATION – OFFICE OF BUDGET MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

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

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

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated

For Department F&A Office of Budget Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,735,410			1,735,410
Citywide General Government	62,787	3,533	66,320	
F&A Director's Office	217,903	133,756	351,659	
F&A Administrative Services	63,677	11,264	74,941	
F&A Strategic Purchasing	229	20	249	
F&A Grants/Asset Mgmt	259	11	270	
F&A Audit/Operational Services	2,572	377	2,949	
F&A Office of Budget Management		764	764	
F&A Regulatory Services		3,340	3,340	
IT - Admin & Applications		2,625	2,625	
IT - Infrastructure		3,181	3,181	
Affirmative Action		1,119	1,119	
Mayor's Office		3,989	3,989	
Human Resources Dept.		1,333	1,333	
City Secretary		433	433	
City Council		4,146	4,146	
City Controller's Office		2,302	2,302	
Total Allocated Additions:	347,427	172,193	519,620	519,620
Total To Be Allocated:	2,082,837	172,193		2,255,030



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A Office of Budget Management**

	Total	General & Admin	Budget	Debt
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,261,577	0	940,555	321,022
Fringe Benefits	397,699	0	296,485	101,214
<b>Other Expense &amp; Cost</b>				
Supplies	8,183	0	6,100	2,083
Contractual Services	62,450	0	46,556	15,894
Other	5,501	0	4,101	1,400
<b>Departmental Totals</b>				
Total Expenditures	1,735,410	0	1,293,797	441,613
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	1,735,410	0	1,293,797	441,613
<b>Allocation Step 1</b>				
Inbound- All Others	347,427	347,427	0	0
Reallocate Admin Costs		( 347,427)	259,017	88,410
1st Allocation	2,082,837	0	1,552,814	530,023
<b>Allocation Step 2</b>				
Inbound- All Others	172,193	172,193	0	0
Reallocate Admin Costs		( 172,193)	128,375	43,818
2nd Allocation	172,193	0	128,375	43,818
<b>Total For 10006500040000 F&amp;A</b>				
Total Allocated	2,255,030	0	1,681,189	573,841



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

**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Office of Budget Management**

Activity - Budget	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	255,917		255,917		255,917
F&A Director's Office	36,542	1.1931	18,526		18,526		18,526
F&A Administrative Services	4,219	0.1377	2,139		2,139		2,139
3-1-1 Services	1,287	0.0420	652		652		652
F&A Strategic Purchasing	1,099	0.0359	557		557		557
F&A Grants/Asset Mgmt	538	0.0176	273		273		273
F&A Audit/Operational Services	20,621	0.6733	10,455		10,455		10,455
F&A Office of Budget Management	888	0.0290	450		450		450
F&A Regulatory Services	8,789	0.2870	4,456		4,456	453	4,909
IT - Director	12,093	0.3948	6,131		6,131	623	6,754
IT - Admin & Applications	7,928	0.2588	4,019		4,019	408	4,427
IT - Infrastructure	29,302	0.9567	14,856		14,856	1,509	16,365
Affirmative Action	1,807	0.0590	916		916	93	1,009
Mayor's Office	19,850	0.6481	10,064		10,064	1,022	11,086
Human Resources Dept.	61,448	2.0063	31,153		31,153	3,164	34,317
Legal Department	15,608	0.5096	7,913		7,913	804	8,717
City Secretary	1,205	0.0393	611		611	62	673
City Council	11,449	0.3738	5,804		5,804	590	6,394
City Controller's Office	7,332	0.2394	3,717		3,717	378	4,095
Municipal Court Administration	63,760	2.0817	32,326		32,326	3,283	35,609
Health Administration	68,634	2.2409	34,797		34,797	3,534	38,331
Planning & Development Admin	1,670	0.0545	847		847	86	933
PWE - Director	286,385	9.3504	145,194		145,194	14,748	159,942
CIP Sal Rec PWE Adm	19,610	0.6403	9,942		9,942	1,010	10,952
HPD - Police Records	1,450	0.0473	735		735	75	810
HPD- Inspector General	1,730	0.0565	877		877	89	966
General Services Department	31,242	1.0200	15,839		15,839	1,609	17,448
Police	277,832	9.0711	140,857		140,857	14,308	155,165
Fire	392,326	12.8093	198,904		198,904	20,198	219,102
Municipal Court Judicial	4,098	0.1338	2,078		2,078	211	2,289
Solid Waste Management	64,507	2.1061	32,704		32,704	3,322	36,026
Housing and Community Devp.	40,520	1.3230	20,543		20,543	2,087	22,630

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Office of Budget Management

Activity - Budget	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	27,781		27,781	2,822	30,603
Parks & Recreation	137,441	4.4874	69,681		69,681	7,078	76,759
Health & Human Services	128,087	4.1820	64,939		64,939	6,596	71,535
F&A Ins. Mgmt.	1,252	0.0409	635		635	64	699
F&A-Other	8,826	0.2882	4,475		4,475	455	4,930
Planning & Development	12,943	0.4226	6,562		6,562	667	7,229
CIP S/R Planning	78	0.0025	40		40	4	44
CIP Sal Rec RE	99	0.0032	50		50	5	55
CIP S/R Engrg	24,210	0.7904	12,274		12,274	1,247	13,521
CIP S/R Constr.	16,071	0.5247	8,148		8,148	828	8,976
CIP S/R Eng/Const	555	0.0181	281		281	29	310
CIP S/R GeoEnv.	3,363	0.1098	1,705		1,705	173	1,878
CIP S/R Other	467	0.0152	237		237	24	261
CIP S/R GSD	4,321	0.1411	2,191		2,191	223	2,414
Prop & Cas Legal	3,468	0.1132	1,758		1,758	179	1,937
PWE - Fleet Management	24,888	0.8126	12,618		12,618	1,282	13,900
Wrkr Comp - HR	34,910	1.1398	17,699		17,699	1,798	19,497
Wrkr Comp Legal	498	0.0163	252		252	26	278
HEC	10,974	0.3583	5,564		5,564	565	6,129
PWE-Sign Adm	4,582	0.1496	2,323		2,323	236	2,559
PWE-Bldg Insp.	30,016	0.9800	15,218		15,218	1,546	16,764
PWE - Stormwater Fund	21,139	0.6902	10,717		10,717	1,089	11,806
PWE - Houston Transtar	3,565	0.1164	1,807		1,807	184	1,991
Houston Airport System (HAS)	186,220	6.0800	94,411		94,411	9,590	104,001
PWE - Water & Sewer System	206,439	6.7402	104,662		104,662	10,631	115,293
Conv and Ent Optns	35,613	1.1628	18,055		18,055	1,834	19,889
Health Benefits Fund	107,457	3.5084	54,479		54,479	5,534	60,013
SubTotal	3,062,825	100.0000	1,552,814		1,552,814	128,375	1,681,189
TOTAL	3,062,825	100.0000	1,552,814		1,552,814	128,375	1,681,189

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Office of Budget Management**

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

Allocation Source: Information Technology



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Office of Budget Management

Activity - Debt	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Citywide General Government	78,727,450	2.6903	14,259		14,259		14,259
F&A Director's Office	1,330,663	0.0455	241		241		241
F&A Administrative Services	2,488,945	0.0851	451		451		451
3-1-1 Services	4,352,121	0.1487	788		788		788
F&A Strategic Purchasing	3,565,360	0.1218	646		646		646
F&A Grants/Asset Mgmt	1,800,824	0.0615	326		326		326
F&A Audit/Operational Services	2,228,823	0.0762	404		404		404
F&A Office of Budget Management	1,735,410	0.0593	314		314		314
F&A Regulatory Services	2,122,731	0.0725	384		384	33	417
IT - Director	1,532,401	0.0524	278		278	24	302
IT - Admin & Applications	8,282,608	0.2830	1,500		1,500	128	1,628
IT - Infrastructure	23,707,943	0.8102	4,294		4,294	367	4,661
Affirmative Action	1,640,730	0.0561	297		297	25	322
Mayor's Office	9,728,720	0.3325	1,762		1,762	151	1,913
Human Resources Dept.	15,946,743	0.5449	2,888		2,888	247	3,135
Legal Department	12,920,906	0.4415	2,340		2,340	200	2,540
City Secretary	652,568	0.0223	118		118	10	128
City Council	4,083,883	0.1396	740		740	63	803
City Controller's Office	6,111,896	0.2089	1,107		1,107	95	1,202
Municipal Court Administration	16,794,375	0.5739	3,042		3,042	260	3,302
Health Administration	10,790,043	0.3687	1,954		1,954	167	2,121
Planning & Development Admin	1,821,740	0.0623	330		330	28	358
CIP Sal Rec PWE Adm	1,859,257	0.0635	337		337	29	366
HPD - Police Records	3,364,440	0.1150	609		609	52	661
HPD- Inspector General	2,188,323	0.0748	396		396	34	430
General Services Department	197,266,980	6.7411	35,729		35,729	3,054	38,783
Police	627,385,319	21.4389	113,632		113,632	9,711	123,343
Fire	399,908,329	13.6658	72,432		72,432	6,192	78,624
Municipal Court Judicial	4,586,050	0.1567	831		831	71	902
PWE - All Other	82,909,598	2.8332	15,017		15,017	1,284	16,301
Solid Waste Management	72,657,542	2.4829	13,160		13,160	1,125	14,285
Housing and Community Devp.	58,670,562	2.0049	10,626		10,626	908	11,534

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department F&A Office of Budget Management

Activity - Debt	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7587	9,321		9,321	797	10,118
Parks & Recreation	82,383,267	2.8152	14,921		14,921	1,276	16,197
Health & Human Services	98,673,360	3.3719	17,872		17,872	1,528	19,400
F&A Ins. Mgmt.	10,066,241	0.3440	1,823		1,823	156	1,979
F&A Executive Services	3,921,981	0.1340	710		710	61	771
F&A-Other	63,673,323	2.1759	11,533		11,533	986	12,519
Planning & Development	6,592,356	0.2253	1,194		1,194	102	1,296
CIP S/R Planning	689,219	0.0236	125		125	11	136
CIP Sal Rec RE	2,189,232	0.0748	397		397	34	431
CIP S/R Engrg	7,160,424	0.2447	1,297		1,297	111	1,408
CIP S/R Constr.	7,477,895	0.2555	1,354		1,354	116	1,470
CIP S/R Eng/Const	334,327	0.0114	61		61	5	66
CIP S/R GeoEnv.	912,297	0.0312	165		165	14	179
CIP S/R Other	2,807,114	0.0959	508		508	43	551
CIP S/R GSD	2,373,621	0.0811	430		430	37	467
Prop & Cas Legal	9,484,009	0.3241	1,718		1,718	147	1,865
PWE - Fleet Management	29,382,010	1.0041	5,322		5,322	455	5,777
Wrkr Comp - HR	18,165,658	0.6208	3,290		3,290	281	3,571
Wrkr Comp Legal	276,639	0.0095	50		50	4	54
HEC	19,107,094	0.6529	3,461		3,461	296	3,757
PWE-Sign Adm	2,367,310	0.0809	429		429	37	466
PWE-Bldg Insp.	30,670,945	1.0481	5,555		5,555	475	6,030
PWE - Stormwater Fund	29,942,451	1.0232	5,423		5,423	464	5,887
CABLE TV (208)	1,820,758	0.0622	330		330	28	358
PWE - Houston Transtar	1,590,932	0.0544	288		288	25	313
Houston Airport System (HAS)	214,611,000	7.3337	38,871		38,871	3,323	42,194
PWE - Water & Sewer System	313,501,051	10.7130	56,782		56,782	4,854	61,636
Conv and Ent Optns	5,001,726	0.1709	906		906	77	983
Health Benefits Fund	244,906,820	8.3690	44,358		44,358	3,792	48,150
Long Term Disability	1,638,172	0.0560	297		297	25	322
SubTotal	2,926,349,903	100.0000	530,023		530,023	43,818	573,841
TOTAL	2,926,349,903	100.0000	530,023		530,023	43,818	573,841



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Office of Budget Management**

Allocation Basis: Total FY 2007 actual expenditures  
Allocation Source: Financial summaries - Regina Dickson

## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .5 - Allocation Summary**  
**For Department F&A Office of Budget Management**

Receiving Department	Total	Budget	Debt
Citywide General Government	270,176	255,917	14,259
F&A Director's Office	18,767	18,526	241
F&A Administrative Services	2,590	2,139	451
3-1-1 Services	1,440	652	788
F&A Strategic Purchasing	1,203	557	646
F&A Grants/Asset Mgmt	599	273	326
F&A Audit/Operational	10,859	10,455	404
F&A Office of Budget	764	450	314
F&A Regulatory Services	5,326	4,909	417
IT - Director	7,056	6,754	302
IT - Admin & Applications	6,055	4,427	1,628
IT - Infrastructure	21,026	16,365	4,661
Affirmative Action	1,331	1,009	322
Mayor's Office	12,999	11,086	1,913
Human Resources Dept.	37,452	34,317	3,135
Legal Department	11,257	8,717	2,540
City Secretary	801	673	128
City Council	7,197	6,394	803
City Controller's Office	5,297	4,095	1,202
Municipal Court	38,911	35,609	3,302
Health Administration	40,452	38,331	2,121
Planning & Development	1,291	933	358
PWE - Director	159,942	159,942	0
CIP Sal Rec PWE Adm	11,318	10,952	366
HPD - Police Records	1,471	810	661
HPD- Inspector General	1,396	966	430
General Services Department	56,231	17,448	38,783
Police	278,508	155,165	123,343
Fire	297,726	219,102	78,624
Municipal Court Judicial	3,191	2,289	902
PWE - All Other	16,301	0	16,301
Solid Waste Management	50,311	36,026	14,285
Housing and Community	34,164	22,630	11,534
Library	40,721	30,603	10,118
Parks & Recreation	92,956	76,759	16,197

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department F&A Office of Budget Management**

Receiving Department	Total	Budget	Debt
Health & Human Services	90,935	71,535	19,400
F&A Ins. Mgmt.	2,678	699	1,979
F&A Executive Services	771	0	771
F&A-Other	17,449	4,930	12,519
Planning & Development	8,525	7,229	1,296
CIP S/R Planning	180	44	136
CIP Sal Rec RE	486	55	431
CIP S/R Engrg	14,929	13,521	1,408
CIP S/R Constr.	10,446	8,976	1,470
CIP S/R Eng/Const	376	310	66
CIP S/R GeoEnv.	2,057	1,878	179
CIP S/R Other	812	261	551
CIP S/R GSD	2,881	2,414	467
Prop & Cas Legal	3,802	1,937	1,865
PWE - Fleet Management	19,677	13,900	5,777
Wrkr Comp - HR	23,068	19,497	3,571
Wrkr Comp Legal	332	278	54
HEC	9,886	6,129	3,757
PWE-Sign Adm	3,025	2,559	466
PWE-Bldg Insp.	22,794	16,764	6,030
PWE - Stormwater Fund	17,693	11,806	5,887
CABLE TV (208)	358	0	358
PWE - Houston Transtar	2,304	1,991	313
Houston Airport System	146,195	104,001	42,194
PWE - Water & Sewer	176,929	115,293	61,636
Conv and Ent Optns	20,872	19,889	983
Health Benefits Fund	108,163	60,013	48,150
Long Term Disability	322	0	322
Direct Billed	0	0	0
<b>Total</b>	<b>2,255,030</b>	<b>1,681,189</b>	<b>573,841</b>



**SCHEDULE 11.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
FINANCE AND ADMINISTRATION – REGULATORY SERVICES  
NATURE AND EXTENT OF SERVICES**

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

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated  
For Department F&A Regulatory Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,122,731			2,122,731
Equipment Usage Charge	13,211		13,211	
Citywide General Government	115,874	6,513	122,387	
F&A Director's Office	422,054	259,072	681,126	
F&A Administrative Services	123,335	21,818	145,153	
F&A Strategic Purchasing	458	41	499	
F&A Grants/Asset Mgmt	3,133	133	3,266	
F&A Audit/Operational Services	3,950	573	4,523	
F&A Office of Budget Management	4,840	486	5,326	
F&A Regulatory Services		4,085	4,085	
IT - Admin & Applications		25,981	25,981	
IT - Infrastructure		31,491	31,491	
Affirmative Action		1,538	1,538	
Mayor's Office		7,727	7,727	
Human Resources Dept.		2,582	2,582	
Legal Department		7,517	7,517	
City Secretary		530	530	
City Council		5,071	5,071	
City Controller's Office		17,458	17,458	
Total Allocated Additions:	686,855	392,616	1,079,471	1,079,471
Total To Be Allocated:	2,809,586	392,616		3,202,202



**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department F&A Regulatory Services**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,392,330	0	1,392,330
Fringe Benefits	536,104	0	536,104
<b>Other Expense &amp; Cost</b>			
Supplies	42,297	0	42,297
Contractual Services	99,620	0	99,620
Other	52,380	0	52,380
<b>Departmental Totals</b>			
Total Expenditures	2,122,731	0	2,122,731
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,122,731	0	2,122,731
<b>Allocation Step 1</b>			
Inbound- All Others	686,855	686,855	0
Reallocate Admin Costs		( 686,855)	686,855
1st Allocation	2,809,586	0	2,809,586
<b>Allocation Step 2</b>			
Inbound- All Others	392,616	392,616	0
Reallocate Admin Costs		( 392,616)	392,616
2nd Allocation	392,616	0	392,616
<b>Total For 10006500030000 F&amp;A</b>			
Total Allocated	3,202,202	0	3,202,202



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

**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Regulatory Services**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	64,523,247	4.4195	124,171		124,171		124,171
F&A Director's Office	1,320,671	0.0905	2,542		2,542		2,542
F&A Administrative Services	2,488,945	0.1705	4,790		4,790		4,790
3-1-1 Services	4,322,021	0.2960	8,317		8,317		8,317
F&A Strategic Purchasing	3,543,639	0.2427	6,820		6,820		6,820
F&A Grants/Asset Mgmt	1,800,824	0.1233	3,466		3,466		3,466
F&A Audit/Operational Services	2,192,854	0.1502	4,220		4,220		4,220
F&A Office of Budget Management	1,735,410	0.1189	3,340		3,340		3,340
F&A Regulatory Services	2,122,755	0.1454	4,085		4,085		4,085
IT - Director	1,532,401	0.1050	2,949		2,949	437	3,386
IT - Admin & Applications	3,328,922	0.2280	6,406		6,406	950	7,356
IT - Infrastructure	8,058,257	0.5520	15,508		15,508	2,299	17,807
Affirmative Action	1,638,853	0.1123	3,154		3,154	468	3,622
Mayor's Office	3,036,989	0.2080	5,845		5,845	867	6,712
Human Resources Dept.	2,446,525	0.1676	4,708		4,708	698	5,406
Legal Department	12,920,986	0.8850	24,866		24,866	3,687	28,553
City Secretary	651,961	0.0447	1,255		1,255	186	1,441
City Council	4,073,267	0.2790	7,839		7,839	1,162	9,001
City Controller's Office	6,113,715	0.4188	11,765		11,765	1,745	13,510
Municipal Court Administration	14,157,931	0.9698	27,246		27,246	4,040	31,286
Health Administration	10,794,217	0.7394	20,773		20,773	3,080	23,853
Planning & Development Admin	1,814,697	0.1243	3,492		3,492	518	4,010
HPD - Police Records	3,364,440	0.2304	6,475		6,475	960	7,435
HPD- Inspector General	2,188,323	0.1499	4,211		4,211	624	4,835
General Services Department	41,495,802	2.8423	79,856		79,856	11,841	91,697
Police	575,275,993	39.4034	1,107,083		1,107,083	164,157	1,271,240
Fire	364,235,449	24.9485	700,949		700,949	103,935	804,884
Municipal Court Judicial	4,586,050	0.3141	8,826		8,826	1,309	10,135
PWE - All Other	82,980,659	5.6838	159,691		159,691	23,679	183,370
Solid Waste Management	70,690,896	4.8420	136,040		136,040	20,172	156,212
Housing and Community Devp.	301,516	0.0207	580		580	86	666
Library	32,263,070	2.2099	62,088		62,088	9,206	71,294



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

**Schedule .4 - Detail Activity Allocations**  
**For Department F&A Regulatory Services**

Activity - Services	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Parks & Recreation	60,463,856	4.1415	116,359		116,359	17,253	133,612
Health & Human Services	36,269,435	2.4843	69,798		69,798	10,350	80,148
F&A Executive Services	1,280,523	0.0877	2,464		2,464	365	2,829
F&A-Other	2,635,244	0.1805	5,071		5,071	752	5,823
Planning & Development	5,706,527	0.3909	10,982		10,982	1,628	12,610
HEC	557,170	0.0382	1,072		1,072	159	1,231
TIRZ	17,317,239	1.1862	33,326		33,326	4,942	38,268
Conv and Ent Optns	3,719,640	0.2548	7,158		7,158	1,061	8,219
<b>SubTotal</b>	<b>1,459,950,919</b>	<b>100.0000</b>	<b>2,809,586</b>		<b>2,809,586</b>	<b>392,616</b>	<b>3,202,202</b>
<b>TOTAL</b>	<b>1,459,950,919</b>	<b>100.0000</b>	<b>2,809,586</b>		<b>2,809,586</b>	<b>392,616</b>	<b>3,202,202</b>

Allocation Basis: Total FY 2007 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

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

Receiving Department	Total	Services
Citywide General Government	124,171	124,171
F&A Director's Office	2,542	2,542
F&A Administrative Services	4,790	4,790
3-1-1 Services	8,317	8,317
F&A Strategic Purchasing	6,820	6,820
F&A Grants/Asset Mgmt	3,466	3,466
F&A Audit/Operational	4,220	4,220
F&A Office of Budget	3,340	3,340
F&A Regulatory Services	4,085	4,085
IT - Director	3,386	3,386
IT - Admin & Applications	7,356	7,356
IT - Infrastructure	17,807	17,807
Affirmative Action	3,622	3,622
Mayor's Office	6,712	6,712
Human Resources Dept.	5,406	5,406
Legal Department	28,553	28,553
City Secretary	1,441	1,441
City Council	9,001	9,001
City Controller's Office	13,510	13,510
Municipal Court	31,286	31,286
Health Administration	23,853	23,853
Planning & Development	4,010	4,010
HPD - Police Records	7,435	7,435
HPD- Inspector General	4,835	4,835
General Services Department	91,697	91,697
Police	1,271,240	1,271,240
Fire	804,884	804,884
Municipal Court Judicial	10,135	10,135
PWE - All Other	183,370	183,370
Solid Waste Management	156,212	156,212
Housing and Community	666	666
Library	71,294	71,294
Parks & Recreation	133,612	133,612
Health & Human Services	80,148	80,148
F&A Executive Services	2,829	2,829

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

Receiving Department	Total	Services
F&A-Other	5,823	5,823
Planning & Development	12,610	12,610
HEC	1,231	1,231
TIRZ	38,268	38,268
Conv and Ent Optns	8,219	8,219
Direct Billed	0	0
<b>Total</b>	<b>3,202,202</b>	<b>3,202,202</b>

**SCHEDULE 12.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,532,401			1,532,401
Building Usage Charge	35,967		35,967	
Citywide General Government	47,359	2,681	50,040	
F&A Administrative Services	1,665	260	1,925	
3-1-1 Services	1,109	132	1,241	
F&A Strategic Purchasing	14,560	1,379	15,939	
F&A Grants/Asset Mgmt	229	10	239	
F&A Audit/Operational Services	2,271	333	2,604	
F&A Office of Budget Management	6,409	647	7,056	
F&A Regulatory Services	2,949	437	3,386	
IT - Director		157,117	157,117	
IT - Admin & Applications		95,647	95,647	
IT - Infrastructure		43,029	43,029	
Affirmative Action		947	947	
Mayor's Office		2,847	2,847	
Human Resources Dept.		8,129	8,129	
City Secretary		382	382	
City Council		3,661	3,661	
City Controller's Office		23,530	23,530	
Convention and Entertainment		8,610	8,610	
HPD- Inspector General		17,064	17,064	
Total Allocated Additions:	<u>112,518</u>	<u>366,842</u>	<u>479,360</u>	<u>479,360</u>
Total To Be Allocated:	<u><u>1,644,919</u></u>	<u><u>366,842</u></u>		<u><u>2,011,761</u></u>

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

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	901,866	0	901,866
Fringe Benefits	312,564	0	312,564
<b>Other Expense &amp; Cost</b>			
Supplies	49,845	0	49,845
Contractual Svcs	267,455	0	267,455
Other	671	0	671
<b>Departmental Totals</b>			
Total Expenditures	1,532,401	0	1,532,401
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,532,401	0	1,532,401
<b>Allocation Step 1</b>			
Inbound- All Others	112,518	112,518	0
Reallocate Admin Costs		( 112,518)	112,518
1st Allocation	1,644,919	0	1,644,919
<b>Allocation Step 2</b>			
Inbound- All Others	366,842	366,842	0
Reallocate Admin Costs		( 366,842)	366,842
2nd Allocation	366,842	0	366,842
<b>Total For 10006800010000 IT -</b>			
Total Allocated	2,011,761	0	2,011,761



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	14	9.5517	157,117		157,117		157,117
IT - Admin & Applications	56	36.7122	603,885		603,885	148,898	752,783
IT - Infrastructure	82	53.7361	883,917		883,917	217,944	1,101,861
SubTotal	153	100.0000	1,644,919		1,644,919	366,842	2,011,761
TOTAL	153	100.0000	1,644,919		1,644,919	366,842	2,011,761

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

Allocation Source: Human Resources

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

Receiving Department	Total	Dept Admin
IT - Director	157,117	157,117
IT - Admin & Applications	752,783	752,783
IT - Infrastructure	1,101,861	1,101,861
Direct Billed	0	0
<b>Total</b>	<b>2,011,761</b>	<b>2,011,761</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS**  
**NATURE AND EXTENT OF SERVICES**

The Information Technology Department – Administration & Applications division provides application support and oversight for the City's core business systems and numerous departmental applications, maintains the CitizensNet email communication system, and provides 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:

- **Department Administration** – Costs for IT departmental administrative functions have been allocated based on the number of full time equivalent positions in the IT Department.
- **Enterprise Applications** – Costs of the support of enterprise applications have been allocated based on the number of transactions processed by departments served.
- **CitizensNet** – Costs of the CitizensNet email communication support have been allocated based on the total number of revenue and expenditure transactions processed by departments.
- **IT ERP** – Costs of the ERP system support have been allocated based on the total number of revenue and expenditure transactions processed by departments.
- **Revolving Fund IT ERP** – Direct costs of the IT ERP that are accounted for in the Revolving Fund have not been allocated in this plan but the indirect costs associated for this activity have been allocated based on the number of revenue and expenditure transactions processed by departments.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	8,282,608			8,282,608
Transfers	( 1,200,000)			
Capital Outlay	( 20,964)			
<b>Total Deductions:</b>	<u>( 1,220,964)</u>			<u>( 1,220,964)</u>
Equipment Usage Charge	1,750		1,750	
Citywide General Government	170,296	9,586	179,882	
F&A Administrative Services	4,110	624	4,734	
F&A Strategic Purchasing	2,291	203	2,494	
F&A Grants/Asset Mgmt	1,840	80	1,920	
F&A Audit/Operational Services	5,105	747	5,852	
F&A Office of Budget Management	5,519	536	6,055	
F&A Regulatory Services	6,406	950	7,356	
IT - Director	603,885	148,898	752,783	
IT - Admin & Applications		196,454	196,454	
IT - Infrastructure		28,209	28,209	
Affirmative Action		4,854	4,854	
Mayor's Office		10,942	10,942	
Human Resources Dept.		3,656	3,656	
City Secretary		2,067	2,067	
City Council		19,786	19,786	
City Controller's Office		18,001	18,001	
<b>Total Allocated Additions:</b>	<u>801,202</u>	<u>445,593</u>	<u>1,246,795</u>	<u>1,246,795</u>
Deduct Direct Charges	( 3,732,722)			
<b>Total Departmental Cost Adjustments:</b>	<u>( 3,732,722)</u>			<u>( 3,732,722)</u>
<b>Total To Be Allocated:</b>	<u><u>4,130,124</u></u>	<u><u>445,593</u></u>		<u><u>4,575,717</u></u>

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

	Total	General & Admin	Dept Admin	Enterprise Appl.	Citizen's Net
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,379,077	0	429,650	980,458	1,212
Fringe Benefits	761,982	0	134,516	306,964	93
<b>Other Expense &amp; Cost</b>					
Supplies	8,783	0	2,410	5,501	273
Contractual Svcs	3,897,346	0	62,207	141,960	4,389
Other	14,456	0	4,405	10,051	0
*Transfers	1,200,000	1,200,000	0	0	0
*Capital Outlay	20,964	20,964	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	8,282,608	1,220,964	633,188	1,444,934	5,967
<b>Deductions</b>					
Total Deductions	( 1,220,964)	( 1,220,964)	0	0	0
<b>Cost Adjustments</b>					
Deduct Direct Charges	( 3,732,722)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,328,922	0	633,188	1,444,934	5,967
<b>Allocation Step 1</b>					
Inbound- All Others	801,202	801,202	0	0	0
Reallocate Admin Costs		( 801,202)	152,395	347,766	1,436
1st Allocation	4,130,124	0	785,583	1,792,700	7,403
<b>Allocation Step 2</b>					
Inbound- All Others	445,593	445,593	0	0	0
Reallocate Admin Costs		( 445,593)	84,755	193,412	799
2nd Allocation	445,593	0	84,755	193,412	799
<b>Total For 10006800020000 IT -</b>					
Total Allocated	4,575,717	0	870,338	1,986,112	8,202



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

	IT ERP	Rev Fnd Enterp. Appl.
<b>Wages &amp; Benefits</b>		
Salaries & Wages	903,957	63,800
Fringe Benefits	290,385	30,024
<b>Other Expense &amp; Cost</b>		
Supplies	394	205
Contractual Svcs	50,097	3,638,693
Other	0	0
*Transfers	0	0
*Capital Outlay	0	0
<b>Departmental Totals</b>		
Total Expenditures	1,244,833	3,732,722
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
Deduct Direct Charges	0	( 3,732,722)
<b>Functional Cost</b>		
Functional Cost	1,244,833	0
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	299,605	0
1st Allocation	1,544,438	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	166,627	0
2nd Allocation	166,627	0
<b>Total For 10006800020000 IT -</b>		
Total Allocated	1,711,065	0



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

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	14	11.3953	89,520		89,520		89,520
IT - Admin & Applications	31	24.4961	192,437		192,437		192,437
IT - Infrastructure	82	64.1086	503,626		503,626	84,755	588,381
SubTotal	129	100.0000	785,583		785,583	84,755	870,338
TOTAL	129	100.0000	785,583		785,583	84,755	870,338

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

Allocation Source: Human Resources

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

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

Activity - Enterprise Appl.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	36,542	4.9929	89,507		89,507		89,507
F&A Administrative Services	4,219	0.5765	10,334		10,334		10,334
3-1-1 Services	1,287	0.1758	3,152		3,152		3,152
F&A Strategic Purchasing	1,099	0.1502	2,692		2,692		2,692
F&A Grants/Asset Mgmt	538	0.0735	1,318		1,318		1,318
F&A Audit/Operational Services	20,621	2.8175	50,510		50,510		50,510
F&A Office of Budget Management	888	0.1213	2,175		2,175		2,175
F&A Regulatory Services	8,789	1.2009	21,528		21,528		21,528
Mayor's Office	19,850	2.7122	48,621		48,621	5,836	54,457
Human Resources Dept.	61,448	8.3959	150,512		150,512	18,065	168,577
Legal Department	15,608	2.1326	38,231		38,231	4,588	42,819
City Secretary	1,205	0.1646	2,952		2,952	354	3,306
City Council	11,449	1.5643	28,044		28,044	3,366	31,410
City Controller's Office	7,332	1.0018	17,959		17,959	2,155	20,114
Health Administration	68,634	9.3777	168,114		168,114	20,177	188,291
General Services Department	31,242	4.2687	76,525		76,525	9,185	85,710
Solid Waste Management	64,507	8.8138	158,005		158,005	18,964	176,969
Housing and Community Devp.	40,520	5.5364	99,251		99,251	11,912	111,163
Parks & Recreation	137,441	18.7790	336,652		336,652	40,405	377,057
Health & Human Services	128,087	17.5010	313,740		313,740	37,655	351,395
F&A Ins. Mgmt.	1,252	0.1711	3,067		3,067	368	3,435
F&A-Other	8,826	1.2059	21,619		21,619	2,595	24,214
PWE - Fleet Management	24,888	3.4005	60,961		60,961	7,317	68,278
Conv and Ent Optns	35,613	4.8659	87,231		87,231	10,470	97,701
<b>SubTotal</b>	<b>731,885</b>	<b>100.0000</b>	<b>1,792,700</b>		<b>1,792,700</b>	<b>193,412</b>	<b>1,986,112</b>
<b>TOTAL</b>	<b>731,885</b>	<b>100.0000</b>	<b>1,792,700</b>		<b>1,792,700</b>	<b>193,412</b>	<b>1,986,112</b>

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology

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

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

Activity - Citizen's Net

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	1,221		1,221		1,221
F&A Director's Office	36,542	1.1931	88		88		88
F&A Administrative Services	4,219	0.1377	10		10		10
3-1-1 Services	1,287	0.0420	3		3		3
F&A Strategic Purchasing	1,099	0.0359	3		3		3
F&A Grants/Asset Mgmt	538	0.0176	1		1		1
F&A Audit/Operational Services	20,621	0.6733	50		50		50
F&A Office of Budget Management	888	0.0290	2		2		2
F&A Regulatory Services	8,789	0.2870	21		21		21
IT - Director	12,093	0.3948	29		29		29
IT - Admin & Applications	7,928	0.2588	19		19		19
IT - Infrastructure	29,302	0.9567	71		71	10	81
Affirmative Action	1,807	0.0590	4		4	1	5
Mayor's Office	19,850	0.6481	48		48	6	54
Human Resources Dept.	61,448	2.0063	149		149	20	169
Legal Department	15,608	0.5096	38		38	5	43
City Secretary	1,205	0.0393	3		3		3
City Council	11,449	0.3738	28		28	4	32
City Controller's Office	7,332	0.2394	18		18	2	20
Municipal Court Administration	63,760	2.0817	154		154	21	175
Health Administration	68,634	2.2409	166		166	22	188
Planning & Development Admin	1,670	0.0545	4		4	1	5
PWE - Director	286,385	9.3504	692		692	93	785
CIP Sal Rec PWE Adm	19,610	0.6403	47		47	6	53
HPD - Police Records	1,450	0.0473	4		4		4
HPD- Inspector General	1,730	0.0565	4		4	1	5
General Services Department	31,242	1.0200	76		76	10	86
Police	277,832	9.0711	672		672	90	762
Fire	392,326	12.8093	948		948	128	1,076
Municipal Court Judicial	4,098	0.1338	10		10	1	11
Solid Waste Management	64,507	2.1061	156		156	21	177
Housing and Community Devp.	40,520	1.3230	98		98	13	111



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

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

Activity - Citizen's Net

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	132		132	18	150
Parks & Recreation	137,441	4.4874	332		332	45	377
Health & Human Services	128,087	4.1820	310		310	42	352
F&A Ins. Mgmt.	1,252	0.0409	3		3		3
F&A-Other	8,826	0.2882	21		21	3	24
Planning & Development	12,943	0.4226	31		31	4	35
CIP S/R Planning	78	0.0025					
CIP Sal Rec RE	99	0.0032					
CIP S/R Engrg	24,210	0.7904	59		59	8	67
CIP S/R Constr.	16,071	0.5247	39		39	5	44
CIP S/R Eng/Const	555	0.0181	1		1		1
CIP S/R GeoEnv.	3,363	0.1098	8		8	1	9
CIP S/R Other	467	0.0152	1		1		1
CIP S/R GSD	4,321	0.1411	10		10	1	11
Prop & Cas Legal	3,468	0.1132	8		8	1	9
PWE - Fleet Management	24,888	0.8126	60		60	8	68
Wrkr Comp - HR	34,910	1.1398	84		84	11	95
Wrkr Comp Legal	498	0.0163	1		1		1
HEC	10,974	0.3583	27		27	4	31
PWE-Sign Adm	4,582	0.1496	11		11	1	12
PWE-Bldg Insp.	30,016	0.9800	73		73	10	83
PWE - Stormwater Fund	21,139	0.6902	51		51	7	58
PWE - Houston Transtar	3,565	0.1164	9		9	1	10
Houston Airport System (HAS)	186,220	6.0800	450		450	60	510
PWE - Water & Sewer System	206,439	6.7402	499		499	67	566
Conv and Ent Optns	35,613	1.1628	86		86	12	98
Health Benefits Fund	107,457	3.5084	260		260	35	295
<b>SubTotal</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>7,403</b>		<b>7,403</b>	<b>799</b>	<b>8,202</b>
<b>TOTAL</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>7,403</b>		<b>7,403</b>	<b>799</b>	<b>8,202</b>



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

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

Allocation Source: Information Technology



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

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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	254,539		254,539		254,539
F&A Director's Office	36,542	1.1931	18,426		18,426		18,426
F&A Administrative Services	4,219	0.1377	2,127		2,127		2,127
3-1-1 Services	1,287	0.0420	649		649		649
F&A Strategic Purchasing	1,099	0.0359	554		554		554
F&A Grants/Asset Mgmt	538	0.0176	271		271		271
F&A Audit/Operational Services	20,621	0.6733	10,398		10,398		10,398
F&A Office of Budget Management	888	0.0290	448		448		448
F&A Regulatory Services	8,789	0.2870	4,432		4,432		4,432
IT - Director	12,093	0.3948	6,098		6,098		6,098
IT - Admin & Applications	7,928	0.2588	3,998		3,998		3,998
IT - Infrastructure	29,302	0.9567	14,776		14,776	1,981	16,757
Affirmative Action	1,807	0.0590	911		911	122	1,033
Mayor's Office	19,850	0.6481	10,009		10,009	1,342	11,351
Human Resources Dept.	61,448	2.0063	30,985		30,985	4,155	35,140
Legal Department	15,608	0.5096	7,870		7,870	1,055	8,925
City Secretary	1,205	0.0393	608		608	81	689
City Council	11,449	0.3738	5,773		5,773	774	6,547
City Controller's Office	7,332	0.2394	3,697		3,697	496	4,193
Municipal Court Administration	63,760	2.0817	32,151		32,151	4,312	36,463
Health Administration	68,634	2.2409	34,609		34,609	4,641	39,250
Planning & Development Admin	1,670	0.0545	842		842	113	955
PWE - Director	286,385	9.3504	144,410		144,410	19,366	163,776
CIP Sal Rec PWE Adm	19,610	0.6403	9,888		9,888	1,326	11,214
HPD - Police Records	1,450	0.0473	731		731	98	829
HPD- Inspector General	1,730	0.0565	872		872	117	989
General Services Department	31,242	1.0200	15,754		15,754	2,113	17,867
Police	277,832	9.0711	140,098		140,098	18,788	158,886
Fire	392,326	12.8093	197,831		197,831	26,531	224,362
Municipal Court Judicial	4,098	0.1338	2,066		2,066	277	2,343
Solid Waste Management	64,507	2.1061	32,528		32,528	4,362	36,890
Housing and Community Devp.	40,520	1.3230	20,432		20,432	2,740	23,172



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations

For Department IT - Admin & Applications

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	27,632		27,632	3,706	31,338
Parks & Recreation	137,441	4.4874	69,305		69,305	9,294	78,599
Health & Human Services	128,087	4.1820	64,588		64,588	8,662	73,250
F&A Ins. Mgmt.	1,252	0.0409	631		631	85	716
F&A-Other	8,826	0.2882	4,451		4,451	597	5,048
Planning & Development	12,943	0.4226	6,527		6,527	875	7,402
CIP S/R Planning	78	0.0025	39		39	5	44
CIP Sal Rec RE	99	0.0032	50		50	7	57
CIP S/R Engrg	24,210	0.7904	12,208		12,208	1,637	13,845
CIP S/R Constr.	16,071	0.5247	8,104		8,104	1,087	9,191
CIP S/R Eng/Const	555	0.0181	280		280	38	318
CIP S/R GeoEnv.	3,363	0.1098	1,696		1,696	227	1,923
CIP S/R Other	467	0.0152	235		235	32	267
CIP S/R GSD	4,321	0.1411	2,179		2,179	292	2,471
Prop & Cas Legal	3,468	0.1132	1,749		1,749	235	1,984
PWE - Fleet Management	24,888	0.8126	12,550		12,550	1,683	14,233
Wrkr Comp - HR	34,910	1.1398	17,603		17,603	2,361	19,964
Wrkr Comp Legal	498	0.0163	251		251	34	285
HEC	10,974	0.3583	5,534		5,534	742	6,276
PWE-Sign Adm	4,582	0.1496	2,310		2,310	310	2,620
PWE-Bldg Insp.	30,016	0.9800	15,136		15,136	2,030	17,166
PWE - Stormwater Fund	21,139	0.6902	10,659		10,659	1,429	12,088
PWE - Houston Transtar	3,565	0.1164	1,798		1,798	241	2,039
Houston Airport System (HAS)	186,220	6.0800	93,902		93,902	12,593	106,495
PWE - Water & Sewer System	206,439	6.7402	104,097		104,097	13,960	118,057
Conv and Ent Optns	35,613	1.1628	17,958		17,958	2,408	20,366
Health Benefits Fund	107,457	3.5084	54,185		54,185	7,267	61,452
SubTotal	3,062,825	100.0000	1,544,438		1,544,438	166,627	1,711,065
TOTAL	3,062,825	100.0000	1,544,438		1,544,438	166,627	1,711,065

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

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

Allocation Source: Information Technology



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

Activity - Rev Fnd Enterp. Appl.

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

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology

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

Receiving Department	Total	Dept Admin	Enterprise Appl.	Citizen's Net	IT ERP	Rev Fnd Enterp. Appl.
Citywide General Government	255,760	0	0	1,221	254,539	0
F&A Director's Office	108,021	0	89,507	88	18,426	0
F&A Administrative Services	12,471	0	10,334	10	2,127	0
3-1-1 Services	3,804	0	3,152	3	649	0
F&A Strategic Purchasing	3,249	0	2,692	3	554	0
F&A Grants/Asset Mgmt	1,590	0	1,318	1	271	0
F&A Audit/Operational	60,958	0	50,510	50	10,398	0
F&A Office of Budget	2,625	0	2,175	2	448	0
F&A Regulatory Services	25,981	0	21,528	21	4,432	0
IT - Director	95,647	89,520	0	29	6,098	0
IT - Admin & Applications	196,454	192,437	0	19	3,998	0
IT - Infrastructure	605,219	588,381	0	81	16,757	0
Affirmative Action	1,038	0	0	5	1,033	0
Mayor's Office	65,862	0	54,457	54	11,351	0
Human Resources Dept.	203,886	0	168,577	169	35,140	0
Legal Department	51,787	0	42,819	43	8,925	0
City Secretary	3,998	0	3,306	3	689	0
City Council	37,989	0	31,410	32	6,547	0
City Controller's Office	24,327	0	20,114	20	4,193	0
Municipal Court	36,638	0	0	175	36,463	0
Health Administration	227,729	0	188,291	188	39,250	0
Planning & Development	960	0	0	5	955	0
PWE - Director	164,561	0	0	785	163,776	0
CIP Sal Rec PWE Adm	11,267	0	0	53	11,214	0
HPD - Police Records	833	0	0	4	829	0
HPD- Inspector General	994	0	0	5	989	0
General Services Department	103,663	0	85,710	86	17,867	0
Police	159,648	0	0	762	158,886	0
Fire	225,438	0	0	1,076	224,362	0
Municipal Court Judicial	2,354	0	0	11	2,343	0
Solid Waste Management	214,036	0	176,969	177	36,890	0
Housing and Community	134,446	0	111,163	111	23,172	0
Library	31,488	0	0	150	31,338	0
Parks & Recreation	456,033	0	377,057	377	78,599	0
Health & Human Services	424,997	0	351,395	352	73,250	0



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

Receiving Department	Total	Dept Admin	Enterprise Appl.	Citizen's Net	IT ERP	Rev Fnd Enterp. Appl.
F&A Ins. Mgmt.	4,154	0	3,435	3	716	0
F&A-Other	29,286	0	24,214	24	5,048	0
Planning & Development	7,437	0	0	35	7,402	0
CIP S/R Planning	44	0	0	0	44	0
CIP Sal Rec RE	57	0	0	0	57	0
CIP S/R Engrg	13,912	0	0	67	13,845	0
CIP S/R Constr.	9,235	0	0	44	9,191	0
CIP S/R Eng/Const	319	0	0	1	318	0
CIP S/R GeoEnv.	1,932	0	0	9	1,923	0
CIP S/R Other	268	0	0	1	267	0
CIP S/R GSD	2,482	0	0	11	2,471	0
Prop & Cas Legal	1,993	0	0	9	1,984	0
PWE - Fleet Management	82,579	0	68,278	68	14,233	0
Wrkr Comp - HR	20,059	0	0	95	19,964	0
Wrkr Comp Legal	286	0	0	1	285	0
HEC	6,307	0	0	31	6,276	0
PWE-Sign Adm	2,632	0	0	12	2,620	0
PWE-Bldg Insp.	17,249	0	0	83	17,166	0
PWE - Stormwater Fund	12,146	0	0	58	12,088	0
PWE - Houston Transtar	2,049	0	0	10	2,039	0
Houston Airport System	107,005	0	0	510	106,495	0
PWE - Water & Sewer	118,623	0	0	566	118,057	0
Conv and Ent Optns	118,165	0	97,701	98	20,366	0
Health Benefits Fund	61,747	0	0	295	61,452	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>4,575,717</b>	<b>870,338</b>	<b>1,986,112</b>	<b>8,202</b>	<b>1,711,065</b>	<b>0</b>



**SCHEDULE 14.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY - INFRASTRUCTURE**  
**NATURE AND EXTENT OF SERVICES**

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

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the total number of revenue & expenditure transactions processed by department.
- **Data Center** – Costs of the Data Center have been allocated based on the number of transactions processed for the departments served.
- **Network Data & Voice** – Costs of the service and maintenance of the citywide network infrastructure and telecommunications systems have been allocated based on the number of transactions processed for departments served.
- **Infrastructure** – Costs of infrastructure support and services have been allocated based on the total number of transactions processed.
- **Systems Services** – Costs of enterprise management, server operations and storage management have been allocated based on the number of transactions processed for departments served.
- **Revolving Fund Network Data & Voice** – Direct costs of Network Data & Voice services that are included in the revolving fund have been deducted from allocations; therefore, only indirect costs have been allocated based on the total number of transactions processed.
- **Revolving Fund Systems Services** – Direct costs of System Services that have been accounted for in the Revolving Fund have been deducted; therefore, only the indirect costs have been allocated based on the number of transactions processed for the departments served.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	23,707,943			23,707,943
Capital Outlay	( 45,355)			
<b>Total Deductions:</b>	<u>( 45,355)</u>			( 45,355)
Equipment Usage Charge	131,405		131,405	
Citywide General Government	253,905	14,314	268,219	
F&A Administrative Services	6,016	914	6,930	
F&A Strategic Purchasing	2,750	244	2,994	
F&A Grants/Asset Mgmt	17,418	742	18,160	
F&A Audit/Operational Services	15,905	2,301	18,206	
F&A Office of Budget Management	19,150	1,876	21,026	
F&A Regulatory Services	15,508	2,299	17,807	
IT - Director	883,917	217,944	1,101,861	
IT - Admin & Applications	518,473	86,746	605,219	
IT - Infrastructure		104,263	104,263	
Affirmative Action		12,978	12,978	
Mayor's Office		16,016	16,016	
Human Resources Dept.		5,352	5,352	
City Secretary		5,916	5,916	
City Council		56,636	56,636	
City Controller's Office		64,091	64,091	
<b>Total Allocated Additions:</b>	<u>1,864,447</u>	<u>592,632</u>	<u>2,457,079</u>	2,457,079
Deduct Direct Charges	( 15,606,167)			
<b>Total Departmental Cost Adjustments:</b>	<u>( 15,606,167)</u>			( 15,606,167)
<b>Total To Be Allocated:</b>	<u><u>9,920,868</u></u>	<u><u>592,632</u></u>		<u><u>10,513,500</u></u>

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

	Total	General & Admin	Client Services	Data Center	N/W Data & Voice
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,772,584	0	878,651	873,195	0
Fringe Benefits	1,453,594	0	305,109	315,285	14,681
<b>Other Expense &amp; Cost</b>					
Supplies	150,742	0	54,660	45,358	0
Contractual Svcs	17,245,623	0	315,595	1,014,043	0
Other	40,045	0	27,247	0	0
*Capital Outlay	45,355	45,355	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	23,707,943	45,355	1,581,262	2,247,881	14,681
<b>Deductions</b>					
Total Deductions	( 45,355)	( 45,355)	0	0	0
<b>Cost Adjustments</b>					
Deduct Direct Charges	( 15,606,167)	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	8,056,421	0	1,581,262	2,247,881	14,681
<b>Allocation Step 1</b>					
Inbound- All Others	1,864,447	1,864,447	0	0	0
Reallocate Admin Costs		( 1,864,447)	365,942	520,212	3,397
1st Allocation	9,920,868	0	1,947,204	2,768,093	18,078
<b>Allocation Step 2</b>					
Inbound- All Others	592,632	592,632	0	0	0
Reallocate Admin Costs		( 592,632)	116,318	165,354	1,080
2nd Allocation	592,632	0	116,318	165,354	1,080
<b>Total For 10006800030000 IT -</b>					
Total Allocated	10,513,500	0	2,063,522	2,933,447	19,158



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

	Infrastructure	Systems Svcs	Rev Fnd - N/W Data	Rev Fnd - Systems Svcs
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,022,500	998,238	0	0
Fringe Benefits	676,648	141,871	0	0
<b>Other Expense &amp; Cost</b>				
Supplies	25,385	17,335	8,004	0
Contractual Svcs	301,798	27,593	15,208,915	377,679
Other	0	1,229	0	11,569
*Capital Outlay	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,026,331	1,186,266	15,216,919	389,248
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Deduct Direct Charges	0	0	( 15,216,919)	( 389,248)
<b>Functional Cost</b>				
Functional Cost	3,026,331	1,186,266	0	0
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	700,366	274,530	0	0
1st Allocation	3,726,697	1,460,796	0	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	222,618	87,262	0	0
2nd Allocation	222,618	87,262	0	0
<b>Total For 10006800030000 IT -</b>				
Total Allocated	3,949,315	1,548,058	0	0



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

Activity - Client Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	320,912		320,912		320,912
F&A Director's Office	36,542	1.1931	23,232		23,232		23,232
F&A Administrative Services	4,219	0.1377	2,682		2,682		2,682
3-1-1 Services	1,287	0.0420	818		818		818
F&A Strategic Purchasing	1,099	0.0359	699		699		699
F&A Grants/Asset Mgmt	538	0.0176	342		342		342
F&A Audit/Operational Services	20,621	0.6733	13,110		13,110		13,110
F&A Office of Budget Management	888	0.0290	565		565		565
F&A Regulatory Services	8,789	0.2870	5,588		5,588		5,588
IT - Director	12,093	0.3948	7,688		7,688		7,688
IT - Admin & Applications	7,928	0.2588	5,040		5,040		5,040
IT - Infrastructure	29,302	0.9567	18,629		18,629		18,629
Affirmative Action	1,807	0.0590	1,149		1,149	86	1,235
Mayor's Office	19,850	0.6481	12,620		12,620	948	13,568
Human Resources Dept.	61,448	2.0063	39,066		39,066	2,936	42,002
Legal Department	15,608	0.5096	9,923		9,923	746	10,669
City Secretary	1,205	0.0393	766		766	58	824
City Council	11,449	0.3738	7,279		7,279	547	7,826
City Controller's Office	7,332	0.2394	4,661		4,661	350	5,011
Municipal Court Administration	63,760	2.0817	40,536		40,536	3,046	43,582
Health Administration	68,634	2.2409	43,634		43,634	3,279	46,913
Planning & Development Admin	1,670	0.0545	1,062		1,062	80	1,142
PWE - Director	286,385	9.3504	182,070		182,070	13,682	195,752
CIP Sal Rec PWE Adm	19,610	0.6403	12,467		12,467	937	13,404
HPD - Police Records	1,450	0.0473	922		922	69	991
HPD- Inspector General	1,730	0.0565	1,100		1,100	83	1,183
General Services Department	31,242	1.0200	19,862		19,862	1,493	21,355
Police	277,832	9.0711	176,633		176,633	13,273	189,906
Fire	392,326	12.8093	249,423		249,423	18,740	268,163
Municipal Court Judicial	4,098	0.1338	2,605		2,605	196	2,801
Solid Waste Management	64,507	2.1061	41,011		41,011	3,082	44,093
Housing and Community Devp.	40,520	1.3230	25,761		25,761	1,936	27,697



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

Activity - Client Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	34,837		34,837	2,618	37,455
Parks & Recreation	137,441	4.4874	87,379		87,379	6,566	93,945
Health & Human Services	128,087	4.1820	81,432		81,432	6,119	87,551
F&A Ins. Mgmt.	1,252	0.0409	796		796	60	856
F&A-Other	8,826	0.2882	5,611		5,611	422	6,033
Planning & Development	12,943	0.4226	8,229		8,229	618	8,847
CIP S/R Planning	78	0.0025	50		50	4	54
CIP Sal Rec RE	99	0.0032	63		63	5	68
CIP S/R Engrg	24,210	0.7904	15,392		15,392	1,157	16,549
CIP S/R Constr.	16,071	0.5247	10,217		10,217	768	10,985
CIP S/R Eng/Const	555	0.0181	353		353	27	380
CIP S/R GeoEnv.	3,363	0.1098	2,138		2,138	161	2,299
CIP S/R Other	467	0.0152	297		297	22	319
CIP S/R GSD	4,321	0.1411	2,747		2,747	206	2,953
Prop & Cas Legal	3,468	0.1132	2,205		2,205	166	2,371
PWE - Fleet Management	24,888	0.8126	15,823		15,823	1,189	17,012
Wrkr Comp - HR	34,910	1.1398	22,194		22,194	1,668	23,862
Wrkr Comp Legal	498	0.0163	317		317	24	341
HEC	10,974	0.3583	6,977		6,977	524	7,501
PWE-Sign Adm	4,582	0.1496	2,913		2,913	219	3,132
PWE-Bldg Insp.	30,016	0.9800	19,083		19,083	1,434	20,517
PWE - Stormwater Fund	21,139	0.6902	13,439		13,439	1,010	14,449
PWE - Houston Transtar	3,565	0.1164	2,266		2,266	170	2,436
Houston Airport System (HAS)	186,220	6.0800	118,390		118,390	8,897	127,287
PWE - Water & Sewer System	206,439	6.7402	131,244		131,244	9,862	141,106
Conv and Ent Optns	35,613	1.1628	22,641		22,641	1,701	24,342
Health Benefits Fund	107,457	3.5084	68,316		68,316	5,134	73,450
<b>SubTotal</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>1,947,204</b>		<b>1,947,204</b>	<b>116,318</b>	<b>2,063,522</b>
<b>TOTAL</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>1,947,204</b>		<b>1,947,204</b>	<b>116,318</b>	<b>2,063,522</b>

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

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

Allocation Source: Information Technology



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

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	36,542	1.4739	40,800		40,800		40,800
F&A Administrative Services	4,219	0.1702	4,711		4,711		4,711
3-1-1 Services	1,287	0.0519	1,437		1,437		1,437
F&A Strategic Purchasing	1,099	0.0443	1,227		1,227		1,227
F&A Grants/Asset Mgmt	538	0.0217	601		601		601
F&A Audit/Operational Services	20,621	0.8318	23,024		23,024		23,024
F&A Office of Budget Management	888	0.0358	991		991		991
F&A Regulatory Services	8,789	0.3545	9,813		9,813		9,813
IT - Director	12,093	0.4878	13,502		13,502		13,502
IT - Admin & Applications	7,928	0.3198	8,852		8,852		8,852
IT - Infrastructure	29,302	1.1819	32,716		32,716		32,716
Affirmative Action	1,807	0.0729	2,018		2,018	127	2,145
Mayor's Office	19,850	0.8007	22,163		22,163	1,393	23,556
Human Resources Dept.	61,448	2.4785	68,608		68,608	4,313	72,921
Legal Department	15,608	0.6296	17,427		17,427	1,095	18,522
City Secretary	1,205	0.0486	1,345		1,345	85	1,430
City Council	11,449	0.4618	12,783		12,783	804	13,587
City Controller's Office	7,332	0.2957	8,186		8,186	515	8,701
Health Administration	68,634	2.7684	76,631		76,631	4,817	81,448
Planning & Development Admin	1,670	0.0674	1,865		1,865	117	1,982
PWE - Director	286,385	11.5514	319,754		319,754	20,100	339,854
CIP Sal Rec PWE Adm	19,610	0.7910	21,895		21,895	1,376	23,271
HPD - Police Records	1,450	0.0585	1,619		1,619	102	1,721
HPD- Inspector General	1,730	0.0698	1,932		1,932	121	2,053
General Services Department	31,242	1.2602	34,882		34,882	2,193	37,075
Police	277,832	11.2064	310,205		310,205	19,500	329,705
Fire	392,326	15.8246	438,039		438,039	27,537	465,576
Solid Waste Management	64,507	2.6019	72,023		72,023	4,528	76,551
Housing and Community Devp.	40,520	1.6344	45,241		45,241	2,844	48,085
Library	54,797	2.2103	61,182		61,182	3,846	65,028
Parks & Recreation	137,441	5.5437	153,456		153,456	9,647	163,103
Health & Human Services	128,087	5.1664	143,012		143,012	8,990	152,002



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

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Ins. Mgmt.	1,252	0.0505	1,398		1,398	88	1,486
F&A-Other	8,826	0.3560	9,854		9,854	619	10,473
Planning & Development	12,943	0.5221	14,451		14,451	908	15,359
CIP S/R Planning	78	0.0031	87		87	5	92
CIP Sal Rec RE	99	0.0040	111		111	7	118
CIP S/R Engrg	24,210	0.9765	27,031		27,031	1,699	28,730
CIP S/R Constr.	16,071	0.6482	17,944		17,944	1,128	19,072
CIP S/R Eng/Const	555	0.0224	620		620	39	659
CIP S/R GeoEnv.	3,363	0.1356	3,755		3,755	236	3,991
CIP S/R Other	467	0.0188	521		521	33	554
CIP S/R GSD	4,321	0.1743	4,824		4,824	303	5,127
Prop & Cas Legal	3,468	0.1399	3,872		3,872	243	4,115
PWE - Fleet Management	24,888	1.0039	27,788		27,788	1,747	29,535
Wrkr Comp - HR	34,910	1.4081	38,978		38,978	2,450	41,428
Wrkr Comp Legal	498	0.0201	556		556	35	591
PWE-Sign Adm	4,582	0.1848	5,116		5,116	322	5,438
PWE-Bldg Insp.	30,016	1.2107	33,513		33,513	2,107	35,620
PWE - Stormwater Fund	21,139	0.8526	23,602		23,602	1,484	25,086
PWE - Houston Transtar	3,565	0.1438	3,980		3,980	250	4,230
Houston Airport System (HAS)	186,220	7.5112	207,918		207,918	13,070	220,988
PWE - Water & Sewer System	206,439	8.3268	230,493		230,493	14,489	244,982
Conv and Ent Optns	35,613	1.4365	39,763		39,763	2,500	42,263
Health Benefits Fund	107,457	4.3343	119,978		119,978	7,542	127,520
<b>SubTotal</b>	<b>2,479,216</b>	<b>100.0000</b>	<b>2,768,093</b>		<b>2,768,093</b>	<b>165,354</b>	<b>2,933,447</b>
<b>TOTAL</b>	<b>2,479,216</b>	<b>100.0000</b>	<b>2,768,093</b>		<b>2,768,093</b>	<b>165,354</b>	<b>2,933,447</b>

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology

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

Activity - NW Data & Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	36,542	4.9929	903		903		903
F&A Administrative Services	4,219	0.5765	104		104		104
3-1-1 Services	1,287	0.1758	32		32		32
F&A Strategic Purchasing	1,099	0.1502	27		27		27
F&A Grants/Asset Mgmt	538	0.0735	13		13		13
F&A Audit/Operational Services	20,621	2.8175	509		509		509
F&A Office of Budget Management	888	0.1213	22		22		22
F&A Regulatory Services	8,789	1.2009	217		217		217
Mayor's Office	19,850	2.7122	490		490	33	523
Human Resources Dept.	61,448	8.3959	1,518		1,518	101	1,619
Legal Department	15,608	2.1326	386		386	26	412
City Secretary	1,205	0.1646	30		30	2	32
City Council	11,449	1.5643	283		283	19	302
City Controller's Office	7,332	1.0018	181		181	12	193
Health Administration	68,634	9.3777	1,695		1,695	113	1,808
General Services Department	31,242	4.2687	772		772	51	823
Solid Waste Management	64,507	8.8138	1,593		1,593	106	1,699
Housing and Community Devp.	40,520	5.5364	1,001		1,001	67	1,068
Parks & Recreation	137,441	18.7790	3,394		3,394	225	3,619
Health & Human Services	128,087	17.5010	3,164		3,164	210	3,374
F&A Ins. Mgmt.	1,252	0.1711	31		31	2	33
F&A-Other	8,826	1.2059	218		218	14	232
PWE - Fleet Management	24,888	3.4005	615		615	41	656
Conv and Ent Optns	35,613	4.8659	880		880	58	938
<b>SubTotal</b>	<b>731,885</b>	<b>100.0000</b>	<b>18,078</b>		<b>18,078</b>	<b>1,080</b>	<b>19,158</b>
<b>TOTAL</b>	<b>731,885</b>	<b>100.0000</b>	<b>18,078</b>		<b>18,078</b>	<b>1,080</b>	<b>19,158</b>

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology

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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	614,189		614,189		614,189
F&A Director's Office	36,542	1.1931	44,463		44,463		44,463
F&A Administrative Services	4,219	0.1377	5,133		5,133		5,133
3-1-1 Services	1,287	0.0420	1,566		1,566		1,566
F&A Strategic Purchasing	1,099	0.0359	1,337		1,337		1,337
F&A Grants/Asset Mgmt	538	0.0176	655		655		655
F&A Audit/Operational Services	20,621	0.6733	25,091		25,091		25,091
F&A Office of Budget Management	888	0.0290	1,080		1,080		1,080
F&A Regulatory Services	8,789	0.2870	10,694		10,694		10,694
IT - Director	12,093	0.3948	14,714		14,714		14,714
IT - Admin & Applications	7,928	0.2588	9,646		9,646		9,646
IT - Infrastructure	29,302	0.9567	35,653		35,653		35,653
Affirmative Action	1,807	0.0590	2,199		2,199	165	2,364
Mayor's Office	19,850	0.6481	24,152		24,152	1,815	25,967
Human Resources Dept.	61,448	2.0063	74,767		74,767	5,618	80,385
Legal Department	15,608	0.5096	18,991		18,991	1,427	20,418
City Secretary	1,205	0.0393	1,466		1,466	110	1,576
City Council	11,449	0.3738	13,931		13,931	1,047	14,978
City Controller's Office	7,332	0.2394	8,921		8,921	670	9,591
Municipal Court Administration	63,760	2.0817	77,580		77,580	5,830	83,410
Health Administration	68,634	2.2409	83,511		83,511	6,275	89,786
Planning & Development Admin	1,670	0.0545	2,032		2,032	153	2,185
PWE - Director	286,385	9.3504	348,459		348,459	26,185	374,644
CIP Sal Rec PWE Adm	19,610	0.6403	23,861		23,861	1,793	25,654
HPD - Police Records	1,450	0.0473	1,764		1,764	133	1,897
HPD- Inspector General	1,730	0.0565	2,105		2,105	158	2,263
General Services Department	31,242	1.0200	38,014		38,014	2,857	40,871
Police	277,832	9.0711	338,053		338,053	25,403	363,456
Fire	392,326	12.8093	477,363		477,363	35,874	513,237
Municipal Court Judicial	4,098	0.1338	4,986		4,986	375	5,361
Solid Waste Management	64,507	2.1061	78,489		78,489	5,898	84,387
Housing and Community Devp.	40,520	1.3230	49,303		49,303	3,705	53,008



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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	66,674		66,674	5,010	71,684
Parks & Recreation	137,441	4.4874	167,232		167,232	12,567	179,799
Health & Human Services	128,087	4.1820	155,850		155,850	11,711	167,561
F&A Ins. Mgmt.	1,252	0.0409	1,523		1,523	114	1,637
F&A-Other	8,826	0.2882	10,739		10,739	807	11,546
Planning & Development	12,943	0.4226	15,748		15,748	1,183	16,931
CIP S/R Planning	78	0.0025	95		95	7	102
CIP Sal Rec RE	99	0.0032	120		120	9	129
CIP S/R Engrg	24,210	0.7904	29,458		29,458	2,214	31,672
CIP S/R Constr.	16,071	0.5247	19,554		19,554	1,469	21,023
CIP S/R Eng/Const	555	0.0181	675		675	51	726
CIP S/R GeoEnv.	3,363	0.1098	4,092		4,092	307	4,399
CIP S/R Other	467	0.0152	568		568	43	611
CIP S/R GSD	4,321	0.1411	5,258		5,258	395	5,653
Prop & Cas Legal	3,468	0.1132	4,220		4,220	317	4,537
PWE - Fleet Management	24,888	0.8126	30,283		30,283	2,276	32,559
Wrkr Comp - HR	34,910	1.1398	42,477		42,477	3,192	45,669
Wrkr Comp Legal	498	0.0163	606		606	46	652
HEC	10,974	0.3583	13,353		13,353	1,003	14,356
PWE-Sign Adm	4,582	0.1496	5,575		5,575	419	5,994
PWE-Bldg Insp.	30,016	0.9800	36,522		36,522	2,744	39,266
PWE - Stormwater Fund	21,139	0.6902	25,721		25,721	1,933	27,654
PWE - Houston Transtar	3,565	0.1164	4,338		4,338	326	4,664
Houston Airport System (HAS)	186,220	6.0800	226,583		226,583	17,027	243,610
PWE - Water & Sewer System	206,439	6.7402	251,185		251,185	18,876	270,061
Conv and Ent Optns	35,613	1.1628	43,332		43,332	3,256	46,588
Health Benefits Fund	107,457	3.5084	130,748		130,748	9,825	140,573
<b>SubTotal</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>3,726,697</b>		<b>3,726,697</b>	<b>222,618</b>	<b>3,949,315</b>
<b>TOTAL</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>3,726,697</b>		<b>3,726,697</b>	<b>222,618</b>	<b>3,949,315</b>



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

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

Allocation Source: Information Technology



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

Activity - Systems Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	36,542	1.4739	21,531		21,531		21,531
F&A Administrative Services	4,219	0.1702	2,486		2,486		2,486
3-1-1 Services	1,287	0.0519	758		758		758
F&A Strategic Purchasing	1,099	0.0443	648		648		648
F&A Grants/Asset Mgmt	538	0.0217	317		317		317
F&A Audit/Operational Services	20,621	0.8318	12,150		12,150		12,150
F&A Office of Budget Management	888	0.0358	523		523		523
F&A Regulatory Services	8,789	0.3545	5,179		5,179		5,179
IT - Director	12,093	0.4878	7,125		7,125		7,125
IT - Admin & Applications	7,928	0.3198	4,671		4,671		4,671
IT - Infrastructure	29,302	1.1819	17,265		17,265		17,265
Affirmative Action	1,807	0.0729	1,065		1,065	67	1,132
Mayor's Office	19,850	0.8007	11,696		11,696	735	12,431
Human Resources Dept.	61,448	2.4785	36,206		36,206	2,276	38,482
Legal Department	15,608	0.6296	9,196		9,196	578	9,774
City Secretary	1,205	0.0486	710		710	45	755
City Council	11,449	0.4618	6,746		6,746	424	7,170
City Controller's Office	7,332	0.2957	4,320		4,320	272	4,592
Health Administration	68,634	2.7684	40,440		40,440	2,542	42,982
Planning & Development Admin	1,670	0.0674	984		984	62	1,046
PWE - Director	286,385	11.5514	168,743		168,743	10,608	179,351
CIP Sal Rec PWE Adm	19,610	0.7910	11,555		11,555	726	12,281
HPD - Police Records	1,450	0.0585	854		854	54	908
HPD- Inspector General	1,730	0.0698	1,019		1,019	64	1,083
General Services Department	31,242	1.2602	18,408		18,408	1,157	19,565
Police	277,832	11.2064	163,703		163,703	10,291	173,994
Fire	392,326	15.8246	231,169		231,169	14,531	245,700
Solid Waste Management	64,507	2.6019	38,009		38,009	2,389	40,398
Housing and Community Devp.	40,520	1.6344	23,875		23,875	1,501	25,376
Library	54,797	2.2103	32,287		32,287	2,030	34,317
Parks & Recreation	137,441	5.5437	80,983		80,983	5,091	86,074
Health & Human Services	128,087	5.1664	75,471		75,471	4,744	80,215



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

Activity - Systems Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Ins. Mgmt.	1,252	0.0505	738		738	46	784
F&A-Other	8,826	0.3560	5,200		5,200	327	5,527
Planning & Development	12,943	0.5221	7,626		7,626	479	8,105
CIP S/R Planning	78	0.0031	46		46	3	49
CIP Sal Rec RE	99	0.0040	58		58	4	62
CIP S/R Engrg	24,210	0.9765	14,265		14,265	897	15,162
CIP S/R Constr.	16,071	0.6482	9,469		9,469	595	10,064
CIP S/R Eng/Const	555	0.0224	327		327	21	348
CIP S/R GeoEnv.	3,363	0.1356	1,982		1,982	125	2,107
CIP S/R Other	467	0.0188	275		275	17	292
CIP S/R GSD	4,321	0.1743	2,546		2,546	160	2,706
Prop & Cas Legal	3,468	0.1399	2,043		2,043	128	2,171
PWE - Fleet Management	24,888	1.0039	14,664		14,664	922	15,586
Wrkr Comp - HR	34,910	1.4081	20,570		20,570	1,293	21,863
Wrkr Comp Legal	498	0.0201	293		293	18	311
PWE-Sign Adm	4,582	0.1848	2,700		2,700	170	2,870
PWE-Bldg Insp.	30,016	1.2107	17,686		17,686	1,112	18,798
PWE - Stormwater Fund	21,139	0.8526	12,455		12,455	783	13,238
PWE - Houston Transtar	3,565	0.1438	2,101		2,101	132	2,233
Houston Airport System (HAS)	186,220	7.5112	109,724		109,724	6,898	116,622
PWE - Water & Sewer System	206,439	8.3268	121,637		121,637	7,646	129,283
Conv and Ent Optns	35,613	1.4365	20,984		20,984	1,319	22,303
Health Benefits Fund	107,457	4.3343	63,315		63,315	3,980	67,295
<b>SubTotal</b>	<b>2,479,216</b>	<b>100.0000</b>	<b>1,460,796</b>		<b>1,460,796</b>	<b>87,262</b>	<b>1,548,058</b>
<b>TOTAL</b>	<b>2,479,216</b>	<b>100.0000</b>	<b>1,460,796</b>		<b>1,460,796</b>	<b>87,262</b>	<b>1,548,058</b>

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology

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

Activity - Rev Fnd - N/W Data

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

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

Allocation Source: Information Technology

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

Activity - Rev Fnd - Systems Svcs

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

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology

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

Receiving Department	Total	Client Services	Data Center	N/W Data & Voice	Infrastructure	Systems Svcs	Rev Fnd - N/W Data
Citywide General Government	935,101	320,912	0	0	614,189	0	0
F&A Director's Office	130,929	23,232	40,800	903	44,463	21,531	0
F&A Administrative Services	15,116	2,682	4,711	104	5,133	2,486	0
3-1-1 Services	4,611	818	1,437	32	1,566	758	0
F&A Strategic Purchasing	3,938	699	1,227	27	1,337	648	0
F&A Grants/Asset Mgmt	1,928	342	601	13	655	317	0
F&A Audit/Operational	73,884	13,110	23,024	509	25,091	12,150	0
F&A Office of Budget	3,181	565	991	22	1,080	523	0
F&A Regulatory Services	31,491	5,588	9,813	217	10,694	5,179	0
IT - Director	43,029	7,688	13,502	0	14,714	7,125	0
IT - Admin & Applications	28,209	5,040	8,852	0	9,646	4,671	0
IT - Infrastructure	104,263	18,629	32,716	0	35,653	17,265	0
Affirmative Action	6,876	1,235	2,145	0	2,364	1,132	0
Mayor's Office	76,045	13,568	23,556	523	25,967	12,431	0
Human Resources Dept.	235,409	42,002	72,921	1,619	80,385	38,482	0
Legal Department	59,795	10,669	18,522	412	20,418	9,774	0
City Secretary	4,617	824	1,430	32	1,576	755	0
City Council	43,863	7,826	13,587	302	14,978	7,170	0
City Controller's Office	28,088	5,011	8,701	193	9,591	4,592	0
Municipal Court	126,992	43,582	0	0	83,410	0	0
Health Administration	262,937	46,913	81,448	1,808	89,786	42,982	0
Planning & Development	6,355	1,142	1,982	0	2,185	1,046	0
PWE - Director	1,089,601	195,752	339,854	0	374,644	179,351	0
CIP Sal Rec PWE Adm	74,610	13,404	23,271	0	25,654	12,281	0
HPD - Police Records	5,517	991	1,721	0	1,897	908	0
HPD- Inspector General	6,582	1,183	2,053	0	2,263	1,083	0
General Services Department	119,689	21,355	37,075	823	40,871	19,565	0
Police	1,057,061	189,906	329,705	0	363,456	173,994	0
Fire	1,492,676	268,163	465,576	0	513,237	245,700	0
Municipal Court Judicial	8,162	2,801	0	0	5,361	0	0
Solid Waste Management	247,128	44,093	76,551	1,699	84,387	40,398	0
Housing and Community	155,234	27,697	48,085	1,068	53,008	25,376	0
Library	208,484	37,455	65,028	0	71,684	34,317	0
Parks & Recreation	526,540	93,945	163,103	3,619	179,799	86,074	0
Health & Human Services	490,703	87,551	152,002	3,374	167,561	80,215	0



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

Receiving Department	Total	Client Services	Data Center	N/W Data & Voice	Infrastructure	Systems Svcs	Rev Fnd - N/W Data
F&A Ins. Mgmt.	4,796	856	1,486	33	1,637	784	0
F&A-Other	33,811	6,033	10,473	232	11,546	5,527	0
Planning & Development	49,242	8,847	15,359	0	16,931	8,105	0
CIP S/R Planning	297	54	92	0	102	49	0
CIP Sal Rec RE	377	68	118	0	129	62	0
CIP S/R Engrg	92,113	16,549	28,730	0	31,672	15,162	0
CIP S/R Constr.	61,144	10,985	19,072	0	21,023	10,064	0
CIP S/R Eng/Const	2,113	380	659	0	726	348	0
CIP S/R GeoEnv.	12,796	2,299	3,991	0	4,399	2,107	0
CIP S/R Other	1,776	319	554	0	611	292	0
CIP S/R GSD	16,439	2,953	5,127	0	5,653	2,706	0
Prop & Cas Legal	13,194	2,371	4,115	0	4,537	2,171	0
PWE - Fleet Management	95,348	17,012	29,535	656	32,559	15,586	0
Wrkr Comp - HR	132,822	23,862	41,428	0	45,669	21,863	0
Wrkr Comp Legal	1,895	341	591	0	652	311	0
HEC	21,857	7,501	0	0	14,356	0	0
PWE-Sign Adm	17,434	3,132	5,438	0	5,994	2,870	0
PWE-Bldg Insp.	114,201	20,517	35,620	0	39,266	18,798	0
PWE - Stormwater Fund	80,427	14,449	25,086	0	27,654	13,238	0
PWE - Houston Transtar	13,563	2,436	4,230	0	4,664	2,233	0
Houston Airport System	708,507	127,287	220,988	0	243,610	116,622	0
PWE - Water & Sewer	785,432	141,106	244,982	0	270,061	129,283	0
Conv and Ent Optns	136,434	24,342	42,263	938	46,588	22,303	0
Health Benefits Fund	408,838	73,450	127,520	0	140,573	67,295	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>10,513,500</b>	<b>2,063,522</b>	<b>2,933,447</b>	<b>19,158</b>	<b>3,949,315</b>	<b>1,548,058</b>	<b>0</b>

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

Receiving Department	Rev Fnd - Systems Svcs
Citywide General Government	0
F&A Director's Office	0
F&A Administrative Services	0
3-1-1 Services	0
F&A Strategic Purchasing	0
F&A Grants/Asset Mgmt	0
F&A Audit/Operational	0
F&A Office of Budget	0
F&A Regulatory Services	0
IT - Director	0
IT - Admin & Applications	0
IT - Infrastructure	0
Affirmative Action	0
Mayor's Office	0
Human Resources Dept.	0
Legal Department	0
City Secretary	0
City Council	0
City Controller's Office	0
Municipal Court	0
Health Administration	0
Planning & Development	0
PWE - Director	0
CIP Sal Rec PWE Adm	0
HPD - Police Records	0
HPD- Inspector General	0
General Services Department	0
Police	0
Fire	0
Municipal Court Judicial	0
Solid Waste Management	0
Housing and Community	0
Library	0
Parks & Recreation	0
Health & Human Services	0



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

Receiving Department	Rev Fnd - Systems Svcs
F&A Ins. Mgmt.	0
F&A-Other	0
Planning & Development	0
CIP S/R Planning	0
CIP Sal Rec RE	0
CIP S/R Engrg	0
CIP S/R Constr.	0
CIP S/R Eng/Const	0
CIP S/R GeoEnv.	0
CIP S/R Other	0
CIP S/R GSD	0
Prop & Cas Legal	0
PWE - Fleet Management	0
Wrkr Comp - HR	0
Wrkr Comp Legal	0
HEC	0
PWE-Sign Adm	0
PWE-Bldg Insp.	0
PWE - Stormwater Fund	0
PWE - Houston Transtar	0
Houston Airport System	0
PWE - Water & Sewer	0
Conv and Ent Optns	0
Health Benefits Fund	0
Direct Billed	0
<b>Total</b>	<b>0</b>



**SCHEDULE 15.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**AFFIRMATIVE ACTION**  
**NATURE AND EXTENT OF SERVICES**

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

- **Business Development** – Operating expenditures for all funds is the basis for allocating the costs associated with MWDBE application review, certification, field audits, monitoring participation of MWDBE firms in City purchases and contracts and fostering economic growth and development of MWDBEs.
- **Employee Relations** – costs of providing training for EEO and ADA to city employees and coordinating ADA citywide compliance have been allocated based on the number of full time equivalent positions.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,642,012			1,642,012
Capital Outlay	( 1,318)			
Total Deductions:	( 1,318)			( 1,318)
Equipment Usage Charge	6,733		6,733	
Citywide General Government	75,954	4,268	80,222	
F&A Administrative Services	1,975	301	2,276	
3-1-1 Services	969	115	1,084	
F&A Grants/Asset Mgmt	2,055	88	2,143	
F&A Audit/Operational Services	2,946	428	3,374	
F&A Office of Budget Management	1,213	118	1,331	
F&A Regulatory Services	3,154	468	3,622	
IT - Admin & Applications	915	123	1,038	
IT - Infrastructure	6,431	445	6,876	
Affirmative Action		1,131	1,131	
Mayor's Office		4,996	4,996	
Human Resources Dept.		3,481	3,481	
Legal Department		21,688	21,688	
City Secretary		409	409	
City Council		3,920	3,920	
City Controller's Office		4,016	4,016	
Convention and Entertainment		27,286	27,286	
HPD- Inspector General		59,724	59,724	
Total Allocated Additions:	<u>102,345</u>	<u>133,005</u>	<u>235,350</u>	<u>235,350</u>
Total To Be Allocated:	<u><u>1,743,039</u></u>	<u><u>133,005</u></u>		<u><u>1,876,044</u></u>



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

	Total	General & Admin	Business Devpmnt.	Employee Relations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,108,763	0	943,779	164,984
Fringe Benefits	431,479	0	367,275	64,204
<b>Other Expense &amp; Cost</b>				
Supplies	23,435	0	19,948	3,487
Contractual Svcs.	32,315	0	27,507	4,808
Other	44,702	0	38,050	6,652
*Capital Outlay	1,318	1,318	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,642,012	1,318	1,396,559	244,135
<b>Deductions</b>				
Total Deductions	( 1,318)	( 1,318)	0	0
<b>Functional Cost</b>				
Functional Cost	1,640,694	0	1,396,559	244,135
<b>Allocation Step 1</b>				
Inbound- All Others	102,345	102,345	0	0
Reallocate Admin Costs		( 102,345)	87,116	15,229
1st Allocation	1,743,039	0	1,483,675	259,364
<b>Allocation Step 2</b>				
Inbound- All Others	133,005	133,005	0	0
Reallocate Admin Costs		( 133,005)	113,214	19,791
2nd Allocation	133,005	0	113,214	19,791
<b>Total For 10005100010000</b>				
Total Allocated	1,876,044	0	1,596,889	279,155



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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6903	39,915		39,915		39,915
F&A Director's Office	1,330,663	0.0455	675		675		675
F&A Administrative Services	2,488,945	0.0851	1,262		1,262		1,262
3-1-1 Services	4,352,121	0.1487	2,207		2,207		2,207
F&A Strategic Purchasing	3,565,360	0.1218	1,808		1,808		1,808
F&A Grants/Asset Mgmt	1,800,824	0.0615	913		913		913
F&A Audit/Operational Services	2,228,823	0.0762	1,130		1,130		1,130
F&A Office of Budget Management	1,735,410	0.0593	880		880		880
F&A Regulatory Services	2,122,731	0.0725	1,076		1,076		1,076
IT - Director	1,532,401	0.0524	777		777		777
IT - Admin & Applications	8,282,608	0.2830	4,199		4,199		4,199
IT - Infrastructure	23,707,943	0.8102	12,020		12,020		12,020
Affirmative Action	1,640,730	0.0561	832		832		832
Mayor's Office	9,728,720	0.3325	4,933		4,933	394	5,327
Human Resources Dept.	15,946,743	0.5449	8,085		8,085	646	8,731
Legal Department	12,920,906	0.4415	6,551		6,551	524	7,075
City Secretary	652,568	0.0223	331		331	26	357
City Council	4,083,883	0.1396	2,071		2,071	166	2,237
City Controller's Office	6,111,896	0.2089	3,099		3,099	248	3,347
Municipal Court Administration	16,794,375	0.5739	8,515		8,515	681	9,196
Health Administration	10,790,043	0.3687	5,471		5,471	437	5,908
Planning & Development Admin	1,821,740	0.0623	924		924	74	998
CIP Sal Rec PWE Adm	1,859,257	0.0635	943		943	75	1,018
HPD - Police Records	3,364,440	0.1150	1,706		1,706	136	1,842
HPD- Inspector General	2,188,323	0.0748	1,109		1,109	89	1,198
General Services Department	197,266,980	6.7411	100,015		100,015	7,997	108,012
Police	627,385,319	21.4389	318,086		318,086	25,435	343,521
Fire	399,908,329	13.6658	202,756		202,756	16,211	218,967
Municipal Court Judicial	4,586,050	0.1567	2,325		2,325	186	2,511
PWE - All Other	82,909,598	2.8332	42,036		42,036	3,361	45,397
Solid Waste Management	72,657,542	2.4829	36,838		36,838	2,945	39,783
Housing and Community Devp.	58,670,562	2.0049	29,746		29,746	2,378	32,124



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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7587	26,093		26,093	2,086	28,179
Parks & Recreation	82,383,267	2.8152	41,769		41,769	3,340	45,109
Health & Human Services	98,673,360	3.3719	50,028		50,028	4,000	54,028
F&A Ins. Mgmt.	10,066,241	0.3440	5,104		5,104	408	5,512
F&A Executive Services	3,921,981	0.1340	1,988		1,988	159	2,147
F&A-Other	63,673,323	2.1759	32,283		32,283	2,581	34,864
Planning & Development	6,592,356	0.2253	3,342		3,342	267	3,609
CIP S/R Planning	689,219	0.0236	349		349	28	377
CIP Sal Rec RE	2,189,232	0.0748	1,110		1,110	89	1,199
CIP S/R Engrg	7,160,424	0.2447	3,630		3,630	290	3,920
CIP S/R Constr.	7,477,895	0.2555	3,791		3,791	303	4,094
CIP S/R Eng/Const	334,327	0.0114	170		170	14	184
CIP S/R GeoEnv.	912,297	0.0312	463		463	37	500
CIP S/R Other	2,807,114	0.0959	1,423		1,423	114	1,537
CIP S/R GSD	2,373,621	0.0811	1,203		1,203	96	1,299
Prop & Cas Legal	9,484,009	0.3241	4,808		4,808	384	5,192
PWE - Fleet Management	29,382,010	1.0041	14,897		14,897	1,191	16,088
Wrkr Comp - HR	18,165,658	0.6208	9,210		9,210	736	9,946
Wrkr Comp Legal	276,639	0.0095	140		140	11	151
HEC	19,107,094	0.6529	9,687		9,687	775	10,462
PWE-Sign Adm	2,367,310	0.0809	1,200		1,200	96	1,296
PWE-Bldg Insp.	30,670,945	1.0481	15,550		15,550	1,243	16,793
PWE - Stormwater Fund	29,942,451	1.0232	15,181		15,181	1,214	16,395
CABLE TV (208)	1,820,758	0.0622	923		923	74	997
PWE - Houston Transtar	1,590,932	0.0544	807		807	64	871
Houston Airport System (HAS)	214,611,000	7.3337	108,809		108,809	8,700	117,509
PWE - Water & Sewer System	313,501,051	10.7130	158,947		158,947	12,708	171,655
Conv and Ent Optns	5,001,726	0.1709	2,536		2,536	203	2,739
Health Benefits Fund	244,906,820	8.3690	124,169		124,169	9,928	134,097
Long Term Disability	1,638,172	0.0560	831		831	66	897
<b>SubTotal</b>	<b>2,926,349,903</b>	<b>100.0000</b>	<b>1,483,675</b>		<b>1,483,675</b>	<b>113,214</b>	<b>1,596,889</b>
<b>TOTAL</b>	<b>2,926,349,903</b>	<b>100.0000</b>	<b>1,483,675</b>		<b>1,483,675</b>	<b>113,214</b>	<b>1,596,889</b>

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

Allocation Basis: Total FY 2007 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	70		70		70
F&A Administrative Services	40.20	0.1796	466		466		466
3-1-1 Services	85.70	0.3829	993		993		993
F&A Strategic Purchasing	45.60	0.2037	528		528		528
F&A Grants/Asset Mgmt	8.50	0.0380	99		99		99
F&A Audit/Operational Services	21.20	0.0947	246		246		246
F&A Office of Budget Management	20.60	0.0920	239		239		239
F&A Regulatory Services	39.90	0.1783	462		462		462
IT - Director	14.70	0.0657	170		170		170
IT - Admin & Applications	56.50	0.2524	655		655		655
IT - Infrastructure	82.70	0.3695	958		958		958
Affirmative Action	25.80	0.1153	299		299		299
Mayor's Office	59.00	0.2636	684		684	53	737
Human Resources Dept.	42.60	0.1903	494		494	38	532
Legal Department	172.50	0.7707	1,999		1,999	156	2,155
City Secretary	11.60	0.0518	134		134	10	144
City Council	68.10	0.3043	789		789	61	850
City Controller's Office	73.70	0.3293	854		854	67	921
Municipal Court Administration	313.70	1.4016	3,635		3,635	283	3,918
Health Administration	153.60	0.6863	1,780		1,780	139	1,919
Planning & Development Admin	21.80	0.0974	253		253	20	273
CIP Sal Rec PWE Adm	15.60	0.0697	181		181	14	195
Convention and Entertainment	129.30	0.5777	1,498		1,498	117	1,615
HPD - Police Records	88.40	0.3950	1,024		1,024	80	1,104
HPD- Inspector General	23.70	0.1059	275		275	21	296
General Services Department	246.40	1.1009	2,855		2,855	222	3,077
Police	6,638.70	29.6625	76,930		76,930	5,989	82,919
Fire	4,460.30	19.9290	51,689		51,689	4,025	55,714
Municipal Court Judicial	47.60	0.2127	552		552	43	595
PWE - All Other	845.90	3.7795	9,803		9,803	763	10,566
Solid Waste Management	546.60	2.4423	6,334		6,334	493	6,827
Housing and Community Devp.	129.60	0.5791	1,502		1,502	117	1,619



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

## Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	5,805		5,805	452	6,257
Parks & Recreation	919.80	4.1097	10,659		10,659	830	11,489
Health & Human Services	1,004.80	4.4895	11,644		11,644	907	12,551
F&A Ins. Mgmt.	5.10	0.0228	59		59	5	64
F&A Executive Services	14.30	0.0639	166		166	13	179
F&A-Other	28.90	0.1291	335		335	26	361
Planning & Development	74.80	0.3342	867		867	67	934
CIP S/R Planning	7.30	0.0326	85		85	7	92
CIP Sal Rec RE	25.70	0.1148	298		298	23	321
CIP S/R Engrg	87.20	0.3896	1,011		1,011	79	1,090
CIP S/R Constr.	106.20	0.4745	1,231		1,231	96	1,327
CIP S/R Eng/Const	2.80	0.0125	32		32	3	35
CIP S/R GeoEnv.	10.60	0.0474	123		123	10	133
CIP S/R GSD	39.20	0.1751	454		454	35	489
Prop & Cas Legal	16.70	0.0746	194		194	15	209
PWE - Fleet Management	149.20	0.6666	1,729		1,729	135	1,864
Wrkr Comp - HR	52.30	0.2337	606		606	47	653
Wrkr Comp Legal	4.60	0.0206	53		53	4	57
HEC	248.00	1.1081	2,874		2,874	224	3,098
PWE-Sign Adm	35.60	0.1591	413		413	32	445
PWE-Bldg Insp.	388.60	1.7363	4,503		4,503	351	4,854
PWE - Stormwater Fund	423.50	1.8922	4,908		4,908	382	5,290
CABLE TV (208)	9.20	0.0411	107		107	8	115
PWE - Houston Transtar	6.10	0.0273	71		71	6	77
Houston Airport System (HAS)	1,622.70	7.2503	18,805		18,805	1,464	20,269
PWE - Water & Sewer System	2,001.70	8.9437	23,197		23,197	1,806	25,003
Conv and Ent Optns	42.00	0.1877	487		487	38	525
Health Benefits Fund	17.10	0.0764	198		198	15	213
SubTotal	22,381.00	100.0000	259,364		259,364	19,791	279,155
TOTAL	22,381.00	100.0000	259,364		259,364	19,791	279,155

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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou



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

Receiving Department	Total	Business Devpmnt.	Employee Relations
Citywide General Government	39,915	39,915	0
F&A Director's Office	745	675	70
F&A Administrative Services	1,728	1,262	466
3-1-1 Services	3,200	2,207	993
F&A Strategic Purchasing	2,336	1,808	528
F&A Grants/Asset Mgmt	1,012	913	99
F&A Audit/Operational	1,376	1,130	246
F&A Office of Budget	1,119	880	239
F&A Regulatory Services	1,538	1,076	462
IT - Director	947	777	170
IT - Admin & Applications	4,854	4,199	655
IT - Infrastructure	12,978	12,020	958
Affirmative Action	1,131	832	299
Mayor's Office	6,064	5,327	737
Human Resources Dept.	9,263	8,731	532
Legal Department	9,230	7,075	2,155
City Secretary	501	357	144
City Council	3,087	2,237	850
City Controller's Office	4,268	3,347	921
Municipal Court	13,114	9,196	3,918
Health Administration	7,827	5,908	1,919
Planning & Development	1,271	998	273
CIP Sal Rec PWE Adm	1,213	1,018	195
Convention and Entertainment	1,615	0	1,615
HPD - Police Records	2,946	1,842	1,104
HPD- Inspector General	1,494	1,198	296
General Services Department	111,089	108,012	3,077
Police	426,440	343,521	82,919
Fire	274,681	218,967	55,714
Municipal Court Judicial	3,106	2,511	595
PWE - All Other	55,963	45,397	10,566
Solid Waste Management	46,610	39,783	6,827
Housing and Community	33,743	32,124	1,619
Library	34,436	28,179	6,257
Parks & Recreation	56,598	45,109	11,489

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

Receiving Department	Total	Business Devpmnt.	Employee Relations
Health & Human Services	66,579	54,028	12,551
F&A Ins. Mgmt.	5,576	5,512	64
F&A Executive Services	2,326	2,147	179
F&A-Other	35,225	34,864	361
Planning & Development	4,543	3,609	934
CIP S/R Planning	469	377	92
CIP Sal Rec RE	1,520	1,199	321
CIP S/R Engrg	5,010	3,920	1,090
CIP S/R Constr.	5,421	4,094	1,327
CIP S/R Eng/Const	219	184	35
CIP S/R GeoEnv.	633	500	133
CIP S/R Other	1,537	1,537	0
CIP S/R GSD	1,788	1,299	489
Prop & Cas Legal	5,401	5,192	209
PWE - Fleet Management	17,952	16,088	1,864
Wrkr Comp - HR	10,599	9,946	653
Wrkr Comp Legal	208	151	57
HEC	13,560	10,462	3,098
PWE-Sign Adm	1,741	1,296	445
PWE-Bldg Insp.	21,647	16,793	4,854
PWE - Stormwater Fund	21,685	16,395	5,290
CABLE TV (208)	1,112	997	115
PWE - Houston Transtar	948	871	77
Houston Airport System	137,778	117,509	20,269
PWE - Water & Sewer	196,658	171,655	25,003
Conv and Ent Optns	3,264	2,739	525
Health Benefits Fund	134,310	134,097	213
Long Term Disability	897	897	0
Direct Billed	0	0	0
<b>Total</b>	<b>1,876,044</b>	<b>1,596,889</b>	<b>279,155</b>

**SCHEDULE 16.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
MAYOR'S OFFICE - EXECUTIVE  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	3,060,387			3,060,387
Contingency	( 5,000)			
<b>Total Deductions:</b>	<u>( 5,000)</u>			<u>( 5,000)</u>
Building Usage Charge	139,104		139,104	
Equipment Usage Charge	14,593		14,593	
Citywide General Government	325,153	18,234	343,387	
F&A Administrative Services	8,541	1,349	9,890	
3-1-1 Services	18,374	2,187	20,561	
F&A Strategic Purchasing	890,750	84,507	975,257	
F&A Grants/Asset Mgmt	5,073	216	5,289	
F&A Audit/Operational Services	5,535	803	6,338	
F&A Office of Budget Management	11,826	1,173	12,999	
F&A Regulatory Services	5,845	867	6,712	
IT - Admin & Applications	58,678	7,184	65,862	
IT - Infrastructure	71,121	4,924	76,045	
Affirmative Action	5,617	447	6,064	
Mayor's Office		11,426	11,426	
Human Resources Dept.		23,207	23,207	
Legal Department		1,071,695	1,071,695	
City Secretary		2,428	2,428	
City Council		23,241	23,241	
City Controller's Office		41,176	41,176	
Convention and Entertainment		182,106	182,106	
HPD - Police Records		143,684	143,684	
General Services Department		545,495	545,495	
<b>Total Allocated Additions:</b>	<u>1,560,210</u>	<u>2,166,349</u>	<u>3,726,559</u>	<u>3,726,559</u>
<b>Total To Be Allocated:</b>	<u><u>4,615,597</u></u>	<u><u>2,166,349</u></u>		<u><u>6,781,946</u></u>

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

	Total	General & Admin	City Admin.	Other
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,141,763	0	2,020,540	121,223
Fringe Benefits	711,970	0	673,216	38,754
<b>Other Expense &amp; Cost</b>				
Supplies	20,570	0	18,587	1,983
Contractual Svcs.	181,084	0	156,855	24,229
*Contingency	5,000	5,000	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,060,387	5,000	2,869,198	186,189
<b>Deductions</b>				
Total Deductions	( 5,000)	( 5,000)	0	0
Functional Cost	3,055,387	0	2,869,198	186,189
<b>Allocation Step 1</b>				
Inbound- All Others	1,560,210	1,560,210	0	0
Reallocate Admin Costs		( 1,560,210)	1,465,134	95,076
Unallocated Costs	( 281,265)	0	0	( 281,265)
1st Allocation	4,334,332	0	4,334,332	0
<b>Allocation Step 2</b>				
Inbound- All Others	2,166,349	2,166,349	0	0
Reallocate Admin Costs		( 2,166,349)	2,034,336	132,013
Unallocated Costs	( 132,013)	0	0	( 132,013)
2nd Allocation	2,034,336	0	2,034,336	0
<b>Total For 10005000010000</b>				
Total Allocated	6,368,668	0	6,368,668	0



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

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	1,162		1,162		1,162
F&A Administrative Services	40.20	0.1796	7,785		7,785		7,785
3-1-1 Services	85.70	0.3829	16,597		16,597		16,597
F&A Strategic Purchasing	45.60	0.2037	8,831		8,831		8,831
F&A Grants/Asset Mgmt	8.50	0.0380	1,646		1,646		1,646
F&A Audit/Operational Services	21.20	0.0947	4,106		4,106		4,106
F&A Office of Budget Management	20.60	0.0920	3,989		3,989		3,989
F&A Regulatory Services	39.90	0.1783	7,727		7,727		7,727
IT - Director	14.70	0.0657	2,847		2,847		2,847
IT - Admin & Applications	56.50	0.2524	10,942		10,942		10,942
IT - Infrastructure	82.70	0.3695	16,016		16,016		16,016
Affirmative Action	25.80	0.1153	4,996		4,996		4,996
Mayor's Office	59.00	0.2636	11,426		11,426		11,426
Human Resources Dept.	42.60	0.1903	8,250		8,250	3,962	12,212
Legal Department	172.50	0.7707	33,407		33,407	16,042	49,449
City Secretary	11.60	0.0518	2,246		2,246	1,079	3,325
City Council	68.10	0.3043	13,188		13,188	6,333	19,521
City Controller's Office	73.70	0.3293	14,273		14,273	6,854	21,127
Municipal Court Administration	313.70	1.4016	60,752		60,752	29,174	89,926
Health Administration	153.60	0.6863	29,746		29,746	14,285	44,031
Planning & Development Admin	21.80	0.0974	4,222		4,222	2,027	6,249
CIP Sal Rec PWE Adm	15.60	0.0697	3,021		3,021	1,451	4,472
Convention and Entertainment	129.30	0.5777	25,040		25,040	12,025	37,065
HPD - Police Records	88.40	0.3950	17,120		17,120	8,221	25,341
HPD- Inspector General	23.70	0.1059	4,590		4,590	2,204	6,794
General Services Department	246.40	1.1009	47,718		47,718	22,915	70,633
Police	6,638.70	29.6625	1,285,657		1,285,657	617,397	1,903,054
Fire	4,460.30	19.9290	863,787		863,787	414,808	1,278,595
Municipal Court Judicial	47.60	0.2127	9,218		9,218	4,427	13,645
PWE - All Other	845.90	3.7795	163,818		163,818	78,669	242,487
Solid Waste Management	546.60	2.4423	105,855		105,855	50,834	156,689
Housing and Community Devp.	129.60	0.5791	25,099		25,099	12,053	37,152



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

## Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	97,005		97,005	46,584	143,589
Parks & Recreation	919.80	4.1097	178,130		178,130	85,541	263,671
Health & Human Services	1,004.80	4.4895	194,591		194,591	93,446	288,037
F&A Ins. Mgmt.	5.10	0.0228	988		988	474	1,462
F&A Executive Services	14.30	0.0639	2,769		2,769	1,330	4,099
F&A-Other	28.90	0.1291	5,597		5,597	2,688	8,285
Planning & Development	74.80	0.3342	14,486		14,486	6,956	21,442
CIP S/R Planning	7.30	0.0326	1,414		1,414	679	2,093
CIP Sal Rec RE	25.70	0.1148	4,977		4,977	2,390	7,367
CIP S/R Engrg	87.20	0.3896	16,887		16,887	8,110	24,997
CIP S/R Constr.	106.20	0.4745	20,567		20,567	9,877	30,444
CIP S/R Eng/Const	2.80	0.0125	542		542	260	802
CIP S/R GeoEnv.	10.60	0.0474	2,053		2,053	986	3,039
CIP S/R GSD	39.20	0.1751	7,592		7,592	3,646	11,238
Prop & Cas Legal	16.70	0.0746	3,234		3,234	1,553	4,787
PWE - Fleet Management	149.20	0.6666	28,894		28,894	13,876	42,770
Wrkr Comp - HR	52.30	0.2337	10,128		10,128	4,864	14,992
Wrkr Comp Legal	4.60	0.0206	891		891	428	1,319
HEC	248.00	1.1081	48,028		48,028	23,064	71,092
PWE-Sign Adm	35.60	0.1591	6,894		6,894	3,311	10,205
PWE-Bldg Insp.	388.60	1.7363	75,257		75,257	36,140	111,397
PWE - Stormwater Fund	423.50	1.8922	82,016		82,016	39,385	121,401
CABLE TV (208)	9.20	0.0411	1,782		1,782	856	2,638
PWE - Houston Transtar	6.10	0.0273	1,181		1,181	567	1,748
Houston Airport System (HAS)	1,622.70	7.2503	314,254		314,254	150,911	465,165
PWE - Water & Sewer System	2,001.70	8.9437	387,652		387,652	186,158	573,810
Conv and Ent Optns	42.00	0.1877	8,134		8,134	3,906	12,040
Health Benefits Fund	17.10	0.0764	3,312		3,312	1,590	4,902
SubTotal	22,381.00	100.0000	4,334,332		4,334,332	2,034,336	6,368,668
TOTAL	22,381.00	100.0000	4,334,332		4,334,332	2,034,336	6,368,668

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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou



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

Receiving Department	Total	City Admin.
F&A Director's Office	1,162	1,162
F&A Administrative Services	7,785	7,785
3-1-1 Services	16,597	16,597
F&A Strategic Purchasing	8,831	8,831
F&A Grants/Asset Mgmt	1,646	1,646
F&A Audit/Operational	4,106	4,106
F&A Office of Budget	3,989	3,989
F&A Regulatory Services	7,727	7,727
IT - Director	2,847	2,847
IT - Admin & Applications	10,942	10,942
IT - Infrastructure	16,016	16,016
Affirmative Action	4,996	4,996
Mayor's Office	11,426	11,426
Human Resources Dept.	12,212	12,212
Legal Department	49,449	49,449
City Secretary	3,325	3,325
City Council	19,521	19,521
City Controller's Office	21,127	21,127
Municipal Court	89,926	89,926
Health Administration	44,031	44,031
Planning & Development	6,249	6,249
CIP Sal Rec PWE Adm	4,472	4,472
Convention and Entertainment	37,065	37,065
HPD - Police Records	25,341	25,341
HPD- Inspector General	6,794	6,794
General Services Department	70,633	70,633
Police	1,903,054	1,903,054
Fire	1,278,595	1,278,595
Municipal Court Judicial	13,645	13,645
PWE - All Other	242,487	242,487
Solid Waste Management	156,689	156,689
Housing and Community	37,152	37,152
Library	143,589	143,589
Parks & Recreation	263,671	263,671
Health & Human Services	288,037	288,037



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

Receiving Department	Total	City Admin.
F&A Ins. Mgmt.	1,462	1,462
F&A Executive Services	4,099	4,099
F&A-Other	8,285	8,285
Planning & Development	21,442	21,442
CIP S/R Planning	2,093	2,093
CIP Sal Rec RE	7,367	7,367
CIP S/R Engrg	24,997	24,997
CIP S/R Constr.	30,444	30,444
CIP S/R Eng/Const	802	802
CIP S/R GeoEnv.	3,039	3,039
CIP S/R GSD	11,238	11,238
Prop & Cas Legal	4,787	4,787
PWE - Fleet Management	42,770	42,770
Wrkr Comp - HR	14,992	14,992
Wrkr Comp Legal	1,319	1,319
HEC	71,092	71,092
PWE-Sign Adm	10,205	10,205
PWE-Bldg Insp.	111,397	111,397
PWE - Stormwater Fund	121,401	121,401
CABLE TV (208)	2,638	2,638
PWE - Houston Transtar	1,748	1,748
Houston Airport System	465,165	465,165
PWE - Water & Sewer	573,810	573,810
Conv and Ent Optns	12,040	12,040
Health Benefits Fund	4,902	4,902
Direct Billed	0	0
<b>Total</b>	<b>6,368,668</b>	<b>6,368,668</b>



**SCHEDULE 17.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
HUMAN RESOURCES DEPARTMENT  
NATURE AND EXTENT OF SERVICES**

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

- **Selection** - The number of selections is the basis for allocating costs associated with the recruiting and selecting employees for positions.
- **Personnel Services** - The number of full time equivalent positions is the basis for allocating costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations.
- **Testing for Classified Employees** - The number of classified full time equivalent positions is the basis for allocating costs associated with designing and administering tests for selection and promotion of classified positions.
- **Training** - The number of employees trained is the basis for allocating costs associated with designing and conducting training sessions.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	2,448,375			2,448,375
Citywide General Government	134,843	7,632	142,475	
F&A Administrative Services	22,366	3,630	25,996	
3-1-1 Services	15,221	1,811	17,032	
F&A Strategic Purchasing	3,437	305	3,742	
F&A Grants/Asset Mgmt	2,381	104	2,485	
F&A Audit/Operational Services	3,626	531	4,157	
F&A Office of Budget Management	34,041	3,411	37,452	
F&A Regulatory Services	4,708	698	5,406	
IT - Admin & Applications	181,646	22,240	203,886	
IT - Infrastructure	220,165	15,244	235,409	
Affirmative Action	8,579	684	9,263	
Mayor's Office	8,250	3,962	12,212	
Human Resources Dept.		11,587	11,587	
Legal Department		194,697	194,697	
City Secretary		3,979	3,979	
City Council		38,095	38,095	
City Controller's Office		122,452	122,452	
Convention and Entertainment		15,997	15,997	
HPD- Inspector General		17,064	17,064	
<b>Total Allocated Additions:</b>	<u>639,263</u>	<u>464,123</u>	<u>1,103,386</u>	<u>1,103,386</u>
<b>Total To Be Allocated:</b>	<u><u>3,087,638</u></u>	<u><u>464,123</u></u>		<u><u>3,551,761</u></u>



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

	Total	General & Admin	Selection	Personnel Svcs.	Classified Testing
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,524,794	84,787	561,499	575,930	85,496
Fringe Benefits	627,768	20,343	190,258	324,357	26,185
<b>Other Expense &amp; Cost</b>					
Supplies	43,196	16,279	7,255	15,983	3,058
Contractual Svcs.	194,310	67,247	2,666	112,716	9,241
Other	58,307	32,932	9,300	15,510	536
<b>Departmental Totals</b>					
Total Expenditures	2,448,375	221,588	770,978	1,044,496	124,516
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,448,375	221,588	770,978	1,044,496	124,516
<b>Allocation Step 1</b>					
Inbound- All Others	639,263	639,263	0	0	0
Reallocate Admin Costs		( 860,851)	298,052	403,791	48,136
1st Allocation	3,087,638	0	1,069,030	1,448,287	172,652
<b>Allocation Step 2</b>					
Inbound- All Others	464,123	464,123	0	0	0
Reallocate Admin Costs		( 464,123)	160,693	217,702	25,952
2nd Allocation	464,123	0	160,693	217,702	25,952
<b>Total For 10008000010000</b>					
Total Allocated	3,551,761	0	1,229,723	1,665,989	198,604



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

	Training
<hr/>	
<b>Wages &amp; Benefits</b>	
Salaries & Wages	217,082
Fringe Benefits	66,625
<b>Other Expense &amp; Cost</b>	
Supplies	621
Contractual Svcs.	2,440
Other	29
<b>Departmental Totals</b>	
Total Expenditures	286,797
<b>Deductions</b>	
Total Deductions	0
Functional Cost	286,797
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	110,872
1st Allocation	397,669
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	59,776
2nd Allocation	59,776
<b>Total For 10008000010000</b>	
Total Allocated	457,445



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

Activity - Selection

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	98	2.3955	25,609		25,609		25,609
IT - Director	19	0.4644	4,965		4,965		4,965
Mayor's Office	61	1.4911	15,940		15,940		15,940
Human Resources Dept.	24	0.5867	6,272		6,272		6,272
Legal Department	31	0.7578	8,101		8,101	1,281	9,382
City Council	44	1.0755	11,498		11,498	1,818	13,316
City Controller's Office	10	0.2444	2,613		2,613	413	3,026
Municipal Court Administration	87	2.1266	22,734		22,734	3,595	26,329
Health Administration	347	8.4820	90,675		90,675	14,338	105,013
Planning & Development Admin	36	0.8800	9,407		9,407	1,488	10,895
PWE - Director	871	21.2906	227,603		227,603	35,990	263,593
General Services Department	55	1.3444	14,372		14,372	2,273	16,645
Police	701	17.1352	183,180		183,180	28,965	212,145
Fire	311	7.6021	81,268		81,268	12,850	94,118
Solid Waste Management	188	4.5955	49,127		49,127	7,768	56,895
Housing and Community Devp.	57	1.3933	14,895		14,895	2,355	17,250
Library	164	4.0088	42,855		42,855	6,776	49,631
Parks & Recreation	393	9.6065	102,696		102,696	16,239	118,935
HEC	71	1.7355	18,553		18,553	2,934	21,487
Houston Airport System (HAS)	470	11.4886	122,817		122,817	19,420	142,237
Conv and Ent Optns	53	1.2955	13,850		13,850	2,190	16,040
<b>SubTotal</b>	<b>4,091</b>	<b>100.0000</b>	<b>1,069,030</b>		<b>1,069,030</b>	<b>160,693</b>	<b>1,229,723</b>
<b>TOTAL</b>	<b>4,091</b>	<b>100.0000</b>	<b>1,069,030</b>		<b>1,069,030</b>	<b>160,693</b>	<b>1,229,723</b>

Allocation Basis: Number of selections per depart.

Allocation Source: Human Resources

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Human Resources Dept.

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	388		388		388
F&A Administrative Services	40.20	0.1796	2,601		2,601		2,601
3-1-1 Services	85.70	0.3829	5,546		5,546		5,546
F&A Strategic Purchasing	45.60	0.2037	2,951		2,951		2,951
F&A Grants/Asset Mgmt	8.50	0.0380	550		550		550
F&A Audit/Operational Services	21.20	0.0947	1,372		1,372		1,372
F&A Office of Budget Management	20.60	0.0920	1,333		1,333		1,333
F&A Regulatory Services	39.90	0.1783	2,582		2,582		2,582
IT - Director	14.70	0.0657	951		951		951
IT - Admin & Applications	56.50	0.2524	3,656		3,656		3,656
IT - Infrastructure	82.70	0.3695	5,352		5,352		5,352
Affirmative Action	25.80	0.1153	1,670		1,670		1,670
Mayor's Office	59.00	0.2636	3,818		3,818		3,818
Human Resources Dept.	42.60	0.1903	2,757		2,757		2,757
Legal Department	172.50	0.7707	11,163		11,163	1,720	12,883
City Secretary	11.60	0.0518	751		751	116	867
City Council	68.10	0.3043	4,407		4,407	679	5,086
City Controller's Office	73.70	0.3293	4,769		4,769	735	5,504
Municipal Court Administration	313.70	1.4016	20,300		20,300	3,128	23,428
Health Administration	153.60	0.6863	9,940		9,940	1,532	11,472
Planning & Development Admin	21.80	0.0974	1,411		1,411	217	1,628
CIP Sal Rec PWE Adm	15.60	0.0697	1,009		1,009	156	1,165
Convention and Entertainment	129.30	0.5777	8,367		8,367	1,289	9,656
HPD - Police Records	88.40	0.3950	5,720		5,720	881	6,601
HPD- Inspector General	23.70	0.1059	1,534		1,534	236	1,770
General Services Department	246.40	1.1009	15,945		15,945	2,457	18,402
Police	6,638.70	29.6625	429,590		429,590	66,195	495,785
Fire	4,460.30	19.9290	288,629		288,629	44,477	333,106
Municipal Court Judicial	47.60	0.2127	3,080		3,080	475	3,555
PWE - All Other	845.90	3.7795	54,739		54,739	8,435	63,174
Solid Waste Management	546.60	2.4423	35,371		35,371	5,451	40,822
Housing and Community Devp.	129.60	0.5791	8,386		8,386	1,292	9,678



## City Of Houston, Texas

## Full Cost Allocation Plan

**Schedule .4 - Detail Activity Allocations  
For Department Human Resources Dept.**

## Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	32,414		32,414	4,995	37,409
Parks & Recreation	919.80	4.1097	59,521		59,521	9,172	68,693
Health & Human Services	1,004.80	4.4895	65,021		65,021	10,020	75,041
F&A Ins. Mgmt.	5.10	0.0228	330		330	51	381
F&A Executive Services	14.30	0.0639	925		925	143	1,068
F&A-Other	28.90	0.1291	1,870		1,870	288	2,158
Planning & Development	74.80	0.3342	4,840		4,840	746	5,586
CIP S/R Planning	7.30	0.0326	472		472	73	545
CIP Sal Rec RE	25.70	0.1148	1,663		1,663	256	1,919
CIP S/R Engrg	87.20	0.3896	5,643		5,643	870	6,513
CIP S/R Constr.	106.20	0.4745	6,872		6,872	1,059	7,931
CIP S/R Eng/Const	2.80	0.0125	181		181	28	209
CIP S/R GeoEnv.	10.60	0.0474	686		686	106	792
CIP S/R GSD	39.20	0.1751	2,537		2,537	391	2,928
Prop & Cas Legal	16.70	0.0746	1,081		1,081	167	1,248
PWE - Fleet Management	149.20	0.6666	9,655		9,655	1,488	11,143
Wrkr Comp - HR	52.30	0.2337	3,384		3,384	522	3,906
Wrkr Comp Legal	4.60	0.0206	298		298	46	344
HEC	248.00	1.1081	16,048		16,048	2,473	18,521
PWE-Sign Adm	35.60	0.1591	2,304		2,304	355	2,659
PWE-Bldg Insp.	388.60	1.7363	25,147		25,147	3,875	29,022
PWE - Stormwater Fund	423.50	1.8922	27,405		27,405	4,223	31,628
CABLE TV (208)	9.20	0.0411	595		595	92	687
PWE - Houston Transtar	6.10	0.0273	395		395	61	456
Houston Airport System (HAS)	1,622.70	7.2503	105,006		105,006	16,181	121,187
PWE - Water & Sewer System	2,001.70	8.9437	129,531		129,531	19,960	149,491
Conv and Ent Optns	42.00	0.1877	2,718		2,718	419	3,137
Health Benefits Fund	17.10	0.0764	1,107		1,107	171	1,278
SubTotal	22,381.00	100.0000	1,448,287		1,448,287	217,702	1,665,989
TOTAL	22,381.00	100.0000	1,448,287		1,448,287	217,702	1,665,989

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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

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

Activity - Classified Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Police	5,439	56.5851	97,695		97,695	14,685	112,380
Fire	4,173	43.4149	74,957		74,957	11,267	86,224
<b>SubTotal</b>	<b>9,612</b>	<b>100.0000</b>	<b>172,652</b>		<b>172,652</b>	<b>25,952</b>	<b>198,604</b>
<b>TOTAL</b>	<b>9,612</b>	<b>100.0000</b>	<b>172,652</b>		<b>172,652</b>	<b>25,952</b>	<b>198,604</b>

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources

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

Activity - Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	133	0.9613	3,823		3,823		3,823
IT - Director	77	0.5565	2,213		2,213		2,213
Affirmative Action	63	0.4553	1,811		1,811		1,811
Mayor's Office	120	0.8673	3,449		3,449		3,449
Human Resources Dept.	89	0.6432	2,558		2,558		2,558
Legal Department	74	0.5348	2,127		2,127	331	2,458
City Council	10	0.0723	287		287	45	332
City Controller's Office	15	0.1084	431		431	67	498
Municipal Court Administration	194	1.4021	5,576		5,576	868	6,444
Health Administration	786	5.6808	22,591		22,591	3,518	26,109
Planning & Development Admin	59	0.4264	1,696		1,696	264	1,960
PWE - Director	8,418	60.8413	241,948		241,948	37,681	279,629
General Services Department	123	0.8890	3,535		3,535	551	4,086
Police	420	3.0356	12,071		12,071	1,880	13,951
Fire	195	1.4094	5,605		5,605	873	6,478
Municipal Court Judicial	2	0.0145	57		57	9	66
Solid Waste Management	82	0.5927	2,357		2,357	367	2,724
Housing and Community Devp.	77	0.5565	2,213		2,213	345	2,558
Library	637	4.6039	18,308		18,308	2,851	21,159
Parks & Recreation	382	2.7609	10,979		10,979	1,710	12,689
HEC	54	0.3903	1,552		1,552	242	1,794
Houston Airport System (HAS)	1,641	11.8604	47,165		47,165	7,346	54,511
Conv and Ent Optns	185	1.3371	5,317		5,317	828	6,145
<b>SubTotal</b>	<b>13,836</b>	<b>100.0000</b>	<b>397,669</b>		<b>397,669</b>	<b>59,776</b>	<b>457,445</b>
<b>TOTAL</b>	<b>13,836</b>	<b>100.0000</b>	<b>397,669</b>		<b>397,669</b>	<b>59,776</b>	<b>457,445</b>

Allocation Basis: Number of employees trained

Allocation Source: Human Resources

## City Of Houston, Texas

## Full Cost Allocation Plan

Schedule .5 - Allocation Summary  
For Department Human Resources Dept.

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
F&A Director's Office	29,820	25,609	388	0	3,823
F&A Administrative Services	2,601	0	2,601	0	0
3-1-1 Services	5,546	0	5,546	0	0
F&A Strategic Purchasing	2,951	0	2,951	0	0
F&A Grants/Asset Mgmt	550	0	550	0	0
F&A Audit/Operational	1,372	0	1,372	0	0
F&A Office of Budget	1,333	0	1,333	0	0
F&A Regulatory Services	2,582	0	2,582	0	0
IT - Director	8,129	4,965	951	0	2,213
IT - Admin & Applications	3,656	0	3,656	0	0
IT - Infrastructure	5,352	0	5,352	0	0
Affirmative Action	3,481	0	1,670	0	1,811
Mayor's Office	23,207	15,940	3,818	0	3,449
Human Resources Dept.	11,587	6,272	2,757	0	2,558
Legal Department	24,723	9,382	12,883	0	2,458
City Secretary	867	0	867	0	0
City Council	18,734	13,316	5,086	0	332
City Controller's Office	9,028	3,026	5,504	0	498
Municipal Court	56,201	26,329	23,428	0	6,444
Health Administration	142,594	105,013	11,472	0	26,109
Planning & Development	14,483	10,895	1,628	0	1,960
PWE - Director	543,222	263,593	0	0	279,629
CIP Sal Rec PWE Adm	1,165	0	1,165	0	0
Convention and Entertainment	9,656	0	9,656	0	0
HPD - Police Records	6,601	0	6,601	0	0
HPD- Inspector General	1,770	0	1,770	0	0
General Services Department	39,133	16,645	18,402	0	4,086
Police	834,261	212,145	495,785	112,380	13,951
Fire	519,926	94,118	333,106	86,224	6,478
Municipal Court Judicial	3,621	0	3,555	0	66
PWE - All Other	63,174	0	63,174	0	0
Solid Waste Management	100,441	56,895	40,822	0	2,724
Housing and Community	29,486	17,250	9,678	0	2,558
Library	108,199	49,631	37,409	0	21,159
Parks & Recreation	200,317	118,935	68,693	0	12,689

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

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
Health & Human Services	75,041	0	75,041	0	0
F&A Ins. Mgmt.	381	0	381	0	0
F&A Executive Services	1,068	0	1,068	0	0
F&A-Other	2,158	0	2,158	0	0
Planning & Development	5,586	0	5,586	0	0
CIP S/R Planning	545	0	545	0	0
CIP Sal Rec RE	1,919	0	1,919	0	0
CIP S/R Engrg	6,513	0	6,513	0	0
CIP S/R Constr.	7,931	0	7,931	0	0
CIP S/R Eng/Const	209	0	209	0	0
CIP S/R GeoEnv.	792	0	792	0	0
CIP S/R GSD	2,928	0	2,928	0	0
Prop & Cas Legal	1,248	0	1,248	0	0
PWE - Fleet Management	11,143	0	11,143	0	0
Wrkr Comp - HR	3,906	0	3,906	0	0
Wrkr Comp Legal	344	0	344	0	0
HEC	41,802	21,487	18,521	0	1,794
PWE-Sign Adm	2,659	0	2,659	0	0
PWE-Bldg Insp.	29,022	0	29,022	0	0
PWE - Stormwater Fund	31,628	0	31,628	0	0
CABLE TV (208)	687	0	687	0	0
PWE - Houston Transtar	456	0	456	0	0
Houston Airport System	317,935	142,237	121,187	0	54,511
PWE - Water & Sewer	149,491	0	149,491	0	0
Conv and Ent Optns	25,322	16,040	3,137	0	6,145
Health Benefits Fund	1,278	0	1,278	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>3,551,761</b>	<b>1,229,723</b>	<b>1,665,989</b>	<b>198,604</b>	<b>457,445</b>

**SCHEDULE 18.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
LEGAL SERVICES  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	12,920,985			12,920,985
Building Usage Charge	136,056		136,056	
Equipment Usage Charge	22,869		22,869	
Citywide General Government	881,145	49,441	930,586	
F&A Administrative Services	67,742	10,955	78,697	
3-1-1 Services	5,621	669	6,290	
F&A Strategic Purchasing	2,635	234	2,869	
F&A Grants/Asset Mgmt	6,957	297	7,254	
F&A Audit/Operational Services	20,585	3,006	23,591	
F&A Office of Budget Management	10,253	1,004	11,257	
F&A Regulatory Services	24,866	3,687	28,553	
IT - Admin & Applications	46,139	5,648	51,787	
IT - Infrastructure	55,923	3,872	59,795	
Affirmative Action	8,550	680	9,230	
Mayor's Office	33,407	16,042	49,449	
Human Resources Dept.	21,391	3,332	24,723	
Legal Department		2,383,804	2,383,804	
City Secretary		3,224	3,224	
City Council		30,867	30,867	
City Controller's Office		34,243	34,243	
Convention and Entertainment		26,765	26,765	
HPD - Police Records		460,098	460,098	
General Services Department		438,699	438,699	
<b>Total Allocated Additions:</b>	1,344,139	3,476,567	4,820,706	4,820,706
<b>Total To Be Allocated:</b>	14,265,124	3,476,567		17,741,691



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

	Total	General & Admin	Legal Svcs.	PWE Legal
<b>Wages &amp; Benefits</b>				
Salaries & Wages	8,691,500	0	8,180,270	511,230
Fringe Benefits	2,830,537	0	2,655,995	174,542
<b>Other Expense &amp; Cost</b>				
Supplies	455,826	0	455,826	0
Contractual Svcs	886,544	0	886,544	0
Other	56,578	0	56,578	0
<b>Departmental Totals</b>				
Total Expenditures	12,920,985	0	12,235,213	685,772
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	12,920,985	0	12,235,213	685,772
<b>Allocation Step 1</b>				
Inbound- All Others	1,344,139	1,344,139	0	0
Reallocate Admin Costs		( 1,344,139)	1,272,800	71,339
1st Allocation	14,265,124	0	13,508,013	757,111
<b>Allocation Step 2</b>				
Inbound- All Others	3,476,567	3,476,567	0	0
Reallocate Admin Costs		( 3,476,567)	3,292,052	184,515
2nd Allocation	3,476,567	0	3,292,052	184,515
<b>Total For 10009000010000 Legal</b>				
Total Allocated	17,741,691	0	16,800,065	941,626



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

Activity - Legal Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	254	0.2317	31,299		31,299		31,299
F&A Director's Office	6,752	6.1595	832,021		832,021		832,021
F&A Regulatory Services	61	0.0556	7,517		7,517		7,517
Affirmative Action	176	0.1606	21,688		21,688		21,688
Mayor's Office	8,697	7.9338	1,071,695		1,071,695		1,071,695
Human Resources Dept.	1,580	1.4413	194,697		194,697		194,697
Legal Department	19,345	17.6474	2,383,804		2,383,804		2,383,804
City Secretary	150	0.1368	18,484		18,484	6,787	25,271
City Council	3,263	2.9766	402,086		402,086	147,646	549,732
City Controller's Office	786	0.7170	96,855		96,855	35,565	132,420
Municipal Court Administration	1,213	1.1066	149,473		149,473	54,886	204,359
Health Administration	4,082	3.7238	503,008	-110	502,898	184,704	687,602
Planning & Development Admin	8,717	7.9520	1,074,159		1,074,159	394,431	1,468,590
PWE - Director	8,240	7.5169	1,015,381		1,015,381	372,847	1,388,228
CIP Sal Rec PWE Adm	2,125	1.9385	261,855		261,855	96,153	358,008
Convention and Entertainment	2,439	2.2250	300,548		300,548	110,361	410,909
General Services Department	1,996	1.8208	245,959		245,959	90,316	336,275
Police	12,143	11.0774	1,496,331	-275	1,496,056	549,454	2,045,510
Fire	8,589	7.8352	1,058,386	-10,801	1,047,585	388,639	1,436,224
Municipal Court Judicial	593	0.5410	73,073		73,073	26,832	99,905
Solid Waste Management	621	0.5665	76,523	-96	76,427	28,099	104,526
Housing and Community Devp.	607	0.5537	74,798		74,798	27,466	102,264
Library	679	0.6194	83,670	-716	82,954	30,724	113,678
Parks & Recreation	1,267	1.1558	156,127		156,127	57,330	213,457
CIP S/R Planning	0			-8,430	-8,430		-8,430
CIP Sal Rec RE	1,923	1.7542	236,963		236,963	87,013	323,976
HEC	3,567	3.2540	439,546		439,546	161,401	600,947
PWE-Sign Adm	376	0.3430	46,333		46,333	17,013	63,346
PWE-Bldg Insp.	400	0.3649	49,290		49,290	18,099	67,389
PWE - Houston Transtar	294	0.2682	36,228		36,228	13,303	49,531
Houston Airport System (HAS)	1,730	1.5782	213,181		213,181	78,280	291,461
PWE - Water & Sewer System	6,955	6.3446	857,035	-582,950	274,085	314,703	588,788



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

Activity - Legal Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	109,620	100.0000	13,508,013	-603,378	12,904,635	3,292,052	16,196,687
Direct Billed				603,378	603,378		603,378
<b>TOTAL</b>	<b>109,620</b>	<b>100.0000</b>	<b>13,508,013</b>		<b>13,508,013</b>	<b>3,292,052</b>	<b>16,800,065</b>

Allocation Basis: Number of Legal staff hours expended per department

Allocation Source: Legal - Merceron

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

Activity - PWE Legal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - All Other	100	100.0000	757,111		757,111	184,515	941,626
PWE - Water & Sewer System	0			-211,357	-211,357		-211,357
SubTotal	100	100.0000	757,111	-211,357	545,754	184,515	730,269
Direct Billed				211,357	211,357		211,357
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>757,111</b>		<b>757,111</b>	<b>184,515</b>	<b>941,626</b>

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

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

Receiving Department	Total	Legal Svcs.	PWE Legal
Citywide General Government	31,299	31,299	0
F&A Director's Office	832,021	832,021	0
F&A Regulatory Services	7,517	7,517	0
Affirmative Action	21,688	21,688	0
Mayor's Office	1,071,695	1,071,695	0
Human Resources Dept.	194,697	194,697	0
Legal Department	2,383,804	2,383,804	0
City Secretary	25,271	25,271	0
City Council	549,732	549,732	0
City Controller's Office	132,420	132,420	0
Municipal Court	204,359	204,359	0
Health Administration	687,602	687,602	0
Planning & Development	1,468,590	1,468,590	0
PWE - Director	1,388,228	1,388,228	0
CIP Sal Rec PWE Adm	358,008	358,008	0
Convention and Entertainment	410,909	410,909	0
General Services Department	336,275	336,275	0
Police	2,045,510	2,045,510	0
Fire	1,436,224	1,436,224	0
Municipal Court Judicial	99,905	99,905	0
PWE - All Other	941,626	0	941,626
Solid Waste Management	104,526	104,526	0
Housing and Community	102,264	102,264	0
Library	113,678	113,678	0
Parks & Recreation	213,457	213,457	0
CIP S/R Planning	( 8,430)	( 8,430)	0
CIP Sal Rec RE	323,976	323,976	0
HEC	600,947	600,947	0
PWE-Sign Adm	63,346	63,346	0
PWE-Bldg Insp.	67,389	67,389	0
PWE - Houston Transtar	49,531	49,531	0
Houston Airport System	291,461	291,461	0
PWE - Water & Sewer	377,431	588,788	( 211,357)

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

Receiving Department	Total	Legal Svcs.	PWE Legal
Direct Billed	814,735	603,378	211,357
<b>Total</b>	<b>17,741,691</b>	<b>16,800,065</b>	<b>941,626</b>

**SCHEDULE 19.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**CITY SECRETARY'S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	652,568			652,568
Building Usage Charge	12,782		12,782	
Citywide General Government	33,747	1,896	35,643	
F&A Administrative Services	844	128	972	
3-1-1 Services	1,761	210	1,971	
F&A Grants/Asset Mgmt	97	5	102	
F&A Audit/Operational Services	966	142	1,108	
F&A Office of Budget Management	729	72	801	
F&A Regulatory Services	1,255	186	1,441	
IT - Admin & Applications	3,563	435	3,998	
IT - Infrastructure	4,317	300	4,617	
Affirmative Action	465	36	501	
Mayor's Office	2,246	1,079	3,325	
Human Resources Dept.	751	116	867	
Legal Department	18,484	6,787	25,271	
City Secretary		163	163	
City Council		1,559	1,559	
City Controller's Office		2,522	2,522	
General Services Department		54,618	54,618	
<b>Total Allocated Additions:</b>	<u>82,007</u>	<u>70,254</u>	<u>152,261</u>	<u>152,261</u>
<b>Total To Be Allocated:</b>	<u><u>734,575</u></u>	<u><u>70,254</u></u>		<u><u>804,829</u></u>



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

	Total	General & Admin	City Secretary
<b>Wages &amp; Benefits</b>			
Salaries & Wages	407,050	0	407,050
Fringe Benefits	154,447	0	154,447
<b>Other Expense &amp; Cost</b>			
Supplies	10,627	0	10,627
Contractual Svcs	80,444	0	80,444
<b>Departmental Totals</b>			
Total Expenditures	652,568	0	652,568
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	652,568	0	652,568
<b>Allocation Step 1</b>			
Inbound- All Others	82,007	82,007	0
Reallocate Admin Costs		( 82,007)	82,007
1st Allocation	734,575	0	734,575
<b>Allocation Step 2</b>			
Inbound- All Others	70,254	70,254	0
Reallocate Admin Costs		( 70,254)	70,254
2nd Allocation	70,254	0	70,254
<b>Total For 10007500010000 City</b>			
Total Allocated	804,829	0	804,829



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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6745	19,646		19,646		19,646
F&A Director's Office	1,330,663	0.0452	332		332		332
F&A Administrative Services	2,488,945	0.0846	621		621		621
3-1-1 Services	4,352,121	0.1478	1,086		1,086		1,086
F&A Strategic Purchasing	3,565,360	0.1211	890		890		890
F&A Grants/Asset Mgmt	1,800,824	0.0612	449		449		449
F&A Audit/Operational Services	2,228,823	0.0757	556		556		556
F&A Office of Budget Management	1,735,410	0.0590	433		433		433
F&A Regulatory Services	2,122,731	0.0721	530		530		530
IT - Director	1,532,401	0.0521	382		382		382
IT - Admin & Applications	8,282,608	0.2814	2,067		2,067		2,067
IT - Infrastructure	23,707,943	0.8054	5,916		5,916		5,916
Affirmative Action	1,640,730	0.0557	409		409		409
Mayor's Office	9,728,720	0.3305	2,428		2,428		2,428
Human Resources Dept.	15,946,743	0.5417	3,979		3,979		3,979
Legal Department	12,920,906	0.4389	3,224		3,224		3,224
City Secretary	652,568	0.0222	163		163		163
City Council	4,083,883	0.1387	1,019		1,019	104	1,123
City Controller's Office	6,111,896	0.2076	1,525		1,525	155	1,680
Municipal Court Administration	16,794,375	0.5705	4,191		4,191	426	4,617
Health Administration	10,790,043	0.3666	2,693		2,693	274	2,967
Planning & Development Admin	1,821,740	0.0619	455		455	46	501
CIP Sal Rec PWE Adm	1,859,257	0.0632	464		464	47	511
HPD - Police Records	3,364,440	0.1143	840		840	85	925
HPD- Inspector General	2,188,323	0.0743	546		546	55	601
General Services Department	197,266,980	6.7014	49,227		49,227	5,002	54,229
Police	627,385,319	21.3129	156,563		156,563	15,908	172,471
Fire	399,908,329	13.5854	99,795		99,795	10,139	109,934
Municipal Court Judicial	4,586,050	0.1558	1,144		1,144	116	1,260
PWE - All Other	82,909,598	2.8165	20,690		20,690	2,102	22,792
Solid Waste Management	72,657,542	2.4683	18,131		18,131	1,842	19,973
Housing and Community Devp.	58,670,562	1.9931	14,641		14,641	1,488	16,129

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

## Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7483	12,843		12,843	1,305	14,148
Parks & Recreation	82,383,267	2.7987	20,558		20,558	2,089	22,647
Health & Human Services	98,673,360	3.3521	24,623		24,623	2,502	27,125
F&A Ins. Mgmt.	10,066,241	0.3420	2,512		2,512	255	2,767
F&A Executive Services	3,921,981	0.1332	979		979	99	1,078
F&A-Other	63,673,323	2.1631	15,889		15,889	1,614	17,503
Planning & Development	6,592,356	0.2240	1,645		1,645	167	1,812
CIP S/R Planning	689,219	0.0234	172		172	17	189
CIP Sal Rec RE	2,189,232	0.0744	546		546	56	602
CIP S/R Engrg	7,160,424	0.2432	1,787		1,787	182	1,969
CIP S/R Constr.	7,477,895	0.2540	1,866		1,866	190	2,056
CIP S/R Eng/Const	334,327	0.0114	83		83	8	91
CIP S/R GeoEnv.	912,297	0.0310	228		228	23	251
CIP S/R Other	2,807,114	0.0954	700		700	71	771
CIP S/R GSD	2,373,621	0.0806	592		592	60	652
Prop & Cas Legal	9,484,009	0.3222	2,367		2,367	240	2,607
PWE - Fleet Management	29,382,010	0.9981	7,332		7,332	745	8,077
Wrkr Comp - HR	18,165,658	0.6171	4,533		4,533	461	4,994
Wrkr Comp Legal	276,639	0.0094	69		69	7	76
HEC	19,107,094	0.6491	4,768		4,768	484	5,252
PWE-Sign Adm	2,367,310	0.0804	591		591	60	651
PWE-Bldg Insp.	30,670,945	1.0419	7,654		7,654	778	8,432
PWE - Stormwater Fund	29,942,451	1.0172	7,472		7,472	759	8,231
CABLE TV (208)	1,820,758	0.0619	454		454	46	500
PWE - Houston Transtar	1,590,932	0.0540	397		397	40	437
TIRZ	17,317,239	0.5883	4,321		4,321	439	4,760
Houston Airport System (HAS)	214,611,000	7.2906	53,555		53,555	5,441	58,996
PWE - Water & Sewer System	313,501,051	10.6500	78,232		78,232	7,949	86,181
Conv and Ent Optns	5,001,726	0.1699	1,248		1,248	127	1,375
Health Benefits Fund	244,906,820	8.3198	61,115		61,115	6,209	67,324
Long Term Disability	1,638,172	0.0557	409		409	42	451
<b>SubTotal</b>	<b>2,943,667,142</b>	<b>100.0000</b>	<b>734,575</b>		<b>734,575</b>	<b>70,254</b>	<b>804,829</b>

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
<b>TOTAL</b>	<b>2,943,667,142</b>	<b>100.0000</b>	<b>734,575</b>		<b>734,575</b>	<b>70,254</b>	<b>804,829</b>

Allocation Basis: Total FY 2007 expenditures including TIRZ

Allocation Source: SAP financial summaries

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

Receiving Department	Total	City Secretary
Citywide General Government	19,646	19,646
F&A Director's Office	332	332
F&A Administrative Services	621	621
3-1-1 Services	1,086	1,086
F&A Strategic Purchasing	890	890
F&A Grants/Asset Mgmt	449	449
F&A Audit/Operational	556	556
F&A Office of Budget	433	433
F&A Regulatory Services	530	530
IT - Director	382	382
IT - Admin & Applications	2,067	2,067
IT - Infrastructure	5,916	5,916
Affirmative Action	409	409
Mayor's Office	2,428	2,428
Human Resources Dept.	3,979	3,979
Legal Department	3,224	3,224
City Secretary	163	163
City Council	1,123	1,123
City Controller's Office	1,680	1,680
Municipal Court	4,617	4,617
Health Administration	2,967	2,967
Planning & Development	501	501
CIP Sal Rec PWE Adm	511	511
HPD - Police Records	925	925
HPD- Inspector General	601	601
General Services Department	54,229	54,229
Police	172,471	172,471
Fire	109,934	109,934
Municipal Court Judicial	1,260	1,260
PWE - All Other	22,792	22,792
Solid Waste Management	19,973	19,973
Housing and Community	16,129	16,129
Library	14,148	14,148
Parks & Recreation	22,647	22,647
Health & Human Services	27,125	27,125

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

Receiving Department	Total	City Secretary
F&A Ins. Mgmt.	2,767	2,767
F&A Executive Services	1,078	1,078
F&A-Other	17,503	17,503
Planning & Development	1,812	1,812
CIP S/R Planning	189	189
CIP Sal Rec RE	602	602
CIP S/R Engrg	1,969	1,969
CIP S/R Constr.	2,056	2,056
CIP S/R Eng/Const	91	91
CIP S/R GeoEnv.	251	251
CIP S/R Other	771	771
CIP S/R GSD	652	652
Prop & Cas Legal	2,607	2,607
PWE - Fleet Management	8,077	8,077
Wrkr Comp - HR	4,994	4,994
Wrkr Comp Legal	76	76
HEC	5,252	5,252
PWE-Sign Adm	651	651
PWE-Bldg Insp.	8,432	8,432
PWE - Stormwater Fund	8,231	8,231
CABLE TV (208)	500	500
PWE - Houston Transtar	437	437
TIRZ	4,760	4,760
Houston Airport System	58,996	58,996
PWE - Water & Sewer	86,181	86,181
Conv and Ent Optns	1,375	1,375
Health Benefits Fund	67,324	67,324
Long Term Disability	451	451
Direct Billed	0	0
<b>Total</b>	<b>804,829</b>	<b>804,829</b>



**SCHEDULE 20.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**CITY COUNCIL**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	4,083,883			4,083,883
Building Usage Charge	39,588		39,588	
Equipment Usage Charge	545		545	
Citywide General Government	2,361,804	132,075	2,493,879	
F&A Administrative Services	6,441	996	7,437	
3-1-1 Services	5,484	653	6,137	
F&A Strategic Purchasing	2,635	234	2,869	
F&A Grants/Asset Mgmt	1,012	43	1,055	
F&A Audit/Operational Services	6,152	901	7,053	
F&A Office of Budget Management	6,544	653	7,197	
F&A Regulatory Services	7,839	1,162	9,001	
IT - Admin & Applications	33,845	4,144	37,989	
IT - Infrastructure	41,022	2,841	43,863	
Affirmative Action	2,860	227	3,087	
Mayor's Office	13,188	6,333	19,521	
Human Resources Dept.	16,192	2,542	18,734	
Legal Department	402,086	147,646	549,732	
City Secretary	1,019	104	1,123	
City Council		9,756	9,756	
City Controller's Office		23,209	23,209	
Convention and Entertainment		144,646	144,646	
HPD- Inspector General		8,532	8,532	
General Services Department		200,490	200,490	
<b>Total Allocated Additions:</b>	<u>2,948,256</u>	<u>687,187</u>	<u>3,635,443</u>	<u>3,635,443</u>
<b>Total To Be Allocated:</b>	<u><u>7,032,139</u></u>	<u><u>687,187</u></u>		<u><u>7,719,326</u></u>



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

	Total	General & Admin	City Council
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,864,888	0	2,864,888
Fringe Benefits	929,562	0	929,562
<b>Other Expense &amp; Cost</b>			
Supplies	89,970	0	89,970
Contractual Svcs	83,461	0	83,461
Other	116,002	0	116,002
<b>Departmental Totals</b>			
Total Expenditures	4,083,883	0	4,083,883
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,083,883	0	4,083,883
<b>Allocation Step 1</b>			
Inbound- All Others	2,948,256	2,948,256	0
Reallocate Admin Costs		( 2,948,256)	2,948,256
1st Allocation	7,032,139	0	7,032,139
<b>Allocation Step 2</b>			
Inbound- All Others	687,187	687,187	0
Reallocate Admin Costs		( 687,187)	687,187
2nd Allocation	687,187	0	687,187
<b>Total For 10005500010000 City</b>			
Total Allocated	7,719,326	0	7,719,326



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6745	188,072		188,072		188,072
F&A Director's Office	1,330,663	0.0452	3,179		3,179		3,179
F&A Administrative Services	2,488,945	0.0846	5,946		5,946		5,946
3-1-1 Services	4,352,121	0.1478	10,397		10,397		10,397
F&A Strategic Purchasing	3,565,360	0.1211	8,517		8,517		8,517
F&A Grants/Asset Mgmt	1,800,824	0.0612	4,302		4,302		4,302
F&A Audit/Operational Services	2,228,823	0.0757	5,324		5,324		5,324
F&A Office of Budget Management	1,735,410	0.0590	4,146		4,146		4,146
F&A Regulatory Services	2,122,731	0.0721	5,071		5,071		5,071
IT - Director	1,532,401	0.0521	3,661		3,661		3,661
IT - Admin & Applications	8,282,608	0.2814	19,786		19,786		19,786
IT - Infrastructure	23,707,943	0.8054	56,636		56,636		56,636
Affirmative Action	1,640,730	0.0557	3,920		3,920		3,920
Mayor's Office	9,728,720	0.3305	23,241		23,241		23,241
Human Resources Dept.	15,946,743	0.5417	38,095		38,095		38,095
Legal Department	12,920,906	0.4389	30,867		30,867		30,867
City Secretary	652,568	0.0222	1,559		1,559		1,559
City Council	4,083,883	0.1387	9,756		9,756		9,756
City Controller's Office	6,111,896	0.2076	14,601		14,601	1,518	16,119
Municipal Court Administration	16,794,375	0.5705	40,120		40,120	4,171	44,291
Health Administration	10,790,043	0.3666	25,776		25,776	2,680	28,456
Planning & Development Admin	1,821,740	0.0619	4,352		4,352	452	4,804
CIP Sal Rec PWE Adm	1,859,257	0.0632	4,442		4,442	462	4,904
HPD - Police Records	3,364,440	0.1143	8,037		8,037	836	8,873
HPD- Inspector General	2,188,323	0.0743	5,228		5,228	544	5,772
General Services Department	197,266,980	6.7014	471,252		471,252	48,995	520,247
Police	627,385,319	21.3129	1,498,763		1,498,763	155,821	1,654,584
Fire	399,908,329	13.5854	955,343		955,343	99,324	1,054,667
Municipal Court Judicial	4,586,050	0.1558	10,956		10,956	1,139	12,095
PWE - All Other	82,909,598	2.8165	198,063		198,063	20,592	218,655
Solid Waste Management	72,657,542	2.4683	173,572		173,572	18,046	191,618
Housing and Community Devp.	58,670,562	1.9931	140,158		140,158	14,572	154,730



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7483	122,946		122,946	12,782	135,728
Parks & Recreation	82,383,267	2.7987	196,806		196,806	20,461	217,267
Health & Human Services	98,673,360	3.3521	235,721		235,721	24,507	260,228
F&A Ins. Mgmt.	10,066,241	0.3420	24,047		24,047	2,500	26,547
F&A Executive Services	3,921,981	0.1332	9,369		9,369	974	10,343
F&A-Other	63,673,323	2.1631	152,109		152,109	15,814	167,923
Planning & Development	6,592,356	0.2240	15,748		15,748	1,637	17,385
CIP S/R Planning	689,219	0.0234	1,647		1,647	171	1,818
CIP Sal Rec RE	2,189,232	0.0744	5,230		5,230	544	5,774
CIP S/R Engrg	7,160,424	0.2432	17,106		17,106	1,778	18,884
CIP S/R Constr.	7,477,895	0.2540	17,864		17,864	1,857	19,721
CIP S/R Eng/Const	334,327	0.0114	799		799	83	882
CIP S/R GeoEnv.	912,297	0.0310	2,179		2,179	227	2,406
CIP S/R Other	2,807,114	0.0954	6,706		6,706	697	7,403
CIP S/R GSD	2,373,621	0.0806	5,670		5,670	590	6,260
Prop & Cas Legal	9,484,009	0.3222	22,656		22,656	2,356	25,012
PWE - Fleet Management	29,382,010	0.9981	70,191		70,191	7,298	77,489
Wrkr Comp - HR	18,165,658	0.6171	43,396		43,396	4,512	47,908
Wrkr Comp Legal	276,639	0.0094	661		661	69	730
HEC	19,107,094	0.6491	45,645		45,645	4,746	50,391
PWE-Sign Adm	2,367,310	0.0804	5,655		5,655	588	6,243
PWE-Bldg Insp.	30,670,945	1.0419	73,270		73,270	7,618	80,888
PWE - Stormwater Fund	29,942,451	1.0172	71,530		71,530	7,437	78,967
CABLE TV (208)	1,820,758	0.0619	4,350		4,350	452	4,802
PWE - Houston Transtar	1,590,932	0.0540	3,801		3,801	395	4,196
TIRZ	17,317,239	0.5883	41,369		41,369	4,301	45,670
Houston Airport System (HAS)	214,611,000	7.2906	512,685		512,685	53,302	565,987
PWE - Water & Sewer System	313,501,051	10.6500	748,924		748,924	77,863	826,787
Conv and Ent Optns	5,001,726	0.1699	11,949		11,949	1,242	13,191
Health Benefits Fund	244,906,820	8.3198	585,059		585,059	60,827	645,886
Long Term Disability	1,638,172	0.0557	3,913		3,913	407	4,320
<b>SubTotal</b>	<b>2,943,667,142</b>	<b>100.0000</b>	<b>7,032,139</b>		<b>7,032,139</b>	<b>687,187</b>	<b>7,719,326</b>



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
<b>TOTAL</b>	<b>2,943,667,142</b>	<b>100.0000</b>	<b>7,032,139</b>		<b>7,032,139</b>	<b>687,187</b>	<b>7,719,326</b>

Allocation Basis: Total FY 2007 expenditures including TIRZ

Allocation Source: SAP financial summaries

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

Receiving Department	Total	City Council
Citywide General Government	188,072	188,072
F&A Director's Office	3,179	3,179
F&A Administrative Services	5,946	5,946
3-1-1 Services	10,397	10,397
F&A Strategic Purchasing	8,517	8,517
F&A Grants/Asset Mgmt	4,302	4,302
F&A Audit/Operational	5,324	5,324
F&A Office of Budget	4,146	4,146
F&A Regulatory Services	5,071	5,071
IT - Director	3,661	3,661
IT - Admin & Applications	19,786	19,786
IT - Infrastructure	56,636	56,636
Affirmative Action	3,920	3,920
Mayor's Office	23,241	23,241
Human Resources Dept.	38,095	38,095
Legal Department	30,867	30,867
City Secretary	1,559	1,559
City Council	9,756	9,756
City Controller's Office	16,119	16,119
Municipal Court	44,291	44,291
Health Administration	28,456	28,456
Planning & Development	4,804	4,804
CIP Sal Rec PWE Adm	4,904	4,904
HPD - Police Records	8,873	8,873
HPD- Inspector General	5,772	5,772
General Services Department	520,247	520,247
Police	1,654,584	1,654,584
Fire	1,054,667	1,054,667
Municipal Court Judicial	12,095	12,095
PWE - All Other	218,655	218,655
Solid Waste Management	191,618	191,618
Housing and Community	154,730	154,730
Library	135,728	135,728
Parks & Recreation	217,267	217,267
Health & Human Services	260,228	260,228



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

Receiving Department	Total	City Council
F&A Ins. Mgmt.	26,547	26,547
F&A Executive Services	10,343	10,343
F&A-Other	167,923	167,923
Planning & Development	17,385	17,385
CIP S/R Planning	1,818	1,818
CIP Sal Rec RE	5,774	5,774
CIP S/R Engrg	18,884	18,884
CIP S/R Constr.	19,721	19,721
CIP S/R Eng/Const	882	882
CIP S/R GeoEnv.	2,406	2,406
CIP S/R Other	7,403	7,403
CIP S/R GSD	6,260	6,260
Prop & Cas Legal	25,012	25,012
PWE - Fleet Management	77,489	77,489
Wrkr Comp - HR	47,908	47,908
Wrkr Comp Legal	730	730
HEC	50,391	50,391
PWE-Sign Adm	6,243	6,243
PWE-Bldg Insp.	80,888	80,888
PWE - Stormwater Fund	78,967	78,967
CABLE TV (208)	4,802	4,802
PWE - Houston Transtar	4,196	4,196
TIRZ	45,670	45,670
Houston Airport System	565,987	565,987
PWE - Water & Sewer	826,787	826,787
Conv and Ent Optns	13,191	13,191
Health Benefits Fund	645,886	645,886
Long Term Disability	4,320	4,320
Direct Billed	0	0
<b>Total</b>	<b>7,719,326</b>	<b>7,719,326</b>



**SCHEDULE 21.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
CONTROLLER'S OFFICE  
NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	6,124,916			6,124,916
Building Usage Charge	84,886		84,886	
Equipment Usage Charge	653		653	
Citywide General Government	378,998	21,273	400,271	
F&A Administrative Services	41,687	6,770	48,457	
3-1-1 Services	9,112	1,084	10,196	
F&A Strategic Purchasing	3,781	335	4,116	
F&A Grants/Asset Mgmt	1,114	49	1,163	
F&A Audit/Operational Services	9,117	1,336	10,453	
F&A Office of Budget Management	4,824	473	5,297	
F&A Regulatory Services	11,765	1,745	13,510	
IT - Admin & Applications	21,674	2,653	24,327	
IT - Infrastructure	26,269	1,819	28,088	
Affirmative Action	3,953	315	4,268	
Mayor's Office	14,273	6,854	21,127	
Human Resources Dept.	7,813	1,215	9,028	
Legal Department	96,855	35,565	132,420	
City Secretary	1,525	155	1,680	
City Council	14,601	1,518	16,119	
City Controller's Office		16,101	16,101	
Convention and Entertainment		18,464	18,464	
General Services Department		309,001	309,001	
<b>Total Allocated Additions:</b>	<u>732,900</u>	<u>426,725</u>	<u>1,159,625</u>	<u>1,159,625</u>
<b>Total To Be Allocated:</b>	<u><u>6,857,816</u></u>	<u><u>426,725</u></u>		<u><u>7,284,541</u></u>

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

	Total	General & Admin	Financial Svcs	Treasury
<b>Wages &amp; Benefits</b>				
Salaries & Wages	3,967,641	659,819	2,801,551	506,271
Fringe Benefits	1,311,056	199,412	967,035	144,609
<b>Other Expense &amp; Cost</b>				
Supplies	100,561	56,817	41,954	1,790
Contractual Svcs	548,567	43,309	433,940	71,318
Other	197,091	124,482	35,319	37,290
<b>Departmental Totals</b>				
Total Expenditures	6,124,916	1,083,839	4,279,799	761,278
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	6,124,916	1,083,839	4,279,799	761,278
<b>Allocation Step 1</b>				
Inbound- All Others	732,900	732,900	0	0
Reallocate Admin Costs		( 1,816,739)	1,542,384	274,355
1st Allocation	6,857,816	0	5,822,183	1,035,633
<b>Allocation Step 2</b>				
Inbound- All Others	426,725	426,725	0	0
Reallocate Admin Costs		( 426,725)	362,283	64,442
2nd Allocation	426,725	0	362,283	64,442
<b>Total For 10006000010000 City</b>				
Total Allocated	7,284,541	0	6,184,466	1,100,075



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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	959,537		959,537		959,537
F&A Director's Office	36,542	1.1931	69,463		69,463		69,463
F&A Administrative Services	4,219	0.1377	8,020		8,020		8,020
3-1-1 Services	1,287	0.0420	2,446		2,446		2,446
F&A Strategic Purchasing	1,099	0.0359	2,089		2,089		2,089
F&A Grants/Asset Mgmt	538	0.0176	1,023		1,023		1,023
F&A Audit/Operational Services	20,621	0.6733	39,199		39,199		39,199
F&A Office of Budget Management	888	0.0290	1,688		1,688		1,688
F&A Regulatory Services	8,789	0.2870	16,707		16,707		16,707
IT - Director	12,093	0.3948	22,988		22,988		22,988
IT - Admin & Applications	7,928	0.2588	15,070		15,070		15,070
IT - Infrastructure	29,302	0.9567	55,701		55,701		55,701
Affirmative Action	1,807	0.0590	3,435		3,435		3,435
Mayor's Office	19,850	0.6481	37,733		37,733		37,733
Human Resources Dept.	61,448	2.0063	116,808		116,808		116,808
Legal Department	15,608	0.5096	29,670		29,670		29,670
City Secretary	1,205	0.0393	2,291		2,291		2,291
City Council	11,449	0.3738	21,764		21,764		21,764
City Controller's Office	7,332	0.2394	13,938		13,938		13,938
Municipal Court Administration	63,760	2.0817	121,203		121,203	9,974	131,177
Health Administration	68,634	2.2409	130,468		130,468	10,736	141,204
Planning & Development Admin	1,670	0.0545	3,175		3,175	261	3,436
PWE - Director	286,385	9.3504	544,395		544,395	44,797	589,192
CIP Sal Rec PWE Adm	19,610	0.6403	37,277		37,277	3,067	40,344
HPD - Police Records	1,450	0.0473	2,756		2,756	227	2,983
HPD- Inspector General	1,730	0.0565	3,289		3,289	271	3,560
General Services Department	31,242	1.0200	59,389		59,389	4,887	64,276
Police	277,832	9.0711	528,136		528,136	43,459	571,595
Fire	392,326	12.8093	745,780		745,780	61,367	807,147
Municipal Court Judicial	4,098	0.1338	7,790		7,790	641	8,431
Solid Waste Management	64,507	2.1061	122,623		122,623	10,090	132,713
Housing and Community Devp.	40,520	1.3230	77,025		77,025	6,338	83,363

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	104,165		104,165	8,572	112,737
Parks & Recreation	137,441	4.4874	261,264		261,264	21,499	282,763
Health & Human Services	128,087	4.1820	243,483		243,483	20,036	263,519
F&A Ins. Mgmt.	1,252	0.0409	2,380		2,380	196	2,576
F&A-Other	8,826	0.2882	16,777		16,777	1,381	18,158
Planning & Development	12,943	0.4226	24,604		24,604	2,025	26,629
CIP S/R Planning	78	0.0025	148		148	12	160
CIP Sal Rec RE	99	0.0032	188		188	15	203
CIP S/R Engrg	24,210	0.7904	46,021		46,021	3,787	49,808
CIP S/R Constr.	16,071	0.5247	30,550		30,550	2,514	33,064
CIP S/R Eng/Const	555	0.0181	1,055		1,055	87	1,142
CIP S/R GeoEnv.	3,363	0.1098	6,393		6,393	526	6,919
CIP S/R Other	467	0.0152	888		888	73	961
CIP S/R GSD	4,321	0.1411	8,214		8,214	676	8,890
Prop & Cas Legal	3,468	0.1132	6,592		6,592	542	7,134
PWE - Fleet Management	24,888	0.8126	47,310		47,310	3,893	51,203
Wrkr Comp - HR	34,910	1.1398	66,361		66,361	5,461	71,822
Wrkr Comp Legal	498	0.0163	947		947	78	1,025
HEC	10,974	0.3583	20,861		20,861	1,717	22,578
PWE-Sign Adm	4,582	0.1496	8,710		8,710	717	9,427
PWE-Bldg Insp.	30,016	0.9800	57,058		57,058	4,695	61,753
PWE - Stormwater Fund	21,139	0.6902	40,184		40,184	3,307	43,491
PWE - Houston Transtar	3,565	0.1164	6,777		6,777	558	7,335
Houston Airport System (HAS)	186,220	6.0800	353,989		353,989	29,129	383,118
PWE - Water & Sewer System	206,439	6.7402	392,424		392,424	32,292	424,716
Conv and Ent Optns	35,613	1.1628	67,697		67,697	5,571	73,268
Health Benefits Fund	107,457	3.5084	204,267		204,267	16,809	221,076
<b>SubTotal</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>5,822,183</b>		<b>5,822,183</b>	<b>362,283</b>	<b>6,184,466</b>
<b>TOTAL</b>	<b>3,062,825</b>	<b>100.0000</b>	<b>5,822,183</b>		<b>5,822,183</b>	<b>362,283</b>	<b>6,184,466</b>



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

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

Allocation Source: Information Technology

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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6903	27,862		27,862		27,862
F&A Director's Office	1,330,663	0.0455	471		471		471
F&A Administrative Services	2,488,945	0.0851	881		881		881
3-1-1 Services	4,352,121	0.1487	1,540		1,540		1,540
F&A Strategic Purchasing	3,565,360	0.1218	1,262		1,262		1,262
F&A Grants/Asset Mgmt	1,800,824	0.0615	637		637		637
F&A Audit/Operational Services	2,228,823	0.0762	789		789		789
F&A Office of Budget Management	1,735,410	0.0593	614		614		614
F&A Regulatory Services	2,122,731	0.0725	751		751		751
IT - Director	1,532,401	0.0524	542		542		542
IT - Admin & Applications	8,282,608	0.2830	2,931		2,931		2,931
IT - Infrastructure	23,707,943	0.8102	8,390		8,390		8,390
Affirmative Action	1,640,730	0.0561	581		581		581
Mayor's Office	9,728,720	0.3325	3,443		3,443		3,443
Human Resources Dept.	15,946,743	0.5449	5,644		5,644		5,644
Legal Department	12,920,906	0.4415	4,573		4,573		4,573
City Secretary	652,568	0.0223	231		231		231
City Council	4,083,883	0.1396	1,445		1,445		1,445
City Controller's Office	6,111,896	0.2089	2,163		2,163		2,163
Municipal Court Administration	16,794,375	0.5739	5,944		5,944	394	6,338
Health Administration	10,790,043	0.3687	3,819		3,819	253	4,072
Planning & Development Admin	1,821,740	0.0623	645		645	43	688
CIP Sal Rec PWE Adm	1,859,257	0.0635	658		658	44	702
HPD - Police Records	3,364,440	0.1150	1,191		1,191	79	1,270
HPD- Inspector General	2,188,323	0.0748	774		774	51	825
General Services Department	197,266,980	6.7411	69,813		69,813	4,634	74,447
Police	627,385,319	21.4389	222,032		222,032	14,739	236,771
Fire	399,908,329	13.6658	141,527		141,527	9,394	150,921
Municipal Court Judicial	4,586,050	0.1567	1,623		1,623	108	1,731
PWE - All Other	82,909,598	2.8332	29,342		29,342	1,948	31,290
Solid Waste Management	72,657,542	2.4829	25,713		25,713	1,707	27,420
Housing and Community Devp.	58,670,562	2.0049	20,763		20,763	1,378	22,141



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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	51,465,388	1.7587	18,214		18,214	1,209	19,423
Parks & Recreation	82,383,267	2.8152	29,155		29,155	1,935	31,090
Health & Human Services	98,673,360	3.3719	34,920		34,920	2,318	37,238
F&A Ins. Mgmt.	10,066,241	0.3440	3,562		3,562	236	3,798
F&A Executive Services	3,921,981	0.1340	1,388		1,388	92	1,480
F&A-Other	63,673,323	2.1759	22,534		22,534	1,496	24,030
Planning & Development	6,592,356	0.2253	2,333		2,333	155	2,488
CIP S/R Planning	689,219	0.0236	244		244	16	260
CIP Sal Rec RE	2,189,232	0.0748	775		775	51	826
CIP S/R Engrg	7,160,424	0.2447	2,534		2,534	168	2,702
CIP S/R Constr.	7,477,895	0.2555	2,646		2,646	176	2,822
CIP S/R Eng/Const	334,327	0.0114	118		118	8	126
CIP S/R GeoEnv.	912,297	0.0312	323		323	21	344
CIP S/R Other	2,807,114	0.0959	993		993	66	1,059
CIP S/R GSD	2,373,621	0.0811	840		840	56	896
Prop & Cas Legal	9,484,009	0.3241	3,356		3,356	223	3,579
PWE - Fleet Management	29,382,010	1.0041	10,398		10,398	690	11,088
Wrkr Comp - HR	18,165,658	0.6208	6,429		6,429	427	6,856
Wrkr Comp Legal	276,639	0.0095	98		98	6	104
HEC	19,107,094	0.6529	6,762		6,762	449	7,211
PWE-Sign Adm	2,367,310	0.0809	838		838	56	894
PWE-Bldg Insp.	30,670,945	1.0481	10,854		10,854	720	11,574
PWE - Stormwater Fund	29,942,451	1.0232	10,597		10,597	703	11,300
CABLE TV (208)	1,820,758	0.0622	644		644	43	687
PWE - Houston Transtar	1,590,932	0.0544	563		563	37	600
Houston Airport System (HAS)	214,611,000	7.3337	75,951		75,951	5,041	80,992
PWE - Water & Sewer System	313,501,051	10.7130	110,948		110,948	7,364	118,312
Conv and Ent Optns	5,001,726	0.1709	1,770		1,770	117	1,887
Health Benefits Fund	244,906,820	8.3690	86,672		86,672	5,753	92,425
Long Term Disability	1,638,172	0.0560	580		580	38	618
<b>SubTotal</b>	<b>2,926,349,903</b>	<b>100.0000</b>	<b>1,035,633</b>		<b>1,035,633</b>	<b>64,442</b>	<b>1,100,075</b>
<b>TOTAL</b>	<b>2,926,349,903</b>	<b>100.0000</b>	<b>1,035,633</b>		<b>1,035,633</b>	<b>64,442</b>	<b>1,100,075</b>



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

Allocation Basis: Total FY 2007 actual expenditures

Allocation Source: Financial summaries - Regina Dickson



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs	Treasury
Citywide General Government	987,399	959,537	27,862
F&A Director's Office	69,934	69,463	471
F&A Administrative Services	8,901	8,020	881
3-1-1 Services	3,986	2,446	1,540
F&A Strategic Purchasing	3,351	2,089	1,262
F&A Grants/Asset Mgmt	1,660	1,023	637
F&A Audit/Operational	39,988	39,199	789
F&A Office of Budget	2,302	1,688	614
F&A Regulatory Services	17,458	16,707	751
IT - Director	23,530	22,988	542
IT - Admin & Applications	18,001	15,070	2,931
IT - Infrastructure	64,091	55,701	8,390
Affirmative Action	4,016	3,435	581
Mayor's Office	41,176	37,733	3,443
Human Resources Dept.	122,452	116,808	5,644
Legal Department	34,243	29,670	4,573
City Secretary	2,522	2,291	231
City Council	23,209	21,764	1,445
City Controller's Office	16,101	13,938	2,163
Municipal Court	137,515	131,177	6,338
Health Administration	145,276	141,204	4,072
Planning & Development	4,124	3,436	688
PWE - Director	589,192	589,192	0
CIP Sal Rec PWE Adm	41,046	40,344	702
HPD - Police Records	4,253	2,983	1,270
HPD- Inspector General	4,385	3,560	825
General Services Department	138,723	64,276	74,447
Police	808,366	571,595	236,771
Fire	958,068	807,147	150,921
Municipal Court Judicial	10,162	8,431	1,731
PWE - All Other	31,290	0	31,290
Solid Waste Management	160,133	132,713	27,420
Housing and Community	105,504	83,363	22,141
Library	132,160	112,737	19,423
Parks & Recreation	313,853	282,763	31,090

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

Receiving Department	Total	Financial Svcs	Treasury
Health & Human Services	300,757	263,519	37,238
F&A Ins. Mgmt.	6,374	2,576	3,798
F&A Executive Services	1,480	0	1,480
F&A-Other	42,188	18,158	24,030
Planning & Development	29,117	26,629	2,488
CIP S/R Planning	420	160	260
CIP Sal Rec RE	1,029	203	826
CIP S/R Engrg	52,510	49,808	2,702
CIP S/R Constr.	35,886	33,064	2,822
CIP S/R Eng/Const	1,268	1,142	126
CIP S/R GeoEnv.	7,263	6,919	344
CIP S/R Other	2,020	961	1,059
CIP S/R GSD	9,786	8,890	896
Prop & Cas Legal	10,713	7,134	3,579
PWE - Fleet Management	62,291	51,203	11,088
Wrkr Comp - HR	78,678	71,822	6,856
Wrkr Comp Legal	1,129	1,025	104
HEC	29,789	22,578	7,211
PWE-Sign Adm	10,321	9,427	894
PWE-Bldg Insp.	73,327	61,753	11,574
PWE - Stormwater Fund	54,791	43,491	11,300
CABLE TV (208)	687	0	687
PWE - Houston Transtar	7,935	7,335	600
Houston Airport System	464,110	383,118	80,992
PWE - Water & Sewer	543,028	424,716	118,312
Conv and Ent Optns	75,155	73,268	1,887
Health Benefits Fund	313,501	221,076	92,425
Long Term Disability	618	0	618
Direct Billed	0	0	0
<b>Total</b>	<b>7,284,541</b>	<b>6,184,466</b>	<b>1,100,075</b>

**SCHEDULE 22.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**MUNICIPAL COURTS - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated

For Department Municipal Court Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	14,165,199			14,165,199
Capital Outlay	298			
Total Deductions:	<u>298</u>			298
Building Usage Charge	153,415		153,415	
Equipment Usage Charge	4,740		4,740	
Citywide General Government	896,426	50,359	946,785	
F&A Administrative Services	22,822	3,466	26,288	
3-1-1 Services	2,993,885	356,267	3,350,152	
F&A Strategic Purchasing	58,587	5,546	64,133	
F&A Grants/Asset Mgmt	3,515	153	3,668	
F&A Audit/Operational Services	21,269	3,115	24,384	
F&A Office of Budget Management	35,368	3,543	38,911	
F&A Regulatory Services	27,246	4,040	31,286	
IT - Admin & Applications	32,305	4,333	36,638	
IT - Infrastructure	118,116	8,876	126,992	
Affirmative Action	12,150	964	13,114	
Mayor's Office	60,752	29,174	89,926	
Human Resources Dept.	48,610	7,591	56,201	
Legal Department	149,473	54,886	204,359	
City Secretary	4,191	426	4,617	
City Council	40,120	4,171	44,291	
City Controller's Office	127,147	10,368	137,515	
HPD- Inspector General		34,128	34,128	
General Services Department		306,491	306,491	
Total Allocated Additions:	<u>4,810,137</u>	<u>887,897</u>	<u>5,698,034</u>	5,698,034
Total To Be Allocated:	<u><u>18,975,634</u></u>	<u><u>887,897</u></u>		<u><u>19,863,531</u></u>



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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	8,854,736	0	8,854,736
Fringe Benefits	3,720,820	0	3,720,820
<b>Other Expense &amp; Cost</b>			
Supplies	251,286	0	251,286
Contractual svcs	1,312,445	0	1,312,445
Small equipment	14,384	0	14,384
Principal retirement	11,826	0	11,826
*Capital Outlay	( 298)	( 298)	0
<b>Departmental Totals</b>			
Total Expenditures	14,165,199	( 298)	14,165,497
<b>Deductions</b>			
Total Deductions	298	298	0
<b>Functional Cost</b>			
Functional Cost	14,165,497	0	14,165,497
<b>Allocation Step 1</b>			
Inbound- All Others	4,810,137	4,810,137	0
Reallocate Admin Costs		( 4,810,137)	4,810,137
1st Allocation	18,975,634	0	18,975,634
<b>Allocation Step 2</b>			
Inbound- All Others	887,897	887,897	0
Reallocate Admin Costs		( 887,897)	887,897
2nd Allocation	887,897	0	887,897
<b>Total For 10001600010000</b>			
Total Allocated	19,863,531	0	19,863,531



City Of Houston, Texas

Full Cost Allocation Plan

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court Judicial	100	100.0000	18,975,634		18,975,634	887,897	19,863,531
SubTotal	100	100.0000	18,975,634		18,975,634	887,897	19,863,531
TOTAL	100	100.0000	18,975,634		18,975,634	887,897	19,863,531

Allocation Basis: Direct allocation to Municipal Courts Judicial

Allocation Source: N/A

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

Receiving Department	Total	Services
Municipal Court Judicial	19,863,531	19,863,531
Direct Billed	0	0
<b>Total</b>	<b>19,863,531</b>	<b>19,863,531</b>

**SCHEDULE 23.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	10,808,702			10,808,702
Capital Outlay	( 18,658)			
<b>Total Deductions:</b>	<u>( 18,658)</u>			<u>( 18,658)</u>
Equipment Usage Charge	336,525		336,525	
Citywide General Government	2,415,744	135,236	2,550,980	
F&A Administrative Services	45,104	7,260	52,364	
3-1-1 Services	107,003	12,733	119,736	
F&A Strategic Purchasing	204,424	19,353	223,777	
F&A Grants/Asset Mgmt	62,753	2,659	65,412	
F&A Audit/Operational Services	33,458	4,768	38,226	
F&A Office of Budget Management	36,751	3,701	40,452	
F&A Regulatory Services	20,773	3,080	23,853	
IT - Admin & Applications	202,889	24,840	227,729	
IT - Infrastructure	245,911	17,026	262,937	
Affirmative Action	7,251	576	7,827	
Mayor's Office	29,746	14,285	44,031	
Human Resources Dept.	123,206	19,388	142,594	
Legal Department	502,898	184,704	687,602	
City Secretary	2,693	274	2,967	
City Council	25,776	2,680	28,456	
City Controller's Office	134,287	10,989	145,276	
Convention and Entertainment		15,494	15,494	
HPD- Inspector General		93,852	93,852	
General Services Department		7,736,760	7,736,760	
<b>Total Allocated Additions:</b>	<u>4,537,192</u>	<u>8,309,658</u>	<u>12,846,850</u>	<u>12,846,850</u>
<b>Total To Be Allocated:</b>	<u><u>15,327,236</u></u>	<u><u>8,309,658</u></u>		<u><u>23,636,894</u></u>



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

	Total	General & Admin	Dept. Admin.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	4,872,745	0	4,872,745
Fringe Benefits	2,141,996	0	2,141,996
<b>Other Expense &amp; Cost</b>			
Supplies	515,548	0	515,548
Contractual Services	1,255,590	0	1,255,590
Other	2,004,165	0	2,004,165
*Capital Outlay	18,658	18,658	0
<b>Departmental Totals</b>			
Total Expenditures	10,808,702	18,658	10,790,044
<b>Deductions</b>			
Total Deductions	( 18,658)	( 18,658)	0
Functional Cost	10,790,044	0	10,790,044
<b>Allocation, Step 1</b>			
Inbound- All Others	4,537,192	4,537,192	0
Reallocate Admin Costs		( 4,537,192)	4,537,192
1st Allocation	15,327,236	0	15,327,236
<b>Allocation Step 2</b>			
Inbound- All Others	8,309,658	8,309,658	0
Reallocate Admin Costs		( 8,309,658)	8,309,658
2nd Allocation	8,309,658	0	8,309,658
<b>Total For 10003800010000</b>			
Total Allocated	23,636,894	0	23,636,894



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

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	100	100.0000	15,327,236		15,327,236	8,309,658	23,636,894
SubTotal	100	100.0000	15,327,236		15,327,236	8,309,658	23,636,894
TOTAL	100	100.0000	15,327,236		15,327,236	8,309,658	23,636,894

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A

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

Receiving Department	Total	Dept. Admin.
Health & Human Services	23,636,894	23,636,894
Direct Billed	0	0
<b>Total</b>	<b>23,636,894</b>	<b>23,636,894</b>

**SCHEDULE 24.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**PLANNING AND DEVELOPMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	7,544,024			7,544,024
Equipment Usage Charge	2,807		2,807	
Citywide General Government	68,046	3,828	71,874	
F&A Administrative Services	1,586	241	1,827	
3-1-1 Services	15,958	1,899	17,857	
F&A Strategic Purchasing	57,097	5,414	62,511	
F&A Grants/Asset Mgmt	1,479	63	1,542	
F&A Audit/Operational Services	3,035	442	3,477	
F&A Office of Budget Management	1,177	114	1,291	
F&A Regulatory Services	3,492	518	4,010	
IT - Admin & Applications	846	114	960	
IT - Infrastructure	5,943	412	6,355	
Affirmative Action	1,177	94	1,271	
Mayor's Office	4,222	2,027	6,249	
Human Resources Dept.	12,514	1,969	14,483	
Legal Department	1,074,159	394,431	1,468,590	
City Secretary	455	46	501	
City Council	4,352	452	4,804	
City Controller's Office	3,820	304	4,124	
Convention and Entertainment		32,047	32,047	
HPD- Inspector General		8,532	8,532	
<b>Total Allocated Additions:</b>	1,262,165	452,947	1,715,112	1,715,112
<b>Total To Be Allocated:</b>	8,806,189	452,947		9,259,136

City Of Houston, Texas

Full Cost Allocation Plan

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

	Total	General & Admin	Dept Admin	Operations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	4,845,644	0	1,168,034	3,677,610
Fringe Benefits	1,888,060	0	426,960	1,461,100
<b>Other Expense &amp; Cost</b>				
Supplies	119,121	0	48,759	70,362
Contractual Svcs	426,435	0	25,668	400,767
Other	264,764	0	152,319	112,445
<b>Departmental Totals</b>				
Total Expenditures	7,544,024	0	1,821,740	5,722,284
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	7,544,024	0	1,821,740	5,722,284
<b>Allocation Step 1</b>				
Inbound- All Others	1,262,165	1,262,165	0	0
Reallocate Admin Costs		( 1,262,165)	304,789	957,376
Unallocated Costs	( 6,679,660)	0	0	( 6,679,660)
1st Allocation	2,126,529	0	2,126,529	0
<b>Allocation Step 2</b>				
Inbound- All Others	452,947	452,947	0	0
Reallocate Admin Costs		( 452,947)	109,378	343,569
Unallocated Costs	( 343,569)	0	0	( 343,569)
2nd Allocation	109,378	0	109,378	0
<b>Total For 10007000010000</b>				
Total Allocated	2,235,907	0	2,235,907	0



City Of Houston, Texas

Full 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	2,126,529		2,126,529	109,378	2,235,907
SubTotal	100	100.0000	2,126,529		2,126,529	109,378	2,235,907
TOTAL	100	100.0000	2,126,529		2,126,529	109,378	2,235,907

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A

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

Receiving Department	Total	Dept Admin
Planning & Development	2,235,907	2,235,907
Direct Billed	0	0
<b>Total</b>	<b>2,235,907</b>	<b>2,235,907</b>

**SCHEDULE 25.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
PUBLIC WORKS & ENGINEERING - DIRECTOR  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Citywide General Government	26,021	1,741	27,762	
F&A Administrative Services	103,822	17,026	120,848	
3-1-1 Services	1,033,114	122,939	1,156,053	
F&A Strategic Purchasing	676,920	64,231	741,151	
F&A Office of Budget Management	145,194	14,748	159,942	
IT - Admin & Applications	145,102	19,459	164,561	
IT - Infrastructure	1,019,026	70,575	1,089,601	
Human Resources Dept.	469,551	73,671	543,222	
Legal Department	1,015,381	372,847	1,388,228	
City Controller's Office	544,395	44,797	589,192	
Convention and Entertainment		16,126	16,126	
HPD - Police Records		353,594	353,594	
HPD- Inspector General		563,113	563,113	
Total Allocated Additions:	<u>5,178,526</u>	<u>1,734,867</u>	<u>6,913,393</u>	<u>6,913,393</u>
Total To Be Allocated:	<u><u>5,178,526</u></u>	<u><u>1,734,867</u></u>		<u><u>6,913,393</u></u>



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

	Total	General & Admin	Adm - Exp.	Adm - FTE	GF - Exp.
<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
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- 10006500020000 F&A Strategic	676,920	0	676,920	0	0
Inbound- 10008000010000 Human	469,551	0	0	469,551	0
Inbound- All Others	4,032,055	0	2,016,027	2,016,028	0
1st Allocation	5,178,526	0	2,692,947	2,485,579	0
<b>Allocation Step 2</b>					
Inbound- 10006500020000 F&A Strategic	64,231	0	64,231	0	0
Inbound- 10008000010000 Human	73,671	0	0	73,671	0
Inbound- 86004200010000 Convention and	16,126	0	0	16,126	0
Inbound- All Others	1,580,839	0	790,419	790,420	0
2nd Allocation	1,734,867	0	854,650	880,217	0
<b>Total For 10002000010001 PWE</b>					
Total Allocated	6,913,393	0	3,547,597	3,365,796	0



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

Activity - Adm - Exp.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	1,859,257	0.3542	9,539		9,539	3,027	12,566
PWE - All Other	88,231,742	16.8099	452,683		452,683	143,666	596,349
CIP S/R Planning	689,219	0.1313	3,536		3,536	1,122	4,658
CIP Sal Rec RE	2,189,232	0.4171	11,232		11,232	3,565	14,797
CIP S/R Engrg	7,160,424	1.3642	36,737		36,737	11,659	48,396
CIP S/R Constr.	7,487,529	1.4265	38,416		38,416	12,192	50,608
CIP S/R Eng/Const	334,327	0.0637	1,715		1,715	544	2,259
CIP S/R GeoEnv.	912,297	0.1738	4,681		4,681	1,485	6,166
CIP S/R GSD	2,373,621	0.4522	12,178		12,178	3,865	16,043
PWE - Fleet Management	29,405,922	5.6024	150,870		150,870	47,881	198,751
PWE-Sign Adm	2,780,860	0.5298	14,268		14,268	4,528	18,796
PWE-Bldg Insp.	32,021,805	6.1008	164,291		164,291	52,141	216,432
PWE - Stormwater Fund	33,862,657	6.4515	173,736		173,736	55,138	228,874
PWE - Houston Transtar	1,652,343	0.3148	8,478		8,478	2,690	11,168
PWE - Water & Sewer System	313,917,226	59.8078	1,610,587	-2,851,310	-1,240,723	511,147	-729,576
SubTotal	524,878,461	100.0000	2,692,947	-2,851,310	-158,363	854,650	696,287
Direct Billed				2,851,310	2,851,310		2,851,310
<b>TOTAL</b>	<b>524,878,461</b>	<b>100.0000</b>	<b>2,692,947</b>		<b>2,692,947</b>	<b>854,650</b>	<b>3,547,597</b>

Allocation Basis: PWE Department's FY 2007 operating expenditures

Allocation Source: Financial summary reports

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

Activity - Adm - FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	15	0.3763	9,354		9,354	3,313	12,667
PWE - All Other	845	20.4067	507,226		507,226	179,624	686,850
CIP S/R Planning	7	0.1761	4,377		4,377	1,550	5,927
CIP Sal Rec RE	25	0.6200	15,410		15,410	5,457	20,867
CIP S/R Engrg	87	2.1036	52,288		52,288	18,517	70,805
CIP S/R Constr.	106	2.5620	63,681		63,681	22,551	86,232
CIP S/R Eng/Const	2	0.0675	1,679		1,679	595	2,274
CIP S/R GeoEnv.	10	0.2557	6,356		6,356	2,251	8,607
CIP S/R GSD	39	0.9457	23,505		23,505	8,324	31,829
PWE - Fleet Management	149	3.5993	89,465		89,465	31,682	121,147
PWE-Sign Adm	35	0.8588	21,347		21,347	7,560	28,907
PWE-Bldg Insp.	388	9.3747	233,016		233,016	82,518	315,534
PWE - Stormwater Fund	423	10.2166	253,943		253,943	89,929	343,872
PWE - Houston Transtar	6	0.1472	3,658		3,658	1,295	4,953
PWE - Water & Sewer System	2,001	48.2898	1,200,274	-2,851,310	-1,651,036	425,051	-1,225,985
SubTotal	4,145	100.0000	2,485,579	-2,851,310	-365,731	880,217	514,486
Direct Billed				2,851,310	2,851,310		2,851,310
TOTAL	4,145	100.0000	2,485,579		2,485,579	880,217	3,365,796

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

Allocation Source: PWE

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

Activity - GF - Exp.

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

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

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

Receiving Department	Total	Adm - Exp.	Adm - FTE	GF - Exp.
CIP Sal Rec PWE Adm	25,233	12,566	12,667	0
PWE - All Other	1,283,199	596,349	686,850	0
CIP S/R Planning	10,585	4,658	5,927	0
CIP Sal Rec RE	35,664	14,797	20,867	0
CIP S/R Engrg	119,201	48,396	70,805	0
CIP S/R Constr.	136,840	50,608	86,232	0
CIP S/R Eng/Const	4,533	2,259	2,274	0
CIP S/R GeoEnv.	14,773	6,166	8,607	0
CIP S/R GSD	47,872	16,043	31,829	0
PWE - Fleet Management	319,898	198,751	121,147	0
PWE-Sign Adm	47,703	18,796	28,907	0
PWE-Bldg Insp.	531,966	216,432	315,534	0
PWE - Stormwater Fund	572,746	228,874	343,872	0
PWE - Houston Transtar	16,121	11,168	4,953	0
PWE - Water & Sewer	( 1,955,561)	( 729,576)	( 1,225,985)	0
Direct Billed	5,702,620	2,851,310	2,851,310	0
<b>Total</b>	<b>6,913,393</b>	<b>3,547,597</b>	<b>3,365,796</b>	<b>0</b>

**SCHEDULE 26.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**CIP SALARY RECOVERY – PWE ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

The CIP Salary Recovery Fund was established to account for consulting-type services performed by City employees related to Capital Improvement Projects. The administration of the Public Works and Engineering Department provides support services to the engineering and construction divisions which implement the City's Capital Improvement Plan (CIP) by providing engineering and construction management services. Divisional costs are not funded within the General Fund. Therefore, the direct departmental administrative costs have not been included in the plan for allocation. Only the indirect costs attributable to activities have been allocated based on the number of full time equivalent positions in the departments benefiting from the division's services.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Citywide General Government	1,782	119	1,901	
F&A Administrative Services	1,135	172	1,307	
F&A Strategic Purchasing	687	61	748	
F&A Grants/Asset Mgmt	277	12	289	
F&A Office of Budget Management	10,279	1,039	11,318	
IT - Admin & Applications	9,935	1,332	11,267	
IT - Infrastructure	69,778	4,832	74,610	
Affirmative Action	1,124	89	1,213	
Mayor's Office	3,021	1,451	4,472	
Human Resources Dept.	1,009	156	1,165	
Legal Department	261,855	96,153	358,008	
City Secretary	464	47	511	
City Council	4,442	462	4,904	
City Controller's Office	37,935	3,111	41,046	
PWE - Director	18,893	6,340	25,233	
CIP Sal Rec PWE Adm		25,814	25,814	
<b>Total Allocated Additions:</b>	<b>422,616</b>	<b>141,190</b>	<b>563,806</b>	<b>563,806</b>
<b>Total To Be Allocated:</b>	<b>422,616</b>	<b>141,190</b>		<b>563,806</b>



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

	Total	General & Admin	Admin. Svcs.
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	422,616	0	422,616
1st Allocation	422,616	0	422,616
<b>Allocation Step 2</b>			
Inbound- All Others	141,190	0	141,190
2nd Allocation	141,190	0	141,190
<b>Total For 10012000070001 CIP</b>			
Total Allocated	563,806	0	563,806



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

Activity - Admin. Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	15	6.1081	25,814		25,814		25,814
CIP S/R Planning	7	2.8583	12,079		12,079	4,298	16,377
CIP Sal Rec RE	25	10.0626	42,526		42,526	15,132	57,658
CIP S/R Engrg	87	34.1425	144,292		144,292	51,342	195,634
CIP S/R Constr.	106	41.5818	175,732		175,732	62,528	238,260
CIP S/R Eng/Const	2	1.0963	4,633		4,633	1,649	6,282
CIP S/R GeoEnv.	10	4.1504	17,540		17,540	6,241	23,781
<b>SubTotal</b>	<b>255</b>	<b>100.0000</b>	<b>422,616</b>		<b>422,616</b>	<b>141,190</b>	<b>563,806</b>
<b>TOTAL</b>	<b>255</b>	<b>100.0000</b>	<b>422,616</b>		<b>422,616</b>	<b>141,190</b>	<b>563,806</b>

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

Allocation Source: Human Resources

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

Receiving Department	Total	Admin. Svcs.
CIP Sal Rec PWE Adm	25,814	25,814
CIP S/R Planning	16,377	16,377
CIP Sal Rec RE	57,658	57,658
CIP S/R Engrg	195,634	195,634
CIP S/R Constr.	238,260	238,260
CIP S/R Eng/Const	6,282	6,282
CIP S/R GeoEnv.	23,781	23,781
Direct Billed	0	0
<b>Total</b>	<b>563,806</b>	<b>563,806</b>



**SCHEDULE 27.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
CONVENTION / ENTERTAINMENT FACILITIES - RENTAL  
NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**

**Full Cost Allocation Plan**

**Schedule .2 - Costs To Be Allocated  
For Department Convention and Entertainment**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Citywide General Government	2,526	141	2,667	
F&A Administrative Services	9,407	1,428	10,835	
Affirmative Action	1,498	117	1,615	
Mayor's Office	25,040	12,025	37,065	
Human Resources Dept.	8,367	1,289	9,656	
Legal Department	300,548	110,361	410,909	
<b>Total Allocated Additions:</b>	<u>347,386</u>	<u>125,361</u>	<u>472,747</u>	<u>472,747</u>
Facility rental	374,217			
<b>Total Departmental Cost Adjustments:</b>	<u>374,217</u>			<u>374,217</u>
<b>Total To Be Allocated:</b>	<u><u>721,603</u></u>	<u><u>125,361</u></u>		<u><u>846,964</u></u>

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

	Total	General & Admin	Rental Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Facility rental	374,217	0	374,217
Functional Cost	374,217	0	374,217
<b>Allocation Step 1</b>			
Inbound- All Others	347,386	347,386	0
Reallocate Admin Costs		( 347,386)	347,386
1st Allocation	721,603	0	721,603
<b>Allocation Step 2</b>			
Inbound- All Others	125,361	125,361	0
Reallocate Admin Costs		( 125,361)	125,361
2nd Allocation	125,361	0	125,361
<b>Total For 86004200010000</b>			
Total Allocated	846,964	0	846,964



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

**Schedule .4 - Detail Activity Allocations  
For Department Convention and Entertainment**

Activity - Rental Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	25,065	6.6980	48,333		48,333		48,333
IT - Director	4,465	1.1932	8,610		8,610		8,610
Affirmative Action	14,150	3.7812	27,286		27,286		27,286
Mayor's Office	94,439	25.2365	182,106		182,106		182,106
Human Resources Dept.	8,296	2.2169	15,997		15,997		15,997
Legal Department	13,880	3.7091	26,765		26,765		26,765
City Council	75,012	20.0451	144,646		144,646		144,646
City Controller's Office	9,575	2.5587	18,464		18,464		18,464
Health Administration	8,035	2.1472	15,494		15,494		15,494
Planning & Development Admin	16,619	4.4410	32,047		32,047		32,047
PWE - Director	8,363	2.2348	16,126		16,126		16,126
General Services Department	37,879	10.1222	73,042		73,042	49,300	122,342
Police	34,869	9.3179	67,238		67,238	45,384	112,622
Fire	10,691	2.8569	20,616		20,616	13,915	34,531
Solid Waste Management	2,838	0.7584	5,473		5,473	3,694	9,167
Housing and Community Devp.	7,365	1.9681	14,202		14,202	9,586	23,788
Houston Airport System (HAS)	2,675	0.7148	5,158		5,158	3,482	8,640
SubTotal	374,216	100.0000	721,603		721,603	125,361	846,964
TOTAL	374,216	100.0000	721,603		721,603	125,361	846,964

Allocation Basis: Fair market facility rental value per dept.

Allocation Source: Convention and Entertainment Dept.

## City Of Houston, Texas

## Full Cost Allocation Plan

## Schedule .5 - Allocation Summary

## For Department Convention and Entertainment

Receiving Department	Total	Rental Services
F&A Director's Office	48,333	48,333
IT - Director	8,610	8,610
Affirmative Action	27,286	27,286
Mayor's Office	182,106	182,106
Human Resources Dept.	15,997	15,997
Legal Department	26,765	26,765
City Council	144,646	144,646
City Controller's Office	18,464	18,464
Health Administration	15,494	15,494
Planning & Development	32,047	32,047
PWE - Director	16,126	16,126
General Services Department	122,342	122,342
Police	112,622	112,622
Fire	34,531	34,531
Solid Waste Management	9,167	9,167
Housing and Community	23,788	23,788
Houston Airport System	8,640	8,640
Direct Billed	0	0
<b>Total</b>	<b>846,964</b>	<b>846,964</b>

**SCHEDULE 28.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**POLICE - RECORDS**  
**NATURE AND EXTENT OF SERVICES**

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The cost of services provided to other City departments has been allocated based on the number of reports provided to each department. The Police Department has been credited for the direct costs of the division to prevent double billing in the Police Department's Indirect Cost Allocation Plan that is prepared in conjunction with this Plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	<b>2,422,398</b>			<b>2,422,398</b>
Equipment Usage Charge	4,588		4,588	
Citywide General Government	248,194	13,920	262,114	
F&A Administrative Services	6,431	977	7,408	
F&A Strategic Purchasing	394,985	37,478	432,463	
F&A Grants/Asset Mgmt	1,508	65	1,573	
F&A Audit/Operational Services	5,273	771	6,044	
F&A Office of Budget Management	1,344	127	1,471	
F&A Regulatory Services	6,475	960	7,435	
IT - Admin & Applications	735	98	833	
IT - Infrastructure	5,159	358	5,517	
Affirmative Action	2,730	216	2,946	
Mayor's Office	17,120	8,221	25,341	
Human Resources Dept.	5,720	881	6,601	
City Secretary	840	85	925	
City Council	8,037	836	8,873	
City Controller's Office	3,947	306	4,253	
<b>Total Allocated Additions:</b>	<b>713,086</b>	<b>65,299</b>	<b>778,385</b>	<b>778,385</b>
<b>Total To Be Allocated:</b>	<b>3,135,484</b>	<b>65,299</b>		<b>3,200,783</b>



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

	Total	General & Admin	Records Mgmt	Police Services
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,436,626	0	1,754,371	682,255
Fringe Benefits	918,680	0	661,450	257,230
<b>Other Expense &amp; Cost</b>				
Supplies	8,818	0	6,349	2,469
Contractual Svcs	316	0	228	88
Deduct Direct Charges	( 942,042)	0	0	( 942,042)
<b>Departmental Totals</b>				
Total Expenditures	2,422,398	0	2,422,398	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,422,398	0	2,422,398	0
<b>Allocation Step 1</b>				
Inbound- All Others	713,086	713,086	0	0
Reallocate Admin Costs		( 713,086)	713,086	0
1st Allocation	3,135,484	0	3,135,484	0
<b>Allocation Step 2</b>				
Inbound- All Others	65,299	65,299	0	0
Reallocate Admin Costs		( 65,299)	65,299	0
2nd Allocation	65,299	0	65,299	0
<b>Total For 10001000010063 HPD</b>				
Total Allocated	3,200,783	0	3,200,783	0



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

Activity - Records Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	742	4.5825	143,684		143,684		143,684
Legal Department	2,376	14.6739	460,098		460,098		460,098
PWE - Director	1,826	11.2772	353,594		353,594		353,594
Fire	13	0.0803	2,517		2,517	75	2,592
Housing and Community Devp.	30	0.1853	5,809		5,809	174	5,983
Parks & Recreation	1	0.0062	194		194	6	200
Health & Human Services	9	0.0556	1,743		1,743	52	1,795
Other	11,195	69.1390	2,167,845		2,167,845	64,992	2,232,837
SubTotal	16,192	100.0000	3,135,484		3,135,484	65,299	3,200,783
TOTAL	16,192	100.0000	3,135,484		3,135,484	65,299	3,200,783

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department report

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

Activity - Police Services

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

Allocation Basis: Direct Allocation to the Houston Police Dept.

Allocation Source: N/A

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

Receiving Department	Total	Records Mgmt	Police Services
Mayor's Office	143,684	143,684	0
Legal Department	460,098	460,098	0
PWE - Director	353,594	353,594	0
Fire	2,592	2,592	0
Housing and Community	5,983	5,983	0
Parks & Recreation	200	200	0
Health & Human Services	1,795	1,795	0
Other	2,232,837	2,232,837	0
Direct Billed	0	0	0
<b>Total</b>	<b>3,200,783</b>	<b>3,200,783</b>	<b>0</b>

**SCHEDULE 29.1  
FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2009 FULL COST ALLOCATION PLAN  
POLICE – OFFICE OF THE INSPECTOR GENERAL  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	2,188,323			2,188,323
Citywide General Government	37,389	2,122	39,511	
F&A Administrative Services	1,724	262	1,986	
F&A Strategic Purchasing	115	10	125	
F&A Grants/Asset Mgmt	327	14	341	
F&A Audit/Operational Services	3,244	476	3,720	
F&A Office of Budget Management	1,273	123	1,396	
F&A Regulatory Services	4,211	624	4,835	
IT - Admin & Applications	876	118	994	
IT - Infrastructure	6,156	426	6,582	
Affirmative Action	1,384	110	1,494	
Mayor's Office	4,590	2,204	6,794	
Human Resources Dept.	1,534	236	1,770	
City Secretary	546	55	601	
City Council	5,228	544	5,772	
City Controller's Office	4,063	322	4,385	
<b>Total Allocated Additions:</b>	<u>72,660</u>	<u>7,646</u>	<u>80,306</u>	<u>80,306</u>
<b>Total To Be Allocated:</b>	<u><u>2,260,983</u></u>	<u><u>7,646</u></u>		<u><u>2,268,629</u></u>



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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,642,812	0	1,642,812
Fringe Benefits	490,739	0	490,739
<b>Other Expense &amp; Cost</b>			
Supplies	41,849	0	41,849
Contractual Svcs	12,004	0	12,004
Other	919	0	919
<b>Departmental Totals</b>			
Total Expenditures	2,188,323	0	2,188,323
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,188,323	0	2,188,323
<b>Allocation Step 1</b>			
Inbound- All Others	72,660	72,660	0
Reallocate Admin Costs		( 72,660)	72,660
1st Allocation	2,260,983	0	2,260,983
<b>Allocation Step 2</b>			
Inbound- All Others	7,646	7,646	0
Reallocate Admin Costs		( 7,646)	7,646
2nd Allocation	7,646	0	7,646
<b>Total For 10001000010009 HPD-</b>			
Total Allocated	2,268,629	0	2,268,629



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	2	0.7547	17,064		17,064		17,064
IT - Director	2	0.7547	17,064		17,064		17,064
Affirmative Action	7	2.6415	59,724		59,724		59,724
Human Resources Dept.	2	0.7547	17,064		17,064		17,064
City Council	1	0.3774	8,532		8,532		8,532
Municipal Court Administration	4	1.5094	34,128		34,128		34,128
Health Administration	11	4.1509	93,852		93,852		93,852
Planning & Development Admin	1	0.3774	8,532		8,532		8,532
PWE - Director	66	24.9057	563,113		563,113		563,113
General Services Department	3	1.1321	25,596		25,596	136	25,732
Fire	115	43.3960	981,182		981,182	5,202	986,384
Solid Waste Management	8	3.0189	68,256		68,256	362	68,618
Housing and Community Devp.	1	0.3774	8,532		8,532	45	8,577
Library	3	1.1321	25,596		25,596	136	25,732
Parks & Recreation	13	4.9057	110,916		110,916	588	111,504
HEC	3	1.1321	25,596		25,596	136	25,732
Houston Airport System (HAS)	17	6.4151	145,044		145,044	769	145,813
Conv and Ent Optns	3	1.1321	25,596		25,596	136	25,732
Other	3	1.1321	25,596		25,596	136	25,732
<b>SubTotal</b>	<b>265</b>	<b>100.0000</b>	<b>2,260,983</b>		<b>2,260,983</b>	<b>7,646</b>	<b>2,268,629</b>
<b>TOTAL</b>	<b>265</b>	<b>100.0000</b>	<b>2,260,983</b>		<b>2,260,983</b>	<b>7,646</b>	<b>2,268,629</b>

Allocation Basis: Number of complaints investigated

Allocation Source: HPD - Office of the Inspector General

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

Receiving Department	Total	Services
F&A Director's Office	17,064	17,064
IT - Director	17,064	17,064
Affirmative Action	59,724	59,724
Human Resources Dept.	17,064	17,064
City Council	8,532	8,532
Municipal Court	34,128	34,128
Health Administration	93,852	93,852
Planning & Development	8,532	8,532
PWE - Director	563,113	563,113
General Services Department	25,732	25,732
Fire	986,384	986,384
Solid Waste Management	68,618	68,618
Housing and Community	8,577	8,577
Library	25,732	25,732
Parks & Recreation	111,504	111,504
HEC	25,732	25,732
Houston Airport System	145,813	145,813
Conv and Ent Optns	25,732	25,732
Other	25,732	25,732
Direct Billed	0	0
<b>Total</b>	<b>2,268,629</b>	<b>2,268,629</b>

**SCHEDULE 30.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**GENERAL SERVICES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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

Full Cost Allocation Plan

Schedule .2 - Costs To Be Allocated  
For Department General Services Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	41,570,585			41,570,585
Interfund Transfer	( 25,194)			
Total Deductions:	( 25,194)			( 25,194)
Building Usage Charge	38,749		38,749	
Equipment Usage Charge	210,530		210,530	
Citywide General Government	770,947	43,682	814,629	
F&A Administrative Services	22,643	3,495	26,138	
3-1-1 Services	1,996	238	2,234	
F&A Strategic Purchasing	71,979	6,644	78,623	
F&A Grants/Asset Mgmt	65,663	2,819	68,482	
F&A Audit/Operational Services	71,838	10,450	82,288	
F&A Office of Budget Management	51,568	4,663	56,231	
F&A Regulatory Services	79,856	11,841	91,697	
IT - Admin & Applications	92,355	11,308	103,663	
IT - Infrastructure	111,938	7,751	119,689	
Affirmative Action	102,870	8,219	111,089	
Mayor's Office	47,718	22,915	70,633	
Human Resources Dept.	33,852	5,281	39,133	
Legal Department	245,959	90,316	336,275	
City Secretary	49,227	5,002	54,229	
City Council	471,252	48,995	520,247	
City Controller's Office	129,202	9,521	138,723	
Convention and Entertainment	73,042	49,300	122,342	
HPD- Inspector General	25,596	136	25,732	
General Services Department		972,973	972,973	
Total Allocated Additions:	2,768,780	1,315,549	4,084,329	4,084,329
Total To Be Allocated:	44,314,171	1,315,549		45,629,720

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

	Total	General & Admin	Adm/Design Constr.	Building Svcs	Utilities
<b>Wages &amp; Benefits</b>					
Salaries & Wages	8,400,030	0	2,217,608	6,182,422	0
Fringe Benefits	3,521,166	0	761,276	2,759,890	0
<b>Other Expense &amp; Cost</b>					
Supplies	1,403,376	0	44,627	1,358,749	0
Contractual Svcs	7,741,391	0	1,293,586	6,447,805	0
Other	7,664,354	0	402,379	7,261,975	0
Utilities	12,815,074	0	0	0	12,815,074
*Interfund Transfer	25,194	25,194	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	41,570,585	25,194	4,719,476	24,010,841	12,815,074
<b>Deductions</b>					
Total Deductions	( 25,194)	( 25,194)	0	0	0
Functional Cost	41,545,391	0	4,719,476	24,010,841	12,815,074
<b>Allocation Step 1</b>					
Inbound- All Others	2,768,780	2,768,780	0	0	0
Reallocate Admin Costs		( 2,768,780)	314,528	1,600,194	854,058
1st Allocation	44,314,171	0	5,034,004	25,611,035	13,669,132
<b>Allocation Step 2</b>					
Inbound- All Others	1,315,549	1,315,549	0	0	0
Reallocate Admin Costs		( 1,315,549)	149,444	760,311	405,794
2nd Allocation	1,315,549	0	149,444	760,311	405,794
<b>Total For 10022500010000</b>					
Total Allocated	45,629,720	0	5,183,448	26,371,346	14,074,926



City Of Houston, Texas

Full 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
Citywide General Government	328,586	15.0322	756,720		756,720		756,720
Health Administration	170,028	7.7784	391,567		391,567		391,567
Police	263,000	12.0317	605,678		605,678	23,294	628,972
Fire	208,857	9.5548	480,989		480,989	18,499	499,488
Solid Waste Management	110,111	5.0374	253,581		253,581	9,753	263,334
Library	463,108	21.1863	1,066,518		1,066,518	41,018	1,107,536
Parks & Recreation	500,000	22.8740	1,151,480		1,151,480	44,286	1,195,766
PWE - Water & Sewer System	142,196	6.5052	327,471		327,471	12,594	340,065
SubTotal	2,185,886	100.0000	5,034,004		5,034,004	149,444	5,183,448
TOTAL	2,185,886	100.0000	5,034,004		5,034,004	149,444	5,183,448

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

Allocation Source: General Services Dept. FY07 RCA

City Of Houston, Texas

Full Cost Allocation Plan

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

Activity - Building Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	198,057	0.8686	222,459		222,459		222,459
Mayor's Office	371,763	1.6304	417,567		417,567		417,567
Legal Department	298,979	1.3112	335,816		335,816		335,816
City Secretary	37,223	0.1632	41,809		41,809		41,809
City Council	136,637	0.5992	153,472		153,472		153,472
City Controller's Office	210,589	0.9236	236,535		236,535		236,535
Municipal Court Administration	167,447	0.7344	188,078		188,078		188,078
Health Administration	4,477,840	19.6382	5,029,547		5,029,547		5,029,547
General Services Department	565,453	2.4799	635,121		635,121		635,121
Police	7,758,780	34.0273	8,714,726		8,714,726	361,072	9,075,798
Fire	3,657,121	16.0388	4,107,709		4,107,709	170,192	4,277,901
Municipal Court Judicial	97,619	0.4281	109,646		109,646	4,543	114,189
Library	4,163,654	18.2603	4,676,651		4,676,651	193,765	4,870,416
HEC	660,518	2.8968	741,899		741,899	30,739	772,638
PWE - Water & Sewer System	0			-482,437	-482,437		-482,437
<b>SubTotal</b>	<b>22,801,680</b>	<b>100.0000</b>	<b>25,611,035</b>	<b>-482,437</b>	<b>25,128,598</b>	<b>760,311</b>	<b>25,888,909</b>
Direct Billed				482,437	482,437		482,437
<b>TOTAL</b>	<b>22,801,680</b>	<b>100.0000</b>	<b>25,611,035</b>		<b>25,611,035</b>	<b>760,311</b>	<b>26,371,346</b>

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.

City Of Houston, Texas

Full Cost Allocation Plan

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

Activity - Utilities	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
F&A Director's Office	62,520	0.4986	68,153		68,153		68,153
Mayor's Office	117,354	0.9359	127,928		127,928		127,928
Legal Department	94,379	0.7527	102,883		102,883		102,883
City Secretary	11,750	0.0937	12,809		12,809		12,809
City Council	43,132	0.3440	47,018		47,018		47,018
City Controller's Office	66,476	0.5301	72,466		72,466		72,466
Municipal Court Administration	108,626	0.8663	118,413		118,413		118,413
Health Administration	2,124,249	16.9407	2,315,646		2,315,646		2,315,646
General Services Department	309,927	2.4716	337,852		337,852		337,852
Police	5,033,246	40.1397	5,486,744		5,486,744	212,735	5,699,479
Fire	2,291,944	18.2780	2,498,450		2,498,450	96,872	2,595,322
Municipal Court Judicial	63,327	0.5050	69,033		69,033	2,677	71,710
Library	1,944,887	15.5103	2,120,123		2,120,123	82,203	2,202,326
HEC	267,511	2.1334	291,614		291,614	11,307	302,921
SubTotal	12,539,328	100.0000	13,669,132		13,669,132	405,794	14,074,926
TOTAL	12,539,328	100.0000	13,669,132		13,669,132	405,794	14,074,926

Allocation Basis: Dollar amount of utility cost

Allocation Source: General Services Depart.

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

Receiving Department	Total	Adm/Design Constr.	Building Svcs	Utilities
Citywide General Government	756,720	756,720	0	0
F&A Director's Office	290,612	0	222,459	68,153
Mayor's Office	545,495	0	417,567	127,928
Legal Department	438,699	0	335,816	102,883
City Secretary	54,618	0	41,809	12,809
City Council	200,490	0	153,472	47,018
City Controller's Office	309,001	0	236,535	72,466
Municipal Court	306,491	0	188,078	118,413
Health Administration	7,736,760	391,567	5,029,547	2,315,646
General Services Department	972,973	0	635,121	337,852
Police	15,404,249	628,972	9,075,798	5,699,479
Fire	7,372,711	499,488	4,277,901	2,595,322
Municipal Court Judicial	185,899	0	114,189	71,710
Solid Waste Management	263,334	263,334	0	0
Library	8,180,278	1,107,536	4,870,416	2,202,326
Parks & Recreation	1,195,766	1,195,766	0	0
HEC	1,075,559	0	772,638	302,921
PWE - Water & Sewer	( 142,372)	340,065	( 482,437)	0
Direct Billed	482,437	0	482,437	0
<b>Total</b>	<b>45,629,720</b>	<b>5,183,448</b>	<b>26,371,346</b>	<b>14,074,926</b>

**SCHEDULE 31.1**  
**FY 2009 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2009 FULL COST ALLOCATION PLAN**  
**HOUSTON EMERGENCY CENTER**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	0			0
Equipment Usage Charge	26,152		26,152	
Citywide General Government	1,481	96	1,577	
F&A Administrative Services	18,161	2,759	20,920	
3-1-1 Services	993	118	1,111	
F&A Strategic Purchasing	2,864	254	3,118	
F&A Grants/Asset Mgmt	4,061	176	4,237	
F&A Audit/Operational Services	1,171	169	1,340	
F&A Office of Budget Management	9,025	861	9,886	
F&A Regulatory Services	1,072	159	1,231	
IT - Admin & Applications	5,561	746	6,307	
IT - Infrastructure	20,330	1,527	21,857	
Affirmative Action	12,561	999	13,560	
Mayor's Office	48,028	23,064	71,092	
Human Resources Dept.	36,153	5,649	41,802	
Legal Department	439,546	161,401	600,947	
City Secretary	4,768	484	5,252	
City Council	45,645	4,746	50,391	
City Controller's Office	27,623	2,166	29,789	
HPD- Inspector General	25,596	136	25,732	
General Services Department	1,033,513	42,046	1,075,559	
<b>Total Allocated Additions:</b>	<u>1,764,304</u>	<u>247,556</u>	<u>2,011,860</u>	<u>2,011,860</u>
<b>Total To Be Allocated:</b>	<u><u>1,764,304</u></u>	<u><u>247,556</u></u>		<u><u>2,011,860</u></u>



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

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
<b>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- 10001000000002 Equipment Usage	26,152	0	0	0	0
Inbound- 10001000010009 HPD- Inspector	25,596	0	0	0	0
Inbound- 10005000010000 Mayor's Office	48,028	0	0	0	0
Inbound- 10005100010000 Affirmative Action	12,561	0	0	0	0
Inbound- 10005500010000 City Council	45,645	0	0	0	0
Inbound- 10006000010000 City Controller's	27,623	0	0	0	0
Inbound- 10006500020000 F&A Strategic	2,864	0	0	0	0
Inbound- 10006500030000 F&A Regulatory	1,072	0	0	0	0
Inbound- 10006500040000 F&A Office of	9,025	0	0	0	0
Inbound- 10006500050000 F&A	4,061	0	0	0	0
Inbound- 10006500060000 F&A	1,171	0	0	0	0
Inbound- 10006500070000 F&A	18,161	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	993	0	0	0	0
Inbound- 10006800020000 IT - Admin &	5,561	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	20,330	0	0	0	0
Inbound- 10007500010000 City Secretary	4,768	0	0	0	0
Inbound- 10008000010000 Human	36,153	0	0	0	0
Inbound- 10009000010000 Legal Department	439,546	0	0	266,629	172,917
Inbound- 10009900010000 Citywide General	1,481	0	0	0	0
Inbound- 10022500010000 General Services	1,033,513	0	1,033,513	0	0
1st Allocation	1,764,304	0	1,033,513	266,629	172,917
<b>Allocation Step 2</b>					
Inbound- 10001000010009 HPD- Inspector	136	0	0	0	0
Inbound- 10005000010000 Mayor's Office	23,064	0	0	0	0
Inbound- 10005100010000 Affirmative Action	999	0	0	0	0
Inbound- 10005500010000 City Council	4,746	0	0	0	0
Inbound- 10006000010000 City Controller's	2,166	0	0	0	0
Inbound- 10006500020000 F&A Strategic	254	0	0	0	0
Inbound- 10006500030000 F&A Regulatory	159	0	0	0	0
Inbound- 10006500040000 F&A Office of	861	0	0	0	0
Inbound- 10006500050000 F&A	176	0	0	0	0



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

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
Inbound- 10006500060000 F&A	169	0	0	0	0
Inbound- 10006500070000 F&A	2,759	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	118	0	0	0	0
Inbound- 10006800020000 IT - Admin &	746	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	1,527	0	0	0	0
Inbound- 10007500010000 City Secretary	484	0	0	0	0
Inbound- 10008000010000 Human	5,649	0	0	0	0
Inbound- 10009000010000 Legal Department	161,401	0	0	97,906	63,495
Inbound- 10009900010000 Citywide General	96	0	0	0	0
Inbound- 10022500010000 General Services	42,046	0	42,046	0	0
2nd Allocation	247,556	0	42,046	97,906	63,495
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>2,011,860</b>	<b>0</b>	<b>1,075,559</b>	<b>364,535</b>	<b>236,412</b>



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

Table with columns: Equip Usage, Citywide Gen Govt, F&A Admin Svcs, 3-1-1, F&A Strat Purch. Rows include Departmental Totals, Deductions, Functional Cost, Allocation Step 1, and Allocation Step 2.



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

	Equipt Usage	Citywide Gen Govt	F&A Admin Svcs	3-1-1	F&A Strat Purch
Inbound- 10006500060000 F&A	0	0	0	0	0
Inbound- 10006500070000 F&A	0	0	2,759	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	118	0
Inbound- 10006800020000 IT - Admin &	0	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0	0	0
Inbound- 10008000010000 Human	0	0	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	96	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
2nd Allocation	0	96	2,759	118	254
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>26,152</b>	<b>1,577</b>	<b>20,920</b>	<b>1,111</b>	<b>3,118</b>



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

	F&A Grants/Asset Mgt	F&A Audit/Optnl Svc	F&A Office of Bgt	F&A Regulatory Svcs	IT-Adm & App
<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- 10001000000002 Equipment Usage	0	0	0	0	0
Inbound- 10001000010009 HPD- Inspector	0	0	0	0	0
Inbound- 10005000010000 Mayor's Office	0	0	0	0	0
Inbound- 10005100010000 Affirmative Action	0	0	0	0	0
Inbound- 10005500010000 City Council	0	0	0	0	0
Inbound- 10006000010000 City Controller's	0	0	0	0	0
Inbound- 10006500020000 F&A Strategic	0	0	0	0	0
Inbound- 10006500030000 F&A Regulatory	0	0	0	1,072	0
Inbound- 10006500040000 F&A Office of	0	0	9,025	0	0
Inbound- 10006500050000 F&A	4,061	0	0	0	0
Inbound- 10006500060000 F&A	0	1,171	0	0	0
Inbound- 10006500070000 F&A	0	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0	0	5,561
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0	0	0
Inbound- 10008000010000 Human	0	0	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
1st Allocation	4,061	1,171	9,025	1,072	5,561
<b>Allocation Step 2</b>					
Inbound- 10001000010009 HPD- Inspector	0	0	0	0	0
Inbound- 10005000010000 Mayor's Office	0	0	0	0	0
Inbound- 10005100010000 Affirmative Action	0	0	0	0	0
Inbound- 10005500010000 City Council	0	0	0	0	0
Inbound- 10006000010000 City Controller's	0	0	0	0	0
Inbound- 10006500020000 F&A Strategic	0	0	0	0	0
Inbound- 10006500030000 F&A Regulatory	0	0	0	159	0
Inbound- 10006500040000 F&A Office of	0	0	861	0	0
Inbound- 10006500050000 F&A	176	0	0	0	0



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	F&A Grants/Asset Mgt	F&A Audit/Optnl Svc	F&A Office of Bgt	F&A Regulatory Svcs	IT-Adm & App
Inbound- 10006500060000 F&A	0	169	0	0	0
Inbound- 10006500070000 F&A	0	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0	0	746
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0	0	0
Inbound- 10008000010000 Human	0	0	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
2nd Allocation	176	169	861	159	746
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>4,237</b>	<b>1,340</b>	<b>9,886</b>	<b>1,231</b>	<b>6,307</b>



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

	IT-Infrastructure	Affirmative Action	Mayor's Office	Human Resources	City Secretary
<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- 10001000000002 Equipment Usage	0	0	0	0	0
Inbound- 10001000010009 HPD- Inspector	0	0	0	0	0
Inbound- 10005000010000 Mayor's Office	0	0	48,028	0	0
Inbound- 10005100010000 Affirmative Action	0	12,561	0	0	0
Inbound- 10005500010000 City Council	0	0	0	0	0
Inbound- 10006000010000 City Controller's	0	0	0	0	0
Inbound- 10006500020000 F&A Strategic	0	0	0	0	0
Inbound- 10006500030000 F&A Regulatory	0	0	0	0	0
Inbound- 10006500040000 F&A Office of	0	0	0	0	0
Inbound- 10006500050000 F&A	0	0	0	0	0
Inbound- 10006500060000 F&A	0	0	0	0	0
Inbound- 10006500070000 F&A	0	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	20,330	0	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0	0	4,768
Inbound- 10008000010000 Human	0	0	0	36,153	0
Inbound- 10009000010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
1st Allocation	20,330	12,561	48,028	36,153	4,768
<b>Allocation Step 2</b>					
Inbound- 10001000010009 HPD- Inspector	0	0	0	0	0
Inbound- 10005000010000 Mayor's Office	0	0	23,064	0	0
Inbound- 10005100010000 Affirmative Action	0	999	0	0	0
Inbound- 10005500010000 City Council	0	0	0	0	0
Inbound- 10006000010000 City Controller's	0	0	0	0	0
Inbound- 10006500020000 F&A Strategic	0	0	0	0	0
Inbound- 10006500030000 F&A Regulatory	0	0	0	0	0
Inbound- 10006500040000 F&A Office of	0	0	0	0	0
Inbound- 10006500050000 F&A	0	0	0	0	0



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

	IT-Infrastructure	Affirmative Action	Mayor's Office	Human Resources	City Secretary
Inbound- 10006500060000 F&A	0	0	0	0	0
Inbound- 10006500070000 F&A	0	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	1,527	0	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0	0	484
Inbound- 10008000010000 Human	0	0	0	5,649	0
Inbound- 10009000010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
2nd Allocation	1,527	999	23,064	5,649	484
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>21,857</b>	<b>13,560</b>	<b>71,092</b>	<b>41,802</b>	<b>5,252</b>



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

	City Council	City Controller	HPD-Insp Gen
<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- 10001000000002 Equipment Usage	0	0	0
Inbound- 10001000010009 HPD- Inspector	0	0	25,596
Inbound- 10005000010000 Mayor's Office	0	0	0
Inbound- 10005100010000 Affirmative Action	0	0	0
Inbound- 10005500010000 City Council	45,645	0	0
Inbound- 10006000010000 City Controller's	0	27,623	0
Inbound- 10006500020000 F&A Strategic	0	0	0
Inbound- 10006500030000 F&A Regulatory	0	0	0
Inbound- 10006500040000 F&A Office of	0	0	0
Inbound- 10006500050000 F&A	0	0	0
Inbound- 10006500060000 F&A	0	0	0
Inbound- 10006500070000 F&A	0	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0
Inbound- 10008000010000 Human	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0
Inbound- 10022500010000 General Services	0	0	0
1st Allocation	45,645	27,623	25,596
<b>Allocation Step 2</b>			
Inbound- 10001000010009 HPD- Inspector	0	0	136
Inbound- 10005000010000 Mayor's Office	0	0	0
Inbound- 10005100010000 Affirmative Action	0	0	0
Inbound- 10005500010000 City Council	4,746	0	0
Inbound- 10006000010000 City Controller's	0	2,166	0
Inbound- 10006500020000 F&A Strategic	0	0	0
Inbound- 10006500030000 F&A Regulatory	0	0	0
Inbound- 10006500040000 F&A Office of	0	0	0
Inbound- 10006500050000 F&A	0	0	0



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

	City Council	City Controller	HPD-Insp Gen
Inbound- 10006500060000 F&A	0	0	0
Inbound- 10006500070000 F&A	0	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0
Inbound- 10007500010000 City Secretary	0	0	0
Inbound- 10008000010000 Human	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0
Inbound- 10022500010000 General Services	0	0	0
2nd Allocation	4,746	2,166	136
<b>Total For 22051500010000 HEC</b>			
<b>Total Allocated</b>	<b>50,391</b>	<b>29,789</b>	<b>25,732</b>



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

Activity - General Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - IT	28,269	21.4159	221,336		221,336	9,005	230,341
HEC - 9-1-1 Network	41,591	31.5083	325,642		325,642	13,247	338,889
HEC-HFD	14,178	10.7409	111,009		111,009	4,516	115,525
HEC-Harris Co.	6,171	4.6750	48,317		48,317	1,966	50,283
HEC-Genl Svcs Dept	13,552	10.2667	106,107		106,107	4,317	110,424
HEC-Homeland Sec	2,977	2.2553	23,309		23,309	948	24,257
HEC - Office of Emgcy Mgt	10,726	8.1258	83,981		83,981	3,417	87,398
HEC - HPD	14,536	11.0121	113,812		113,812	4,630	118,442
SubTotal	132,000	100.0000	1,033,513		1,033,513	42,046	1,075,559
TOTAL	132,000	100.0000	1,033,513		1,033,513	42,046	1,075,559

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: GSD

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

Activity - Legal - 911

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - 9-1-1 Network	100	100.0000	266,629		266,629	97,906	364,535
SubTotal	100	100.0000	266,629		266,629	97,906	364,535
TOTAL	100	100.0000	266,629		266,629	97,906	364,535

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

Allocation Source: N/A

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

Activity - Legal - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	2.7384	4,735		4,735	1,739	6,474
HEC - IT	26	24.9292	43,107		43,107	15,829	58,936
HEC - Police Call Takers	76	72.3324	125,075		125,075	45,927	171,002
<b>SubTotal</b>	<b>105</b>	<b>100.0000</b>	<b>172,917</b>		<b>172,917</b>	<b>63,495</b>	<b>236,412</b>
<b>TOTAL</b>	<b>105</b>	<b>100.0000</b>	<b>172,917</b>		<b>172,917</b>	<b>63,495</b>	<b>236,412</b>

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

Allocation Source: SAP personnel report

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

Activity - Equipt Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	1,173		1,173		1,173
HEC - IT	6,470,069	33.0694	8,648		8,648		8,648
HEC - 9-1-1 Network	8,318,355	42.5163	11,119		11,119		11,119
HEC - Police Call Takers	3,899,169	19.9292	5,212		5,212		5,212
<b>SubTotal</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>26,152</b>		<b>26,152</b>		<b>26,152</b>
<b>TOTAL</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>26,152</b>		<b>26,152</b>		<b>26,152</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - Citywide Gen Govt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	66		66	4	70
HEC - IT	6,470,069	33.0694	490		490	32	522
HEC - 9-1-1 Network	8,318,355	42.5163	630		630	41	671
HEC - Police Call Takers	3,899,169	19.9292	295		295	19	314
SubTotal	19,565,113	100.0000	1,481		1,481	96	1,577
TOTAL	19,565,113	100.0000	1,481		1,481	96	1,577

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - F&A Admin Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	815		815	124	939
HEC - IT	6,470,069	33.0694	6,006		6,006	912	6,918
HEC - 9-1-1 Network	8,318,355	42.5163	7,721		7,721	1,173	8,894
HEC - Police Call Takers	3,899,169	19.9292	3,619		3,619	550	4,169
<b>SubTotal</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>18,161</b>		<b>18,161</b>	<b>2,759</b>	<b>20,920</b>
<b>TOTAL</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>18,161</b>		<b>18,161</b>	<b>2,759</b>	<b>20,920</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - 3-1-1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	1.1694	12		12	1	13
HEC - IT	26	10.6452	106		106	13	119
HEC - 9-1-1 Network	142	57.2983	568		568	68	636
HEC - Police Call Takers	76	30.8871	307		307	36	343
<b>SubTotal</b>	<b>248</b>	<b>100.0000</b>	<b>993</b>		<b>993</b>	<b>118</b>	<b>1,111</b>
<b>TOTAL</b>	<b>248</b>	<b>100.0000</b>	<b>993</b>		<b>993</b>	<b>118</b>	<b>1,111</b>

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report

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

Activity - F&A Strat Purch

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	128		128	11	139
HEC - IT	6,470,069	33.0694	947		947	84	1,031
HEC - 9-1-1 Network	8,318,355	42.5163	1,218		1,218	108	1,326
HEC - Police Call Takers	3,899,169	19.9292	571		571	51	622
SubTotal	19,565,113	100.0000	2,864		2,864	254	3,118
TOTAL	19,565,113	100.0000	2,864		2,864	254	3,118

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - F&A Grants/Asset Mgt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	7.8024	317		317	14	331
HEC - IT	6,470,069	57.5283	2,336		2,336	101	2,437
HEC - Police Call Takers	3,899,169	34.6693	1,408		1,408	61	1,469
<b>SubTotal</b>	<b>11,246,758</b>	<b>100.0000</b>	<b>4,061</b>		<b>4,061</b>	<b>176</b>	<b>4,237</b>
<b>TOTAL</b>	<b>11,246,758</b>	<b>100.0000</b>	<b>4,061</b>		<b>4,061</b>	<b>176</b>	<b>4,237</b>

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

Allocation Source: FY 2007 Financial data reports

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

Activity - F&A Audit/Optnl Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	53		53	8	61
HEC - IT	6,470,069	33.0694	387		387	56	443
HEC - 9-1-1 Network	8,318,355	42.5163	498		498	71	569
HEC - Police Call Takers	3,899,169	19.9292	233		233	34	267
SubTotal	19,565,113	100.0000	1,171		1,171	169	1,340
TOTAL	19,565,113	100.0000	1,171		1,171	169	1,340

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - F&A Office of Bgt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	405		405	39	444
HEC - IT	6,470,069	33.0694	2,985		2,985	285	3,270
HEC - 9-1-1 Network	8,318,355	42.5163	3,836		3,836	365	4,201
HEC - Police Call Takers	3,899,169	19.9292	1,799		1,799	172	1,971
<b>SubTotal</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>9,025</b>		<b>9,025</b>	<b>861</b>	<b>9,886</b>
<b>TOTAL</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>9,025</b>		<b>9,025</b>	<b>861</b>	<b>9,886</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - F&A Regulatory Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	7.8024	84		84	12	96
HEC - IT	6,470,069	57.5283	616		616	92	708
HEC - Police Call Takers	3,899,169	34.6693	372		372	55	427
<b>SubTotal</b>	<b>11,246,758</b>	<b>100.0000</b>	<b>1,072</b>		<b>1,072</b>	<b>159</b>	<b>1,231</b>
<b>TOTAL</b>	<b>11,246,758</b>	<b>100.0000</b>	<b>1,072</b>		<b>1,072</b>	<b>159</b>	<b>1,231</b>

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

Allocation Source: FY 2007 Financial data reports

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

Activity - IT-Adm & App

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	7.8024	434		434	58	492
HEC - IT	6,470,069	57.5283	3,199		3,199	429	3,628
HEC - Police Call Takers	3,899,169	34.6693	1,928		1,928	259	2,187
<b>SubTotal</b>	<b>11,246,758</b>	<b>100.0000</b>	<b>5,561</b>		<b>5,561</b>	<b>746</b>	<b>6,307</b>
<b>TOTAL</b>	<b>11,246,758</b>	<b>100.0000</b>	<b>5,561</b>		<b>5,561</b>	<b>746</b>	<b>6,307</b>

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

Allocation Source: FY 2007 Financial data reports

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

Activity - IT-Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	2.7384	557		557	42	599
HEC - IT	26	24.9292	5,068		5,068	381	5,449
HEC - Police Call Takers	76	72.3324	14,705		14,705	1,104	15,809
<b>SubTotal</b>	<b>105</b>	<b>100.0000</b>	<b>20,330</b>		<b>20,330</b>	<b>1,527</b>	<b>21,857</b>
<b>TOTAL</b>	<b>105</b>	<b>100.0000</b>	<b>20,330</b>		<b>20,330</b>	<b>1,527</b>	<b>21,857</b>

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

Allocation Source: SAP personnel report

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

Activity - Affirmative Action

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	1.1694	147		147	12	159
HEC - IT	26	10.6452	1,337		1,337	106	1,443
HEC - 9-1-1 Network	142	57.2983	7,197		7,197	572	7,769
HEC - Police Call Takers	76	30.8871	3,880		3,880	309	4,189
SubTotal	248	100.0000	12,561		12,561	999	13,560
TOTAL	248	100.0000	12,561		12,561	999	13,560

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report

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

Activity - Mayor's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	2,154		2,154	1,034	3,188
HEC - IT	6,470,069	33.0694	15,883		15,883	7,627	23,510
HEC - 9-1-1 Network	8,318,355	42.5163	20,419		20,419	9,807	30,226
HEC - Police Call Takers	3,899,169	19.9292	9,572		9,572	4,596	14,168
<b>SubTotal</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>48,028</b>		<b>48,028</b>	<b>23,064</b>	<b>71,092</b>
<b>TOTAL</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>48,028</b>		<b>48,028</b>	<b>23,064</b>	<b>71,092</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	1.1694	423		423	66	489
HEC - IT	26	10.6452	3,849		3,849	601	4,450
HEC - 9-1-1 Network	142	57.2983	20,714		20,714	3,237	23,951
HEC - Police Call Takers	76	30.8871	11,167		11,167	1,745	12,912
<b>SubTotal</b>	<b>248</b>	<b>100.0000</b>	<b>36,153</b>		<b>36,153</b>	<b>5,649</b>	<b>41,802</b>
<b>TOTAL</b>	<b>248</b>	<b>100.0000</b>	<b>36,153</b>		<b>36,153</b>	<b>5,649</b>	<b>41,802</b>

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	214		214	22	236
HEC - IT	6,470,069	33.0694	1,577		1,577	160	1,737
HEC - 9-1-1 Network	8,318,355	42.5163	2,027		2,027	206	2,233
HEC - Police Call Takers	3,899,169	19.9292	950		950	96	1,046
<b>SubTotal</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>4,768</b>		<b>4,768</b>	<b>484</b>	<b>5,252</b>
<b>TOTAL</b>	<b>19,565,113</b>	<b>100.0000</b>	<b>4,768</b>		<b>4,768</b>	<b>484</b>	<b>5,252</b>

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	1.1694	534		534	55	589
HEC - IT	26	10.6452	4,859		4,859	505	5,364
HEC - 9-1-1 Network	142	57.2983	26,154		26,154	2,720	28,874
HEC - Police Call Takers	76	30.8871	14,098		14,098	1,466	15,564
<b>SubTotal</b>	<b>248</b>	<b>100.0000</b>	<b>45,645</b>		<b>45,645</b>	<b>4,746</b>	<b>50,391</b>
<b>TOTAL</b>	<b>248</b>	<b>100.0000</b>	<b>45,645</b>		<b>45,645</b>	<b>4,746</b>	<b>50,391</b>

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report

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

Activity - City Controller

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	1,239		1,239	97	1,336
HEC - IT	6,470,069	33.0694	9,135		9,135	716	9,851
HEC - 9-1-1 Network	8,318,355	42.5163	11,744		11,744	921	12,665
HEC - Police Call Takers	3,899,169	19.9292	5,505		5,505	432	5,937
SubTotal	19,565,113	100.0000	27,623		27,623	2,166	29,789
TOTAL	19,565,113	100.0000	27,623		27,623	2,166	29,789

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2007 Financial data reports - R. Dickson

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

Activity - HPD-Insp Gen

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	1.1694	299		299	2	301
HEC - IT	26	10.6452	2,725		2,725	14	2,739
HEC - 9-1-1 Network	142	57.2983	14,666		14,666	78	14,744
HEC - Police Call Takers	76	30.8871	7,906		7,906	42	7,948
SubTotal	248	100.0000	25,596		25,596	136	25,732
TOTAL	248	100.0000	25,596		25,596	136	25,732

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report

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

Receiving Department	Total	General Svcs	Legal - 911	Legal - Other	Equipt Usage	Citywide Gen Govt	F&A Admin Svcs
HEC Director	17,129	0	0	6,474	1,173	70	939
HEC - IT	371,544	230,341	0	58,936	8,648	522	6,918
HEC - 9-1-1 Network	851,302	338,889	364,535	0	11,119	671	8,894
HEC - Police Call Takers	265,556	0	0	171,002	5,212	314	4,169
HEC-HFD	115,525	115,525	0	0	0	0	0
HEC-Harris Co.	50,283	50,283	0	0	0	0	0
HEC-Genl Svcs Dept	110,424	110,424	0	0	0	0	0
HEC-Homeland Sec	24,257	24,257	0	0	0	0	0
HEC - Office of Emgcy Mgt	87,398	87,398	0	0	0	0	0
HEC - HPD	118,442	118,442	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>2,011,860</b>	<b>1,075,559</b>	<b>364,535</b>	<b>236,412</b>	<b>26,152</b>	<b>1,577</b>	<b>20,920</b>

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

Receiving Department	3-1-1	F&A Strat Purch	F&A Grants/Asset Mgt	F&A Audit/Optnl Svc	F&A Office of Bgt	F&A Regulatory Svcs	IT-Adm & App
HEC Director	13	139	331	61	444	96	492
HEC - IT	119	1,031	2,437	443	3,270	708	3,628
HEC - 9-1-1 Network	636	1,326	0	569	4,201	0	0
HEC - Police Call Takers	343	622	1,469	267	1,971	427	2,187
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>1,111</b>	<b>3,118</b>	<b>4,237</b>	<b>1,340</b>	<b>9,886</b>	<b>1,231</b>	<b>6,307</b>

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

Receiving Department	IT-Infrastructure	Affirmative Action	Mayor's Office	Human Resources	City Secretary	City Council	City Controller
HEC Director	599	159	3,188	489	236	589	1,336
HEC - IT	5,449	1,443	23,510	4,450	1,737	5,364	9,851
HEC - 9-1-1 Network	0	7,769	30,226	23,951	2,233	28,874	12,665
HEC - Police Call Takers	15,809	4,189	14,168	12,912	1,046	15,564	5,937
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 Emrgy 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>21,857</b>	<b>13,560</b>	<b>71,092</b>	<b>41,802</b>	<b>5,252</b>	<b>50,391</b>	<b>29,789</b>

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

Receiving Department	HPD-Insp Gen
HEC Director	301
HEC - IT	2,739
HEC - 9-1-1 Network	14,744
HEC - Police Call Takers	7,948
HEC-HFD	0
HEC-Harris Co.	0
HEC-Genl Svcs Dept	0
HEC-Homeland Sec	0
HEC - Office of Emgcy Mgt	0
HEC - HPD	0
Direct Billed	0
<b>Total</b>	<b>25,732</b>