

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN

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

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SECTION I

Introduction

INTRODUCTION

The OMB A-87 Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the CITY OF HOUSTON, TEXAS 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

Certification by the Responsible City Official

CITY OF HOUSTON, TEXAS
CERTIFICATE OF INDIRECT COSTS

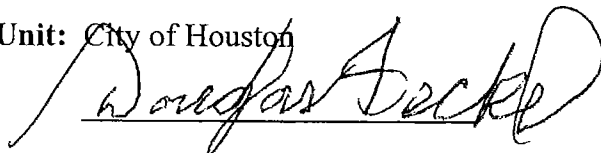
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2006 through June 30, 2007 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs have not been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: City of Houston

Signature:



Name of Official: Douglas Seckel

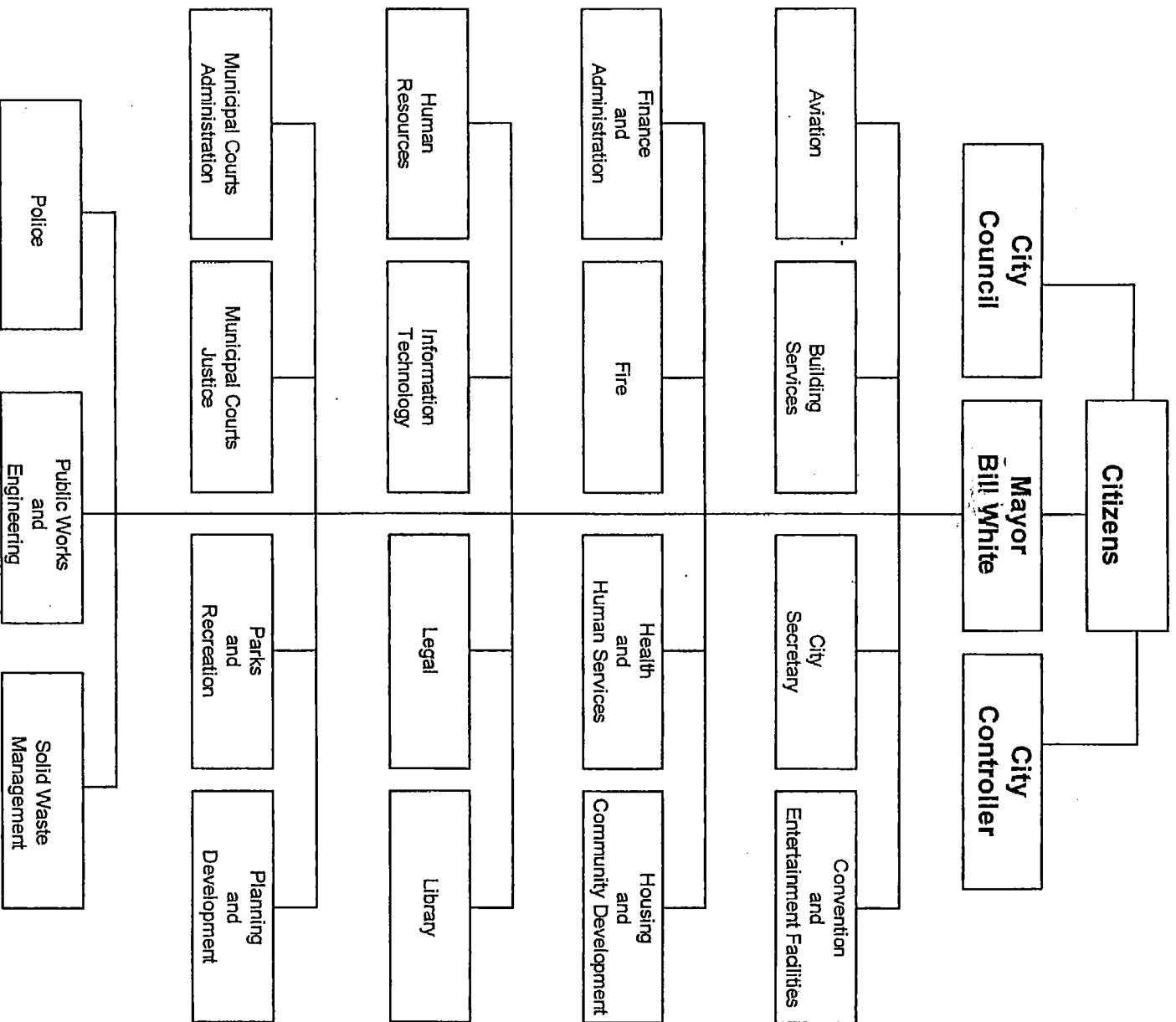
Title: Deputy Director, Finance Department, Accounting and Internal Control Division

Date of Execution: September 23, 2008

SECTION III

Organizational Chart

ORGANIZATION CHART



SECTION IV

Reconciliation of Cost Allocation Plan to General Fund

CITY OF HOUSTON, TEXAS
 FY 2009 OMB A-87 COST ALLOCATION PLAN
 BASED ON ACTUAL EXPENDITURES FOR FY 2007

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Disallowed Items	Direct Costs	Total Allocations (Schedule A - Total)	Unallocated Costs	Unallocated Indirect Costs	Revenues	Net Allocated (Schedule A - Subtotal)
1000	5500	City Council	3,794,450	289,433	4,083,883		4,083,883	-				-
1000	5000	Mayor's Office	2,853,733	206,654	3,060,387	5,000		3,055,387	186,183	149,657		2,719,547
1000	5100	Affirmative Action	1,540,242	101,770	1,642,012	1,318		1,640,694				1,640,694
1000	4200	Convention & Entertainment	2,512,518	963,787	3,476,305		3,476,305	-				-
1000	1700	Courts - Justice	4,292,255	293,795	4,586,050		4,586,050	-				-
1000	1600	Courts - Admin.	12,575,555	1,577,644	14,153,199		14,153,199	-				-
1000	6000	Controller	5,278,697	846,220	6,124,917			6,124,917	761,278	286,108		5,077,531
1000	6500	F&A - Director's Office	1,851,732	762,492	2,614,224			2,614,224				2,614,224
1000	6500	F&A - Admin Svcs	2,237,886	251,057	2,488,943			2,488,943				2,488,943
1000	6500	F&A - Regulatory	1,928,434	194,297	2,122,731		2,122,731	-				-
1000	6500	F&A - Audit/Operational	1,417,044	812,419	2,229,463	640		2,228,823				2,228,823
1000	6500	F&A - Strategic Purchasing	3,222,401	342,959	3,565,360			3,565,360				3,565,360
1000	6500	F&A - Grants/Asset Management	602,626	1,198,198	1,800,824			1,800,824				1,800,824
1000	6500	F&A - Office of Budget Management	1,659,275	76,135	1,735,410			1,735,410	441,613	102,429		1,191,368
1000	6500	F&A - 3-1-1	4,033,957	311,059	4,345,016			4,345,016			1,700,000	2,645,016
1000	6500	F&A - Other	2,063,671	567,749	2,631,420		2,631,420	-				-
		Total Finance & Admin.	19,017,026	4,516,365	23,533,391							
1000	9000	Legal	11,522,037	1,398,949	12,920,986			12,920,986	9,220,449	2,135,456	814,735	750,346
1000	7500	City Secretary	561,497	91,071	652,568		652,568	-				-
1000	7000	Planning & Devel.	6,733,704	810,520	7,544,224	200	-	7,544,024	5,722,284	168,571		1,653,169
1000	8000	Human Resources	2,152,562	295,813	2,448,375			2,448,375				2,448,375
1000		Police Records	3,355,306	9,134	3,364,440		942,042					
1000		Police - Inspector General	2,133,551	54,772	2,188,323							
1000		Police - All Other	540,925,663	34,292,514	575,218,177							
12P		Police		-				-				
1000		Total Police	540,925,663	34,356,420	580,770,940		576,160,219	4,610,721				4,610,721
1000	1200	Fire	338,083,444	22,459,333	360,542,777		360,542,777	-				-
1000	1500	Houston Emergency Center	-	93,990	93,990		93,990	-				-
1000	2000	Public Works	25,240,563	57,889,212	83,129,775		83,129,775	-			5,702,620	(5,702,620)
1000	2500	Building Services Department	11,921,196	29,624,194	41,545,390			41,545,390			482,437	41,062,953
1000	2100	Solid Waste	26,431,517	44,260,833	70,692,350		70,692,350	-				-

CITY OF HOUSTON, TEXAS
 FY 2009 OMB A-87 COST ALLOCATION PLAN
 BASED ON ACTUAL EXPENDITURES FOR FY 2007

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Disallowed Items	Direct Costs	Total Allocations (Schedule A - Total)	Unallocated Costs	Unallocated Indirect Costs	Revenues	Net Allocated (Schedule A - Subtotal)
1000	3800	Health - Administration	7,014,742	3,775,302	10,790,044							
1000	3800	Health - All Other	30,403,067	6,054,719	36,457,786							
		Total Health & Human Services	<u>37,417,809</u>	<u>9,830,021</u>	<u>47,247,830</u>		36,457,786	10,790,044				10,790,044
1000	3200	Housing and Community Development	139,317	178,627	317,944		317,944	-				-
1000	3600	Parks	36,462,361	24,001,453	60,463,814		60,463,814	-				-
1000	3400	Library	21,578,102	10,679,006	32,257,108		32,257,108	-				-
1000	6800	IT - Director	1,214,430	317,971	1,532,401							-
1000	6800	IT- Admin/Applications	3,047,235	281,687	3,328,922							-
1000	6800	IT - Infrastructure	6,226,178	1,832,079	8,058,257							-
			<u>10,487,843</u>	<u>2,431,737</u>	<u>12,919,580</u>	1,836	-	12,917,744				12,917,744
												-
1000	9900	Audit		(20,945)	(20,945)			(20,945)				(20,945)
1000	9900	Bonds & Legal		1,541,861	1,541,861			1,541,861	1,541,861			-
1000	9900	Elections		2,470,839	2,470,839			2,470,839	2,470,839			-
1000	9900	Retirement Benefits	18,800,699	-	18,800,699			18,800,699				18,800,699
1000	9900	Other Expenditures		41,787,486	41,787,486			41,787,486	40,160,491	2,407,129		(780,134)
1000	9900	Debt Service and Interest		5,419,503	5,419,503			5,419,503	5,419,503			-
Various	Various	Debt Service and Interest		1,260,000	1,260,000		1,260,000	-				-
		Rounding/Reconciliation Adjustment		(5,000)	(5,000)		(5,000)	-				-
(A)		Total General Fund Expenditures	<u>1,140,322,790</u>	<u>298,395,591</u>	<u>1,445,462,238</u>							
		Other Financing Sources(Uses)										
Various	Various	Transfer Outs		222,613,000	222,613,000							
(A)		Other Financing Sources(Uses)		<u>-</u>	<u>-</u>							
		Total Other Financing Sources		<u>222,613,000</u>	<u>222,613,000</u>			3,500,000	3,500,000			-
		Cost Adjustments:										
		Building Depreciation						865,541				865,541
		Equipment Depreciation						13,559,004				13,559,004
		Convention/Entertain. Rentals						374,217				374,217
						8,994	1,254,018,961	210,675,087	69,424,501	5,249,350	8,699,792	127,301,444

(A) Reconciles to Statement of Revenues, Expenditures, and Changes in Fund Balances, Governmental Funds, June 30, 2007 on Page 119 of the Comprehensive Annual Financial Report.

SECTION V

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

* Group

Central Service Departments	F&A Regulatory Services	City Secretary	City Council	Municipal Court Administration	Police	Fire	Municipal Court	Judicial
Building Usage Charge	0	12,782	39,588	153,415	6,535	0		85,364
Equipment Usage Charge	13,211	0	545	4,740	4,255,168	5,329,446		0
Citywide General Government	110,977	32,150	189,274	869,810	3,855,846	1,181,671		132,679
F&A Director's Office	499,501	0	0	0	0	0		0
F&A Administrative Services	135,648	912	6,976	24,675	625,709	356,668		3,958
3-1-1 Services	0	2,232	6,951	3,794,592	575,450	21,412		30,096
F&A Strategic Purchasing	472	0	2,711	60,502	36,894	128,782		943
F&A Grants/Asset Mgmt	3,170	99	1,025	3,560	816,409	347,273		694
F&A Audit/Operational	4,297	1,050	6,688	23,146	1,150,307	675,094		7,390
F&A Office of Budget	4,626	634	6,027	33,566	146,262	206,536		2,157
IT - Director	0	0	0	0	0	0		0
IT - Admin & Applications	28,698	3,934	37,382	36,060	157,129	221,887		2,318
IT - Infrastructure	33,131	4,544	43,159	124,859	1,040,120	1,468,748		8,025
Affirmative Action	1,625	492	3,020	12,833	417,343	268,816		3,039
Mayor's Office	9,266	2,694	15,814	72,849	1,541,681	1,035,799		11,054
Human Resources Dept.	2,795	812	17,560	52,689	782,497	487,719		3,396
Legal Department	0	13,563	271,810	14,352	466,621	472,889		0
City Controller's Office	17,171	2,354	22,368	124,569	542,804	766,492		8,006
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	119,051	0	55,340	16,967		0
HPD - Police Records	0	0	0	0	0	2,529		0
HPD- Inspector General	0	0	8,472	33,886	0	974,211		0
General Services Department	0	54,932	201,644	308,163	14,887,352	7,125,461		179,653
HEC	0	0	0	0	0	0		0
Total Allocated	864,588	133,184	1,000,065	5,748,266	31,359,467	21,088,400		478,772
Roll Forward	0	0	0	0	0	0		0
Cost With Roll Forward	864,588	133,184	1,000,065	5,748,266	31,359,467	21,088,400		478,772
Adjustments	0	0	0	0	0	0		0
Proposed Costs	864,588	133,184	1,000,065	5,748,266	31,359,467	21,088,400		478,772



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

* Group

Central Service Departments	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library	Parks & Recreation	Health & Human Services	F&A Ins Mgmt
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	1,498,771	253,249	0	32,973	1,194,046	121,062	0
Citywide General Government	2,336,936	1,532,819	352,501	1,389,552	2,552,042	2,757,674	120
F&A Director's Office	0	0	0	0	0	0	63,846
F&A Administrative Services	66,538	48,876	16,927	40,261	76,408	79,036	17,339
3-1-1 Services	0	1,039,860	25,650	8,404	38,484	0	0
F&A Strategic Purchasing	102,550	87,192	133,315	173,067	184,080	40,077	0
F&A Grants/Asset Mgmt	133,638	36,232	8,878	25,901	184,846	46,681	1,523
F&A Audit/Operational	171,847	121,688	487	57,557	150,706	68,206	0
F&A Office of Budget	0	33,959	21,331	28,847	72,354	67,431	659
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	210,626	132,304	30,990	448,766	418,225	4,087
IT - Infrastructure	0	243,169	152,747	205,145	518,096	482,841	4,720
Affirmative Action	54,768	45,616	33,024	33,701	55,390	65,158	5,457
Mayor's Office	196,440	126,935	30,096	116,322	213,602	233,341	1,184
Human Resources Dept.	59,259	94,157	27,641	101,438	187,778	70,391	357
Legal Department	867,779	34,285	2,839	26,410	38,796	0	0
City Controller's Office	0	126,028	79,165	107,058	268,520	250,245	2,446
Health Administration	0	0	0	0	0	20,608,987	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	661,702	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
Convention and Entertainment	0	4,504	11,689	0	0	0	0
HPD - Police Records	0	0	5,837	0	195	1,751	0
HPD- Inspector General	0	67,771	8,472	25,415	110,129	0	0
General Services Department	0	254,727	0	7,906,176	1,156,687	0	0
HEC	0	0	0	0	0	0	0
Total Allocated	6,150,228	4,361,693	1,042,903	10,309,217	7,450,925	25,311,106	101,738
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,150,228	4,361,693	1,042,903	10,309,217	7,450,925	25,311,106	101,738
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,150,228	4,361,693	1,042,903	10,309,217	7,450,925	25,311,106	101,738



City Of Houston, Texas
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Allocated Costs By Department

* Group

Central Service Departments	F&A Executive Services	F&A-Other Planning & Development	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr.
Building Usage Charge	0	0	0	0	0	0
Equipment Usage Charge	0	42,025	12,988	0	0	0
Citywide General Government	40,853	93,618	208,470	7	9	2,319
F&A Director's Office	179,019	361,794	0	0	0	0
F&A Administrative Services	48,615	98,251	7,049	574	2,021	6,859
3-1-1 Services	0	0	0	0	0	0
F&A Strategic Purchasing	0	5,423	2,357	0	0	707
F&A Grants/Asset Mgmt	594	17,166	3,847	105	330	1,084
F&A Audit/Operational	2,063	6,562	10,072	0	0	0
F&A Office of Budget	0	4,647	6,813	42	52	12,745
IT - Director	0	0	0	0	0	0
IT - Admin & Applications	0	28,818	7,320	44	56	13,692
IT - Infrastructure	0	33,271	48,455	292	372	90,636
Affirmative Action	2,277	34,475	4,447	458	1,487	4,903
Mayor's Office	3,321	6,711	17,371	1,696	5,968	20,250
Human Resources Dept.	1,001	2,025	5,240	512	1,801	6,109
Legal Department	0	0	0	(8,430)	631	0
City Controller's Office	0	17,244	25,287	152	193	47,300
Health Administration	0	0	0	0	0	0
Planning & Development	0	0	1,875,405	0	0	0
PWE - Director	0	0	0	5,505	18,752	62,914
CIP Sal Rec PWE Adm	0	0	0	4,747	16,712	56,703
Convention and Entertainment	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0
HEC	0	0	0	0	0	0
Total Allocated	277,743	752,030	2,235,121	5,704	48,384	326,221
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	277,743	752,030	2,235,121	5,704	48,384	326,221
Adjustments	0	0	0	0	0	0
Proposed Costs	277,743	752,030	2,235,121	5,704	48,384	326,221



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

* Group

Central Service Departments	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	PWE - Fleet Management	Wrkr Comp - HR
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	2,468	0	13,732
Citywide General Government	53	323	44	43,660	332	2,384	3,344
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	220	834	0	3,083	1,313	11,736	4,114
3-1-1 Services	0	0	0	0	0	0	0
F&A Strategic Purchasing	0	0	236	589	9,548	2,593	1,061
F&A Grants/Asset Mgmt	51	137	424	360	1,842	4,446	5,192
F&A Audit/Operational	0	0	0	0	125	0	751
F&A Office of Budget	292	1,770	246	2,274	1,826	13,102	18,378
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	314	1,902	264	2,443	1,961	81,264	19,744
IT - Infrastructure	2,078	12,590	1,749	16,177	12,983	93,818	130,692
Affirmative Action	214	619	1,504	1,751	5,286	17,570	10,374
Mayor's Office	650	2,462	0	9,104	3,878	34,648	12,145
Human Resources Dept.	196	742	0	2,746	1,170	10,452	3,663
Legal Department	0	0	0	0	0	0	0
City Controller's Office	1,084	6,570	913	8,442	6,775	48,624	68,204
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	2,298	7,759	0	26,035	0	153,271	0
CIP Sal Rec PWE Adm	1,821	6,893	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	0	0	0
Total Allocated	9,271	42,601	5,380	116,664	49,507	473,908	291,394
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,271	42,601	5,380	116,664	49,507	473,908	291,394
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,271	42,601	5,380	116,664	49,507	473,908	291,394



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

* Group

Central Service Departments	Wrkr Comp Legal	HEC Director	HEC-IT	HEC-9-1-1 Network	HEC- Police Call Takers	HEC-HFD	HEC-Harris Co
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Citywide General Government	47	0	0	0	0	0	0
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	362	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	42	0	0	0	0	0	0
F&A Audit/Operational	0	0	0	0	0	0	0
F&A Office of Budget	262	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	281	0	0	0	0	0	0
IT - Infrastructure	1,866	0	0	0	0	0	0
Affirmative Action	204	0	0	0	0	0	0
Mayor's Office	1,068	0	0	0	0	0	0
Human Resources Dept.	322	0	0	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Controller's Office	973	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
HEC	0	8,146	292,978	586,327	167,374	111,637	48,590
Total Allocated	5,427	8,146	292,978	586,327	167,374	111,637	48,590
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	5,427	8,146	292,978	586,327	167,374	111,637	48,590
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,427	8,146	292,978	586,327	167,374	111,637	48,590



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

* Group

Central Service Departments	HEC-Genl Svcs Dept	HEC-Homeland Sec.	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm	PWE-Bldg Insp.	PWE - Stormwater Fund
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	439	2,875	2,025
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	0	0	0	0	2,800	30,567	33,312
3-1-1 Services	0	0	0	0	0	0	0
F&A Strategic Purchasing	0	0	0	0	117	1,886	5,893
F&A Grants/Asset Mgmt	0	0	0	0	0	0	358
F&A Audit/Operational	0	0	0	0	0	0	0
F&A Office of Budget	0	0	0	0	2,412	15,802	11,129
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	2,591	16,976	11,955
IT - Infrastructure	0	0	0	0	17,154	112,371	79,138
Affirmative Action	0	0	0	0	435	4,749	6,444
Mayor's Office	0	0	0	0	8,267	90,243	98,348
Human Resources Dept.	0	0	0	0	2,494	27,223	29,669
Legal Department	0	0	0	0	24,445	17,032	0
City Controller's Office	0	0	0	0	8,952	58,643	41,300
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	0	0	0	0	25,306	283,206	310,544
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	106,708	23,440	84,456	114,456	0	0	0
Total Allocated	106,708	23,440	84,456	114,456	95,412	661,573	630,115
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	106,708	23,440	84,456	114,456	95,412	661,573	630,115
Adjustments	0	0	0	0	0	0	0
Proposed Costs	106,708	23,440	84,456	114,456	95,412	661,573	630,115



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

* Group

Central Service Departments	CABLE TV (208)	PWE - Houston Transtar	TIRZ	Houston Airport System (HAS)	PWE - Water & Sewer System	Conv and Ent Optns	Health Benefits Fund
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	16,546	363
Citywide General Government	0	342	0	17,838	19,775	3,412	10,293
F&A Director's Office	0	0	0	0	0	0	0
F&A Administrative Services	724	480	0	167,563	157,451	5,631	1,345
3-1-1 Services	0	0	0	3,063	(1,700,000)	202,874	0
F&A Strategic Purchasing	0	3,419	0	389,263	246,359	121,879	1,886
F&A Grants/Asset Mgmt	4,641	4,532	276	648	0	55,378	203
F&A Audit/Operational	0	0	27,904	125	0	10,296	62
F&A Office of Budget	0	1,877	0	98,034	108,678	18,748	56,570
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	2,017	0	105,318	116,752	116,282	60,773
IT - Infrastructure	0	13,345	0	697,152	772,846	134,248	402,288
Affirmative Action	16,549	16,119	976	20,685	24,465	168,513	209
Mayor's Office	2,137	1,417	0	376,833	464,847	9,753	3,971
Human Resources Dept.	645	427	0	298,070	140,228	23,734	1,198
Legal Department	0	0	0	63,556	(750,621)	121,199	0
City Controller's Office	0	6,965	0	363,820	403,322	69,578	209,940
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Director	0	7,463	0	0	(3,004,793)	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
Convention and Entertainment	0	0	0	4,245	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	144,015	0	25,415	0
General Services Department	0	0	0	0	(153,485)	0	0
HEC	0	0	0	0	0	0	0
Total Allocated	24,696	58,403	29,156	2,750,228	(3,154,176)	1,103,486	749,101
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	24,696	58,403	29,156	2,750,228	(3,154,176)	1,103,486	749,101
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,696	58,403	29,156	2,750,228	(3,154,176)	1,103,486	749,101

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

* Group

Central Service Departments	Long Term Disability	Other	SubTotal	Direct Billed	Unallocated	Total
Building Usage Charge	0	89,749	387,433	0	0	387,433
Equipment Usage Charge	0	0	12,791,333	0	0	12,791,333
Citywide General Government	1,491	0	17,749,543	0	55,499,823	73,249,366
F&A Director's Office	0	0	1,104,160	0	0	1,104,160
F&A Administrative Services	0	0	2,093,188	0	0	2,093,188
3-1-1 Services	0	0	4,049,068	1,700,000	0	5,749,068
F&A Strategic Purchasing	0	0	1,746,866	0	0	1,746,866
F&A Grants/Asset Mgmt	757	37,060	1,750,533	0	0	1,750,533
F&A Audit/Operational	0	0	2,496,423	0	0	2,496,423
F&A Office of Budget	0	0	1,008,548	0	544,041	1,552,589
IT - Director	0	0	0	0	0	0
IT - Admin & Applications	0	0	2,332,263	0	0	2,332,263
IT - Infrastructure	0	0	7,062,988	0	0	7,062,988
Affirmative Action	2,680	131,241	1,484,221	0	0	1,484,221
Mayor's Office	0	0	4,806,827	0	335,839	5,142,666
Human Resources Dept.	0	0	2,455,595	0	0	2,455,595
Legal Department	0	0	1,677,156	814,735	11,355,905	13,847,796
City Controller's Office	0	0	3,742,905	0	1,047,386	4,790,291
Health Administration	0	0	20,608,987	0	0	20,608,987
Planning & Development	0	0	1,875,405	0	5,890,854	7,766,259
PWE - Director	0	0	(1,366,695)	5,702,620	0	4,335,925
CIP Sal Rec PWE Adm	0	0	155,932	0	0	155,932
Convention and Entertainment	0	0	211,796	0	0	211,796
HPD - Police Records	0	2,178,035	2,188,347	0	0	2,188,347
HPD- Inspector General	0	25,415	1,423,201	0	0	1,423,201
General Services Department	0	0	31,921,310	482,437	0	32,403,747
HEC	0	0	1,544,112	0	0	1,544,112
Total Allocated	4,928	2,461,500	127,301,445	8,699,792	74,673,848	210,675,085
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	4,928	2,461,500	127,301,445	8,699,792	74,673,848	210,675,085
Adjustments	0	0	0	0	0	0
Proposed Costs	4,928	2,461,500	127,301,445	8,699,792	74,673,848	210,675,085



City Of Houston, Texas
OMB Circular A87 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	73,499,443	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	
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 Controller's Office	6,124,916	0	
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	
F&A Regulatory Services			864,588
City Secretary			133,184
City Council			1,000,065
Municipal Court Administration			5,748,266
Police			31,359,467
Fire			21,088,400
Municipal Court Judicial			478,772
PWE - All Other			6,150,228
Solid Waste Management			4,361,693
Housing and Community Devp.			1,042,903
Library			10,309,217



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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Parks & Recreation			7,450,925
Health & Human Services			25,311,106
F&A Ins Mgmt			101,738
F&A Executive Services			277,743
F&A-Other			752,030
Planning & Development			2,235,121
CIP S/R Planning			5,704
CIP Sal Rec RE			48,384
CIP S/R Engrg			326,221
CIP S/R Constr.			303,004
CIP S/R Eng/Const			9,271
CIP S/R GeoEnv.			42,601
CIP S/R Other			5,380
CIP S/R GSD			116,664
Prop & Cas Legal			49,507
PWE - Fleet Management			473,908
Wrkr Comp - HR			291,394
Wrkr Comp Legal			5,427
HEC Director			8,146
HEC-IT			292,978
HEC-9-1-1 Network			586,327
HEC- Police Call Takers			167,374
HEC-HFD			111,637
HEC-Harris Co			48,590
HEC-Genl Svcs Dept			106,708
HEC-Homeland Sec.			23,440
HEC - Office of Emgcy Mgt			84,456
HEC - HPD			114,456
PWE-Sign Adm			95,412
PWE-Bldg Insp.			661,573
PWE - Stormwater Fund			630,115
CABLE TV (208)			24,696
PWE - Houston Transtar			58,403
TIRZ			29,156
Houston Airport System (HAS)			2,750,228
PWE - Water & Sewer System		(3,154,176)
Conv and Ent Optns			1,103,486
Health Benefits Fund			749,101

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

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Long Term Disability			4,928	
Other			2,461,500	
Direct Billed Total			8,699,792	
Unallocated Total			74,673,848	
Totals	216,532,341	(5,857,256)	210,675,085	0



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

Department	Allocation Basis:	Allocation Source:
Building Usage Charge		
1.4.1 City Hall	Square footage occupied 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
Equipment Usage Charge		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset management report
Citywide General Government		
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 Other	Total FY 2007 actual General Fund expenditures	Financial summaries - Regina Dickson
F&A Director's Office		
4.4.1 Dept Admin	Number of full time equivalent positions administered in F&A	Human Resources
F&A Administrative Services		
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
3-1-1 Services		
6.4.1 Services	Number of calls received per dept.	3-1-1 Operations
F&A Strategic Purchasing		
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
F&A Grants/Asset Mgmt		
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

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

Department	Allocation Basis:	Allocation Source:
F&A Audit/Operational Services		
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
F&A Office of Budget Management		
10.4.1 Budget	Total number of revenue & expenditure transactions per dept.	Information Technology
IT - Director		
11.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	Human Resources
IT - Admin & Applications		
12.4.1 Dept Admin	Number of full time equivalent positions administered in IT	Human Resources
12.4.2 Enterprise Appl.	Number of transactions processed by depts. served	Information Technology
12.4.3 Citizen's Net	Total number of revenue & expenditure transactions per dept.	Information Technology
12.4.4 IT ERP	Total number of revenue & expenditure transactions per dept.	Information Technology
12.4.5 Rev Fnd Enterp. Appl.	Number of transactions processed by depts. served	Information Technology
IT - Infrastructure		
13.4.1 Client Services	Total number of revenue & expenditure transactions per dept.	Information Technology
13.4.2 Data Center	Number of transactions per dept. for Infrastructure	Information Technology
13.4.3 N/W Data & Voice	Number of transactions processed by depts. served	Information Technology
13.4.4 Infrastructure	Total number of revenue & expenditure transactions per dept.	Information Technology
13.4.5 Systems Svcs	Number of transactions per dept. for Infrastructure	Information Technology
13.4.6 Rev Fnd - N/W Data	Total number of revenue & expenditure transactions per dept.	Information Technology
13.4.7 Rev Fnd - Systems Svcs	Number of transactions per dept. for Infrastructure	Information Technology
Affirmative Action		
14.4.1 Business Devpmnt.	Total FY 2007 actual expenditures	Financial summaries - Regina Dickson
14.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
Mayor's Office		
15.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou



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

Department	Allocation Basis:	Allocation Source:
Human Resources Dept.		
16.4.1 Selection	Number of selections per depart.	Human Resources
16.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
16.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
16.4.4 Training	Number of employees trained	Human Resources
Legal Department		
17.4.1 Legal Svcs.	Number of Legal staff hours expended per department	Legal - Merceron
17.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
City Controller's Office		
18.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	Information Technology
Health Administration		
19.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A
Planning & Development Admin		
20.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
PWE - Director		
21.4.1 Adm - Exp.	PWE Department's FY 2007 operating expenditures	Financial summary reports
21.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE
21.4.3 GF - Exp.	Direct allocation to PWE All Other	N/A
CIP Sal Rec PWE Adm		
22.4.1 Facility Svcs	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources
Convention and Entertainment		
23.4.1 Rental Services	Fair market facility rental value per dept.	Convention and Entertainment Dept.
HPD - Police Records		
24.4.1 Records Mgmt	Number of reports issued per dept.	Police Department report



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

Department	Allocation Basis:	Allocation Source:
HPD- Inspector General		
25.4.1 Services	Number of complaints investigated	HPD - Office of the Inspector General
General Services Department		
26.4.1 Adm/Design Constr.	General Services Dept. expense per dept. served	General Services Dept. FY07 RCA
26.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
26.4.3 Utilities	Dollar amount of utility cost	General Services Depart.
HEC		
27.4.1 General Svcs	Square footage occupied in HEC facility	GSD
27.4.2 Legal 911	Direct allocation to HEC 9-1-1 Network	N/A
27.4.3 Legal Other	Full time equivalent positions for HEC excluding 9-1-1 Network	SAP personnel report
27.4.4 Financial Rel. 911	Total expenditures of HEC fund centers	FY 2007 financial report
27.4.5 Personnel Rel. 911	Full time equivalent positions for HEC fund centers	SAP personnel report
27.4.6 Financial Rel. Other	Total expenditures for HEC fund centers excluding 9-1-1 Network	FY 2007 financial report
27.4.7 Personnel Rel. Other	Full time equivalent positions for HEC excluding 9-1-1 Network	SAP personnel report



SECTION VI

Central Service Cost Allocation Plan

SCHEDULE 1.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
BUILDING USE CHARGE
NATURE AND EXTENT OF SERVICES

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

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

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



City Of Houston, Texas
OMB Circular A87 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
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Usage Charge	865,541	0	320,401	253,244	291,896
Functional Cost	865,541	0	320,401	253,244	291,896
Allocation Step 1					
1st Allocation	865,541	0	320,401	253,244	291,896
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10001000000001					
Total Allocated	865,541	0	320,401	253,244	291,896



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

Activity - City Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
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
SubTotal	123,810	100.0000	320,401		320,401		320,401
TOTAL	123,810	100.0000	320,401		320,401		320,401

Allocation Basis: Square footage occupied in City Hall

Allocation Source: General Services Dept.

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

Activity - City Hall Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	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
TOTAL	126,642	100.0000	253,244		253,244		253,244

Allocation Basis: Square footage occupied in the City Hall Annex

Allocation Source: General Services Dept.

City Of Houston, Texas
OMB Circular A87 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
TOTAL	106,802	100.0000	291,896		291,896		291,896

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

Allocation Source: General Services Department

City Of Houston, Texas
OMB Circular A87 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
Total	865,541	320,401	253,244	291,896

SCHEDULE 2.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB Circular A87 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:			<u>0</u>	0
Equipment usage charge	13,559,004			
Total Departmental Cost Adjustments:	<u>13,559,004</u>			<u>13,559,004</u>
Total To Be Allocated:	<u><u>13,559,004</u></u>	<u><u>0</u></u>		<u><u>13,559,004</u></u>

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

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



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

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
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
SubTotal	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
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Equipment Usage Charge

Allocation Basis: Equipment usage allowance per dept.

Allocation Source: Asset management report

City Of Houston, Texas
OMB Circular A87 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
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Equipment Usage Charge

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



CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES
NATURE AND EXTENT OF SERVICES

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

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

SCHEDULE 3.1
FY 2009 OMB A-87 COST PLAN
(Continued)

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES
NATURE AND EXTENT OF SERVICES

- **Other Expenditures** – other general expenditures (i.e. rentals, parking permits) have been allocated based on General Fund only operating expenditures.

- **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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Citywide General Government

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	73,499,443			73,499,443
Citywide General Government		72,765	72,765	
F&A Strategic Purchasing		13,933	13,933	
F&A Grants/Asset Mgmt		11,600	11,600	
F&A Audit/Operational Services		105,380	105,380	
F&A Office of Budget Management		249,338	249,338	
IT - Admin & Applications		253,798	253,798	
IT - Infrastructure		929,172	929,172	
Affirmative Action		39,679	39,679	
City Controller's Office		919,641	919,641	
General Services Department		737,028	737,028	
Total Allocated Additions:		<u>3,332,334</u>	<u>3,332,334</u>	<u>3,332,334</u>
Total To Be Allocated:	<u>73,499,443</u>	<u>3,332,334</u>		<u>76,831,777</u>

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

	Total	General & Admin	Insurance Ret.	Insurance Fees	Memberships
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Other Expense & Cost					
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.	1,382,996	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
Departmental Totals					
Total Expenditures	73,499,443	0	18,800,699	0	728,403
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	73,499,443	0	18,800,699	0	728,403



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

	Total	General & Admin	Insurance Ret.	Insurance Fees	Memberships
Allocation Step 1					
Unallocated Costs	(53,092,694)	0	0	0	0
1st Allocation	20,406,749	0	18,800,699	0	728,403
Allocation Step 2					
Inbound- All Others	3,332,334	3,332,334	0	0	0
Reallocate Admin Costs	(3,332,334)	(3,332,334)	852,391	0	33,023
Unallocated Costs	(2,407,129)	0	0	0	0
2nd Allocation	925,205	0	852,391	0	33,023
Total For 10009900010000					
Total Allocated	21,331,954	0	19,653,090	0	761,426



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

	Acctg. & Consult.	Other	General Govt.
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Printing & Reprod.	0	(168)	0
Legal Services GFR	0	0	2,364
Misc Other Svcs	0	0	(118,627)
Interest Chrgs-Past	0	0	3
Health/Life Ins Ret	0	0	0
Subrecipient Contract	0	0	1,812
Acctg & Auditing Svc	(20,945)	0	0
Mgmt Consulting Svcs	299,231	0	0
Misc Support Svcs	0	5,010	0
Real Estate Rental	0	0	4,462,311
Ltd Purpose Annex.	0	0	19,982,315
Advertising Services	0	0	167,968
Tax Appraisal Fees	0	0	5,272,257
Elections	0	0	2,470,839
Membership & Prof Fees	0	0	0
Parking Space Rental	0	1,863	0
Legal Services	0	0	1,539,497
Metro Commuter Pass	0	592,656	0
Misc Other Svcs & Chg.	0	0	1,382,996
Claims & Judgments	0	0	9,009,456
Other Interest	0	0	5,419,503
Trf to Consol Fund	0	0	3,500,000
Departmental Totals			
Total Expenditures	278,286	599,361	53,092,694
Deductions			
Total Deductions	0	0	0
Functional Cost			
	278,286	599,361	53,092,694



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

	Acctg. & Consult.	Other	General Govt.
Allocation Step 1			
Unallocated Costs	0	0	(53,092,694)
1st Allocation	278,286	599,361	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	12,616	27,175	2,407,129
Unallocated Costs	0	0	(2,407,129)
2nd Allocation	12,616	27,175	0
Total For 10009900010000			
Total Allocated	290,902	626,536	0



City Of Houston, Texas
OMB Circular A87 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	0.0821	15,434		15,434	700	16,134
F&A Administrative Services	40.20	0.5500	103,405		103,405	4,688	108,093
3-1-1 Services	85.70	1.1725	220,443		220,443	9,995	230,438
F&A Strategic Purchasing	45.60	0.6239	117,295		117,295	5,318	122,613
F&A Grants/Asset Mgmt	8.50	0.1163	21,864		21,864	991	22,855
F&A Audit/Operational Services	21.20	0.2901	54,532		54,532	2,472	57,004
F&A Office of Budget Management	20.60	0.2818	52,989		52,989	2,402	55,391
F&A Regulatory Services	39.90	0.5459	102,633		102,633	4,653	107,286
IT - Director	14.70	0.2011	37,812		37,812	1,714	39,526
IT - Admin & Applications	56.50	0.7730	145,333		145,333	6,589	151,922
IT - Infrastructure	82.70	1.1315	212,727		212,727	9,645	222,372
Affirmative Action	25.80	0.3530	66,364		66,364	3,009	69,373
Mayor's Office	59.00	0.8072	151,764		151,764	6,881	158,645
Human Resources Dept.	42.60	0.5828	109,579		109,579	4,968	114,547
Legal Department	172.50	2.3601	443,716		443,716	20,117	463,833
City Secretary	11.60	0.1587	29,838		29,838	1,353	31,191
City Council	68.10	0.9317	175,171		175,171	7,942	183,113
City Controller's Office	73.70	1.0083	189,576		189,576	8,595	198,171
Municipal Court Administration	313.70	4.2920	806,920		806,920	36,584	843,504
Health Administration	153.60	2.1015	395,100		395,100	17,913	413,013
Planning & Development Admin	21.80	0.2983	56,075		56,075	2,542	58,617
HPD - Police Records	88.40	1.2095	227,388		227,388	10,309	237,697
HPD- Inspector General	9.70	0.1327	24,951		24,951	1,131	26,082
General Services Department	212.40	2.9060	546,349		546,349	24,771	571,120
Police	1,213.40	16.6014	3,121,190		3,121,190	141,510	3,262,700
Fire	287.00	3.9267	738,241		738,241	33,471	771,712
Municipal Court Judicial	47.60	0.6513	122,440		122,440	5,551	127,991
PWE - All Other	845.90	11.5734	2,175,881		2,175,881	98,651	2,274,532
Solid Waste Management	546.60	7.4785	1,406,001		1,406,001	63,746	1,469,747
Housing and Community Devp.	129.60	1.7732	333,366		333,366	15,114	348,480
Library	500.90	6.8532	1,288,449		1,288,449	58,416	1,346,865
Parks & Recreation	919.80	12.5845	2,365,971		2,365,971	107,269	2,473,240

City Of Houston, Texas
OMB Circular A87 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	13.7474	2,584,614		2,584,614	117,182	2,701,796
F&A Executive Services	14.30	0.1956	36,783		36,783	1,668	38,451
F&A-Other	34.00	0.4652	87,457		87,457	3,965	91,422
Planning & Development	74.80	1.0234	192,406		192,406	8,723	201,129
CIP S/R GSD	15.80	0.2162	40,642		40,642	1,843	42,485
SubTotal	7,309.00	100.0000	18,800,699		18,800,699	852,391	19,653,090
TOTAL	7,309.00	100.0000	18,800,699		18,800,699	852,391	19,653,090

Allocation Basis: Total General Fund civilian full time equivalents

Allocation Source: FTE summary - Ms. Zhou

City Of Houston, Texas
OMB Circular A87 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							
TOTAL							

Allocation Basis: Total FY 2007 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

City Of Houston, Texas
OMB Circular A87 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	13	290
F&A Administrative Services	40.20	0.2544	1,853		1,853	84	1,937
3-1-1 Services	85.70	0.5424	3,951		3,951	179	4,130
F&A Strategic Purchasing	45.60	0.2886	2,102		2,102	95	2,197
F&A Grants/Asset Mgmt	8.50	0.0538	392		392	18	410
F&A Audit/Operational Services	21.20	0.1342	977		977	44	1,021
F&A Office of Budget Management	20.60	0.1304	950		950	43	993
F&A Regulatory Services	39.90	0.2525	1,839		1,839	83	1,922
IT - Director	14.70	0.0930	678		678	31	709
IT - Admin & Applications	31.60	0.2000	1,457		1,457	66	1,523
IT - Infrastructure	82.70	0.5234	3,812		3,812	173	3,985
Affirmative Action	25.80	0.1633	1,189		1,189	54	1,243
Mayor's Office	43.50	0.2753	2,005		2,005	91	2,096
Human Resources Dept.	37.90	0.2399	1,747		1,747	79	1,826
Legal Department	152.80	0.9670	7,044		7,044	319	7,363
City Secretary	11.60	0.0734	535		535	24	559
City Council	68.10	0.4310	3,139		3,139	142	3,281
City Controller's Office	73.70	0.4664	3,397		3,397	154	3,551
Municipal Court Administration	290.90	1.8410	13,410		13,410	608	14,018
Health Administration	150.70	0.9537	6,947		6,947	315	7,262
Planning & Development Admin	21.80	0.1380	1,005		1,005	46	1,051
Convention and Entertainment	54.80	0.3468	2,526		2,526	115	2,641
HPD - Police Records	88.40	0.5594	4,075		4,075	185	4,260
HPD- Inspector General	23.70	0.1500	1,093		1,093	50	1,143
General Services Department	212.40	1.3442	9,791		9,791	444	10,235
Police	6,543.90	41.4131	301,655		301,655	13,676	315,331
Fire	4,460.30	28.2272	205,608		205,608	9,321	214,929
Municipal Court Judicial	47.60	0.3012	2,194		2,194	99	2,293
PWE - All Other	543.60	3.4402	25,059		25,059	1,136	26,195
Solid Waste Management	546.60	3.4592	25,197		25,197	1,142	26,339
Library	484.50	3.0662	22,334		22,334	1,013	23,347
Parks & Recreation	814.10	5.1521	37,528		37,528	1,701	39,229



City Of Houston, Texas
OMB Circular A87 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	1,202	27,713
F&A Executive Services	14.30	0.0905	659		659	30	689
F&A-Other	28.00	0.1772	1,291		1,291	59	1,350
Planning & Development	74.80	0.4734	3,448		3,448	156	3,604
CIP S/R GSD	15.80	0.1000	728		728	33	761
SubTotal	15,801.40	100.0000	728,403		728,403	33,023	761,426
TOTAL	15,801.40	100.0000	728,403		728,403	33,023	761,426

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE summary - Ms. Zhou

City Of Houston, Texas
OMB Circular A87 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
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	180	3,500
F&A Administrative Services	4,219	0.1377	383		383	21	404
3-1-1 Services	1,287	0.0420	117		117	6	123
F&A Strategic Purchasing	1,099	0.0359	100		100	5	105
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	102	1,976
F&A Office of Budget Management	888	0.0290	81		81	4	85
F&A Regulatory Services	8,789	0.2870	799		799	43	842
IT - Director	12,093	0.3948	1,099		1,099	60	1,159
IT - Admin & Applications	7,928	0.2588	720		720	39	759
IT - Infrastructure	29,302	0.9567	2,662		2,662	145	2,807
Affirmative Action	1,807	0.0590	164		164	9	173
Mayor's Office	19,850	0.6481	1,804		1,804	98	1,902
Human Resources Dept.	61,448	2.0063	5,583		5,583	303	5,886
Legal Department	15,608	0.5096	1,418		1,418	77	1,495
City Secretary	1,205	0.0393	109		109	6	115
City Council	11,449	0.3738	1,040		1,040	56	1,096
City Controller's Office	7,332	0.2394	666		666	36	702
Municipal Court Administration	63,760	2.0817	5,793		5,793	314	6,107
Health Administration	68,634	2.2409	6,236		6,236	338	6,574
Planning & Development Admin	1,670	0.0545	152		152	8	160
PWE - Director	286,385	9.3504	26,021		26,021	1,412	27,433
CIP Sal Rec PWE Adm	19,610	0.6403	1,782		1,782	97	1,879
HPD - Police Records	1,450	0.0473	132		132	7	139
HPD- Inspector General	1,730	0.0565	157		157	9	166
General Services Department	31,242	1.0200	2,839		2,839	154	2,993
Police	277,832	9.0711	25,244		25,244	1,370	26,614
Fire	392,326	12.8093	35,646		35,646	1,938	37,584
Municipal Court Judicial	4,098	0.1338	372		372	20	392
Solid Waste Management	64,507	2.1061	5,861		5,861	318	6,179
Housing and Community Devp.	40,520	1.3230	3,682		3,682	200	3,882

City Of Houston, Texas
OMB Circular A87 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	270	5,249
Parks & Recreation	137,441	4.4874	12,488		12,488	678	13,166
Health & Human Services	128,087	4.1820	11,638		11,638	632	12,270
F&A Ins Mgmt	1,252	0.0409	114		114	6	120
F&A-Other	8,826	0.2882	802		802	44	846
Planning & Development	12,943	0.4226	1,176		1,176	64	1,240
CIP S/R Planning	78	0.0025	7		7		7
CIP Sal Rec RE	99	0.0032	9		9		9
CIP S/R Engrg	24,210	0.7904	2,200		2,200	119	2,319
CIP S/R Constr.	16,071	0.5247	1,460		1,460	79	1,539
CIP S/R Eng/Const	555	0.0181	50		50	3	53
CIP S/R GeoEnv.	3,363	0.1098	306		306	17	323
CIP S/R Other	467	0.0152	42		42	2	44
CIP S/R GSD	4,321	0.1411	393		393	21	414
Prop & Cas Legal	3,468	0.1132	315		315	17	332
PWE - Fleet Management	24,888	0.8126	2,261		2,261	123	2,384
Wrkr Comp - HR	34,910	1.1398	3,172		3,172	172	3,344
Wrkr Comp Legal	498	0.0163	45		45	2	47
HEC	10,974	0.3583	997		997	54	1,051
PWE-Sign Adm	4,582	0.1496	416		416	23	439
PWE-Bldg Insp.	30,016	0.9800	2,727		2,727	148	2,875
PWE - Stormwater Fund	21,139	0.6902	1,921		1,921	104	2,025
PWE - Houston Transtar	3,565	0.1164	324		324	18	342
Houston Airport System (HAS)	186,220	6.0800	16,920		16,920	918	17,838
PWE - Water & Sewer System	206,439	6.7402	18,757		18,757	1,018	19,775
Conv and Ent Optns	35,613	1.1628	3,236		3,236	176	3,412
Health Benefits Fund	107,457	3.5084	9,763		9,763	530	10,293
SubTotal	3,062,825	100.0000	278,286		278,286	12,616	290,902
TOTAL	3,062,825	100.0000	278,286		278,286	12,616	290,902



City Of Houston, Texas
OMB Circular A87 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
OMB Circular A87 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	26,902		26,902		26,902
	F&A Director's Office	1,330,663	0.0926	555		555	26	581
	F&A Administrative Services	2,488,943	0.1731	1,038		1,038	49	1,087
	3-1-1 Services	4,345,016	0.3023	1,812		1,812	86	1,898
	F&A Strategic Purchasing	3,565,360	0.2480	1,487		1,487	71	1,558
	F&A Grants/Asset Mgmt	1,800,824	0.1253	751		751	36	787
	F&A Audit/Operational Services	2,228,823	0.1550	929		929	44	973
	F&A Office of Budget Management	1,735,410	0.1207	724		724	34	758
	F&A Regulatory Services	2,122,731	0.1477	885		885	42	927
	IT - Director	1,532,401	0.1066	639		639	30	669
	IT - Admin & Applications	4,515,409	0.3141	1,883		1,883	89	1,972
	IT - Infrastructure	6,871,770	0.4780	2,865		2,865	136	3,001
	Affirmative Action	1,640,694	0.1141	684		684	32	716
	Mayor's Office	3,036,989	0.2113	1,266		1,266	60	1,326
	Human Resources Dept.	2,448,375	0.1703	1,021		1,021	48	1,069
	Legal Department	12,920,986	0.8988	5,387		5,387	256	5,643
	City Secretary	652,568	0.0454	272		272	13	285
	City Council	4,083,883	0.2841	1,703		1,703	81	1,784
	City Controller's Office	6,124,917	0.4261	2,554		2,554	121	2,675
	Municipal Court Administration	14,153,671	0.9846	5,901		5,901	280	6,181
	Health Administration	10,790,043	0.7506	4,499		4,499	214	4,713
	Planning & Development Admin	1,814,697	0.1262	757		757	36	793
	HPD - Police Records	3,364,440	0.2340	1,403		1,403	67	1,470
	HPD- Inspector General	2,188,323	0.1522	912		912	43	955
	General Services Department	41,504,734	2.8873	17,305		17,305	821	18,126
	Police	575,180,078	40.0122	239,816		239,816	11,385	251,201
	Fire	360,508,068	25.0785	150,311		150,311	7,135	157,446
	Municipal Court Judicial	4,586,050	0.3190	1,912		1,912	91	2,003
	PWE - All Other	82,909,598	5.7676	34,568		34,568	1,641	36,209
	Solid Waste Management	69,960,562	4.8668	29,169		29,169	1,385	30,554
	Housing and Community Devp.	317,944	0.0221	133		133	6	139
	Library	32,263,108	2.2444	13,452		13,452	639	14,091

City Of Houston, Texas
OMB Circular A87 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
Parks & Recreation	60,463,846	4.2061	25,210		25,210	1,197	26,407
Health & Human Services	36,396,786	2.5319	15,175		15,175	720	15,895
F&A Executive Services	3,921,981	0.2728	1,635		1,635	78	1,713
Planning & Development	5,717,034	0.3977	2,384		2,384	113	2,497
HEC	93,990	0.0065	39		39	2	41
Long Term Disability	3,414,080	0.2375	1,423		1,423	68	1,491
SubTotal	1,437,518,042	100.0000	599,361		599,361	27,175	626,536
TOTAL	1,437,518,042	100.0000	599,361		599,361	27,175	626,536

Allocation Basis: Total FY 2007 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Citywide General Government

Receiving Department	Total	Insurance Ret.	Insurance Fees	Memberships	Acctg. & Consult.	Other
Citywide General Government	72,765	0	0	0	45,863	26,902
F&A Director's Office	20,505	16,134	0	290	3,500	581
F&A Administrative Services	111,521	108,093	0	1,937	404	1,087
3-1-1 Services	236,589	230,438	0	4,130	123	1,898
F&A Strategic Purchasing	126,473	122,613	0	2,197	105	1,558
F&A Grants/Asset Mgmt	24,104	22,855	0	410	52	787
F&A Audit/Operational	60,974	57,004	0	1,021	1,976	973
F&A Office of Budget	57,227	55,391	0	993	85	758
F&A Regulatory Services	110,977	107,286	0	1,922	842	927
IT - Director	42,063	39,526	0	709	1,159	669
IT - Admin & Applications	156,176	151,922	0	1,523	759	1,972
IT - Infrastructure	232,165	222,372	0	3,985	2,807	3,001
Affirmative Action	71,505	69,373	0	1,243	173	716
Mayor's Office	163,969	158,645	0	2,096	1,902	1,326
Human Resources Dept.	123,328	114,547	0	1,826	5,886	1,069
Legal Department	478,334	463,833	0	7,363	1,495	5,643
City Secretary	32,150	31,191	0	559	115	285
City Council	189,274	183,113	0	3,281	1,096	1,784
City Controller's Office	205,099	198,171	0	3,551	702	2,675
Municipal Court	869,810	843,504	0	14,018	6,107	6,181
Health Administration	431,562	413,013	0	7,262	6,574	4,713
Planning & Development	60,621	58,617	0	1,051	160	793
PWE - Director	27,433	0	0	0	27,433	0
CIP Sal Rec PWE Adm	1,879	0	0	0	1,879	0
Convention and Entertainment	2,641	0	0	2,641	0	0
HPD - Police Records	243,566	237,697	0	4,260	139	1,470
HPD- Inspector General	28,346	26,082	0	1,143	166	955
General Services Department	602,474	571,120	0	10,235	2,993	18,126
Police	3,855,846	3,262,700	0	315,331	26,614	251,201
Fire	1,181,671	771,712	0	214,929	37,584	157,446
Municipal Court Judicial	132,679	127,991	0	2,293	392	2,003
PWE - All Other	2,336,936	2,274,532	0	26,195	0	36,209
Solid Waste Management	1,532,819	1,469,747	0	26,339	6,179	30,554
Housing and Community	352,501	348,480	0	0	3,882	139
Library	1,389,552	1,346,865	0	23,347	5,249	14,091

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Citywide General Government

Receiving Department	Total	Insurance Ret.	Insurance Fees	Memberships	Acctg. & Consult.	Other
Parks & Recreation	2,552,042	2,473,240	0	39,229	13,166	26,407
Health & Human Services	2,757,674	2,701,796	0	27,713	12,270	15,895
F&A Ins Mgmt	120	0	0	0	120	0
F&A Executive Services	40,853	38,451	0	689	0	1,713
F&A-Other	93,618	91,422	0	1,350	846	0
Planning & Development	208,470	201,129	0	3,604	1,240	2,497
CIP S/R Planning	7	0	0	0	7	0
CIP Sal Rec RE	9	0	0	0	9	0
CIP S/R Engrg	2,319	0	0	0	2,319	0
CIP S/R Constr.	1,539	0	0	0	1,539	0
CIP S/R Eng/Const	53	0	0	0	53	0
CIP S/R GeoEnv.	323	0	0	0	323	0
CIP S/R Other	44	0	0	0	44	0
CIP S/R GSD	43,660	42,485	0	761	414	0
Prop & Cas Legal	332	0	0	0	332	0
PWE - Fleet Management	2,384	0	0	0	2,384	0
Wrkr Comp - HR	3,344	0	0	0	3,344	0
Wrkr Comp Legal	47	0	0	0	47	0
HEC	1,092	0	0	0	1,051	41
PWE-Sign Adm	439	0	0	0	439	0
PWE-Bldg Insp.	2,875	0	0	0	2,875	0
PWE - Stormwater Fund	2,025	0	0	0	2,025	0
PWE - Houston Transtar	342	0	0	0	342	0
Houston Airport System	17,838	0	0	0	17,838	0
PWE - Water & Sewer	19,775	0	0	0	19,775	0
Conv and Ent Optns	3,412	0	0	0	3,412	0
Health Benefits Fund	10,293	0	0	0	10,293	0
Long Term Disability	1,491	0	0	0	0	1,491
Direct Billed	0	0	0	0	0	0
Total	21,331,954	19,653,090	0	761,426	290,902	626,536



SCHEDULE 4.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department F&A Director's Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,614,224			2,614,224
Building Usage Charge	43,346		43,346	
Citywide General Government	19,586	919	20,505	
F&A Director's Office		50,832	50,832	
F&A Administrative Services		50,968	50,968	
3-1-1 Services		19,646	19,646	
F&A Strategic Purchasing		274,757	274,757	
F&A Grants/Asset Mgmt		196	196	
F&A Audit/Operational Services		1,898	1,898	
F&A Office of Budget Management		18,050	18,050	
IT - Admin & Applications		107,195	107,195	
IT - Infrastructure		130,098	130,098	
Affirmative Action		740	740	
Mayor's Office		1,111	1,111	
Human Resources Dept.		29,529	29,529	
Legal Department		164,584	164,584	
City Controller's Office		66,575	66,575	
Convention and Entertainment		37,466	37,466	
HPD- Inspector General		16,898	16,898	
General Services Department		283,050	283,050	
Total Allocated Additions:	<u>62,932</u>	<u>1,254,512</u>	<u>1,317,444</u>	<u>1,317,444</u>
Total To Be Allocated:	<u><u>2,677,156</u></u>	<u><u>1,254,512</u></u>		<u><u>3,931,668</u></u>

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	1,423,081	0	1,423,081
Fringe Benefits	428,652	0	428,652
Other Expense & Cost			
Supplies	39,439	0	39,439
Contractual Services	700,567	0	700,567
Other	22,485	0	22,485
Departmental Totals			
Total Expenditures	2,614,224	0	2,614,224
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	2,614,224	0	2,614,224
Allocation Step 1			
Inbound- All Others	62,932	62,932	0
Reallocate Admin Costs		(62,932)	62,932
1st Allocation	2,677,156	0	2,677,156
Allocation Step 2			
Inbound- All Others	1,254,512	1,254,512	0
Reallocate Admin Costs		(1,254,512)	1,254,512
2nd Allocation	1,254,512	0	1,254,512
Total For 10006500010000 F&A			
Total Allocated	3,931,668	0	3,931,668



City Of Houston, Texas
OMB Circular A87 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	50,832		50,832		50,832
F&A Administrative Services	40	12.7215	340,575		340,575	162,682	503,257
3-1-1 Services	85	27.1202	726,052		726,052	346,812	1,072,864
F&A Strategic Purchasing	45	14.4304	386,324		386,324	184,535	570,859
F&A Grants/Asset Mgmt	8	2.6899	72,012		72,012	34,398	106,410
F&A Audit/Operational Services	21	6.7089	179,607		179,607	85,792	265,399
F&A Office of Budget Management	20	6.5190	174,523		174,523	83,364	257,887
F&A Regulatory Services	39	12.6266	338,033		338,033	161,468	499,501
F&A Ins Mgmt	5	1.6139	43,207		43,207	20,639	63,846
F&A Executive Services	14	4.5253	121,150		121,150	57,869	179,019
F&A-Other	28	9.1456	244,841		244,841	116,953	361,794
SubTotal	316	100.0000	2,677,156		2,677,156	1,254,512	3,931,668
TOTAL	316	100.0000	2,677,156		2,677,156	1,254,512	3,931,668

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

Allocation Source: Human Resources

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Director's Office

Receiving Department	Total	Dept Admin
F&A Director's Office	50,832	50,832
F&A Administrative Services	503,257	503,257
3-1-1 Services	1,072,864	1,072,864
F&A Strategic Purchasing	570,859	570,859
F&A Grants/Asset Mgmt	106,410	106,410
F&A Audit/Operational	265,399	265,399
F&A Office of Budget	257,887	257,887
F&A Regulatory Services	499,501	499,501
F&A Ins Mgmt	63,846	63,846
F&A Executive Services	179,019	179,019
F&A-Other	361,794	361,794
Direct Billed	0	0
Total	3,931,668	3,931,668

SCHEDULE 5.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
FINANCE AND ADMINISTRATION - ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES

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

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

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department F&A Administrative Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,488,945			2,488,945
Citywide General Government	106,679	4,842	111,521	
F&A Director's Office	340,575	162,682	503,257	
F&A Administrative Services		120,324	120,324	
F&A Strategic Purchasing		223	223	
F&A Grants/Asset Mgmt		961	961	
F&A Audit/Operational Services		3,747	3,747	
F&A Office of Budget Management		2,084	2,084	
IT - Admin & Applications		12,376	12,376	
IT - Infrastructure		15,021	15,021	
Affirmative Action		1,717	1,717	
Mayor's Office		7,444	7,444	
Human Resources Dept.		2,576	2,576	
City Controller's Office		7,687	7,687	
Total Allocated Additions:	<u>447,254</u>	<u>341,684</u>	<u>788,938</u>	<u>788,938</u>
Total To Be Allocated:	<u><u>2,936,199</u></u>	<u><u>341,684</u></u>		<u><u>3,277,883</u></u>

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department F&A Administrative Services

	Total	General & Admin	Business Office	Central Payroll	Records Management
Wages & Benefits					
Salaries & Wages	1,643,168	0	516,044	891,575	235,549
Fringe Benefits	594,719	0	200,193	311,523	83,003
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	2,488,945	0	782,889	1,336,453	369,603
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,488,945	0	782,889	1,336,453	369,603
Allocation Step 1					
Inbound- All Others	447,254	447,254	0	0	0
Reallocate Admin Costs		(447,254)	140,682	240,156	66,416
1st Allocation	2,936,199	0	923,571	1,576,609	436,019
Allocation Step 2					
Inbound- All Others	341,684	341,684	0	0	0
Reallocate Admin Costs		(341,684)	107,476	183,469	50,739
2nd Allocation	341,684	0	107,476	183,469	50,739
Total For 10006500070000 F&A					
Total Allocated	3,277,883	0	1,031,047	1,760,078	486,758



City Of Houston, Texas
OMB Circular A87 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	17,536		17,536		17,536
F&A Administrative Services	40	12.7215	117,492		117,492		117,492
3-1-1 Services	85	27.1202	250,475		250,475	34,140	284,615
F&A Strategic Purchasing	45	14.4304	133,275		133,275	18,165	151,440
F&A Grants/Asset Mgmt	8	2.6899	24,843		24,843	3,386	28,229
F&A Audit/Operational Services	21	6.7089	61,961		61,961	8,445	70,406
F&A Office of Budget Management	20	6.5190	60,207		60,207	8,206	68,413
F&A Regulatory Services	39	12.6266	116,615		116,615	15,894	132,509
F&A Ins Mgmt	5	1.6139	14,906		14,906	2,032	16,938
F&A Executive Services	14	4.5253	41,795		41,795	5,696	47,491
F&A-Other	28	9.1456	84,466		84,466	11,512	95,978
SubTotal	316	100.0000	923,571		923,571	107,476	1,031,047
TOTAL	316	100.0000	923,571		923,571	107,476	1,031,047

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

Allocation Source: Human Resources

City Of Houston, Texas
OMB Circular A87 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	423		423		423
F&A Administrative Services	40.20	0.1796	2,832		2,832		2,832
3-1-1 Services	85.70	0.3829	6,037		6,037	704	6,741
F&A Strategic Purchasing	45.60	0.2037	3,212		3,212	375	3,587
F&A Grants/Asset Mgmt	8.50	0.0380	599		599	70	669
F&A Audit/Operational Services	21.20	0.0947	1,493		1,493	174	1,667
F&A Office of Budget Management	20.60	0.0920	1,451		1,451	169	1,620
F&A Regulatory Services	39.90	0.1783	2,811		2,811	328	3,139
IT - Director	14.70	0.0657	1,036		1,036	121	1,157
IT - Admin & Applications	56.50	0.2524	3,980		3,980	464	4,444
IT - Infrastructure	82.70	0.3695	5,826		5,826	679	6,505
Affirmative Action	25.80	0.1153	1,817		1,817	212	2,029
Mayor's Office	59.00	0.2636	4,156		4,156	485	4,641
Human Resources Dept.	42.60	0.1903	3,001		3,001	350	3,351
Legal Department	172.50	0.7707	12,152		12,152	1,417	13,569
City Secretary	11.60	0.0518	817		817	95	912
City Council	68.10	0.3043	4,797		4,797	559	5,356
City Controller's Office	73.70	0.3293	5,192		5,192	605	5,797
Municipal Court Administration	313.70	1.4016	22,098		22,098	2,577	24,675
Health Administration	153.60	0.6863	10,820		10,820	1,262	12,082
Planning & Development Admin	21.80	0.0974	1,536		1,536	179	1,715
CIP Sal Rec PWE Adm	15.60	0.0697	1,099		1,099	128	1,227
Convention and Entertainment	129.30	0.5777	9,108		9,108	1,062	10,170
HPD - Police Records	88.40	0.3950	6,227		6,227	726	6,953
HPD- Inspector General	23.70	0.1059	1,670		1,670	195	1,865
General Services Department	246.40	1.1009	17,357		17,357	2,024	19,381
Police	6,638.70	29.6625	467,658		467,658	54,534	522,192
Fire	4,460.30	19.9290	314,202		314,202	36,639	350,841
Municipal Court Judicial	47.60	0.2127	3,353		3,353	391	3,744
PWE - All Other	845.90	3.7795	59,589		59,589	6,949	66,538
Solid Waste Management	546.60	2.4423	38,505		38,505	4,490	42,995
Housing and Community Devp.	129.60	0.5791	9,130		9,130	1,065	10,195

City Of Houston, Texas
OMB Circular A87 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	35,285		35,285	4,115	39,400
Parks & Recreation	919.80	4.1097	64,794		64,794	7,556	72,350
Health & Human Services	1,004.80	4.4895	70,782		70,782	8,254	79,036
F&A Ins Mgmt	5.10	0.0228	359		359	42	401
F&A Executive Services	14.30	0.0639	1,007		1,007	117	1,124
F&A-Other	28.90	0.1291	2,036		2,036	237	2,273
Planning & Development	74.80	0.3342	5,269		5,269	614	5,883
CIP S/R Planning	7.30	0.0326	514		514	60	574
CIP Sal Rec RE	25.70	0.1148	1,810		1,810	211	2,021
CIP S/R Engrg	87.20	0.3896	6,143		6,143	716	6,859
CIP S/R Constr.	106.20	0.4745	7,481		7,481	872	8,353
CIP S/R Eng/Const	2.80	0.0125	197		197	23	220
CIP S/R GeoEnv.	10.60	0.0474	747		747	87	834
CIP S/R GSD	39.20	0.1751	2,761		2,761	322	3,083
Prop & Cas Legal	16.70	0.0746	1,176		1,176	137	1,313
PWE - Fleet Management	149.20	0.6666	10,510		10,510	1,226	11,736
Wrkr Comp - HR	52.30	0.2337	3,684		3,684	430	4,114
Wrkr Comp Legal	4.60	0.0206	324		324	38	362
HEC	248.00	1.1081	17,470		17,470	2,037	19,507
PWE-Sign Adm	35.60	0.1591	2,508		2,508	292	2,800
PWE-Bldg Insp.	388.60	1.7363	27,375		27,375	3,192	30,567
PWE - Stormwater Fund	423.50	1.8922	29,833		29,833	3,479	33,312
CABLE TV (208)	9.20	0.0411	648		648	76	724
PWE - Houston Transtar	6.10	0.0273	430		430	50	480
Houston Airport System (HAS)	1,622.70	7.2503	114,310		114,310	13,330	127,640
PWE - Water & Sewer System	2,001.70	8.9437	141,008		141,008	16,443	157,451
Conv and Ent Optns	42.00	0.1877	2,959		2,959	345	3,304
Health Benefits Fund	17.10	0.0764	1,205		1,205	140	1,345
SubTotal	22,381.00	100.0000	1,576,609		1,576,609	183,469	1,760,078
TOTAL	22,381.00	100.0000	1,576,609		1,576,609	183,469	1,760,078



City Of Houston, Texas
OMB Circular A87 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
OMB Circular A87 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	33,009		33,009		33,009
IT - Director	206	0.1323	577		577	73	650
Affirmative Action	34	0.0218	95		95	12	107
Mayor's Office	1,469	0.9435	4,114		4,114	518	4,632
Human Resources Dept.	6,662	4.2789	18,657		18,657	2,349	21,006
Legal Department	19,084	12.2572	53,444		53,444	6,729	60,173
City Council	514	0.3301	1,439		1,439	181	1,620
City Controller's Office	12,560	8.0670	35,174		35,174	4,428	39,602
Health Administration	11,732	7.5352	32,855		32,855	4,136	36,991
PWE - Director	35,899	23.0573	100,532		100,532	12,658	113,190
General Services Department	1,631	1.0476	4,568		4,568	575	5,143
Police	32,831	21.0866	91,942		91,942	11,575	103,517
Fire	1,848	1.1869	5,175		5,175	652	5,827
Municipal Court Judicial	68	0.0437	190		190	24	214
Solid Waste Management	1,865	1.1978	5,223		5,223	658	5,881
Housing and Community Devp.	2,135	1.3713	5,979		5,979	753	6,732
Library	273	0.1753	765		765	96	861
Parks & Recreation	1,287	0.8266	3,604		3,604	454	4,058
Planning & Development	370	0.2376	1,036		1,036	130	1,166
HEC	41	0.0263	115		115	14	129
Houston Airport System (HAS)	12,662	8.1325	35,459		35,459	4,464	39,923
Conv and Ent Optns	738	0.4740	2,067		2,067	260	2,327
SubTotal	155,696	100.0000	436,019		436,019	50,739	486,758
TOTAL	155,696	100.0000	436,019		436,019	50,739	486,758

Allocation Basis: Number of boxes in storage per dept.

Allocation Source: Records Management

City Of Houston, Texas
OMB Circular A87 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	50,968	17,536	423	33,009
F&A Administrative Services	120,324	117,492	2,832	0
3-1-1 Services	291,356	284,615	6,741	0
F&A Strategic Purchasing	155,027	151,440	3,587	0
F&A Grants/Asset Mgmt	28,898	28,229	669	0
F&A Audit/Operational	72,073	70,406	1,667	0
F&A Office of Budget	70,033	68,413	1,620	0
F&A Regulatory Services	135,648	132,509	3,139	0
IT - Director	1,807	0	1,157	650
IT - Admin & Applications	4,444	0	4,444	0
IT - Infrastructure	6,505	0	6,505	0
Affirmative Action	2,136	0	2,029	107
Mayor's Office	9,273	0	4,641	4,632
Human Resources Dept.	24,357	0	3,351	21,006
Legal Department	73,742	0	13,569	60,173
City Secretary	912	0	912	0
City Council	6,976	0	5,356	1,620
City Controller's Office	45,399	0	5,797	39,602
Municipal Court	24,675	0	24,675	0
Health Administration	49,073	0	12,082	36,991
Planning & Development	1,715	0	1,715	0
PWE - Director	113,190	0	0	113,190
CIP Sal Rec PWE Adm	1,227	0	1,227	0
Convention and Entertainment	10,170	0	10,170	0
HPD - Police Records	6,953	0	6,953	0
HPD- Inspector General	1,865	0	1,865	0
General Services Department	24,524	0	19,381	5,143
Police	625,709	0	522,192	103,517
Fire	356,668	0	350,841	5,827
Municipal Court Judicial	3,958	0	3,744	214
PWE - All Other	66,538	0	66,538	0
Solid Waste Management	48,876	0	42,995	5,881
Housing and Community	16,927	0	10,195	6,732
Library	40,261	0	39,400	861
Parks & Recreation	76,408	0	72,350	4,058



City Of Houston, Texas
OMB Circular A87 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	79,036	0	79,036	0
F&A Ins Mgmt	17,339	16,938	401	0
F&A Executive Services	48,615	47,491	1,124	0
F&A-Other	98,251	95,978	2,273	0
Planning & Development	7,049	0	5,883	1,166
CIP S/R Planning	574	0	574	0
CIP Sal Rec RE	2,021	0	2,021	0
CIP S/R Engrg	6,859	0	6,859	0
CIP S/R Constr.	8,353	0	8,353	0
CIP S/R Eng/Const	220	0	220	0
CIP S/R GeoEnv.	834	0	834	0
CIP S/R GSD	3,083	0	3,083	0
Prop & Cas Legal	1,313	0	1,313	0
PWE - Fleet Management	11,736	0	11,736	0
Wrkr Comp - HR	4,114	0	4,114	0
Wrkr Comp Legal	362	0	362	0
HEC	19,636	0	19,507	129
PWE-Sign Adm	2,800	0	2,800	0
PWE-Bldg Insp.	30,567	0	30,567	0
PWE - Stormwater Fund	33,312	0	33,312	0
CABLE TV (208)	724	0	724	0
PWE - Houston Transtar	480	0	480	0
Houston Airport System	167,563	0	127,640	39,923
PWE - Water & Sewer	157,451	0	157,451	0
Conv and Ent Optns	5,631	0	3,304	2,327
Health Benefits Fund	1,345	0	1,345	0
Direct Billed	0	0	0	0
Total	3,277,883	1,031,047	1,760,078	486,758



SCHEDULE 6.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department 3-1-1 Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,345,015			4,345,015
Equipment Usage Charge	3,171		3,171	
Citywide General Government	226,323	10,266	236,589	
F&A Director's Office	726,052	346,812	1,072,864	
F&A Administrative Services	256,512	34,844	291,356	
3-1-1 Services		995,716	995,716	
F&A Grants/Asset Mgmt		1,038	1,038	
F&A Audit/Operational Services		6,324	6,324	
F&A Office of Budget Management		636	636	
IT - Admin & Applications		3,775	3,775	
IT - Infrastructure		4,583	4,583	
Affirmative Action		3,180	3,180	
Mayor's Office		15,869	15,869	
Human Resources Dept.		5,492	5,492	
City Controller's Office		2,345	2,345	
Total Allocated Additions:	<u>1,212,058</u>	<u>1,430,880</u>	<u>2,642,938</u>	<u>2,642,938</u>
Total To Be Allocated:	<u><u>5,557,073</u></u>	<u><u>1,430,880</u></u>		<u><u>6,987,953</u></u>

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department 3-1-1 Services

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	2,903,772	0	2,903,772
Fringe Benefits	1,130,185	0	1,130,185
Other Expense & Cost			
Supplies	9,772	0	9,772
Contractual Services	234,705	0	234,705
Other	66,581	0	66,581
Departmental Totals			
Total Expenditures	4,345,015	0	4,345,015
Deductions			
Total Deductions	0	0	0
Functional Cost	4,345,015	0	4,345,015
Allocation Step 1			
Inbound- All Others	1,212,058	1,212,058	0
Reallocate Admin Costs		(1,212,058)	1,212,058
1st Allocation	5,557,073	0	5,557,073
Allocation Step 2			
Inbound- All Others	1,430,880	1,430,880	0
Reallocate Admin Costs		(1,430,880)	1,430,880
2nd Allocation	1,430,880	0	1,430,880
Total For 10006500080003 3-1-1			
Total Allocated	6,987,953	0	6,987,953



City Of Houston, Texas
OMB Circular A87 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	19,646		19,646		19,646
3-1-1 Services	302,722	17.9180	995,716		995,716		995,716
IT - Director	325	0.0192	1,069		1,069	337	1,406
Affirmative Action	284	0.0168	934		934	294	1,228
Mayor's Office	5,384	0.3187	17,709		17,709	5,579	23,288
Human Resources Dept.	4,460	0.2640	14,670		14,670	4,622	19,292
Legal Department	1,647	0.0975	5,417		5,417	1,707	7,124
City Secretary	516	0.0305	1,697		1,697	535	2,232
City Council	1,607	0.0951	5,286		5,286	1,665	6,951
City Controller's Office	2,670	0.1580	8,782		8,782	2,767	11,549
Municipal Court Administration	877,264	51.9251	2,885,505		2,885,505	909,087	3,794,592
Health Administration	31,354	1.8558	103,130		103,130	32,491	135,621
Planning & Development Admin	4,676	0.2768	15,380		15,380	4,846	20,226
General Services Department	585	0.0346	1,924		1,924	606	2,530
Police	133,037	7.8744	437,587		437,587	137,863	575,450
Fire	4,950	0.2930	16,282		16,282	5,130	21,412
Municipal Court Judicial	6,958	0.4118	22,886		22,886	7,210	30,096
Solid Waste Management	240,403	14.2294	790,736		790,736	249,124	1,039,860
Housing and Community Devp.	5,930	0.3510	19,505		19,505	6,145	25,650
Library	1,943	0.1150	6,391		6,391	2,013	8,404
Parks & Recreation	8,897	0.5266	29,264		29,264	9,220	38,484
HEC	291	0.0172	957		957	302	1,259
Houston Airport System (HAS)	708	0.0419	2,329		2,329	734	3,063
PWE - Water & Sewer System	0			-1,700,000	-1,700,000		-1,700,000
Conv and Ent Optns	46,902	2.7761	154,271		154,271	48,603	202,874
SubTotal	1,689,486	100.0000	5,557,073	-1,700,000	3,857,073	1,430,880	5,287,953
Direct Billed				1,700,000	1,700,000		1,700,000
TOTAL	1,689,486	100.0000	5,557,073		5,557,073	1,430,880	6,987,953

Allocation Basis: Number of calls received per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Services
F&A Director's Office	19,646	19,646
3-1-1 Services	995,716	995,716
IT - Director	1,406	1,406
Affirmative Action	1,228	1,228
Mayor's Office	23,288	23,288
Human Resources Dept.	19,292	19,292
Legal Department	7,124	7,124
City Secretary	2,232	2,232
City Council	6,951	6,951
City Controller's Office	11,549	11,549
Municipal Court	3,794,592	3,794,592
Health Administration	135,621	135,621
Planning & Development	20,226	20,226
General Services Department	2,530	2,530
Police	575,450	575,450
Fire	21,412	21,412
Municipal Court Judicial	30,096	30,096
Solid Waste Management	1,039,860	1,039,860
Housing and Community	25,650	25,650
Library	8,404	8,404
Parks & Recreation	38,484	38,484
HEC	1,259	1,259
Houston Airport System	3,063	3,063
PWE - Water & Sewer	(1,700,000)	(1,700,000)
Conv and Ent Optns	202,874	202,874
Direct Billed	1,700,000	1,700,000
Total	6,987,953	6,987,953



SCHEDULE 7.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
FINANCE AND ADMINISTRATION – STRATEGIC PURCHASING
NATURE AND EXTENT OF SERVICES

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

- **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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department F&A Strategic Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,565,360			3,565,360
Citywide General Government	120,984	5,489	126,473	
F&A Director's Office	386,324	184,535	570,859	
F&A Administrative Services	136,487	18,540	155,027	
F&A Strategic Purchasing		223	223	
F&A Grants/Asset Mgmt		525	525	
F&A Audit/Operational Services		5,093	5,093	
F&A Office of Budget Management		543	543	
IT - Admin & Applications		3,224	3,224	
IT - Infrastructure		3,912	3,912	
Affirmative Action		2,322	2,322	
Mayor's Office		8,444	8,444	
Human Resources Dept.		2,922	2,922	
City Controller's Office		2,002	2,002	
Total Allocated Additions:	<u>643,795</u>	<u>237,774</u>	<u>881,569</u>	<u>881,569</u>
Total To Be Allocated:	<u><u>4,209,155</u></u>	<u><u>237,774</u></u>		<u><u>4,446,929</u></u>

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department F&A Strategic Purchasing

	Total	General & Admin	Supply	Formal Contracts
Wages & Benefits				
Salaries & Wages	2,352,601	857,740	305,855	1,189,006
Fringe Benefits	869,800	317,129	113,074	439,597
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	3,565,360	1,299,912	463,514	1,801,934
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	3,565,360	1,299,912	463,514	1,801,934
Allocation Step 1				
Inbound- All Others	643,795	643,795	0	0
Reallocate Admin Costs		(1,943,707)	397,684	1,546,023
1st Allocation	4,209,155	0	861,198	3,347,957
Allocation Step 2				
Inbound- All Others	237,774	237,774	0	0
Reallocate Admin Costs		(237,774)	48,649	189,125
2nd Allocation	237,774	0	48,649	189,125
Total For 10006500020000 F&A				
Total Allocated	4,446,929	0	909,847	3,537,082



City Of Houston, Texas
OMB Circular A87 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
Citywide General Government	125	1.6179	13,933		13,933		13,933
F&A Director's Office	3	0.0388	334		334		334
F&A Administrative Services	2	0.0259	223		223		223
F&A Strategic Purchasing	2	0.0259	223		223		223
F&A Audit/Operational Services	44	0.5695	4,905		4,905	282	5,187
F&A Office of Budget Management	2	0.0259	223		223	13	236
F&A Regulatory Services	4	0.0518	446		446	26	472
IT - Director	4	0.0518	446		446	26	472
IT - Admin & Applications	20	0.2589	2,229		2,229	128	2,357
IT - Infrastructure	24	0.3106	2,675		2,675	154	2,829
Mayor's Office	20	0.2589	2,229		2,229	128	2,357
Human Resources Dept.	30	0.3883	3,344		3,344	192	3,536
Legal Department	23	0.2977	2,564		2,564	147	2,711
City Council	23	0.2977	2,564		2,564	147	2,711
City Controller's Office	33	0.4271	3,678		3,678	211	3,889
Municipal Court Administration	19	0.2459	2,118		2,118	122	2,240
Health Administration	61	0.7895	6,800		6,800	391	7,191
Planning & Development Admin	6	0.0777	669		669	38	707
CIP Sal Rec PWE Adm	6	0.0777	669		669	38	707
HPD - Police Records	1	0.0129	111		111	6	117
HPD- Inspector General	1	0.0129	111		111	6	117
General Services Department	259	3.3523	28,870		28,870	1,659	30,529
Police	313	4.0513	34,889		34,889	2,005	36,894
Fire	104	1.3461	11,593		11,593	666	12,259
Municipal Court Judicial	8	0.1035	892		892	51	943
PWE - All Other	870	11.2607	96,977		96,977	5,573	102,550
Solid Waste Management	369	4.7761	41,132		41,132	2,364	43,496
Housing and Community Devp.	1,131	14.6389	126,070		126,070	7,245	133,315
Library	109	1.4108	12,150		12,150	698	12,848
Parks & Recreation	326	4.2195	36,338		36,338	2,088	38,426
Health & Human Services	340	4.4007	37,899		37,899	2,178	40,077
F&A-Other	46	0.5954	5,128		5,128	295	5,423

City Of Houston, Texas
OMB Circular A87 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	2,229		2,229	128	2,357
CIP S/R Engrg	6	0.0777	669		669	38	707
CIP S/R Constr.	26	0.3365	2,898		2,898	167	3,065
CIP S/R Other	2	0.0259	223		223	13	236
CIP S/R GSD	5	0.0647	557		557	32	589
Prop & Cas Legal	81	1.0484	9,029		9,029	519	9,548
PWE - Fleet Management	22	0.2848	2,452		2,452	141	2,593
Wrkr Comp - HR	9	0.1165	1,003		1,003	58	1,061
HEC	25	0.3236	2,787		2,787	160	2,947
PWE-Sign Adm	1	0.0129	111		111	6	117
PWE-Bldg Insp.	16	0.2071	1,783		1,783	103	1,886
PWE - Stormwater Fund	50	0.6472	5,573		5,573	320	5,893
PWE - Houston Transtar	29	0.3754	3,233		3,233	186	3,419
Houston Airport System (HAS)	831	10.7559	92,630		92,630	5,324	97,954
PWE - Water & Sewer System	2,090	27.0514	232,968		232,968	13,391	246,359
Conv and Ent Optns	169	2.1874	18,838		18,838	1,083	19,921
Health Benefits Fund	16	0.2071	1,783		1,783	103	1,886
SubTotal	7,726	100.0000	861,198		861,198	48,649	909,847
TOTAL	7,726	100.0000	861,198		861,198	48,649	909,847

Allocation Basis: number of purchase transactions per dept.

Allocation Source: SAP

City Of Houston, Texas
OMB Circular A87 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	274,423		274,423		274,423
IT - Director	1	0.4098	13,721		13,721	844	14,565
Mayor's Office	63	25.8198	864,432		864,432	53,193	917,625
Municipal Court Administration	4	1.6393	54,885		54,885	3,377	58,262
Health Administration	14	5.7377	192,096		192,096	11,820	203,916
Planning & Development Admin	4	1.6393	54,885		54,885	3,377	58,262
PWE - Director	48	19.6721	658,614		658,614	40,527	699,141
HPD - Police Records	28	11.4754	384,192		384,192	23,641	407,833
General Services Department	3	1.2295	41,163		41,163	2,533	43,696
Fire	8	3.2787	109,769		109,769	6,754	116,523
Solid Waste Management	3	1.2295	41,163		41,163	2,533	43,696
Library	11	4.5082	150,932		150,932	9,287	160,219
Parks & Recreation	10	4.0984	137,211		137,211	8,443	145,654
Houston Airport System (HAS)	20	8.1967	274,423		274,423	16,886	291,309
Conv and Ent Optns	7	2.8689	96,048		96,048	5,910	101,958
SubTotal	244	100.0000	3,347,957		3,347,957	189,125	3,537,082
TOTAL	244	100.0000	3,347,957		3,347,957	189,125	3,537,082

Allocation Basis: Number of formal contracts awarded

Allocation Source: Fin. & Adm. - Strategic Purchasing

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Strategic Purchasing

Receiving Department	Total	Supply	Formal Contracts
Citywide General Government	13,933	13,933	0
F&A Director's Office	274,757	334	274,423
F&A Administrative Services	223	223	0
F&A Strategic Purchasing	223	223	0
F&A Audit/Operational	5,187	5,187	0
F&A Office of Budget	236	236	0
F&A Regulatory Services	472	472	0
IT - Director	15,037	472	14,565
IT - Admin & Applications	2,357	2,357	0
IT - Infrastructure	2,829	2,829	0
Mayor's Office	919,982	2,357	917,625
Human Resources Dept.	3,536	3,536	0
Legal Department	2,711	2,711	0
City Council	2,711	2,711	0
City Controller's Office	3,889	3,889	0
Municipal Court	60,502	2,240	58,262
Health Administration	211,107	7,191	203,916
Planning & Development	58,969	707	58,262
PWE - Director	699,141	0	699,141
CIP Sal Rec PWE Adm	707	707	0
HPD - Police Records	407,950	117	407,833
HPD- Inspector General	117	117	0
General Services Department	74,225	30,529	43,696
Police	36,894	36,894	0
Fire	128,782	12,259	116,523
Municipal Court Judicial	943	943	0
PWE - All Other	102,550	102,550	0
Solid Waste Management	87,192	43,496	43,696
Housing and Community	133,315	133,315	0
Library	173,067	12,848	160,219
Parks & Recreation	184,080	38,426	145,654
Health & Human Services	40,077	40,077	0
F&A-Other	5,423	5,423	0
Planning & Development	2,357	2,357	0
CIP S/R Engrg	707	707	0



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Strategic Purchasing

Receiving Department	Total	Supply	Formal Contracts
CIP S/R Constr.	3,065	3,065	0
CIP S/R Other	236	236	0
CIP S/R GSD	589	589	0
Prop & Cas Legal	9,548	9,548	0
PWE - Fleet Management	2,593	2,593	0
Wrkr Comp - HR	1,061	1,061	0
HEC	2,947	2,947	0
PWE-Sign Adm	117	117	0
PWE-Bldg Insp.	1,886	1,886	0
PWE - Stormwater Fund	5,893	5,893	0
PWE - Houston Transtar	3,419	3,419	0
Houston Airport System	389,263	97,954	291,309
PWE - Water & Sewer	246,359	246,359	0
Conv and Ent Optns	121,879	19,921	101,958
Health Benefits Fund	1,886	1,886	0
Direct Billed	0	0	0
Total	4,446,929	909,847	3,537,082



SCHEDULE 8.1
FY 2009 FULL COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 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, providing citywide cost studies, and assisting 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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department F&A Grants/Asset Mgmt

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,800,823			1,800,823
Equipment Usage Charge	2,946		2,946	
Citywide General Government	23,056	1,048	24,104	
F&A Director's Office	72,012	34,398	106,410	
F&A Administrative Services	25,442	3,456	28,898	
F&A Grants/Asset Mgmt		861	861	
F&A Audit/Operational Services		2,758	2,758	
F&A Office of Budget Management		266	266	
IT - Admin & Applications		1,578	1,578	
IT - Infrastructure		1,915	1,915	
Affirmative Action		1,006	1,006	
Mayor's Office		1,574	1,574	
Human Resources Dept.		545	545	
City Controller's Office		980	980	
Total Allocated Additions:	<u>123,456</u>	<u>50,385</u>	<u>173,841</u>	<u>173,841</u>
Total To Be Allocated:	<u><u>1,924,279</u></u>	<u><u>50,385</u></u>		<u><u>1,974,664</u></u>



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department F&A Grants/Asset Mgmt

	Total	General & Admin	Grants	Asset Mgmt.	Cost
Wages & Benefits					
Salaries & Wages	457,363	0	187,565	194,334	75,464
Fringe Benefits	145,263	0	59,572	61,722	23,969
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	1,800,823	0	248,993	1,397,530	154,300
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,800,823	0	248,993	1,397,530	154,300
Allocation Step 1					
Inbound- All Others	123,456	123,456	0	0	0
Reallocate Admin Costs		(123,456)	17,070	95,808	10,578
1st Allocation	1,924,279	0	266,063	1,493,338	164,878
Allocation Step 2					
Inbound- All Others	50,385	50,385	0	0	0
Reallocate Admin Costs		(50,385)	6,967	39,101	4,317
2nd Allocation	50,385	0	6,967	39,101	4,317
Total For 10006500050000 F&A					
Total Allocated	1,974,664	0	273,030	1,532,439	169,195



City Of Houston, Texas
OMB Circular A87 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	2.6918	7,162		7,162		7,162
F&A Director's Office	1,330,663	0.0455	121		121		121
F&A Administrative Services	2,488,945	0.0851	226		226		226
3-1-1 Services	4,352,121	0.1488	396		396		396
F&A Strategic Purchasing	3,565,360	0.1219	324		324		324
F&A Grants/Asset Mgmt	1,800,824	0.0616	164		164		164
F&A Audit/Operational Services	2,228,823	0.0762	203		203	5	208
F&A Office of Budget Management	1,735,410	0.0593	158		158	4	162
F&A Regulatory Services	2,122,731	0.0726	193		193	5	198
IT - Director	1,532,401	0.0524	139		139	4	143
IT - Admin & Applications	8,282,608	0.2832	753		753	20	773
IT - Infrastructure	23,707,943	0.8106	2,157		2,157	58	2,215
Affirmative Action	1,640,730	0.0561	149		149	4	153
Mayor's Office	9,728,720	0.3326	885		885	24	909
Human Resources Dept.	15,946,743	0.5452	1,451		1,451	39	1,490
Legal Department	12,920,906	0.4418	1,175		1,175	32	1,207
City Secretary	652,568	0.0223	59		59	2	61
City Council	4,083,883	0.1396	372		372	10	382
City Controller's Office	6,111,896	0.2090	556		556	15	571
Municipal Court Administration	16,794,375	0.5742	1,528		1,528	41	1,569
Health Administration	10,790,043	0.3689	982		982	27	1,009
Planning & Development Admin	1,821,740	0.0623	166		166	4	170
CIP Sal Rec PWE Adm	1,859,257	0.0636	169		169	5	174
Convention and Entertainment	214,611,000	7.3379	19,523		19,523	528	20,051
HPD - Police Records	3,364,440	0.1150	306		306	8	314
HPD- Inspector General	2,188,323	0.0748	199		199	5	204
General Services Department	197,266,980	6.7448	17,946		17,946	485	18,431
Police	627,385,319	21.4511	57,076		57,076	1,544	58,620
Fire	399,908,329	13.6734	36,380		36,380	984	37,364
Municipal Court Judicial	4,586,050	0.1568	417		417	11	428
PWE - All Other	82,909,598	2.8348	7,542		7,542	204	7,746
Solid Waste Management	72,657,542	2.4843	6,610		6,610	179	6,789



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department F&A Grants/Asset Mgmt

Activity - Grants	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Housing and Community Devp.	58,670,562	2.0060	5,337		5,337	144	5,481
Library	51,465,388	1.7597	4,682		4,682	127	4,809
Parks & Recreation	82,383,267	2.8168	7,494		7,494	203	7,697
Health & Human Services	98,673,360	3.3738	8,976		8,976	243	9,219
F&A Ins Mgmt	10,066,241	0.3442	916		916	25	941
F&A Executive Services	3,921,981	0.1341	357		357	10	367
F&A-Other	63,673,323	2.1771	5,792		5,792	157	5,949
Planning & Development	6,592,356	0.2254	600		600	16	616
CIP S/R Planning	689,219	0.0236	63		63	2	65
CIP Sal Rec RE	2,189,232	0.0749	199		199	5	204
CIP S/R Engrg	7,160,424	0.2448	651		651	18	669
CIP S/R Constr.	7,477,895	0.2557	680		680	18	698
CIP S/R Eng/Const	334,327	0.0114	30		30	1	31
CIP S/R GeoEnv.	912,297	0.0312	83		83	2	85
CIP S/R Other	2,807,114	0.0960	255		255	7	262
CIP S/R GSD	2,373,621	0.0812	216		216	6	222
Prop & Cas Legal	9,484,009	0.3243	863		863	23	886
PWE - Fleet Management	29,382,010	1.0046	2,673		2,673	72	2,745
Wrkr Comp - HR	18,165,658	0.6211	1,653		1,653	45	1,698
Wrkr Comp Legal	276,639	0.0095	25		25	1	26
HEC	19,107,094	0.6533	1,738		1,738	47	1,785
PWE - Stormwater Fund	2,367,310	0.0809	215		215	6	221
CABLE TV (208)	30,670,945	1.0487	2,790		2,790	75	2,865
PWE - Houston Transtar	29,942,451	1.0238	2,724		2,724	74	2,798
TIRZ	1,820,758	0.0623	166		166	4	170
Houston Airport System (HAS)	1,590,932	0.0544	145		145	4	149
Conv and Ent Optns	313,501,051	10.7190	28,519		28,519	771	29,290
Long Term Disability	5,001,726	0.1710	455		455	12	467
Other	244,906,820	8.3737	22,279		22,279	602	22,881
SubTotal	2,924,711,731	100.0000	266,063		266,063	6,967	273,030
TOTAL	2,924,711,731	100.0000	266,063		266,063	6,967	273,030



City Of Houston, Texas
OMB Circular A87 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
OMB Circular A87 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	595		595		595
3-1-1 Services	2	0.0266	397		397		397
F&A Grants/Asset Mgmt	3	0.0398	595		595		595
F&A Audit/Operational Services	3	0.0398	595		595	16	611
F&A Regulatory Services	14	0.1859	2,776		2,776	73	2,849
IT - Admin & Applications	3	0.0398	595		595	16	611
IT - Infrastructure	69	0.9163	13,684		13,684	359	14,043
Affirmative Action	9	0.1195	1,785		1,785	47	1,832
Mayor's Office	18	0.2390	3,570		3,570	94	3,664
Legal Department	25	0.3320	4,958		4,958	130	5,088
City Council	2	0.0266	397		397	10	407
City Controller's Office	1	0.0133	198		198	5	203
Municipal Court Administration	5	0.0664	992		992	26	1,018
Health Administration	304	4.0372	60,289		60,289	1,580	61,869
Planning & Development Admin	6	0.0797	1,190		1,190	31	1,221
HPD - Police Records	5	0.0664	992		992	26	1,018
General Services Department	180	2.3904	35,697		35,697	936	36,633
Police	3,545	47.0786	703,038		703,038	18,427	721,465
Fire	1,409	18.7118	279,431		279,431	7,324	286,755
PWE - All Other	595	7.9017	117,999		117,999	3,093	121,092
Solid Waste Management	124	1.6467	24,591		24,591	645	25,236
Library	89	1.1819	17,650		17,650	463	18,113
Parks & Recreation	847	11.2483	167,976		167,976	4,403	172,379
Health & Human Services	156	2.0717	30,938		30,938	811	31,749
F&A-Other	37	0.4914	7,338		7,338	192	7,530
Planning & Development	14	0.1859	2,776		2,776	73	2,849
Prop & Cas Legal	2	0.0266	397		397	10	407
Wrkr Comp - HR	12	0.1594	2,380		2,380	62	2,442
HEC	6	0.0797	1,190		1,190	31	1,221
Houston Airport System (HAS)	2	0.0266	397		397	10	407
Conv and Ent Optns	39	0.5179	7,734		7,734	203	7,937
Health Benefits Fund	1	0.0133	198		198	5	203



City Of Houston, Texas
OMB Circular A87 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	1,493,338		1,493,338	39,101	1,532,439
TOTAL	7,530	100.0000	1,493,338		1,493,338	39,101	1,532,439

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report

City Of Houston, Texas
OMB Circular A87 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	2.6918	4,438		4,438		4,438
F&A Director's Office	1,330,663	0.0455	75		75		75
F&A Administrative Services	2,488,945	0.0851	140		140		140
3-1-1 Services	4,352,121	0.1488	245		245		245
F&A Strategic Purchasing	3,565,360	0.1219	201		201		201
F&A Grants/Asset Mgmt	1,800,824	0.0616	102		102		102
F&A Audit/Operational Services	2,228,823	0.0762	126		126	3	129
F&A Office of Budget Management	1,735,410	0.0593	98		98	3	101
F&A Regulatory Services	2,122,731	0.0726	120		120	3	123
IT - Director	1,532,401	0.0524	86		86	2	88
IT - Admin & Applications	8,282,608	0.2832	467		467	13	480
IT - Infrastructure	23,707,943	0.8106	1,337		1,337	36	1,373
Affirmative Action	1,640,730	0.0561	92		92	3	95
Mayor's Office	9,728,720	0.3326	548		548	15	563
Human Resources Dept.	15,946,743	0.5452	899		899	24	923
Legal Department	12,920,906	0.4418	728		728	20	748
City Secretary	652,568	0.0223	37		37	1	38
City Council	4,083,883	0.1396	230		230	6	236
City Controller's Office	6,111,896	0.2090	345		345	9	354
Municipal Court Administration	16,794,375	0.5742	947		947	26	973
Health Administration	10,790,043	0.3689	608		608	16	624
Planning & Development Admin	1,821,740	0.0623	103		103	3	106
CIP Sal Rec PWE Adm	1,859,257	0.0636	105		105	3	108
Convention and Entertainment	214,611,000	7.3379	12,099		12,099	327	12,426
HPD - Police Records	3,364,440	0.1150	190		190	5	195
HPD- Inspector General	2,188,323	0.0748	123		123	3	126
General Services Department	197,266,980	6.7448	11,121		11,121	301	11,422
Police	627,385,319	21.4511	35,367		35,367	957	36,324
Fire	399,908,329	13.6734	22,544		22,544	610	23,154
Municipal Court Judicial	4,586,050	0.1568	259		259	7	266
PWE - All Other	82,909,598	2.8348	4,674		4,674	126	4,800
Solid Waste Management	72,657,542	2.4843	4,096		4,096	111	4,207



City Of Houston, Texas
OMB Circular A87 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
Receiving Department							
Housing and Community Devp.	58,670,562	2.0060	3,308		3,308	89	3,397
Library	51,465,388	1.7597	2,901		2,901	78	2,979
Parks & Recreation	82,383,267	2.8168	4,644		4,644	126	4,770
Health & Human Services	98,673,360	3.3738	5,563		5,563	150	5,713
F&A Ins Mgmt	10,066,241	0.3442	567		567	15	582
F&A Executive Services	3,921,981	0.1341	221		221	6	227
F&A-Other	63,673,323	2.1771	3,590		3,590	97	3,687
Planning & Development	6,592,356	0.2254	372		372	10	382
CIP S/R Planning	689,219	0.0236	39		39	1	40
CIP Sal Rec RE	2,189,232	0.0749	123		123	3	126
CIP S/R Engrg	7,160,424	0.2448	404		404	11	415
CIP S/R Constr.	7,477,895	0.2557	422		422	11	433
CIP S/R Eng/Const	334,327	0.0114	19		19	1	20
CIP S/R GeoEnv.	912,297	0.0312	51		51	1	52
CIP S/R Other	2,807,114	0.0960	158		158	4	162
CIP S/R GSD	2,373,621	0.0812	134		134	4	138
Prop & Cas Legal	9,484,009	0.3243	535		535	14	549
PWE - Fleet Management	29,382,010	1.0046	1,656		1,656	45	1,701
Wrkr Comp - HR	18,165,658	0.6211	1,024		1,024	28	1,052
Wrkr Comp Legal	276,639	0.0095	16		16		16
HEC	19,107,094	0.6533	1,077		1,077	29	1,106
PWE - Stormwater Fund	2,367,310	0.0809	133		133	4	137
CABLE TV (208)	30,670,945	1.0487	1,729		1,729	47	1,776
PWE - Houston Transtar	29,942,451	1.0238	1,688		1,688	46	1,734
TIRZ	1,820,758	0.0623	103		103	3	106
Houston Airport System (HAS)	1,590,932	0.0544	90		90	2	92
Conv and Ent Optns	313,501,051	10.7190	17,673		17,673	478	18,151
Long Term Disability	5,001,726	0.1710	282		282	8	290
Other	244,906,820	8.3737	13,806		13,806	373	14,179
SubTotal	2,924,711,731	100.0000	164,878		164,878	4,317	169,195
TOTAL	2,924,711,731	100.0000	164,878		164,878	4,317	169,195



City Of Houston, Texas
OMB Circular A87 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



All Monetary Values Are \$ Dollars
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City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Grants/Asset Mgmt

Receiving Department	Total	Grants	Asset Mgmt.	Cost
Citywide General Government	11,600	7,162	0	4,438
F&A Director's Office	196	121	0	75
F&A Administrative Services	961	226	595	140
3-1-1 Services	1,038	396	397	245
F&A Strategic Purchasing	525	324	0	201
F&A Grants/Asset Mgmt	861	164	595	102
F&A Audit/Operational	948	208	611	129
F&A Office of Budget	263	162	0	101
F&A Regulatory Services	3,170	198	2,849	123
IT - Director	231	143	0	88
IT - Admin & Applications	1,864	773	611	480
IT - Infrastructure	17,631	2,215	14,043	1,373
Affirmative Action	2,080	153	1,832	95
Mayor's Office	5,136	909	3,664	563
Human Resources Dept.	2,413	1,490	0	923
Legal Department	7,043	1,207	5,088	748
City Secretary	99	61	0	38
City Council	1,025	382	407	236
City Controller's Office	1,128	571	203	354
Municipal Court	3,560	1,569	1,018	973
Health Administration	63,502	1,009	61,869	624
Planning & Development	1,497	170	1,221	106
CIP Sal Rec PWE Adm	282	174	0	108
Convention and Entertainment	32,477	20,051	0	12,426
HPD - Police Records	1,527	314	1,018	195
HPD- Inspector General	330	204	0	126
General Services Department	66,486	18,431	36,633	11,422
Police	816,409	58,620	721,465	36,324
Fire	347,273	37,364	286,755	23,154
Municipal Court Judicial	694	428	0	266
PWE - All Other	133,638	7,746	121,092	4,800
Solid Waste Management	36,232	6,789	25,236	4,207
Housing and Community	8,878	5,481	0	3,397
Library	25,901	4,809	18,113	2,979
Parks & Recreation	184,846	7,697	172,379	4,770

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Grants/Asset Mgmt

Receiving Department	Total	Grants	Asset Mgmt.	Cost
Health & Human Services	46,681	9,219	31,749	5,713
F&A Ins Mgmt	1,523	941	0	582
F&A Executive Services	594	367	0	227
F&A-Other	17,166	5,949	7,530	3,687
Planning & Development	3,847	616	2,849	382
CIP S/R Planning	105	65	0	40
CIP Sal Rec RE	330	204	0	126
CIP S/R Engrg	1,084	669	0	415
CIP S/R Constr.	1,131	698	0	433
CIP S/R Eng/Const	51	31	0	20
CIP S/R GeoEnv.	137	85	0	52
CIP S/R Other	424	262	0	162
CIP S/R GSD	360	222	0	138
Prop & Cas Legal	1,842	886	407	549
PWE - Fleet Management	4,446	2,745	0	1,701
Wrkr Comp - HR	5,192	1,698	2,442	1,052
Wrkr Comp Legal	42	26	0	16
HEC	4,112	1,785	1,221	1,106
PWE - Stormwater Fund	358	221	0	137
CABLE TV (208)	4,641	2,865	0	1,776
PWE - Houston Transtar	4,532	2,798	0	1,734
TIRZ	276	170	0	106
Houston Airport System	648	149	407	92
Conv and Ent Optns	55,378	29,290	7,937	18,151
Health Benefits Fund	203	0	203	0
Long Term Disability	757	467	0	290
Other	37,060	22,881	0	14,179
Direct Billed	0	0	0	0
Total	1,974,664	273,030	1,532,439	169,195

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 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
OMB Circular A87 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	58,312	2,662	60,974	
F&A Director's Office	179,607	85,792	265,399	
F&A Administrative Services	63,454	8,619	72,073	
F&A Strategic Purchasing	4,905	282	5,187	
F&A Grants/Asset Mgmt	924	24	948	
F&A Audit/Operational Services		3,320	3,320	
F&A Office of Budget Management		10,186	10,186	
IT - Admin & Applications		60,491	60,491	
IT - Infrastructure		73,416	73,416	
Affirmative Action		1,367	1,367	
Mayor's Office		3,926	3,926	
Human Resources Dept.		1,359	1,359	
City Controller's Office		37,569	37,569	
Total Allocated Additions:	310,151	289,013	599,164	599,164
Total To Be Allocated:	2,538,973	289,013		2,827,986

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department F&A Audit/Operational Services

	Total	General & Admin	Audit	Tax	Property Disposal Mgmt
Wages & Benefits					
Salaries & Wages	1,045,254	0	232,316	580,164	232,774
Fringe Benefits	371,790	0	79,039	182,096	110,655
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	2,229,462	640	311,905	1,545,616	371,301
Deductions					
Total Deductions	(640)	(640)	0	0	0
Functional Cost	2,228,822	0	311,905	1,545,616	371,301
Allocation Step 1					
Inbound- All Others	310,151	310,151	0	0	0
Reallocate Admin Costs		(310,151)	43,403	215,080	51,668
1st Allocation	2,538,973	0	355,308	1,760,696	422,969
Allocation Step 2					
Inbound- All Others	289,013	289,013	0	0	0
Reallocate Admin Costs		(289,013)	40,445	200,421	48,147
2nd Allocation	289,013	0	40,445	200,421	48,147
Total For 10006500060000 F&A					
Total Allocated	2,827,986	0	395,753	1,961,117	471,116



City Of Houston, Texas
OMB Circular A87 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	73,319,437	4.9801	17,695		17,695		17,695
F&A Director's Office	1,320,671	0.0897	319		319		319
F&A Administrative Services	2,488,945	0.1691	601		601		601
3-1-1 Services	4,322,021	0.2936	1,043		1,043		1,043
F&A Strategic Purchasing	3,543,639	0.2407	855		855		855
F&A Grants/Asset Mgmt	1,800,824	0.1223	435		435		435
F&A Audit/Operational Services	2,192,854	0.1489	529		529		529
F&A Office of Budget Management	1,735,410	0.1179	419		419	51	470
F&A Regulatory Services	2,122,755	0.1442	512		512	62	574
IT - Director	1,532,401	0.1041	370		370	45	415
IT - Admin & Applications	4,528,922	0.3076	1,093		1,093	132	1,225
IT - Infrastructure	8,058,257	0.5473	1,945		1,945	236	2,181
Affirmative Action	1,638,853	0.1113	396		396	48	444
Mayor's Office	3,036,989	0.2063	733		733	89	822
Human Resources Dept.	2,446,525	0.1662	590		590	72	662
Legal Department	12,920,986	0.8776	3,118		3,118	378	3,496
City Secretary	651,961	0.0443	157		157	19	176
City Council	4,073,267	0.2767	983		983	119	1,102
City Controller's Office	6,113,715	0.4153	1,475		1,475	179	1,654
Municipal Court Administration	14,169,757	0.9625	3,420		3,420	414	3,834
Health Administration	10,794,217	0.7332	2,605		2,605	316	2,921
Planning & Development Admin	1,814,697	0.1233	438		438	53	491
HPD - Police Records	3,364,440	0.2285	812		812	98	910
HPD- Inspector General	2,188,323	0.1486	528		528	64	592
General Services Department	41,520,996	2.8203	10,021		10,021	1,214	11,235
Police	576,197,954	39.1373	139,059		139,059	16,847	155,906
Fire	364,235,449	24.7401	87,904		87,904	10,650	98,554
Municipal Court Judicial	4,586,050	0.3115	1,107		1,107	134	1,241
PWE - All Other	83,539,658	5.6743	20,161		20,161	2,443	22,604
Solid Waste Management	70,702,350	4.8024	17,063		17,063	2,067	19,130
Housing and Community Devp.	301,516	0.0205	73		73	9	82
Library	32,263,070	2.1914	7,786		7,786	943	8,729



City Of Houston, Texas
OMB Circular A87 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	60,633,814	4.1185	14,633		14,633	1,773	16,406
Health & Human Services	36,269,435	2.4635	8,753		8,753	1,060	9,813
F&A Executive Services	1,280,523	0.0870	309		309	37	346
F&A-Other	2,635,244	0.1790	636		636	77	713
Planning & Development	5,706,527	0.3876	1,377		1,377	167	1,544
TIRZ	17,317,239	1.1762	4,179		4,179	506	4,685
Conv and Ent Optns	4,874,796	0.3311	1,176		1,176	143	1,319
SubTotal	1,472,244,487	100.0000	355,308		355,308	40,445	395,753
TOTAL	1,472,244,487	100.0000	355,308		355,308	40,445	395,753

Allocation Basis: Total FY 2007 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department F&A Audit/Operational Services

Activity - Tax							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	73,319,437	4.9801	87,685		87,685		87,685
F&A Director's Office	1,320,671	0.0897	1,579		1,579		1,579
F&A Administrative Services	2,488,945	0.1691	2,977		2,977		2,977
3-1-1 Services	4,322,021	0.2936	5,169		5,169		5,169
F&A Strategic Purchasing	3,543,639	0.2407	4,238		4,238		4,238
F&A Grants/Asset Mgmt	1,800,824	0.1223	2,154		2,154		2,154
F&A Audit/Operational Services	2,192,854	0.1489	2,622		2,622		2,622
F&A Office of Budget Management	1,735,410	0.1179	2,075		2,075	251	2,326
F&A Regulatory Services	2,122,755	0.1442	2,539		2,539	308	2,847
IT - Director	1,532,401	0.1041	1,833		1,833	222	2,055
IT - Admin & Applications	4,528,922	0.3076	5,416		5,416	656	6,072
IT - Infrastructure	8,058,257	0.5473	9,637		9,637	1,168	10,805
Affirmative Action	1,638,853	0.1113	1,960		1,960	237	2,197
Mayor's Office	3,036,989	0.2063	3,632		3,632	440	4,072
Human Resources Dept.	2,446,525	0.1662	2,926		2,926	354	3,280
Legal Department	12,920,986	0.8776	15,453		15,453	1,872	17,325
City Secretary	651,961	0.0443	780		780	94	874
City Council	4,073,267	0.2767	4,871		4,871	590	5,461
City Controller's Office	6,113,715	0.4153	7,312		7,312	886	8,198
Municipal Court Administration	14,169,757	0.9625	16,946		16,946	2,053	18,999
Health Administration	10,794,217	0.7332	12,909		12,909	1,564	14,473
Planning & Development Admin	1,814,697	0.1233	2,170		2,170	263	2,433
HPD - Police Records	3,364,440	0.2285	4,024		4,024	487	4,511
HPD- Inspector General	2,188,323	0.1486	2,617		2,617	317	2,934
General Services Department	41,520,996	2.8203	49,656		49,656	6,016	55,672
Police	576,197,954	39.1373	689,087		689,087	83,488	772,575
Fire	364,235,449	24.7401	435,599		435,599	52,774	488,373
Municipal Court Judicial	4,586,050	0.3115	5,485		5,485	664	6,149
PWE - All Other	83,539,658	5.6743	99,907		99,907	12,104	112,011
Solid Waste Management	70,702,350	4.8024	84,555		84,555	10,244	94,799
Housing and Community Devp.	301,516	0.0205	361		361	44	405
Library	32,263,070	2.1914	38,584		38,584	4,675	43,259



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department F&A Audit/Operational Services

Activity - Tax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Recreation	60,633,814	4.1185	72,514		72,514	8,785	81,299
Health & Human Services	36,269,435	2.4635	43,376		43,376	5,255	48,631
F&A Executive Services	1,280,523	0.0870	1,531		1,531	186	1,717
F&A-Other	2,635,244	0.1790	3,152		3,152	382	3,534
Planning & Development	5,706,527	0.3876	6,825		6,825	827	7,652
TIRZ	17,317,239	1.1762	20,710		20,710	2,509	23,219
Conv and Ent Optns	4,874,796	0.3311	5,830		5,830	706	6,536
SubTotal	1,472,244,487	100.0000	1,760,696		1,760,696	200,421	1,961,117
TOTAL	1,472,244,487	100.0000	1,760,696		1,760,696	200,421	1,961,117

Allocation Basis: Total FY 2007 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

City Of Houston, Texas
OMB Circular A87 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	169		169		169
3-1-1 Services	2	0.0266	112		112		112
F&A Grants/Asset Mgmt	3	0.0398	169		169		169
F&A Audit/Operational Services	3	0.0398	169		169		169
F&A Regulatory Services	14	0.1859	786		786	90	876
IT - Admin & Applications	3	0.0398	169		169	19	188
IT - Infrastructure	69	0.9163	3,876		3,876	442	4,318
Affirmative Action	9	0.1195	506		506	58	564
Mayor's Office	18	0.2390	1,011		1,011	115	1,126
Legal Department	25	0.3320	1,404		1,404	160	1,564
City Council	2	0.0266	112		112	13	125
City Controller's Office	1	0.0133	56		56	6	62
Municipal Court Administration	5	0.0664	281		281	32	313
Health Administration	304	4.0372	17,076		17,076	1,947	19,023
Planning & Development Admin	6	0.0797	337		337	38	375
HPD - Police Records	5	0.0664	281		281	32	313
General Services Department	180	2.3904	10,111		10,111	1,153	11,264
Police	3,545	47.0786	199,127		199,127	22,699	221,826
Fire	1,409	18.7118	79,145		79,145	9,022	88,167
PWE - All Other	595	7.9017	33,422		33,422	3,810	37,232
Solid Waste Management	124	1.6467	6,965		6,965	794	7,759
Library	89	1.1819	4,999		4,999	570	5,569
Parks & Recreation	847	11.2483	47,577		47,577	5,424	53,001
Health & Human Services	156	2.0717	8,763		8,763	999	9,762
F&A-Other	37	0.4914	2,078		2,078	237	2,315
Planning & Development	14	0.1859	786		786	90	876
Prop & Cas Legal	2	0.0266	112		112	13	125
Wrkr Comp - HR	12	0.1594	674		674	77	751
HEC	6	0.0797	337		337	38	375
Houston Airport System (HAS)	2	0.0266	112		112	13	125
Conv and Ent Optns	39	0.5179	2,191		2,191	250	2,441
Health Benefits Fund	1	0.0133	56		56	6	62



City Of Houston, Texas
OMB Circular A87 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	422,969		422,969	48,147	471,116
TOTAL	7,530	100.0000	422,969		422,969	48,147	471,116

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report

City Of Houston, Texas
OMB Circular A87 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	105,380	17,695	87,685	0
F&A Director's Office	1,898	319	1,579	0
F&A Administrative Services	3,747	601	2,977	169
3-1-1 Services	6,324	1,043	5,169	112
F&A Strategic Purchasing	5,093	855	4,238	0
F&A Grants/Asset Mgmt	2,758	435	2,154	169
F&A Audit/Operational	3,320	529	2,622	169
F&A Office of Budget	2,796	470	2,326	0
F&A Regulatory Services	4,297	574	2,847	876
IT - Director	2,470	415	2,055	0
IT - Admin & Applications	7,485	1,225	6,072	188
IT - Infrastructure	17,304	2,181	10,805	4,318
Affirmative Action	3,205	444	2,197	564
Mayor's Office	6,020	822	4,072	1,126
Human Resources Dept.	3,942	662	3,280	0
Legal Department	22,385	3,496	17,325	1,564
City Secretary	1,050	176	874	0
City Council	6,688	1,102	5,461	125
City Controller's Office	9,914	1,654	8,198	62
Municipal Court	23,146	3,834	18,999	313
Health Administration	36,417	2,921	14,473	19,023
Planning & Development	3,299	491	2,433	375
HPD - Police Records	5,734	910	4,511	313
HPD- Inspector General	3,526	592	2,934	0
General Services Department	78,171	11,235	55,672	11,264
Police	1,150,307	155,906	772,575	221,826
Fire	675,094	98,554	488,373	88,167
Municipal Court Judicial	7,390	1,241	6,149	0
PWE - All Other	171,847	22,604	112,011	37,232
Solid Waste Management	121,688	19,130	94,799	7,759
Housing and Community	487	82	405	0
Library	57,557	8,729	43,259	5,569
Parks & Recreation	150,706	16,406	81,299	53,001
Health & Human Services	68,206	9,813	48,631	9,762
F&A Executive Services	2,063	346	1,717	0

City Of Houston, Texas
OMB Circular A87 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	6,562	713	3,534	2,315
Planning & Development	10,072	1,544	7,652	876
Prop & Cas Legal	125	0	0	125
Wrkr Comp - HR	751	0	0	751
HEC	375	0	0	375
TIRZ	27,904	4,685	23,219	0
Houston Airport System	125	0	0	125
Conv and Ent Optns	10,296	1,319	6,536	2,441
Health Benefits Fund	62	0	0	62
Direct Billed	0	0	0	0
Total	2,827,986	395,753	1,961,117	471,116



SCHEDULE 10.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 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 not been allocated.

City Of Houston, Texas
OMB Circular A87 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	54,744	2,483	57,227	
F&A Director's Office	174,523	83,364	257,887	
F&A Administrative Services	61,658	8,375	70,033	
F&A Strategic Purchasing	223	13	236	
F&A Grants/Asset Mgmt	256	7	263	
F&A Audit/Operational Services	2,494	302	2,796	
F&A Office of Budget Management		439	439	
IT - Admin & Applications		2,604	2,604	
IT - Infrastructure		3,162	3,162	
Affirmative Action		1,112	1,112	
Mayor's Office		3,815	3,815	
Human Resources Dept.		1,320	1,320	
City Controller's Office		1,618	1,618	
Total Allocated Additions:	293,898	108,614	402,512	402,512
Total To Be Allocated:	2,029,308	108,614		2,137,922



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department F&A Office of Budget Management

	Total	General & Admin	Budget	Debt
Wages & Benefits				
Salaries & Wages	1,261,577	0	940,555	321,022
Fringe Benefits	397,699	0	296,485	101,214
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	1,735,410	0	1,293,797	441,613
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,735,410	0	1,293,797	441,613
Allocation Step 1				
Inbound- All Others	293,898	293,898	0	0
Reallocate Admin Costs		(293,898)	219,109	74,789
Unallocated Costs	(516,402)	0	0	(516,402)
1st Allocation	1,512,906	0	1,512,906	0
Allocation Step 2				
Inbound- All Others	108,614	108,614	0	0
Reallocate Admin Costs		(108,614)	80,975	27,639
Unallocated Costs	(27,639)	0	0	(27,639)
2nd Allocation	80,975	0	80,975	0
Total For 10006500040000 F&A				
Total Allocated	1,593,881	0	1,593,881	0



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department F&A Office of Budget Management

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	249,338		249,338		249,338
F&A Director's Office	36,542	1.1931	18,050		18,050		18,050
F&A Administrative Services	4,219	0.1377	2,084		2,084		2,084
3-1-1 Services	1,287	0.0420	636		636		636
F&A Strategic Purchasing	1,099	0.0359	543		543		543
F&A Grants/Asset Mgmt	538	0.0176	266		266		266
F&A Audit/Operational Services	20,621	0.6733	10,186		10,186		10,186
F&A Office of Budget Management	888	0.0290	439		439		439
F&A Regulatory Services	8,789	0.2870	4,341		4,341	285	4,626
IT - Director	12,093	0.3948	5,973		5,973	393	6,366
IT - Admin & Applications	7,928	0.2588	3,916		3,916	258	4,174
IT - Infrastructure	29,302	0.9567	14,474		14,474	952	15,426
Affirmative Action	1,807	0.0590	893		893	59	952
Mayor's Office	19,850	0.6481	9,805		9,805	645	10,450
Human Resources Dept.	61,448	2.0063	30,353		30,353	1,996	32,349
Legal Department	15,608	0.5096	7,710		7,710	507	8,217
City Secretary	1,205	0.0393	595		595	39	634
City Council	11,449	0.3738	5,655		5,655	372	6,027
City Controller's Office	7,332	0.2394	3,622		3,622	238	3,860
Municipal Court Administration	63,760	2.0817	31,495		31,495	2,071	33,566
Health Administration	68,634	2.2409	33,902		33,902	2,229	36,131
Planning & Development Admin	1,670	0.0545	825		825	54	879
PWE - Director	286,385	9.3504	141,462		141,462	9,303	150,765
CIP Sal Rec PWE Adm	19,610	0.6403	9,687		9,687	637	10,324
HPD - Police Records	1,450	0.0473	716		716	47	763
HPD- Inspector General	1,730	0.0565	855		855	56	911
General Services Department	31,242	1.0200	15,432		15,432	1,015	16,447
Police	277,832	9.0711	137,237		137,237	9,025	146,262
Fire	392,326	12.8093	193,792		193,792	12,744	206,536
Municipal Court Judicial	4,098	0.1338	2,024		2,024	133	2,157
Solid Waste Management	64,507	2.1061	31,864		31,864	2,095	33,959
Housing and Community Devp.	40,520	1.3230	20,015		20,015	1,316	21,331

City Of Houston, Texas
OMB Circular A87 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	27,067		27,067	1,780	28,847
Parks & Recreation	137,441	4.4874	67,890		67,890	4,464	72,354
Health & Human Services	128,087	4.1820	63,270		63,270	4,161	67,431
F&A Ins Mgmt	1,252	0.0409	618		618	41	659
F&A-Other	8,826	0.2882	4,360		4,360	287	4,647
Planning & Development	12,943	0.4226	6,393		6,393	420	6,813
CIP S/R Planning	78	0.0025	39		39	3	42
CIP Sal Rec RE	99	0.0032	49		49	3	52
CIP S/R Engrg	24,210	0.7904	11,959		11,959	786	12,745
CIP S/R Constr.	16,071	0.5247	7,938		7,938	522	8,460
CIP S/R Eng/Const	555	0.0181	274		274	18	292
CIP S/R GeoEnv.	3,363	0.1098	1,661		1,661	109	1,770
CIP S/R Other	467	0.0152	231		231	15	246
CIP S/R GSD	4,321	0.1411	2,134		2,134	140	2,274
Prop & Cas Legal	3,468	0.1132	1,713		1,713	113	1,826
PWE - Fleet Management	24,888	0.8126	12,294		12,294	808	13,102
Wrkr Comp - HR	34,910	1.1398	17,244		17,244	1,134	18,378
Wrkr Comp Legal	498	0.0163	246		246	16	262
HEC	10,974	0.3583	5,421		5,421	356	5,777
PWE-Sign Adm	4,582	0.1496	2,263		2,263	149	2,412
PWE-Bldg Insp.	30,016	0.9800	14,827		14,827	975	15,802
PWE - Stormwater Fund	21,139	0.6902	10,442		10,442	687	11,129
PWE - Houston Transtar	3,565	0.1164	1,761		1,761	116	1,877
Houston Airport System (HAS)	186,220	6.0800	91,985		91,985	6,049	98,034
PWE - Water & Sewer System	206,439	6.7402	101,972		101,972	6,706	108,678
Conv and Ent Optns	35,613	1.1628	17,591		17,591	1,157	18,748
Health Benefits Fund	107,457	3.5084	53,079		53,079	3,491	56,570
SubTotal	3,062,825	100.0000	1,512,906		1,512,906	80,975	1,593,881
TOTAL	3,062,825	100.0000	1,512,906		1,512,906	80,975	1,593,881



City Of Houston, Texas
OMB Circular A87 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
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Office of Budget Management

Receiving Department	Total	Budget
Citywide General Government	249,338	249,338
F&A Director's Office	18,050	18,050
F&A Administrative Services	2,084	2,084
3-1-1 Services	636	636
F&A Strategic Purchasing	543	543
F&A Grants/Asset Mgmt	266	266
F&A Audit/Operational	10,186	10,186
F&A Office of Budget	439	439
F&A Regulatory Services	4,626	4,626
IT - Director	6,366	6,366
IT - Admin & Applications	4,174	4,174
IT - Infrastructure	15,426	15,426
Affirmative Action	952	952
Mayor's Office	10,450	10,450
Human Resources Dept.	32,349	32,349
Legal Department	8,217	8,217
City Secretary	634	634
City Council	6,027	6,027
City Controller's Office	3,860	3,860
Municipal Court	33,566	33,566
Health Administration	36,131	36,131
Planning & Development	879	879
PWE - Director	150,765	150,765
CIP Sal Rec PWE Adm	10,324	10,324
HPD - Police Records	763	763
HPD- Inspector General	911	911
General Services Department	16,447	16,447
Police	146,262	146,262
Fire	206,536	206,536
Municipal Court Judicial	2,157	2,157
Solid Waste Management	33,959	33,959
Housing and Community	21,331	21,331
Library	28,847	28,847
Parks & Recreation	72,354	72,354
Health & Human Services	67,431	67,431

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department F&A Office of Budget Management

Receiving Department	Total	Budget
F&A Ins Mgmt	659	659
F&A-Other	4,647	4,647
Planning & Development	6,813	6,813
CIP S/R Planning	42	42
CIP Sal Rec RE	52	52
CIP S/R Engrg	12,745	12,745
CIP S/R Constr.	8,460	8,460
CIP S/R Eng/Const	292	292
CIP S/R GeoEnv.	1,770	1,770
CIP S/R Other	246	246
CIP S/R GSD	2,274	2,274
Prop & Cas Legal	1,826	1,826
PWE - Fleet Management	13,102	13,102
Wrkr Comp - HR	18,378	18,378
Wrkr Comp Legal	262	262
HEC	5,777	5,777
PWE-Sign Adm	2,412	2,412
PWE-Bldg Insp.	15,802	15,802
PWE - Stormwater Fund	11,129	11,129
PWE - Houston Transtar	1,877	1,877
Houston Airport System	98,034	98,034
PWE - Water & Sewer	108,678	108,678
Conv and Ent Optns	18,748	18,748
Health Benefits Fund	56,570	56,570
Direct Billed	0	0
Total	1,593,881	1,593,881



SCHEDULE 11.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB Circular A87 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	40,228	1,835	42,063	
F&A Administrative Services	1,613	194	1,807	
3-1-1 Services	1,069	337	1,406	
F&A Strategic Purchasing	14,167	870	15,037	
F&A Grants/Asset Mgmt	225	6	231	
F&A Audit/Operational Services	2,203	267	2,470	
F&A Office of Budget Management	5,973	393	6,366	
IT - Director		156,059	156,059	
IT - Admin & Applications		94,914	94,914	
IT - Infrastructure		42,756	42,756	
Affirmative Action		941	941	
Mayor's Office		2,722	2,722	
Human Resources Dept.		8,051	8,051	
Legal Department		10,290	10,290	
City Controller's Office		22,032	22,032	
Convention and Entertainment		6,674	6,674	
HPD- Inspector General		16,898	16,898	
Total Allocated Additions:	<u>101,445</u>	<u>365,239</u>	<u>466,684</u>	<u>466,684</u>
Total To Be Allocated:	<u><u>1,633,846</u></u>	<u><u>365,239</u></u>		<u><u>1,999,085</u></u>



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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	901,866	0	901,866
Fringe Benefits	312,564	0	312,564
Other Expense & Cost			
Supplies	49,845	0	49,845
Contractual Svcs	267,455	0	267,455
Other	671	0	671
Departmental Totals			
Total Expenditures	1,532,401	0	1,532,401
Deductions			
Total Deductions	0	0	0
Functional Cost	1,532,401	0	1,532,401
Allocation Step 1			
Inbound- All Others	101,445	101,445	0
Reallocate Admin Costs		(101,445)	101,445
1st Allocation	1,633,846	0	1,633,846
Allocation Step 2			
Inbound- All Others	365,239	365,239	0
Reallocate Admin Costs		(365,239)	365,239
2nd Allocation	365,239	0	365,239
Total For 10006800010000 IT -			
Total Allocated	1,999,085	0	1,999,085



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	14	9.5517	156,059		156,059		156,059
IT - Admin & Applications	56	36.7122	599,820		599,820	148,247	748,067
IT - Infrastructure	82	53.7361	877,967		877,967	216,992	1,094,959
SubTotal	153	100.0000	1,633,846		1,633,846	365,239	1,999,085
TOTAL	153	100.0000	1,633,846		1,633,846	365,239	1,999,085

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

Allocation Source: Human Resources

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

Receiving Department	Total	Dept Admin
IT - Director	156,059	156,059
IT - Admin & Applications	748,067	748,067
IT - Infrastructure	1,094,959	1,094,959
Direct Billed	0	0
Total	1,999,085	1,999,085



CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS
NATURE AND EXTENT OF SERVICES

The Information Technology Department – Administration & Applications division provides application support and oversight for the City’s core business systems and numerous departmental applications, maintains the CitizensNet email communication system, and 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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department IT - Admin & Applications

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,282,608			8,282,608
Transfers	(1,200,000)			
Capital Outlay	(20,964)			
Total Deductions:	<u>(1,220,964)</u>			<u>(1,220,964)</u>
Equipment Usage Charge	1,750		1,750	
Citywide General Government	149,393	6,783	156,176	
F&A Administrative Services	3,980	464	4,444	
F&A Strategic Purchasing	2,229	128	2,357	
F&A Grants/Asset Mgmt	1,815	49	1,864	
F&A Audit/Operational Services	6,678	807	7,485	
F&A Office of Budget Management	3,916	258	4,174	
IT - Director	599,820	148,247	748,067	
IT - Admin & Applications		194,950	194,950	
IT - Infrastructure		28,031	28,031	
Affirmative Action		4,825	4,825	
Mayor's Office		10,462	10,462	
Human Resources Dept.		3,621	3,621	
City Controller's Office		14,444	14,444	
Total Allocated Additions:	<u>769,581</u>	<u>413,069</u>	<u>1,182,650</u>	<u>1,182,650</u>
Deduct Direct Charges	(3,732,722)			
Total Departmental Cost Adjustments:	<u>(3,732,722)</u>			<u>(3,732,722)</u>
Total To Be Allocated:	<u><u>4,098,503</u></u>	<u><u>413,069</u></u>		<u><u>4,511,572</u></u>

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department IT - Admin & Applications

	Total	General & Admin	Dept Admin	Enterprise Appl.	Citizen's Net
Wages & Benefits					
Salaries & Wages	2,379,077	0	429,650	980,458	1,212
Fringe Benefits	761,982	0	134,516	306,964	93
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	8,282,608	1,220,964	633,188	1,444,934	5,967
Deductions					
Total Deductions	(1,220,964)	(1,220,964)	0	0	0
Cost Adjustments					
Deduct Direct Charges	(3,732,722)	0	0	0	0
Functional Cost	3,328,922	0	633,188	1,444,934	5,967
Allocation Step 1					
Inbound- All Others	769,581	769,581	0	0	0
Reallocate Admin Costs		(769,581)	146,380	334,041	1,379
1st Allocation	4,098,503	0	779,568	1,778,975	7,346
Allocation Step 2					
Inbound- All Others	413,069	413,069	0	0	0
Reallocate Admin Costs		(413,069)	78,569	179,295	740
2nd Allocation	413,069	0	78,569	179,295	740
Total For 10006800020000 IT -					
Total Allocated	4,511,572	0	858,137	1,958,270	8,086



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department IT - Admin & Applications

	IT ERP	Rev Fnd Enterp. Appl.
Wages & Benefits		
Salaries & Wages	903,957	63,800
Fringe Benefits	290,385	30,024
Other Expense & Cost		
Supplies	394	205
Contractual Svcs	50,097	3,638,693
Other	0	0
*Transfers	0	0
*Capital Outlay	0	0
Departmental Totals		
Total Expenditures	1,244,833	3,732,722
Deductions		
Total Deductions	0	0
Cost Adjustments		
Deduct Direct Charges	0	(3,732,722)
Functional Cost	1,244,833	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	287,781	0
1st Allocation	1,532,614	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	154,465	0
2nd Allocation	154,465	0
Total For 10006800020000 IT -		
Total Allocated	1,687,079	0



City Of Houston, Texas
OMB Circular A87 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	88,834		88,834		88,834
IT - Admin & Applications	31	24.4961	190,964		190,964		190,964
IT - Infrastructure	82	64.1086	499,770		499,770	78,569	578,339
SubTotal	129	100.0000	779,568		779,568	78,569	858,137
TOTAL	129	100.0000	779,568		779,568	78,569	858,137

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

Allocation Source: Human Resources

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

Activity - Enterprise Appl.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	36,542	4.9929	88,822		88,822		88,822
F&A Administrative Services	4,219	0.5765	10,255		10,255		10,255
3-1-1 Services	1,287	0.1758	3,128		3,128		3,128
F&A Strategic Purchasing	1,099	0.1502	2,671		2,671		2,671
F&A Grants/Asset Mgmt	538	0.0735	1,308		1,308		1,308
F&A Audit/Operational Services	20,621	2.8175	50,123		50,123		50,123
F&A Office of Budget Management	888	0.1213	2,158		2,158		2,158
F&A Regulatory Services	8,789	1.2009	21,363		21,363	2,364	23,727
Mayor's Office	19,850	2.7122	48,249		48,249	5,338	53,587
Human Resources Dept.	61,448	8.3959	149,360		149,360	16,525	165,885
Legal Department	15,608	2.1326	37,938		37,938	4,198	42,136
City Secretary	1,205	0.1646	2,929		2,929	324	3,253
City Council	11,449	1.5643	27,829		27,829	3,079	30,908
City Controller's Office	7,332	1.0018	17,822		17,822	1,972	19,794
Health Administration	68,634	9.3777	166,827		166,827	18,458	185,285
General Services Department	31,242	4.2687	75,939		75,939	8,402	84,341
Solid Waste Management	64,507	8.8138	156,796		156,796	17,348	174,144
Housing and Community Devp.	40,520	5.5364	98,491		98,491	10,897	109,388
Parks & Recreation	137,441	18.7790	334,074		334,074	36,962	371,036
Health & Human Services	128,087	17.5010	311,338		311,338	34,447	345,785
F&A Ins Mgmt	1,252	0.1711	3,043		3,043	337	3,380
F&A-Other	8,826	1.2059	21,453		21,453	2,374	23,827
PWE - Fleet Management	24,888	3.4005	60,495		60,495	6,693	67,188
Conv and Ent Optns	35,613	4.8659	86,564		86,564	9,577	96,141
SubTotal	731,885	100.0000	1,778,975		1,778,975	179,295	1,958,270
TOTAL	731,885	100.0000	1,778,975		1,778,975	179,295	1,958,270

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology



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

Activity - Citizen's Net

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	1,213		1,213		1,213
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	49		49		49
F&A Office of Budget Management	888	0.0290	2		2		2
F&A Regulatory Services	8,789	0.2870	21		21	3	24
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	70		70	9	79
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	147		147	18	165
Legal Department	15,608	0.5096	37		37	5	42
City Secretary	1,205	0.0393	3		3		3
City Council	11,449	0.3738	27		27	3	30
City Controller's Office	7,332	0.2394	18		18	2	20
Municipal Court Administration	63,760	2.0817	153		153	19	172
Health Administration	68,634	2.2409	165		165	21	186
Planning & Development Admin	1,670	0.0545	4		4		4
PWE - Director	286,385	9.3504	687		687	86	773
CIP Sal Rec PWE Adm	19,610	0.6403	47		47	6	53
HPD - Police Records	1,450	0.0473	3		3		3
HPD- Inspector General	1,730	0.0565	4		4	1	5
General Services Department	31,242	1.0200	75		75	9	84
Police	277,832	9.0711	666		666	83	749
Fire	392,326	12.8093	941		941	121	1,062
Municipal Court Judicial	4,098	0.1338	10		10	1	11
Solid Waste Management	64,507	2.1061	155		155	19	174
Housing and Community Devp.	40,520	1.3230	97		97	12	109



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

Activity - Citizen's Net

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	131		131	16	147
Parks & Recreation	137,441	4.4874	330		330	41	371
Health & Human Services	128,087	4.1820	307		307	38	345
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	58		58	7	65
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	7	67
Wrkr Comp - HR	34,910	1.1398	84		84	10	94
Wrkr Comp Legal	498	0.0163	1		1		1
HEC	10,974	0.3583	26		26	3	29
PWE-Sign Adm	4,582	0.1496	11		11	1	12
PWE-Bldg Insp.	30,016	0.9800	72		72	9	81
PWE - Stormwater Fund	21,139	0.6902	51		51	6	57
PWE - Houston Transtar	3,565	0.1164	9		9	1	10
Houston Airport System (HAS)	186,220	6.0800	447		447	56	503
PWE - Water & Sewer System	206,439	6.7402	495		495	62	557
Conv and Ent Optns	35,613	1.1628	85		85	11	96
Health Benefits Fund	107,457	3.5084	258		258	32	290
SubTotal	3,062,825	100.0000	7,346		7,346	740	8,086
TOTAL	3,062,825	100.0000	7,346		7,346	740	8,086



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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	252,585		252,585		252,585
F&A Director's Office	36,542	1.1931	18,285		18,285		18,285
F&A Administrative Services	4,219	0.1377	2,111		2,111		2,111
3-1-1 Services	1,287	0.0420	644		644		644
F&A Strategic Purchasing	1,099	0.0359	550		550		550
F&A Grants/Asset Mgmt	538	0.0176	269		269		269
F&A Audit/Operational Services	20,621	0.6733	10,319		10,319		10,319
F&A Office of Budget Management	888	0.0290	444		444		444
F&A Regulatory Services	8,789	0.2870	4,398		4,398	549	4,947
IT - Director	12,093	0.3948	6,051		6,051		6,051
IT - Admin & Applications	7,928	0.2588	3,967		3,967		3,967
IT - Infrastructure	29,302	0.9567	14,662		14,662	1,830	16,492
Affirmative Action	1,807	0.0590	904		904	113	1,017
Mayor's Office	19,850	0.6481	9,933		9,933	1,240	11,173
Human Resources Dept.	61,448	2.0063	30,748		30,748	3,838	34,586
Legal Department	15,608	0.5096	7,810		7,810	975	8,785
City Secretary	1,205	0.0393	603		603	75	678
City Council	11,449	0.3738	5,729		5,729	715	6,444
City Controller's Office	7,332	0.2394	3,669		3,669	458	4,127
Municipal Court Administration	63,760	2.0817	31,905		31,905	3,983	35,888
Health Administration	68,634	2.2409	34,344		34,344	4,287	38,631
Planning & Development Admin	1,670	0.0545	836		836	104	940
PWE - Director	286,385	9.3504	143,305		143,305	17,889	161,194
CIP Sal Rec PWE Adm	19,610	0.6403	9,813		9,813	1,225	11,038
HPD - Police Records	1,450	0.0473	726		726	91	817
HPD- Inspector General	1,730	0.0565	866		866	108	974
General Services Department	31,242	1.0200	15,633		15,633	1,952	17,585
Police	277,832	9.0711	139,025		139,025	17,355	156,380
Fire	392,326	12.8093	196,317		196,317	24,508	220,825
Municipal Court Judicial	4,098	0.1338	2,051		2,051	256	2,307
Solid Waste Management	64,507	2.1061	32,279		32,279	4,029	36,308
Housing and Community Devp.	40,520	1.3230	20,276		20,276	2,531	22,807

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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	27,420		27,420	3,423	30,843
Parks & Recreation	137,441	4.4874	68,774		68,774	8,585	77,359
Health & Human Services	128,087	4.1820	64,094		64,094	8,001	72,095
F&A Ins Mgmt	1,252	0.0409	626		626	78	704
F&A-Other	8,826	0.2882	4,416		4,416	551	4,967
Planning & Development	12,943	0.4226	6,477		6,477	808	7,285
CIP S/R Planning	78	0.0025	39		39	5	44
CIP Sal Rec RE	99	0.0032	50		50	6	56
CIP S/R Engrg	24,210	0.7904	12,115		12,115	1,512	13,627
CIP S/R Constr.	16,071	0.5247	8,042		8,042	1,004	9,046
CIP S/R Eng/Const	555	0.0181	278		278	35	313
CIP S/R GeoEnv.	3,363	0.1098	1,683		1,683	210	1,893
CIP S/R Other	467	0.0152	234		234	29	263
CIP S/R GSD	4,321	0.1411	2,162		2,162	270	2,432
Prop & Cas Legal	3,468	0.1132	1,735		1,735	217	1,952
PWE - Fleet Management	24,888	0.8126	12,454		12,454	1,555	14,009
Wrkr Comp - HR	34,910	1.1398	17,469		17,469	2,181	19,650
Wrkr Comp Legal	498	0.0163	249		249	31	280
HEC	10,974	0.3583	5,491		5,491	685	6,176
PWE-Sign Adm	4,582	0.1496	2,293		2,293	286	2,579
PWE-Bldg Insp.	30,016	0.9800	15,020		15,020	1,875	16,895
PWE - Stormwater Fund	21,139	0.6902	10,578		10,578	1,320	11,898
PWE - Houston Transtar	3,565	0.1164	1,784		1,784	223	2,007
Houston Airport System (HAS)	186,220	6.0800	93,183		93,183	11,632	104,815
PWE - Water & Sewer System	206,439	6.7402	103,300		103,300	12,895	116,195
Conv and Ent Optns	35,613	1.1628	17,820		17,820	2,225	20,045
Health Benefits Fund	107,457	3.5084	53,771		53,771	6,712	60,483
SubTotal	3,062,825	100.0000	1,532,614		1,532,614	154,465	1,687,079
TOTAL	3,062,825	100.0000	1,532,614		1,532,614	154,465	1,687,079



City Of Houston, Texas
OMB Circular A87 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



All Monetary Values Are \$ Dollars
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City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
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							
TOTAL							

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology



City Of Houston, Texas
OMB Circular A87 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	253,798	0	0	1,213	252,585	0
F&A Director's Office	107,195	0	88,822	88	18,285	0
F&A Administrative Services	12,376	0	10,255	10	2,111	0
3-1-1 Services	3,775	0	3,128	3	644	0
F&A Strategic Purchasing	3,224	0	2,671	3	550	0
F&A Grants/Asset Mgmt	1,578	0	1,308	1	269	0
F&A Audit/Operational	60,491	0	50,123	49	10,319	0
F&A Office of Budget	2,604	0	2,158	2	444	0
F&A Regulatory Services	28,698	0	23,727	24	4,947	0
IT - Director	94,914	88,834	0	29	6,051	0
IT - Admin & Applications	194,950	190,964	0	19	3,967	0
IT - Infrastructure	594,910	578,339	0	79	16,492	0
Affirmative Action	1,022	0	0	5	1,017	0
Mayor's Office	64,814	0	53,587	54	11,173	0
Human Resources Dept.	200,636	0	165,885	165	34,586	0
Legal Department	50,963	0	42,136	42	8,785	0
City Secretary	3,934	0	3,253	3	678	0
City Council	37,382	0	30,908	30	6,444	0
City Controller's Office	23,941	0	19,794	20	4,127	0
Municipal Court	36,060	0	0	172	35,888	0
Health Administration	224,102	0	185,285	186	38,631	0
Planning & Development	944	0	0	4	940	0
PWE - Director	161,967	0	0	773	161,194	0
CIP Sal Rec PWE Adm	11,091	0	0	53	11,038	0
HPD - Police Records	820	0	0	3	817	0
HPD- Inspector General	979	0	0	5	974	0
General Services Department	102,010	0	84,341	84	17,585	0
Police	157,129	0	0	749	156,380	0
Fire	221,887	0	0	1,062	220,825	0
Municipal Court Judicial	2,318	0	0	11	2,307	0
Solid Waste Management	210,626	0	174,144	174	36,308	0
Housing and Community	132,304	0	109,388	109	22,807	0
Library	30,990	0	0	147	30,843	0
Parks & Recreation	448,766	0	371,036	371	77,359	0
Health & Human Services	418,225	0	345,785	345	72,095	0

City Of Houston, Texas
OMB Circular A87 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	4,087	0	3,380	3	704	0
F&A-Other	28,818	0	23,827	24	4,967	0
Planning & Development	7,320	0	0	35	7,285	0
CIP S/R Planning	44	0	0	0	44	0
CIP Sal Rec RE	56	0	0	0	56	0
CIP S/R Engrg	13,692	0	0	65	13,627	0
CIP S/R Constr.	9,090	0	0	44	9,046	0
CIP S/R Eng/Const	314	0	0	1	313	0
CIP S/R GeoEnv.	1,902	0	0	9	1,893	0
CIP S/R Other	264	0	0	1	263	0
CIP S/R GSD	2,443	0	0	11	2,432	0
Prop & Cas Legal	1,961	0	0	9	1,952	0
PWE - Fleet Management	81,264	0	67,188	67	14,009	0
Wrkr Comp - HR	19,744	0	0	94	19,650	0
Wrkr Comp Legal	281	0	0	1	280	0
HEC	6,205	0	0	29	6,176	0
PWE-Sign Adm	2,591	0	0	12	2,579	0
PWE-Bldg Insp.	16,976	0	0	81	16,895	0
PWE - Stormwater Fund	11,955	0	0	57	11,898	0
PWE - Houston Transtar	2,017	0	0	10	2,007	0
Houston Airport System	105,318	0	0	503	104,815	0
PWE - Water & Sewer	116,752	0	0	557	116,195	0
Conv and Ent Optns	116,282	0	96,141	96	20,045	0
Health Benefits Fund	60,773	0	0	290	60,483	0
Direct Billed	0	0	0	0	0	0
Total	4,511,572	858,137	1,958,270	8,086	1,687,079	0



SCHEDULE 13.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY - INFRASTRUCTURE
NATURE AND EXTENT OF SERVICES

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

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the 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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department IT - Infrastructure

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,707,943			23,707,943
Capital Outlay	(45,355)			
Total Deductions:	(45,355)			(45,355)
Equipment Usage Charge	131,405		131,405	
Citywide General Government	222,066	10,099	232,165	
F&A Administrative Services	5,826	679	6,505	
F&A Strategic Purchasing	2,675	154	2,829	
F&A Grants/Asset Mgmt	17,178	453	17,631	
F&A Audit/Operational Services	15,458	1,846	17,304	
F&A Office of Budget Management	14,474	952	15,426	
IT - Director	877,967	216,992	1,094,959	
IT - Admin & Applications	514,502	80,408	594,910	
IT - Infrastructure		103,603	103,603	
Affirmative Action		12,901	12,901	
Mayor's Office		15,314	15,314	
Human Resources Dept.		5,300	5,300	
City Controller's Office		53,385	53,385	
Total Allocated Additions:	1,801,551	502,086	2,303,637	2,303,637
Deduct Direct Charges	(15,606,167)			
Total Departmental Cost Adjustments:	(15,606,167)			(15,606,167)
Total To Be Allocated:	9,857,972	502,086		10,360,058



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

	Total	General & Admin	Client Services	Data Center	N/W Data & Voice
Wages & Benefits					
Salaries & Wages	4,772,584	0	878,651	873,195	0
Fringe Benefits	1,453,594	0	305,109	315,285	14,681
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	23,707,943	45,355	1,581,262	2,247,881	14,681
Deductions					
Total Deductions	(45,355)	(45,355)	0	0	0
Cost Adjustments					
Deduct Direct Charges	(15,606,167)	0	0	0	0
Functional Cost	8,056,421	0	1,581,262	2,247,881	14,681
Allocation Step 1					
Inbound- All Others	1,801,551	1,801,551	0	0	0
Reallocate Admin Costs		(1,801,551)	353,598	502,663	3,282
1st Allocation	9,857,972	0	1,934,860	2,750,544	17,963
Allocation Step 2					
Inbound- All Others	502,086	502,086	0	0	0
Reallocate Admin Costs		(502,086)	98,546	140,091	915
2nd Allocation	502,086	0	98,546	140,091	915
Total For 10006800030000 IT -					
Total Allocated	10,360,058	0	2,033,406	2,890,635	18,878



City Of Houston, Texas
OMB Circular A87 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
Wages & Benefits				
Salaries & Wages	2,022,500	998,238	0	0
Fringe Benefits	676,648	141,871	0	0
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	3,026,331	1,186,266	15,216,919	389,248
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Deduct Direct Charges	0	0	(15,216,919)	(389,248)
Functional Cost				
Functional Cost	3,026,331	1,186,266	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	676,739	265,269	0	0
1st Allocation	3,703,070	1,451,535	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	188,604	73,930	0	0
2nd Allocation	188,604	73,930	0	0
Total For 10006800030000 IT -				
Total Allocated	3,891,674	1,525,465	0	0



City Of Houston, Texas
OMB Circular A87 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	318,878		318,878		318,878
F&A Director's Office	36,542	1.1931	23,084		23,084		23,084
F&A Administrative Services	4,219	0.1377	2,665		2,665		2,665
3-1-1 Services	1,287	0.0420	813		813		813
F&A Strategic Purchasing	1,099	0.0359	694		694		694
F&A Grants/Asset Mgmt	538	0.0176	340		340		340
F&A Audit/Operational Services	20,621	0.6733	13,027		13,027		13,027
F&A Office of Budget Management	888	0.0290	561		561		561
F&A Regulatory Services	8,789	0.2870	5,552		5,552	354	5,906
IT - Director	12,093	0.3948	7,639		7,639		7,639
IT - Admin & Applications	7,928	0.2588	5,008		5,008		5,008
IT - Infrastructure	29,302	0.9567	18,511		18,511		18,511
Affirmative Action	1,807	0.0590	1,142		1,142	73	1,215
Mayor's Office	19,850	0.6481	12,540		12,540	801	13,341
Human Resources Dept.	61,448	2.0063	38,818		38,818	2,478	41,296
Legal Department	15,608	0.5096	9,860		9,860	629	10,489
City Secretary	1,205	0.0393	761		761	49	810
City Council	11,449	0.3738	7,233		7,233	462	7,695
City Controller's Office	7,332	0.2394	4,632		4,632	296	4,928
Municipal Court Administration	63,760	2.0817	40,279		40,279	2,571	42,850
Health Administration	68,634	2.2409	43,358		43,358	2,768	46,126
Planning & Development Admin	1,670	0.0545	1,055		1,055	67	1,122
PWE - Director	286,385	9.3504	180,916		180,916	11,550	192,466
CIP Sal Rec PWE Adm	19,610	0.6403	12,388		12,388	791	13,179
HPD - Police Records	1,450	0.0473	916		916	58	974
HPD- Inspector General	1,730	0.0565	1,093		1,093	70	1,163
General Services Department	31,242	1.0200	19,736		19,736	1,260	20,996
Police	277,832	9.0711	175,513		175,513	11,205	186,718
Fire	392,326	12.8093	247,842		247,842	15,820	263,662
Municipal Court Judicial	4,098	0.1338	2,589		2,589	165	2,754
Solid Waste Management	64,507	2.1061	40,751		40,751	2,602	43,353
Housing and Community Devp.	40,520	1.3230	25,597		25,597	1,634	27,231



City Of Houston, Texas
OMB Circular A87 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	34,617		34,617	2,210	36,827
Parks & Recreation	137,441	4.4874	86,825		86,825	5,543	92,368
Health & Human Services	128,087	4.1820	80,916		80,916	5,166	86,082
F&A Ins Mgmt	1,252	0.0409	791		791	50	841
F&A-Other	8,826	0.2882	5,576		5,576	356	5,932
Planning & Development	12,943	0.4226	8,176		8,176	522	8,698
CIP S/R Planning	78	0.0025	49		49	3	52
CIP Sal Rec RE	99	0.0032	63		63	4	67
CIP S/R Engrg	24,210	0.7904	15,294		15,294	976	16,270
CIP S/R Constr.	16,071	0.5247	10,152		10,152	648	10,800
CIP S/R Eng/Const	555	0.0181	351		351	22	373
CIP S/R GeoEnv.	3,363	0.1098	2,124		2,124	136	2,260
CIP S/R Other	467	0.0152	295		295	19	314
CIP S/R GSD	4,321	0.1411	2,730		2,730	174	2,904
Prop & Cas Legal	3,468	0.1132	2,191		2,191	140	2,331
PWE - Fleet Management	24,888	0.8126	15,722		15,722	1,004	16,726
Wrkr Comp - HR	34,910	1.1398	22,053		22,053	1,408	23,461
Wrkr Comp Legal	498	0.0163	315		315	20	335
HEC	10,974	0.3583	6,933		6,933	443	7,376
PWE-Sign Adm	4,582	0.1496	2,895		2,895	185	3,080
PWE-Bldg Insp.	30,016	0.9800	18,962		18,962	1,211	20,173
PWE - Stormwater Fund	21,139	0.6902	13,354		13,354	853	14,207
PWE - Houston Transtar	3,565	0.1164	2,252		2,252	144	2,396
Houston Airport System (HAS)	186,220	6.0800	117,640		117,640	7,510	125,150
PWE - Water & Sewer System	206,439	6.7402	130,412		130,412	8,326	138,738
Conv and Ent Optns	35,613	1.1628	22,498		22,498	1,436	23,934
Health Benefits Fund	107,457	3.5084	67,883		67,883	4,334	72,217
SubTotal	3,062,825	100.0000	1,934,860		1,934,860	98,546	2,033,406
TOTAL	3,062,825	100.0000	1,934,860		1,934,860	98,546	2,033,406



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

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	36,542	1.4739	40,541		40,541		40,541
F&A Administrative Services	4,219	0.1702	4,681		4,681		4,681
3-1-1 Services	1,287	0.0519	1,428		1,428		1,428
F&A Strategic Purchasing	1,099	0.0443	1,219		1,219		1,219
F&A Grants/Asset Mgmt	538	0.0217	597		597		597
F&A Audit/Operational Services	20,621	0.8318	22,878		22,878		22,878
F&A Office of Budget Management	888	0.0358	985		985		985
F&A Regulatory Services	8,789	0.3545	9,751		9,751	521	10,272
IT - Director	12,093	0.4878	13,416		13,416		13,416
IT - Admin & Applications	7,928	0.3198	8,796		8,796		8,796
IT - Infrastructure	29,302	1.1819	32,509		32,509		32,509
Affirmative Action	1,807	0.0729	2,005		2,005	107	2,112
Mayor's Office	19,850	0.8007	22,022		22,022	1,176	23,198
Human Resources Dept.	61,448	2.4785	68,173		68,173	3,640	71,813
Legal Department	15,608	0.6296	17,316		17,316	925	18,241
City Secretary	1,205	0.0486	1,337		1,337	71	1,408
City Council	11,449	0.4618	12,702		12,702	678	13,380
City Controller's Office	7,332	0.2957	8,134		8,134	434	8,568
Health Administration	68,634	2.7684	76,145		76,145	4,066	80,211
Planning & Development Admin	1,670	0.0674	1,853		1,853	99	1,952
PWE - Director	286,385	11.5514	317,727		317,727	16,966	334,693
CIP Sal Rec PWE Adm	19,610	0.7910	21,756		21,756	1,162	22,918
HPD - Police Records	1,450	0.0585	1,609		1,609	86	1,695
HPD- Inspector General	1,730	0.0698	1,919		1,919	102	2,021
General Services Department	31,242	1.2602	34,661		34,661	1,851	36,512
Police	277,832	11.2064	308,238		308,238	16,460	324,698
Fire	392,326	15.8246	435,261		435,261	23,244	458,505
Solid Waste Management	64,507	2.6019	71,567		71,567	3,822	75,389
Housing and Community Devp.	40,520	1.6344	44,955		44,955	2,401	47,356
Library	54,797	2.2103	60,794		60,794	3,246	64,040
Parks & Recreation	137,441	5.5437	152,483		152,483	8,142	160,625
Health & Human Services	128,087	5.1664	142,105		142,105	7,588	149,693



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

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Ins Mgmt	1,252	0.0505	1,389		1,389	74	1,463
F&A-Other	8,826	0.3560	9,792		9,792	523	10,315
Planning & Development	12,943	0.5221	14,359		14,359	767	15,126
CIP S/R Planning	78	0.0031	87		87	5	92
CIP Sal Rec RE	99	0.0040	110		110	6	116
CIP S/R Engrg	24,210	0.9765	26,860		26,860	1,434	28,294
CIP S/R Constr.	16,071	0.6482	17,830		17,830	952	18,782
CIP S/R Eng/Const	555	0.0224	616		616	33	649
CIP S/R GeoEnv.	3,363	0.1356	3,731		3,731	199	3,930
CIP S/R Other	467	0.0188	518		518	28	546
CIP S/R GSD	4,321	0.1743	4,794		4,794	256	5,050
Prop & Cas Legal	3,468	0.1399	3,848		3,848	205	4,053
PWE - Fleet Management	24,888	1.0039	27,612		27,612	1,474	29,086
Wrkr Comp - HR	34,910	1.4081	38,731		38,731	2,068	40,799
Wrkr Comp Legal	498	0.0201	553		553	30	583
PWE-Sign Adm	4,582	0.1848	5,083		5,083	271	5,354
PWE-Bldg Insp.	30,016	1.2107	33,301		33,301	1,778	35,079
PWE - Stormwater Fund	21,139	0.8526	23,452		23,452	1,252	24,704
PWE - Houston Transtar	3,565	0.1438	3,955		3,955	211	4,166
Houston Airport System (HAS)	186,220	7.5112	206,600		206,600	11,032	217,632
PWE - Water & Sewer System	206,439	8.3268	229,032		229,032	12,230	241,262
Conv and Ent Optns	35,613	1.4365	39,511		39,511	2,110	41,621
Health Benefits Fund	107,457	4.3343	119,217		119,217	6,366	125,583
SubTotal	2,479,216	100.0000	2,750,544		2,750,544	140,091	2,890,635
TOTAL	2,479,216	100.0000	2,750,544		2,750,544	140,091	2,890,635

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology

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

Activity - N/W 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	897		897		897
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	506		506		506
F&A Office of Budget Management	888	0.1213	22		22		22
F&A Regulatory Services	8,789	1.2009	216		216	12	228
Mayor's Office	19,850	2.7122	487		487	27	514
Human Resources Dept.	61,448	8.3959	1,508		1,508	84	1,592
Legal Department	15,608	2.1326	383		383	21	404
City Secretary	1,205	0.1646	30		30	2	32
City Council	11,449	1.5643	281		281	16	297
City Controller's Office	7,332	1.0018	180		180	10	190
Health Administration	68,634	9.3777	1,685		1,685	94	1,779
General Services Department	31,242	4.2687	767		767	43	810
Solid Waste Management	64,507	8.8138	1,583		1,583	89	1,672
Housing and Community Devp.	40,520	5.5364	995		995	56	1,051
Parks & Recreation	137,441	18.7790	3,370		3,370	188	3,558
Health & Human Services	128,087	17.5010	3,144		3,144	176	3,320
F&A Ins Mgmt	1,252	0.1711	31		31	2	33
F&A-Other	8,826	1.2059	217		217	12	229
PWE - Fleet Management	24,888	3.4005	611		611	34	645
Conv and Ent Optns	35,613	4.8659	874		874	49	923
SubTotal	731,885	100.0000	17,963		17,963	915	18,878
TOTAL	731,885	100.0000	17,963		17,963	915	18,878

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology



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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	610,294		610,294		610,294
F&A Director's Office	36,542	1.1931	44,181		44,181		44,181
F&A Administrative Services	4,219	0.1377	5,101		5,101		5,101
3-1-1 Services	1,287	0.0420	1,556		1,556		1,556
F&A Strategic Purchasing	1,099	0.0359	1,329		1,329		1,329
F&A Grants/Asset Mgmt	538	0.0176	650		650		650
F&A Audit/Operational Services	20,621	0.6733	24,932		24,932		24,932
F&A Office of Budget Management	888	0.0290	1,074		1,074		1,074
F&A Regulatory Services	8,789	0.2870	10,626		10,626	678	11,304
IT - Director	12,093	0.3948	14,621		14,621		14,621
IT - Admin & Applications	7,928	0.2588	9,585		9,585		9,585
IT - Infrastructure	29,302	0.9567	35,427		35,427		35,427
Affirmative Action	1,807	0.0590	2,185		2,185	139	2,324
Mayor's Office	19,850	0.6481	23,999		23,999	1,532	25,531
Human Resources Dept.	61,448	2.0063	74,293		74,293	4,743	79,036
Legal Department	15,608	0.5096	18,871		18,871	1,205	20,076
City Secretary	1,205	0.0393	1,457		1,457	93	1,550
City Council	11,449	0.3738	13,842		13,842	884	14,726
City Controller's Office	7,332	0.2394	8,865		8,865	566	9,431
Municipal Court Administration	63,760	2.0817	77,088		77,088	4,921	82,009
Health Administration	68,634	2.2409	82,981		82,981	5,298	88,279
Planning & Development Admin	1,670	0.0545	2,019		2,019	129	2,148
PWE - Director	286,385	9.3504	346,250		346,250	22,105	368,355
CIP Sal Rec PWE Adm	19,610	0.6403	23,709		23,709	1,514	25,223
HPD - Police Records	1,450	0.0473	1,753		1,753	112	1,865
HPD- Inspector General	1,730	0.0565	2,092		2,092	134	2,226
General Services Department	31,242	1.0200	37,773		37,773	2,411	40,184
Police	277,832	9.0711	335,909		335,909	21,444	357,353
Fire	392,326	12.8093	474,337		474,337	30,279	504,616
Municipal Court Judicial	4,098	0.1338	4,955		4,955	316	5,271
Solid Waste Management	64,507	2.1061	77,991		77,991	4,979	82,970
Housing and Community Devp.	40,520	1.3230	48,990		48,990	3,128	52,118

City Of Houston, Texas
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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	66,252		66,252	4,230	70,482
Parks & Recreation	137,441	4.4874	166,171		166,171	10,608	176,779
Health & Human Services	128,087	4.1820	154,862		154,862	9,886	164,748
F&A Ins Mgmt	1,252	0.0409	1,514		1,514	97	1,611
F&A-Other	8,826	0.2882	10,671		10,671	681	11,352
Planning & Development	12,943	0.4226	15,649		15,649	999	16,648
CIP S/R Planning	78	0.0025	94		94	6	100
CIP Sal Rec RE	99	0.0032	120		120	8	128
CIP S/R Engrg	24,210	0.7904	29,271		29,271	1,869	31,140
CIP S/R Constr.	16,071	0.5247	19,430		19,430	1,240	20,670
CIP S/R Eng/Const	555	0.0181	671		671	43	714
CIP S/R GeoEnv.	3,363	0.1098	4,066		4,066	260	4,326
CIP S/R Other	467	0.0152	565		565	36	601
CIP S/R GSD	4,321	0.1411	5,224		5,224	334	5,558
Prop & Cas Legal	3,468	0.1132	4,193		4,193	268	4,461
PWE - Fleet Management	24,888	0.8126	30,091		30,091	1,921	32,012
Wrkr Comp - HR	34,910	1.1398	42,207		42,207	2,695	44,902
Wrkr Comp Legal	498	0.0163	602		602	38	640
HEC	10,974	0.3583	13,268		13,268	847	14,115
PWE-Sign Adm	4,582	0.1496	5,540		5,540	354	5,894
PWE-Bldg Insp.	30,016	0.9800	36,290		36,290	2,317	38,607
PWE - Stormwater Fund	21,139	0.6902	25,558		25,558	1,632	27,190
PWE - Houston Transtar	3,565	0.1164	4,310		4,310	275	4,585
Houston Airport System (HAS)	186,220	6.0800	225,147		225,147	14,373	239,520
PWE - Water & Sewer System	206,439	6.7402	249,592		249,592	15,934	265,526
Conv and Ent Optns	35,613	1.1628	43,057		43,057	2,749	45,806
Health Benefits Fund	107,457	3.5084	129,920		129,920	8,294	138,214
SubTotal	3,062,825	100.0000	3,703,070		3,703,070	188,604	3,891,674
TOTAL	3,062,825	100.0000	3,703,070		3,703,070	188,604	3,891,674



City Of Houston, Texas
OMB Circular A87 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
OMB Circular A87 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	21,395		21,395		21,395
F&A Administrative Services	4,219	0.1702	2,470		2,470		2,470
3-1-1 Services	1,287	0.0519	754		754		754
F&A Strategic Purchasing	1,099	0.0443	643		643		643
F&A Grants/Asset Mgmt	538	0.0217	315		315		315
F&A Audit/Operational Services	20,621	0.8318	12,073		12,073		12,073
F&A Office of Budget Management	888	0.0358	520		520		520
F&A Regulatory Services	8,789	0.3545	5,146		5,146	275	5,421
IT - Director	12,093	0.4878	7,080		7,080		7,080
IT - Admin & Applications	7,928	0.3198	4,642		4,642		4,642
IT - Infrastructure	29,302	1.1819	17,156		17,156		17,156
Affirmative Action	1,807	0.0729	1,058		1,058	56	1,114
Mayor's Office	19,850	0.8007	11,622		11,622	621	12,243
Human Resources Dept.	61,448	2.4785	35,977		35,977	1,921	37,898
Legal Department	15,608	0.6296	9,138		9,138	488	9,626
City Secretary	1,205	0.0486	706		706	38	744
City Council	11,449	0.4618	6,703		6,703	358	7,061
City Controller's Office	7,332	0.2957	4,293		4,293	229	4,522
Health Administration	68,634	2.7684	40,184		40,184	2,146	42,330
Planning & Development Admin	1,670	0.0674	978		978	52	1,030
PWE - Director	286,385	11.5514	167,673		167,673	8,954	176,627
CIP Sal Rec PWE Adm	19,610	0.7910	11,481		11,481	613	12,094
HPD - Police Records	1,450	0.0585	849		849	45	894
HPD- Inspector General	1,730	0.0698	1,013		1,013	54	1,067
General Services Department	31,242	1.2602	18,292		18,292	977	19,269
Police	277,832	11.2064	162,665		162,665	8,686	171,351
Fire	392,326	15.8246	229,698		229,698	12,267	241,965
Solid Waste Management	64,507	2.6019	37,768		37,768	2,017	39,785
Housing and Community Devp.	40,520	1.6344	23,724		23,724	1,267	24,991
Library	54,797	2.2103	32,083		32,083	1,713	33,796
Parks & Recreation	137,441	5.5437	80,469		80,469	4,297	84,766
Health & Human Services	128,087	5.1664	74,993		74,993	4,005	78,998



City Of Houston, Texas
OMB Circular A87 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	733		733	39	772
F&A-Other	8,826	0.3560	5,167		5,167	276	5,443
Planning & Development	12,943	0.5221	7,578		7,578	405	7,983
CIP S/R Planning	78	0.0031	46		46	2	48
CIP Sal Rec RE	99	0.0040	58		58	3	61
CIP S/R Engrg	24,210	0.9765	14,175		14,175	757	14,932
CIP S/R Constr.	16,071	0.6482	9,409		9,409	502	9,911
CIP S/R Eng/Const	555	0.0224	325		325	17	342
CIP S/R GeoEnv.	3,363	0.1356	1,969		1,969	105	2,074
CIP S/R Other	467	0.0188	273		273	15	288
CIP S/R GSD	4,321	0.1743	2,530		2,530	135	2,665
Prop & Cas Legal	3,468	0.1399	2,030		2,030	108	2,138
PWE - Fleet Management	24,888	1.0039	14,571		14,571	778	15,349
Wrkr Comp - HR	34,910	1.4081	20,439		20,439	1,091	21,530
Wrkr Comp Legal	498	0.0201	292		292	16	308
PWE-Sign Adm	4,582	0.1848	2,683		2,683	143	2,826
PWE-Bldg Insp.	30,016	1.2107	17,574		17,574	938	18,512
PWE - Stormwater Fund	21,139	0.8526	12,376		12,376	661	13,037
PWE - Houston Transtar	3,565	0.1438	2,087		2,087	111	2,198
Houston Airport System (HAS)	186,220	7.5112	109,028		109,028	5,822	114,850
PWE - Water & Sewer System	206,439	8.3268	120,866		120,866	6,454	127,320
Conv and Ent Optns	35,613	1.4365	20,851		20,851	1,113	21,964
Health Benefits Fund	107,457	4.3343	62,914		62,914	3,360	66,274
SubTotal	2,479,216	100.0000	1,451,535		1,451,535	73,930	1,525,465
TOTAL	2,479,216	100.0000	1,451,535		1,451,535	73,930	1,525,465

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology



City Of Houston, Texas
OMB Circular A87 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							
TOTAL							

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

Allocation Source: Information Technology



City Of Houston, Texas
OMB Circular A87 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							
TOTAL							

Allocation Basis: Number of transactions per dept. for Infrastructure

Allocation Source: Information Technology



City Of Houston, Texas
OMB Circular A87 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	929,172	318,878	0	0	610,294	0	0
F&A Director's Office	130,098	23,084	40,541	897	44,181	21,395	0
F&A Administrative Services	15,021	2,665	4,681	104	5,101	2,470	0
3-1-1 Services	4,583	813	1,428	32	1,556	754	0
F&A Strategic Purchasing	3,912	694	1,219	27	1,329	643	0
F&A Grants/Asset Mgmt	1,915	340	597	13	650	315	0
F&A Audit/Operational	73,416	13,027	22,878	506	24,932	12,073	0
F&A Office of Budget	3,162	561	985	22	1,074	520	0
F&A Regulatory Services	33,131	5,906	10,272	228	11,304	5,421	0
IT - Director	42,756	7,639	13,416	0	14,621	7,080	0
IT - Admin & Applications	28,031	5,008	8,796	0	9,585	4,642	0
IT - Infrastructure	103,603	18,511	32,509	0	35,427	17,156	0
Affirmative Action	6,765	1,215	2,112	0	2,324	1,114	0
Mayor's Office	74,827	13,341	23,198	514	25,531	12,243	0
Human Resources Dept.	231,635	41,296	71,813	1,592	79,036	37,898	0
Legal Department	58,836	10,489	18,241	404	20,076	9,626	0
City Secretary	4,544	810	1,408	32	1,550	744	0
City Council	43,159	7,695	13,380	297	14,726	7,061	0
City Controller's Office	27,639	4,928	8,568	190	9,431	4,522	0
Municipal Court	124,859	42,850	0	0	82,009	0	0
Health Administration	258,725	46,126	80,211	1,779	88,279	42,330	0
Planning & Development	6,252	1,122	1,952	0	2,148	1,030	0
PWE - Director	1,072,141	192,466	334,693	0	368,355	176,627	0
CIP Sal Rec PWE Adm	73,414	13,179	22,918	0	25,223	12,094	0
HPD - Police Records	5,428	974	1,695	0	1,865	894	0
HPD- Inspector General	6,477	1,163	2,021	0	2,226	1,067	0
General Services Department	117,771	20,996	36,512	810	40,184	19,269	0
Police	1,040,120	186,718	324,698	0	357,353	171,351	0
Fire	1,468,748	263,662	458,505	0	504,616	241,965	0
Municipal Court Judicial	8,025	2,754	0	0	5,271	0	0
Solid Waste Management	243,169	43,353	75,389	1,672	82,970	39,785	0
Housing and Community	152,747	27,231	47,356	1,051	52,118	24,991	0
Library	205,145	36,827	64,040	0	70,482	33,796	0
Parks & Recreation	518,096	92,368	160,625	3,558	176,779	84,766	0
Health & Human Services	482,841	86,082	149,693	3,320	164,748	78,998	0



City Of Houston, Texas
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Schedule .5 - Allocation Summary
For Department IT - Infrastructure

Receiving Department	Total	Client Services	Data Center	NW Data & Voice	Infrastructure	Systems Svcs	Rev Fnd - NW Data
F&A Ins Mgmt	4,720	841	1,463	33	1,611	772	0
F&A-Other	33,271	5,932	10,315	229	11,352	5,443	0
Planning & Development	48,455	8,698	15,126	0	16,648	7,983	0
CIP S/R Planning	292	52	92	0	100	48	0
CIP Sal Rec RE	372	67	116	0	128	61	0
CIP S/R Engrg	90,636	16,270	28,294	0	31,140	14,932	0
CIP S/R Constr.	60,163	10,800	18,782	0	20,670	9,911	0
CIP S/R Eng/Const	2,078	373	649	0	714	342	0
CIP S/R GeoEnv.	12,590	2,260	3,930	0	4,326	2,074	0
CIP S/R Other	1,749	314	546	0	601	288	0
CIP S/R GSD	16,177	2,904	5,050	0	5,558	2,665	0
Prop & Cas Legal	12,983	2,331	4,053	0	4,461	2,138	0
PWE - Fleet Management	93,818	16,726	29,086	645	32,012	15,349	0
Wrkr Comp - HR	130,692	23,461	40,799	0	44,902	21,530	0
Wrkr Comp Legal	1,866	335	583	0	640	308	0
HEC	21,491	7,376	0	0	14,115	0	0
PWE-Sign Adm	17,154	3,080	5,354	0	5,894	2,826	0
PWE-Bldg Insp.	112,371	20,173	35,079	0	38,607	18,512	0
PWE - Stormwater Fund	79,138	14,207	24,704	0	27,190	13,037	0
PWE - Houston Transtar	13,345	2,396	4,166	0	4,585	2,198	0
Houston Airport System	697,152	125,150	217,632	0	239,520	114,850	0
PWE - Water & Sewer	772,846	138,738	241,262	0	265,526	127,320	0
Conv and Ent Optns	134,248	23,934	41,621	923	45,806	21,964	0
Health Benefits Fund	402,288	72,217	125,583	0	138,214	66,274	0
Direct Billed	0	0	0	0	0	0	0
Total	10,360,058	2,033,406	2,890,635	18,878	3,891,674	1,525,465	0



City Of Houston, Texas
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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
OMB Circular A87 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
Total	0



CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
AFFIRMATIVE ACTION
NATURE AND EXTENT OF SERVICES

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

- **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
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Affirmative Action

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	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	68,401	3,104	71,505	
F&A Administrative Services	1,912	224	2,136	
3-1-1 Services	934	294	1,228	
F&A Grants/Asset Mgmt	2,026	54	2,080	
F&A Audit/Operational Services	2,862	343	3,205	
F&A Office of Budget Management	893	59	952	
IT - Admin & Applications	908	114	1,022	
IT - Infrastructure	6,390	375	6,765	
Affirmative Action		1,124	1,124	
Mayor's Office		4,777	4,777	
Human Resources Dept.		3,446	3,446	
Legal Department		7,105	7,105	
City Controller's Office		3,292	3,292	
Convention and Entertainment		21,151	21,151	
HPD- Inspector General		59,142	59,142	
Total Allocated Additions:	91,059	104,604	195,663	195,663
Total To Be Allocated:	1,731,753	104,604		1,836,357



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

	Total	General & Admin	Business Devpmnt.	Employee Relations
Wages & Benefits				
Salaries & Wages	1,108,763	0	943,779	164,984
Fringe Benefits	431,479	0	367,275	64,204
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	1,642,012	1,318	1,396,559	244,135
Deductions				
Total Deductions	(1,318)	(1,318)	0	0
Functional Cost	1,640,694	0	1,396,559	244,135
Allocation Step 1				
Inbound- All Others	91,059	91,059	0	0
Reallocate Admin Costs		(91,059)	77,509	13,550
1st Allocation	1,731,753	0	1,474,068	257,685
Allocation Step 2				
Inbound- All Others	104,604	104,604	0	0
Reallocate Admin Costs		(104,604)	89,039	15,565
2nd Allocation	104,604	0	89,039	15,565
Total For 10005100010000				
Total Allocated	1,836,357	0	1,563,107	273,250



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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	78,727,450	2.6918	39,679		39,679		39,679
F&A Director's Office	1,330,663	0.0455	671		671		671
F&A Administrative Services	2,488,945	0.0851	1,254		1,254		1,254
3-1-1 Services	4,352,121	0.1488	2,193		2,193		2,193
F&A Strategic Purchasing	3,565,360	0.1219	1,797		1,797		1,797
F&A Grants/Asset Mgmt	1,800,824	0.0616	908		908		908
F&A Audit/Operational Services	2,228,823	0.0762	1,123		1,123		1,123
F&A Office of Budget Management	1,735,410	0.0593	875		875		875
F&A Regulatory Services	2,122,731	0.0726	1,070		1,070	68	1,138
IT - Director	1,532,401	0.0524	772		772		772
IT - Admin & Applications	8,282,608	0.2832	4,174		4,174		4,174
IT - Infrastructure	23,707,943	0.8106	11,949		11,949		11,949
Affirmative Action	1,640,730	0.0561	827		827		827
Mayor's Office	9,728,720	0.3326	4,903		4,903	310	5,213
Human Resources Dept.	15,946,743	0.5452	8,037		8,037	508	8,545
Legal Department	12,920,906	0.4418	6,512		6,512	412	6,924
City Secretary	652,568	0.0223	329		329	21	350
City Council	4,083,883	0.1396	2,058		2,058	130	2,188
City Controller's Office	6,111,896	0.2090	3,080		3,080	195	3,275
Municipal Court Administration	16,794,375	0.5742	8,464		8,464	535	8,999
Health Administration	10,790,043	0.3689	5,438		5,438	344	5,782
Planning & Development Admin	1,821,740	0.0623	918		918	58	976
CIP Sal Rec PWE Adm	1,859,257	0.0636	937		937	59	996
Convention and Entertainment	214,611,000	7.3379	108,165		108,165	6,841	115,006
HPD - Police Records	3,364,440	0.1150	1,696		1,696	107	1,803
HPD- Inspector General	2,188,323	0.0748	1,103		1,103	70	1,173
General Services Department	197,266,980	6.7448	99,423		99,423	6,288	105,711
Police	627,385,319	21.4511	316,206		316,206	20,000	336,206
Fire	399,908,329	13.6734	201,556		201,556	12,747	214,303
Municipal Court Judicial	4,586,050	0.1568	2,311		2,311	146	2,457
PWE - All Other	82,909,598	2.8348	41,787		41,787	2,643	44,430
Solid Waste Management	72,657,542	2.4843	36,620		36,620	2,316	38,936



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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Housing and Community Devp.	58,670,562	2.0060	29,570		29,570	1,870	31,440
Library	51,465,388	1.7597	25,939		25,939	1,640	27,579
Parks & Recreation	82,383,267	2.8168	41,522		41,522	2,626	44,148
Health & Human Services	98,673,360	3.3738	49,732		49,732	3,145	52,877
F&A Ins Mgmt	10,066,241	0.3442	5,073		5,073	321	5,394
F&A Executive Services	3,921,981	0.1341	1,977		1,977	125	2,102
F&A-Other	63,673,323	2.1771	32,092		32,092	2,030	34,122
Planning & Development	6,592,356	0.2254	3,323		3,323	210	3,533
CIP S/R Planning	689,219	0.0236	347		347	22	369
CIP Sal Rec RE	2,189,232	0.0749	1,103		1,103	70	1,173
CIP S/R Engrg	7,160,424	0.2448	3,609		3,609	228	3,837
CIP S/R Constr.	7,477,895	0.2557	3,769		3,769	238	4,007
CIP S/R Eng/Const	334,327	0.0114	169		169	11	180
CIP S/R GeoEnv.	912,297	0.0312	460		460	29	489
CIP S/R Other	2,807,114	0.0960	1,415		1,415	89	1,504
CIP S/R GSD	2,373,621	0.0812	1,196		1,196	76	1,272
Prop & Cas Legal	9,484,009	0.3243	4,780		4,780	302	5,082
PWE - Fleet Management	29,382,010	1.0046	14,809		14,809	937	15,746
Wrkr Comp - HR	18,165,658	0.6211	9,156		9,156	579	9,735
Wrkr Comp Legal	276,639	0.0095	139		139	9	148
HEC	19,107,094	0.6533	9,630		9,630	609	10,239
PWE - Stormwater Fund	2,367,310	0.0809	1,193		1,193	75	1,268
CABLE TV (208)	30,670,945	1.0487	15,458		15,458	978	16,436
PWE - Houston Transtar	29,942,451	1.0238	15,091		15,091	954	16,045
TIRZ	1,820,758	0.0623	918		918	58	976
Houston Airport System (HAS)	1,590,932	0.0544	802		802	51	853
Conv and Ent Optns	313,501,051	10.7190	158,006		158,006	9,993	167,999
Long Term Disability	5,001,726	0.1710	2,521		2,521	159	2,680
Other	244,906,820	8.3737	123,434		123,434	7,807	131,241
SubTotal	2,924,711,731	100.0000	1,474,068		1,474,068	89,039	1,563,107
TOTAL	2,924,711,731	100.0000	1,474,068		1,474,068	89,039	1,563,107

City Of Houston, Texas
OMB Circular A87 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



All Monetary Values Are \$ Dollars
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City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Affirmative Action

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	69		69		69
F&A Administrative Services	40.20	0.1796	463		463		463
3-1-1 Services	85.70	0.3829	987		987		987
F&A Strategic Purchasing	45.60	0.2037	525		525		525
F&A Grants/Asset Mgmt	8.50	0.0380	98		98		98
F&A Audit/Operational Services	21.20	0.0947	244		244		244
F&A Office of Budget Management	20.60	0.0920	237		237		237
F&A Regulatory Services	39.90	0.1783	459		459	28	487
IT - Director	14.70	0.0657	169		169		169
IT - Admin & Applications	56.50	0.2524	651		651		651
IT - Infrastructure	82.70	0.3695	952		952		952
Affirmative Action	25.80	0.1153	297		297		297
Mayor's Office	59.00	0.2636	679		679	42	721
Human Resources Dept.	42.60	0.1903	490		490	30	520
Legal Department	172.50	0.7707	1,986		1,986	122	2,108
City Secretary	11.60	0.0518	134		134	8	142
City Council	68.10	0.3043	784		784	48	832
City Controller's Office	73.70	0.3293	849		849	52	901
Municipal Court Administration	313.70	1.4016	3,612		3,612	222	3,834
Health Administration	153.60	0.6863	1,768		1,768	109	1,877
Planning & Development Admin	21.80	0.0974	251		251	15	266
CIP Sal Rec PWE Adm	15.60	0.0697	180		180	11	191
Convention and Entertainment	129.30	0.5777	1,489		1,489	92	1,581
HPD - Police Records	88.40	0.3950	1,018		1,018	63	1,081
HPD- Inspector General	23.70	0.1059	273		273	17	290
General Services Department	246.40	1.1009	2,837		2,837	175	3,012
Police	6,638.70	29.6625	76,435		76,435	4,702	81,137
Fire	4,460.30	19.9290	51,354		51,354	3,159	54,513
Municipal Court Judicial	47.60	0.2127	548		548	34	582
PWE - All Other	845.90	3.7795	9,739		9,739	599	10,338
Solid Waste Management	546.60	2.4423	6,293		6,293	387	6,680
Housing and Community Devp.	129.60	0.5791	1,492		1,492	92	1,584



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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	5,767		5,767	355	6,122
Parks & Recreation	919.80	4.1097	10,590		10,590	652	11,242
Health & Human Services	1,004.80	4.4895	11,569		11,569	712	12,281
F&A Ins Mgmt	5.10	0.0228	59		59	4	63
F&A Executive Services	14.30	0.0639	165		165	10	175
F&A-Other	28.90	0.1291	333		333	20	353
Planning & Development	74.80	0.3342	861		861	53	914
CIP S/R Planning	7.30	0.0326	84		84	5	89
CIP Sal Rec RE	25.70	0.1148	296		296	18	314
CIP S/R Engrg	87.20	0.3896	1,004		1,004	62	1,066
CIP S/R Constr.	106.20	0.4745	1,223		1,223	75	1,298
CIP S/R Eng/Const	2.80	0.0125	32		32	2	34
CIP S/R GeoEnv.	10.60	0.0474	122		122	8	130
CIP S/R GSD	39.20	0.1751	451		451	28	479
Prop & Cas Legal	16.70	0.0746	192		192	12	204
PWE - Fleet Management	149.20	0.6666	1,718		1,718	106	1,824
Wrkr Comp - HR	52.30	0.2337	602		602	37	639
Wrkr Comp Legal	4.60	0.0206	53		53	3	56
HEC	248.00	1.1081	2,855		2,855	176	3,031
PWE-Sign Adm	35.60	0.1591	410		410	25	435
PWE-Bldg Insp.	388.60	1.7363	4,474		4,474	275	4,749
PWE - Stormwater Fund	423.50	1.8922	4,876		4,876	300	5,176
CABLE TV (208)	9.20	0.0411	106		106	7	113
PWE - Houston Transtar	6.10	0.0273	70		70	4	74
Houston Airport System (HAS)	1,622.70	7.2503	18,683		18,683	1,149	19,832
PWE - Water & Sewer System	2,001.70	8.9437	23,047		23,047	1,418	24,465
Conv and Ent Optns	42.00	0.1877	484		484	30	514
Health Benefits Fund	17.10	0.0764	197		197	12	209
SubTotal	22,381.00	100.0000	257,685		257,685	15,565	273,250
TOTAL	22,381.00	100.0000	257,685		257,685	15,565	273,250



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

Receiving Department	Total	Business Devpmnt.	Employee Relations
Citywide General Government	39,679	39,679	0
F&A Director's Office	740	671	69
F&A Administrative Services	1,717	1,254	463
3-1-1 Services	3,180	2,193	987
F&A Strategic Purchasing	2,322	1,797	525
F&A Grants/Asset Mgmt	1,006	908	98
F&A Audit/Operational	1,367	1,123	244
F&A Office of Budget	1,112	875	237
F&A Regulatory Services	1,625	1,138	487
IT - Director	941	772	169
IT - Admin & Applications	4,825	4,174	651
IT - Infrastructure	12,901	11,949	952
Affirmative Action	1,124	827	297
Mayor's Office	5,934	5,213	721
Human Resources Dept.	9,065	8,545	520
Legal Department	9,032	6,924	2,108
City Secretary	492	350	142
City Council	3,020	2,188	832
City Controller's Office	4,176	3,275	901
Municipal Court	12,833	8,999	3,834
Health Administration	7,659	5,782	1,877
Planning & Development	1,242	976	266
CIP Sal Rec PWE Adm	1,187	996	191
Convention and Entertainment	116,587	115,006	1,581
HPD - Police Records	2,884	1,803	1,081
HPD- Inspector General	1,463	1,173	290
General Services Department	108,723	105,711	3,012
Police	417,343	336,206	81,137
Fire	268,816	214,303	54,513
Municipal Court Judicial	3,039	2,457	582
PWE - All Other	54,768	44,430	10,338
Solid Waste Management	45,616	38,936	6,680
Housing and Community	33,024	31,440	1,584
Library	33,701	27,579	6,122
Parks & Recreation	55,390	44,148	11,242

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

Receiving Department	Total	Business Devpmnt.	Employee Relations
Health & Human Services	65,158	52,877	12,281
F&A Ins Mgmt	5,457	5,394	63
F&A Executive Services	2,277	2,102	175
F&A-Other	34,475	34,122	353
Planning & Development	4,447	3,533	914
CIP S/R Planning	458	369	89
CIP Sal Rec RE	1,487	1,173	314
CIP S/R Engrg	4,903	3,837	1,066
CIP S/R Constr.	5,305	4,007	1,298
CIP S/R Eng/Const	214	180	34
CIP S/R GeoEnv.	619	489	130
CIP S/R Other	1,504	1,504	0
CIP S/R GSD	1,751	1,272	479
Prop & Cas Legal	5,286	5,082	204
PWE - Fleet Management	17,570	15,746	1,824
Wrkr Comp - HR	10,374	9,735	639
Wrkr Comp Legal	204	148	56
HEC	13,270	10,239	3,031
PWE-Sign Adm	435	0	435
PWE-Bldg Insp.	4,749	0	4,749
PWE - Stormwater Fund	6,444	1,268	5,176
CABLE TV (208)	16,549	16,436	113
PWE - Houston Transtar	16,119	16,045	74
TIRZ	976	976	0
Houston Airport System	20,685	853	19,832
PWE - Water & Sewer	24,465	0	24,465
Conv and Ent Optns	168,513	167,999	514
Health Benefits Fund	209	0	209
Long Term Disability	2,680	2,680	0
Other	131,241	131,241	0

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

Receiving Department	Total	Business Devpmnt.	Employee Relations
Direct Billed	0	0	0
Total	1,836,357	1,563,107	273,250



SCHEDULE 15.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
MAYOR'S OFFICE - EXECUTIVE
NATURE AND EXTENT OF SERVICES

The Mayor's Office - Executive Division provides support to the Mayor as Chief Executive of the City. The staff responds to telephone calls and correspondence from the citizens; provides information and assistance on City service delivery; oversees preparation of the weekly Council agenda; and assists the Mayor in appointments to boards and commissions. The costs of the Mayor's Office are allocated based on the number of the full time equivalent positions per department. Other costs of the Mayor's Office associated with other funds have not been allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,060,387			3,060,387
Contingency	(5,000)			
Total Deductions:	<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	156,839	7,130	163,969	
F&A Administrative Services	8,270	1,003	9,273	
3-1-1 Services	17,709	5,579	23,288	
F&A Strategic Purchasing	866,661	53,321	919,982	
F&A Grants/Asset Mgmt	5,003	133	5,136	
F&A Audit/Operational Services	5,376	644	6,020	
F&A Office of Budget Management	9,805	645	10,450	
IT - Admin & Applications	58,230	6,584	64,814	
IT - Infrastructure	70,670	4,157	74,827	
Affirmative Action	5,582	352	5,934	
Mayor's Office		10,925	10,925	
Human Resources Dept.		22,981	22,981	
Legal Department		134,387	134,387	
City Controller's Office		36,164	36,164	
Convention and Entertainment		141,162	141,162	
HPD - Police Records		141,649	141,649	
General Services Department		531,300	531,300	
Total Allocated Additions:	<u>1,357,842</u>	<u>1,098,116</u>	<u>2,455,958</u>	<u>2,455,958</u>
Total To Be Allocated:	<u><u>4,413,229</u></u>	<u><u>1,098,116</u></u>		<u><u>5,511,345</u></u>



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

	Total	General & Admin	City Admin.	OTHER
Wages & Benefits				
Salaries & Wages	2,141,763	0	2,020,540	121,223
Fringe Benefits	711,970	0	673,216	38,754
Other Expense & Cost				
Supplies	20,570	0	18,587	1,983
Contractual Svcs.	181,084	0	156,861	24,223
*Contingency	5,000	5,000	0	0
Departmental Totals				
Total Expenditures	3,060,387	5,000	2,869,204	186,183
Deductions				
Total Deductions	(5,000)	(5,000)	0	0
Functional Cost	3,055,387	0	2,869,204	186,183
Allocation Step 1				
Inbound- All Others	1,357,842	1,357,842	0	0
Reallocate Admin Costs		(1,357,842)	1,275,101	82,741
Unallocated Costs	(268,924)	0	0	(268,924)
1st Allocation	4,144,305	0	4,144,305	0
Allocation Step 2				
Inbound- All Others	1,098,116	1,098,116	0	0
Reallocate Admin Costs		(1,098,116)	1,031,201	66,915
Unallocated Costs	(66,915)	0	0	(66,915)
2nd Allocation	1,031,201	0	1,031,201	0
Total For 10005000010000				
Total Allocated	5,175,506	0	5,175,506	0



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Mayor's Office

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	1,111		1,111		1,111
F&A Administrative Services	40.20	0.1796	7,444		7,444		7,444
3-1-1 Services	85.70	0.3829	15,869		15,869		15,869
F&A Strategic Purchasing	45.60	0.2037	8,444		8,444		8,444
F&A Grants/Asset Mgmt	8.50	0.0380	1,574		1,574		1,574
F&A Audit/Operational Services	21.20	0.0947	3,926		3,926		3,926
F&A Office of Budget Management	20.60	0.0920	3,815		3,815		3,815
F&A Regulatory Services	39.90	0.1783	7,388		7,388	1,878	9,266
IT - Director	14.70	0.0657	2,722		2,722		2,722
IT - Admin & Applications	56.50	0.2524	10,462		10,462		10,462
IT - Infrastructure	82.70	0.3695	15,314		15,314		15,314
Affirmative Action	25.80	0.1153	4,777		4,777		4,777
Mayor's Office	59.00	0.2636	10,925		10,925		10,925
Human Resources Dept.	42.60	0.1903	7,888		7,888	2,005	9,893
Legal Department	172.50	0.7707	31,942		31,942	8,117	40,059
City Secretary	11.60	0.0518	2,148		2,148	546	2,694
City Council	68.10	0.3043	12,610		12,610	3,204	15,814
City Controller's Office	73.70	0.3293	13,647		13,647	3,468	17,115
Municipal Court Administration	313.70	1.4016	58,088		58,088	14,761	72,849
Health Administration	153.60	0.6863	28,442		28,442	7,228	35,670
Planning & Development Admin	21.80	0.0974	4,037		4,037	1,026	5,063
CIP Sal Rec PWE Adm	15.60	0.0697	2,889		2,889	734	3,623
Convention and Entertainment	129.30	0.5777	23,943		23,943	6,084	30,027
HPD - Police Records	88.40	0.3950	16,369		16,369	4,160	20,529
HPD- Inspector General	23.70	0.1059	4,389		4,389	1,115	5,504
General Services Department	246.40	1.1009	45,626		45,626	11,595	57,221
Police	6,638.70	29.6625	1,229,294		1,229,294	312,387	1,541,681
Fire	4,460.30	19.9290	825,917		825,917	209,882	1,035,799
Municipal Court Judicial	47.60	0.2127	8,814		8,814	2,240	11,054
PWE - All Other	845.90	3.7795	156,636		156,636	39,804	196,440
Solid Waste Management	546.60	2.4423	101,214		101,214	25,721	126,935
Housing and Community Devp.	129.60	0.5791	23,998		23,998	6,098	30,096



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Mayor's Office

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	92,752		92,752	23,570	116,322
Parks & Recreation	919.80	4.1097	170,320		170,320	43,282	213,602
Health & Human Services	1,004.80	4.4895	186,059		186,059	47,282	233,341
F&A Ins Mgmt	5.10	0.0228	944		944	240	1,184
F&A Executive Services	14.30	0.0639	2,648		2,648	673	3,321
F&A-Other	28.90	0.1291	5,351		5,351	1,360	6,711
Planning & Development	74.80	0.3342	13,851		13,851	3,520	17,371
CIP S/R Planning	7.30	0.0326	1,352		1,352	344	1,696
CIP Sal Rec RE	25.70	0.1148	4,759		4,759	1,209	5,968
CIP S/R Engrg	87.20	0.3896	16,147		16,147	4,103	20,250
CIP S/R Constr.	106.20	0.4745	19,665		19,665	4,997	24,662
CIP S/R Eng/Const	2.80	0.0125	518		518	132	650
CIP S/R GeoEnv.	10.60	0.0474	1,963		1,963	499	2,462
CIP S/R GSD	39.20	0.1751	7,259		7,259	1,845	9,104
Prop & Cas Legal	16.70	0.0746	3,092		3,092	786	3,878
PWE - Fleet Management	149.20	0.6666	27,627		27,627	7,021	34,648
Wrkr Comp - HR	52.30	0.2337	9,684		9,684	2,461	12,145
Wrkr Comp Legal	4.60	0.0206	852		852	216	1,068
HEC	248.00	1.1081	45,922		45,922	11,670	57,592
PWE-Sign Adm	35.60	0.1591	6,592		6,592	1,675	8,267
PWE-Bldg Insp.	388.60	1.7363	71,957		71,957	18,286	90,243
PWE - Stormwater Fund	423.50	1.8922	78,420		78,420	19,928	98,348
CABLE TV (208)	9.20	0.0411	1,704		1,704	433	2,137
PWE - Houston Transtar	6.10	0.0273	1,130		1,130	287	1,417
Houston Airport System (HAS)	1,622.70	7.2503	300,476		300,476	76,357	376,833
PWE - Water & Sewer System	2,001.70	8.9437	370,656		370,656	94,191	464,847
Conv and Ent Optns	42.00	0.1877	7,777		7,777	1,976	9,753
Health Benefits Fund	17.10	0.0764	3,166		3,166	805	3,971
SubTotal	22,381.00	100.0000	4,144,305		4,144,305	1,031,201	5,175,506
TOTAL	22,381.00	100.0000	4,144,305		4,144,305	1,031,201	5,175,506



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

Receiving Department	Total	City Admin.
F&A Director's Office	1,111	1,111
F&A Administrative Services	7,444	7,444
3-1-1 Services	15,869	15,869
F&A Strategic Purchasing	8,444	8,444
F&A Grants/Asset Mgmt	1,574	1,574
F&A Audit/Operational	3,926	3,926
F&A Office of Budget	3,815	3,815
F&A Regulatory Services	9,266	9,266
IT - Director	2,722	2,722
IT - Admin & Applications	10,462	10,462
IT - Infrastructure	15,314	15,314
Affirmative Action	4,777	4,777
Mayor's Office	10,925	10,925
Human Resources Dept.	9,893	9,893
Legal Department	40,059	40,059
City Secretary	2,694	2,694
City Council	15,814	15,814
City Controller's Office	17,115	17,115
Municipal Court	72,849	72,849
Health Administration	35,670	35,670
Planning & Development	5,063	5,063
CIP Sal Rec PWE Adm	3,623	3,623
Convention and Entertainment	30,027	30,027
HPD - Police Records	20,529	20,529
HPD- Inspector General	5,504	5,504
General Services Department	57,221	57,221
Police	1,541,681	1,541,681
Fire	1,035,799	1,035,799
Municipal Court Judicial	11,054	11,054
PWE - All Other	196,440	196,440
Solid Waste Management	126,935	126,935
Housing and Community	30,096	30,096
Library	116,322	116,322
Parks & Recreation	213,602	213,602
Health & Human Services	233,341	233,341

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

Receiving Department	Total	City Admin.
F&A Ins Mgmt	1,184	1,184
F&A Executive Services	3,321	3,321
F&A-Other	6,711	6,711
Planning & Development	17,371	17,371
CIP S/R Planning	1,696	1,696
CIP Sal Rec RE	5,968	5,968
CIP S/R Engrg	20,250	20,250
CIP S/R Constr.	24,662	24,662
CIP S/R Eng/Const	650	650
CIP S/R GeoEnv.	2,462	2,462
CIP S/R GSD	9,104	9,104
Prop & Cas Legal	3,878	3,878
PWE - Fleet Management	34,648	34,648
Wrkr Comp - HR	12,145	12,145
Wrkr Comp Legal	1,068	1,068
HEC	57,592	57,592
PWE-Sign Adm	8,267	8,267
PWE-Bldg Insp.	90,243	90,243
PWE - Stormwater Fund	98,348	98,348
CABLE TV (208)	2,137	2,137
PWE - Houston Transtar	1,417	1,417
Houston Airport System	376,833	376,833
PWE - Water & Sewer	464,847	464,847
Conv and Ent Optns	9,753	9,753
Health Benefits Fund	3,971	3,971
Direct Billed	0	0
Total	5,175,506	5,175,506



CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
HUMAN RESOURCES DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

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

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Human Resources Dept.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,448,375			2,448,375
Citywide General Government	117,930	5,398	123,328	
F&A Administrative Services	21,658	2,699	24,357	
3-1-1 Services	14,670	4,622	19,292	
F&A Strategic Purchasing	3,344	192	3,536	
F&A Grants/Asset Mgmt	2,350	63	2,413	
F&A Audit/Operational Services	3,516	426	3,942	
F&A Office of Budget Management	30,353	1,996	32,349	
IT - Admin & Applications	180,255	20,381	200,636	
IT - Infrastructure	218,769	12,866	231,635	
Affirmative Action	8,527	538	9,065	
Mayor's Office	7,888	2,005	9,893	
Human Resources Dept.		11,474	11,474	
Legal Department		74,605	74,605	
City Controller's Office		111,951	111,951	
Convention and Entertainment		12,400	12,400	
HPD- Inspector General		16,898	16,898	
Total Allocated Additions:	609,260	278,514	887,774	887,774
Total To Be Allocated:	3,057,635	278,514		3,336,149



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

	Total	General & Admin	Selection	Personnel Svcs.	Classified Testing
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	2,448,375	221,588	770,978	1,044,496	124,516
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,448,375	221,588	770,978	1,044,496	124,516
Allocation Step 1					
Inbound- All Others	609,260	609,260	0	0	0
Reallocate Admin Costs		(830,848)	287,664	389,717	46,459
1st Allocation	3,057,635	0	1,058,642	1,434,213	170,975
Allocation Step 2					
Inbound- All Others	278,514	278,514	0	0	0
Reallocate Admin Costs		(278,514)	96,430	130,639	15,574
2nd Allocation	278,514	0	96,430	130,639	15,574
Total For 10008000010000					
Total Allocated	3,336,149	0	1,155,072	1,564,852	186,549

* - Indicates Disallowed Expenditure

Schedule 16.3

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

	Training
<hr/>	
Wages & Benefits	
Salaries & Wages	217,082
Fringe Benefits	66,625
Other Expense & Cost	
Supplies	621
Contractual Svcs.	2,440
Other	29
Departmental Totals	
Total Expenditures	286,797
Deductions	
Total Deductions	0
Functional Cost	286,797
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	107,008
1st Allocation	393,805
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	35,871
2nd Allocation	35,871
Total For 10008000010000	
Total Allocated	429,676



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

Activity - Selection

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	98	2.3955	25,360		25,360		25,360
IT - Director	19	0.4644	4,917		4,917		4,917
Mayor's Office	61	1.4911	15,785		15,785		15,785
Human Resources Dept.	24	0.5867	6,211		6,211		6,211
Legal Department	31	0.7578	8,022		8,022	769	8,791
City Council	44	1.0755	11,386		11,386	1,091	12,477
City Controller's Office	10	0.2444	2,588		2,588	248	2,836
Municipal Court Administration	87	2.1266	22,513		22,513	2,157	24,670
Health Administration	347	8.4820	89,794		89,794	8,604	98,398
Planning & Development Admin	36	0.8800	9,316		9,316	893	10,209
PWE - Director	871	21.2906	225,390		225,390	21,597	246,987
General Services Department	55	1.3444	14,233		14,233	1,364	15,597
Police	701	17.1352	181,400		181,400	17,382	198,782
Fire	311	7.6021	80,479		80,479	7,711	88,190
Solid Waste Management	188	4.5955	48,649		48,649	4,662	53,311
Housing and Community Devp.	57	1.3933	14,750		14,750	1,413	16,163
Library	164	4.0088	42,439		42,439	4,066	46,505
Parks & Recreation	393	9.6065	101,698		101,698	9,745	111,443
HEC	71	1.7355	18,373		18,373	1,760	20,133
Houston Airport System (HAS)	470	11.4886	121,624		121,624	11,654	133,278
Conv and Ent Optns	53	1.2955	13,715		13,715	1,314	15,029
SubTotal	4,091	100.0000	1,058,642		1,058,642	96,430	1,155,072
TOTAL	4,091	100.0000	1,058,642		1,058,642	96,430	1,155,072

Allocation Basis: Number of selections per depart.

Allocation Source: Human Resources



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

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	6.00	0.0268	384		384		384
F&A Administrative Services	40.20	0.1796	2,576		2,576		2,576
3-1-1 Services	85.70	0.3829	5,492		5,492		5,492
F&A Strategic Purchasing	45.60	0.2037	2,922		2,922		2,922
F&A Grants/Asset Mgmt	8.50	0.0380	545		545		545
F&A Audit/Operational Services	21.20	0.0947	1,359		1,359		1,359
F&A Office of Budget Management	20.60	0.0920	1,320		1,320		1,320
F&A Regulatory Services	39.90	0.1783	2,557		2,557	238	2,795
IT - Director	14.70	0.0657	942		942		942
IT - Admin & Applications	56.50	0.2524	3,621		3,621		3,621
IT - Infrastructure	82.70	0.3695	5,300		5,300		5,300
Affirmative Action	25.80	0.1153	1,653		1,653		1,653
Mayor's Office	59.00	0.2636	3,781		3,781		3,781
Human Resources Dept.	42.60	0.1903	2,730		2,730		2,730
Legal Department	172.50	0.7707	11,054		11,054	1,030	12,084
City Secretary	11.60	0.0518	743		743	69	812
City Council	68.10	0.3043	4,364		4,364	407	4,771
City Controller's Office	73.70	0.3293	4,723		4,723	440	5,163
Municipal Court Administration	313.70	1.4016	20,102		20,102	1,874	21,976
Health Administration	153.60	0.6863	9,843		9,843	917	10,760
Planning & Development Admin	21.80	0.0974	1,397		1,397	130	1,527
CIP Sal Rec PWE Adm	15.60	0.0697	1,000		1,000	93	1,093
Convention and Entertainment	129.30	0.5777	8,286		8,286	772	9,058
HPD - Police Records	88.40	0.3950	5,665		5,665	528	6,193
HPD- Inspector General	23.70	0.1059	1,519		1,519	142	1,661
General Services Department	246.40	1.1009	15,790		15,790	1,472	17,262
Police	6,638.70	29.6625	425,420		425,420	39,654	465,074
Fire	4,460.30	19.9290	285,824		285,824	26,641	312,465
Municipal Court Judicial	47.60	0.2127	3,050		3,050	284	3,334
PWE - All Other	845.90	3.7795	54,207		54,207	5,052	59,259
Solid Waste Management	546.60	2.4423	35,027		35,027	3,265	38,292
Housing and Community Devp.	129.60	0.5791	8,305		8,305	774	9,079



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

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	500.90	2.2381	32,099		32,099	2,992	35,091
Parks & Recreation	919.80	4.1097	58,942		58,942	5,494	64,436
Health & Human Services	1,004.80	4.4895	64,389		64,389	6,002	70,391
F&A Ins Mgmt	5.10	0.0228	327		327	30	357
F&A Executive Services	14.30	0.0639	916		916	85	1,001
F&A-Other	28.90	0.1291	1,852		1,852	173	2,025
Planning & Development	74.80	0.3342	4,793		4,793	447	5,240
CIP S/R Planning	7.30	0.0326	468		468	44	512
CIP Sal Rec RE	25.70	0.1148	1,647		1,647	154	1,801
CIP S/R Engrg	87.20	0.3896	5,588		5,588	521	6,109
CIP S/R Constr.	106.20	0.4745	6,805		6,805	634	7,439
CIP S/R Eng/Const	2.80	0.0125	179		179	17	196
CIP S/R GeoEnv.	10.60	0.0474	679		679	63	742
CIP S/R GSD	39.20	0.1751	2,512		2,512	234	2,746
Prop & Cas Legal	16.70	0.0746	1,070		1,070	100	1,170
PWE - Fleet Management	149.20	0.6666	9,561		9,561	891	10,452
Wrkr Comp - HR	52.30	0.2337	3,351		3,351	312	3,663
Wrkr Comp Legal	4.60	0.0206	295		295	27	322
HEC	248.00	1.1081	15,892		15,892	1,481	17,373
PWE-Sign Adm	35.60	0.1591	2,281		2,281	213	2,494
PWE-Bldg Insp.	388.60	1.7363	24,902		24,902	2,321	27,223
PWE - Stormwater Fund	423.50	1.8922	27,139		27,139	2,530	29,669
CABLE TV (208)	9.20	0.0411	590		590	55	645
PWE - Houston Transtar	6.10	0.0273	391		391	36	427
Houston Airport System (HAS)	1,622.70	7.2503	103,985		103,985	9,692	113,677
PWE - Water & Sewer System	2,001.70	8.9437	128,272		128,272	11,956	140,228
Conv and Ent Optns	42.00	0.1877	2,691		2,691	251	2,942
Health Benefits Fund	17.10	0.0764	1,096		1,096	102	1,198
SubTotal	22,381.00	100.0000	1,434,213		1,434,213	130,639	1,564,852
TOTAL	22,381.00	100.0000	1,434,213		1,434,213	130,639	1,564,852



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

Activity - Classified Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Police	5,439	56.5851	96,746		96,746	8,813	105,559
Fire	4,173	43.4149	74,229		74,229	6,761	80,990
SubTotal	9,612	100.0000	170,975		170,975	15,574	186,549
TOTAL	9,612	100.0000	170,975		170,975	15,574	186,549

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources



City Of Houston, Texas
OMB Circular A87 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	3,785		3,785		3,785
IT - Director	77	0.5565	2,192		2,192		2,192
Affirmative Action	63	0.4553	1,793		1,793		1,793
Mayor's Office	120	0.8673	3,415		3,415		3,415
Human Resources Dept.	89	0.6432	2,533		2,533		2,533
Legal Department	74	0.5348	2,106		2,106	199	2,305
City Council	10	0.0723	285		285	27	312
City Controller's Office	15	0.1084	427		427	40	467
Municipal Court Administration	194	1.4021	5,522		5,522	521	6,043
Health Administration	786	5.6808	22,371		22,371	2,111	24,482
Planning & Development Admin	59	0.4264	1,679		1,679	158	1,837
PWE - Director	8,418	60.8413	239,595		239,595	22,614	262,209
General Services Department	123	0.8890	3,501		3,501	330	3,831
Police	420	3.0356	11,954		11,954	1,128	13,082
Fire	195	1.4094	5,550		5,550	524	6,074
Municipal Court Judicial	2	0.0145	57		57	5	62
Solid Waste Management	82	0.5927	2,334		2,334	220	2,554
Housing and Community Devp.	77	0.5565	2,192		2,192	207	2,399
Library	637	4.6039	18,131		18,131	1,711	19,842
Parks & Recreation	382	2.7609	10,873		10,873	1,026	11,899
HEC	54	0.3903	1,537		1,537	145	1,682
Houston Airport System (HAS)	1,641	11.8604	46,707		46,707	4,408	51,115
Conv and Ent Optns	185	1.3371	5,266		5,266	497	5,763
SubTotal	13,836	100.0000	393,805		393,805	35,871	429,676
TOTAL	13,836	100.0000	393,805		393,805	35,871	429,676

Allocation Basis: Number of employees trained

Allocation Source: Human Resources



City Of Houston, Texas
OMB Circular A87 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	29,529	25,360	384	0	3,785
F&A Administrative Services	2,576	0	2,576	0	0
3-1-1 Services	5,492	0	5,492	0	0
F&A Strategic Purchasing	2,922	0	2,922	0	0
F&A Grants/Asset Mgmt	545	0	545	0	0
F&A Audit/Operational	1,359	0	1,359	0	0
F&A Office of Budget	1,320	0	1,320	0	0
F&A Regulatory Services	2,795	0	2,795	0	0
IT - Director	8,051	4,917	942	0	2,192
IT - Admin & Applications	3,621	0	3,621	0	0
IT - Infrastructure	5,300	0	5,300	0	0
Affirmative Action	3,446	0	1,653	0	1,793
Mayor's Office	22,981	15,785	3,781	0	3,415
Human Resources Dept.	11,474	6,211	2,730	0	2,533
Legal Department	23,180	8,791	12,084	0	2,305
City Secretary	812	0	812	0	0
City Council	17,560	12,477	4,771	0	312
City Controller's Office	8,466	2,836	5,163	0	467
Municipal Court	52,689	24,670	21,976	0	6,043
Health Administration	133,640	98,398	10,760	0	24,482
Planning & Development	13,573	10,209	1,527	0	1,837
PWE - Director	509,196	246,987	0	0	262,209
CIP Sal Rec PWE Adm	1,093	0	1,093	0	0
Convention and Entertainment	9,058	0	9,058	0	0
HPD - Police Records	6,193	0	6,193	0	0
HPD- Inspector General	1,661	0	1,661	0	0
General Services Department	36,690	15,597	17,262	0	3,831
Police	782,497	198,782	465,074	105,559	13,082
Fire	487,719	88,190	312,465	80,990	6,074
Municipal Court Judicial	3,396	0	3,334	0	62
PWE - All Other	59,259	0	59,259	0	0
Solid Waste Management	94,157	53,311	38,292	0	2,554
Housing and Community	27,641	16,163	9,079	0	2,399
Library	101,438	46,505	35,091	0	19,842
Parks & Recreation	187,778	111,443	64,436	0	11,899

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

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
Health & Human Services	70,391	0	70,391	0	0
F&A Ins Mgmt	357	0	357	0	0
F&A Executive Services	1,001	0	1,001	0	0
F&A-Other	2,025	0	2,025	0	0
Planning & Development	5,240	0	5,240	0	0
CIP S/R Planning	512	0	512	0	0
CIP Sal Rec RE	1,801	0	1,801	0	0
CIP S/R Engrg	6,109	0	6,109	0	0
CIP S/R Constr.	7,439	0	7,439	0	0
CIP S/R Eng/Const	196	0	196	0	0
CIP S/R GeoEnv.	742	0	742	0	0
CIP S/R GSD	2,746	0	2,746	0	0
Prop & Cas Legal	1,170	0	1,170	0	0
PWE - Fleet Management	10,452	0	10,452	0	0
Wrkr Comp - HR	3,663	0	3,663	0	0
Wrkr Comp Legal	322	0	322	0	0
HEC	39,188	20,133	17,373	0	1,682
PWE-Sign Adm	2,494	0	2,494	0	0
PWE-Bldg Insp.	27,223	0	27,223	0	0
PWE - Stormwater Fund	29,669	0	29,669	0	0
CABLE TV (208)	645	0	645	0	0
PWE - Houston Transtar	427	0	427	0	0
Houston Airport System	298,070	133,278	113,677	0	51,115
PWE - Water & Sewer	140,228	0	140,228	0	0
Conv and Ent Optns	23,734	15,029	2,942	0	5,763
Health Benefits Fund	1,198	0	1,198	0	0
Direct Billed	0	0	0	0	0
Total	3,336,149	1,155,072	1,564,852	186,549	429,676



SCHEDULE 17.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
LEGAL SERVICES
NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department. The number of total actual general counsel hours expended for the City departments is the basis for allocation. The costs of other legal services such as litigation, real property, etc. have not been allocated in this plan. Public Works and Engineering provides funding for legal representation, and these costs have been allocated directly to Public Works and Engineering.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,920,985			12,920,985
Building Usage Charge	136,056		136,056	
Equipment Usage Charge	22,869		22,869	
Citywide General Government	457,565	20,769	478,334	
F&A Administrative Services	65,596	8,146	73,742	
3-1-1 Services	5,417	1,707	7,124	
F&A Strategic Purchasing	2,564	147	2,711	
F&A Grants/Asset Mgmt	6,861	182	7,043	
F&A Audit/Operational Services	19,975	2,410	22,385	
F&A Office of Budget Management	7,710	507	8,217	
IT - Admin & Applications	45,785	5,178	50,963	
IT - Infrastructure	55,568	3,268	58,836	
Affirmative Action	8,498	534	9,032	
Mayor's Office	31,942	8,117	40,059	
Human Resources Dept.	21,182	1,998	23,180	
Legal Department		1,121,891	1,121,891	
City Controller's Office		28,436	28,436	
Convention and Entertainment		20,747	20,747	
HPD - Police Records		453,583	453,583	
General Services Department		427,282	427,282	
Total Allocated Additions:	887,588	2,104,902	2,992,490	2,992,490
Total To Be Allocated:	13,808,573	2,104,902		15,913,475



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

	Total	General & Admin	Legal Svcs.	PWE Legal	Other Legal Svcs
Wages & Benefits					
Salaries & Wages	8,691,500	0	2,015,619	511,230	6,164,651
Fringe Benefits	2,830,537	0	654,437	174,542	2,001,558
Other Expense & Cost					
Supplies	455,826	0	112,316	0	343,510
Contractual Svcs	886,544	0	218,444	0	668,100
Other	56,578	0	13,941	0	42,637
Departmental Totals					
Total Expenditures	12,920,985	0	3,014,757	685,772	9,220,456
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	12,920,985	0	3,014,757	685,772	9,220,456
Allocation Step 1					
Inbound- All Others	887,588	887,588	0	0	0
Reallocate Admin Costs		(887,588)	207,095	47,108	633,385
Unallocated Costs	(9,853,841)	0	0	0	(9,853,841)
1st Allocation	3,954,732	0	3,221,852	732,880	0
Allocation Step 2					
Inbound- All Others	2,104,902	2,104,902	0	0	0
Reallocate Admin Costs		(2,104,902)	491,122	111,716	1,502,064
Unallocated Costs	(1,502,064)	0	0	0	(1,502,064)
2nd Allocation	602,838	0	491,122	111,716	0
Total For 10009000010000 Legal					
Total Allocated	4,557,570	0	3,712,974	844,596	0



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

Activity - Legal Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	2,337	5.1084	164,584		164,584		164,584
IT - Director	146	0.3194	10,290		10,290		10,290
Affirmative Action	100	0.2205	7,105		7,105		7,105
Mayor's Office	1,908	4.1711	134,387		134,387		134,387
Human Resources Dept.	1,059	2.3156	74,605		74,605		74,605
Legal Department	15,934	34.8214	1,121,891		1,121,891		1,121,891
City Secretary	149	0.3270	10,535		10,535	3,028	13,563
City Council	2,998	6.5532	211,135		211,135	60,675	271,810
City Controller's Office	379	0.8289	26,706		26,706	7,675	34,381
Municipal Court Administration	158	0.3460	11,148		11,148	3,204	14,352
Health Administration	936	2.0456	65,907	-110	65,797	18,940	84,737
Planning & Development Admin	94	0.2072	6,676		6,676	1,919	8,595
PWE - Director	1,507	3.2947	106,150		106,150	30,505	136,655
General Services Department	327	0.7148	23,031		23,031	6,618	29,649
Police	5,151	11.2567	362,673	-275	362,398	104,223	466,621
Fire	5,336	11.6616	375,719	-10,801	364,918	107,971	472,889
PWE - All Other	255	0.5589	18,008		18,008	5,175	23,183
Solid Waste Management	379	0.8289	26,706	-96	26,610	7,675	34,285
Housing and Community Devp.	31	0.0684	2,205		2,205	634	2,839
Library	299	0.6540	21,071	-716	20,355	6,055	26,410
Parks & Recreation	428	0.9354	30,136		30,136	8,660	38,796
CIP S/R Planning	0			-8,430	-8,430		-8,430
CIP Sal Rec RE	6	0.0152	490		490	141	631
HEC	2,855	6.2395	201,029		201,029	57,771	258,800
PWE-Sign Adm	269	0.5894	18,988		18,988	5,457	24,445
PWE-Bldg Insp.	187	0.4106	13,230		13,230	3,802	17,032
Houston Airport System (HAS)	701	1.5323	49,369		49,369	14,187	63,556
PWE - Water & Sewer System	481	1.0532	33,934	-582,950	-549,016	9,752	-539,264
Conv and Ent Optns	1,337	2.9221	94,144		94,144	27,055	121,199
SubTotal	45,762	100.0000	3,221,852	-603,378	2,618,474	491,122	3,109,596
Direct Billed				603,378	603,378		603,378
TOTAL	45,762	100.0000	3,221,852		3,221,852	491,122	3,712,974



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

Allocation Basis: Number of Legal staff hours expended per department

Allocation Source: Legal - Merceron



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

Activity - PWE Legal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - All Other	100	100.0000	732,880		732,880	111,716	844,596
PWE - Water & Sewer System	0			-211,357	-211,357		-211,357
SubTotal	100	100.0000	732,880	-211,357	521,523	111,716	633,239
Direct Billed				211,357	211,357		211,357
TOTAL	100	100.0000	732,880		732,880	111,716	844,596

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

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

Receiving Department	Total	Legal Svcs.	PWE Legal
F&A Director's Office	164,584	164,584	0
IT - Director	10,290	10,290	0
Affirmative Action	7,105	7,105	0
Mayor's Office	134,387	134,387	0
Human Resources Dept.	74,605	74,605	0
Legal Department	1,121,891	1,121,891	0
City Secretary	13,563	13,563	0
City Council	271,810	271,810	0
City Controller's Office	34,381	34,381	0
Municipal Court	14,352	14,352	0
Health Administration	84,737	84,737	0
Planning & Development	8,595	8,595	0
PWE - Director	136,655	136,655	0
General Services Department	29,649	29,649	0
Police	466,621	466,621	0
Fire	472,889	472,889	0
PWE - All Other	867,779	23,183	844,596
Solid Waste Management	34,285	34,285	0
Housing and Community	2,839	2,839	0
Library	26,410	26,410	0
Parks & Recreation	38,796	38,796	0
CIP S/R Planning	(8,430)	(8,430)	0
CIP Sal Rec RE	631	631	0
HEC	258,800	258,800	0
PWE-Sign Adm	24,445	24,445	0
PWE-Bldg Insp.	17,032	17,032	0
Houston Airport System	63,556	63,556	0
PWE - Water & Sewer	(750,621)	(539,264)	(211,357)
Conv and Ent Optns	121,199	121,199	0
Direct Billed	814,735	603,378	211,357



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

Receiving Department	Total	Legal Svcs.	PWE Legal
Total	<u>4,557,570</u>	<u>3,712,974</u>	<u>844,596</u>



SCHEDULE 18.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
CITY CONTROLLER'S OFFICE
NATURE AND EXTENT OF SERVICES

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

- **Controller's Financial Services** – Costs of providing the CITY OF HOUSTON, TEXAS with the independent audit and financial reporting services have been allocated based on the total number of revenue and expenditure transactions per department.
- **Treasury** – Costs of the City Controller's treasury activities have not been allocated.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,124,916			6,124,916
Building Usage Charge	84,886		84,886	
Equipment Usage Charge	653		653	
Citywide General Government	196,193	8,906	205,099	
F&A Administrative Services	40,366	5,033	45,399	
3-1-1 Services	8,782	2,767	11,549	
F&A Strategic Purchasing	3,678	211	3,889	
F&A Grants/Asset Mgmt	1,099	29	1,128	
F&A Audit/Operational Services	8,843	1,071	9,914	
F&A Office of Budget Management	3,622	238	3,860	
IT - Admin & Applications	21,509	2,432	23,941	
IT - Infrastructure	26,104	1,535	27,639	
Affirmative Action	3,929	247	4,176	
Mayor's Office	13,647	3,468	17,115	
Human Resources Dept.	7,738	728	8,466	
Legal Department	26,706	7,675	34,381	
City Controller's Office		13,358	13,358	
Convention and Entertainment		14,312	14,312	
General Services Department		300,960	300,960	
Total Allocated Additions:	<u>447,755</u>	<u>362,970</u>	<u>810,725</u>	<u>810,725</u>
Total To Be Allocated:	<u><u>6,572,671</u></u>	<u><u>362,970</u></u>		<u><u>6,935,641</u></u>



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

	Total	General & Admin	Financial Svcs	Treasury
Wages & Benefits				
Salaries & Wages	3,967,641	659,819	2,801,551	506,271
Fringe Benefits	1,311,056	199,412	967,035	144,609
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	6,124,916	1,083,839	4,279,799	761,278
Deductions				
Total Deductions	0	0	0	0
Functional Cost	6,124,916	1,083,839	4,279,799	761,278
Allocation Step 1				
Inbound- All Others	447,755	447,755	0	0
Reallocate Admin Costs		(1,531,594)	1,300,300	231,294
Unallocated Costs	(992,572)	0	0	(992,572)
1st Allocation	5,580,099	0	5,580,099	0
Allocation Step 2				
Inbound- All Others	362,970	362,970	0	0
Reallocate Admin Costs		(362,970)	308,156	54,814
Unallocated Costs	(54,814)	0	0	(54,814)
2nd Allocation	308,156	0	308,156	0
Total For 10006000010000 City				
Total Allocated	5,888,255	0	5,888,255	0



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department City Controller's Office

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	504,777	16.4807	919,641		919,641		919,641
F&A Director's Office	36,542	1.1931	66,575		66,575		66,575
F&A Administrative Services	4,219	0.1377	7,687		7,687		7,687
3-1-1 Services	1,287	0.0420	2,345		2,345		2,345
F&A Strategic Purchasing	1,099	0.0359	2,002		2,002		2,002
F&A Grants/Asset Mgmt	538	0.0176	980		980		980
F&A Audit/Operational Services	20,621	0.6733	37,569		37,569		37,569
F&A Office of Budget Management	888	0.0290	1,618		1,618		1,618
F&A Regulatory Services	8,789	0.2870	16,012		16,012	1,159	17,171
IT - Director	12,093	0.3948	22,032		22,032		22,032
IT - Admin & Applications	7,928	0.2588	14,444		14,444		14,444
IT - Infrastructure	29,302	0.9567	53,385		53,385		53,385
Affirmative Action	1,807	0.0590	3,292		3,292		3,292
Mayor's Office	19,850	0.6481	36,164		36,164		36,164
Human Resources Dept.	61,448	2.0063	111,951		111,951		111,951
Legal Department	15,608	0.5096	28,436		28,436		28,436
City Secretary	1,205	0.0393	2,195		2,195	159	2,354
City Council	11,449	0.3738	20,859		20,859	1,509	22,368
City Controller's Office	7,332	0.2394	13,358		13,358		13,358
Municipal Court Administration	63,760	2.0817	116,163		116,163	8,406	124,569
Health Administration	68,634	2.2409	125,043		125,043	9,048	134,091
Planning & Development Admin	1,670	0.0545	3,043		3,043	220	3,263
PWE - Director	286,385	9.3504	521,759		521,759	37,755	559,514
CIP Sal Rec PWE Adm	19,610	0.6403	35,727		35,727	2,585	38,312
HPD - Police Records	1,450	0.0473	2,642		2,642	191	2,833
HPD- Inspector General	1,730	0.0565	3,152		3,152	228	3,380
General Services Department	31,242	1.0200	56,919		56,919	4,119	61,038
Police	277,832	9.0711	506,177		506,177	36,627	542,804
Fire	392,326	12.8093	714,771		714,771	51,721	766,492
Municipal Court Judicial	4,098	0.1338	7,466		7,466	540	8,006
Solid Waste Management	64,507	2.1061	117,524		117,524	8,504	126,028
Housing and Community Devp.	40,520	1.3230	73,823		73,823	5,342	79,165



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department City Controller's Office

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Library	54,797	1.7891	99,834		99,834	7,224	107,058
Parks & Recreation	137,441	4.4874	250,401		250,401	18,119	268,520
Health & Human Services	128,087	4.1820	233,359		233,359	16,886	250,245
F&A Ins Mgmt	1,252	0.0409	2,281		2,281	165	2,446
F&A-Other	8,826	0.2882	16,080		16,080	1,164	17,244
Planning & Development	12,943	0.4226	23,581		23,581	1,706	25,287
CIP S/R Planning	78	0.0025	142		142	10	152
CIP Sal Rec RE	99	0.0032	180		180	13	193
CIP S/R Engrg	24,210	0.7904	44,108		44,108	3,192	47,300
CIP S/R Constr.	16,071	0.5247	29,279		29,279	2,119	31,398
CIP S/R Eng/Const	555	0.0181	1,011		1,011	73	1,084
CIP S/R GeoEnv.	3,363	0.1098	6,127		6,127	443	6,570
CIP S/R Other	467	0.0152	851		851	62	913
CIP S/R GSD	4,321	0.1411	7,872		7,872	570	8,442
Prop & Cas Legal	3,468	0.1132	6,318		6,318	457	6,775
PWE - Fleet Management	24,888	0.8126	45,343		45,343	3,281	48,624
Wrkr Comp - HR	34,910	1.1398	63,602		63,602	4,602	68,204
Wrkr Comp Legal	498	0.0163	907		907	66	973
HEC	10,974	0.3583	19,993		19,993	1,447	21,440
PWE-Sign Adm	4,582	0.1496	8,348		8,348	604	8,952
PWE-Bldg Insp.	30,016	0.9800	54,686		54,686	3,957	58,643
PWE - Stormwater Fund	21,139	0.6902	38,513		38,513	2,787	41,300
PWE - Houston Transtar	3,565	0.1164	6,495		6,495	470	6,965
Houston Airport System (HAS)	186,220	6.0800	339,270		339,270	24,550	363,820
PWE - Water & Sewer System	206,439	6.7402	376,107		376,107	27,215	403,322
Conv and Ent Optns	35,613	1.1628	64,883		64,883	4,695	69,578
Health Benefits Fund	107,457	3.5084	195,774		195,774	14,166	209,940
SubTotal	3,062,825	100.0000	5,580,099		5,580,099	308,156	5,888,255
TOTAL	3,062,825	100.0000	5,580,099		5,580,099	308,156	5,888,255



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

Receiving Department	Total	Financial Svcs
Citywide General Government	919,641	919,641
F&A Director's Office	66,575	66,575
F&A Administrative Services	7,687	7,687
3-1-1 Services	2,345	2,345
F&A Strategic Purchasing	2,002	2,002
F&A Grants/Asset Mgmt	980	980
F&A Audit/Operational	37,569	37,569
F&A Office of Budget	1,618	1,618
F&A Regulatory Services	17,171	17,171
IT - Director	22,032	22,032
IT - Admin & Applications	14,444	14,444
IT - Infrastructure	53,385	53,385
Affirmative Action	3,292	3,292
Mayor's Office	36,164	36,164
Human Resources Dept.	111,951	111,951
Legal Department	28,436	28,436
City Secretary	2,354	2,354
City Council	22,368	22,368
City Controller's Office	13,358	13,358
Municipal Court	124,569	124,569
Health Administration	134,091	134,091
Planning & Development	3,263	3,263
PWE - Director	559,514	559,514
CIP Sal Rec PWE Adm	38,312	38,312
HPD - Police Records	2,833	2,833
HPD- Inspector General	3,380	3,380
General Services Department	61,038	61,038
Police	542,804	542,804
Fire	766,492	766,492
Municipal Court Judicial	8,006	8,006
Solid Waste Management	126,028	126,028
Housing and Community	79,165	79,165
Library	107,058	107,058
Parks & Recreation	268,520	268,520
Health & Human Services	250,245	250,245

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

Receiving Department	Total	Financial Svcs
F&A Ins Mgmt	2,446	2,446
F&A-Other	17,244	17,244
Planning & Development	25,287	25,287
CIP S/R Planning	152	152
CIP Sal Rec RE	193	193
CIP S/R Engrg	47,300	47,300
CIP S/R Constr.	31,398	31,398
CIP S/R Eng/Const	1,084	1,084
CIP S/R GeoEnv.	6,570	6,570
CIP S/R Other	913	913
CIP S/R GSD	8,442	8,442
Prop & Cas Legal	6,775	6,775
PWE - Fleet Management	48,624	48,624
Wrkr Comp - HR	68,204	68,204
Wrkr Comp Legal	973	973
HEC	21,440	21,440
PWE-Sign Adm	8,952	8,952
PWE-Bldg Insp.	58,643	58,643
PWE - Stormwater Fund	41,300	41,300
PWE - Houston Transtar	6,965	6,965
Houston Airport System	363,820	363,820
PWE - Water & Sewer	403,322	403,322
Conv and Ent Optns	69,578	69,578
Health Benefits Fund	209,940	209,940
Direct Billed	0	0
Total	5,888,255	5,888,255



SCHEDULE 19.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,808,702			10,808,702
Capital Outlay	(18,658)			
Total Deductions:	<u>(18,658)</u>			<u>(18,658)</u>
Equipment Usage Charge	336,525		336,525	
Citywide General Government	412,782	18,780	431,562	
F&A Administrative Services	43,675	5,398	49,073	
3-1-1 Services	103,130	32,491	135,621	
F&A Strategic Purchasing	198,896	12,211	211,107	
F&A Grants/Asset Mgmt	61,879	1,623	63,502	
F&A Audit/Operational Services	32,590	3,827	36,417	
F&A Office of Budget Management	33,902	2,229	36,131	
IT - Admin & Applications	201,336	22,766	224,102	
IT - Infrastructure	244,353	14,372	258,725	
Affirmative Action	7,206	453	7,659	
Mayor's Office	28,442	7,228	35,670	
Human Resources Dept.	122,008	11,632	133,640	
Legal Department	65,797	18,940	84,737	
City Controller's Office	125,043	9,048	134,091	
Convention and Entertainment		12,010	12,010	
HPD- Inspector General		92,938	92,938	
General Services Department		7,535,433	7,535,433	
Total Allocated Additions:	<u>2,017,564</u>	<u>7,801,379</u>	<u>9,818,943</u>	<u>9,818,943</u>
Total To Be Allocated:	<u><u>12,807,608</u></u>	<u><u>7,801,379</u></u>		<u><u>20,608,987</u></u>

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

	Total	General & Admin	Dept. Admin.
Wages & Benefits			
Salaries & Wages	4,872,745	0	4,872,745
Fringe Benefits	2,141,996	0	2,141,996
Other Expense & Cost			
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
Departmental Totals			
Total Expenditures	10,808,702	18,658	10,790,044
Deductions			
Total Deductions	(18,658)	(18,658)	0
Functional Cost	10,790,044	0	10,790,044
Allocation Step 1			
Inbound- All Others	2,017,564	2,017,564	0
Reallocate Admin Costs		(2,017,564)	2,017,564
1st Allocation	12,807,608	0	12,807,608
Allocation Step 2			
Inbound- All Others	7,801,379	7,801,379	0
Reallocate Admin Costs		(7,801,379)	7,801,379
2nd Allocation	7,801,379	0	7,801,379
Total For 10003800010000			
Total Allocated	20,608,987	0	20,608,987

* - Indicates Disallowed Expenditure



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

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	100	100.0000	12,807,608		12,807,608	7,801,379	20,608,987
SubTotal	100	100.0000	12,807,608		12,807,608	7,801,379	20,608,987
TOTAL	100	100.0000	12,807,608		12,807,608	7,801,379	20,608,987

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A



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

Receiving Department	Total	Dept. Admin.
Health & Human Services	20,608,987	20,608,987
Direct Billed	0	0
Total	20,608,987	20,608,987



SCHEDULE 20.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
PLANNING AND DEVELOPMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,544,024			7,544,024
Equipment Usage Charge	2,807		2,807	
Citywide General Government	57,989	2,632	60,621	
F&A Administrative Services	1,536	179	1,715	
3-1-1 Services	15,380	4,846	20,226	
F&A Strategic Purchasing	55,554	3,415	58,969	
F&A Grants/Asset Mgmt	1,459	38	1,497	
F&A Audit/Operational Services	2,945	354	3,299	
F&A Office of Budget Management	825	54	879	
IT - Admin & Applications	840	104	944	
IT - Infrastructure	5,905	347	6,252	
Affirmative Action	1,169	73	1,242	
Mayor's Office	4,037	1,026	5,063	
Human Resources Dept.	12,392	1,181	13,573	
Legal Department	6,676	1,919	8,595	
City Controller's Office	3,043	220	3,263	
Convention and Entertainment		24,841	24,841	
HPD- Inspector General		8,449	8,449	
Total Allocated Additions:	172,557	49,678	222,235	222,235
Total To Be Allocated:	7,716,581	49,678		7,766,259



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Planning & Development Admin

	Total	General & Admin	Dept Admin	Operations
Wages & Benefits				
Salaries & Wages	4,845,644	0	1,168,034	3,677,610
Fringe Benefits	1,888,060	0	426,960	1,461,100
Other Expense & Cost				
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
Departmental Totals				
Total Expenditures	7,544,024	0	1,821,740	5,722,284
Deductions				
Total Deductions	0	0	0	0
Functional Cost	7,544,024	0	1,821,740	5,722,284
Allocation Step 1				
Inbound- All Others	172,557	172,557	0	0
Reallocate Admin Costs		(172,557)	41,669	130,888
Unallocated Costs	(5,853,172)	0	0	(5,853,172)
1st Allocation	1,863,409	0	1,863,409	0
Allocation Step 2				
Inbound- All Others	49,678	49,678	0	0
Reallocate Admin Costs		(49,678)	11,996	37,682
Unallocated Costs	(37,682)	0	0	(37,682)
2nd Allocation	11,996	0	11,996	0
Total For 10007000010000				
Total Allocated	1,875,405	0	1,875,405	0



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	100	100.0000	1,863,409		1,863,409	11,996	1,875,405
SubTotal	100	100.0000	1,863,409		1,863,409	11,996	1,875,405
TOTAL	100	100.0000	1,863,409		1,863,409	11,996	1,875,405

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A



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

Receiving Department	Total	Dept Admin
Planning & Development	1,875,405	1,875,405
Direct Billed	0	0
Total	<u>1,875,405</u>	<u>1,875,405</u>



SCHEDULE 21.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 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 (ECRE), Planning and Development Services Division, Public Utilities, Resource Management, Right-of-Way and Fleet Maintenance Division and Traffic and Transportation. The direct costs of Public Works & Engineering - Director are not within the General Fund and are not allocated in this Plan. Only the indirect costs that have been allocated to Public Works & Engineering are being allocated. In order to calculate and allocate in more diverse and equitable manner, fifty percent of the total departmental costs are to be allocated based on departmental total expenditures and the remaining fifty percent of costs will be allocated based on the number of full time equivalent positions in the departments administered by the Public Works & Engineering Director. Incoming General Fund equipment usage is allocated to PWE Other (General Fund).

City Of Houston, Texas
OMB Circular A87 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	1,412	27,433	
F&A Administrative Services	100,532	12,658	113,190	
F&A Strategic Purchasing	658,614	40,527	699,141	
F&A Office of Budget Management	141,462	9,303	150,765	
IT - Admin & Applications	143,992	17,975	161,967	
IT - Infrastructure	1,012,566	59,575	1,072,141	
Human Resources Dept.	464,985	44,211	509,196	
Legal Department	106,150	30,505	136,655	
City Controller's Office	521,759	37,755	559,514	
Convention and Entertainment		12,501	12,501	
HPD - Police Records		348,587	348,587	
HPD- Inspector General		557,628	557,628	
Total Allocated Additions:	<u>3,176,081</u>	<u>1,172,637</u>	<u>4,348,718</u>	<u>4,348,718</u>
Total To Be Allocated:	<u><u>3,176,081</u></u>	<u><u>1,172,637</u></u>		<u><u>4,348,718</u></u>



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

	Total	General & Admin	Adm - Exp.	Adm - FTE	GF - Exp.
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- 10006500020000 F&A Strategic	658,614	0	658,614	0	0
Inbound- 10008000010000 Human	464,985	0	0	464,985	0
Inbound- All Others	2,052,482	0	1,026,241	1,026,241	0
1st Allocation	3,176,081	0	1,684,855	1,491,226	0
Allocation Step 2					
Inbound- 10006500020000 F&A Strategic	40,527	0	40,527	0	0
Inbound- 10008000010000 Human	44,211	0	0	44,211	0
Inbound- 86004200010000 Convention and	12,501	0	0	12,501	0
Inbound- All Others	1,075,398	0	537,699	537,699	0
2nd Allocation	1,172,637	0	578,226	594,411	0
Total For 10002000010001 PWE					
Total Allocated	4,348,718	0	2,263,081	2,085,637	0

* - Indicates Disallowed Expenditure



City Of Houston, Texas
OMB Circular A87 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	0.2185	3,681		3,681	1,263	4,944
PWE - All Other	88,790,740	10.4323	175,769		175,769	60,322	236,091
CIP S/R Planning	689,219	0.0810	1,364		1,364	468	1,832
CIP Sal Rec RE	2,189,232	0.2572	4,334		4,334	1,487	5,821
CIP S/R Engrg	7,160,424	0.8413	14,175		14,175	4,865	19,040
CIP S/R Constr.	7,487,529	0.8797	14,822		14,822	5,087	19,909
CIP S/R Eng/Const	334,327	0.0393	662		662	227	889
CIP S/R GeoEnv.	912,297	0.1072	1,806		1,806	620	2,426
CIP S/R GSD	2,373,621	0.2789	4,699		4,699	1,613	6,312
PWE - Fleet Management	29,410,458	3.4555	58,221		58,221	19,981	78,202
PWE-Sign Adm	2,780,860	0.3267	5,505		5,505	1,889	7,394
PWE-Bldg Insp.	32,976,658	3.8745	65,280		65,280	22,404	87,684
PWE - Stormwater Fund	36,654,205	4.3066	72,560		72,560	24,902	97,462
PWE - Houston Transtar	1,652,343	0.1941	3,271		3,271	1,123	4,394
PWE - Water & Sewer System	635,843,216	74.7072	1,258,706	-2,851,310	-1,592,604	431,975	-1,160,629
SubTotal	851,114,386	100.0000	1,684,855	-2,851,310	-1,166,455	578,226	-588,229
Direct Billed				2,851,310	2,851,310		2,851,310
TOTAL	851,114,386	100.0000	1,684,855		1,684,855	578,226	2,263,081

Allocation Basis: PWE Department's FY 2007 operating expenditures

Allocation Source: Financial summary reports



City Of Houston, Texas
OMB Circular A87 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	5,612		5,612	2,237	7,849
PWE - All Other	845	20.4067	304,311		304,311	121,300	425,611
CIP S/R Planning	7	0.1761	2,626		2,626	1,047	3,673
CIP Sal Rec RE	25	0.6200	9,246		9,246	3,685	12,931
CIP S/R Engrg	87	2.1036	31,370		31,370	12,504	43,874
CIP S/R Constr.	106	2.5620	38,205		38,205	15,229	53,434
CIP S/R Eng/Const	2	0.0675	1,007		1,007	402	1,409
CIP S/R GeoEnv.	10	0.2557	3,813		3,813	1,520	5,333
CIP S/R GSD	39	0.9457	14,102		14,102	5,621	19,723
PWE - Fleet Management	149	3.5993	53,674		53,674	21,395	75,069
PWE-Sign Adm	35	0.8588	12,807		12,807	5,105	17,912
PWE-Bldg Insp.	388	9.3747	139,798		139,798	55,724	195,522
PWE - Stormwater Fund	423	10.2166	152,353		152,353	60,729	213,082
PWE - Houston Transtar	6	0.1472	2,194		2,194	875	3,069
PWE - Water & Sewer System	2,001	48.2898	720,108	-2,851,310	-2,131,202	287,038	-1,844,164
SubTotal	4,145	100.0000	1,491,226	-2,851,310	-1,360,084	594,411	-765,673
Direct Billed				2,851,310	2,851,310		2,851,310
TOTAL	4,145	100.0000	1,491,226		1,491,226	594,411	2,085,637

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

Allocation Source: PWE

City Of Houston, Texas
OMB Circular A87 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							
TOTAL							

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A



City Of Houston, Texas
OMB Circular A87 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	12,793	4,944	7,849	0
PWE - All Other	661,702	236,091	425,611	0
CIP S/R Planning	5,505	1,832	3,673	0
CIP Sal Rec RE	18,752	5,821	12,931	0
CIP S/R Engrg	62,914	19,040	43,874	0
CIP S/R Constr.	73,343	19,909	53,434	0
CIP S/R Eng/Const	2,298	889	1,409	0
CIP S/R GeoEnv.	7,759	2,426	5,333	0
CIP S/R GSD	26,035	6,312	19,723	0
PWE - Fleet Management	153,271	78,202	75,069	0
PWE-Sign Adm	25,306	7,394	17,912	0
PWE-Bldg Insp.	283,206	87,684	195,522	0
PWE - Stormwater Fund	310,544	97,462	213,082	0
PWE - Houston Transtar	7,463	4,394	3,069	0
PWE - Water & Sewer	(3,004,793)	(1,160,629)	(1,844,164)	0
Direct Billed	5,702,620	2,851,310	2,851,310	0
Total	4,348,718	2,263,081	2,085,637	0



CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
CIP SALARY RECOVERY – PWE ADMINISTRATION

NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CIP Sal Rec PWE Adm

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Citywide General Government	1,782	97	1,879	
F&A Administrative Services	1,099	128	1,227	
F&A Strategic Purchasing	669	38	707	
F&A Grants/Asset Mgmt	274	8	282	
F&A Office of Budget Management	9,687	637	10,324	
IT - Admin & Applications	9,860	1,231	11,091	
IT - Infrastructure	69,334	4,080	73,414	
Affirmative Action	1,117	70	1,187	
Mayor's Office	2,889	734	3,623	
Human Resources Dept.	1,000	93	1,093	
City Controller's Office	35,727	2,585	38,312	
PWE - Director	9,293	3,500	12,793	
CIP Sal Rec PWE Adm		8,718	8,718	
Total Allocated Additions:	<u>142,731</u>	<u>21,919</u>	<u>164,650</u>	<u>164,650</u>
Total To Be Allocated:	<u>142,731</u>	<u>21,919</u>		<u>164,650</u>



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department CIP Sal Rec PWE Adm

	Total	General & Admin	Facility Svcs
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	142,731	0	142,731
1st Allocation	142,731	0	142,731
Allocation Step 2			
Inbound- All Others	21,919	0	21,919
2nd Allocation	21,919	0	21,919
Total For 10012000070001 CIP			
Total Allocated	164,650	0	164,650

* - Indicates Disallowed Expenditure



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CIP Sal Rec PWE Adm

Activity - Facility 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	8,718		8,718		8,718
CIP S/R Planning	7	2.8583	4,080		4,080	667	4,747
CIP Sal Rec RE	25	10.0626	14,363		14,363	2,349	16,712
CIP S/R Engrg	87	34.1425	48,732		48,732	7,971	56,703
CIP S/R Constr.	106	41.5818	59,349		59,349	9,707	69,056
CIP S/R Eng/Const	2	1.0963	1,565		1,565	256	1,821
CIP S/R GeoEnv.	10	4.1504	5,924		5,924	969	6,893
SubTotal	255	100.0000	142,731		142,731	21,919	164,650
TOTAL	255	100.0000	142,731		142,731	21,919	164,650

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

Allocation Source: Human Resources

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

Receiving Department	Total	Facility Svcs
CIP Sal Rec PWE Adm	8,718	8,718
CIP S/R Planning	4,747	4,747
CIP Sal Rec RE	16,712	16,712
CIP S/R Engrg	56,703	56,703
CIP S/R Constr.	69,056	69,056
CIP S/R Eng/Const	1,821	1,821
CIP S/R GeoEnv.	6,893	6,893
Direct Billed	0	0
Total	164,650	164,650



SCHEDULE 23.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
CONVENTION / ENTERTAINMENT FACILITIES - RENTAL
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB Circular A87 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	115	2,641	
F&A Administrative Services	9,108	1,062	10,170	
F&A Grants/Asset Mgmt	31,622	855	32,477	
Affirmative Action	109,654	6,933	116,587	
Mayor's Office	23,943	6,084	30,027	
Human Resources Dept.	8,286	772	9,058	
Total Allocated Additions:	<u>185,139</u>	<u>15,821</u>	<u>200,960</u>	200,960
Facility rental	374,217			
Total Departmental Cost Adjustments:	<u>374,217</u>			<u>374,217</u>
Total To Be Allocated:	<u><u>559,356</u></u>	<u><u>15,821</u></u>		<u><u>575,177</u></u>



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

	Total	General & Admin	Rental Services
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Facility rental	374,217	0	374,217
Functional Cost	374,217	0	374,217
Allocation Step 1			
Inbound- All Others	185,139	185,139	0
Reallocate Admin Costs		(185,139)	185,139
1st Allocation	559,356	0	559,356
Allocation Step 2			
Inbound- All Others	15,821	15,821	0
Reallocate Admin Costs		(15,821)	15,821
2nd Allocation	15,821	0	15,821
Total For 86004200010000			
Total Allocated	575,177	0	575,177



City Of Houston, Texas
OMB Circular A87 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	37,466		37,466		37,466
IT - Director	4,465	1.1932	6,674		6,674		6,674
Affirmative Action	14,150	3.7812	21,151		21,151		21,151
Mayor's Office	94,439	25.2365	141,162		141,162		141,162
Human Resources Dept.	8,296	2.2169	12,400		12,400		12,400
Legal Department	13,880	3.7091	20,747		20,747		20,747
City Council	75,012	20.0451	112,124		112,124	6,927	119,051
City Controller's Office	9,575	2.5587	14,312		14,312		14,312
Health Administration	8,035	2.1472	12,010		12,010		12,010
Planning & Development Admin	16,619	4.4410	24,841		24,841		24,841
PWE - Director	8,363	2.2348	12,501		12,501		12,501
General Services Department	37,879	10.1222	56,619		56,619	3,498	60,117
Police	34,869	9.3179	52,120		52,120	3,220	55,340
Fire	10,691	2.8569	15,980		15,980	987	16,967
Solid Waste Management	2,838	0.7584	4,242		4,242	262	4,504
Housing and Community Devp.	7,365	1.9681	11,009		11,009	680	11,689
Houston Airport System (HAS)	2,675	0.7148	3,998		3,998	247	4,245
SubTotal	374,216	100.0000	559,356		559,356	15,821	575,177
TOTAL	374,216	100.0000	559,356		559,356	15,821	575,177

Allocation Basis: Fair market facility rental value per dept.

Allocation Source: Convention and Entertainment Dept.



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Convention and Entertainment

Receiving Department	Total	Rental Services
F&A Director's Office	37,466	37,466
IT - Director	6,674	6,674
Affirmative Action	21,151	21,151
Mayor's Office	141,162	141,162
Human Resources Dept.	12,400	12,400
Legal Department	20,747	20,747
City Council	119,051	119,051
City Controller's Office	14,312	14,312
Health Administration	12,010	12,010
Planning & Development	24,841	24,841
PWE - Director	12,501	12,501
General Services Department	60,117	60,117
Police	55,340	55,340
Fire	16,967	16,967
Solid Waste Management	4,504	4,504
Housing and Community	11,689	11,689
Houston Airport System	4,245	4,245
Direct Billed	0	0
Total	575,177	575,177



SCHEDULE 24.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
POLICE - RECORDS
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department HPD - Police Records

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,422,398			2,422,398
Equipment Usage Charge	4,588		4,588	
Citywide General Government	232,998	10,568	243,566	
F&A Administrative Services	6,227	726	6,953	
F&A Strategic Purchasing	384,303	23,647	407,950	
F&A Grants/Asset Mgmt	1,488	39	1,527	
F&A Audit/Operational Services	5,117	617	5,734	
F&A Office of Budget Management	716	47	763	
IT - Admin & Applications	729	91	820	
IT - Infrastructure	5,127	301	5,428	
Affirmative Action	2,714	170	2,884	
Mayor's Office	16,369	4,160	20,529	
Human Resources Dept.	5,665	528	6,193	
City Controller's Office	2,642	191	2,833	
Total Allocated Additions:	<u>668,683</u>	<u>41,085</u>	<u>709,768</u>	<u>709,768</u>
Total To Be Allocated:	<u><u>3,091,081</u></u>	<u><u>41,085</u></u>		<u><u>3,132,166</u></u>



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

	Total	General & Admin	Records Mgmt	Police Services
Wages & Benefits				
Salaries & Wages	2,436,626	0	1,754,371	682,255
Fringe Benefits	918,680	0	661,450	257,230
Other Expense & Cost				
Supplies	8,818	0	6,349	2,469
Contractual Svcs	316	0	228	88
Deduct Direct Charges	(942,042)	0	0	(942,042)
Departmental Totals				
Total Expenditures	2,422,398	0	2,422,398	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,422,398	0	2,422,398	0
Allocation Step 1				
Inbound- All Others	668,683	668,683	0	0
Reallocate Admin Costs		(668,683)	668,683	0
1st Allocation	3,091,081	0	3,091,081	0
Allocation Step 2				
Inbound- All Others	41,085	41,085	0	0
Reallocate Admin Costs		(41,085)	41,085	0
2nd Allocation	41,085	0	41,085	0
Total For 10001000010063 HPD				
Total Allocated	3,132,166	0	3,132,166	0



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department HPD - Police Records

Activity - Records Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	742	4.5825	141,649		141,649		141,649
Legal Department	2,376	14.6739	453,583		453,583		453,583
PWE - Director	1,826	11.2772	348,587		348,587		348,587
Fire	13	0.0803	2,482		2,482	47	2,529
Housing and Community Devp.	30	0.1853	5,727		5,727	110	5,837
Parks & Recreation	1	0.0062	191		191	4	195
Health & Human Services	9	0.0556	1,718		1,718	33	1,751
Other	11,195	69.1390	2,137,144		2,137,144	40,891	2,178,035
SubTotal	16,192	100.0000	3,091,081		3,091,081	41,085	3,132,166
TOTAL	16,192	100.0000	3,091,081		3,091,081	41,085	3,132,166

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department report



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

Receiving Department	Total	Records Mgmt
Mayor's Office	141,649	141,649
Legal Department	453,583	453,583
PWE - Director	348,587	348,587
Fire	2,529	2,529
Housing and Community	5,837	5,837
Parks & Recreation	195	195
Health & Human Services	1,751	1,751
Other	2,178,035	2,178,035
Direct Billed	0	0
Total	3,132,166	3,132,166



SCHEDULE 25.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
POLICE – OFFICE OF THE INSPECTOR GENERAL
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,188,323			2,188,323
Citywide General Government	27,113	1,233	28,346	
F&A Administrative Services	1,670	195	1,865	
F&A Strategic Purchasing	111	6	117	
F&A Grants/Asset Mgmt	322	8	330	
F&A Audit/Operational Services	3,145	381	3,526	
F&A Office of Budget Management	855	56	911	
IT - Admin & Applications	870	109	979	
IT - Infrastructure	6,117	360	6,477	
Affirmative Action	1,376	87	1,463	
Mayor's Office	4,389	1,115	5,504	
Human Resources Dept.	1,519	142	1,661	
City Controller's Office	3,152	228	3,380	
Total Allocated Additions:	<u>50,639</u>	<u>3,920</u>	<u>54,559</u>	<u>54,559</u>
Total To Be Allocated:	<u><u>2,238,962</u></u>	<u><u>3,920</u></u>		<u><u>2,242,882</u></u>



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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	1,642,812	0	1,642,812
Fringe Benefits	490,739	0	490,739
Other Expense & Cost			
Supplies	41,849	0	41,849
Contractual Svcs	12,004	0	12,004
Other	919	0	919
Departmental Totals			
Total Expenditures	2,188,323	0	2,188,323
Deductions			
Total Deductions	0	0	0
Functional Cost	2,188,323	0	2,188,323
Allocation Step 1			
Inbound- All Others	50,639	50,639	0
Reallocate Admin Costs		(50,639)	50,639
1st Allocation	2,238,962	0	2,238,962
Allocation Step 2			
Inbound- All Others	3,920	3,920	0
Reallocate Admin Costs		(3,920)	3,920
2nd Allocation	3,920	0	3,920
Total For 10001000010009 HPD-			
Total Allocated	2,242,882	0	2,242,882

* - Indicates Disallowed Expenditure



City Of Houston, Texas
OMB Circular A87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department HPD- Inspector General

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	2	0.7547	16,898		16,898		16,898
IT - Director	2	0.7547	16,898		16,898		16,898
Affirmative Action	7	2.6415	59,142		59,142		59,142
Human Resources Dept.	2	0.7547	16,898		16,898		16,898
City Council	1	0.3774	8,449		8,449	23	8,472
Municipal Court Administration	4	1.5094	33,796		33,796	90	33,886
Health Administration	11	4.1509	92,938		92,938		92,938
Planning & Development Admin	1	0.3774	8,449		8,449		8,449
PWE - Director	66	24.9057	557,628		557,628		557,628
General Services Department	3	1.1321	25,347		25,347	68	25,415
Fire	115	43.3960	971,623		971,623	2,588	974,211
Solid Waste Management	8	3.0189	67,591		67,591	180	67,771
Housing and Community Devp.	1	0.3774	8,449		8,449	23	8,472
Library	3	1.1321	25,347		25,347	68	25,415
Parks & Recreation	13	4.9057	109,836		109,836	293	110,129
HEC	3	1.1321	25,347		25,347	68	25,415
Houston Airport System (HAS)	17	6.4151	143,632		143,632	383	144,015
Conv and Ent Optns	3	1.1321	25,347		25,347	68	25,415
Other	3	1.1321	25,347		25,347	68	25,415
SubTotal	265	100.0000	2,238,962		2,238,962	3,920	2,242,882
TOTAL	265	100.0000	2,238,962		2,238,962	3,920	2,242,882

Allocation Basis: Number of complaints investigated

Allocation Source: HPD - Office of the Inspector General



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

Receiving Department	Total	Services
F&A Director's Office	16,898	16,898
IT - Director	16,898	16,898
Affirmative Action	59,142	59,142
Human Resources Dept.	16,898	16,898
City Council	8,472	8,472
Municipal Court	33,886	33,886
Health Administration	92,938	92,938
Planning & Development	8,449	8,449
PWE - Director	557,628	557,628
General Services Department	25,415	25,415
Fire	974,211	974,211
Solid Waste Management	67,771	67,771
Housing and Community	8,472	8,472
Library	25,415	25,415
Parks & Recreation	110,129	110,129
HEC	25,415	25,415
Houston Airport System	144,015	144,015
Conv and Ent Optns	25,415	25,415
Other	25,415	25,415
Direct Billed	0	0
Total	2,242,882	2,242,882



SCHEDULE 26.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
GENERAL SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

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

City Of Houston, Texas
OMB Circular A87 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	576,284	26,190	602,474	
F&A Administrative Services	21,925	2,599	24,524	
3-1-1 Services	1,924	606	2,530	
F&A Strategic Purchasing	70,033	4,192	74,225	
F&A Grants/Asset Mgmt	64,764	1,722	66,486	
F&A Audit/Operational Services	69,788	8,383	78,171	
F&A Office of Budget Management	15,432	1,015	16,447	
IT - Admin & Applications	91,647	10,363	102,010	
IT - Infrastructure	111,229	6,542	117,771	
Affirmative Action	102,260	6,463	108,723	
Mayor's Office	45,626	11,595	57,221	
Human Resources Dept.	33,524	3,166	36,690	
Legal Department	23,031	6,618	29,649	
City Controller's Office	56,919	4,119	61,038	
Convention and Entertainment	56,619	3,498	60,117	
HPD- Inspector General	25,347	68	25,415	
General Services Department		947,654	947,654	
Total Allocated Additions:	1,615,631	1,044,793	2,660,424	2,660,424
Total To Be Allocated:	43,161,022	1,044,793		44,205,815

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

	Total	General & Admin	Adm/Design Constr.	Building Svcs	Utilities
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	41,570,585	25,194	4,719,476	24,010,841	12,815,074
Deductions					
Total Deductions	(25,194)	(25,194)	0	0	0
Functional Cost	41,545,391	0	4,719,476	24,010,841	12,815,074
Allocation Step 1					
Inbound- All Others	1,615,631	1,615,631	0	0	0
Reallocate Admin Costs		(1,615,631)	183,532	933,741	498,358
1st Allocation	43,161,022	0	4,903,008	24,944,582	13,313,432
Allocation Step 2					
Inbound- All Others	1,044,793	1,044,793	0	0	0
Reallocate Admin Costs		(1,044,793)	118,686	603,830	322,277
2nd Allocation	1,044,793	0	118,686	603,830	322,277
Total For 10022500010000					
Total Allocated	44,205,815	0	5,021,694	25,548,412	13,635,709

* - Indicates Disallowed Expenditure

Schedule 26.3

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

Activity - Adm/Design Constr.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	328,586	15.0322	737,028		737,028		737,028
Health Administration	170,028	7.7784	381,378		381,378		381,378
Police	263,000	12.0317	589,917		589,917	18,500	608,417
Fire	208,857	9.5548	468,473		468,473	14,691	483,164
Solid Waste Management	110,111	5.0374	246,982		246,982	7,745	254,727
Library	463,108	21.1863	1,038,765		1,038,765	32,576	1,071,341
Parks & Recreation	500,000	22.8740	1,121,515		1,121,515	35,172	1,156,687
PWE - Water & Sewer System	142,196	6.5052	318,950		318,950	10,002	328,952
SubTotal	2,185,886	100.0000	4,903,008		4,903,008	118,686	5,021,694
TOTAL	2,185,886	100.0000	4,903,008		4,903,008	118,686	5,021,694

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

Allocation Source: General Services Dept. FY07 RCA

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

Activity - Building Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
F&A Director's Office	198,057	0.8686	216,670		216,670		216,670
Mayor's Office	371,763	1.6304	406,701		406,701		406,701
Legal Department	298,979	1.3112	327,077		327,077		327,077
City Secretary	37,223	0.1632	40,721		40,721	1,348	42,069
City Council	136,637	0.5992	149,478		149,478	4,947	154,425
City Controller's Office	210,589	0.9236	230,380		230,380		230,380
Municipal Court Administration	167,447	0.7344	183,184		183,184	6,062	189,246
Health Administration	4,477,840	19.6382	4,898,667		4,898,667		4,898,667
General Services Department	565,453	2.4799	618,594		618,594		618,594
Police	7,758,780	34.0273	8,487,953		8,487,953	280,890	8,768,843
Fire	3,657,121	16.0388	4,000,817		4,000,817	132,399	4,133,216
Municipal Court Judicial	97,619	0.4281	106,793		106,793	3,534	110,327
Library	4,163,654	18.2603	4,554,954		4,554,954	150,737	4,705,691
HEC	660,518	2.8968	722,593		722,593	23,913	746,506
PWE - Water & Sewer System	0			-482,437	-482,437		-482,437
SubTotal	22,801,680	100.0000	24,944,582	-482,437	24,462,145	603,830	25,065,975
Direct Billed				482,437	482,437		482,437
TOTAL	22,801,680	100.0000	24,944,582		24,944,582	603,830	25,548,412

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.



City Of Houston, Texas
OMB Circular A87 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	66,380		66,380		66,380
Mayor's Office	117,354	0.9359	124,599		124,599		124,599
Legal Department	94,379	0.7527	100,205		100,205		100,205
City Secretary	11,750	0.0937	12,475		12,475	388	12,863
City Council	43,132	0.3440	45,795		45,795	1,424	47,219
City Controller's Office	66,476	0.5301	70,580		70,580		70,580
Municipal Court Administration	108,626	0.8663	115,332		115,332	3,585	118,917
Health Administration	2,124,249	16.9407	2,255,388		2,255,388		2,255,388
General Services Department	309,927	2.4716	329,060		329,060		329,060
Police	5,033,246	40.1397	5,343,968		5,343,968	166,124	5,510,092
Fire	2,291,944	18.2780	2,433,435		2,433,435	75,646	2,509,081
Municipal Court Judicial	63,327	0.5050	67,236		67,236	2,090	69,326
Library	1,944,887	15.5103	2,064,953		2,064,953	64,191	2,129,144
HEC	267,511	2.1334	284,026		284,026	8,829	292,855
SubTotal	12,539,328	100.0000	13,313,432		13,313,432	322,277	13,635,709
TOTAL	12,539,328	100.0000	13,313,432		13,313,432	322,277	13,635,709

Allocation Basis: Dollar amount of utility cost

Allocation Source: General Services Depart.

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

Receiving Department	Total	Adm/Design Constr.	Building Svcs	Utilities
Citywide General Government	737,028	737,028	0	0
F&A Director's Office	283,050	0	216,670	66,380
Mayor's Office	531,300	0	406,701	124,599
Legal Department	427,282	0	327,077	100,205
City Secretary	54,932	0	42,069	12,863
City Council	201,644	0	154,425	47,219
City Controller's Office	300,960	0	230,380	70,580
Municipal Court	308,163	0	189,246	118,917
Health Administration	7,535,433	381,378	4,898,667	2,255,388
General Services Department	947,654	0	618,594	329,060
Police	14,887,352	608,417	8,768,843	5,510,092
Fire	7,125,461	483,164	4,133,216	2,509,081
Municipal Court Judicial	179,653	0	110,327	69,326
Solid Waste Management	254,727	254,727	0	0
Library	7,906,176	1,071,341	4,705,691	2,129,144
Parks & Recreation	1,156,687	1,156,687	0	0
HEC	1,039,361	0	746,506	292,855
PWE - Water & Sewer	(153,485)	328,952	(482,437)	0
Direct Billed	482,437	0	482,437	0
Total	44,205,815	5,021,694	25,548,412	13,635,709



SCHEDULE 27.1
FY 2009 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2009 OMB A-87 COST ALLOCATION PLAN
HOUSTON EMERGENCY CENTER
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Equipment Usage Charge	26,152		26,152	
Citywide General Government	1,036	56	1,092	
F&A Administrative Services	17,585	2,051	19,636	
3-1-1 Services	957	302	1,259	
F&A Strategic Purchasing	2,787	160	2,947	
F&A Grants/Asset Mgmt	4,005	107	4,112	
F&A Audit/Operational Services	337	38	375	
F&A Office of Budget Management	5,421	356	5,777	
IT - Admin & Applications	5,517	688	6,205	
IT - Infrastructure	20,201	1,290	21,491	
Affirmative Action	12,485	785	13,270	
Mayor's Office	45,922	11,670	57,592	
Human Resources Dept.	35,802	3,386	39,188	
Legal Department	201,029	57,771	258,800	
City Controller's Office	19,993	1,447	21,440	
HPD- Inspector General	25,347	68	25,415	
General Services Department	1,006,619	32,742	1,039,361	
Total Allocated Additions:	<u>1,431,195</u>	<u>112,917</u>	<u>1,544,112</u>	1,544,112
Total To Be Allocated:	<u><u>1,431,195</u></u>	<u><u>112,917</u></u>		<u><u>1,544,112</u></u>



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

	Total	General & Admin	General Svcs	Legal 911	Legal Other
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- 10001000000002 Equipment Usage	26,152	0	0	0	0
Inbound- 10001000010009 HPD- Inspector	25,347	0	0	0	0
Inbound- 10005000010000 Mayor's Office	45,922	0	0	0	0
Inbound- 10005100010000 Affirmative Action	12,485	0	0	0	0
Inbound- 10006000010000 City Controller's	19,993	0	0	0	0
Inbound- 10006500020000 F&A Strategic	2,787	0	0	0	0
Inbound- 10006500040000 F&A Office of	5,421	0	0	0	0
Inbound- 10006500050000 F&A	4,005	0	0	0	0
Inbound- 10006500060000 F&A	337	0	0	0	0
Inbound- 10006500070000 F&A	17,585	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	957	0	0	0	0
Inbound- 10006800020000 IT - Admin &	5,517	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	20,201	0	0	0	0
Inbound- 10008000010000 Human	35,802	0	0	0	0
Inbound- 10009000010000 Legal Department	201,029	0	0	121,944	79,085
Inbound- 10009900010000 Citywide General	1,036	0	0	0	0
Inbound- 10022500010000 General Services	1,006,619	0	1,006,619	0	0
1st Allocation	1,431,195	0	1,006,619	121,944	79,085
Allocation Step 2					
Inbound- 10001000010009 HPD- Inspector	68	0	0	0	0
Inbound- 10005000010000 Mayor's Office	11,670	0	0	0	0
Inbound- 10005100010000 Affirmative Action	785	0	0	0	0
Inbound- 10006000010000 City Controller's	1,447	0	0	0	0
Inbound- 10006500020000 F&A Strategic	160	0	0	0	0
Inbound- 10006500040000 F&A Office of	356	0	0	0	0
Inbound- 10006500050000 F&A	107	0	0	0	0
Inbound- 10006500060000 F&A	38	0	0	0	0
Inbound- 10006500070000 F&A	2,051	0	0	0	0
Inbound- 10006500080003 3-1-1 Services	302	0	0	0	0
Inbound- 10006800020000 IT - Admin &	688	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	1,290	0	0	0	0

* - Indicates Disallowed Expenditure



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

	Total	General & Admin	General Svcs	Legal 911	Legal Other
Inbound- 10008000010000 Human	3,386	0	0	0	0
Inbound- 10009000010000 Legal Department	57,771	0	0	35,044	22,727
Inbound- 10009900010000 Citywide General	56	0	0	0	0
Inbound- 10022500010000 General Services	32,742	0	32,742	0	0
2nd Allocation	112,917	0	32,742	35,044	22,727
Total For 22051500010000 HEC					
Total Allocated	1,544,112	0	1,039,361	156,988	101,812



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

	Financial Rel. 911	Personnel Rel. 911	Financial Rel. Other	Personnel Rel. Other
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- 10001000000002 Equipment Usage	0	0	0	26,152
Inbound- 10001000010009 HPD- Inspector	0	25,347	0	0
Inbound- 10005000010000 Mayor's Office	0	45,922	0	0
Inbound- 10005100010000 Affirmative Action	0	12,485	0	0
Inbound- 10006000010000 City Controller's	19,993	0	0	0
Inbound- 10006500020000 F&A Strategic	2,787	0	0	0
Inbound- 10006500040000 F&A Office of	5,421	0	0	0
Inbound- 10006500050000 F&A	0	0	4,005	0
Inbound- 10006500060000 F&A	337	0	0	0
Inbound- 10006500070000 F&A	0	17,585	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	957
Inbound- 10006800020000 IT - Admin &	0	0	5,517	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0	20,201
Inbound- 10008000010000 Human	0	35,802	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	1,036
Inbound- 10022500010000 General Services	0	0	0	0
1st Allocation	28,538	137,141	9,522	48,346
Allocation Step 2				
Inbound- 10001000010009 HPD- Inspector	0	68	0	0
Inbound- 10005000010000 Mayor's Office	0	11,670	0	0
Inbound- 10005100010000 Affirmative Action	0	785	0	0
Inbound- 10006000010000 City Controller's	1,447	0	0	0
Inbound- 10006500020000 F&A Strategic	160	0	0	0
Inbound- 10006500040000 F&A Office of	356	0	0	0
Inbound- 10006500050000 F&A	0	0	107	0
Inbound- 10006500060000 F&A	38	0	0	0
Inbound- 10006500070000 F&A	0	2,051	0	0
Inbound- 10006500080003 3-1-1 Services	0	0	0	302
Inbound- 10006800020000 IT - Admin &	0	0	688	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0	1,290



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

	Financial Rel. 911	Personnel Rel. 911	Financial Rel. Other	Personnel Rel. Other
Inbound- 10008000010000 Human	0	3,386	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	56
Inbound- 10022500010000 General Services	0	0	0	0
2nd Allocation	2,001	17,960	795	1,648
Total For 22051500010000 HEC				
Total Allocated	30,539	155,101	10,317	49,994



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

Activity - General Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-IT	28,269	21.4159	215,577		215,577	7,012	222,589
HEC-9-1-1 Network	41,591	31.5083	317,170		317,170	10,315	327,485
HEC-HFD	14,178	10.7409	108,120		108,120	3,517	111,637
HEC-Harris Co	6,171	4.6750	47,059		47,059	1,531	48,590
HEC-Genl Svcs Dept	13,552	10.2667	103,346		103,346	3,362	106,708
HEC-Homeland Sec.	2,977	2.2553	22,702		22,702	738	23,440
HEC - Office of Emgcy Mgt	10,726	8.1258	81,795		81,795	2,661	84,456
HEC - HPD	14,536	11.0121	110,850		110,850	3,606	114,456
SubTotal	132,000	100.0000	1,006,619		1,006,619	32,742	1,039,361
TOTAL	132,000	100.0000	1,006,619		1,006,619	32,742	1,039,361

Allocation Basis: Square footage occupied in HEC facility

Allocation Source: GSD

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

Activity - Legal 911

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-9-1-1 Network	100	100.0000	121,944		121,944	35,044	156,988
SubTotal	100	100.0000	121,944		121,944	35,044	156,988
TOTAL	100	100.0000	121,944		121,944	35,044	156,988

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

Allocation Source: N/A



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

Activity - Legal Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	2.7384	2,166		2,166	622	2,788
HEC-IT	26	24.9292	19,715		19,715	5,666	25,381
HEC- Police Call Takers	76	72.3324	57,204		57,204	16,439	73,643
SubTotal	105	100.0000	79,085		79,085	22,727	101,812
TOTAL	105	100.0000	79,085		79,085	22,727	101,812

Allocation Basis: Full time equivalent positions for HEC excluding 9-1-1 Network

Allocation Source: SAP personnel report

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

Activity - Financial Rel. 911

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	4.4851	1,280		1,280	90	1,370
HEC-IT	6,470,069	33.0694	9,437		9,437	662	10,099
HEC-9-1-1 Network	8,318,355	42.5163	12,134		12,134	850	12,984
HEC- Police Call Takers	3,899,169	19.9292	5,687		5,687	399	6,086
SubTotal	19,565,113	100.0000	28,538		28,538	2,001	30,539
TOTAL	19,565,113	100.0000	28,538		28,538	2,001	30,539

Allocation Basis: Total expenditures of HEC fund centers

Allocation Source: FY 2007 financial report

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

Activity - Personnel Rel. 911

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	1.1694	1,604		1,604	210	1,814
HEC-IT	26	10.6452	14,599		14,599	1,912	16,511
HEC-9-1-1 Network	142	57.2983	78,579		78,579	10,291	88,870
HEC- Police Call Takers	76	30.8871	42,359		42,359	5,547	47,906
SubTotal	248	100.0000	137,141		137,141	17,960	155,101
TOTAL	248	100.0000	137,141		137,141	17,960	155,101

Allocation Basis: Full time equivalent positions for HEC fund centers

Allocation Source: SAP personnel report

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

Activity - Financial Rel. Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	877,520	7.8024	743		743	62	805
HEC-IT	6,470,069	57.5283	5,478		5,478	457	5,935
HEC- Police Call Takers	3,899,169	34.6693	3,301		3,301	276	3,577
SubTotal	11,246,758	100.0000	9,522		9,522	795	10,317
TOTAL	11,246,758	100.0000	9,522		9,522	795	10,317

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

Allocation Source: FY 2007 financial report



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

Activity - Personnel Rel. Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	2	2.7384	1,324		1,324	45	1,369
HEC-IT	26	24.9292	12,052		12,052	411	12,463
HEC- Police Call Takers	76	72.3324	34,970		34,970	1,192	36,162
SubTotal	105	100.0000	48,346		48,346	1,648	49,994
TOTAL	105	100.0000	48,346		48,346	1,648	49,994

Allocation Basis: Full time equivalent positions for HEC excluding 9-1-1 Network

Allocation Source: SAP personnel report

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

Receiving Department	Total	General Svcs	Legal 911	Legal Other	Financial Rel. 911	Personnel Rel. 911	Financial Rel. Other
HEC Director	8,146	0	0	2,788	1,370	1,814	805
HEC-IT	292,978	222,589	0	25,381	10,099	16,511	5,935
HEC-9-1-1 Network	586,327	327,485	156,988	0	12,984	88,870	0
HEC- Police Call Takers	167,374	0	0	73,643	6,086	47,906	3,577
HEC-HFD	111,637	111,637	0	0	0	0	0
HEC-Harris Co	48,590	48,590	0	0	0	0	0
HEC-Genl Svcs Dept	106,708	106,708	0	0	0	0	0
HEC-Homeland Sec.	23,440	23,440	0	0	0	0	0
HEC - Office of Emgcy Mgt	84,456	84,456	0	0	0	0	0
HEC - HPD	114,456	114,456	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,544,112	1,039,361	156,988	101,812	30,539	155,101	10,317

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

Receiving Department	Personnel Rel. Other
HEC Director	1,369
HEC-IT	12,463
HEC-9-1-1 Network	0
HEC- Police Call Takers	36,162
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
Total	49,994

