

**CITY OF HOUSTON, TEXAS**

**FY 2010 OMB A-87 COST ALLOCATION PLAN**

Based on the Actual Expenditures  
For the Fiscal Year Ended June 30, 2008

**MAXIMUS**  
*HELPING GOVERNMENT SERVE THE PEOPLE®*

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## **SECTION I**

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### ***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, 2008. The Plan was prepared by MAXIMUS, Inc. at the request of the CITY OF HOUSTON, TEXAS.

## METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base years or a representative sample period's data

A double step-down allocation procedure has been used to distribute costs of central services to other City departments that receive benefits (the user department). The procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all user departments. To ensure that the cross-benefit of services among central service departments is fully accounted for, a second step-down allocation from each central service department is made. Costs allocated from each central service department consist of the following:

First Allocation - includes the actual operating expenditures for the department and all allocated costs from other central service departments which have been identified up to this point.

Second Allocation - allocated costs from other central services made subsequent to that department's first allocation. With respect to the double step-down methodology, two important points should be noted:

- (1) The initial sequencing of departments has been made in consideration of the ordering which maximizes the benefits of services, and
- (2) After the second allocation, that user department is "closed" and can not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the Plan, the first and second allocations are shown on the same schedules within the Plan.



## **FORMAT**

A Table of Contents is included at the beginning of the Plan. The allocation of indirect costs has occurred in the same order as shown in the Table of Contents. The Table of Contents also permits the ready identification of the following summary data and sections of the Plan:

### **Summary Data** - Three summary schedules are provided at the beginning of the Plan.

- (1) Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service department to each user department. The central service departments are listed in the first column and the user departments detailed in the Plan are listed across the top of the page with a total listed on the last page of the schedule.
- (2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service departments. The total \$ amount allocated to each user department is also shown.
- (3) Summary of Allocation Basis (Schedule E) - shows the basis used to allocate the costs for each function of every central service department.

### **Detail Data**

Sections on each central service are presented in the following format:

- (1) Nature and Extent of Services - It is a narrative description of the central service and all functions that are identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) Costs to be Allocated - It presents the total costs to be allocated based on the actual expenditures from the financial statements and the allocated additions that represent costs allocated to the central service from other central services.
- (3) Costs to be Allocated by Function - Costs for each central service department are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service are listed across the top of the page.
- (4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in

- proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.
- (5) Departmental Cost Allocation Summary - The last schedule in each central service shows a summary of the costs allocated by function. The user departments are listed in the first column of the page and the central service functions are listed across the top of the page.

**SECTION II**

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*Certification by the Responsible City Official*



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

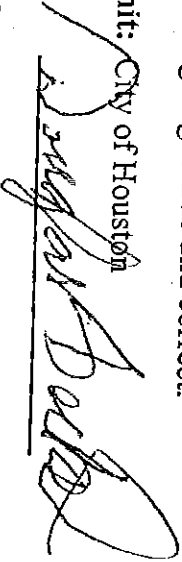
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2007 through June 30, 2008 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:** April 15, 2009

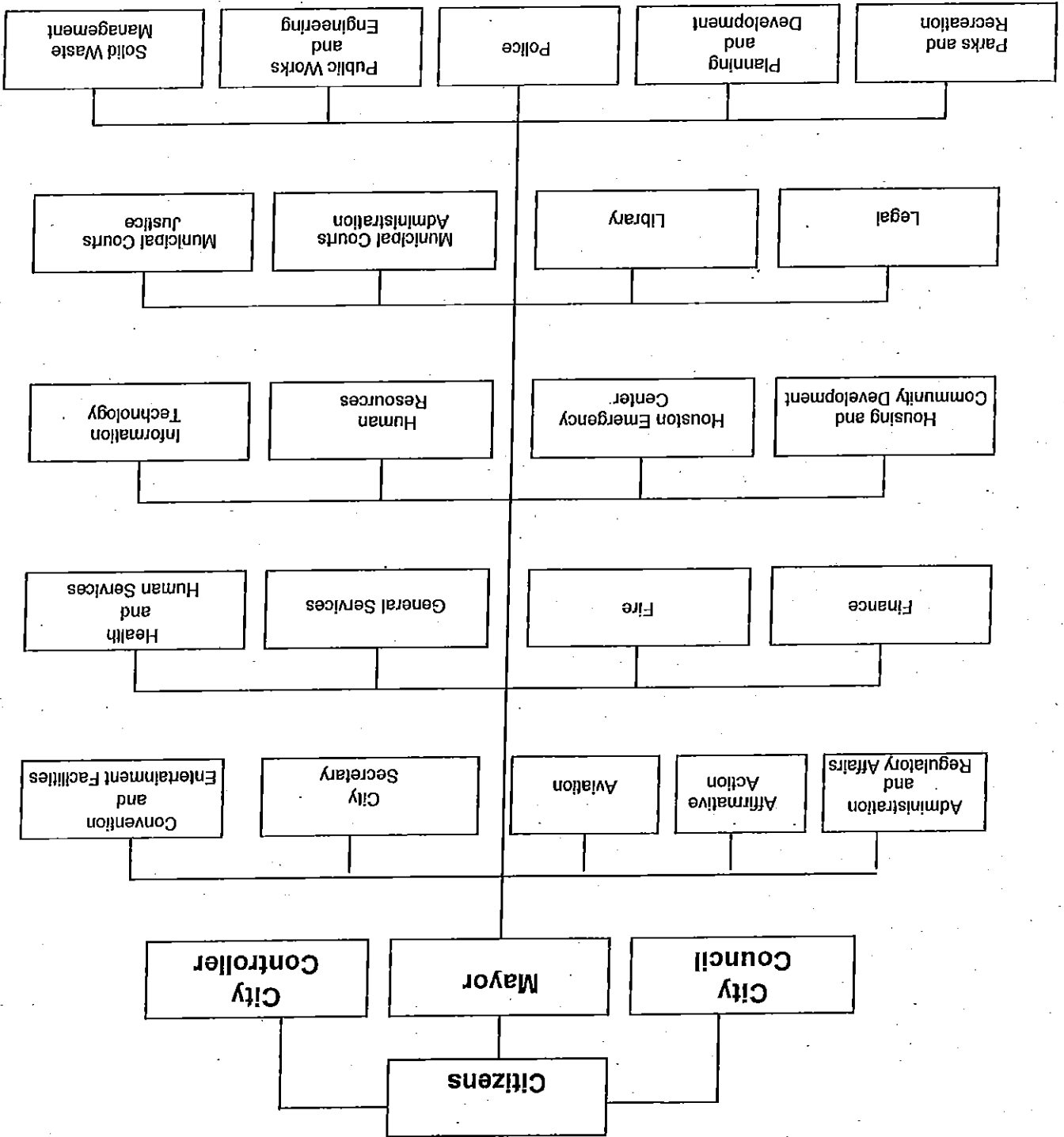


**SECTION III**  
***Organizational Chart***

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# ORGANIZATION CHART



**SECTION IV**

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

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CITY OF BOSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES FOR FY 2008

RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Cost	Cost Adjustments	Total Allocated (Schedule A - Total)	Unallocated Indirect Costs	Recurrent	Net Allocated (Schedule A - Subtotal)
1000 6400	Finance - Director's Office	507,176	235,525	742,701	-	-	742,701	-	-	742,701
1000 6400	Finance - Budget	1,140,881	77,344	1,218,225	-	-	1,218,225	-	-	1,218,225
1000 6400	Finance - General Accounting	827,592	2,722,293	3,549,887	-	-	3,549,887	-	-	3,549,887
1000 6400	Finance - Auditing	212,357	34,649	247,006	-	-	247,006	-	-	247,006
1000 6400	Finance - Grants	192,356	2,528	194,884	-	-	194,884	-	-	194,884
1000 6400	Finance-Tax & Revenue Accounting	383,177	770,876	1,154,053	-	-	1,154,053	-	-	1,154,053
1000 6400	Finance-Debt Service	353,707	15,192	368,899	-	-	368,899	-	-	368,899
1000 6400	Finance - Economic Development	692,019	8,253	700,272	-	-	700,272	-	-	700,272
	Total Finance & Admin.	4,509,255	3,867,662	8,376,917	-	-	8,376,917	-	-	8,376,917
1000 6500	Admin & Reg. Affairs-Director	444,311	848,313	1,292,624	-	33,404	1,259,240	-	-	1,259,240
1000 6500	Admin & Reg. Affairs-Admin Svcs	1,698,432	224,230	1,922,662	-	807	1,922,235	-	-	1,922,235
1000 6500	Admin & Reg. Affairs-Strategic Funds	3,483,100	671,053	4,154,153	-	-	4,154,153	-	-	4,154,153
1000 6500	Admin & Reg. Affairs-City Council Adm	235,609	22,720	258,329	-	-	258,329	-	-	258,329
1000 6500	Admin & Reg. Affairs-Central Adm	4,158,848	283,154	4,442,002	-	-	4,442,002	-	-	4,442,002
1000 6500	Admin & Reg. Affairs-Central Payroll	1,087,345	140,092	1,227,437	-	-	1,227,437	-	-	1,227,437
1000 6500	Admin & Reg. Affairs-Regulatory Svcs	1,982,426	182,243	2,164,669	-	-	2,164,669	-	-	2,164,669
1000 6500	Admin & Reg. Affairs - Other	3,639,760	603,593	4,243,353	-	-	4,243,353	-	-	4,243,353
	Total Admin. & Regulatory Affairs	16,722,251	2,975,438	19,707,689	-	-	19,707,689	-	-	19,707,689
1000 6800	Information Technology-Director	1,549,564	647,435	2,196,999	-	105,522	2,091,477	-	-	2,091,477
1000 6800	Information Technology-Admin & Appl.	5,116,728	2,447,156	7,563,884	-	187,335	7,376,549	-	-	7,376,549
1000 6800	Information Technology	6,105,945	1,447,237	7,553,182	-	336,205	7,216,977	-	-	7,216,977
	Total Information Technology	12,772,237	4,541,918	17,314,155	-	-	17,314,155	-	-	17,314,155
1000 7000	Planning & Development	6,826,669	724,999	7,551,668	-	(1,772,229)	5,779,439	-	-	5,779,439
1000 7500	City Secretary	548,350	78,693	627,043	-	-	627,043	-	-	627,043
1000 8000	Human Resources	2,200,239	209,580	2,409,819	-	10,825	2,420,644	-	-	2,420,644
1000 9000	Legal	12,453,523	1,323,619	13,777,142	-	12,029	13,765,113	-	-	13,765,113
1000 9900	City-wide General Services	6,940	-	6,940	-	-	6,940	-	-	6,940
1000 9900	Audit	836,414	-	836,414	-	-	836,414	-	-	836,414
1000 9900	Bonds & Legal	1,820,181	-	1,820,181	-	-	1,820,181	-	-	1,820,181
1000 9900	Elections	18,506,394	-	18,506,394	-	-	18,506,394	-	-	18,506,394
1000 9900	Retirement Benefits	6,320,242	-	6,320,242	-	-	6,320,242	-	-	6,320,242
1000 9900	Tax Appraisal	25,113,041	-	25,113,041	-	-	25,113,041	-	-	25,113,041
1000 9900	Limited Purpose Annexation	11,793,755	-	11,793,755	-	-	11,793,755	-	-	11,793,755
1000 9900	Claims and Judgements	709,964	-	709,964	-	-	709,964	-	-	709,964
1000 9900	Membership & Dues	182,827	-	182,827	-	-	182,827	-	-	182,827
1000 9900	Advertising & Promotion	456,048	-	456,048	-	-	456,048	-	-	456,048
1000 9900	Consultants	6,425,733	-	6,425,733	-	-	6,425,733	-	-	6,425,733
1000 9900	Miscellaneous Support Services	4,513,520	-	4,513,520	-	-	4,513,520	-	-	4,513,520
1000 9900	Debt Service and Interest	6,335,548	-	6,335,548	-	-	6,335,548	-	-	6,335,548
	Total City-wide General Services	83,020,507	-	83,020,507	-	-	83,020,507	-	-	83,020,507
	Total	1,527,803,892	-	1,527,803,892	-	-	1,527,803,892	-	-	1,527,803,892
	Debt Service Principal	1,400,000	-	1,400,000	-	-	1,400,000	-	-	1,400,000
	Capital Outlay	70,223,000	-	70,223,000	-	-	70,223,000	-	-	70,223,000
	Reconciling Items (0.02%)	344,666	-	344,666	-	-	344,666	-	-	344,666
	Total General Fund Expenditures	\$ 1,599,771,558	-	\$ 1,599,771,558	-	-	\$ 1,599,771,558	-	-	\$ 1,599,771,558
	Cost Adjustments:									
	Building Depreciation			866,203			866,203			866,203
	Equipment Depreciation			13,204,016			13,204,016			13,204,016
	Conveyance/Entrtain. Renewal			351,546			351,546			351,546
	Total			\$ 13,122,125		\$ 9,928	\$ 22,227,163			\$ 22,227,163
	Reconciles to Statement of Revenue, Expenditures, and Changes in Fund Balances, Governmental Funds, June 30, 2008 on Page 20 of the Comprehensive Annual Financial Report.									

**SECTION V**

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

Central Service Departments	Fin.-Debt Svc	ARA Regulatory Services	City Secretary	City Council	Municipal Court Administration	Police	Fire
Building Usage Charge	0	0	35,016	39,002	81,691	24,467	0
Equipment Usage Charge	0	0	0	0	3,777	3,979,751	5,328,139
Citywide General Government	11,953	127,884	36,910	238,912	877,904	4,912,648	1,602,584
Fin-Dir. Office	71,496	0	0	0	0	0	0
Fin-OMB	482	2,478	540	4,757	25,747	114,420	164,148
Fin-Genl. Acctg	1,045	5,370	1,169	10,307	55,953	386,948	411,820
Fin-Auditing	78	453	131	1,022	3,411	127,959	79,716
Fin-Grants	34	207	59	454	1,612	64,240	35,372
Fin.-Tax&Rev. Acctg.	312	1,828	527	4,128	13,772	516,660	321,869
ARA Director's Office	0	257,016	0	0	0	0	0
ARA Admin Svcs	51	195,471	162	2,311	4,086	439,720	164,467
ARA Strategic Purchasing	899	449	105	1,902	20,895	190,463	153,180
ARA City Council Admin	0	0	0	265,226	0	0	0
ARA 3-1-1	0	0	7,098	14,152	2,806,902	635,747	22,371
ARA Central Payroll	238	2,610	755	4,853	19,480	468,678	297,791
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	6,578	33,825	7,365	64,914	82,595	367,050	526,570
IT - Infrastructure	8,067	41,485	9,034	79,617	40,445	526,694	755,598
Affirmative Action	281	1,955	554	4,095	15,055	531,412	301,442
Mayor's Office	657	7,211	2,084	13,408	53,816	1,294,780	822,681
Human Resources Dept.	261	2,862	855	17,720	69,756	1,206,309	580,867
Legal Department	0	0	6,010	205,814	10,339	1,022,936	164,051
City Controller's Office	1,961	10,085	2,196	19,353	104,765	485,570	667,907
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
Convention and Entertainment	0	0	0	102,868	0	2,471	18,662
HPD - Police Records	0	0	0	0	0	0	1,926
HPD- Inspector General	0	0	0	0	26,891	0	1,120,487
General Services Department	0	0	55,750	204,649	323,335	15,865,703	7,634,446
HEC	0	0	0	0	0	0	0
Total Allocated	104,393	691,189	166,320	1,299,464	4,642,227	33,144,626	21,176,094
Roll Forward	0	0	0	0	0	0	0



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City Of Houston, Texas  
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 Allocated Costs By Department

Central Service Departments	Fin.-Debt Svc	ARA Regulatory Services	City Secretary	City Council	Municipal Court Administration	Police	Fire
Cost With Roll Forward	104,393	691,189	166,320	1,299,464	4,642,227	33,144,626	21,176,094
Adjustments	0	0	0	0	0	0	0
Proposed Costs	104,393	691,189	166,320	1,299,464	4,642,227	33,144,626	21,176,094



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Central Service Departments	Municipal Court Judicial	PWE - All Other	Solid Waste Housing and Community Management	Library	Parks & Recreation	Health & Human Services
Building Usage Charge	103,300	0	0	0	0	0
Equipment Usage Charge	0	1,446,896	276,769	31,068	1,131,658	134,913
Citywide General Government	166,673	1,909,586	2,218,711	9,480	2,741,382	1,913,633
Fin-Dir. Office	0	0	0	0	0	0
Fin-OMB	2,221	0	27,702	26,544	60,655	61,278
Fin-Genl. Acctg	4,811	22,971	65,441	61,725	163,812	139,609
Fin-Auditing	993	18,013	14,729	7,286	13,291	8,213
Fin-Grants	440	8,090	6,806	5,233	7,224	10,104
Fin.-Tax&Rev. Acctg.	4,009	72,730	59,469	29,418	53,663	33,161
ARA Director's Office	0	0	0	0	0	0
ARA Admin Svcs	938	44,859	25,100	15,302	68,139	64,966
ARA Strategic Purchasing	3,500	0	620,019	906,164	266,177	60,518
ARA City Council Admin	0	0	0	0	0	0
ARA 3-1-1	56,944	0	806,112	16,272	35,464	0
ARA Central Payroll	3,358	55,464	44,521	8,297	62,723	71,457
IT - Director	0	0	0	0	0	0
IT - Admin & Applications	7,124	0	378,064	202,873	85,150	836,307
IT - Infrastructure	3,489	0	463,696	248,822	121,350	1,025,729
Affirmative Action	3,677	66,124	55,147	52,117	42,459	61,987
Mayor's Office	9,277	153,224	122,993	25,950	95,164	173,279
Human Resources Dept.	4,686	60,817	159,405	29,333	92,647	197,408
Legal Department	6,104	1,231,267	66,116	23,239	6,337	45,330
City Controller's Office	9,036	0	112,716	60,484	108,007	249,337
Health Administration	0	0	0	0	0	22,150,390
Planning & Development	0	0	0	0	0	0
PWE - Administration	0	971,999	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0
Convention and Entertainment	0	0	0	25,156	0	0
HPD - Police Records	0	0	0	6,741	2,906	0
HPD- Inspector General	0	0	125,495	44,819	963	386
General Services Department	188,499	126,813	304,059	26,891	152,386	0
HEC	0	0	0	8,049,023	1,589,842	0
Total Allocated	579,079	6,188,883	5,952,070	1,723,665	10,671,424	27,118,452
Roll Forward	0	0	0	0	0	0



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Central Service Departments	Municipal Court Judicial	PWE - All Other	Solid Waste Housing and Community Management	Library	Parks & Recreation	Health & Human Services
Cost With Roll Forward	579,079	6,188,853	5,952,070	1,723,665	10,671,424	8,885,276
Adjustments	0	0	0	0	0	0
Proposed Costs	579,079	6,188,853	5,952,070	1,723,665	10,671,424	8,885,276
	27,118,452	27,118,452	27,118,452	27,118,452	27,118,452	27,118,452



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Central Service Departments	Fin-Econ. Dvpt	ARA Ins. Mgmt.	ARA Exec Svcs	ARA-OtherPlanning & Development	CIP S/R Planning	CIP Sal Rec RE
Building Usage Charge	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	41,326	16,555	0
Citywide General Government	26,817	123	55,500	95,402	261,667	2,650
Fin-Dir. Office	163,420	0	0	0	0	0
Fin-OMB	76	390	362	8,323	5,747	349
Fin-Genl. Acctg.	165	846	785	19,242	13,033	755
Fin-Auditing	146	0	648	239	1,579	0
Fin-Grants	65	948	292	435	713	0
Fin-Tax&Rev. Acctg.	591	0	2,617	966	6,375	222
ARA Director's Office	0	25,434	106,420	194,100	0	0
ARA Admin Svcs	117	15,128	63,525	117,788	3,388	0
ARA Strategic Purchasing	19	6,438	121	11,515	4,388	0
ARA City Council Admin	0	0	0	0	128	462
ARA 3-1-1	0	0	0	0	0	0
ARA Central Payroll	544	258	1,081	1,971	5,485	1,978
IT - Director	0	0	0	0	0	0
IT - Admin & Applications	1,041	5,329	4,947	113,587	18,433	27,017
IT - Infrastructure	1,278	6,536	6,066	139,314	26,451	38,770
Affirmative Action	554	6,355	2,182	3,327	5,964	1,915
Mayor's Office	1,502	714	2,986	5,446	15,153	5,464
Human Resources Dept.	596	283	1,185	2,162	6,015	2,169
Legal Department	0	0	0	0	0	0
City Controller's Office	311	1,589	1,475	33,865	23,381	34,270
Health Administration	0	0	0	0	0	0
Planning & Development	0	0	0	0	1,814,350	0
PWE - Administration	0	0	0	0	0	8,227
CIP Sal Rec PWE Adm	0	0	0	0	0	1,679
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	197,242	70,371	250,192	789,008	2,228,677	179,550
Roll Forward	0	0	0	0	0	0



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Allocated Costs By Department

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Central Service Departments	Fin-Econ. Divpt	ARA Ins. Mgmt.	ARA Exec Svcs	ARA-OtherPlanning & Development	CIP S/R Planning	CIP Sal Rec RE	
Cost With Roll Forward	197,242	70,371	250,192	789,008	2,228,677	18,351	179,550
Adjustments	0	0	0	0	0	0	0
Proposed Costs	197,242	70,371	250,192	789,008	2,228,677	18,351	179,550



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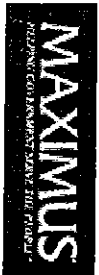
Central Service Departments	CIP S/R Engrg	CIP S/R Constr.	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Citywide General Government	4,902	3,018	60	527	0	869	430
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	15,584	9,597	192	1,673	0	2,766	1,367
Fin-Genl. Acctg	33,765	20,792	416	3,625	0	5,993	2,960
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	832	757	34	89	189	240	523
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	0	0	0
ARA Strategic Purchasing	4,667	16,677	24	113	127	3,976	3,654
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	6,947	7,701	265	727	1,305	2,053	1,155
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	49,992	30,783	614	5,370	0	8,870	4,383
IT - Infrastructure	71,735	44,174	883	7,703	2,017	12,731	6,290
Affirmative Action	7,079	6,747	283	756	1,546	2,059	3,734
Mayor's Office	19,190	21,275	732	2,010	3,606	5,671	3,192
Human Resources Dept.	7,618	8,445	290	798	1,431	2,251	1,267
Legal Department	0	0	0	0	0	0	0
City Controller's Office	63,411	39,047	780	6,810	0	11,252	5,560
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	112,019	115,299	4,380	11,850	22,786	19,900	0
CIP Sal Rec PWE Adm	24,168	26,794	922	2,530	4,540	7,142	0
Convention and Entertainment	0	0	0	0	0	0	0
HPPD - Police Records	0	0	0	0	0	0	0
HPPD - 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	421,909	351,106	9,875	44,581	37,547	85,773	34,515
Roll Forward	0	0	0	0	0	0	0

City Of Houston, Texas  
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 Allocated Costs By Department

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Central Service Departments	CIP S/R Engrg	CIP S/R Constr.	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal
Cost With Roll Forward	421,909	351,106	9,875	44,581	37,547	85,773	34,515
Adjustments	0	0	0	0	0	0	0
Proposed Costs	421,909	351,106	9,875	44,581	37,547	85,773	34,515



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Central Service Departments	PWE - Fleet Management	Wkr Comp - HR	Wkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Citywide General Government	3,089	2,673	130	96	419	254	380
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	9,822	8,498	411	304	1,334	805	1,208
Fin-Genl. Acctg	21,281	18,413	892	658	2,892	1,743	2,617
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	3,071	1,825	28	0	0	0	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admn Svcs	0	0	0	0	0	0	0
ARA Strategic Purchasing	13,192	15,024	147	97	1,970	506	350
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	10,291	3,324	333	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	134,053	27,261	1,321	975	4,281	2,581	3,876
IT - Infrastructure	164,416	39,118	1,893	477	2,097	1,265	1,898
Affirmative Action	22,698	12,867	258	0	0	0	0
Mayor's Office	28,430	9,182	921	0	0	0	0
Human Resources Dept.	11,284	3,645	366	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Controller's Office	39,967	34,578	1,674	1,237	5,431	5,234	4,916
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	264,604	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	0	0	6,248	143,043	294,946	96,797
Total Allocated	726,198	176,408	8,374	10,092	161,467	310,609	112,042
Roll Forward	0	0	0	0	0	0	0



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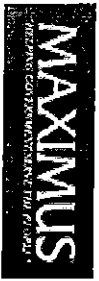
Central Service Departments	PWE - Fleet Management	Wkr Comp - HR	Wkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers
Cost With Roll Forward	726,198	176,408	8,374	10,092	161,467	310,609	112,042
Adjustments	0	0	0	0	0	0	0
Proposed Costs	726,198	176,408	8,374	10,092	161,467	310,609	112,042



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 Allocated Costs By Department

Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Citywide General Government	0	0	0	0	0	0	736
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	0	0	0	0	0	0	2,340
Fin-Genl. Acctg	0	0	0	0	0	0	5,070
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	0	0	255
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	0	0	0
ARA Strategic Purchasing	0	0	0	0	0	0	0
ARA City Council Admin	0	0	0	0	0	0	884
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	0	0	0	0	0	0	2,786
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	0	7,507
IT - Infrastructure	0	0	0	0	0	0	10,772
Affirmative Action	0	0	0	0	0	0	2,318
Mayor's Office	0	0	0	0	0	0	7,699
Human Resources Dept.	0	0	0	0	0	0	3,055
Legal Department	0	0	0	0	0	0	55,827
City Controller's Office	0	0	0	0	0	0	9,523
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	40,724
CIP Sai 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	41,590	18,102	39,754	8,732	31,464	42,640	0
Total Allocated	41,590	18,102	39,754	8,732	31,464	42,640	149,496
Roll Forward	0	0	0	0	0	0	0



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Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm
Cost With Roll Forward	41,590	18,102	39,754	8,732	31,464	42,640	149,496
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,590	18,102	39,754	8,732	31,464	42,640	149,496



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Central Service Departments	PWE-Bldg Insp. PWE - Stormwater Fund	CABLE TV PWE - Houston Transfer	TIRZ Houston Airport System (HAS)	PWE - Water & Sewer System
Building Usage Charge	0	0	0	0
Equipment Usage Charge	0	0	0	0
Citywide General Government	5,153	2,892	95	31,747
Fin-Dir. Office	0	415	0	26,169
Fin-OMB	13,296	0	0	0
Fin-Genl. Acctg	28,807	1,318	302	83,195
Fin-Auditing	0	2,856	654	180,259
Fin-Grants	0	0	2,616	0
Fin.-Tax&Rev. Acctg.	3,246	149	260	27,604
ARA Director's Office	0	0	0	0
ARA Admin Svcs	0	0	10,561	0
ARA Strategic Purchasing	4	0	0	0
ARA City Council Admin	14,285	18,343	423	5,158
ARA 3-1-1	0	2,759	0	287,821
ARA Central Payroll	0	0	0	0
IT - Director	29,153	564	0	3,563
IT - Admin & Applications	0	0	0	107,882
IT - Infrastructure	42,650	4,229	967	266,882
Affirmative Action	61,199	6,068	1,389	382,959
Mayor's Office	28,068	1,116	0	207,476
Human Resources Dept.	80,537	1,559	0	298,036
Legal Department	31,966	618	0	256,548
City Controller's Office	1,909	8,112	0	91,322
Health Administration	54,098	5,363	1,228	338,516
Planning & Development	0	0	0	0
PWE - Administration	0	0	0	0
CIP Sal Rec PWE Adm	456,861	441,517	0	2,352,281
Convention and Entertainment	0	0	0	0
HPD - Police Records	0	0	0	1,674
HPD- Inspector General	0	0	0	0
General Services Department	0	0	0	206,169
HEC	0	0	0	0
Total Allocated	851,232	778,438	18,235	2,771,233
Roll Forward	0	0	0	0
		27,014	58,812	780,207



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

FY 2010 OMB A87 Cost Allocation Plan  
 2010 Version 1.0060-2  
 Groups

Central Service Departments	PWE-Bldg Insp. PWE - Stormwater Fund	CABLE TV PWE - Houston Translar	TIRZ Houston Airport System (HAS)	PWE - Water & Sewer System
Cost With Roll Forward	851,232	778,438	27,014	58,812
Adjustments	0	0	0	0
Proposed Costs	851,232	778,438	27,014	58,812
	18,235	0	0	0
	2,771,233	0	0	0
	2,771,233	0	0	0
	780,207	0	0	0
	780,207	0	0	0



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

Central Service Departments	Conv and Ent Opns	PWE Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal	Direct Billed
Building Usage Charge	0	0	0	0	14,703	298,179	0
Equipment Usage Charge	0	31,060	0	0	0	12,421,912	0
Citywide General Government	4,801	996	15,961	0	0	18,980,563	0
Fin-Dir. Office	0	0	0	0	0	234,916	0
Fin-OMB	15,262	3,163	50,742	0	0	864,808	0
Fin-Genl. Acctg	33,068	8,186	109,943	0	0	2,144,092	0
Fin-Auditing	0	0	0	0	0	280,621	0
Fin-Grants	5,207	381	24,922	131	0	255,941	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	1,133,055	0
ARA Director's Office	0	0	0	0	0	582,970	0
ARA Admin Svcs	2,632	2,135	0	0	0	1,243,173	0
ARA Strategic Purchasing	22,547	3,367	11,023	0	0	3,820,587	0
ARA City Council Admin	0	0	0	0	0	265,226	0
ARA 3-1-1	0	59,483	0	0	0	4,472,405	0
ARA Central Payroll	8,449	0	1,128	0	0	1,439,069	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	207,200	10,147	162,776	0	0	4,934,085	0
IT - Infrastructure	253,885	4,967	233,572	0	0	6,386,965	0
Affirmative Action	36,488	2,534	165,856	872	0	2,021,601	0
Mayor's Office	23,341	0	3,117	0	0	3,975,593	0
Human Resources Dept.	25,894	0	1,237	0	0	3,025,117	0
Legal Department	0	71,733	0	0	2,704	2,691,160	366,238
City Controller's Office	62,098	12,869	206,466	0	0	3,518,850	0
Health Administration	0	0	0	0	0	22,150,390	0
Planning & Development	0	0	0	0	0	1,814,350	0
PWE - Administration	0	4,996	0	0	0	172,184	5,465,152
CIP Sal Rec PWE Adm	0	0	0	0	0	74,656	0
Convention and Entertainment	0	0	0	0	0	153,737	0
HPPD - Police Records	0	0	0	0	0	2,104,879	0
HPPD- Inspector General	26,891	0	0	0	53,783	1,783,812	0
General Services Department	0	0	0	0	284,041	34,597,376	455,421
HEC	0	0	0	0	0	723,316	0
Total Allocated	727,763	216,017	986,743	1,003	2,450,094	138,565,568	6,276,811
Roll Forward	0	0	0	0	0	0	0



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

FY 2010 OMB A87 Cost Allocation Plan  
 2010  
 Groups  
 Version 1.0060-2

Central Service Departments	Conv and Ent Optns	PWE Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal	Direct Billed
Cost With Roll Forward	727,763	216,017	986,743	1,003	2,450,094	138,565,588	6,276,811
Adjustments	0	0	0	0	0	0	0
Proposed Costs	727,763	216,017	986,743	1,003	2,450,094	138,565,588	6,276,811



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

Central Service Departments	Unallocated	Total
Building Usage Charge	0	298,179
Equipment Usage Charge	0	12,421,912
Citywide General Government	66,965,503	85,946,066
Fin-Dir. Office	0	234,916
Fin-OMB	0	864,808
Fin-Genl. Acctg	0	2,144,092
Fin-Auditing	0	280,621
Fin-Grants	0	255,941
Fin.-Tax&Rev. Acctg.	0	1,133,055
ARA Director's Office	0	582,970
ARA Admin Svcs	0	1,243,173
ARA Strategic Purchasing	0	3,820,587
ARA City Council Admin	0	265,226
ARA 3-1-1	0	4,472,405
ARA Central Payroll	0	1,439,069
IT - Director	0	0
IT - Admin & Applications	0	4,934,085
IT - Infrastructure	0	6,386,965
Affirmative Action	0	2,021,601
Mayor's Office	0	3,975,593
Human Resources Dept.	0	3,025,117
Legal Department	12,083,809	15,131,207
City Controller's Office	1,173,498	4,692,348
Health Administration	0	22,150,390
Planning & Development	7,651,174	9,465,524
PWE - Administration	0	5,637,336
CIP Sal Rec PWE Adm	0	74,666
Convention and Entertainment	0	153,737
HPD - Police Records	0	2,104,879
HPD- Inspector General	0	1,783,812
General Services Department	0	35,052,797
HEC	0	723,316
<b>Total Allocated</b>	<b>87,873,984</b>	<b>232,716,383</b>
Roll Forward	0	0



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Central Service Departments

Unallocated

Total

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

FY 2010 OMB A87 Cost Allocation Plan  
 2010 Version 1.0060-2  
 Groups

Cost With Roll Forward	87,873,984	232,716,383
Adjustments	0	0
Proposed Costs	87,873,984	232,716,383



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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	866,203	
Equipment Usage Charge	0	13,204,016	
Citywide General Government	83,020,507	0	
Fin-Dir. Office	742,701	0	
Fin-OMB	1,218,225	0	
Fin-Genl. Acctg	3,549,887	0	
Fin-Auditing	247,006	0	
Fin-Grants	194,884	0	
Fin-Tax&Rev. Acctg.	1,154,053	0	
ARA Director's Office	1,292,644	( 33,404)	
ARA Admin Svcs	1,923,102	( 867)	
ARA Strategic Purchasing	4,156,153	0	
ARA City Council Admin	258,329	0	
ARA 3-1-1	4,442,002	0	
ARA Central Payroll	1,227,437	0	
IT - Director	2,196,999	( 105,522)	
IT - Admin & Applications	7,553,884	( 187,335)	
IT - Infrastructure	26,795,658	( 19,579,491)	
Affirmative Action	2,136,604	( 10,800)	
Mayor's Office	2,708,739	( 7,992)	
Human Resources Dept.	2,469,819	( 10,825)	
Legal Department	13,777,142	( 12,029)	
City Controller's Office	6,596,032	0	
Health Administration	11,666,350	( 411,357)	
Planning & Development Admin	9,432,893	( 109,896)	
PWE - Administration	0	0	
CIP Sal Rec PWE Adm	0	0	
Convention and Entertainment	0	351,546	
HPD - Police Records	2,739,120	0	
HPD- Inspector General	2,536,038	0	
General Services Department	45,383,779	( 665,851)	
HEC	0	0	
Fin.-Debt Svc			104,393
ARA Regulatory Services			691,189
City Secretary			166,320
City Council			1,299,464
Municipal Court Administration			4,642,227
Police			33,144,626



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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Fire			21,176,094
Municipal Court Judicial			579,079
PWE - All Other			6,188,853
Solid Waste Management			5,952,070
Housing and Community Devp.			1,723,665
Library			10,671,424
Parks & Recreation			8,885,276
Health & Human Services			27,118,452
C&E Parking			36,354
Fin-Econ. Divpt			197,242
ARA Ins. Mgmt.			70,371
ARA Exec Svcs			250,192
ARA-Other			789,008
Planning & Development			2,228,677
CIP S/R Planning			18,351
CIP Sal Rec RE			179,550
CIP S/R Engrg			421,909
CIP S/R Constr.			351,106
CIP S/R Eng/Const			9,875
CIP S/R Geoenv.			44,581
CIP S/R Other			37,547
CIP S/R GSD			85,773
Prop & Cas Legal			34,515
PWE - Fleet Management			726,198
W/Rr Comp - HR			176,408
W/Rr Comp Legal			8,374
HEC Director			10,092
HEC - IT			161,467
HEC - 9-1-1 Network			310,609
HEC - Police Call Takers			112,042
HEC-HFD			41,590
HEC-Harris Co.			18,102
HEC-Genl Svcs Dept			39,754
HEC-Homeland Sec			8,732
HEC - Office of Emrgy Mgt			31,464
HEC - HPD			42,640
PWE-Sign Adm			149,496
PWE-Bldg Insp.			851,232



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

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
PWE - Stormwater Fund			778,438	
CABLE TV			27,014	
PWE - Houston Transtar			58,812	
TIRZ			18,235	
Houston Airport System (HAS)			2,771,233	
PWE - Water & Sewer System			780,207	
Conv and Ent Opns			727,763	
PWE Parking			179,072	
GSD Parking			591	
Health Benefits Fund			986,743	
Long Term Disability			1,003	
Other			2,450,094	
Direct Billed Total			6,276,811	
Unallocated Total			87,873,984	
Totals	239,429,987	( 6,713,604)	232,716,383	0



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**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 Ct Bldg	Square footage occupied in the Municipal Court Bldg.	General Services Dept
Equipment Usage Charge		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset management report
Citywide General Government		
3.4.1 Insurance Retirees	Total General Fund civilian full time equivalents	FTE summary - Ms. Zhou
3.4.2 Memberships	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
3.4.3 Accounting & Consulting	Total number of revenue & expenditure transactions per dept.	Information Technology
3.4.4 Other	Total FY 2008 actual General Fund expenditures	Financial summaries - Regina Dickson
Fin-Dir. Office		
4.4.1 Dept. Admin.	Number of full time equivalent positions administered in Finance	Human Resources
Fin-OMB		
5.4.1 Budget	Total number of revenue & expenditure transactions per dept.	Information Technology
Fin-Genl. Acctg		
6.4.1 General Acctg.	Total number of revenue & expenditure transactions per dept.	Information Technology
6.4.2 Fixed Assets	Number of fixed and controlled assets	Assets management report
6.4.3 Auditing Svcs.	Total number of revenue & expenditure transactions per dept.	Information Technology
Fin-Auditing		
7.4.1 Auditing	Total FY 2008 General Fund Expenditures including TIRZ	Financial Summary Reports
Fin-Grants		
8.4.1 Grants	Total FY 2008 actual expenditures	Financial summaries - Regina Dickson
Fin.-Tax&Rev. Acctg.		
9.4.1 Services	Total FY 2008 General Fund Expenditures including TIRZ	Financial Summary Reports

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

Department: \_\_\_\_\_ Allocation Basis: \_\_\_\_\_ Allocation Source: \_\_\_\_\_

ARA Director's Office

10.4.1 Dept. Admin

Number of full time equivalent positions administered - ARA

ARA Admin Svcs

11.4.1 Business Office

Human Resources

11.4.2 Mailroom

Human Resources

11.4.3 Payroll

FTE summary - Ms. Zhou

11.4.4 Records Management

Records Management

11.4.5 Property

Assets management report

ARA Strategic Purchasing

12.4.1 Supply

SAP

12.4.2 Formal Contracts

Fin. & Adm. - Strategic Purchasing

ARA City Council Admin

13.4.1 Council Svcs

Direct allocation to City Council

ARA 3-1-1

14.4.1 Services

3-1-1 Operations

ARA Central Payroll

15.4.1 Central P/R

Total full time equivalent positions for all funds

IT - Director

16.4.1 Dept Admin

Number of full time equivalent positions administered by IT Director

IT - Admin & Applications

17.4.1 Dept Admin

Human Resources

17.4.2 Enterprise Appl.

Information Technology

17.4.3 Citizen's Net

Information Technology

17.4.4 IT ERP

Information Technology

IT - Infrastructure

18.4.1 Client Svcs

Information Technology

18.4.2 Data Center

Information Technology

18.4.3 NW Data & Voice

Information Technology

18.4.4 Infrastructure

Information Technology

18.4.5 Enterprise Opns

Information Technology

18.4.6 Rev Fnd NW Data

Information Technology

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

Department	Allocation Basis:	Allocation Source:
18.4.7 Rev Fnd Enterprise Opns	Number of transactions per dept. for Infrastructure	Information Technology
Affirmative Action		
19.4.1 Business Devpmt	Total FY 2008 actual expenditures	Financial summaries - Regina Dickson
19.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
Mayor's Office		
20.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
Human Resources Dept.		
21.4.1 Selection	Number of selections per depart.	Human Resources
21.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
21.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
21.4.4 Training	Number of employees trained	Human Resources
Legal Department		
22.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal - Merceron
22.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
City Controller's Office		
23.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	Information Technology
Health Administration		
24.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A
Planning & Development Admin		
25.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
PWE - Administration		
26.4.1 Adm - Exp.	PWE Department's FY 2008 operating expenditures	Financial summary/reports
26.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE
CIP Sal Rec PWE Adm		
27.4.1 Admin. Svcs.	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources



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

Department	Allocation Basis:	Allocation Source:
Convention and Entertainment	Fair market facility rental value per dept	Convention and Entertainment Dept
28.4.1 Rental Services		
HPD - Police Records	Number of reports issued per dept	Police Department report
29.4.1 Records Mgmt		
HPD- Inspector General	Number of complaints investigated	HPD - Office of the Inspector General
30.4.1 Services		
General Services Department	General Services Dept. expense per dept. served	General Services Dept. FY08 RCA
31.4.1 Adm/Design Constr.	General Services Department expenditures per dept. served	General Services Dept.
31.4.2 Building Svcs	Dollar amount of utility cost	General Services Dept.
31.4.3 Utilities		
HEC	Square footage of occupants in HEC building	GSD
32.4.1 General Svcs	Direct allocation to HEC 9-1-1 Network	N/A
32.4.2 Legal - 911	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
32.4.3 Legal - Other	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.4 Equip. Usage	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.5 Citywide Gen Govt	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.6 ARA Admin Svcs	Total number of HEC full time equivalent positions	SAP personnel report
32.4.7 ARA 3-1-1	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.8 ARA Strat Purch	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
32.4.9 Fin. Grants	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.10 Fin. - Genl Acctg.	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.11 Fin Office of Bgt	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.12 ARA-Ctrl Payroll	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
32.4.13 IT-Adm & App	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2008 Financial data reports
32.4.14 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
32.4.15 Affirmative Action	Total number of HEC full time equivalent positions	SAP personnel report
32.4.16 Mayors Office	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.17 Human Resources	Total number of HEC full time equivalent positions	SAP personnel report
32.4.18 City Secretary	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.19 City Council	Total number of HEC full time equivalent positions	SAP personnel report
32.4.20 City Controller	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson
32.4.21 HPD- Insp Gen	Total number of HEC full time equivalent positions	SAP personnel report
32.4.22 Fin-Debt Svc	Total Expenditures of HEC departments	FY 2008 Financial data reports - R. Dickson



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**SECTION VI**

***Central Service Cost Allocation Plan***

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**SCHEDULE 1.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
BUILDING USE CHARGE  
NATURE AND EXTENT OF SERVICES**

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





**City Of Houston, Texas**  
**OMB 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	0
Total Allocated Additions:			0	0
Building Usage Charge	866,203			
Total Departmental Cost Adjustments:	<u>866,203</u>			<u>866,203</u>
Total To Be Allocated:	<u>866,203</u>	<u>0</u>		<u>866,203</u>



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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 Ctr Bldg
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Usage Charge	866,203	0	320,527	253,769	291,907
<b>Functional Cost</b>					
Allocation Step 1	866,203	0	320,527	253,769	291,907
1st Allocation	866,203	0	320,527	253,769	291,907
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 10001000000001	866,203	0	320,527	253,769	291,907
Total Allocated	866,203	0	320,527	253,769	291,907

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\* - Indicates Disallowed Expenditure

**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
ARA Director's Office	23,154	19.1120	61,259		61,259		61,259
Mayor's Office	43,799	36.1530	115,881		115,881		115,881
City Secretary	7,132	5.8870	18,869		18,869		18,869
City Controller's Office	39,206	32.3618	103,728		103,728		103,728
General Services Department	7,858	6.4862	20,790		20,790		20,790
SubTotal	121,149	100.0000	320,527		320,527		320,527
TOTAL	121,149	100.0000	320,527		320,527		320,527

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	25,855	16.2302	41,187		41,187		41,187
Legal Department	67,416	42.3196	107,394		107,394		107,394
City Secretary	10,136	6.3628	16,147		16,147		16,147
City Council	24,483	15.3689	39,002		39,002		39,002
General Services Department	22,182	13.9245	35,336		35,336		35,336
Other	9,230	5.7940	14,703		14,703		14,703
SubTotal	159,302	100.0000	253,769		253,769		253,769
TOTAL	159,302	100.0000	253,769		253,769		253,769

Allocation Basis: Square footage occupied in the City Hall Annex  
 Allocation Source: General Services Dept.



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**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	19,721	18.4650	53,901		53,901		53,901
Legal Department	10,445	9.7798	28,548		28,548		28,548
Municipal Court Administration	29,889	27.9854	81,691		81,691		81,691
Police	8,952	8.3819	24,467		24,467		24,467
Municipal Court Judicial	37,795	35.3879	103,300		103,300		103,300
SubTotal	106,802	100.0000	291,907		291,907		291,907
TOTAL	106,802	100.0000	291,907		291,907		291,907

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

Allocation Source: General Services Dept



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**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 Ctr Bldg
ARA Director's Office	61,259	61,259	0	0
IT - Director	53,901	0	0	53,901
Mayor's Office	157,068	115,881	41,187	0
Legal Department	135,942	0	107,394	28,548
City Secretary	35,016	18,869	16,147	0
City Council	39,002	0	39,002	0
City Controller's Office	103,728	103,728	0	0
Municipal Court	81,691	0	0	81,691
General Services Department	56,126	20,790	35,336	0
Police	24,467	0	0	24,467
Municipal Court Judicial	103,300	0	0	103,300
Other	14,703	0	14,703	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>866,203</b>	<b>320,527</b>	<b>253,769</b>	<b>291,907</b>



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SCHEDULE 2.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 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
<b>Expenditures Per Financial Statement:</b>	0		0	0
<b>Total Allocated Additions:</b>			0	0
Equipment usage charge	13,204,016			
<b>Total Departmental Cost Adjustments:</b>	13,204,016			13,204,016
<b>Total To Be Allocated:</b>	13,204,016	0		13,204,016





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

Departmental Totals	Total	General & Admin	Equipment Usage
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Equipment usage charge	13,204,016	0	13,204,016
Functional Cost	13,204,016	0	13,204,016
Allocation Step 1			
1st Allocation	13,204,016	0	13,204,016
Allocation Step 2			
2nd Allocation	0	0	0
Total For 100010000000002	13,204,016	0	13,204,016
Total Allocated	13,204,016	0	13,204,016



\* - Indicates Disallowed Expenditure

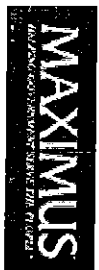
**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department Equipment Usage Charge**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	13,212	0.1001	13,212		13,212		13,212
Fin-Genl. Acctg	3,734	0.0283	3,734		3,734		3,734
Fin.-Tax&Rev. Acctg.	2,946	0.0223	2,946		2,946		2,946
ARA 3-1-1	27,600	0.2090	27,600		27,600		27,600
IT - Admin & Applications	1,750	0.0133	1,750		1,750		1,750
IT - Infrastructure	125,370	0.9495	125,370		125,370		125,370
Affirmative Action	3,168	0.0240	3,168		3,168		3,168
Mayor's Office	15,954	0.1208	15,954		15,954		15,954
Human Resources Dept.	14,095	0.1067	14,095		14,095		14,095
Legal Department	29,038	0.2199	29,038		29,038		29,038
City Controller's Office	653	0.0049	653		653		653
Municipal Court Administration	3,777	0.0286	3,777		3,777		3,777
Health Administration	318,940	2.4155	318,940		318,940		318,940
Planning & Development Admin	2,878	0.0218	2,878		2,878		2,878
HPD - Police Records	4,588	0.0347	4,588		4,588		4,588
HPD- Inspector General	16,421	0.1244	16,421		16,421		16,421
General Services Department	199,695	1.5124	199,695		199,695		199,695
HEC	2,062	0.0156	2,062		2,062		2,062
Police	3,979,751	30.1405	3,979,751		3,979,751		3,979,751
Fire	5,328,139	40.3523	5,328,139		5,328,139		5,328,139
PWE - All Other	1,446,896	10.9580	1,446,896		1,446,896		1,446,896
Solid Waste Management	276,769	2.0961	276,769		276,769		276,769
Library	31,068	0.2353	31,068		31,068		31,068
Parks & Recreation	1,131,658	8.5706	1,131,658		1,131,658		1,131,658
Health & Human Services	134,913	1.0218	134,913		134,913		134,913
ARA-Other	41,326	0.3130	41,326		41,326		41,326
Planning & Development	16,555	0.1254	16,555		16,555		16,555
PWE Parking	31,060	0.2352	31,060		31,060		31,060
SubTotal	13,204,016	100.0000	13,204,016		13,204,016		13,204,016
TOTAL	13,204,016	100.0000	13,204,016		13,204,016		13,204,016

**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



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

Receiving Department	Total	Equipment Usage
Fin-Dir. Office	13,212	13,212
Fin-Genl. Acctg	3,734	3,734
Fin.-Tax&Rev. Acctg.	2,946	2,946
ARA 3-1-1	27,600	27,600
IT - Admin & Applications	1,750	1,750
IT - Infrastructure	125,370	125,370
Affirmative Action	3,168	3,168
Mayor's Office	15,954	15,954
Human Resources Dept.	14,095	14,095
Legal Department	29,038	29,038
City Controller's Office	653	653
Municipal Court	3,777	3,777
Health Administration	318,940	318,940
Planning & Development	2,878	2,878
HPD - Police Records	4,588	4,588
HPD- Inspector General	16,421	16,421
General Services Department	199,695	199,695
HEC	2,062	2,062
Police	3,979,751	3,979,751
Fire	5,328,139	5,328,139
PWE - All Other	1,446,896	1,446,896
Solid Waste Management	276,769	276,769
Library	31,068	31,068
Parks & Recreation	1,131,658	1,131,658
Health & Human Services	134,913	134,913
ARA-Other	41,326	41,326
Planning & Development	16,555	16,555
PWE Parking	31,060	31,060
Direct Billed	0	0



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

Receiving Department	Total	Equipment Usage
Total	13,204,016	13,204,016



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SCHEDULE 3.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 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.
- **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 2010 OMB A-87 COST PLAN  
(Continued)

CITY OF HOUSTON, TEXAS  
FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	83,020,507			83,020,507
Fin-OMB		228,799	228,799	
Fin-Genl. Acctg		469,728	469,728	
Fin-Auditing		1,091,487	1,091,487	
Fin-Grants		13,956	13,956	
Fin.-Tax&Rev. Acctg.		5,933	5,933	
ARA Strategic Purchasing		58,236	58,236	
IT - Admin & Applications		109,829	109,829	
IT - Infrastructure		1,603,911	1,603,911	
Affirmative Action		749,220	749,220	
Legal Department		43,085	43,085	
City Controller's Office		( 10,383)	( 10,383)	
General Services Department		1,960,839	1,960,839	
Total Allocated Additions:		919,165	919,165	
Total To Be Allocated:	83,020,507	7,243,805	7,243,805	7,243,805
		7,243,805		90,264,312



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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 Retirees	Memberships	Accounting & Consulting
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Misc Office Supplies	231	0	0	0	0
Unemployment Claims	5,132	0	0	0	0
Misc Other Svcs	( 114,000)	0	0	0	0
Health/Life Ins Ret	18,501,262	0	18,501,262	0	0
Acctg & Auditing Svc	6,840	0	0	0	6,840
Mgmt Consulting Svcs	456,048	0	0	0	456,048
Misc Support Svcs	( 100)	0	0	0	0
Real Estate Rental	4,675,933	0	0	0	0
Ltd Purpose Annex.	25,113,041	0	0	0	0
Advertising Services	182,827	0	0	0	0
Tax Appraisal Fees	6,320,242	0	0	0	0
Elections	1,820,181	0	0	0	0
Membership & Prof Fees	709,964	0	0	709,964	0
Legal Services	836,414	0	0	0	0
Metro Commuter Pass	587,453	0	0	0	0
Misc Other Svcs & Chg.	1,276,216	0	0	0	0
Claims & Judgments	11,793,755	0	0	0	0
Other Interest	4,513,520	0	0	0	0
Transfers to Other Funds	6,335,548	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	83,020,507	0	18,501,262	709,964	462,888
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	83,020,507	0	18,501,262	709,964	462,888
Allocation Step 1					
Unallocated Costs	( 61,591,461)	0	0	0	0
1st Allocation	21,429,046	0	18,501,262	709,964	462,888

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\* - Indicates Disallowed Expenditure

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

Allocation Step 2	Total				
	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting	
Inbound- All Others	7,243,805	0	0	0	
Reallocate Admin Costs	( 7,243,805)	1,614,296	61,949	40,391	
Unallocated Costs	( 5,374,042)	0	0	0	
2nd Allocation	1,869,763	1,614,296	61,949	40,391	
Total For 10009900010000					
Total Allocated	23,298,809	20,115,558	771,913	503,279	



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

	Other	General Govt.
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	0
Fringe Benefits	0	0
<b>Other Expense &amp; Cost</b>		
Misc Office Supplies	231	0
Unemployment Claims	5,132	0
Misc Other Svcs	( 114,000)	0
Health/Life Ins Ret	0	0
Acctg & Auditing Svc	0	0
Mgmt Consulting Svcs	0	0
Misc Support Svcs	( 100)	0
Real Estate Rental	0	4,675,933
Ltd Purpose Annex	0	25,113,041
Advertising Services	0	182,827
Tax Appraisal Fees	0	6,320,242
Elections	0	1,820,181
Membership & Prof Fees	0	0
Legal Services	0	836,414
Metro Commuter Pass	587,453	0
Misc Other Svcs & Chg.	1,276,216	0
Claims & Judgments	0	11,793,755
Other Interest	0	4,513,520
Transfers to Other Funds	0	6,335,548
<b>Departmental Totals</b>		
Total Expenditures	1,754,932	61,591,461
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	1,754,932	61,591,461
Allocation Step 1		
Unallocated Costs	0	( 61,591,461)
1st Allocation	1,754,932	0

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

Allocation Step 2	Other	General Govt.
Inbound- All Others	0	0
Reallocate Admin Costs	153,127	5,374,042
Unallocated Costs	0	( 5,374,042)
2nd Allocation	153,127	0
Total For 10009900010000	-	-
Total Allocated	1,908,059	0



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

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	4.50	0.0714	13,208		13,208	1,152	14,360
Fin-OMB	15.80	0.2507	46,374		46,374	4,046	50,420
Fin.-Debt Svc	3.50	0.0555	10,273		10,273	896	11,169
Fin-Genl. Acctg	11.10	0.1761	32,579		32,579	2,843	35,422
Fin-Auditing	3.00	0.0476	8,805		8,805	768	9,573
Fin-Grants	4.00	0.0635	11,740		11,740	1,024	12,764
Fin.-Tax&Rev. Acctg.	5.00	0.0793	14,675		14,675	1,280	15,955
ARA Director's Office	5.20	0.0825	15,262		15,262	1,332	16,594
ARA Admin Svcs	23.00	0.3649	67,507		67,507	5,890	73,397
ARA Strategic Purchasing	47.00	0.7456	137,949		137,949	12,036	149,985
ARA 3-1-1	88.30	1.4008	259,167		259,167	22,613	281,780
ARA Central Payroll	18.10	0.2871	53,125		53,125	4,635	57,760
ARA Regulatory Services	38.40	0.6092	112,707		112,707	9,834	122,541
IT - Director	18.40	0.2919	54,005		54,005	4,712	58,717
IT - Admin & Applications	41.40	0.6568	121,512		121,512	10,602	132,114
IT - Infrastructure	80.50	1.2771	236,274		236,274	20,616	256,890
Affirmative Action	32.40	0.5140	95,096		95,096	8,297	103,393
Mayor's Office	39.60	0.6282	116,229		116,229	10,141	126,370
Human Resources Dept.	39.10	0.6203	114,761		114,761	10,013	124,774
Legal Department	158.70	2.5176	465,797		465,797	40,642	506,439
City Secretary	11.10	0.1761	32,579		32,579	2,843	35,422
City Council	71.40	1.1327	209,565		209,565	18,285	227,850
City Controller's Office	74.70	1.1851	219,250		219,250	19,130	238,380
Municipal Court Administration	262.20	4.1596	769,577		769,577	67,148	836,725
Health Administration	114.90	1.8228	337,240		337,240	29,425	366,665
Planning & Development Admin	19.80	0.3141	58,114		58,114	5,071	63,185
Convention and Entertainment	0.40	0.0063	1,174		1,174	102	1,276
HPD - Police Records	93.40	1.4817	274,136		274,136	23,919	298,055
HPD - Inspector General	10.00	0.1586	29,351		29,351	2,561	31,912
General Services Department	237.80	3.7725	697,961		697,961	60,899	758,860
Police	1,186.10	18.8164	3,481,300		3,481,300	303,761	3,785,061
Fire	270.20	4.2865	793,058		793,058	69,197	862,255

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

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court Judicial	49.40	0.7837	144,993		144,993	12,651	157,644
PWE - All Other	556.20	8.8237	1,632,490		1,632,490	142,440	1,774,930
Solid Waste Management	655.00	10.3911	1,922,476		1,922,476	167,742	2,090,218
Housing and Community Devp.	1.30	0.0206	3,816		3,816	333	4,149
Library	497.30	7.8893	1,459,614		1,459,614	127,356	1,586,970
Parks & Recreation	815.80	12.9420	2,394,436		2,394,436	208,922	2,603,358
Health & Human Services	569.60	9.0363	1,671,820		1,671,820	145,872	1,817,692
Fin-Econ. Dypt	8.00	0.1269	23,481		23,481	2,049	25,530
ARA Exec Svcs	15.90	0.2522	46,668		46,668	4,072	50,740
ARA-Other	28.20	0.4474	82,769		82,769	7,222	89,991
Planning & Development	77.30	1.2263	226,882		226,882	19,796	246,678
PWE-Bldg Insp.	0.30	0.0048	880		880	77	957
PWE - Houston Transtar	0.20	0.0032	587		587	51	638
SubTotal	6,303.50	100.0000	18,501,262		18,501,262	1,614,296	20,115,558
TOTAL	6,303.50	100.0000	18,501,262		18,501,262	1,614,296	20,115,558

Allocation Basis: Total General Fund civilian full time equivalents  
 Allocation Source: FTE summary - Ms. Zhou



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**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 Step 1	Allocation Step 2	Total Allocation
	Fin-Dir. Office	4.50	0.0282	200		200	17	217
	Fin-OMB	15.80	0.0989	702		702	61	763
	Fin.-Debt Svc	3.50	0.0219	156		156	14	170
	Fin-Genl. Acctg	11.10	0.0695	493		493	43	536
	Fin-Auditing	3.00	0.0188	133		133	12	145
	Fin-Grants	4.00	0.0250	178		178	16	194
	Fin.-Tax&Rev. Acctg.	5.00	0.0313	222		222	19	241
	ARA Director's Office	5.20	0.0326	231		231	20	251
	ARA Admin Svcs	23.00	0.1440	1,022		1,022	89	1,111
	ARA Strategic Purchasing	47.00	0.2942	2,089		2,089	182	2,271
	ARA 3-1-1	88.30	0.5528	3,924		3,924	342	4,266
	ARA Central Payroll	18.10	0.1133	804		804	70	874
	ARA Regulatory Services	38.40	0.2404	1,707		1,707	149	1,856
	IT - Director	18.40	0.1152	818		818	71	889
	IT - Admin & Applications	41.40	0.2592	1,840		1,840	161	2,001
	IT - Infrastructure	80.50	0.5039	3,578		3,578	312	3,890
	Affirmative Action	32.40	0.2028	1,440		1,440	126	1,566
	Mayor's Office	39.60	0.2479	1,760		1,760	154	1,914
	Human Resources Dept.	39.10	0.2448	1,738		1,738	152	1,890
	Legal Department	158.70	0.9935	7,053		7,053	615	7,668
	City Secretary	11.10	0.0695	493		493	43	536
	City Council	71.40	0.4470	3,173		3,173	277	3,450
	City Controller's Office	74.70	0.4676	3,320		3,320	290	3,610
	Municipal Court Administration	262.20	1.6414	11,653		11,653	1,017	12,670
	Health Administration	114.90	0.7193	5,107		5,107	446	5,553
	Planning & Development Admin	19.80	0.1240	880		880	77	957
	Convention and Entertainment	0.40	0.0025	18		18	2	20
	HPD - Police Records	93.40	0.5847	4,151		4,151	362	4,513
	HPD - Inspector General	10.30	0.0645	458		458	40	498
	General Services Department	237.80	1.4887	10,569		10,569	922	11,491
	Police	6,745.30	42.2266	299,797		299,797	26,157	325,954
	Fire	4,381.20	27.4271	194,722		194,722	16,991	211,713

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

Activity - Memberships	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court Judicial		49.40	0.3093	2,196		2,196	192	2,388
PWE - All Other		556.20	3.4819	24,720		24,720	2,157	26,877
Solid Waste Management		655.00	4.1004	29,111		29,111	2,540	31,651
Housing and Community Devp.		1.30	0.0081	58		58	5	63
Library		497.30	3.1132	22,102		22,102	1,929	24,031
Parks & Recreation		815.80	5.1070	36,258		36,258	3,164	39,422
Health & Human Services		569.60	3.5658	25,316		25,316	2,209	27,525
Fin-Econ. Dvpt		8.00	0.0501	356		356	31	387
ARA Exec Svcs		15.90	0.0995	707		707	62	769
ARA-Other		28.20	0.1765	1,253		1,253	109	1,362
Planning & Development		77.30	0.4839	3,436		3,436	300	3,736
PWE-Bldg Insp.		0.30	0.0019	13		13	1	14
PWE - Houston Transtar		0.20	0.0013	9		9	1	10
SubTotal		15,974.00	100.0000	709,964		709,964	61,949	771,913
TOTAL		15,974.00	100.0000	709,964		709,964	61,949	771,913

Allocation Basis: Total General Fund full time equivalent positions  
Allocation Source: FTE summary - Ms. Zhou



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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	1,269,996	31.5585	146,079		146,079		146,079
Fin-Dir. Office	1,380	0.0343	159		159	20	179
Fin-OMB	313	0.0078	36		36	5	41
Fin-Debt Svc	1,169	0.0290	134		134	17	151
Fin-Genl. Acctg	1,165	0.0290	134		134	17	151
Fin-Auditing	127	0.0032	15		15	2	17
Fin-Grants	364	0.0090	42		42	5	47
Fin-Tax&Rev. Acctg.	1,324	0.0329	152		152	19	171
ARA Director's Office	2,826	0.0702	325		325	41	366
ARA Admin Svcs	2,147	0.0534	247		247	31	278
ARA Strategic Purchasing	1,144	0.0284	132		132	17	149
ARA City Council Admin	408	0.0101	47		47	6	53
ARA 3-1-1	1,169	0.0290	134		134	17	151
ARA Central Payroll	3,937	0.0978	453		453	58	511
ARA Regulatory Services	6,011	0.1494	691		691	88	779
IT - Director	16,224	0.4032	1,866		1,866	238	2,104
IT - Admin & Applications	3,895	0.0968	448		448	57	505
IT - Infrastructure	33,241	0.8260	3,824		3,824	487	4,311
Affirmative Action	3,304	0.0821	380		380	48	428
Mayor's Office	19,827	0.4927	2,281		2,281	291	2,572
Human Resources Dept.	76,702	1.9060	8,823		8,823	1,125	9,948
Legal Department	16,036	0.3985	1,845		1,845	235	2,080
City Secretary	1,309	0.0325	151		151	19	170
City Council	11,536	0.2867	1,327		1,327	169	1,496
City Controller's Office	21,512	0.5346	2,474		2,474	315	2,789
Municipal Court Administration	62,447	1.5518	7,183		7,183	916	8,099
Health Administration	48,578	1.2071	5,588		5,588	712	6,300
Planning & Development Admin	1,265	0.0314	146		146	19	165
PWE - Administration	341,137	8.4771	39,239		39,239	5,003	44,242
CIP Sal Rec PWE Adm	6,901	0.1715	794		794	101	895
HPD - Police Records	1,967	0.0489	226		226	29	255
HPD-Inspector General	1,356	0.0337	156		156	20	176

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department	44,869	1.1150	5,161		5,161	658	5,819
HEC	3,637	0.0904	418		418	53	471
Police	277,513	6.8960	31,921		31,921	4,070	35,991
Fire	398,122	9.8931	45,794		45,794	5,840	51,634
Municipal Court Judicial	5,386	0.1338	620		620	79	699
Solid Waste Management	67,187	1.6696	7,728		7,728	985	8,713
Housing and Community Devp.	36,053	0.8959	4,147		4,147	529	4,676
Library	64,380	1.5998	7,405		7,405	944	8,349
Parks & Recreation	147,110	3.6556	16,921		16,921	2,157	19,078
Health & Human Services	148,623	3.6932	17,095		17,095	2,180	19,275
C&E Parking	6,232	0.1549	717		717	91	808
Fin-Econ. Dvpt	185	0.0046	21		21	3	24
ARA Ins. Mgmt.	947	0.0235	109		109	14	123
ARA Exec Svcs	879	0.0218	101		101	13	114
ARA-Other	20,186	0.5016	2,322		2,322	296	2,618
Planning & Development	13,937	0.3463	1,603		1,603	204	1,807
CIP S/R Planning	846	0.0210	97		97	12	109
CIP Sal Rec RE	20,427	0.5076	2,350		2,350	300	2,650
CIP S/R Engrg	37,797	0.9392	4,348		4,348	554	4,902
CIP S/R Constr.	23,275	0.5784	2,677		2,677	341	3,018
CIP S/R Eng/Const	465	0.0116	53		53	7	60
CIP S/R Geoenv.	4,059	0.1009	467		467	60	527
CIP S/R GSD	6,707	0.1667	771		771	98	869
Prop & Gas Legal	3,314	0.0824	381		381	49	430
PWE - Fleet Management	23,823	0.5920	2,740		2,740	349	3,089
Wkr Comp - HR	20,611	0.5122	2,371		2,371	302	2,673
Wkr Comp Legal	998	0.0248	115		115	15	130
HEC Director	737	0.0183	85		85	11	96
HEC - IT	3,237	0.0804	372		372	47	419
HEC - 9-1-1 Network	1,952	0.0485	225		225	29	254
HEC - Police Call Takers	2,930	0.0728	337		337	43	380
PWE-Sign Adm	5,676	0.1410	653		653	83	736

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Bidg Insp.	32,246	0.8013	3,709		3,709	473	4,182
PWE - Stormwater Fund	22,297	0.5541	2,565		2,565	327	2,892
CABLE TV	3,197	0.0794	368		368	47	415
PWE - Houston Transtar	4,857	0.1207	559		559	71	630
TIRZ	732	0.0182	84		84	11	95
Houston Airport System (HAS)	201,780	5.0141	23,210		23,210	2,959	26,169
PWE - Water & Sewer System	244,789	6.0829	28,157		28,157	3,590	31,747
Conv and Ent Opts	37,015	0.9198	4,258		4,258	543	4,801
PWE Parking	1,399	0.0348	161		161	21	182
GSD Parking	40	0.0010	5		5	1	6
Health Benefits Fund	123,069	3.0582	14,156		14,156	1,805	15,961
SubTotal	4,024,238	100.0000	462,888		462,888	40,391	503,279
TOTAL	4,024,238	100.0000	462,888		462,888	40,391	503,279

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

Allocation Source: Information Technology



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	72,171,439	4.7136	82,720		82,720		82,720
Fin-Dir. Office	742,702	0.0485	851		851	78	929
Fin-OMB	1,212,274	0.0792	1,389		1,389	127	1,516
Fin-Debt Svc	369,899	0.0242	424		424	39	463
Fin-Genl. Acctg	3,549,887	0.2318	4,069		4,069	373	4,442
Fin-Auditing	247,007	0.0161	283		283	26	309
Fin-Grants	194,883	0.0127	223		223	20	243
Fin-Tax&Rev. Acctg.	1,154,054	0.0754	1,323		1,323	121	1,444
ARA Director's Office	1,259,240	0.0822	1,443		1,443	132	1,575
ARA Admin Svcs	1,923,102	0.1256	2,204		2,204	202	2,406
ARA Strategic Purchasing	4,156,153	0.2714	4,764		4,764	436	5,200
ARA City Council Admin	249,595	0.0163	286		286	26	312
ARA 3-1-1	4,442,002	0.2901	5,091		5,091	466	5,557
ARA Central Payroll	1,227,437	0.0802	1,407		1,407	129	1,536
ARA Regulatory Services	2,164,669	0.1414	2,481		2,481	227	2,708
IT - Director	2,196,999	0.1435	2,518		2,518	231	2,749
IT - Admin & Applications	7,563,884	0.4940	8,669		8,669	794	9,463
IT - Infrastructure	7,552,372	0.4933	8,656		8,656	793	9,449
Affirmative Action	2,125,805	0.1388	2,437		2,437	223	2,660
Mayor's Office	2,700,747	0.1764	3,095		3,095	283	3,378
Human Resources Dept.	2,458,994	0.1606	2,818		2,818	258	3,076
Legal Department	13,765,113	0.8990	15,777		15,777	1,445	17,222
City Secretary	624,387	0.0408	716		716	66	782
City Council	4,888,627	0.3193	5,603		5,603	513	6,116
City Controller's Office	6,596,032	0.4308	7,560		7,560	692	8,252
Municipal Court Administration	16,313,265	1.0654	18,698		18,698	1,712	20,410
Health Administration	11,283,467	0.7369	12,933		12,933	1,184	14,117
Planning & Development Admin	1,736,070	0.1134	1,990		1,990	182	2,172
HPD - Police Records	3,804,332	0.2485	4,360		4,360	399	4,759
HPD- Inspector General	2,536,039	0.1656	2,907		2,907	266	3,173
General Services Department	44,732,189	2.9215	51,270		51,270	4,695	55,965
Police	611,962,725	39.9678	701,410		701,410	64,232	765,642

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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Other							
Fire	381,245,323	24.8995	436,968		436,968	40,014	476,982
Municipal Court Judicial	4,749,392	0.3102	5,444		5,444	498	5,942
PWE - All Other	86,145,998	5.6263	98,737		98,737	9,042	107,779
Solid Waste Management	70,439,996	4.6005	80,736		80,736	7,393	88,129
Housing and Community Devp.	472,569	0.0309	542		542	50	592
Library	34,845,123	2.2758	39,938		39,938	3,657	43,595
Parks & Recreation	63,562,842	4.1513	72,853		72,853	6,671	79,524
Health & Human Services	39,278,273	2.5653	45,019		45,019	4,122	49,141
Fin-Econ. Dvpt	700,273	0.0457	803		803	73	876
ARA-Exec Svcs	3,099,171	0.2024	3,552		3,552	325	3,877
ARA-Other	1,144,182	0.0747	1,311		1,311	120	1,431
Planning & Development	7,550,768	0.4931	8,654		8,654	792	9,446
SubTotal	1,531,139,300	100.0000	1,754,932		1,754,932	153,127	1,908,059
TOTAL	1,531,139,300	100.0000	1,754,932		1,754,932	153,127	1,908,059

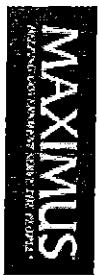
Allocation Basis: Total FY 2008 actual General Fund expenditures  
 Allocation Source: Financial summaries - Regina Dickson



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

Receiving Department	Total	Insurance	Retirees	Memberships	Accounting & Consulting	Other
Citywide General Government	228,799	0	0	146,079	82,720	929
Fin-Dir. Office	15,685	14,360	217	179	41	1,516
Fin-OMB	52,740	50,420	763	41	151	463
Fin-Debt Svc	11,953	11,169	170	536	151	4,442
Fin-Genl. Acctg	40,551	35,422	9,573	145	17	309
Fin-Auditing	10,044	12,764	15,955	241	171	243
Fin-Grants	13,248	16,594	73,397	1,111	278	2,406
Fin-Tax&Rev. Acctg.	17,811	149,985	0	2,271	149	5,200
ARA Director's Office	18,786	0	281,780	4,266	151	5,557
ARA Admn Svcs	77,192	57,760	874	511	1,536	2,708
ARA Strategic Purchasing	157,605	122,541	1,856	779	2,749	9,463
ARA City Council Admn	365	58,717	889	2,104	505	9,449
ARA 3-1-1	291,754	132,114	2,001	3,890	4,311	2,660
ARA Central Payroll	60,681	256,890	3,890	1,566	428	3,378
ARA Regulatory Services	127,884	103,393	1,914	2,572	9,948	3,076
IT - Director	64,459	126,370	1,890	2,080	170	782
IT - Admin & Applications	144,083	35,422	536	1,496	6,116	8,252
IT - Infrastructure	274,540	227,850	3,450	2,789	20,410	14,117
Affirmative Action	108,047	238,380	3,610	8,099	6,300	2,172
Mayor's Office	134,234	836,725	12,670	5,553	165	0
Human Resources Dept.	139,688	366,665	63,185	957	44,242	895
Legal Department	533,409	0	0	0	0	0
City Secretary	36,910	0	0	0	0	0
City Council	238,912	0	0	0	0	0
City Controller's Office	253,031	0	0	0	0	0
Municipal Court	877,904	0	0	0	0	0
Health Administration	392,635	0	0	0	0	0
Planning & Development	66,479	0	0	0	0	0
PWE - Administration	44,242	0	0	0	0	0
CIP Sal Rec PWE Adm	895	0	0	0	0	0
Convention and Entertainment	1,296	1,276	20	0	0	0
HPD - Police Records	307,582	298,055	4,513	255	4,759	3,173
HPD- Inspector General	35,759	31,912	498	176	5,819	55,965
General Services Department	832,135	758,860	11,491	471	0	0
HEC	471	0	0	0	0	0



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

Receiving Department	Total	Insurance	Retirees	Memberships	Accounting & Consulting	Other
Police	4,912,648	3,785,061	325,954	35,991	765,642	
Fire	1,602,584	862,255	211,713	51,634	476,982	
Municipal Court Judicial	166,673	157,644	2,388	699	5,942	
PWE - All Other	1,909,586	1,774,930	26,877	0	107,779	
Solid Waste Management	2,218,711	2,090,218	31,651	8,713	88,129	
Housing and Community	9,480	4,149	63	4,676	592	
Library	1,662,945	1,586,970	24,031	8,349	43,595	
Parks & Recreation	2,741,382	2,603,358	39,422	19,078	79,524	
Health & Human Services	1,913,633	1,817,692	27,525	19,275	49,141	
C&E Parking	808	0	0	808	0	
Fin-Econ. Dvpt	26,817	25,530	387	24	876	
ARA Ins. Mgmt.	123	0	0	123	0	
ARA Exec Svcs	55,500	50,740	769	114	3,877	
ARA-Other	95,402	89,991	1,362	2,618	1,431	
Planning & Development	261,667	246,678	3,736	1,807	9,446	
CIP S/R Planning	109	0	0	109	0	
CIP Sal Rec RE	2,650	0	0	2,650	0	
CIP S/R Engrg	4,902	0	0	4,902	0	
CIP S/R Constr.	3,018	0	0	3,018	0	
CIP S/R Eng/Const	60	0	0	60	0	
CIP S/R Geoenv.	527	0	0	527	0	
CIP S/R GSD	869	0	0	869	0	
Prop & Cas Legal	430	0	0	430	0	
PWE - Fleet Management	3,089	0	0	3,089	0	
Wkr Comp - HR	2,673	0	0	2,673	0	
Wkr Comp Legal	130	0	0	130	0	
HEC Director	96	0	0	96	0	
HEC - IT	419	0	0	419	0	
HEC - 9-1-1 Network	254	0	0	254	0	
HEC - Police Call Takers	380	0	0	380	0	
PWE-Sign Adm	736	0	0	736	0	
PWE-Bldg Insp.	5,153	957	14	4,182	0	
PWE - Stormwater Fund	2,892	0	0	2,892	0	
CABLE TV	415	0	0	415	0	
PWE - Houston Transtar	1,278	638	10	630	0	
TIRZ	95	0	0	95	0	

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

Receiving Department	Total	Insurance	Retirees	Memberships	Accounting & Consulting	Other
Houston Airport System	26,169	0	0	0	26,169	0
PWE - Water & Sewer	31,747	0	0	0	31,747	0
Conv and Ent Opns	4,801	0	0	0	4,801	0
PWE Parking	182	0	0	0	182	0
GSD Parking	6	0	0	0	6	0
Health Benefits Fund	15,961	0	0	0	15,961	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>23,298,809</b>	<b>20,115,558</b>	<b>771,913</b>	<b>503,279</b>	<b>1,908,059</b>	



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**SCHEDULE 4.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE- DIRECTOR'S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

The Director's Office of the Finance Department implements and monitors policies, procedures, and other controls regarding financial affairs for the CITY OF HOUSTON, TEXAS. The office uses tax abatements, and state and federal enterprise zone incentives to promote residential and commercial development. The costs of the Director's Office have been allocated based on the number of full time equivalent positions assigned to each administered department.

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	742,701		13,212	742,701
Citywide General Government	13,212		15,685	
Fin-Dir. Office	14,418		63,142	
Fin-OMB		1,267	63,142	
Fin-Genl. Acctg		510	510	
Fin-Auditing		1,754	1,754	
Fin-Grants		144	144	
Fin-Tax&Rev. Acctg.		61	61	
ARA Admin Svcs		599	599	
ARA Strategic Purchasing		926	926	
ARA Central Payroll		324	324	
IT - Admin & Applications		286	286	
IT - Infrastructure		7,495	7,495	
Affirmative Action		8,905	8,905	
Mayor's Office		509	509	
Human Resources Dept.		658	658	
Legal Department		24,902	24,902	
City Controller's Office		166,004	166,004	
Convention and Entertainment		2,131	2,131	
HPPD- Inspector General		6,968	6,968	
Total Allocated Additions:	27,630	322,356	349,986	349,986
Total To Be Allocated:	770,331	322,356		1,092,687



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

	Total	General & Admin	Dept. Admin.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	370,329	0	370,329
Fringe Benefits	136,847	0	136,847
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	6,356	0	6,356
Contractual Services	229,169	0	229,169
<b>Departmental Totals</b>			
Total Expenditures	742,701	0	742,701
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	742,701	0	742,701
<b>Allocation Step 1</b>			
Inbound- All Others	27,630	27,630	0
Reallocate Admin Costs 1st Allocation	770,331	( 27,630) 0	27,630 770,331
<b>Allocation Step 2</b>			
Inbound- All Others	322,356	322,356	0
Reallocate Admin Costs 2nd Allocation	322,356	( 322,356) 0	322,356 322,356
Total For 10006400010000	1,092,687	0	1,092,687
Total Allocated	1,092,687	0	1,092,687



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\* - Indicates Disallowed Expenditure

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

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	4	8.1967	63,142		63,142		63,142
Fin-OMB	15	28.7796	221,698		221,698	101,055	322,753
Fin.-Debt Svc	3	6.3752	49,110		49,110	22,386	71,496
Fin-Genl. Acctg	11	20.2186	155,750		155,750	70,995	226,745
Fin-Auditing	3	5.4645	42,095		42,095	19,188	61,283
Fin-Grants	4	7.2860	56,126		56,126	25,584	81,710
Fin.-Tax&Rev. Acctg.	5	9.1075	70,158		70,158	31,980	102,138
Fin-Econ. Dvpt	8	14.5719	112,252		112,252	51,168	163,420
SubTotal	54	100.0000	770,331		770,331	322,356	1,092,687
TOTAL	54	100.0000	770,331		770,331	322,356	1,092,687

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



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

Receiving Department	Total	Dept. Admin.
Fin-Dir. Office	63,142	63,142
Fin-OMB	322,753	322,753
Fin-Debt Svc	71,496	71,496
Fin-Genl. Acctg	226,745	226,745
Fin-Auditing	61,283	61,283
Fin-Grants	81,710	81,710
Fin-Tax&Rev. Acctg.	102,138	102,138
Fin-Econ. Dvpt	163,420	163,420
Direct Billed	0	0
<b>Total</b>	<b>1,092,687</b>	<b>1,092,687</b>



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**SCHEDULE 5.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
FINANCE—OFFICE OF BUDGET MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Office of Budget Management of the Finance Department monitors the financial activities of City departments, coordinates, develops, implements, and monitors the city-wide budget. Budget and Evaluation also administers budget, financial reporting, financial planning and debt services. The costs of administering and monitoring budgetary city-wide budgetary activities have been allocated based on the total number of revenue and expenditure transactions by department.



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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	1,218,225			1,218,225
Fin-Dir. Office	48,501			
Fin-OMB	221,698			
Fin-Genl. Acctg		4,239	52,740	
Fin-Auditing		101,055	322,753	
Fin-Grants		116	116	
Fin-Tax&Rev. Acctg.		269	269	
ARA Admin Svcs		234	234	
ARA Strategic Purchasing		100	100	
ARA Central Payroll		978	978	
IT - Admin & Applications		213	213	
IT - Infrastructure		51	51	
Affirmative Action		1,003	1,003	
Mayor's Office		1,700	1,700	
Human Resources Dept.		2,020	2,020	
City Controller's Office		959	959	
Total Allocated Additions:		2,310	2,310	
Total To Be Allocated:		1,095	1,095	
		483	483	
	270,199	116,825	387,024	387,024
	1,488,424	116,825		1,605,249



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

	Total	General & Admin	Budget
<b>Wages &amp; Benefits</b>			
Salaries & Wages	864,443	0	864,443
Fringe Benefits	276,438	0	276,438
<b>Other Expense &amp; Cost</b>			
Supplies	17,597	0	17,597
Contractual Services	52,327	0	52,327
Other	7,420	0	7,420
<b>Departmental Totals</b>			
Total Expenditures	1,218,225	0	1,218,225
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Allocation Step 1	1,218,225	0	1,218,225
<b>Allocation Step 1</b>			
Inbound- All Others	270,199	270,199	0
Reallocate Admin Costs	( )	( 270,199)	270,199
1st Allocation	1,488,424	0	1,488,424
<b>Allocation Step 2</b>			
Inbound- All Others	116,825	116,825	0
Reallocate Admin Costs	( )	( 116,825)	116,825
2nd Allocation	116,825	0	116,825
Total For 10006400040000			
Total Allocated	1,605,249	0	1,605,249

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\* - Indicates Disallowed Expenditure



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

Activity - Budget	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government		1,269,996	31.5585	469,728		469,728		469,728
Fin-Dir. Office		1,380	0.0343	510		510		510
Fin-OMB		313	0.0078	116		116		116
Fin-Debt Svc		1,169	0.0290	432		432	50	482
Fin-Genl. Acctg		1,165	0.0290	431		431	49	480
Fin-Auditing		127	0.0032	47		47	5	52
Fin-Grants		364	0.0090	135		135	15	150
Fin-Tax&Rev. Acctg.		1,324	0.0329	490		490	56	546
ARA Director's Office		2,826	0.0702	1,045		1,045	120	1,165
ARA Admin Svcs		2,147	0.0534	794		794	91	885
ARA Strategic Purchasing		1,144	0.0284	423		423	49	472
ARA City Council Admin		408	0.0101	151		151	17	168
ARA 3-1-1		1,169	0.0290	432		432	50	482
ARA Central Payroll		3,937	0.0978	1,456		1,456	167	1,623
ARA Regulatory Services		6,011	0.1494	2,223		2,223	255	2,478
IT - Director		16,224	0.4032	6,001		6,001	689	6,690
IT - Admin & Applications		3,895	0.0968	1,441		1,441	165	1,606
IT - Infrastructure		33,241	0.8260	12,295		12,295	1,411	13,706
Affirmative Action		3,304	0.0821	1,222		1,222	140	1,362
Mayor's Office		19,827	0.4927	7,333		7,333	842	8,175
Human Resources Dept.		76,702	1.9060	28,369		28,369	3,255	31,624
Legal Department		16,036	0.3985	5,931		5,931	681	6,612
City Secretary		1,309	0.0325	484		484	56	540
City Council		11,536	0.2867	4,267		4,267	490	4,757
City Controller's Office		21,512	0.5346	7,957		7,957	913	8,870
Municipal Court Administration		62,447	1.5518	23,097		23,097	2,650	25,747
Health Administration		48,578	1.2071	17,967		17,967	2,062	20,029
Planning & Development Admin		1,265	0.0314	468		468	54	522
PWE - Administration		341,137	8.4771	126,175		126,175	14,479	140,654
CIP Sal Rec PWE Adm		6,901	0.1715	2,552		2,552	293	2,845
HPD - Police Records		1,967	0.0489	728		728	83	811
HPD- Inspector General		1,356	0.0337	502		502	58	560

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department	44,869	1.1150	16,595		16,595	1,904	18,499
HEC	3,637	0.0904	1,345		1,345	154	1,499
Police	277,513	6.8960	102,642		102,642	11,778	114,420
Fire	398,122	9.8931	147,251		147,251	16,897	164,148
Municipal Court Judicial	5,386	0.1338	1,992		1,992	229	2,221
Solid Waste Management	67,187	1.6696	24,850		24,850	2,852	27,702
Housing and Community Devp.	36,053	0.8959	13,335		13,335	1,530	14,865
Library	64,380	1.5998	23,812		23,812	2,732	26,544
Parks & Recreation	147,110	3.6556	54,411		54,411	6,244	60,655
Health & Human Services	148,623	3.6932	54,970		54,970	6,308	61,278
C&E Parking	6,232	0.1549	2,305		2,305	265	2,570
Fin-Econ. Dvpt	185	0.0046	68		68	8	76
ARA Ins. Mgmt.	947	0.0235	350		350	40	390
ARA Exec Svcs	879	0.0218	325		325	37	362
ARA-Other	20,186	0.5016	7,466		7,466	857	8,323
Planning & Development	13,937	0.3463	5,155		5,155	592	5,747
CIP S/R Planning	846	0.0210	313		313	36	349
CIP Sal Rec RE	20,427	0.5076	7,555		7,555	867	8,422
CIP S/R Engrg	37,797	0.9392	13,980		13,980	1,604	15,584
CIP S/R Constr.	23,275	0.5784	8,609		8,609	988	9,597
CIP S/R Eng/Const	465	0.0116	172		172	20	192
CIP S/R Geoenv.	4,059	0.1009	1,501		1,501	172	1,673
CIP S/R GSD	6,707	0.1667	2,481		2,481	285	2,766
Prop & Cas Legal	3,314	0.0824	1,226		1,226	141	1,367
PVE - Fleet Management	23,823	0.5920	8,811		8,811	1,011	9,822
Wkr Comp - HR	20,611	0.5122	7,623		7,623	875	8,498
Wkr Comp Legal	998	0.0248	369		369	42	411
HEC Director	737	0.0183	273		273	31	304
HEC - IT	3,237	0.0804	1,197		1,197	137	1,334
HEC - 9-1-1 Network	1,952	0.0485	722		722	83	805
HEC - Police Call Takers	2,930	0.0728	1,084		1,084	124	1,208
PWE-Sign Adm	5,676	0.1410	2,099		2,099	241	2,340

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

Activity - Budget	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	PWE-Bldg Insp.	32,246	0.8013	11,927		11,927	1,369	13,296
	PWE - Stormwater Fund	22,297	0.5541	8,247		8,247	946	9,193
	CABLE TV	3,197	0.0794	1,182		1,182	136	1,318
	PWE - Houston Transar	4,857	0.1207	1,796		1,796	206	2,002
	TIRZ	732	0.0182	271		271	31	302
	Houston Airport System (HAS)	201,780	5.0141	74,631		74,631	8,564	83,195
	PWE - Water & Sewer System	244,789	6.0829	90,539		90,539	10,389	100,928
	Conv and Ent Optns	37,015	0.9198	13,691		13,691	1,571	15,262
	PWE Parking	1,399	0.0348	517		517	59	576
	GSD Parking	40	0.0010	15		15	2	17
	Health Benefits Fund	123,069	3.0582	45,519		45,519	5,223	50,742
	SubTotal	4,024,238	100.0000	1,488,424		1,488,424	116,825	1,605,249
	TOTAL	4,024,238	100.0000	1,488,424		1,488,424	116,825	1,605,249

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



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

Receiving Department	Total	Budget
Citywide General Government	469,728	469,728
Fin-Dir. Office	510	510
Fin-OMB	116	116
Fin.-Debt Svc	482	482
Fin-Genl. Acctg	480	480
Fin-Auditing	52	52
Fin-Grants	150	150
Fin.-Tax&Rev. Acctg.	546	546
ARA Director's Office	1,165	1,165
ARA Admin Svcs	885	885
ARA Strategic Purchasing	472	472
ARA City Council Admin	168	168
ARA 3-1-1	482	482
ARA Central Payroll	1,623	1,623
ARA Regulatory Services	2,478	2,478
IT - Director	6,690	6,690
IT - Admin & Applications	1,606	1,606
IT - Infrastructure	13,706	13,706
Affirmative Action	1,362	1,362
Mayor's Office	8,175	8,175
Human Resources Dept.	31,624	31,624
Legal Department	6,612	6,612
City Secretary	540	540
City Council	4,757	4,757
City Controller's Office	8,870	8,870
Municipal Court	25,747	25,747
Health Administration	20,029	20,029
Planning & Development	522	522
PWE - Administration	140,654	140,654
CIP Sal Rec PWE Adm	2,845	2,845
HPPD - Police Records	811	811
HPPD - Inspector General	560	560
General Services Department	18,499	18,499
HEC	1,499	1,499
Police	114,420	114,420



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

Receiving Department	Total	Budget
Fire	164,148	164,148
Municipal Court Judicial	2,221	2,221
Solid Waste Management	27,702	27,702
Housing and Community	14,865	14,865
Library	26,544	26,544
Parks & Recreation	60,655	60,655
Health & Human Services	61,278	61,278
C&E Parking	2,570	2,570
Fin-Econ. Dvpt	76	76
ARA Ins. Mgmt.	390	390
ARA Exec Svcs	362	362
ARA-Other	8,323	8,323
Planning & Development	5,747	5,747
CIP S/R Planning	349	349
CIP Sal Rec RE	8,422	8,422
CIP S/R Eng'g	15,584	15,584
CIP S/R Constr.	9,597	9,597
CIP S/R Eng/Const	192	192
CIP S/R Geoenv.	1,673	1,673
CIP S/R GSD	2,766	2,766
Prop & Cas Legal	1,367	1,367
PWE - Fleet Management	9,822	9,822
Wrkr Comp - HR	8,498	8,498
Wrkr Comp Legal	411	411
HEC Director	304	304
HEC - IT	1,334	1,334
HEC - 9-1-1 Network	805	805
HEC - Police Call Takers	1,208	1,208
PWE-Sign Adm	2,340	2,340
PWE-Bldg Insp.	13,296	13,296
PWE - Stormwater Fund	9,193	9,193
CABLE TV	1,318	1,318
PWE - Houston Transtar	2,002	2,002
TIRZ	302	302
Houston Airport System	83,195	83,195
PWE - Water & Sewer	100,928	100,928

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

Receiving Department	Total	Budget
Conv and Ent Opns	15,262	15,262
PWE Parking	576	576
GSD Parking	17	17
Health Benefits Fund	50,742	50,742
Direct Billed	0	0
<b>Total</b>	<b>1,605,249</b>	<b>1,605,249</b>



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SCHEDULE 6.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
FINANCE – GENERAL ACCOUNTING  
NATURE AND EXTENT OF SERVICES

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

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

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	3,549,887		3,734	3,549,887
Citywide General Government	3,734		40,551	
Fin-Dir. Office	37,275	3,276	226,745	
Fin-OMB	155,750	70,995	480	
Fin-Genl. Acctg	431	49	1,245	
Fin-Auditing		1,245	686	
Fin-Grants		686	292	
Fin.-Tax&Rev. Acctg.		292	2,864	
ARA Admin Svcs		2,864	521	
ARA Strategic Purchasing		521	110	
ARA Central Payroll		110	705	
IT - Admin & Applications		705	6,327	
IT - Infrastructure		6,327	7,516	
Affirmative Action		7,516	2,282	
Mayor's Office		2,282	1,623	
Human Resources Dept.		1,623	769	
City Controller's Office		769	1,799	
Total Allocated Additions:	197,190	101,059	298,249	298,249
Total To Be Allocated:	3,747,077	101,059		3,848,136



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

	Total	General & Admin	General Acctg.	Fixed Assets	Auditing Svcs.
<b>Wages &amp; Benefits</b>					
Salaries & Wages	644,632	0	502,398	142,234	0
Fringe Benefits	182,960	0	141,232	41,728	0
<b>Other Expense &amp; Cost</b>					
Consumable Supplies	10,793	0	8,412	2,381	0
Contractual Services	394,196	0	307,236	86,960	0
Auditing Services	2,317,306	0	0	0	2,317,306
<b>Departmental Totals</b>					
Total Expenditures	3,549,887	0	959,278	273,303	2,317,306
Deductions					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
3,549,887	0	959,278	273,303	2,317,306	
<b>Allocation Step 1</b>					
Inbound- All Others	197,190	197,190	0	0	0
Reallocate Admin Costs	( )	( 197,190)	53,286	15,181	128,723
1st Allocation	3,747,077	0	1,012,564	288,484	2,446,029
<b>Allocation Step 2</b>					
Inbound- All Others	101,059	101,059	0	0	0
Reallocate Admin Costs	( )	( 101,059)	27,309	7,780	65,970
2nd Allocation	101,059	0	27,309	7,780	65,970
Total For 10006400050001					
Total Allocated	3,848,136	0	1,039,873	296,264	2,511,999



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\* - Indicates Disallowed Expenditure

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

Activity - General Acctg.	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total Allocation
	Citywide General Government	1,269,996	31.5585	319,555		319,555		319,555
	Fin-Dir. Office	1,380	0.0343	347		347		347
	Fin-OMB	313	0.0078	79		79		79
	Fin-Debt Svc	1,169	0.0290	294		294		294
	Fin-Genl. Acctg	1,165	0.0290	293		293	12	306
	Fin-Auditing	127	0.0032	32		32	1	33
	Fin-Grants	364	0.0090	92		92	4	96
	Fin.-Tax&Rev. Acctg.	1,324	0.0329	333		333	13	346
	ARA Director's Office	2,826	0.0702	711		711	28	739
	ARA Admin Svcs	2,147	0.0534	540		540	21	561
	ARA Strategic Purchasing	1,144	0.0284	288		288	11	299
	ARA City Council Admin	408	0.0101	103		103	4	107
	ARA 3-1-1	1,169	0.0290	294		294	12	306
	ARA Central Payroll	3,937	0.0978	991		991	39	1,030
	ARA Regulatory Services	6,011	0.1494	1,512		1,512	60	1,572
	IT - Director	16,224	0.4032	4,082		4,082	161	4,243
	IT - Admin & Applications	3,895	0.0968	980		980	39	1,019
	IT - Infrastructure	33,241	0.8260	8,364		8,364	330	8,694
	Affirmative Action	3,304	0.0821	831		831	33	864
	Mayor's Office	19,827	0.4927	4,989		4,989	197	5,186
	Human Resources Dept.	76,702	1.9060	19,299		19,299	761	20,060
	Legal Department	16,036	0.3985	4,035		4,035	159	4,194
	City Secretary	1,309	0.0325	329		329	13	342
	City Council	11,536	0.2867	2,903		2,903	115	3,018
	City Controller's Office	21,512	0.5346	5,413		5,413	214	5,627
	Municipal Court Administration	62,447	1.5518	15,713		15,713	620	16,333
	Health Administration	48,578	1.2071	12,223		12,223	482	12,705
	Planning & Development Admin	1,265	0.0314	318		318	13	331
	PWE - Administration	341,137	8.4771	85,836		85,836	3,386	89,222
	CIP Sal Rec PWE Adm	6,901	0.1715	1,736		1,736	68	1,804
	HPD - Police Records	1,967	0.0489	495		495	20	515
	HPD- Inspector General	1,356	0.0337	341		341	13	354

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

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department	44,869	1.1150	11,290		11,290	445	11,735
HEC	3,637	0.0904	915		915	36	951
Police	277,513	6.8960	69,827		69,827	2,754	72,581
Fire	398,122	9.8931	100,174		100,174	3,953	104,127
Municipal Court Judicial	5,386	0.1338	1,355		1,355	53	1,408
Solid Waste Management	67,187	1.6696	16,905		16,905	667	17,572
Housing and Community Devp.	36,053	0.8959	9,072		9,072	358	9,430
Library	64,380	1.5998	16,199		16,199	639	16,838
Parks & Recreation	147,110	3.6556	37,015		37,015	1,460	38,475
Health & Human Services	148,623	3.6932	37,396		37,396	1,475	38,871
C&E Parking	6,232	0.1549	1,568		1,568	62	1,630
Fin-Econ. Dvpt	185	0.0046	47		47	2	49
ARA Ins. Mgmt.	947	0.0235	238		238	9	247
ARA Exec Svcs	879	0.0218	221		221	9	230
ARA-Other	20,186	0.5016	5,079		5,079	200	5,279
Planning & Development	13,937	0.3463	3,507		3,507	138	3,645
CIP S/R Planning	846	0.0210	213		213	8	221
CIP Sal Rec RE	20,427	0.5076	5,140		5,140	203	5,343
CIP S/R Engrg	37,797	0.9392	9,510		9,510	375	9,885
CIP S/R Constr.	23,275	0.5784	5,856		5,856	231	6,087
CIP S/R Eng/Const	465	0.0116	117		117	5	122
CIP S/R GeoEnv.	4,059	0.1009	1,021		1,021	40	1,061
CIP S/R GSD	6,707	0.1667	1,688		1,688	67	1,755
Prop & Cas Legal	3,314	0.0824	834		834	33	867
PWE - Fleet Management	23,823	0.5920	5,994		5,994	236	6,230
Wkr Comp - HR	20,611	0.5122	5,186		5,186	205	5,391
Wkr Comp Legal	998	0.0248	251		251	10	261
HEC Director	737	0.0183	185		185	7	192
HEC - IT	3,237	0.0804	814		814	32	846
HEC - 9-1-1 Network	1,952	0.0485	491		491	19	510
HEC - Police Call Takers	2,930	0.0728	737		737	29	766
PWE-Sign Adm	5,676	0.1410	1,428		1,428	56	1,484



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

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Bldg Insp.	32,246	0.8013	8,114		8,114	320	8,434
PWE - Stormwater Fund	22,297	0.5541	5,610		5,610	221	5,831
CABLE TV	3,197	0.0794	804		804	32	836
PWE - Houston Transar	4,857	0.1207	1,222		1,222	48	1,270
TIRZ	732	0.0182	184		184	7	191
Houston Airport System (HAS)	201,780	5.0141	50,771		50,771	2,003	52,774
PWE - Water & Sewer System	244,789	6.0829	61,593		61,593	2,430	64,023
Conv and Ent Opns	37,015	0.9198	9,314		9,314	367	9,681
PWE Parking	1,399	0.0348	352		352	14	366
GSD Parking	40	0.0010	10		10		10
Health Benefits Fund	123,069	3.0582	30,966		30,966	1,222	32,188
SubTotal	4,024,238	100.0000	1,012,564		1,012,564	27,309	1,039,873
TOTAL	4,024,238	100.0000	1,012,564		1,012,564	27,309	1,039,873

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



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

Activity - Fixed Assets	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office		14	0.1970	568		568		568
Fin-Genl. Acctg		6	0.0844	244		244		244
Fin.-Tax&Rev. Acctg.		3	0.0422	122		122	3	125
ARA 3-1-1		10	0.1407	406		406	11	417
IT - Admin & Applications		3	0.0422	122		122	3	125
IT - Infrastructure		61	0.8583	2,476		2,476	67	2,543
Affirmative Action		4	0.0563	162		162	4	166
Mayor's Office		17	0.2392	690		690	19	709
Human Resources Dept.		13	0.1829	528		528	14	542
Legal Department		26	0.3658	1,055		1,055	29	1,084
City Controller's Office		1	0.0141	41		41	1	42
Municipal Court Administration		4	0.0563	162		162	4	166
Health Administration		268	3.7709	10,879		10,879	294	11,173
Planning & Development Admin		4	0.0563	162		162	4	166
HPD - Police Records		5	0.0704	203		203	5	208
HPD- Inspector General		16	0.2251	649		649	18	667
General Services Department		169	2.3779	6,860		6,860	186	7,046
HEC		3	0.0422	122		122	3	125
Police		3,335	46.9257	135,372		135,372	3,662	139,034
Fire		1,347	18.9631	54,677		54,677	1,479	56,156
PWE - All Other		551	7.7529	22,366		22,366	605	22,971
Solid Waste Management		130	1.8292	5,277		5,277	143	5,420
Library		101	1.4211	4,100		4,100	111	4,211
Parks & Recreation		777	10.9329	31,540		31,540	853	32,393
Health & Human Services		164	2.3076	6,657		6,657	180	6,837
ARA-Other		29	0.4080	1,177		1,177	32	1,209
Planning & Development		14	0.1970	568		568	15	583
PWE Parking		32	0.4503	1,299		1,299	35	1,334
SubTotal		7,107	100.0000	288,484		288,484	7,780	296,264
TOTAL		7,107	100.0000	288,484		288,484	7,780	296,264



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

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report



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

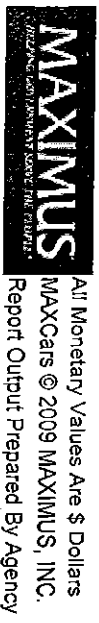
Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	1,269,996	31.5585	771,932		771,932		771,932
Fin-Dir. Office	1,380	0.0343	839		839		839
Fin-OMB	313	0.0078	190		190		190
Fin-Debt Svc	1,169	0.0290	711		711		739
Fin-Genl. Acctg	1,165	0.0290	708		708	28	739
Fin-Auditing	127	0.0032	77		77	3	80
Fin-Grants	364	0.0090	221		221	9	230
Fin-Tax&Rev. Acctg.	1,324	0.0329	805		805	32	837
ARA Director's Office	2,826	0.0702	1,718		1,718	68	1,786
ARA Admin Svcs	2,147	0.0534	1,305		1,305	51	1,356
ARA Strategic Purchasing	1,144	0.0284	695		695	27	722
ARA City Council Admin	408	0.0101	248		248	10	258
ARA 3-1-1	1,169	0.0290	711		711	28	739
ARA Central Payroll	3,937	0.0978	2,393		2,393	94	2,487
ARA Regulatory Services	6,011	0.1494	3,654		3,654	144	3,798
IT - Director	16,224	0.4032	9,861		9,861	389	10,250
IT - Admin & Applications	3,895	0.0968	2,367		2,367	93	2,460
IT - Infrastructure	33,241	0.8260	20,205		20,205	797	21,002
Affirmative Action	3,304	0.0821	2,008		2,008	79	2,087
Mayor's Office	19,827	0.4927	12,051		12,051	475	12,526
Human Resources Dept.	76,702	1.9060	46,621		46,621	1,839	48,460
Legal Department	16,036	0.3985	9,747		9,747	384	10,131
City Secretary	1,309	0.0325	796		796	31	827
City Council	11,536	0.2867	7,012		7,012	277	7,289
City Controller's Office	21,512	0.5346	13,076		13,076	516	13,592
Municipal Court Administration	62,447	1.5518	37,957		37,957	1,497	39,454
Health Administration	48,578	1.2071	29,527		29,527	1,165	30,692
Planning & Development Admin	1,265	0.0314	769		769	30	799
PWE - Administration	341,137	8.4771	207,351		207,351	8,179	215,530
CIP Sal Rec PWE Adm	6,901	0.1715	4,195		4,195	165	4,360
HPD - Police Records	1,967	0.0489	1,196		1,196	47	1,243
HPD- Inspector General	1,356	0.0337	824		824	33	857

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

Activity - Auditing Svcs.	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	General Services Department	44,869	1.1150	27,272		27,272	1,076	28,348
	HEC	3,637	0.0904	2,211		2,211	87	2,298
	Police	277,513	6.8960	168,679		168,679	6,654	175,333
	Fire	398,122	9.8931	241,988		241,988	9,549	251,537
	Municipal Court Judicial	5,386	0.1338	3,274		3,274	129	3,403
	Solid Waste Management	67,187	1.6696	40,838		40,838	1,611	42,449
	Housing and Community Devp.	36,053	0.8959	21,914		21,914	864	22,778
	Library	64,380	1.5998	39,132		39,132	1,544	40,676
	Parks & Recreation	147,110	3.6556	89,417		89,417	3,527	92,944
	Health & Human Services	148,623	3.6932	90,337		90,337	3,564	93,901
	C&E Parking	6,232	0.1549	3,788		3,788	149	3,937
	Fin-Econ. Dvpt	185	0.0046	112		112	4	116
	ARA Ins. Mgmt.	947	0.0235	576		576	23	599
	ARA Exec Svcs	879	0.0218	534		534	21	555
	ARA-Other	20,186	0.5016	12,270		12,270	484	12,754
	Planning & Development	13,937	0.3463	8,471		8,471	334	8,805
	CIP S/R Planning	846	0.0210	514		514	20	534
	CIP Sal Rec RE	20,427	0.5076	12,416		12,416	490	12,906
	CIP S/R Engrg	37,797	0.9392	22,974		22,974	906	23,880
	CIP S/R Constr.	23,275	0.5784	14,147		14,147	558	14,705
	CIP S/R Engr/Const	465	0.0116	283		283	11	294
	CIP S/R Geoeny.	4,059	0.1009	2,467		2,467	97	2,564
	CIP S/R GSD	6,707	0.1667	4,077		4,077	161	4,238
	Prop & Cas Legal	3,314	0.0824	2,014		2,014	79	2,093
	PWE - Fleet Management	23,823	0.5920	14,480		14,480	571	15,051
	Wkr Comp - HR	20,611	0.5122	12,528		12,528	494	13,022
	Wkr Comp Legal	998	0.0248	607		607	24	631
	HEC Director	737	0.0183	448		448	18	466
	HEC - IT	3,237	0.0804	1,968		1,968	78	2,046
	HEC - 9-1-1 Network	1,952	0.0485	1,186		1,186	47	1,233
	HEC - Police Call Takers	2,930	0.0728	1,781		1,781	70	1,851
	PWE-Sign Adtm	5,676	0.1410	3,450		3,450	136	3,586



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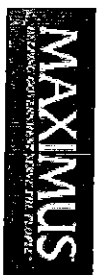


City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule 4 - Detail Activity Allocations  
 For Department Fin-Genl. Acctg

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Bldg Insp.	32,246	0.8013	19,600		19,600	773	20,373
PWE - Stormwater Fund	22,297	0.5841	13,553		13,553	535	14,088
CABLE TV	3,197	0.0794	1,943		1,943	77	2,020
PWE - Houston Transstar	4,857	0.1207	2,952		2,952	116	3,068
TIRZ	732	0.0182	445		445	18	463
Houston Airport System (HAS)	201,780	5.0141	122,647		122,647	4,838	127,485
PWE - Water & Sewer System	244,789	6.0829	148,789		148,789	5,859	154,658
Conv and Ent Optns	37,015	0.9198	22,499		22,499	888	23,387
PWE Parking	1,399	0.0348	850		850	34	884
GSD Parking	40	0.0010	24		24	1	25
Health Benefits Fund	123,069	3.0582	74,804		74,804	2,951	77,755
SubTotal	4,024,238	100.0000	2,446,029		2,446,029	65,970	2,511,999
TOTAL	4,024,238	100.0000	2,446,029		2,446,029	65,970	2,511,999

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



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

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
Citywide General Government	1,091,487	319,555	0	771,932
Fin-Dir. Office	1,754	347	568	839
Fin-OMB	269	79	0	190
Fin-Debt Svc	1,045	306	0	739
Fin-Genl. Acctg	1,245	293	244	708
Fin-Auditing	113	33	0	80
Fin-Grants	326	96	0	230
Fin.-Tax&Rev. Acctg.	1,308	346	125	837
ARA Director's Office	2,525	739	0	1,786
ARA Admn Svcs	1,917	561	0	1,356
ARA Strategic Purchasing	1,021	299	0	722
ARA City Council Admn	365	107	0	258
ARA 3-1-1	1,462	306	417	739
ARA Central Payroll	3,517	1,030	0	2,487
ARA Regulatory Services	5,370	1,572	0	3,798
IT - Director	14,493	4,243	0	10,250
IT - Admn & Applications	3,604	1,019	125	2,460
IT - Infrastructure	32,239	8,694	2,543	21,002
Affirmative Action	3,117	864	166	2,087
Mayor's Office	18,421	5,186	709	12,526
Human Resources Dept.	69,062	20,060	542	48,460
Legal Department	15,409	4,194	1,084	10,131
City Secretary	1,169	342	0	827
City Council	10,307	3,018	0	7,289
City Controller's Office	19,261	5,627	42	13,592
Municipal Court	55,953	16,333	166	39,454
Health Administration	54,570	12,705	11,173	30,692
Planning & Development	1,296	331	166	799
PWE - Administration	304,752	89,222	0	215,530
CIP Sal Rec PWE Adm	6,164	1,804	0	4,360
HPD - Police Records	1,966	515	208	1,243
HPD- Inspector General	1,878	354	667	857
General Services Department	47,129	11,735	7,046	28,348
HEC	3,374	951	125	2,298
Police	386,948	72,581	139,034	175,333



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

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
Fire	411,820	104,127	56,156	251,537
Municipal Court Judicial	4,811	1,408	0	3,403
PWE - All Other	22,971	0	22,971	0
Solid Waste Management	65,441	17,572	5,420	42,449
Housing and Community	32,208	9,430	0	22,778
Library	61,725	16,838	4,211	40,676
Parks & Recreation	163,812	38,475	32,393	92,944
Health & Human Services	139,609	38,871	6,837	93,901
C&E Parking	5,567	1,630	0	3,937
Fin-Econ. Dvpt	165	49	0	116
ARA Ins. Mgmt.	846	247	0	599
ARA Exec Svcs	785	230	0	555
ARA-Other	19,242	5,279	1,209	12,754
Planning & Development	13,033	3,645	583	8,805
CIP S/R Planning	755	221	0	534
CIP Sal Rec RE	18,249	5,343	0	12,906
CIP S/R Engng	33,765	9,885	0	23,880
CIP S/R Constr.	20,792	6,087	0	14,705
CIP S/R Eng/Const	416	122	0	294
CIP S/R GeoeInv.	3,625	1,061	0	2,564
CIP S/R GSD	5,993	1,755	0	4,238
Prop & Cas Legal	2,960	867	0	2,093
PWE - Fleet Management	21,281	6,230	0	15,051
W/kr Comp - HR	18,413	5,391	0	13,022
W/kr Comp Legal	892	261	0	631
HEC Director	658	192	0	466
HEC - IT	2,892	846	0	2,046
HEC - 9-1-1 Network	1,743	510	0	1,233
HEC - Police Call Takers	2,617	766	0	1,851
PWE-Sign Adm	5,070	1,484	0	3,586
PWE-Bldg Insp.	28,807	8,434	0	20,373
PWE - Stormwater Fund	19,919	5,831	0	14,088
CABLE TV	2,856	836	0	2,020
PWE - Houston Transtar	4,338	1,270	0	3,068
TRZ	654	191	0	463
Houston Airport System	180,259	52,774	0	127,485

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

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
PWE - Water & Sewer	218,681	64,023	0	154,658
Conv and Ent Opns	33,068	9,681	0	23,387
PWE Parking	2,584	366	1,334	884
GSD Parking	35	10	0	25
Health Benefits Fund	109,943	32,188	0	77,755
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,848,136</b>	<b>1,039,873</b>	<b>296,264</b>	<b>2,511,999</b>



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SCHEDULE 7.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
FINANCE - AUDIT SERVICES  
NATURE AND EXTENT OF SERVICES

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



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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	247,006			247,006
Fin-Dir. Office	9,236	808	10,044	
Fin-OMB	42,095	19,188	61,283	
Fin-Genl. Acctg	47	5	52	
Fin-Auditing	109	4	113	
Fin-Grants		48	48	
Fin-Tax&Rev. Acctg.		20	20	
ARA Admin Svcs		199	199	
ARA Strategic Purchasing		40	40	
ARA Central Payroll		4	4	
IT - Admin & Applications		190	190	
IT - Infrastructure		690	690	
Affirmative Action		820	820	
Mayor's Office		191	191	
Human Resources Dept.		439	439	
City Controller's Office		208	208	
		196	196	
<b>Total Allocated Additions:</b>	<b>51,487</b>	<b>23,050</b>	<b>74,537</b>	<b>74,537</b>
<b>Total To Be Allocated:</b>	<b>298,493</b>	<b>23,050</b>		<b>321,543</b>



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

	Total	General & Admin	Auditing
<b>Wages &amp; Benefits</b>			
Salaries & Wages	155,057	0	155,057
Fringe Benefits	57,300	0	57,300
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	1,555	0	1,555
Contractual Services	33,094	0	33,094
<b>Departmental Totals</b>			
Total Expenditures	247,006	0	247,006
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
<b>Allocation Step 1</b>			
Inbound- All Others	51,487	51,487	0
Reallocate Admin Costs	( 51,487)	0	51,487
1st Allocation	298,493	0	298,493
<b>Allocation Step 2</b>			
Inbound- All Others	23,050	23,050	0
Reallocate Admin Costs	( 23,050)	0	23,050
2nd Allocation	23,050	0	23,050
Total For 10006400050002	321,543	0	321,543
Total Allocated	321,543	0	321,543



\* - Indicates Disallowed Expenditure

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

Activity - Auditing	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	Citywide General Government	72,171,439	4.6754	13,956		13,956		13,956
	Fin-Dir. Office	742,702	0.0481	144		144		144
	Fin-OMB	1,212,274	0.0785	234		234		234
	Fin.-Debt Svc	369,899	0.0240	72		72	6	78
	Fin-Genl. Acctg	3,549,887	0.2300	686		686		686
	Fin-Auditing	247,007	0.0160	48		48		48
	Fin-Grants	194,883	0.0126	38		38	3	41
	Fin.-Tax&Rev. Acctg.	1,154,054	0.0748	223		223	18	241
	ARA Director's Office	1,259,240	0.0816	243		243	20	263
	ARA Admin Svcs	1,923,102	0.1246	372		372	30	402
	ARA Strategic Purchasing	4,156,153	0.2692	804		804	65	869
	ARA City Council Admin	249,595	0.0162	48		48	4	52
	ARA 3-1-1	4,442,002	0.2878	859		859	70	929
	ARA Central Payroll	1,227,437	0.0795	237		237	19	256
	ARA Regulatory Services	2,164,669	0.1402	419		419	34	453
	IT - Director	2,196,999	0.1423	425		425	35	460
	IT - Admin & Applications	7,563,884	0.4900	1,463		1,463	119	1,582
	IT - Infrastructure	7,552,372	0.4893	1,460		1,460	119	1,579
	Affirmative Action	2,125,805	0.1377	411		411	33	444
	Mayor's Office	2,700,747	0.1750	522		522	42	564
	Human Resources Dept.	2,458,994	0.1593	475		475	39	514
	Legal Department	13,765,113	0.8917	2,662		2,662	216	2,878
	City Secretary	624,387	0.0404	121		121	10	131
	City Council	4,888,627	0.3167	945		945	77	1,022
	City Controller's Office	6,596,032	0.4273	1,275		1,275	104	1,379
	Municipal Court Administration	16,313,265	1.0568	3,154		3,154	257	3,411
	Health Administration	11,283,467	0.7310	2,182		2,182	177	2,359
	Planning & Development Admin	1,736,070	0.1125	336		336	27	363
	HPD - Police Records	3,804,332	0.2465	736		736	60	796
	HPD- Inspector General	2,536,039	0.1643	490		490	40	530
	General Services Department	44,732,189	2.8978	8,650		8,650	703	9,353
	Police	611,962,725	39.6436	118,336		118,336	9,623	127,959



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Auditing							
File	381,245,323	24.6977	73,721		73,721	5,995	79,716
Municipal Court Judicial	4,749,392	0.3077	918		918	75	993
PWE - All Other	86,145,998	5.5807	16,658		16,658	1,355	18,013
Solid Waste Management	70,439,996	4.5632	13,621		13,621	1,108	14,729
Housing and Community Devp.	472,569	0.0306	91		91	7	98
Library	34,845,123	2.2573	6,738		6,738	548	7,286
Parks & Recreation	63,562,842	4.1177	12,291		12,291	1,000	13,291
Health & Human Services	39,278,273	2.5445	7,595		7,595	618	8,213
Fin-Econ. Divpt	700,273	0.0454	135		135	11	146
ARA Exec Svcs	3,099,171	0.2008	599		599	49	648
ARA-Other	1,144,182	0.0741	221		221	18	239
Planning & Development	7,550,768	0.4892	1,460		1,460	119	1,579
TIRZ	12,509,058	0.8104	2,419		2,419	197	2,616
Sub Total	1,543,648,358	100.0000	298,493		298,493	23,050	321,543
TOTAL	1,543,648,358	100.0000	298,493		298,493	23,050	321,543

Allocation Basis: Total FY 2008 General Fund Expenditures Including TIRZ  
Allocation Source: Financial Summary Reports

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

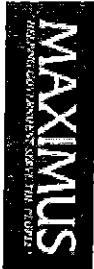
Receiving Department	Total	Auditing
Citywide General Government	13,956	13,956
Fin-Dir. Office	144	144
Fin-OMB	234	234
Fin-Debt Svc	78	78
Fin-Genl. Acctg	686	686
Fin-Auditing	48	48
Fin-Grants	41	41
Fin-Tax&Rev. Acctg.	241	241
ARA Director's Office	263	263
ARA Admin Svcs	402	402
ARA Strategic Purchasing	869	869
ARA City Council Admin	52	52
ARA 3-1-1	929	929
ARA Central Payroll	256	256
ARA Regulatory Services	453	453
IT - Director	460	460
IT - Admn & Applications	1,582	1,582
IT - Infrastructure	1,579	1,579
Affirmative Action	444	444
Mayor's Office	564	564
Human Resources Dept.	514	514
Legal Department	2,878	2,878
City Secretary	131	131
City Council	1,022	1,022
City Controller's Office	1,379	1,379
Municipal Court	3,411	3,411
Health Administration	2,359	2,359
Planning & Development	363	363
HPD - Police Records	796	796
HPD- Inspector General	530	530
General Services Department	9,353	9,353
Police	127,959	127,959
Fire	79,716	79,716
Municipal Court Judicial	993	993
PWE - All Other	18,013	18,013



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

Receiving Department	Total	Auditing
Solid Waste Management	14,729	14,729
Housing and Community	98	98
Library	7,286	7,286
Parks & Recreation	13,291	13,291
Health & Human Services	8,213	8,213
Fin-Econ. Divpt	146	146
ARA Exec Svcs	648	648
ARA-Other	239	239
Planning & Development	1,579	1,579
TIRZ	2,616	2,616
Direct Billed	0	0
<b>Total</b>	<b>321,543</b>	<b>321,543</b>



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**SCHEDULE 8.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE- GRANTS MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

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



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

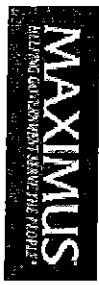
Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	194,884			194,884
Fin-Dir. Office	12,183	1,065	13,248	
Fin-OMB	56,126	25,584	81,710	
Fin-Genl. Acctg	135	15	150	
Fin-Auditing	313	13	326	
Fin-Grants	38	3	41	
Fin-Tax&Rev. Acctg.		16	16	
ARA Admin Svcs		157	157	
ARA Strategic Purchasing		54	54	
ARA Central Payroll		3	3	
IT - Admn & Applications		254	254	
IT - Infrastructure		1,977	1,977	
Affirmative Action		2,347	2,347	
Mayor's Office		175	175	
Human Resources Dept.		585	585	
City Controller's Office		277	277	
Total Allocated Additions:	68,795	33,087	101,882	101,882
Total To Be Allocated:	263,679	33,087		296,766



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

	Total	General & Admin	Grants
<b>Wages &amp; Benefits</b>			
Salaries & Wages	140,779	0	140,779
Fringe Benefits	51,577	0	51,577
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	2,095	0	2,095
Contractual Services	433	0	433
<b>Departmental Totals</b>			
Total Expenditures	194,884	0	194,884
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>	194,884	0	194,884
<b>Allocation Step 1</b>			
Inbound- All Others	68,795	68,795	0
Reallocate Admin Costs	(68,795)	(68,795)	0
1st Allocation	263,679	0	263,679
<b>Allocation Step 2</b>			
Inbound- All Others	33,087	33,087	0
Reallocate Admin Costs	(33,087)	(33,087)	0
2nd Allocation	33,087	0	33,087
<b>Total For 10006400050003</b>			
Total Allocated	296,766	0	296,766



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\* - Indicates Disallowed Expenditure

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

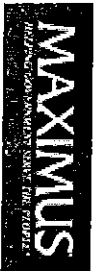
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	72,171,439	2.2501	5,933		5,933		5,933
Fin-Dir. Office	742,702	0.0232	61		61		61
Fin-OMB	1,218,225	0.0380	100		100		100
Fin-Debt Svc	369,899	0.0115	30		30	4	34
Fin-Genl. Acctg	3,549,887	0.1107	292		292		292
Fin-Auditing	247,006	0.0077	20		20		20
Fin-Grants	194,884	0.0061	16		16		16
Fin-Tax&Rev. Acctg.	1,154,053	0.0360	95		95	12	107
ARA Director's Office	1,309,066	0.0408	108		108	14	122
ARA Admin Svcs	1,922,235	0.0599	158		158	20	178
ARA Strategic Purchasing	4,156,153	0.1296	342		342	44	386
ARA City Council Admin	258,329	0.0081	21		21	3	24
ARA 3-1-1	4,442,002	0.1385	365		365	47	412
ARA Central Payroll	1,227,437	0.0383	101		101	13	114
ARA Regulatory Services	2,227,297	0.0694	183		183	24	207
IT - Director	2,639,936	0.0823	217		217	28	245
IT - Admin & Applications	10,606,353	0.3307	872		872	112	984
IT - Infrastructure	26,787,001	0.8351	2,202		2,202	283	2,485
Affirmative Action	2,132,008	0.0665	175		175	23	198
Mayor's Office	13,980,269	0.4359	1,149		1,149	148	1,297
Human Resources Dept.	2,458,994	0.0767	202		202	26	228
Legal Department	13,765,113	0.4291	1,132		1,132	146	1,278
City Secretary	627,043	0.0195	52		52	7	59
City Council	4,888,627	0.1524	402		402	52	454
City Controller's Office	6,571,831	0.2049	540		540	69	609
Municipal Court Administration	17,375,718	0.5417	1,428		1,428	184	1,612
Health Administration	11,283,467	0.3518	928		928	119	1,047
Planning & Development Admin	1,736,071	0.0541	143		143	18	161
CIP Sal Rec PWE Adm	2,069,733	0.0645	170		170	22	192
HPD - Police Records	3,804,332	0.1186	313		313	40	353
HPD - Inspector General	2,536,039	0.0791	208		208	27	235
General Services Department	236,318,403	7.3676	19,427		19,427	2,499	21,926



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

Activity - Grants	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC		19,631,771	0.6121	1,614		1,614	208	1,822
Police		692,452,164	21.5880	56,922		56,922	7,318	64,240
Fire		381,245,323	11.8859	31,341		31,341	4,031	35,372
Municipal Court Judicial		4,749,392	0.1481	390		390	50	440
PWE - All Other		87,195,614	2.7185	7,168		7,168	922	8,090
Solid Waste Management		73,348,895	2.2868	6,030		6,030	776	6,806
Housing and Community Devp.		81,136,989	2.5296	6,670		6,670	858	7,528
Library		56,411,693	1.7587	4,637		4,637	596	5,233
Parks & Recreation		77,660,039	2.4274	6,401		6,401	823	7,224
Health & Human Services		108,906,320	3.3953	8,953		8,953	1,151	10,104
C&E Parking		2,559,617	0.0798	210		210	27	237
Fin-Econ. Dvpt		700,272	0.0218	58		58	7	65
ARA Ins. Mgmt.		10,214,553	0.3185	840		840	108	948
ARA Exec Svcs		3,149,645	0.0982	259		259	33	292
ARA-Other		4,683,150	0.1460	385		385	50	435
Planning & Development		7,690,293	0.2398	632		632	81	713
CIP S/R Planning		712,465	0.0222	59		59	8	67
CIP Sal Rec RE		2,390,415	0.0745	197		197	25	222
CIP S/R Engrg		8,969,504	0.2796	737		737	95	832
CIP S/R Constr.		8,159,376	0.2544	671		671	86	757
CIP S/R Eng/Const		363,325	0.0113	30		30	4	34
CIP S/R Geoenv.		963,625	0.0300	79		79	10	89
CIP S/R Other		2,034,494	0.0634	167		167	22	189
CIP S/R GSD		2,596,229	0.0809	213		213	27	240
Prop & Cas Legal		5,637,519	0.1758	463		463	60	523
PWE - Fleet Management		33,094,808	1.0318	2,721		2,721	350	3,071
Wkr Comp - HR		19,668,352	0.6132	1,617		1,617	208	1,825
Wkr Comp Legal		298,190	0.0093	25		25	3	28
PWE-Sign Adm		2,751,914	0.0858	226		226	29	255
PWE-Bldg Insp.		34,982,903	1.0906	2,876		2,876	370	3,246
PWE - Stormwater Fund		32,709,371	1.0198	2,689		2,689	346	3,035
CABLE TV		1,606,981	0.0501	132		132	17	149



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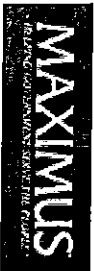


**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department Fin-Grants**

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Houston Transtar	2,798,457	0.0872	230		230	30	260
Houston Airport System (HAS)	297,517,249	9.2756	24,458		24,458	3,146	27,604
PWE - Water & Sewer System	355,871,428	11.0948	29,255		29,255	3,763	33,018
Conv and Ent Optns	56,128,400	1.7499	4,614		4,614	593	5,207
PWE Parking	1,003,181	0.0313	82		82	11	93
GSD Parking	545,932	0.0170	45		45	6	51
Health Benefits Fund	268,616,003	8.3745	22,082		22,082	2,840	24,922
Long Term Disability	1,412,965	0.0441	116		116	15	131
SubTotal	3,207,540,368	100.0000	263,679		263,679	33,087	296,766
TOTAL	3,207,540,368	100.0000	263,679		263,679	33,087	296,766

Allocation Basis: Total FY 2008 actual expenditures  
 Allocation Source: Financial summaries - Regina Dickson



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

Receiving Department	Total	Grants
Citywide General Government	5,933	5,933
Fin-Dir. Office	61	61
Fin-OMB	100	100
Fin.-Debt Svc	34	34
Fin-Genl. Acctg	292	292
Fin-Auditing	20	20
Fin-Grants	16	16
Fin.-Tax&Rev. Acctg.	107	107
ARA Director's Office	122	122
ARA Admin Svcs	178	178
ARA Strategic Purchasing	386	386
ARA City Council Admin	24	24
ARA 3-1-1	412	412
ARA Central Payroll	114	114
ARA Regulatory Services	207	207
IT - Director	245	245
IT - Admin & Applications	984	984
IT - Infrastructure	2,485	2,485
Affirmative Action	198	198
Mayor's Office	1,297	1,297
Human Resources Dept.	228	228
Legal Department	1,278	1,278
City Secretary	59	59
City Council	454	454
City Controller's Office	609	609
Municipal Court	1,612	1,612
Health Administration	1,047	1,047
Planning & Development	161	161
CIP Sal Rec PWE Adm	192	192
HPD - Police Records	353	353
HPD- Inspector General	235	235
General Services Department	21,926	21,926
HEC	1,822	1,822
Police	64,240	64,240
Fire	35,372	35,372



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

Receiving Department	Total	Grants
Municipal Court Judicial	440	440
PWE - All Other	8,090	8,090
Solid Waste Management	6,806	6,806
Housing and Community	7,528	7,528
Library	5,233	5,233
Parks & Recreation	7,224	7,224
Health & Human Services	10,104	10,104
C&E Parking	237	237
Fin-Econ. Dvpt	65	65
ARA Ins. Mgmt.	948	948
ARA Exec Svcs	292	292
ARA-Other	435	435
Planning & Development	713	713
CIP S/R Planning	67	67
CIP Sal Rec RE	222	222
CIP S/R Engrg	832	832
CIP S/R Constr.	757	757
CIP S/R Eng/Const	34	34
CIP S/R GeoEnv.	89	89
CIP S/R Other	189	189
CIP S/R GSD	240	240
Prop & Cas Legal	523	523
PWE - Fleet Management	3,071	3,071
Wkr Comp - HR	1,825	1,825
Wkr Comp Legal	28	28
PWE-Sign Adm	255	255
PWE-Bldg Insp.	3,246	3,246
PWE - Stormwater Fund	3,035	3,035
CABLE TV	149	149
PWE - Houston Transtar	260	260
Houston Airport System	27,604	27,604
PWE - Water & Sewer	33,018	33,018
Conv and Ent Optns	5,207	5,207
PWE Parking	93	93
GSD Parking	51	51
Health Benefits Fund	24,922	24,922



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

Receiving Department	Total	Grants
Long Term Disability	131	131
Direct Billed	0	0
<b>Total</b>	<b>296,766</b>	<b>296,766</b>



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**SCHEDULE 9.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
FINANCE – TAX AND REVENUE ACCOUNTING  
NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Fin.-Tax&Rev. Acctg.**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	1,154,053		2,946	1,154,053
Citywide General Government	2,946		17,811	
Fin-Dir. Office	16,372	1,439	102,138	
Fin-OMB	70,158	31,980	546	
Fin-Genl. Acctg	490	56	1,308	
Fin-Auditing	1,260	48	241	
Fin-Grants	223	18	107	
Fin.-Tax&Rev. Acctg.	95	12	931	
ARA Admin Svcs		931	252	
ARA Strategic Purchasing		252	9	
ARA Central Payroll		9	317	
IT - Admin & Applications		317	7,191	
IT - Infrastructure		7,191	8,542	
Affirmative Action		8,542	762	
Mayor's Office		762	731	
Human Resources Dept.		731	347	
City Controller's Office		347	2,044	
Total Allocated Additions:	91,544	54,679	146,223	146,223
Total To Be Allocated:	1,245,597	54,679		1,300,276



City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule .3 - Costs Allocated By Activity  
 For Department Fin.-Tax&Rev. Acctg.

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	279,113	0	279,113
Fringe Benefits	104,064	0	104,064
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	1,853	0	1,853
Contractual Services	769,023	0	769,023
<b>Departmental Totals</b>			
Total Expenditures	1,154,053	0	1,154,053
Deductions			
Total Deductions	0	0	0
<b>Functional Cost</b>	1,154,053	0	1,154,053
<b>Allocation Step 1</b>			
Inbound- All Others	91,544	91,544	0
Reallocate Admin Costs	( 91,544)	( 91,544)	0
1st Allocation	1,245,597	0	1,245,597
<b>Allocation Step 2</b>			
Inbound- All Others	54,679	54,679	0
Reallocate Admin Costs	( 54,679)	( 54,679)	0
2nd Allocation	54,679	0	54,679
Total For 10006400050004	1,300,276	0	1,300,276
Total Allocated	1,300,276	0	1,300,276

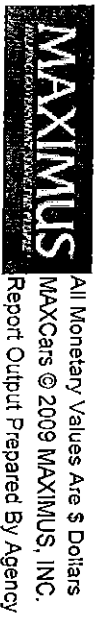


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\* - Indicates Disallowed Expenditure

**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Tax&Rev. Acctg.**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	72,171,439	4.6754	58,236		58,236		58,236
Fin-Dir. Office	742,702	0.0481	599		599		599
Fin-OMB	1,212,274	0.0785	978		978		978
Fin.-Debt Svc	369,899	0.0240	298		298		298
Fin-Genl. Acctg	3,549,887	0.2300	2,864		2,864	14	2,864
Fin-Auditing	247,007	0.0160	199		199		199
Fin-Grants	194,883	0.0126	157		157		157
Fin.-Tax&Rev. Acctg.	1,154,054	0.0748	931		931		931
ARA Director's Office	1,259,240	0.0816	1,016		1,016		1,063
ARA Admin Svcs	1,923,102	0.1246	1,552		1,552		1,624
ARA Strategic Purchasing	4,156,153	0.2692	3,354		3,354		3,509
ARA City Council Admin	249,595	0.0162	201		201		210
ARA 3-1-1	4,442,002	0.2878	3,584		3,584	166	3,750
ARA Central Payroll	1,227,437	0.0795	990		990	46	1,036
ARA Regulatory Services	2,164,669	0.1402	1,747		1,747	81	1,828
IT - Director	2,196,999	0.1423	1,773		1,773	82	1,855
IT - Admin & Applications	7,563,884	0.4900	6,103		6,103	282	6,385
IT - Infrastructure	7,552,372	0.4893	6,094		6,094	282	6,376
Affirmative Action	2,125,805	0.1377	1,715		1,715	79	1,794
Mayor's Office	2,700,747	0.1750	2,179		2,179	101	2,280
Human Resources Dept.	2,458,994	0.1593	1,984		1,984	92	2,076
Legal Department	13,765,113	0.8917	11,107		11,107	514	11,621
City Secretary	624,387	0.0404	504		504	23	527
City Council	4,888,627	0.3167	3,945		3,945	183	4,128
City Controller's Office	6,596,032	0.4273	5,322		5,322	246	5,568
Municipal Court Administration	16,313,265	1.0568	13,163		13,163	609	13,772
Health Administration	11,283,467	0.7310	9,105		9,105	421	9,526
Planning & Development Admin	1,736,070	0.1125	1,401		1,401	65	1,466
HPD - Police Records	3,804,332	0.2465	3,070		3,070	142	3,212
HPD- Inspector General	2,536,039	0.1643	2,046		2,046	95	2,141
General Services Department	44,732,189	2.8978	36,095		36,095	1,670	37,765
Police	611,962,725	39.6436	493,809		493,809	22,851	516,660



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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fin.-Tax&Rev. Accty.**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
File	381,245,323	24.6977	307,634		307,634	14,235	321,869
Municipal Court Judicial	4,749,392	0.3077	3,832		3,832	177	4,009
PWE - All Other	86,145,998	5.5807	69,513		69,513	3,217	72,730
Solid Waste Management	70,439,996	4.5632	56,839		56,839	2,630	59,469
Housing and Community Devp.	472,569	0.0306	381		381	18	399
Library	34,845,123	2.2573	28,117		28,117	1,301	29,418
Parks & Recreation	63,562,842	4.1177	51,290		51,290	2,373	53,663
Health & Human Services	39,278,273	2.5445	31,694		31,694	1,467	33,161
Fin-Econ. Divpt	700,273	0.0454	565		565	26	591
ARA Exec Svcs	3,099,171	0.2008	2,501		2,501	116	2,617
ARA-Other	1,144,182	0.0741	923		923	43	966
Planning & Development	7,550,768	0.4892	6,093		6,093	282	6,375
TIRZ	12,509,058	0.8104	10,094		10,094	467	10,561
SubTotal	1,543,648,358	100.0000	1,245,597		1,245,597	54,679	1,300,276
TOTAL	1,543,648,358	100.0000	1,245,597		1,245,597	54,679	1,300,276

Allocation Basis: Total FY 2008 General Fund Expenditures Including TIRZ  
 Allocation Source: Financial Summary Reports



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

Receiving Department	Total	Services
Citywide General Government	58,236	58,236
Fin-Dir. Office	599	599
Fin-OMB	978	978
Fin.-Debt Svc	312	312
Fin-Genl. Acctg	2,864	2,864
Fin-Auditing	199	199
Fin-Grants	157	157
Fin.-Tax&Rev. Acctg.	931	931
ARA Director's Office	1,063	1,063
ARA Admin Svcs	1,624	1,624
ARA Strategic Purchasing	3,509	3,509
ARA City Council Admin	210	210
ARA 3-1-1	3,750	3,750
ARA Central Payroll	1,036	1,036
ARA Regulatory Services	1,828	1,828
IT - Director	1,855	1,855
IT - Admin & Applications	6,385	6,385
IT - Infrastructure	6,376	6,376
Affirmative Action	1,794	1,794
Mayor's Office	2,280	2,280
Human Resources Dept.	2,076	2,076
Legal Department	11,621	11,621
City Secretary	527	527
City Council	4,128	4,128
City Controller's Office	5,568	5,568
Municipal Court	13,772	13,772
Health Administration	9,526	9,526
Planning & Development	1,466	1,466
HPD - Police Records	3,212	3,212
HPD- Inspector General	2,141	2,141
General Services Department	37,765	37,765
Police	516,660	516,660
Fire	321,869	321,869
Municipal Court Judicial	4,009	4,009
PWE - All Other	72,730	72,730



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

Receiving Department	Total	Services
Solid Waste Management	59,469	59,469
Housing and Community	399	399
Library	29,418	29,418
Parks & Recreation	53,663	53,663
Health & Human Services	33,161	33,161
Fin-Econ. Dypt	591	591
ARA Exec Svcs	2,617	2,617
ARA-Other	966	966
Planning & Development	6,375	6,375
TIRZ	10,561	10,561
Direct Billed	0	0
<b>Total</b>	<b>1,300,276</b>	<b>1,300,276</b>



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**SCHEDULE 10.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR'S OFFICE  
NATURE AND EXTENT OF SERVICES**

The Director's Office of the Administration and Regulatory Affairs Department (ARA) implements and monitors policies, procedures, and other controls regarding administrative and regulatory affairs of the CITY OF HOUSTON, TEXAS. The costs of the Director's Office have been allocated based on the number of full time equivalent positions assigned to each administered department.

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Transfers	1,292,644			1,292,644
Total Deductions:	( 33,404)			( 33,404)
Building Usage Charge	61,259		61,259	
Citywide General Government	17,261		18,786	
Fin-OMB	1,045		1,165	
Fin-Genl. Acctg	2,429		2,525	
Fin-Auditing	243		263	
Fin-Grants	108		122	
Fin.-Tax&Rev. Acctg.	1,016		1,063	
ARA Director's Office		27,451	27,451	
ARA Admin Svcs		20,529	20,529	
ARA Strategic Purchasing		2,348	2,348	
ARA 3-1-1		32,474	32,474	
ARA Central Payroll		349	349	
IT - Admin & Applications		15,349	15,349	
IT - Infrastructure		18,233	18,233	
Affirmative Action		862	862	
Mayor's Office		804	804	
Human Resources Dept.		35,074	35,074	
Legal Department		2,587	2,587	
City Controller's Office		4,363	4,363	
General Services Department		286,239	286,239	
Total Allocated Additions:	83,361	448,484	531,845	531,845
Total To Be Allocated:	1,342,601	448,484		1,791,085



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

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	331,789	0	331,789
Fringe Benefits	112,522	0	112,522
<b>Other Expense &amp; Cost</b>			
Supplies	96,548	0	96,548
Contractual Services	699,486	0	699,486
Other	18,895	0	18,895
* Transfers	33,404	33,404	0
<b>Departmental Totals</b>			
Total Expenditures	1,292,644	33,404	1,259,240
<b>Deductions</b>			
Total Deductions	( 33,404)	( 33,404)	0
<b>Functional Cost</b>			
Allocation Step 1	1,259,240	0	1,259,240
Inbound- All Others	83,361	83,361	0
Reallocate Admin Costs	( 83,361)	( 83,361)	0
1st Allocation	1,342,601	0	1,342,601
Allocation Step 2			
Inbound- All Others	448,484	448,484	0
Reallocate Admin Costs	( 448,484)	( 448,484)	0
2nd Allocation	448,484	0	448,484
Total For 10006500010000 ARA			
Total Allocated	1,791,085	0	1,791,085



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\* - Indicates Disallowed Expenditure

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	5	2.046	27,451		27,451		27,451
ARA Admin Svcs	23	8.5502	114,795		114,795	39,147	153,942
ARA Strategic Purchasing	47	17.4721	234,581		234,581	79,995	314,576
ARA 3-1-1	88	32.8253	440,712		440,712	150,288	591,000
ARA Central Payroll	18	6.7286	90,339		90,339	30,807	121,146
ARA Regulatory Services	38	14.2751	191,658		191,658	65,358	257,016
ARA Ins. Mgmt.	3	1.4126	18,966		18,966	6,468	25,434
ARA Exec Svcs	15	5.9108	79,358		79,358	27,062	106,420
ARA-Other	29	10.7807	144,741		144,741	49,359	194,100
SubTotal	269	100.0000	1,342,601		1,342,601	448,484	1,791,085
TOTAL	269	100.0000	1,342,601		1,342,601	448,484	1,791,085

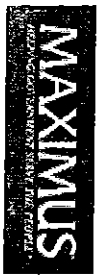
Allocation Basis: Number of full time equivalent positions administered - ARA  
 Allocation Source: Human Resources



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

Receiving Department	Total	Dept Admin
ARA Director's Office	27,451	27,451
ARA Admin Svcs	153,942	153,942
ARA Strategic Purchasing	314,576	314,576
ARA 3-1-1	591,000	591,000
ARA Central Payroll	121,146	121,146
ARA Regulatory Services	257,016	257,016
ARA Ins. Mgmt.	25,434	25,434
ARA Exec Svcs	106,420	106,420
ARA-Other	194,100	194,100
Direct Billed	0	0
<b>Total</b>	<b>1,791,085</b>	<b>1,791,085</b>



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SCHEDULE 11.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS - ADMINISTRATION SERVICES  
NATURE AND EXTENT OF SERVICES

The Administrative Services Division provides various support services for many of the City's departments. Responsibilities include providing departmental administrative and accounting supports, managing fixed assets for the ARA and Finance Department, processing payroll functions, and providing human resource support for the ARA and Finance Department. The identified activities and basis used for cost allocation are as follows:

- **Business Office** – Costs of departmental administrative and accounting supports have been allocated based upon the number of full time equivalent positions in departments served.
- **Mailroom** - Costs associated with the mailroom have been allocated based upon the number of full time equivalent positions in departments served.
- **Payroll** – Costs of payroll activities have been allocated based on the number of General Fund full time equivalent positions served.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the number boxes in storage.
- **Property** – Costs associated with the disposal of City property have been allocated based upon the number of fixed and controlled assets.

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

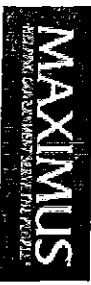
Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Principle Retirement	1,923,102			1,923,102
Total Deductions:	( 867)			( 867)
Citywide General Government	70,980			
Fin-OMB	794	6,212	77,192	
Fin-Genl. Acctg	1,845	91	885	
Fin-Auditing	372	72	1,917	
Fin-Grants	158	30	402	
Fin-Tax&Rev. Acctg.	1,552	20	178	
ARA Director's Office	114,795	72	1,624	
ARA Admin Svcs		39,147	153,942	
ARA Strategic Purchasing		84,426	84,426	
ARA Central Payroll		313	313	
IT - Admin & Applications		1,460	1,460	
IT - Infrastructure		11,661	11,661	
Affirmative Action		13,853	13,853	
Mayor's Office		1,486	1,486	
Human Resources Dept.		3,363	3,363	
City Controller's Office		1,594	1,594	
Total Allocated Additions:	190,496	167,115	357,611	357,611
Total To Be Allocated:	2,112,731	167,115		2,279,846



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

	Total	General & Admin	Business Office	Mallroom	Payroll
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,232,108	0	528,575	67,790	142,201
Fringe Benefits	466,744	0	180,773	28,233	52,736
Other Expense & Cost					
Supplies	22,379	0	11,008	1,899	0
Contractual Services	201,004	0	49,736	27,072	1,179
* Principle Retirement	867	867	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,923,102	867	770,092	124,994	196,116
<b>Deductions</b>					
Total Deductions	( 867)	( 867)	0	0	0
<b>Functional Cost</b>					
Allocation Step 1	1,922,235	0	770,092	124,994	196,116
Inbound- All Others	190,496	190,496	0	0	0
Reallocate Admin Costs		( 190,496)	76,318	12,387	19,435
1st Allocation	2,112,731	0	846,410	137,381	215,551
Allocation Step 2					
Inbound- All Others	167,115	167,115	0	0	0
Reallocate Admin Costs		( 167,115)	66,950	10,867	17,050
2nd Allocation	167,115	0	66,950	10,867	17,050
<b>Total For 10006500070002 ARA</b>					
Total Allocated	2,279,846	0	913,360	148,248	232,601



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\* - Indicates Disallowed Expenditure

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

	Records Management	Property
<b>Wages &amp; Benefits</b>		
Salaries & Wages	279,029	214,513
Fringe Benefits	106,322	98,680
<b>Other Expense &amp; Cost</b>		
Supplies	2,020	7,452
Contractual Services	44,007	79,010
* Principle Retirement	0	0
<b>Departmental Totals</b>	431,378	399,655
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>	431,378	399,655
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	42,750	39,606
1st Allocation	474,128	439,261
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	37,503	34,745
2nd Allocation	37,503	34,745
<b>Total For 10006500070002 ARA</b>	511,631	474,006
<b>Total Allocated</b>	511,631	474,006

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City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule 4 - Detail Activity Allocations  
 For Department ARA Admin Svcs

Activity - Business Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	5	2.0446	17,306		17,306		17,306
ARA Admin Svcs	23	8.5502	72,370		72,370		72,370
ARA Strategic Purchasing	47	17.4721	147,886		147,886	13,084	160,970
ARA 3-1-1	88	32.8253	277,835		277,835	24,580	302,415
ARA Central Payroll	18	6.7286	56,952		56,952	5,039	61,991
ARA Regulatory Services	38	14.2751	120,826		120,826	10,690	131,516
ARA Ins. Mgmt.	3	1.4126	11,957		11,957	1,058	13,015
ARA Exec Svcs	15	5.9108	50,029		50,029	4,426	54,455
ARA-Other	29	10.7807	91,249		91,249	8,073	99,322
SubTotal	269	100.0000	846,410		846,410	66,950	913,360
TOTAL	269	100.0000	846,410		846,410	66,950	913,360

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



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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	5	2.0446	2,809		2,809		2,809
ARA Admin Svcs	23	8.5502	11,746		11,746		11,746
ARA Strategic Purchasing	47	17.4721	24,003		24,003	2,124	26,127
ARA 3-1-1	88	32.8253	45,096		45,096	3,990	49,086
ARA Central Payroll	18	6.7286	9,244		9,244	818	10,062
ARA Regulatory Services	38	14.2751	19,611		19,611	1,735	21,346
ARA Ins. Mgmt.	3	1.4126	1,941		1,941	172	2,113
ARA Exec Svcs	15	5.9108	8,120		8,120	718	8,838
ARA-Other	29	10.7807	14,811		14,811	1,310	16,121
SubTotal	269	100.0000	137,381		137,381	10,867	148,248
TOTAL	269	100.0000	137,381		137,381	10,867	148,248

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



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City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule 4 - Detail Activity Allocations  
 For Department ARA Admin Svcs

Activity - Payroll	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Fin-Dir. Office	4.50	0.0282	61		61		61
Fin-OMB	15.80	0.0989	213		213		213
Fin.-Debt Svc	3.50	0.0219	47		47	4	51
Fin-Genl. Acctg	11.10	0.0695	150		150		150
Fin-Auditing	3.00	0.0188	40		40		40
Fin-Grants	4.00	0.0250	54		54		54
Fin.-Tax&Rev. Acctg.	5.00	0.0313	67		67		67
ARA Director's Office	5.20	0.0326	70		70		70
ARA Admin Svcs	23.00	0.1440	310		310		310
ARA Strategic Purchasing	47.00	0.2942	634		634	50	684
ARA 3-1-1	88.30	0.5528	1,192		1,192	95	1,287
ARA Central Payroll	18.10	0.1133	244		244	19	263
ARA Regulatory Services	38.40	0.2404	518		518	41	559
IT - Director	18.40	0.1152	248		248	20	268
IT - Admin & Applications	41.40	0.2592	559		559	44	603
IT - Infrastructure	80.50	0.5039	1,086		1,086	86	1,172
Affirmative Action	32.40	0.2028	437		437	35	472
Mayor's Office	39.60	0.2479	534		534	42	576
Human Resources Dept.	39.10	0.2448	528		528	42	570
Legal Department	158.70	0.9935	2,141		2,141	170	2,311
City Secretary	11.10	0.0695	150		150	12	162
City Council	71.40	0.4470	963		963	77	1,040
City Controller's Office	74.70	0.4676	1,008		1,008	80	1,088
Municipal Court Administration	282.20	1.6414	3,538		3,538	281	3,819
Health Administration	114.90	0.7193	1,550		1,550	123	1,673
Planning & Development Admin	19.80	0.1240	267		267	21	288
Convention and Entertainment	0.40	0.0025	5		5		5
HPD - Police Records	93.40	0.5847	1,260		1,260	100	1,360
HPD- Inspector General	10.30	0.0645	139		139	11	150
General Services Department	237.80	1.4887	3,209		3,209	255	3,464
Police	6,745.30	42.2266	91,024		91,024	7,235	98,259
Fire	4,381.20	27.4271	59,119		59,119	4,697	63,816



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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA Admin Svcs**

Activity - Payroll	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Municipal Court Judicial	49.40	0.3093	667		667	53	720
PWE - All Other	556.20	3.4819	7,505		7,505	596	8,101
Solid Waste Management	655.00	4.1004	8,838		8,838	702	9,540
Housing and Community Devp.	1.30	0.0081	18		18	1	19
Library	497.30	3.1132	6,710		6,710	533	7,243
Parks & Recreation	815.80	5.1070	11,008		11,008	875	11,883
Health & Human Services	569.60	3.5658	7,686		7,686	611	8,297
Fin-Econ. Dvpt	8.00	0.0501	108		108	9	117
ARA Exec Svcs	15.90	0.0995	215		215	17	232
ARA-Other	28.20	0.1765	381		381	30	411
Planning & Development	77.30	0.4839	1,043		1,043	83	1,126
PWE-Bldg Insp.	0.30	0.0019	4		4		4
PWE - Houston Transtar	0.20	0.0013	3		3		3
SubTotal	15,974.00	100.0000	215,551		215,551	17,050	232,601
TOTAL	15,974.00	100.0000	215,551		215,551	17,050	232,601

Allocation Basis: Total General Fund full time equivalent positions  
 Allocation Source: FTE summary - Ms. Zhou



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

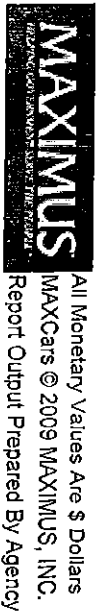
Activity - Records Management	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office		116	0.0726	344		344		344
ARA Regulatory Services		13,133	8.2185	38,966		38,966	3,084	42,050
IT - Director		231	0.1446	685		685	54	739
Affirmative Action		308	0.1927	914		914	72	986
Mayor's Office		1,318	0.8248	3,911		3,911	310	4,221
Human Resources Dept.		6,386	3.9963	18,948		18,948	1,500	20,448
Legal Department		20,584	12.8813	61,074		61,074	4,834	65,908
City Council		397	0.2484	1,178		1,178	93	1,271
City Controller's Office		13,057	8.1709	38,741		38,741	3,067	41,808
PWE - Administration		37,871	23.6992	112,365		112,365	8,897	121,262
General Services Department		2,139	1.3386	6,347		6,347	502	6,849
HEC		181	0.1133	537		537	43	580
Police		37,158	23.2531	110,249		110,249	8,727	118,976
Fire		3,370	2.1089	9,999		9,999	791	10,790
Municipal Court Judicial		68	0.0426	202		202	16	218
Solid Waste Management		2,151	1.3461	6,382		6,382	505	6,887
Housing and Community Devp.		2,406	1.5057	7,139		7,139	565	7,704
Library		413	0.2585	1,225		1,225	97	1,322
Parks & Recreation		1,381	0.8642	4,097		4,097	324	4,421
Health & Human Services		14,282	8.9375	42,375		42,375	3,354	45,729
Planning & Development		415	0.2597	1,231		1,231	97	1,328
Houston Airport System (HAS)		1,611	1.0081	4,780		4,780	378	5,158
Conv and Ent Opns		822	0.5144	2,439		2,439	193	2,632
SubTotal		159,798	100.0000	474,128		474,128	37,503	511,631
TOTAL		159,798	100.0000	474,128		474,128	37,503	511,631

Allocation Basis: Number of boxes in storage per dept.  
Allocation Source: Records Management



City Of Houston, Texas  
OMB Circular A87 Cost Allocation Plan  
Schedule 4 - Detail Activity Allocations  
For Department ARA Admin Svcs

Activity - Property	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Fin-Dir. Office	14	0.1970	865		865		865
Fin-Genl. Acctg	6	0.0844	371		371		371
Fin.-Tax&Rev. Acctg.	3	0.0422	185		185		185
ARA 3-1-1	10	0.1407	618		618		618
IT - Admin & Applications	3	0.0422	185		185		185
IT - Infrastructure	61	0.8583	3,770		3,770		3,770
Affirmative Action	4	0.0563	247		247		247
Mayor's Office	17	0.2392	1,051		1,051		1,051
Human Resources Dept.	13	0.1829	803		803		803
Legal Department	26	0.3658	1,607		1,607		1,607
City Controller's Office	1	0.0141	62		62		62
Municipal Court Administration	4	0.0563	247		247		247
Health Administration	268	3.7709	16,564		16,564		16,564
Planning & Development Admin	4	0.0563	247		247		247
HPD - Police Records	5	0.0704	309		309		309
HPD- Inspector General	16	0.2251	989		989		989
General Services Department	169	2.3779	10,445		10,445		10,445
HEC	3	0.0422	185		185		185
Police	3,335	46.9257	206,129		206,129		206,129
Fire	1,347	18.9531	83,254		83,254		83,254
PWE - All Other	551	7.7529	34,056		34,056		34,056
Solid Waste Management	130	1.8292	8,035		8,035		8,035
Library	101	1.4211	6,242		6,242		6,242
Parks & Recreation	777	10.9329	48,024		48,024		48,024
Health & Human Services	164	2.3076	10,136		10,136		10,136
ARA-Other	29	0.4080	1,792		1,792		1,792
Planning & Development	14	0.1970	865		865		865
PWE Parking	32	0.4503	1,978		1,978		1,978
SubTotal	7,107	100.0000	439,261		439,261		439,261
TOTAL	7,107	100.0000	439,261		439,261		439,261



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City Of Houston, Texas  
OMB Circular A87 Cost Allocation Plan  
Schedule 4 - Detail Activity Allocations  
For Department ARA Admin Svcs

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Assets management report



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

Receiving Department	Total	Business Office	Mailroom	Payroll	Records Management	Property
Fin-Dir. Office	926	0	0	61	0	865
Fin-OMB	213	0	0	213	0	0
Fin.-Debt Svc	51	0	0	51	0	0
Fin-Genl. Acctg	521	0	0	150	0	371
Fin-Auditing	40	0	0	40	0	0
Fin-Grants	54	0	0	54	0	0
Fin.-Tax&Rev. Acctg.	252	0	0	67	0	185
ARA Director's Office	20,529	17,306	2,809	70	344	0
ARA Admin Svcs	84,426	72,370	11,746	310	0	0
ARA Strategic Purchasing	187,781	160,970	26,127	684	0	0
ARA 3-1-1	353,455	302,415	49,086	1,287	0	667
ARA Central Payroll	72,316	61,991	10,062	263	0	0
ARA Regulatory Services	195,471	131,516	21,346	559	42,050	0
IT - Director	1,007	0	0	268	739	0
IT - Admin & Applications	803	0	0	603	0	200
IT - Infrastructure	5,241	0	0	1,172	0	4,069
Affirmative Action	1,725	0	0	472	986	267
Mayor's Office	5,931	0	0	576	4,221	1,134
Human Resources Dept.	21,885	0	0	570	20,448	867
Legal Department	69,954	0	0	2,311	65,908	1,735
City Secretary	162	0	0	162	0	0
City Council	2,311	0	0	1,040	1,271	0
City Controller's Office	42,963	0	0	1,088	41,808	67
Municipal Court	4,086	0	0	3,819	0	267
Health Administration	19,551	0	0	1,673	0	17,878
Planning & Development	555	0	0	288	0	267
PWE - Administration	121,262	0	0	0	121,262	0
Convention and Entertainment	5	0	0	5	0	0
HPD - Police Records	1,694	0	0	1,360	0	334
HPD- Inspector General	1,217	0	0	150	0	1,067
General Services Department	21,587	0	0	3,464	6,849	11,274
HEC	780	0	0	0	580	200
Police	439,720	0	0	98,259	118,976	222,465
Fire	164,467	0	0	63,816	10,790	89,861
Municipal Court Judicial	938	0	0	720	218	0



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

Receiving Department	Total	Business Office	Mailroom	Payroll	Records Management	Property
PWE - All Other	44,859	0	0	8,101	0	36,758
Solid Waste Management	25,100	0	0	9,540	6,887	8,673
Housing and Community	7,723	0	0	19	7,704	0
Library	15,302	0	0	7,243	1,322	6,737
Parks & Recreation	68,139	0	0	11,883	4,421	51,835
Health & Human Services	64,966	0	0	8,297	45,729	10,940
Fin-Econ. Dvpt	117	0	0	117	0	0
ARA Ins. Mgmt.	15,128	0	2,113	0	0	0
ARA Exec Svcs	63,525	0	8,838	232	0	0
ARA-Other	117,788	0	16,121	411	0	1,934
Planning & Development	3,388	0	0	1,126	1,328	934
PWE-Bldg Insp.	4	0	0	4	0	0
PWE - Houston Transtar	3	0	0	3	0	0
Houston Airport System	5,158	0	0	0	5,158	0
Conv and Ent Opns	2,632	0	0	0	2,632	0
PWE Parking	2,135	0	0	0	0	2,135
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>2,279,846</b>	<b>913,360</b>	<b>148,248</b>	<b>232,601</b>	<b>511,631</b>	<b>474,006</b>



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SCHEDULE 12.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – STRATEGIC PURCHASING  
NATURE AND EXTENT OF SERVICES

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

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

**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 2 - Costs To Be Allocated**  
**For Department ARA Strategic Purchasing**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	4,156,153			4,156,153
Fin-OMB	144,934	12,671	157,605	
Fin-Genl. Acctg	423	49	472	
Fin-Auditing	983	38	1,021	
Fin-Grants	804	65	869	
Fin-Tax&Rev. Acctg.	342	44	386	
ARA Director's Office	3,354	155	3,509	
ARA Admin Svcs	234,581	79,995	314,576	
ARA Strategic Purchasing	172,523	15,258	187,781	
ARA Central Payroll		487	487	
IT - Admin & Applications		2,984	2,984	
IT - Infrastructure		6,214	6,214	
Affirmative Action		7,382	7,382	
Mayor's Office		3,171	3,171	
Human Resources Dept.		6,873	6,873	
City Controller's Office		3,257	3,257	
		1,766	1,766	
<b>Total Allocated Additions:</b>	<b>557,944</b>	<b>140,409</b>	<b>698,353</b>	<b>698,353</b>
<b>Total To Be Allocated:</b>	<b>4,714,097</b>	<b>140,409</b>		<b>4,854,506</b>



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

	Total	General & Admin	Supply	Formal Contracts
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,550,548	929,930	331,571	1,289,047
Fringe Benefits	934,552	340,738	121,492	472,322
<b>Other Expense &amp; Cost</b>				
Supplies	23,940	8,729	3,112	12,099
Contractual Svcs	618,225	225,405	80,369	312,451
Other	28,888	10,533	3,755	14,600
<b>Departmental Totals</b>				
Total Expenditures	4,156,153	1,515,335	540,299	2,100,519
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Allocation Step 1	4,156,153	1,515,335	540,299	2,100,519
Allocation Step 2				
Inbound- All Others	557,944	557,944	0	0
Reallocate Admin Costs		( 2,073,279)	424,183	1,649,096
1st Allocation	4,714,097	0	964,482	3,749,615
Allocation Step 2				
Inbound- All Others	140,409	140,409	0	0
Reallocate Admin Costs		( 140,409)	28,727	111,682
2nd Allocation	140,409	0	28,727	111,682
<b>Total For 10006500020000 ARA</b>				
Total Allocated	4,854,506	0	993,209	3,861,297



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\* - Indicates Disallowed Expenditure



**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA Strategic Purchasing**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	10,825	1.4240	13,734		13,734		13,734
Fin-Dir. Office	255	0.0335	324		324		324
Fin-OMB	40	0.0053	51		51		51
Fin.-Debt Svc	688	0.0905	873		873	26	899
Fin-Genl. Acctg	87	0.0114	110		110		110
Fin-Auditing	3	0.0004	4		4		4
Fin-Grants	2	0.0003	3		3		3
Fin.-Tax&Rev. Acctg.	7	0.0009	9		9		9
ARA Director's Office	336	0.0442	426		426		426
ARA Admin Svcs	247	0.0325	313		313		313
ARA Strategic Purchasing	384	0.0505	487		487		487
ARA City Council Admin	61	0.0080	77		77	2	79
ARA 3-1-1	105	0.0138	133		133	4	137
ARA Central Payroll	794	0.1045	1,007		1,007	30	1,037
ARA Regulatory Services	344	0.0453	436		436	13	449
IT - Director	1,207	0.1588	1,531		1,531	46	1,577
IT - Admin & Applications	6,196	0.8151	7,861		7,861	238	8,099
IT - Infrastructure	6,244	0.8214	7,922		7,922	240	8,162
Affirmative Action	505	0.0664	641		641	19	660
Mayor's Office	4,491	0.5908	5,698		5,698	172	5,870
Human Resources Dept.	19,260	2.5337	24,437		24,437	740	25,177
Legal Department	8,008	1.0535	10,160		10,160	308	10,468
City Secretary	80	0.0105	102		102	3	105
City Council	1,455	0.1914	1,846		1,846	56	1,902
City Controller's Office	2,165	0.2848	2,747		2,747	83	2,830
Municipal Court Administration	15,985	2.1028	20,281		20,281	614	20,895
Health Administration	21,798	2.8675	27,657		27,657	837	28,494
Planning & Development Admin	470	0.0618	596		596	18	614
PWE - Administration	99,006	13.0244	125,619		125,619	3,802	129,421
CIP Sal Rec PWE Adm	1,683	0.2214	2,135		2,135	65	2,200
Convention and Entertainment	6,919	0.9102	8,779		8,779	266	9,045
HPD - Police Records	59	0.0078	75		75	2	77



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City Of Houston, Texas  
OMB Circular A87 Cost Allocation Plan  
Schedule 4 - Detail Activity Allocations  
For Department ARA Strategic Purchasing

Activity - Supply	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Inspector General		86	0.0113	109		109	3	112
General Services Department		28,163	3.7048	35,733		35,733	1,082	36,815
HEC		1,442	0.1897	1,830		1,830	55	1,885
Police		74,489	9.7990	94,510		94,510	2,861	97,371
Fire		71,727	9.4357	91,005		91,005	2,755	93,760
Municipal Court Judicial		2,677	0.3522	3,397		3,397	103	3,500
Solid Waste Management		36,418	4.7908	46,206		46,206	1,399	47,605
Housing and Community Devp.		14,400	1.8943	18,270		18,270	553	18,823
Library		37,734	4.9639	47,876		47,876	1,449	49,325
Parks & Recreation		58,165	7.6516	73,798		73,798	2,234	76,032
Health & Human Services		43,265	5.6915	54,894		54,894	1,652	56,556
C&E Parking		2,189	0.2880	2,777		2,777	84	2,861
Fin-Econ. Dvpt		14	0.0018	18		18	1	19
ARA Ins. Mgmt.		379	0.0499	481		481	15	496
ARA Exec Svcs		92	0.0121	117		117	4	121
ARA-Other		5,778	0.7601	7,331		7,331	222	7,553
Planning & Development		1,841	0.2422	2,336		2,336	71	2,407
CIP S/R Planning		98	0.0129	124		124	4	128
CIP Sal Rec RE		353	0.0464	448		448	14	462
CIP S/R Engrg		539	0.0709	684		684	21	705
CIP S/R Constr.		637	0.0838	808		808	24	832
CIP S/R Eng/Const		18	0.0024	23		23	1	24
CIP S/R GeoEnv.		87	0.0114	110		110	3	113
CIP S/R Other		97	0.0128	123		123	4	127
CIP S/R GSD		11	0.0014	14		14		14
Prop & Gas Legal		2,796	0.3678	3,547		3,547	107	3,654
PW/E - Fleet Management		10,092	1.3276	12,804		12,804	388	13,192
Wkr Comp - HR		2,402	0.3160	3,048		3,048	92	3,140
Wkr Comp Legal		113	0.0149	143		143	4	147
HEC Director		74	0.0097	94		94	3	97
HEC - IT		1,507	0.1982	1,912		1,912	58	1,970
HEC - 9-1-1 Network		387	0.0509	491		491	15	506



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City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule 4 - Detail Activity Allocations  
 For Department ARA Strategic Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - Police Call Takers	268	0.0353	340		340	10	350
PWE-Sign Adm	676	0.0889	858		858	26	884
PWE-Bidg Insp.	7,897	1.0388	10,020		10,020	303	10,323
PWE - Stormwater Fund	4,941	0.6500	6,269		6,269	190	6,459
CABLE TV	595	0.0783	755		755	23	778
PWE - Houston Transtar	2,270	0.2986	2,880		2,880	87	2,967
TIRZ	324	0.0426	411		411	12	423
Houston Airport System (HAS)	65,631	8.6337	83,271		83,271	2,521	85,792
PWE - Water & Sewer System	61,900	8.1429	78,537		78,537	2,377	80,914
Conv and Ent Optns	6,643	0.8739	8,428		8,428	255	8,683
PWE Parking	387	0.0509	491		491	15	506
Health Benefits Fund	857	0.1127	1,087		1,087	33	1,120
SubTotal	760,168	100.0000	964,482		964,482	28,727	993,209
TOTAL	760,168	100.0000	964,482		964,482	28,727	993,209

Allocation Basis: number of purchase transactions per dept.  
 Allocation Source: SAP



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City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule 4 - Detail Activity Allocations  
 For Department ARA Strategic Purchasing

Activity - Formal Contracts	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government		50	2.5628	96,095		96,095		96,095
ARA Director's Office		1	0.0513	1,922		1,922		1,922
IT - Admin & Applications		1	0.0513	1,922		1,922	59	1,981
IT - Infrastructure		1	0.0513	1,922		1,922	59	1,981
Mayor's Office		9	0.4613	17,297		17,297	529	17,826
Human Resources Dept.		12	0.6151	23,063		23,063	705	23,768
City Controller's Office		2	0.1025	3,844		3,844	118	3,962
Health Administration		16	0.8201	30,750		30,750	940	31,690
PWE - Administration		264	13.5315	507,380		507,380	15,518	522,898
Convention and Entertainment		11	0.5638	21,141		21,141	647	21,788
General Services Department		11	0.5638	21,141		21,141	647	21,788
Police		47	2.4090	90,329		90,329	2,763	93,092
Fire		30	1.5377	57,657		57,657	1,763	59,420
Solid Waste Management		289	14.8129	555,427		555,427	16,987	572,414
Housing and Community Devp.		448	22.9626	861,008		861,008	26,333	887,341
Library		55	2.8191	105,704		105,704	3,233	108,937
Parks & Recreation		96	4.9206	184,502		184,502	5,643	190,145
Health & Human Services		2	0.1025	3,844		3,844	118	3,962
ARA Ins. Mgmt.		3	0.1538	5,766		5,766	176	5,942
ARA-Other		2	0.1025	3,844		3,844	118	3,962
Planning & Development		1	0.0513	1,922		1,922	59	1,981
CIP S/R Engng		2	0.1025	3,844		3,844	118	3,962
CIP S/R Constr.		8	0.4100	15,375		15,375	470	15,845
CIP S/R GSD		2	0.1025	3,844		3,844	118	3,962
Wkr Comp - HR		6	0.3075	11,531		11,531	353	11,884
PWE-Bldg Insp.		2	0.1025	3,844		3,844	118	3,962
PWE - Stormwater Fund		6	0.3075	11,531		11,531	353	11,884
CABLE TV		1	0.0513	1,922		1,922	59	1,981
PWE - Houston Transtar		1	0.0513	1,922		1,922	59	1,981
Houston Airport System (HAS)		102	5.2281	196,033		196,033	5,996	202,029
PWE - Water & Sewer System		458	23.4749	880,227		880,227	26,918	907,145
Conv and Ent Opns		7	0.3588	13,453		13,453	411	13,864

**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA Strategic Purchasing**

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Benefits Fund	5	0.2563	9,609		9,609	294	9,903
SubTotal	1,951	100.0000	3,749,615		3,749,615	111,682	3,861,297
TOTAL	1,951	100.0000	3,749,615		3,749,615	111,682	3,861,297

Allocation Basis: Number of formal contract type transactions  
 Allocation Source: Fin. & Adm. - Strategic Purchasing



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

Receiving Department	Total	Supply	Formal Contracts
Citywide General Government	109,829	13,734	96,095
Fin-Dir. Office	324	324	0
Fin-OMB	51	51	0
Fin-Debt Svc	899	899	0
Fin-Genl. Acctg	110	110	0
Fin-Auditing	4	4	0
Fin-Grants	3	3	0
Fin-Tax&Rev. Acctg.	9	9	0
ARA Director's Office	2,348	426	1,922
ARA Admn Svcs	313	313	0
ARA Strategic Purchasing	487	487	0
ARA City Council Admn	79	79	0
ARA 3-1-1	137	137	0
ARA Central Payroll	1,037	1,037	0
ARA Regulatory Services	449	449	0
IT - Director	1,577	1,577	0
IT - Admn & Applications	10,080	8,099	1,981
IT - Infrastructure	10,143	8,162	1,981
Affirmative Action	660	660	0
Mayor's Office	23,696	5,870	17,826
Human Resources Dept.	48,945	25,177	23,768
Legal Department	10,468	10,468	0
City Secretary	105	105	0
City Council	1,902	1,902	0
City Controller's Office	6,792	2,830	3,962
Municipal Court	20,895	20,895	0
Health Administration	60,184	28,494	31,690
Planning & Development	614	614	0
PWE - Administration	652,319	129,421	522,898
CIP Sal Rec PVE Adm	2,200	2,200	0
Convention and Entertainment	30,833	9,045	21,788
HPD - Police Records	77	77	0
HPD- Inspector General	112	112	0
General Services Department	58,603	36,815	21,788
HEC	1,885	1,885	0



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

Receiving Department	Total	Supply	Formal Contracts
Police	190,463	97,371	93,092
Fire	153,180	93,760	59,420
Municipal Court Judicial	3,500	3,500	0
Solid Waste Management	620,019	47,605	572,414
Housing and Community	906,164	18,823	887,341
Library	158,262	49,325	108,937
Parks & Recreation	266,177	76,032	190,145
Health & Human Services	60,518	56,556	3,962
C&E Parking	2,861	2,861	0
Fin-Econ, Dvpt	19	19	0
ARA Ins. Mgmt.	6,438	496	5,942
ARA Exec Svcs	121	121	0
ARA-Other	11,515	7,553	3,962
Planning & Development	4,388	2,407	1,981
CIP S/R Planning	128	128	0
CIP Sal Rec RE	462	462	0
CIP S/R Eng'g	4,667	705	3,962
CIP S/R Constr.	16,677	832	15,845
CIP S/R Eng/Const	24	24	0
CIP S/R Geoenv.	113	113	0
CIP S/R Other	127	127	0
CIP S/R GSD	3,976	14	3,962
Prop & Cas Legal	3,654	3,654	0
PWE - Fleet Management	13,192	13,192	0
Wkr Comp - HR	15,024	3,140	11,884
Wkr Comp Legal	147	147	0
HEC Director	97	97	0
HEC - IT	1,970	1,970	0
HEC - 9-1-1 Network	506	506	0
HEC - Police Call Takers	350	350	0
PWE-Sign Adm	884	884	0
PWE-Bldg Insp.	14,285	10,323	3,962
PWE - Stormwater Fund	18,343	6,459	11,884
CABLE TV	2,759	778	1,981
PWE - Houston Transtar	4,948	2,967	1,981
TIRZ	423	423	0

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

Receiving Department	Total	Supply	Formal Contracts
Houston Airport System	287,821	85,792	202,029
PWE - Water & Sewer	988,059	80,914	907,145
Conv and Ent Opns	22,547	8,683	13,864
PWE Parking	506	506	0
Health Benefits Fund	11,023	1,120	9,903
Direct Billed	0	0	0
<b>Total</b>	<b>4,854,506</b>	<b>993,209</b>	<b>3,861,297</b>



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SCHEDULE 13.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – CITY COUNCIL ADMINISTRATION  
NATURE AND EXTENT OF SERVICES

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



**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 2 - Costs To Be Allocated**  
**For Department ARA City Council Admin**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	258,329			258,329
Fin-OMB	333	32	365	
Fin-Genl. Acctg	151	17	168	
Fin-Auditing	351	14	365	
Fin-Grants	48	4	52	
Fin.-Tax&Rev. Acctg.	21	3	24	
ARA Strategic Purchasing	201	9	210	
IT - Admin & Applications	77	2	79	
IT - Infrastructure		2,217	2,217	
Affirmative Action		2,633	2,633	
City Controller's Office		154	154	
Total Allocated Additions:		630	630	
Total To Be Allocated:	1,182	5,715	6,897	6,897
	259,511	5,715		265,226



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

	Total	General & Admin	Council Svcs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	183,927	0	183,927
Fringe Benefits	51,682	0	51,682
<b>Other Expense &amp; Cost</b>			
Supplies	3,757	0	3,757
Contractual Svcs	10,229	0	10,229
Other	8,734	0	8,734
<b>Departmental Totals</b>			
Total Expenditures	258,329	0	258,329
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Allocation Step 1	258,329	0	258,329
Inbound- All Others	1,182	1,182	0
Reallocate Admin Costs	(1,182)	(1,182)	0
1st Allocation	259,511	0	259,511
Allocation Step 2			
Inbound- All Others	5,715	5,715	0
Reallocate Admin Costs	(5,715)	(5,715)	0
2nd Allocation	5,715	0	5,715
Total For 10006500040000 ARA	265,226	0	265,226
Total Allocated	265,226	0	265,226



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\* - Indicates Disallowed Expenditure

**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA City Council Admin**

Activity - Council Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	100	100.0000	259,511		259,511	5,715	265,226
SubTotal	100	100.0000	259,511		259,511	5,715	265,226
TOTAL	100	100.0000	259,511		259,511	5,715	265,226

Allocation Basis: Direct allocation to City Council  
 Allocation Source: N/A



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

Receiving Department	Total	Council Svcs
City Council	265,226	265,226
Direct Billed	0	0
<b>Total</b>	<b>265,226</b>	<b>265,226</b>



**SCHEDULE 14.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – 3-1-1 CALL CENTER**  
**NATURE AND EXTENT OF SERVICES**

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



**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA 3-1-1**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	4,442,002		27,600	4,442,002
Citywide General Government	27,600		291,754	
Fin-OMB	268,316	23,438	482	
Fin-Genl. Acctg	432	50	1,462	
Fin-Auditing	1,411	51	929	
Fin-Grants	859	70	412	
Fin-Tax&Rev. Acctg.	365	47	3,750	
ARA Director's Office	3,584	166	591,000	
ARA Admin Svcs	440,712	150,288	353,455	
ARA Strategic Purchasing	324,741	28,714	137	
ARA Central Payroll	133	4	5,607	
IT - Admin & Applications		5,607	6,349	
IT - Infrastructure		6,349	7,541	
Affirmative Action		7,541	3,949	
Mayor's Office		3,949	12,912	
Human Resources Dept.		12,912	6,119	
City Controller's Office		6,119	1,805	
		1,805		
<b>Total Allocated Additions:</b>	<b>1,068,153</b>	<b>247,110</b>	<b>1,315,263</b>	<b>1,315,263</b>
<b>Total To Be Allocated:</b>	<b>5,510,155</b>	<b>247,110</b>		<b>5,757,265</b>



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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,983,333	0	2,983,333
Fringe Benefits	1,175,515	0	1,175,515
Other Expense & Cost			
Supplies	14,333	0	14,333
Contractual Services	268,821	0	268,821
<b>Departmental Totals</b>			
Total Expenditures	4,442,002	0	4,442,002
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Allocation Step 1	4,442,002	0	4,442,002
Inbound- All Others	1,068,153	1,068,153	0
Reallocate Admin Costs	( 1,068,153)	0	1,068,153
1st Allocation	5,510,155	0	5,510,155
Allocation Step 2			
Inbound- All Others	247,110	247,110	0
Reallocate Admin Costs	( 247,110)	0	247,110
2nd Allocation	247,110	0	247,110
<b>Total For 10006500080003 ARA</b>			
Total Allocated	5,757,265	0	5,757,265



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\* - Indicates Disallowed Expenditure



City Of Houston, Texas  
OMB Circular A87 Cost Allocation Plan  
Schedule 4 - Detail Activity Allocations  
For Department ARA 3-1-1

Activity - Services	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office		9,907	0.5894	32,474		32,474		32,474
IT - Director		1,331	0.0792	4,363		4,363	197	4,560
Affirmative Action		389	0.0231	1,275		1,275	58	1,333
Mayor's Office		9,052	0.5385	29,672		29,672	1,339	31,011
Human Resources Dept.		8,495	0.5054	27,846		27,846	1,256	29,102
Legal Department		2,281	0.1357	7,477		7,477	337	7,814
City Secretary		2,072	0.1233	6,792		6,792	306	7,098
City Council		4,131	0.2457	13,541		13,541	611	14,152
City Controller's Office		706	0.0420	2,314		2,314	104	2,418
Municipal Court Administration		819,342	48.7416	2,685,745		2,685,745	121,157	2,806,902
Health Administration		37,671	2.2410	123,483		123,483	5,571	129,054
Planning & Development Admin		7,957	0.4734	26,082		26,082	1,177	27,259
PWE - Administration		295,383	17.5720	968,244		968,244	43,680	1,011,924
General Services Department		945	0.0562	3,098		3,098	140	3,238
HEC		1,364	0.0811	4,471		4,471	202	4,673
Police		185,576	11.0397	608,305		608,305	27,442	635,747
Fire		6,530	0.3885	21,405		21,405	966	22,371
Municipal Court Judicial		16,622	0.9888	54,486		54,486	2,458	56,944
Solid Waste Management		235,306	13.9981	771,316		771,316	34,796	806,112
Housing and Community Devp.		4,750	0.2826	15,570		15,570	702	16,272
Library		2,422	0.1441	7,939		7,939	358	8,297
Parks & Recreation		10,352	0.6158	33,933		33,933	1,531	35,464
Houston Airport System (HAS)		1,040	0.0619	3,409		3,409	154	3,563
PWE Parking		17,363	1.0329	56,915		56,915	2,568	59,483
SubTotal		1,680,987	100.0000	5,510,155		5,510,155	247,110	5,757,265
TOTAL		1,680,987	100.0000	5,510,155		5,510,155	247,110	5,757,265

Allocation Basis: Number of calls received per dept.  
Allocation Source: 3-1-1 Operators



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

Receiving Department	Total	Services
ARA Director's Office	32,474	32,474
IT - Director	4,560	4,560
Affirmative Action	1,333	1,333
Mayor's Office	31,011	31,011
Human Resources Dept.	29,102	29,102
Legal Department	7,814	7,814
City Secretary	7,098	7,098
City Council	14,152	14,152
City Controller's Office	2,418	2,418
Municipal Court	2,806,902	2,806,902
Health Administration	129,054	129,054
Planning & Development	27,259	27,259
PWE - Administration	1,011,924	1,011,924
General Services Department	3,238	3,238
HEC	4,673	4,673
Police	635,747	635,747
Fire	22,371	22,371
Municipal Court Judicial	56,944	56,944
Solid Waste Management	806,112	806,112
Housing and Community	16,272	16,272
Library	8,297	8,297
Parks & Recreation	35,464	35,464
Houston Airport System	3,563	3,563
PWE Parking	59,483	59,483
Direct Billed	0	0
<b>Total</b>	<b>5,757,265</b>	<b>5,757,265</b>



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SCHEDULE 15.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS - CENTRAL PAYROLL  
NATURE AND EXTENT OF SERVICES

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



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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	1,227,437			1,227,437
Fin-OMB	55,789	4,892	60,681	
Fin-Genl. Acctg	1,456	167	1,623	
Fin-Auditing	3,384	133	3,517	
Fin-Grants	237	19	256	
Fin.-Tax&Rev. Acctg.	101	13	114	
ARA Director's Office	990	46	1,036	
ARA Admin Svcs	90,339	30,807	121,146	
ARA Strategic Purchasing	66,440	5,876	72,316	
ARA Central Payroll	1,007	30	1,037	
IT - Admin & Applications		1,149	1,149	
IT - Infrastructure		21,383	21,383	
Affirmative Action		25,402	25,402	
Mayor's Office		999	999	
Human Resources Dept.		2,647	2,647	
City Controller's Office		1,254	1,254	
Total Allocated Additions:	219,743	100,896	320,639	320,639
Total To Be Allocated:	1,447,180	100,896		1,548,076



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

	Total	General & Admin	Central P/R
<b>Wages &amp; Benefits</b>			
Salaries & Wages	770,687	0	770,687
Fringe Benefits	316,658	0	316,658
Other Expense & Cost			
Supplies	11,008	0	11,008
Contractual Services	127,305	0	127,305
Other	1,779	0	1,779
<b>Departmental Totals</b>			
Total Expenditures	1,227,437	0	1,227,437
Deductions			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Allocation Step 1			
Inbound- All Others	219,743	219,743	0
Reallocate Admin Costs	( 219,743)	0	219,743
1st Allocation	1,447,180	0	1,447,180
Allocation Step 2			
Inbound- All Others	100,896	100,896	0
Reallocate Admin Costs	( 100,896)	0	100,896
2nd Allocation	100,896	0	100,896
Total For 10006500070001 ARA	1,548,076	0	1,548,076
Total Allocated	1,548,076	0	1,548,076



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\* - Indicates Disallowed Expenditure

City Of Houston, Texas  
OMB Circular A87 Cost Allocation Plan  
Schedule 4 - Detail Activity Allocations  
For Department ARA Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Central P/R							
Fin-Dir. Office	4.50	0.0197	286		286		286
Fin-OMB	15.80	0.0693	1,003		1,003		1,003
Fin-Debt Svc	3.50	0.0154	222		222		238
Fin-Genl. Acctg	11.10	0.0487	705		705	16	705
Fin-Auditing	3.00	0.0132	190		190		190
Fin-Grants	4.00	0.0176	254		254		254
Fin-Tax&Rev. Acctg.	5.00	0.0219	317		317		317
ARA Director's Office	5.50	0.0241	349		349		349
ARA Admin Svcs	23.00	0.1009	1,460		1,460		1,460
ARA Strategic Purchasing	47.00	0.2062	2,984		2,984		2,984
ARA 3-1-1	88.30	0.3874	5,607		5,607		5,607
ARA Central Payroll	18.10	0.0794	1,149		1,149		1,149
ARA Regulatory Services	38.40	0.1685	2,438		2,438	172	2,610
IT - Director	18.40	0.0807	1,168		1,168	82	1,250
IT - Admin & Applications	44.20	0.1939	2,807		2,807	198	3,005
IT - Infrastructure	85.40	0.3747	5,423		5,423	382	5,805
Affirmative Action	32.40	0.1422	2,057		2,057	145	2,202
Mayor's Office	56.50	0.2479	3,588		3,588	253	3,841
Human Resources Dept.	43.80	0.1922	2,781		2,781	196	2,977
Legal Department	180.20	0.7907	11,442		11,442	806	12,248
City Secretary	11.10	0.0487	705		705	50	755
City Council	71.40	0.3133	4,534		4,534	319	4,853
City Controller's Office	74.70	0.3278	4,743		4,743	334	5,077
Municipal Court Administration	286.60	1.2575	18,199		18,199	1,281	19,480
Health Administration	124.10	0.5445	7,880		7,880	555	8,435
Planning & Development Admin	19.80	0.0869	1,267		1,267	89	1,346
CIP Sal Rec PWE Adm	16.90	0.0742	1,073		1,073	76	1,149
Convention and Entertainment	54.40	0.2387	3,454		3,454	243	3,697
HPD - Police Records	93.40	0.4098	5,931		5,931	418	6,349
HPD- Inspector General	10.30	0.0452	654		654	46	700
General Services Department	274.20	1.2031	17,411		17,411	1,226	18,637
HEC	264.60	1.1610	16,802		16,802	1,183	17,985



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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA Central Payroll**

Activity - Central P/R	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department	6,895.40	30.2557	437,852		437,852	30,826	468,678
Police	4,381.20	19.2236	278,201		278,201	19,590	297,791
Fire	49.40	0.2168	3,137		3,137	221	3,358
Municipal Court Judicial	816.00	3.5804	51,815		51,815	3,549	55,464
PWE - All Other	655.00	2.8740	41,592		41,592	2,929	44,521
Solid Waste Management	138.20	0.6064	8,776		8,776	618	9,394
Housing and Community Devp.	506.80	2.2237	32,181		32,181	2,266	34,447
Library	922.80	4.0490	58,597		58,597	4,126	62,723
Parks & Recreation	1,051.30	4.6128	66,756		66,756	4,701	71,457
Health & Human Services	8.00	0.0351	508		508	36	544
Fin-Econ. Dvpt	3.80	0.0167	241		241	17	258
ARA Ins. Mgmt.	15.90	0.0698	1,010		1,010	71	1,081
ARA Exec Svcs	29.00	0.1272	1,841		1,841	130	1,971
ARA-Other	80.70	0.3541	5,124		5,124	361	5,485
Planning & Development	7.10	0.0312	451		451	32	483
CIP S/R Planning	29.10	0.1277	1,848		1,848	130	1,978
CIP Sal Rec RE	102.20	0.4484	6,490		6,490	457	6,947
CIP S/R Engrg	113.30	0.4971	7,194		7,194	507	7,701
CIP S/R Constr.	3.90	0.0171	248		248	17	265
CIP S/R Eng/Const	10.70	0.0469	679		679	48	727
CIP S/R GeoEnv.	19.20	0.0842	1,219		1,219	86	1,305
CIP S/R Other	30.20	0.1325	1,918		1,918	135	2,053
CIP S/R GSD	17.00	0.0746	1,079		1,079	76	1,155
Prop & Cas Legal	151.40	0.6643	9,614		9,614	677	10,291
PWE - Fleet Management	48.90	0.2146	3,105		3,105	219	3,324
Wkr Comp - HR	4.90	0.0215	311		311	22	333
Wkr Comp Legal	41.00	0.1799	2,603		2,603	163	2,766
PWE-Sign Adm	428.90	1.8819	27,235		27,235	1,918	29,153
PWE-Bldg Insp.	422.80	1.8551	26,847		26,847	1,890	28,737
PWE - Stormwater Fund	8.30	0.0364	527		527	37	564
CABLE TV	6.50	0.0285	413		413	29	442
PWE - Houston Transtar	1,587.20	6.9642	100,785		100,785	7,097	107,882
Houston Airport System (HAS)							



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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department ARA Central Payroll**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Water & Sewer System	2,034.10	8.9251	129,163		129,163	9,095	138,258
Conv and Ent Optns	124.30	0.5454	7,893		7,893	556	8,449
Health Benefits Fund	16.60	0.0728	1,054		1,054	74	1,128
SubTotal	22,790.70	100.0000	1,447,180		1,447,180	100,866	1,548,076
TOTAL	22,790.70	100.0000	1,447,180		1,447,180	100,896	1,548,076

Allocation Basis: Total full time equivalent positions for all funds  
 Allocation Source: FTE summary - Ms. Zhou



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

Receiving Department	Total	Central P/R
Fin-Dir. Office	286	286
Fin-OMB	1,003	1,003
Fin.-Debt Svc	238	238
Fin-Genl. Acctg	705	705
Fin-Auditing	190	190
Fin-Grants	254	254
Fin.-Tax&Rev. Acctg.	317	317
ARA Director's Office	349	349
ARA Admn Svcs.	1,460	1,460
ARA Strategic Purchasing	2,984	2,984
ARA 3-1-1	5,607	5,607
ARA Central Payroll	1,149	1,149
ARA Regulatory Services	2,610	2,610
IT - Director	1,250	1,250
IT - Admin & Applications	3,005	3,005
IT - Infrastructure	5,805	5,805
Affirmative Action	2,202	2,202
Mayor's Office	3,841	3,841
Human Resources Dept.	2,977	2,977
Legal Department	12,248	12,248
City Secretary	755	755
City Council	4,853	4,853
City Controller's Office	5,077	5,077
Municipal Court	19,480	19,480
Health Administration	8,435	8,435
Planning & Development	1,346	1,346
CIP Sal Rec PWE Adm	1,149	1,149
Convention and Entertainment	3,697	3,697
HPPD - Police Records	6,349	6,349
HPPD- Inspector General	700	700
General Services Department	18,637	18,637
HEC	17,985	17,985
Police	468,678	468,678
Fire	297,791	297,791
Municipal Court Judicial	3,358	3,358



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

Receiving Department	Total	Central P/R
PWE - All Other	55,464	55,464
Solid Waste Management	44,521	44,521
Housing and Community	9,394	9,394
Library	34,447	34,447
Parks & Recreation	62,723	62,723
Health & Human Services	71,457	71,457
Fin-Econ. Dvpt	544	544
ARA Ins. Mgmt.	258	258
ARA Exec Svcs	1,081	1,081
ARA-Other	1,971	1,971
Planning & Development	5,485	5,485
CIP S/R Planning	483	483
CIP Sal Rec RE	1,978	1,978
CIP S/R Engrg	6,947	6,947
CIP S/R Constr.	7,701	7,701
CIP S/R Eng/Const	265	265
CIP S/R Geoenv.	727	727
CIP S/R Other	1,305	1,305
CIP S/R GSD	2,053	2,053
Prop & Cas Legal	1,155	1,155
PWE - Fleet Management	10,291	10,291
Wkr Comp - HR	3,324	3,324
Wkr Comp Legal	333	333
PWE-Sign Adm	2,786	2,786
PWE-Bldg Insp.	29,153	29,153
PWE - Stormwater Fund	28,737	28,737
CABLE TV	564	564
PWE - Houston Transtar	442	442
Houston Airport System	107,882	107,882
PWE - Water & Sewer	138,258	138,258
Conv and Ent Optns	8,449	8,449
Health Benefits Fund	1,128	1,128



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

Receiving Department	Total	Central P/R
Direct Billed	0	0
<b>Total</b>	<b>1,548,076</b>	<b>1,548,076</b>



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**SCHEDULE 16.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Capital Outlay	2,196,999			2,196,999
Total Deductions:	( 105,522)			( 105,522)
Building Usage Charge	53,901		53,901	
Citywide General Government	59,207	5,252	64,459	
Fin-OMB	6,001	689	6,690	
Fin-Genl. Acctg	13,943	550	14,493	
Fin-Auditing	425	35	460	
Fin-Grants	217	28	245	
Fin-Tax&Rev. Acctg.	1,773	82	1,855	
ARA Admin Svcs	933	74	1,007	
ARA Strategic Purchasing	1,531	46	1,577	
ARA 3-1-1	4,363	197	4,560	
ARA Central Payroll	1,168	82	1,250	
IT - Director		293,107	293,107	
IT - Admin & Applications		21,363	21,363	
IT - Infrastructure		28,579	28,579	
Affirmative Action		1,846	1,846	
Mayor's Office		2,691	2,691	
Human Resources Dept.		16,574	16,574	
Legal Department		1,811	1,811	
City Controller's Office		25,049	25,049	
Convention and Entertainment		701	701	
General Services Department		226,853	226,853	
Total Allocated Additions:	143,462	625,609	769,071	769,071
Total To Be Allocated:	2,234,939	625,609		2,860,548



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**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
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,164,272	0	1,164,272
Fringe Benefits	385,292	0	385,292
<b>Other Expense &amp; Cost</b>			
Supplies	39,596	0	39,596
Contractual Svcs	502,317	0	502,317
* Capital Outlay	105,522	105,522	0
<b>Departmental Totals</b>			
Total Expenditures	2,196,999	105,522	2,091,477
<b>Deductions</b>			
Total Deductions	( 105,522)	( 105,522)	0
<b>Functional Cost</b>			
Allocation Step 1	2,091,477	0	2,091,477
Inbound- All Others	143,462	143,462	0
Reallocate Admin Costs	2,234,939	( 143,462)	2,234,939
1st Allocation			
Allocation Step 2			
Inbound- All Others	625,609	625,609	0
Reallocate Admin Costs	625,609	( 625,609)	625,609
2nd Allocation			
Total For 10006800010000 IT -	2,860,548	0	2,860,548
Total Allocated	2,860,548	0	2,860,548



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\* - Indicates Disallowed Expenditure

**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	18	13.1148	293,107		293,107		293,107
IT - Admin & Applications	41	29.5082	659,490		659,490	212,471	871,961
IT - Infrastructure	80	57.3770	1,282,342		1,282,342	413,138	1,695,480
SubTotal	140	100.0000	2,234,939		2,234,939	625,609	2,860,548
TOTAL	140	100.0000	2,234,939		2,234,939	625,609	2,860,548

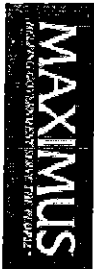
Allocation Basis: Number of full time equivalent positions administered by IT Director  
 Allocation Source: Human Resources



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**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	293,107	293,107
IT - Admin & Applications	871,961	871,961
IT - Infrastructure	1,695,480	1,695,480
Direct Billed	0	0
<b>Total</b>	<b>2,860,548</b>	<b>2,860,548</b>



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SCHEDULE 17.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS  
NATURE AND EXTENT OF SERVICES

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

- **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.

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Capital Outlay	( 187,335)			7,563,884
Total Deductions:	( 187,335)			( 187,335)
Equipment Usage Charge	1,750		1,750	
Citywide General Government:				
Fin-OMB	132,469	11,614	144,083	
Fin-Genl. Acctg	1,441	165	1,606	
Fin-Auditing	3,469	135	3,604	
Fin-Grants	1,463	119	1,582	
Fin-Tax&Rev. Acctg.	872	112	984	
ARA Admin Svcs	6,103	282	6,385	
ARA Strategic Purchasing	744	59	803	
ARA Central Payroll	9,783	297	10,080	
IT - Director	2,807	198	3,005	
IT - Admin & Applications	659,490	212,471	871,961	
IT - Infrastructure		6,883	6,883	
Affirmative Action		6,862	6,862	
Mayor's Office		6,981	6,981	
Human Resources Dept.		6,463	6,463	
City Controller's Office		3,063	3,063	
City Controller's Office		6,014	6,014	
Total Allocated Additions:	820,391	261,718	1,082,109	1,082,109
Deduct Direct Charges	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	8,196,940	261,718		8,458,658



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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	3,923,204	0	5,472	1,686,429	46,377
Fringe Benefits	1,193,524	0	518	526,406	4,116
Other Expense & Cost					
Supplies	7,963	0	0	4,817	0
Contractual Svcs	2,251,858	0	0	579,241	( 8)
* Capital Outlay	187,335	187,335	0	0	0
Departmental Totals					
Total Expenditures	7,563,884	187,335	5,990	2,796,893	50,485
Deductions					
Total Deductions	( 187,335)	( 187,335)	0	0	0
Cost Adjustments					
Deduct Direct Charges	0	0	0	0	0
Functional Cost	7,376,549	0	5,990	2,796,893	50,485
Allocation Step 1					
Inbound- All Others	820,391	820,391	0	0	0
Reallocate Admin Costs		( 820,391)	666	311,059	5,615
1st Allocation	8,196,940	0	6,656	3,107,952	56,100
Allocation Step 2					
Inbound- All Others	261,718	261,718	0	0	0
Reallocate Admin Costs		( 261,718)	213	99,233	1,791
2nd Allocation	261,718	0	213	99,233	1,791
Total For 10006800020000 IT -					
Total Allocated	8,458,658	0	6,869	3,207,185	57,891



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

IT ERP

Wages & Benefits	
Salaries & Wages	2,184,926
Fringe Benefits	662,484
Other Expense & Cost	
Supplies	3,146
Contractual Svcs	1,672,625
*Capital Outlay	0
Departmental Totals	
Total Expenditures	4,523,181
Deductions	
Total Deductions	0
Cost Adjustments	
Deduct Direct Charges	0
Functional Cost	
Allocation Step 1	4,523,181
Inbound- All Others	0
Reallocate Admin Costs	503,051
1st Allocation	5,026,232
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	160,481
2nd Allocation	160,481
Total For 10006800020000 IT -	
Total Allocated	5,186,713



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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 - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	18	13.1148	873		873		873
IT - Admin & Applications	41	29.5082	1,964		1,964		1,964
IT - Infrastructure	80	57.3770	3,819		3,819	213	4,032
SubTotal	140	100.0000	6,656		6,656	213	6,869
TOTAL	140	100.0000	6,656		6,656	213	6,869

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
Fin-Dir. Office		1,380	0.1651	5,752		5,752		5,752
Fin-OMB		313	0.0420	1,305		1,305		1,305
Fin-Debt Svc		1,169	0.1568	4,873		4,873		5,032
Fin-Genl. Acctg		1,165	0.1562	4,856		4,856	159	5,032
Fin-Auditing		127	0.0170	529		529		4,856
Fin-Grants		364	0.0488	1,517		1,517		529
Fin.-Tax&Rev. Acctg.		1,324	0.1776	5,519		5,519		1,517
ARA Director's Office		2,826	0.3790	11,780		11,780		5,519
ARA Admin Svcs		2,147	0.2880	8,949		8,949		11,780
ARA Strategic Purchasing		1,144	0.1534	4,769		4,769		8,949
ARA City Council Admin		408	0.0547	1,701		1,701		4,769
ARA 3-1-1		1,169	0.1568	4,873		4,873		1,701
ARA Central Payroll		3,937	0.5280	16,411		16,411	818	4,873
ARA Regulatory Services		6,011	0.8062	25,056		25,056	2,698	16,411
Mayor's Office		19,827	2.6592	82,646		82,646	2,698	25,056
Human Resources Dept.		76,702	10.2872	319,720		319,720	10,436	82,646
Legal Department		16,036	2.1507	66,844		66,844	2,182	10,436
City Secretary		1,309	0.1756	5,456		5,456	178	2,182
City Council		11,536	1.5472	48,086		48,086	1,570	178
City Controller's Office		21,512	2.8852	89,669		89,669	2,927	1,570
Health Administration		48,578	6.5152	202,490		202,490	6,610	2,927
General Services Department		44,869	6.0178	187,029		187,029	6,105	6,610
Solid Waste Management		67,187	9.0110	280,058		280,058	9,142	6,105
Housing and Community Devp.		36,053	4.8354	150,281		150,281	4,906	9,142
Parks & Recreation		147,110	19.7302	613,205		613,205	20,017	4,906
Health & Human Services		148,623	19.9330	619,511		619,511	20,221	20,017
Fin-Econ. Dvpt		185	0.0248	771		771	25	20,221
ARA Ins. Mgmt.		947	0.1270	3,947		3,947	129	25
ARA Exec Svcs		879	0.1179	3,664		3,664	120	129
ARA-Other		20,186	2.7073	84,142		84,142	2,747	120
PWE - Fleet Management		23,823	3.1951	99,302		99,302	3,241	2,747
Conv and Ent Optns		36,763	4.9306	153,241		153,241	5,002	3,241
								5,002
								158,243



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 Schedule 17.4.2  
 Page 167

**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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	745,609	100.0000	3,107,952		3,107,952	99,233	3,207,185
TOTAL	745,609	100.0000	3,107,952		3,107,952	99,233	3,207,185

Allocation Basis: Number of transactions processed by depts. served  
 Allocation Source: Information Technology



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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 - Citizen's Net	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Citywide General Government	1,269,996	31.5585	17,706		17,706		17,706
Fin-Dir. Office	1,380	0.0343	19		19		19
Fin-OMB	313	0.0078	4		4		4
Fin.-Debt Svc	1,169	0.0290	16		16	1	17
Fin-Genl. Acctg	1,165	0.0290	16		16		16
Fin-Auditing	127	0.0032	2		2		2
Fin-Grants	364	0.0090	5		5		5
Fin.-Tax&Rev. Acctg.	1,324	0.0329	18		18		18
ARA Director's Office	2,826	0.0702	39		39		39
ARA Admin Svcs	2,147	0.0534	30		30		30
ARA Strategic Purchasing	1,144	0.0284	16		16		16
ARA City Council Admin	408	0.0101	6		6		6
ARA 3-1-1	1,169	0.0290	16		16		16
ARA Central Payroll	3,937	0.0978	55		55		55
ARA Regulatory Services	6,011	0.1494	84		84	4	88
IT - Director	16,224	0.4032	226		226		226
IT - Admin & Applications	3,895	0.0968	54		54		54
IT - Infrastructure	33,241	0.8260	463		463	22	485
Affirmative Action	3,304	0.0821	46		46	2	48
Mayor's Office	19,827	0.4927	276		276	13	289
Human Resources Dept.	76,702	1.9060	1,069		1,069	51	1,120
Legal Department	16,036	0.3985	224		224	11	235
City Secretary	1,309	0.0325	18		18	1	19
City Council	11,536	0.2867	161		161	8	169
City Controller's Office	21,512	0.5346	300		300	14	314
Municipal Court Administration	62,447	1.5518	871		871	41	912
Health Administration	48,578	1.2071	677		677	32	709
Planning & Development Admin	1,265	0.0314	18		18	1	19
PWE - Administration	341,137	8.4771	4,756		4,756	225	4,981
CIP Sal Rec PWE Adm	6,901	0.1715	96		96	5	101
HPD - Police Records	1,967	0.0489	27		27	1	28
HPD-Inspector General	1,356	0.0337	19		19	1	20

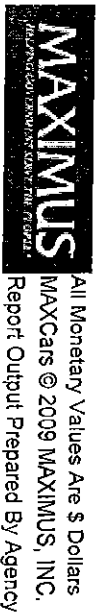


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City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule .4 - Detail Activity Allocations  
 For Department IT - Admin & Applications

Activity - Citizen's Net	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
General Services Department	44,869	1.1150	625		625	30	655
HEC	3,637	0.0904	51		51	2	53
Police	277,513	6.8960	3,869		3,869	183	4,052
Fire	398,122	9.8931	5,550		5,550	262	5,812
Municipal Court Judicial	5,386	0.1338	75		75	4	79
Solid Waste Management	67,187	1.6696	937		937	44	981
Housing and Community Devp.	36,053	0.8959	503		503	24	527
Library	64,380	1.5998	897		897	42	939
Parks & Recreation	147,110	3.6556	2,051		2,051	97	2,148
Health & Human Services	148,623	3.6932	2,072		2,072	98	2,170
C&E Parking	6,232	0.1549	87		87	4	91
Fin-Econ. Dypt	185	0.0046	3		3		3
ARA Ins. Mgmt.	947	0.0235	13		13	1	14
ARA Exec Svcs	879	0.0218	12		12	1	13
ARA-Other	20,186	0.5016	281		281	13	294
Planning & Development	13,937	0.3463	194		194	9	203
CIP S/R Planning	846	0.0210	12		12	1	13
CIP Sal Rec RE	20,427	0.5076	285		285	13	298
CIP S/R Engrg	37,797	0.9392	527		527	25	552
CIP S/R Const.	23,275	0.5784	324		324	15	339
CIP S/R Eng/Const	465	0.0116	6		6		6
CIP S/R Geoenv.	4,059	0.1009	57		57	3	60
CIP S/R GSD	6,707	0.1667	93		93	4	97
Prop & Cas Legal	3,314	0.0824	46		46	2	48
PWE - Fleet Management	23,823	0.5920	332		332	16	348
W/kr Comp - HR	20,611	0.5122	287		287	14	301
W/kr Comp Legal	998	0.0248	14		14	1	15
HEC Director	737	0.0183	10		10		10
HEC - IT	3,237	0.0804	45		45	2	47
HEC - 9-1-1 Network	1,952	0.0485	27		27	1	28
HEC - Police Call Takers	2,930	0.0728	41		41	2	43
PWE-Sign Adm	5,676	0.1410	79		79	4	83



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Citizen's Net							
PWE-Bldg Insp.	32,246	0.8013	450		450	21	471
PWE - Stormwater Fund	22,297	0.5541	311		311	15	326
CABLE TV	3,197	0.0794	45		45	2	47
PWE - Houston Transtar	4,857	0.1207	68		68	3	71
TIRZ	732	0.0182	10		10		10
Houston Airport System (HAS)	201,780	5.0141	2,813		2,813	133	2,946
PWE - Water & Sewer System	244,789	6.0829	3,412		3,412	161	3,573
Conv and Ent Optns	37,015	0.9198	516		516	24	540
PWE Parking	1,399	0.0348	20		20	1	21
GSD Parking	40	0.0010	1		1		1
Health Benefits Fund	123,069	3.0582	1,716		1,716	81	1,797
SubTotal	4,024,238	100.0000	56,100		56,100	1,791	57,891
TOTAL	4,024,238	100.0000	56,100		56,100	1,791	57,891

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



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

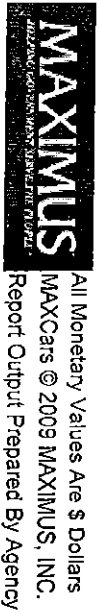
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	1,269,996	31.5585	1,586,205		1,586,205		1,586,205
Fin-Dir. Office	1,380	0.0343	1,724		1,724		1,724
Fin-OMB	313	0.0078	391		391		391
Fin-Debt Svc	1,169	0.0290	1,460		1,460		1,529
Fin-Genl. Acctg	1,165	0.0290	1,455		1,455	69	1,455
Fin-Auditing	127	0.0032	159		159		159
Fin-Grants	364	0.0090	455		455		455
Fin-Tax&Rev. Acctg.	1,324	0.0329	1,654		1,654		1,654
ARA Director's Office	2,826	0.0702	3,530		3,530		3,530
ARA Admin Svcs	2,147	0.0534	2,682		2,682		2,682
ARA Strategic Purchasing	1,144	0.0284	1,429		1,429		1,429
ARA City Council Admin	408	0.0101	510		510		510
ARA 3-1-1	1,169	0.0290	1,460		1,460		1,460
ARA Central Payroll	3,937	0.0978	4,917		4,917		4,917
ARA Regulatory Services	6,011	0.1494	7,508		7,508	355	7,863
IT - Director	16,224	0.4032	20,264		20,264		20,264
IT - Admin & Applications	3,895	0.0968	4,865		4,865		4,865
IT - Infrastructure	33,241	0.8260	41,518		41,518	1,963	43,481
Affirmative Action	3,304	0.0821	4,127		4,127	195	4,322
Mayor's Office	19,827	0.4927	24,764		24,764	1,171	25,935
Human Resources Dept.	76,702	1.9060	95,800		95,800	4,529	100,329
Legal Department	16,036	0.3985	20,029		20,029	947	20,976
City Secretary	1,309	0.0325	1,635		1,635	77	1,712
City Council	11,536	0.2867	14,408		14,408	681	15,089
City Controller's Office	21,512	0.5346	26,868		26,868	1,270	28,138
Municipal Court Administration	62,447	1.5518	77,996		77,996	3,687	81,683
Health Administration	48,578	1.2071	60,673		60,673	2,868	63,541
Planning & Development Admin	1,265	0.0314	1,580		1,580	75	1,655
PWE - Administration	341,137	8.4771	426,077		426,077	20,143	446,220
CIP Sal Rec PWE Admin	6,901	0.1715	8,619		8,619	407	9,026
HPD - Police Records	1,967	0.0489	2,457		2,457	116	2,573
HPD-Inspector General	1,356	0.0337	1,694		1,694	80	1,774



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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 - IT ERP	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
General Services Department		44,869	1.1150	56,041		56,041	2,649	58,690
HEC		3,637	0.0904	4,543		4,543	215	4,758
Police		277,513	6.8860	346,611		346,611	16,387	362,998
Fire		398,122	9.8931	497,250		497,250	23,508	520,758
Municipal Court Judicial		5,386	0.1338	6,727		6,727	318	7,045
Solid Waste Management		67,187	1.6696	83,916		83,916	3,967	87,883
Housing and Community Devp.		36,053	0.8959	45,030		45,030	2,129	47,159
Library		64,380	1.5998	80,410		80,410	3,801	84,211
Parks & Recreation		147,110	3.6556	183,739		183,739	8,687	192,426
Health & Human Services		148,623	3.6932	185,629		185,629	8,776	194,405
C&E Parking		6,232	0.1549	7,784		7,784	368	8,152
Fin-Econ. Dvpt		185	0.0046	231		231	11	242
ARA Ins. Mgmt.		947	0.0235	1,183		1,183	56	1,239
ARA Exec Svcs		879	0.0218	1,098		1,098	52	1,150
ARA-Other		20,186	0.5016	25,212		25,212	1,192	26,404
Planning & Development		13,937	0.3463	17,407		17,407	823	18,230
CIP S/R Planning		846	0.0210	1,057		1,057	50	1,107
CIP Sal Rec RE		20,427	0.5076	25,513		25,513	1,206	26,719
CIP S/R Engrg		37,797	0.9392	47,208		47,208	2,232	49,440
CIP S/R Constr.		23,275	0.5784	29,070		29,070	1,374	30,444
CIP S/R Eng/Const		465	0.0116	581		581	27	608
CIP S/R GeoEnv.		4,059	0.1009	5,070		5,070	240	5,310
CIP S/R GSD		6,707	0.1667	8,377		8,377	396	8,773
Prop & Cas Legal		3,314	0.0824	4,139		4,139	196	4,335
PWE - Fleet Management		23,823	0.5920	29,755		29,755	1,407	31,162
Wkr/ Comp - HR		20,611	0.5122	25,743		25,743	1,217	26,960
Wkr/ Comp Legal		998	0.0248	1,247		1,247	59	1,306
HEC Director		737	0.0183	921		921	44	965
HEC - IT		3,237	0.0804	4,043		4,043	191	4,234
HEC - 9-1-1 Network		1,952	0.0485	2,438		2,438	115	2,553
HEC - Police Call Takers		2,930	0.0728	3,660		3,660	173	3,833
PWE-Sign Adm		5,676	0.1410	7,089		7,089	335	7,424



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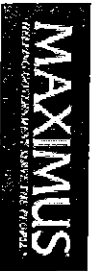
**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department IT - Admin & Applications**

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Bidd Insp.	32,246	0.8013	40,275		40,275	1,904	42,179
PWE - Stormwater Fund	22,297	0.5541	27,849		27,849	1,317	29,166
CABLE TV	3,197	0.0794	3,993		3,993	189	4,182
PWE - Houston Transtar	4,857	0.1207	6,066		6,066	287	6,353
TIRZ	732	0.0182	914		914	43	957
Houston Airport System (HAS)	201,780	5.0141	252,021		252,021	11,915	263,936
PWE - Water & Sewer System	244,789	6.0829	305,739		305,739	14,454	320,193
Conv and Ent Opns	37,015	0.9198	46,231		46,231	2,186	48,417
PWE Parking	1,399	0.0348	1,747		1,747	83	1,830
GSD Parking	40	0.0010	50		50	2	52
Health Benefits Fund	123,069	3.0582	153,712		153,712	7,267	160,979
SubTotal	4,024,238	100.0000	5,026,232		5,026,232	160,481	5,186,713
TOTAL	4,024,238	100.0000	5,026,232		5,026,232	160,481	5,186,713

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 IT - Admin & Applications**

Receiving Department	Total	Dept Admin	Enterprise Appl.	Citizen's Net	IT ERP
Citywide General Government	1,603,911	0	0	17,706	1,586,205
Fin-Dir. Office	7,495	0	5,752	19	1,724
Fin-OMB	1,700	0	1,305	4	391
Fin.-Debt Svc	6,578	0	5,032	17	1,529
Fin-Genl. Acc'tg	6,327	0	4,856	16	1,455
Fin-Auditing	690	0	529	2	159
Fin-Grants	1,977	0	1,517	5	455
Fin.-Tax&Rev. Acc'tg.	7,191	0	5,519	18	1,654
ARA Director's Office	15,349	0	11,780	39	3,530
ARA Admin Svcs	11,661	0	8,949	30	2,682
ARA Strategic Purchasing	6,214	0	4,769	16	1,429
ARA City Council Admin	2,217	0	1,701	6	510
ARA 3-1-1	6,349	0	4,873	16	1,460
ARA Central Payroll	21,383	0	16,411	55	4,917
ARA Regulatory Services	33,825	0	25,874	88	7,863
IT - Director	21,363	873	0	226	20,264
IT - Admin & Applications	6,883	1,964	0	54	4,865
IT - Infrastructure	47,998	4,032	0	485	43,481
Affirmative Action	4,370	0	0	48	4,322
Mayor's Office	111,568	0	85,344	289	25,935
Human Resources Dept.	431,605	0	330,156	1,120	100,329
Legal Department	90,237	0	69,026	235	20,976
City Secretary	7,365	0	5,634	19	1,712
City Council	64,914	0	49,656	169	15,089
City Controller's Office	121,048	0	92,596	314	28,138
Municipal Court	82,595	0	0	912	81,683
Health Administration	273,350	0	209,100	709	63,541
Planning & Development	1,674	0	0	19	1,655
PWE - Administration	451,201	0	0	4,981	446,220
CIP Sal Rec PWE Adm	9,127	0	0	101	9,026
HPD - Police Records	2,601	0	0	28	2,573
HPD- Inspector General	1,794	0	0	20	1,774
General Services Department	252,479	0	193,134	655	58,690
HEC	4,811	0	0	53	4,758
Police	367,050	0	0	4,052	362,998



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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
File	526,570	0	0	5,812	520,758
Municipal Court Judicial	7,124	0	0	79	7,045
Solid Waste Management	378,064	0	289,200	981	87,883
Housing and Community	202,873	0	155,187	527	47,159
Library	85,150	0	0	939	84,211
Parks & Recreation	827,796	0	633,222	2,148	192,426
Health & Human Services	836,307	0	639,732	2,170	194,405
C&E Parking	8,243	0	0	91	8,152
Fin-Econ. Dvpt	1,041	0	796	3	242
ARA Ins. Mgmt.	5,329	0	4,076	14	1,239
ARA Exec Svcs	4,947	0	3,784	13	1,150
ARA-Other	113,587	0	86,889	294	26,404
Planning & Development	18,433	0	0	203	18,230
CIP S/R Planning	1,120	0	0	13	1,107
CIP Sal Rec RE	27,017	0	0	298	26,719
CIP S/R Engng	49,992	0	0	552	49,440
CIP S/R Constr.	30,783	0	0	339	30,444
CIP S/R Eng/Const	614	0	0	6	608
CIP S/R Geoenv.	5,370	0	0	60	5,310
CIP S/R GSD	8,870	0	0	97	8,773
Prop & Cas Legal	4,383	0	0	48	4,335
PWE - Fleet Management	134,053	0	102,543	348	31,162
W/rk Comp - HR	27,261	0	0	301	26,960
W/rk Comp Legal	1,321	0	0	15	1,306
HEC Director	975	0	0	10	965
HEC - IT	4,281	0	0	47	4,234
HEC - 9-1-1 Network	2,581	0	0	28	2,553
HEC - Police Call Takers	3,876	0	0	43	3,833
PWE-Sign Adm	7,507	0	0	83	7,424
PWE-Bldg Insp.	42,650	0	0	471	42,179
PWE - Stormwater Fund	29,492	0	0	326	29,166
CABLE TV	4,229	0	0	47	4,182
PWE - Houston Transtar	6,424	0	0	71	6,353
TRIZ	967	0	0	10	957
Houston Airport System	266,882	0	0	2,946	263,936
PWE - Water & Sewer	323,766	0	0	3,573	320,193



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**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
Conv and Ent Opns	207,200	0	158,243	540	48,417
PWE Parking	1,851	0	0	21	1,830
GSD Parking	53	0	0	1	52
Health Benefits Fund	162,776	0	0	1,797	160,979
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>8,458,658</b>	<b>6,869</b>	<b>3,207,185</b>	<b>57,891</b>	<b>5,186,713</b>



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SCHEDULE 18.1  
FY 2010 OMB A-87 COST PLAN

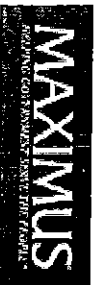
CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
INFORMATION TECHNOLOGY - INFRASTRUCTURE  
NATURE AND EXTENT OF SERVICES

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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Capital Outlay	26,795,658			26,795,658
Disallowed	( 2,940,371)			( 2,940,371)
Total Deductions:	( 2,940,371)			( 2,940,371)
Equipment Usage Charge	125,370		125,370	
Citywide General Government	252,332	22,208	274,540	
Fin-OMB	12,295	1,411	13,706	
Fin-Genl. Acctg	31,045	1,194	32,239	
Fin-Auditing	1,460	119	1,579	
Fin-Grants	2,202	283	2,485	
Fin.-Tax&Rev. Acctg.	6,094	282	6,376	
ARA Admin Svcs	4,856	385	5,241	
ARA Strategic Purchasing	9,844	299	10,143	
ARA Central Payroll	5,423	382	5,805	
IT - Director	1,282,342	413,138	1,695,480	
IT - Admin & Applications	45,800	2,198	47,998	
IT - Infrastructure		58,556	58,556	
Affirmative Action		17,246	17,246	
Mayor's Office		12,488	12,488	
Human Resources Dept.		5,918	5,918	
City Controller's Office		51,323	51,323	
Total Allocated Additions:	1,779,063	587,430	2,366,493	2,366,493
Deduct direct costs	( 16,630,463)			( 16,630,463)
Total Departmental Cost Adjustments:	( 16,630,463)			( 16,630,463)
Total To Be Allocated:	8,995,230	587,430	9,582,660	9,582,660



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

	Total	General & Admin	Client Svcs	Data Center	NW Data & Voice
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,552,492	0	942,395	719,879	1,802,958
Fringe Benefits	1,652,553	0	339,191	290,050	652,696
<b>Other Expense &amp; Cost</b>					
Supplies	128,728	0	42,903	9,983	20,624
Contractual Svcs	17,408,624	0	223,034	146,509	327,991
Other	104,233	0	0	0	1,325
*Capital Outlay	2,940,371	2,940,371	0	0	0
*Disallowed	8,657	8,657	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	26,795,658	2,949,028	1,547,523	1,166,421	2,805,594
Deductions					
Total Deductions	( 2,949,028)	( 2,949,028)	0	0	0
Cost Adjustments					
Deduct direct costs	( 16,630,463)	0	0	0	0
<b>Functional Cost</b>	7,216,167	0	1,547,523	1,166,421	2,805,594
<b>Allocation Step 1</b>					
Inbound- All Others	1,779,063	1,779,063	0	0	0
Reallocate Admin Costs		( 1,779,063)	381,524	287,568	691,687
1st Allocation	8,995,230	0	1,929,047	1,453,989	3,497,281
<b>Allocation Step 2</b>					
Inbound- All Others	587,430	587,430	0	0	0
Reallocate Admin Costs		( 587,430)	125,976	94,952	228,388
2nd Allocation	587,430	0	125,976	94,952	228,388
Total For 10006800030000 IT -					
Total Allocated	9,582,660	0	2,055,023	1,548,941	3,725,669



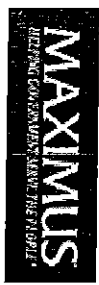
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\* - Indicates Disallowed Expenditure

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

	Infrastructure	Enterprise Optns	Rev Fnd NW Data	Rev Fnd Enterprise Optns
<b>Wages &amp; Benefits</b>				
Salaries & Wages	62,336	1,024,924	0	0
Fringe Benefits	66,831	303,785	0	0
<b>Other Expense &amp; Cost</b>				
Supplies	35,002	609	19,607	0
Contractual Svcs	192,823	10,319	16,507,948	0
Other	0	0	0	102,908
* Capital Outlay	0	0	0	0
* Disallowed	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	356,992	1,339,637	16,527,555	102,908
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Deduct direct costs	0	0	( 16,527,555)	( 102,908)
<b>Functional Cost</b>	356,992	1,339,637	0	0
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	88,012	330,272	0	0
1st Allocation	445,004	1,669,909	0	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	29,061	109,053	0	0
2nd Allocation	29,061	109,053	0	0
<b>Total For 10006800030000 IT -</b>	474,065	1,778,962	0	0
<b>Total Allocated</b>	474,065	1,778,962	0	0

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

Activity - Client Svcs	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	Citywide General Government	1,269,996	31.5585	608,784		608,784		608,784
	Fin-Dir. Office	1,380	0.0343	662		662		662
	Fin-OMB	313	0.0078	150		150		150
	Fin-Debt Svc	1,169	0.0290	560		560	55	615
	Fin-Genl. Acctg	1,165	0.0290	558		558		558
	Fin-Auditing	127	0.0032	61		61		61
	Fin-Grants	364	0.0090	174		174		174
	Fin-Tax&Rev. Acctg.	1,324	0.0329	635		635		635
	ARA Director's Office	2,826	0.0702	1,355		1,355		1,355
	ARA Admin Svcs	2,147	0.0534	1,029		1,029		1,029
	ARA Strategic Purchasing	1,144	0.0284	548		548		548
	ARA City Council Admin	408	0.0101	196		196		196
	ARA 3-1-1	1,169	0.0290	560		560		560
	ARA Central Payroll	3,937	0.0978	1,887		1,887		1,887
	ARA Regulatory Services	6,011	0.1494	2,881		2,881	282	3,163
	IT - Director	16,224	0.4032	7,777		7,777		7,777
	IT - Admin & Applications	3,895	0.0968	1,867		1,867		1,867
	IT - Infrastructure	33,241	0.8260	15,934		15,934		15,934
	Affirmative Action	3,304	0.0821	1,584		1,584	155	1,739
	Mayor's Office	19,827	0.4927	9,504		9,504	930	10,434
	Human Resources Dept.	76,702	1.9060	36,768		36,768	3,599	40,367
	Legal Department	16,036	0.3985	7,687		7,687	753	8,440
	City Secretary	1,309	0.0325	627		627	61	688
	City Council	11,536	0.2867	5,530		5,530	541	6,071
	City Controller's Office	21,512	0.5346	10,312		10,312	1,009	11,321
	Municipal Court Administration	62,447	1.5518	29,934		29,934	2,930	32,864
	Health Administration	48,578	1.2071	23,286		23,286	2,280	25,566
	Planning & Development Admin	1,255	0.0314	606		606	59	665
	PWE - Administration	341,137	8.4771	163,526		163,526	16,008	179,534
	CIP Sai Rec PWE Adm	6,901	0.1715	3,308		3,308	324	3,632
	HPD - Police Records	1,967	0.0489	943		943	92	1,035
	HPD-Inspector General	1,356	0.0337	650		650	64	714



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

Activity - Client Svcs	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	General Services Department	44,869	1.1150	21,508		21,508	2,106	23,614
	HEC	3,637	0.0904	1,743		1,743	171	1,914
	Police	277,513	6.8960	133,028		133,028	13,023	146,051
	Fire	398,122	9.8931	190,843		190,843	18,682	209,525
	Municipal Court Judicial	5,386	0.1338	2,582		2,582	253	2,835
	Solid Waste Management	67,187	1.6696	32,207		32,207	3,153	35,360
	Housing and Community Devp.	36,053	0.8959	17,282		17,282	1,692	18,974
	Library	64,380	1.5998	30,861		30,861	3,021	33,882
	Parks & Recreation	147,110	3.6556	70,518		70,518	6,903	77,421
	Health & Human Services	148,623	3.6932	71,243		71,243	6,974	78,217
	C&E Parking	6,232	0.1549	2,987		2,987	292	3,279
	Fin-Econ. Dvpt	185	0.0046	89		89	9	98
	ARA Ins. Mgmt.	947	0.0235	454		454	44	498
	ARA Exec Svcs	879	0.0218	421		421	41	462
	ARA-Other	20,186	0.5016	9,676		9,676	947	10,623
	Planning & Development	13,937	0.3463	6,681		6,681	654	7,335
	CIP S/R Planning	846	0.0210	406		406	40	446
	CIP Sal Rec RE	20,427	0.5076	9,792		9,792	959	10,751
	CIP S/R Eng'g	37,797	0.9392	18,118		18,118	1,774	19,892
	CIP S/R Constr.	23,275	0.5784	11,157		11,157	1,092	12,249
	CIP S/R Eng/Const	465	0.0116	223		223	22	245
	CIP S/R GeoEnv.	4,059	0.1009	1,946		1,946	190	2,136
	CIP S/R GSD	6,707	0.1667	3,215		3,215	315	3,530
	Prop & Cas Legal	3,314	0.0824	1,589		1,589	156	1,745
	PWE - Fleet Management	23,823	0.5920	11,420		11,420	1,118	12,538
	W/rtr Comp - HR	20,611	0.5122	9,880		9,880	967	10,847
	W/rtr Comp Legal	998	0.0248	478		478	47	525
	HEC Director	737	0.0183	353		353	35	388
	HEC - IT	3,237	0.0804	1,552		1,552	152	1,704
	HEC - 9-1-1 Network	1,952	0.0485	936		936	92	1,028
	HEC - Police Call Takers	2,930	0.0728	1,405		1,405	137	1,542
	PWE-Sign Adm	5,676	0.1410	2,721		2,721	266	2,987

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

Activity - Client Svcs	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	PWE-Bldg Insp.	32,246	0.8013	15,457		15,457	1,513	16,970
	PWE - Stormwater Fund	22,297	0.5541	10,688		10,688	1,046	11,734
	CABLE TV	3,197	0.0794	1,533		1,533	150	1,683
	PWE - Houston Transtar	4,857	0.1207	2,328		2,328	228	2,556
	TIRZ	732	0.0182	351		351	34	385
	Houston Airport System (HAS)	201,780	5.0141	96,725		96,725	9,469	106,194
	PWE - Water & Sewer System	244,789	6.0829	117,341		117,341	11,487	128,828
	Conv and Ent Optns	37,015	0.9198	17,743		17,743	1,737	19,480
	PWE Parking	1,399	0.0348	671		671	66	737
	GSD Parking	40	0.0010	19		19	2	21
	Health Benefits Fund	123,069	3.0582	58,994		58,994	5,775	64,769
	SubTotal	4,024,238	100.0000	1,929,047		1,929,047	125,976	2,055,023
	TOTAL	4,024,238	100.0000	1,929,047		1,929,047	125,976	2,055,023

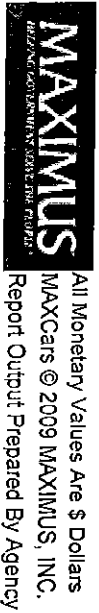
Allocation Basis: Total number of revenue & expenditure transactions per dept.  
 Allocation Source: Information Technology



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**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
Fin-Dir. Office		1,380	0.0518	753		753		753
Fin-OMB		313	0.0117	171		171		171
Fin-Debt Svc		1,169	0.0438	637		637	43	680
Fin-Genl. Acctg		1,165	0.0437	635		635		635
Fin-Auditing		127	0.0048	69		69		69
Fin-Grants		364	0.0137	198		198		198
Fin-Tax&Rev. Acctg.		1,324	0.0497	722		722		722
ARA Director's Office		2,826	0.1060	1,541		1,541		1,541
ARA Admin Svcs		2,147	0.0805	1,171		1,171		1,171
ARA Strategic Purchasing		1,144	0.0429	624		624		624
ARA City Council Admin		408	0.0153	222		222		222
ARA 3-1-1		1,169	0.0438	637		637		637
ARA Central Payroll		3,937	0.1477	2,147		2,147	220	2,147
ARA Regulatory Services		6,011	0.2254	3,278		3,278		3,498
IT - Director		16,224	0.6085	8,847		8,847		8,847
IT - Admin & Applications		3,895	0.1461	2,124		2,124		2,124
IT - Infrastructure		33,241	1.2467	18,127		18,127		18,127
Affirmative Action		2,613	0.0980	1,425		1,425	96	1,521
Mayor's Office		19,827	0.7436	10,812		10,812	725	11,537
Human Resources Dept.		76,702	2.8758	41,828		41,828	2,805	44,633
Legal Department		16,036	0.6014	8,745		8,745	586	9,331
City Secretary		1,309	0.0491	714		714	48	762
City Council		11,536	0.4327	6,291		6,291	422	6,713
City Controller's Office		21,512	0.8068	11,731		11,731	787	12,518
Health Administration		48,578	1.8220	26,491		26,491	1,776	28,267
Planning & Development Admin		1,265	0.0474	690		690	46	736
PWE - Administration		341,137	12.7947	186,033		186,033	12,475	198,508
CIP Sal Rec PWE Adm		6,901	0.2588	3,763		3,763	252	4,015
HPD - Police Records		1,967	0.0738	1,073		1,073	72	1,145
HPD- Inspector General		1,356	0.0509	739		739	50	789
General Services Department		44,869	1.6829	24,469		24,469	1,641	26,110
Police		277,513	10.4084	151,337		151,337	10,148	161,485



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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
	File	398,122	14.9321	217,112		217,112	14,558	231,670
	Solid Waste Management	67,187	2.5199	36,639		36,639	2,457	39,096
	Housing and Community Devp.	36,053	1.3522	19,661		19,661	1,318	20,979
	Library	63,710	2.3895	34,743		34,743	2,330	37,073
	Parks & Recreation	147,110	5.5175	80,224		80,224	5,380	85,604
	Health & Human Services	148,623	5.5742	81,049		81,049	5,435	86,484
	Fire-Econ. Dvpt	185	0.0069	101		101	7	108
	ARA Ins. Mgmt.	947	0.0355	516		516	35	551
	ARA Exec Svcs	879	0.0330	479		479	32	511
	ARA-Other	20,186	0.7571	11,008		11,008	738	11,746
	Planning & Development	13,937	0.5227	7,600		7,600	510	8,110
	CIP S/R Planning	846	0.0317	461		461	31	492
	CIP Sal Rec RE	20,427	0.7661	11,140		11,140	747	11,887
	CIP S/R Engrg	37,797	1.4176	20,612		20,612	1,382	21,994
	CIP S/R Constr.	23,275	0.8730	12,693		12,693	851	13,544
	CIP S/R Eng/Const	465	0.0174	254		254	17	271
	CIP S/R Geoenv.	4,059	0.1522	2,214		2,214	148	2,362
	CIP S/R Other	1,613	0.0605	880		880	59	939
	CIP S/R GSD	6,707	0.2516	3,658		3,658	245	3,903
	Prop & Cas Legal	3,314	0.1243	1,807		1,807	121	1,928
	PWE - Fleet Management	23,823	0.8935	12,991		12,991	871	13,862
	Wkr Comp - HR	20,611	0.7730	11,240		11,240	754	11,994
	Wkr Comp Legal	998	0.0374	544		544	36	580
	PWE-Sign Adm	5,676	0.2129	3,095		3,095	208	3,303
	PWE-Bldg Insp.	32,246	1.2094	17,585		17,585	1,179	18,764
	PWE - Stormwater Fund	22,297	0.8363	12,159		12,159	815	12,974
	CABLE TV	3,197	0.1199	1,743		1,743	117	1,860
	PWE - Houston Transtar	4,867	0.1822	2,649		2,649	178	2,827
	TIRZ	732	0.0275	399		399	27	426
	Houston Airport System (HAS)	201,780	7.5679	110,037		110,037	7,379	117,416
	PWE - Water & Sewer System	244,789	9.1810	133,491		133,491	8,951	142,442
	Conv and Ent Optns	36,763	1.3788	20,048		20,048	1,344	21,392



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Benefits Fund	123,069	4.6158	67,113		67,113	4,500	71,613
SubTotal	2,666,245	100.0000	1,453,989		1,453,989	94,952	1,548,941
TOTAL	2,666,245	100.0000	1,453,989		1,453,989	94,952	1,548,941

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 - NW Data & Voice	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office		1,380	0.1851	6,473		6,473		6,473
Fin-OMB		313	0.0420	1,468		1,468		1,468
Fin-Debt Svc		1,169	0.1568	5,483		5,483	366	5,849
Fin-Genl. Acctg		1,165	0.1562	5,454		5,464		5,464
Fin-Auditing		127	0.0170	596		596		596
Fin-Grants		364	0.0488	1,707		1,707		1,707
Fin-Tax&Rev. Acctg.		1,324	0.1776	6,210		6,210		6,210
ARA Director's Office		2,826	0.3790	13,255		13,255		13,255
ARA Admn Svcs		2,147	0.2880	10,071		10,071		10,071
ARA Strategic Purchasing		1,144	0.1534	5,366		5,366		5,366
ARA City Council Admn		408	0.0547	1,914		1,914		1,914
ARA 3-1-1		1,169	0.1568	5,483		5,483		5,483
ARA Central Payroll		3,937	0.5280	18,467		18,467		18,467
ARA Regulatory Services		6,011	0.8062	28,195		28,195	1,882	30,077
Mayor's Office		19,827	2.6592	92,999		92,999	6,209	99,208
Human Resources Dept.		76,702	10.2872	359,771		359,771	24,020	383,791
Legal Department		16,036	2.1507	75,217		75,217	5,022	80,239
City Secretary		1,309	0.1756	6,140		6,140	410	6,550
City Council		11,536	1.5472	54,110		54,110	3,613	57,723
City Controller's Office		21,512	2.8852	100,902		100,902	6,737	107,639
Health Administration		48,578	6.5152	227,855		227,855	15,213	243,068
General Services Department		44,869	6.0178	210,458		210,458	14,051	224,509
Solid Waste Management		67,187	9.0110	315,141		315,141	21,040	336,181
Housing and Community Devp.		36,053	4.8354	169,107		169,107	11,290	180,397
Parks & Recreation		147,110	19.7302	690,020		690,020	46,069	736,089
Health & Human Services		148,623	19.9330	697,115		697,115	46,542	743,657
Fin-Econ. Dvpt		185	0.0248	868		868	58	926
ARA Ins. Mgmt.		947	0.1270	4,442		4,442	297	4,739
ARA Exec Svcs		879	0.1179	4,123		4,123	275	4,398
ARA-Other		20,186	2.7073	94,682		94,682	6,321	101,003
PWE - Fleet Management		23,823	3.1951	111,742		111,742	7,460	119,202
Conv and Ent Optns		36,763	4.9306	172,437		172,437	11,513	183,950



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

Activity - NW Data & Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	745,609	100.0000	3,497,281		3,497,281	228,388	3,725,669
TOTAL	745,609	100.0000	3,497,281		3,497,281	228,388	3,725,669

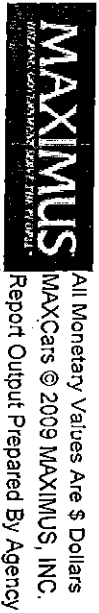
Allocation Basis: Number of transactions processed by depts. served

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	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total Allocation
Receiving Department							
Citywide General Government	1,269,996	31.5585	140,436		140,436		140,436
Fin-Dir. Office	1,380	0.0343	153		153		153
Fin-OMB	313	0.0078	35		35		35
Fin-Debt Svc	1,169	0.0290	129		129	13	142
Fin-Genl. Acctg	1,165	0.0290	129		129		129
Fin-Auditing	127	0.0032	14		14		14
Fin-Grants	364	0.0090	40		40		40
Fin-Tax&Rev. Acctg.	1,324	0.0329	146		146		146
ARA Director's Office	2,826	0.0702	312		312		312
ARA Admin Svcs	2,147	0.0534	237		237		237
ARA Strategic Purchasing	1,144	0.0284	127		127		127
ARA City Council Admin	408	0.0101	45		45		45
ARA 3-1-1	1,169	0.0290	129		129		129
ARA Central Payroll	3,937	0.0978	435		435		435
ARA Regulatory Services	6,011	0.1494	665		665	65	730
IT - Director	16,224	0.4032	1,794		1,794		1,794
IT - Admin & Applications	3,895	0.0968	431		431		431
IT - Infrastructure	33,241	0.8260	3,676		3,676		3,676
Affirmative Action	3,304	0.0821	365		365	36	401
Mayor's Office	19,827	0.4927	2,192		2,192	215	2,407
Human Resources Dept.	76,702	1.9060	8,482		8,482	830	9,312
Legal Department	16,036	0.3985	1,773		1,773	174	1,947
City Secretary	1,309	0.0325	145		145	14	159
City Council	11,536	0.2867	1,276		1,276	125	1,401
City Controller's Office	21,512	0.5346	2,379		2,379	233	2,612
Municipal Court Administration	62,447	1.5518	6,905		6,905	676	7,581
Health Administration	48,578	1.2071	5,372		5,372	526	5,898
Planning & Development Admin	1,265	0.0314	140		140	14	154
PWE - Administration	341,137	8.4771	37,723		37,723	3,693	41,416
CIP Sal Rec PWE Adm	6,901	0.1715	763		763	75	838
HPD - Police Records	1,967	0.0489	218		218	21	239
HPD-Inspector General	1,356	0.0337	150		150	15	165



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

Activity - Infrastructure	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
General Services Department	44,869	1.1150	4,962		4,962	486	5,448
HEC	3,637	0.0904	402		402	39	441
Police	277,513	6.8960	30,688		30,688	3,004	33,692
Fire	398,122	9.8931	44,025		44,025	4,309	48,334
Municipal Court Judicial	5,386	0.1338	596		596	58	654
Solid Waste Management	67,187	1.6696	7,430		7,430	727	8,157
Housing and Community Devp.	36,053	0.8959	3,987		3,987	390	4,377
Library	64,380	1.5998	7,119		7,119	697	7,816
Parks & Recreation	147,110	3.6556	16,268		16,268	1,592	17,860
Health & Human Services	148,623	3.6932	16,435		16,435	1,609	18,044
C&E Parking	6,232	0.1549	689		689	67	756
Fin-Econ. Dvpt	185	0.0046	20		20	2	22
ARA Ins. Mgmt.	947	0.0235	105		105	10	115
ARA Exec Svcs	879	0.0218	97		97	10	107
ARA-Other	20,186	0.5016	2,232		2,232	219	2,451
Planning & Development	13,937	0.3463	1,541		1,541	151	1,692
CIP S/R Planning	846	0.0210	94		94	9	103
CIP Sal Rec RE	20,427	0.5076	2,259		2,259	221	2,480
CIP S/R Engg	37,797	0.9392	4,180		4,180	409	4,589
CIP S/R Constr.	23,275	0.5784	2,574		2,574	262	2,826
CIP S/R Eng/Const	465	0.0116	51		51	5	56
CIP S/R Geoenv.	4,059	0.1009	449		449	44	493
CIP S/R GSD	6,707	0.1667	742		742	73	815
Prop & Gas Legal	3,314	0.0824	366		366	36	402
PWE - Fleet Management	23,823	0.5920	2,634		2,634	258	2,892
Wkr Comp - HR	20,611	0.5122	2,279		2,279	223	2,502
Wkr Comp Legal	998	0.0248	110		110	11	121
HEC Director	737	0.0183	81		81	8	89
HEC - IT	3,237	0.0804	358		358	35	393
HEC - 9-1-1 Network	1,952	0.0485	216		216	21	237
HEC - Police Call Takers	2,930	0.0728	324		324	32	356
PWE-Sign Adm	5,676	0.1410	628		628	61	689



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**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
PWE-Bldg Insp.	32,246	0.8013	3,566		3,566	349	3,915
PWE - Stormwater Fund	22,297	0.5541	2,466		2,466	241	2,707
CABLE TV	3,197	0.0794	354		354	35	389
PWE - Houston Transtar	4,857	0.1207	537		537	53	590
TIRZ	732	0.0182	81		81	8	89
Houston Airport System (HAS)	201,780	5.0141	22,313		22,313	2,184	24,497
PWE - Water & Sewer System	244,789	6.0829	27,069		27,069	2,650	29,719
Conv and Ent Optns	37,015	0.9198	4,093		4,093	401	4,494
PWE Parking	1,399	0.0348	155		155	15	170
GSD Parking	40	0.0010	4		4		4
Health Benefits Fund	123,069	3.0582	13,609		13,609	1,332	14,941
SubTotal	4,024,238	100.0000	445,004		445,004	29,061	474,065
TOTAL	4,024,238	100.0000	445,004		445,004	29,061	474,065

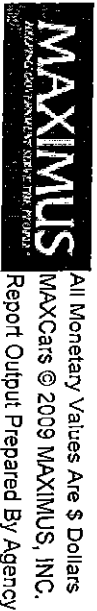
Allocation Basis: Total number of revenue & expenditure transactions per dept.

Allocation Source: Information Technology



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

Activity - Enterprise Opns	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office		1,380	0.0518	864		864		864
Fin-OMB		313	0.0117	196		196		196
Fin-Debt Svc		1,169	0.0438	732		732	49	781
Fin-Genl. Acctg		1,165	0.0437	730		730		730
Fin-Auditing		127	0.0048	80		80		80
Fin-Grants		364	0.0137	228		228		228
Fin-Tax&Rev. Acctg.		1,324	0.0497	829		829		829
ARA Director's Office		2,826	0.1060	1,770		1,770		1,770
ARA Admin Svcs		2,147	0.0805	1,345		1,345		1,345
ARA Strategic Purchasing		1,144	0.0429	717		717		717
ARA City Council Admin		408	0.0153	256		256		256
ARA 3-1-1		1,169	0.0438	732		732		732
ARA Central Payroll		3,937	0.1477	2,466		2,466		2,466
ARA Regulatory Services		6,011	0.2254	3,765		3,765	252	4,017
IT - Director		16,224	0.6085	10,161		10,161		10,161
IT - Admin & Applications		3,895	0.1461	2,440		2,440		2,440
IT - Infrastructure		33,241	1.2467	20,819		20,819		20,819
Affirmative Action		2,613	0.0980	1,637		1,637	110	1,747
Mayor's Office		19,827	0.7436	12,418		12,418	833	13,251
Human Resources Dept.		76,702	2.8768	48,040		48,040	3,221	51,261
Legal Department		16,036	0.6014	10,044		10,044	673	10,717
City Secretary		1,309	0.0491	820		820	55	875
City Council		11,536	0.4327	7,225		7,225	484	7,709
City Controller's Office		21,512	0.8068	13,473		13,473	903	14,376
Health Administration		48,578	1.8220	30,425		30,425	2,040	32,465
Planning & Development Admin		1,265	0.0474	792		792	53	845
PWE - Administration		341,137	12.7947	213,659		213,659	14,327	227,986
CIP Sal Rec PWE Adm		6,901	0.2588	4,322		4,322	290	4,612
HPD - Police Records		1,967	0.0738	1,232		1,232	83	1,315
HPD- Inspector General		1,356	0.0509	849		849	57	906
General Services Department		44,869	1.6829	28,102		28,102	1,884	29,986
Police		277,513	10.4084	173,811		173,811	11,655	185,466



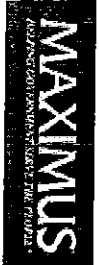
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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department IT - Infrastructure**

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fire	398,122	14.9321	249,347		249,347	16,722	266,069
Solid Waste Management	67,187	2.5199	42,080		42,080	2,822	44,902
Housing and Community Devp.	36,053	1.3522	22,581		22,581	1,514	24,095
Library	63,710	2.3895	39,903		39,903	2,676	42,579
Parks & Recreation	147,110	5.5175	92,137		92,137	6,178	98,315
Health & Human Services	148,623	5.5742	93,085		93,085	6,242	99,327
Fin-Econ. Dvpt	185	0.0069	116		116	8	124
ARA Ins. Mgmt.	947	0.0355	593		593	40	633
ARA Exec Svcs	879	0.0330	551		551	37	588
ARA-Other	20,186	0.7571	12,643		12,643	848	13,491
Planning & Development	13,937	0.5227	8,729		8,729	585	9,314
CIP S/R Planning	846	0.0317	530		530	36	566
CIP Sal Rec RE	20,427	0.7661	12,794		12,794	858	13,652
CIP S/R Engng	37,797	1.4176	23,673		23,673	1,587	25,260
CIP S/R Constr.	23,275	0.8730	14,577		14,577	978	15,555
CIP S/R Eng/Const	465	0.0174	291		291	20	311
CIP S/R GeoEnv.	4,059	0.1522	2,542		2,542	170	2,712
CIP S/R Other	1,613	0.0605	1,010		1,010	68	1,078
CIP S/R GSD	6,707	0.2516	4,201		4,201	282	4,483
Prop & Cas Legal	3,314	0.1243	2,076		2,076	139	2,215
PWE - Fleet Management	23,823	0.8935	14,921		14,921	1,001	15,922
Wkr Comp - HR	20,611	0.7730	12,909		12,909	866	13,775
Wkr Comp Legal	998	0.0374	625		625	42	667
PWE-Sign Adm	5,676	0.2129	3,555		3,555	238	3,793
PWE-Bldg Insp.	32,246	1.2094	20,196		20,196	1,354	21,550
PWE - Stormwater Fund	22,297	0.8353	13,965		13,965	936	14,901
CABLE TV	3,197	0.1199	2,002		2,002	134	2,136
PWE - Houston Transstar	4,857	0.1822	3,042		3,042	204	3,246
TIRZ	732	0.0275	458		458	31	489
Houston Airport System (HAS)	201,780	7.5679	126,378		126,378	8,474	134,852
PWE - Water & Sewer System	244,789	9.1810	153,315		153,315	10,281	163,596
Conv and Ent Optns	36,763	1.3788	23,025		23,025	1,544	24,569



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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Benefits Fund	123,069	4.6158	77,080		77,080	5,169	82,249
SubTotal	2,666,245	100.0000	1,669,909		1,669,909	109,053	1,778,962
TOTAL	2,666,245	100.0000	1,669,909		1,669,909	109,053	1,778,962

Allocation Basis: Number of transactions per dept for Infrastructure  
 Allocation Source: Information Technology



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

Activity - Rev Fnd NW Data

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

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



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

Activity - Rev Fnd Enterprise Optrs	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 Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Optns	Rev Fnd NW Data
Citywide General Government	749,220	608,784	0	0	140,436	0	0
Fin-Dir. Office	8,905	662	753	6,473	153	864	0
Fin-OMB	2,020	150	171	1,468	35	196	0
Fin--Debt Svc	8,067	615	680	5,849	142	781	0
Fin-Genl. Acctg	7,516	558	635	5,464	129	730	0
Fin-Auditing	820	61	69	596	14	80	0
Fin-Grants	2,347	174	198	1,707	40	228	0
Fin.-Tax&Rev. Acctg.	8,542	635	722	6,210	146	829	0
ARA Director's Office	18,233	1,355	1,541	13,255	312	1,770	0
ARA Admin Svcs	13,853	1,029	1,171	10,071	237	1,345	0
ARA Strategic Purchasing	7,382	548	624	5,366	127	717	0
ARA City Council Admin	2,633	196	222	1,914	45	256	0
ARA 3-1-1	7,541	560	637	5,483	129	732	0
ARA Central Payroll	25,402	1,887	2,147	18,467	435	2,466	0
ARA Regulatory Services	41,485	3,163	3,498	30,077	730	4,017	0
IT - Director	28,579	7,777	8,847	0	1,794	10,161	0
IT - Admin & Applications	6,862	1,867	2,124	0	431	2,440	0
IT - Infrastructure	58,556	15,934	18,127	0	3,676	20,819	0
Affirmative Action	5,408	1,739	1,521	0	401	1,747	0
Mayor's Office	136,837	10,434	11,537	99,208	2,407	13,251	0
Human Resources Dept.	529,364	40,367	44,633	383,791	9,312	51,261	0
Legal Department	110,674	8,440	9,331	80,239	1,947	10,717	0
City Secretary	9,034	688	762	6,550	159	875	0
City Council	79,617	6,071	6,713	57,723	1,401	7,709	0
City Controller's Office	148,466	11,321	12,518	107,639	2,612	14,376	0
Municipal Court	40,445	32,864	0	0	7,581	0	0
Health Administration	335,254	25,566	28,267	243,068	5,898	32,465	0
Planning & Development	2,400	665	736	0	154	845	0
PWE - Administration	647,444	179,534	198,508	0	41,416	227,966	0
CIP Sal Rec PWE Adm	13,097	3,632	4,015	0	838	4,612	0
HPD - Police Records	3,734	1,035	1,145	0	239	1,315	0
HPD- Inspector General	2,574	714	789	0	165	906	0
General Services Department	309,667	23,614	26,110	224,509	5,448	29,966	0
HEC	2,355	1,914	0	0	441	0	0
Police	526,694	146,051	161,485	0	33,692	185,466	0



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

Receiving Department	Total	Client Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Optns	Rev Fnd NW Data
File	755,598	209,525	231,670	0	48,334	266,069	0
Municipal Court Judicial	3,489	2,835	0	0	654	0	0
Solid Waste Management	463,696	35,360	39,096	336,181	8,157	0	0
Housing and Community	248,822	18,974	20,979	180,397	4,377	24,095	0
Library	121,350	33,882	37,073	0	7,816	42,579	0
Parks & Recreation	1,015,289	77,421	85,604	736,089	17,860	98,315	0
Health & Human Services	1,025,729	78,217	86,484	743,657	18,044	99,327	0
C&E Parking	4,035	3,279	0	0	756	0	0
Fin-Econ. Dvpt	1,278	98	108	926	22	124	0
ARA Ins. Mgmt.	6,536	498	551	4,739	115	633	0
ARA Exec Svcs	6,066	462	511	4,398	107	588	0
ARA-Other	139,314	10,623	11,746	101,003	2,451	13,491	0
Planning & Development	26,451	7,335	8,110	0	1,692	9,314	0
CIP S/R Planning	1,607	446	492	0	103	566	0
CIP Sal Rec RE	38,770	10,751	11,887	0	2,480	13,652	0
CIP S/R Engrg	71,735	19,892	21,994	0	4,589	25,260	0
CIP S/R Constr.	44,174	12,249	13,544	0	2,826	15,565	0
CIP S/R Eng/Const	883	245	271	0	56	311	0
CIP S/R GeoeInv.	7,703	2,136	2,362	0	493	2,712	0
CIP S/R Other	2,017	0	939	0	0	1,078	0
CIP S/R GSD	12,731	3,530	3,903	0	815	4,483	0
Prop & Cas Legal	6,290	1,745	1,928	0	402	2,215	0
PWE - Fleet Management	164,416	12,538	13,862	119,202	2,892	15,922	0
Wkr/ Comp - HR	39,118	10,847	11,994	0	2,502	13,775	0
Wkr/ Comp Legal	1,893	525	580	0	121	667	0
HEC Director	477	388	0	0	89	0	0
HEC - IT	2,097	1,704	0	0	393	0	0
HEC - 9-1-1 Network	1,265	1,028	0	0	237	0	0
HEC - Police Call Takers	1,898	1,542	0	0	356	0	0
PWE-Sign Adm	10,772	2,987	3,303	0	689	3,793	0
PWE-Bldg Insp.	61,199	16,970	18,784	0	3,915	21,550	0
PWE - Stormwater Fund	42,316	11,734	12,974	0	2,707	14,901	0
CABLE TV	6,068	1,683	1,860	0	389	2,136	0
PWE - Houston Transtar	9,219	2,556	2,827	0	590	3,246	0
TRZ	1,389	385	426	0	89	489	0
Houston Airport System	382,959	106,194	117,416	0	24,497	134,852	0

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

Receiving Department	Total	Client Svcs	Data Center	NW Data & Voice	Infrastructure	Enterprise Opts	Rev Fnd NW Data
PWE - Water & Sewer	464,585	128,928	142,442	0	29,719	163,596	0
Conv and Ent Opts	253,885	19,480	21,392	183,950	4,494	24,569	0
PWE Parking	907	737	0	0	170	0	0
GSD Parking	25	21	0	0	4	0	0
Health Benefits Fund	233,572	64,769	71,613	0	14,941	82,249	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>9,582,660</b>	<b>2,055,023</b>	<b>1,548,941</b>	<b>3,725,669</b>	<b>474,065</b>	<b>1,778,962</b>	<b>0</b>



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

Receiving Department	Rev Fnd Enterprise
Citywide General Government	0
Fin-Dir. Office	0
Fin-OMB	0
Fin.-Debt Svc	0
Fin-Genl. Acctg	0
Fin-Auditing	0
Fin-Grants	0
Fin.-Tax&Rev. Acctg.	0
ARA Director's Office	0
ARA Admin Svcs	0
ARA Strategic Purchasing	0
ARA City Council Admin	0
ARA 3-1-1	0
ARA Central Payroll	0
ARA 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 - Administration	0
CIP Sal Rec PWE Adm	0
HPPD - Police Records	0
HPPD- Inspector General	0
General Services Department	0
HEC	0
Police	0



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

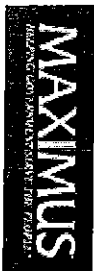
Receiving Department	Rev Fnd Enterprise
File	0
Municipal Court Judicial	0
Solid Waste Management	0
Housing and Community	0
Library	0
Parks & Recreation	0
Health & Human Services	0
C&E Parking	0
Fin-Econ. Dypt	0
ARA Ins. Mgmt.	0
ARA Exec Svcs	0
ARA-Other	0
Planning & Development	0
CIP S/R Planning	0
CIP 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
W/kr Comp - HR	0
W/kr Comp Legal	0
HEC Director	0
HEC - IT	0
HEC - 9-1-1 Network	0
HEC - Police Call Takers	0
PWE-Sign Adm	0
PWE-Bldg Insp.	0
PWE - Stormwater Fund	0
CABLE TV	0
PWE - Houston Transtar	0
TIRZ	0
Houston Airport System	0

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

Receiving Department	Rev Fnd Enterprise
PWE - Water & Sewer	0
Conv and Ent Optns	0
PWE Parking	0
GSD Parking	0
Health Benefits Fund	0
Direct Billed	0
Total	0



SCHEDULE 19.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
AFFIRMATIVE ACTION  
NATURE AND EXTENT OF SERVICES

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

- **Business Development**—Costs associated with MWDBE application review, certification, field audits, monitoring participation of MWDBE firms in City purchases and contracts and fostering economic growth and development of MWDBE's are allocated based upon operating expenditures.
- **Employee Relations**—Costs of providing training for EEO and ADA to city employees and coordinating ADA citywide compliance have been allocated based on the number of full time equivalent positions.

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Transfers	( 10,800)			( 10,800)
Total Deductions:	( 10,800)			( 10,800)
Equipment Usage Charge	3,168	8,694	3,168	
Citywide General Government	99,353	140	108,047	
Fin-OMB	1,222	116	1,362	
Fin-Genl. Acctg	3,001	33	3,117	
Fin-Auditing	411	23	444	
Fin-Grants	175	79	198	
Fin-Tax&Rev. Acctg.	1,715	127	1,794	
ARA Admin Svcs	1,598	19	1,725	
ARA Strategic Purchasing	641	58	660	
ARA 3-1-1	1,275	145	1,333	
ARA Central Payroll	2,057	197	2,202	
IT - Admin & Applications	4,173	397	4,370	
IT - Infrastructure	5,011	1,749	5,408	
Affirmative Action		4,738	1,749	
Mayor's Office		5,925	4,738	
Human Resources Dept.		18,871	5,925	
Legal Department		5,101	18,871	
City Controller's Office		24,051	5,101	
Convention and Entertainment			24,051	
Total Allocated Additions:	123,800	70,463	194,263	194,263
Total To Be Allocated:	2,249,604	70,463		2,320,067



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

	Total	General & Admin	Business Developmt.	Employee Relations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,486,614	0	1,265,406	221,208
Fringe Benefits	494,784	0	421,160	73,624
<b>Other Expense &amp; Cost</b>				
Supplies	36,220	0	30,830	5,390
Contractual Svcs.	104,320	0	88,797	15,523
Other	3,866	0	3,291	575
*Transfers	10,800	10,800	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,136,604	10,800	1,809,484	316,320
Deductions				
Total Deductions	( 10,800)	( 10,800)	0	0
<b>Functional Cost</b>	2,125,804	0	1,809,484	316,320
<b>Allocation Step 1</b>				
Inbound- All Others	123,800	123,800	0	0
Reallocate Admin Costs	( 123,800)	( 123,800)	105,379	18,421
1st Allocation	2,249,604	0	1,914,863	334,741
<b>Allocation Step 2</b>				
Inbound- All Others	70,463	70,463	0	0
Reallocate Admin Costs	( 70,463)	( 70,463)	59,978	10,485
2nd Allocation	70,463	0	59,978	10,485
Total For 10005100010000				
Total Allocated	2,320,067	0	1,974,841	345,226



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

Activity - Business Deptmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Citywide General Government	72,171,439	2.2501	43,085		43,085		43,085
Fin-Dir. Office	742,702	0.0232	443		443		443
Fin-OMB	1,218,225	0.0380	727		727		727
Fin.-Debt Svc	369,899	0.0115	221		221	7	228
Fin-Genl. Acctg	3,549,887	0.1107	2,119		2,119		2,119
Fin-Auditing	247,006	0.0077	147		147		147
Fin-Grants	194,884	0.0061	116		116		116
Fin.-Tax&Rev. Acctg.	1,154,053	0.0360	689		689		689
ARA Director's Office	1,309,066	0.0408	781		781		781
ARA Admin Svcs	1,922,235	0.0599	1,148		1,148		1,148
ARA Strategic Purchasing	4,156,153	0.1296	2,481		2,481		2,481
ARA City Council Admin	258,329	0.0081	154		154		154
ARA 3-1-1	4,442,002	0.1385	2,652		2,652		2,652
ARA Central Payroll	1,227,437	0.0383	733		733		733
ARA Regulatory Services	2,227,297	0.0694	1,330		1,330	43	1,373
IT - Director	2,639,936	0.0823	1,576		1,576		1,576
IT - Admin & Applications	10,606,353	0.3307	6,332		6,332		6,332
IT - Infrastructure	26,787,001	0.8351	15,992		15,992		15,992
Affirmative Action	2,132,008	0.0665	1,273		1,273		1,273
Mayor's Office	13,980,269	0.4359	8,346		8,346	273	8,619
Human Resources Dept.	2,458,994	0.0767	1,468		1,468	48	1,516
Legal Department	13,765,113	0.4291	8,218		8,218	269	8,487
City Secretary	627,043	0.0195	374		374	12	386
City Council	4,888,627	0.1524	2,918		2,918	95	3,013
City Controller's Office	6,571,831	0.2049	3,923		3,923	128	4,051
Municipal Court Administration	17,375,718	0.5417	10,373		10,373	339	10,712
Health Administration	11,283,467	0.3518	6,736		6,736	220	6,956
Planning & Development Admin	1,736,071	0.0541	1,036		1,036	34	1,070
CIP Sal Rec PWE Adm	2,069,733	0.0645	1,236		1,236	40	1,276
HPD - Police Records	3,804,332	0.1186	2,271		2,271	74	2,345
HPD- Inspector General	2,536,039	0.0791	1,514		1,514	50	1,564
General Services Department	236,318,403	7.3676	141,079		141,079	4,613	145,692

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

Activity - Business Devpmt	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total Allocation
HEC		19,631,771	0.6121	11,720		11,720	383	12,103
Police		692,452,164	21.5880	413,387		413,387	13,515	426,902
Fire		381,245,323	11.8859	227,599		227,599	7,442	235,041
Municipal Court Judicial		4,749,392	0.1481	2,835		2,835	93	2,928
PWE - All Other		87,195,614	2.7185	52,055		52,055	1,702	53,757
Solid Waste Management		73,348,895	2.2868	43,788		43,788	1,432	45,220
Housing and Community Devp.		81,136,989	2.5296	48,438		48,438	1,584	50,022
Library		56,411,693	1.7587	33,677		33,677	1,101	34,778
Parks & Recreation		77,860,039	2.4274	46,481		46,481	1,520	48,001
Health & Human Services		108,906,320	3.3953	65,016		65,016	2,126	67,142
C&E Parking		2,559,617	0.0798	1,528		1,528	50	1,578
Fin-Econ. Dvpt		700,272	0.0218	418		418	14	432
ARA Ins. Mgmt.		10,214,553	0.3185	6,098		6,098	199	6,297
ARA Exec Svcs		3,149,645	0.0982	1,880		1,880	61	1,941
ARA-Other		4,683,150	0.1460	2,796		2,796	91	2,887
Planning & Development		7,690,293	0.2398	4,591		4,591	150	4,741
CIP S/R Planning		712,465	0.0222	425		425	14	439
CIP Sal Rec RE		2,390,415	0.0745	1,427		1,427	47	1,474
CIP S/R Engrg		8,969,504	0.2796	5,355		5,355	175	5,530
CIP S/R Constr.		8,159,376	0.2544	4,871		4,871	159	5,030
CIP S/R Eng/Const		363,325	0.0113	217		217	7	224
CIP S/R Geoenv.		963,625	0.0300	575		575	19	594
CIP S/R Other		2,034,494	0.0634	1,215		1,215	40	1,255
CIP S/R GSD		2,596,229	0.0809	1,550		1,550	51	1,601
Prop & Cas Legal		5,637,519	0.1758	3,366		3,366	110	3,476
PWE - Fleet Management		33,094,808	1.0318	19,757		19,757	646	20,403
W/kr Comp - HR		19,668,352	0.6132	11,742		11,742	384	12,126
W/kr Comp Legal		298,190	0.0093	178		178	6	184
PWE-Sign Adm		2,751,914	0.0858	1,643		1,643	54	1,697
PWE-Bldg Insp.		34,982,903	1.0906	20,884		20,884	683	21,567
PWE - Stormwater Fund		32,709,371	1.0198	19,527		19,527	638	20,165
CABLE TV		1,606,981	0.0501	959		959	31	990

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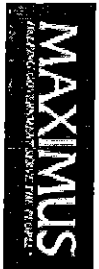


**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Business Devpmt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Houston Transtar	2,798,457	0.0872	1,671		1,671	55	1,726
Houston Airport System (HAS)	297,517,249	9.2756	177,614		177,614	5,807	183,421
PWE - Water & Sewer System	355,871,428	11.0948	212,451		212,451	6,946	219,397
Conv and Ent Optns	56,128,400	1.7499	33,508		33,508	1,096	34,604
PWE Parking	1,003,181	0.0313	599		599	20	619
GSD Parking	545,932	0.0170	326		326	11	337
Health Benefits Fund	268,616,003	8.3745	160,361		160,361	5,243	165,604
Long Term Disability	1,412,965	0.0441	844		844	28	872
Subtotal	3,207,540,368	100.0000	1,914,863		1,914,863	59,978	1,974,841
TOTAL	3,207,540,368	100.0000	1,914,863		1,914,863	59,978	1,974,841

Allocation Basis: Total FY 2008 actual expenditures  
 Allocation Source: Financial summaries - Regina Dickson



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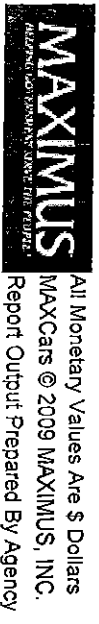
**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Employee Relations	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	Fin-Dir. Office	4.50	0.0197	66		66		66
	Fin-OMB	15.80	0.0693	232		232		232
	Fin-Debt Svc	3.50	0.0154	51		51	2	53
	Fin-Genl. Acctg	11.10	0.0487	163		163		163
	Fin-Auditing	3.00	0.0132	44		44		44
	Fin-Grants	4.00	0.0176	59		59		59
	Fin-Tax&Rev. Acctg.	5.00	0.0219	73		73		73
	ARA Director's Office	5.50	0.0241	81		81		81
	ARA Admin Svcs	23.00	0.1009	338		338		338
	ARA Strategic Purchasing	47.00	0.2062	690		690		690
	ARA 3-1-1	88.30	0.3874	1,297		1,297		1,297
	ARA Central Payroll	18.10	0.0794	266		266		266
	ARA Regulatory Services	38.40	0.1685	564		564	18	582
	IT - Director	18.40	0.0807	270		270		270
	IT - Admin & Applications	44.20	0.1939	649		649		649
	IT - Infrastructure	85.40	0.3747	1,254		1,254		1,254
	Affirmative Action	32.40	0.1422	476		476		476
	Mayor's Office	56.50	0.2479	830		830	26	856
	Human Resources Dept.	43.80	0.1922	643		643	21	664
	Legal Department	180.20	0.7907	2,647		2,647	84	2,731
	City Secretary	11.10	0.0487	163		163	5	168
	City Council	71.40	0.3133	1,049		1,049	33	1,082
	City Controller's Office	74.70	0.3278	1,097		1,097	35	1,132
	Municipal Court Administration	286.60	1.2575	4,209		4,209	134	4,343
	Health Administration	124.10	0.5445	1,823		1,823	58	1,881
	Planning & Development Admin	19.80	0.0869	291		291	9	300
	CIP Sal Rec PWE Adm	16.90	0.0742	248		248	8	256
	Convention and Entertainment	54.40	0.2387	799		799	25	824
	HPD - Police Records	93.40	0.4098	1,372		1,372	44	1,416
	HPD- Inspector General	10.30	0.0452	151		151	5	156
	General Services Department	274.20	1.2031	4,027		4,027	128	4,155
	HEC	264.60	1.1610	3,886		3,886	124	4,010

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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
Police		6,895.40	30.2557	101,278		101,278	3,232	104,510
Fire		4,381.20	19.2236	64,349		64,349	2,052	66,401
Municipal Court Judicial		49.40	0.2168	726		726	23	749
PWE - All Other		816.00	3.5804	11,985		11,985	382	12,367
Solid Waste Management		655.00	2.8740	9,620		9,620	307	9,927
Housing and Community Devp.		138.20	0.6064	2,030		2,030	65	2,095
Library		506.80	2.2237	7,444		7,444	237	7,681
Parks & Recreation		922.80	4.0490	13,554		13,554	432	13,986
Health & Human Services		1,051.30	4.6128	15,441		15,441	492	15,933
Fin-Econ. Dvpt		8.00	0.0351	118		118	4	122
ARA Ins. Mgmt.		3.80	0.0167	56		56	2	58
ARA Exec Svcs		15.90	0.0698	234		234	7	241
ARA-Other		29.00	0.1272	426		426	14	440
Planning & Development		80.70	0.3541	1,185		1,185	36	1,223
CIP S/R Planning		7.10	0.0312	104		104	3	107
CIP Sai Rec RE		29.10	0.1277	427		427	14	441
CIP S/R Engrg		102.20	0.4484	1,501		1,501	48	1,549
CIP S/R Constr.		113.30	0.4971	1,664		1,664	53	1,717
CIP S/R Eng/Const		3.90	0.0171	57		57	2	59
CIP S/R GeoeEnv.		10.70	0.0469	157		157	5	162
CIP S/R Other		19.20	0.0842	282		282	9	291
CIP S/R GSD		30.20	0.1325	444		444	14	458
Prop & Cas Legal		17.00	0.0746	250		250	8	258
PWE - Fleet Management		151.40	0.6643	2,224		2,224	71	2,295
Wkr Comp - HR		48.90	0.2146	718		718	23	741
Wkr Comp Legal		4.90	0.0215	72		72	2	74
PWE-Sign Adm		41.00	0.1799	602		602	19	621
PWE-Bldg Insp.		428.90	1.8819	6,300		6,300	201	6,501
PWE - Stormwater Fund		422.80	1.8551	6,210		6,210	198	6,408
CABLE TV		8.30	0.0364	122		122	4	126
PWE - Houston Transtar		6.50	0.0285	95		95	3	98
Houston Airport System (HAS)		1,587.20	6.9642	23,312		23,312	743	24,055

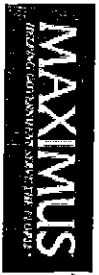


**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department Affirmative Action**

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Water & Sewer System	2,034.10	8.9251	29,876		29,876	953	30,829
Conv and Ent Optns	124.30	0.5454	1,826		1,826	58	1,884
Health Benefits Fund	16.60	0.0728	244		244	8	252
SubTotal	22,790.70	100.0000	334,741		334,741	10,485	345,226
TOTAL	22,790.70	100.0000	334,741		334,741	10,485	345,226

Allocation Basis: Total full time equivalent positions for all funds  
 Allocation Source: FTE summary - Ms. Zhou



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

Receiving Department	Total	Business Devpmt.	Employee Relations
Citywide General Government	43,085	43,085	0
Fin-Dir. Office	509	443	66
Fin-OMB	959	727	232
Fin.-Debt Svc	281	228	53
Fin-Genl. Acctg	2,282	2,119	163
Fin-Auditing	191	147	44
Fin-Grants	175	116	59
Fin.-Tax&Rev. Acctg.	762	689	73
ARA Director's Office	862	781	81
ARA Admin Svcs	1,486	1,148	338
ARA Strategic Purchasing	3,171	2,481	690
ARA City Council Admin	154	154	0
ARA 3-1-1	3,949	2,652	1,297
ARA Central Payroll	999	733	266
ARA Regulatory Services	1,955	1,373	582
IT - Director	1,846	1,576	270
IT - Admin & Applications	6,981	6,332	649
IT - Infrastructure	17,246	15,992	1,254
Affirmative Action	1,749	1,273	476
Mayor's Office	9,475	8,619	856
Human Resources Dept.	2,180	1,516	664
Legal Department	11,218	8,487	2,731
City Secretary	554	386	168
City Council	4,095	3,013	1,082
City Controller's Office	5,183	4,051	1,132
Municipal Court	15,055	10,712	4,343
Health Administration	8,837	6,956	1,881
Planning & Development	1,370	1,070	300
CIP Sal Rec PWE Adm	1,532	1,276	256
Convention and Entertainment	824	0	824
HPD - Police Records	3,761	2,345	1,416
HPD- Inspector General	1,720	1,564	156
General Services Department	149,847	145,692	4,155
HEC	16,113	12,103	4,010
Police	531,412	426,902	104,510



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

Receiving Department	Total	Business Deptmt.	Employee Relations
File	301,442	235,041	66,401
Municipal Court Judicial	3,677	2,928	749
PWE - All Other	66,124	53,757	12,367
Solid Waste Management	55,147	45,220	9,927
Housing and Community	52,117	50,022	2,095
Library	42,459	34,778	7,681
Parks & Recreation	61,987	48,001	13,986
Health & Human Services	83,075	67,142	15,933
C&E Parking	1,578	1,578	0
Fin-Econ. Divpt	554	432	122
ARA Ins. Mgmt.	6,355	6,297	58
ARA Exec Svcs	2,182	1,941	241
ARA-Other	3,327	2,887	440
Planning & Development	5,964	4,741	1,223
CIP S/R Planning	546	439	107
CIP Sal Rec RE	1,915	1,474	441
CIP S/R Engrg	7,079	5,530	1,549
CIP S/R Constr.	6,747	5,030	1,717
CIP S/R Eng/Const	283	224	59
CIP S/R GeoEnv.	756	594	162
CIP S/R Other	1,546	1,255	291
CIP S/R GSD	2,059	1,601	458
Prop & Cas Legal	3,734	3,476	258
PWE - Fleet Management	22,698	20,403	2,295
W/kr Comp - HR	12,867	12,126	741
W/kr Comp Legal	258	184	74
PWE-Sign Adm	2,318	1,697	621
PWE-Bldg Insp.	28,068	21,567	6,501
PWE - Stormwater Fund	26,573	20,165	6,408
CABLE TV	1,116	990	126
PWE - Houston Transtar	1,824	1,726	98
Houston Airport System	207,476	183,421	24,055
PWE - Water & Sewer	250,226	219,397	30,829
Conv and Ent. Optns	36,488	34,604	1,884
PWE Parking	619	619	0
GSD Parking	337	337	0

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

Receiving Department	Total	Business Devpmt.	Employee Relations
Health Benefits Fund	165,856	165,604	252
Long Term Disability	872	872	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,320,067</b>	<b>1,974,841</b>	<b>345,226</b>



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**SCHEDULE 20.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Contingency	( 5,000)			2,708,739
Transfers	( 2,992)			( 7,992)
<b>Total Deductions:</b>	<b>( 7,992)</b>			<b>( 7,992)</b>
Building Usage Charge	157,068		157,068	
Equipment Usage Charge	15,954		15,954	
Citywide General Government	123,365	10,869	134,234	
Fin-OMB	7,333	842	8,175	
Fin-Genl. Acctg	17,730	691	18,421	
Fin-Auditing	522	42	564	
Fin-Grants	1,149	148	1,297	
Fin.-Tax&Rev. Acctg.	2,179	101	2,280	
ARA Admin Svcs	5,496	435	5,931	
ARA Strategic Purchasing	22,995	701	23,696	
ARA 3-1-1	29,672	1,339	31,011	
ARA Central Payroll	3,588	253	3,841	
IT - Admin & Applications	107,686	3,882	111,568	
IT - Infrastructure	127,925	8,912	136,837	
Affirmative Action	9,176	299	9,475	
Mayor's Office		8,262	8,262	
Human Resources Dept.		8,594	8,594	
Legal Department		52,022	52,022	
City Controller's Office		30,612	30,612	
Convention and Entertainment		155,667	155,667	
General Services Department		644,067	644,067	
<b>Total Allocated Additions:</b>	<b>631,838</b>	<b>927,738</b>	<b>1,559,576</b>	<b>1,559,576</b>
<b>Total To Be Allocated:</b>	<b>3,332,585</b>	<b>927,738</b>		<b>4,260,323</b>



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**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
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,905,599	0	1,905,599	0
Fringe Benefits	622,902	0	622,902	0
<b>Other Expense &amp; Cost</b>				
Supplies	22,536	0	22,536	0
Contractual Svcs.	149,710	0	149,710	0
* Contingency	5,000	5,000	0	0
* Transfers	2,992	2,992	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,708,739	7,992	2,700,747	0
<b>Deductions</b>				
Total Deductions	( 7,992)	( 7,992)	0	0
<b>Functional Cost</b>				
Allocation Step 1	2,700,747	0	2,700,747	0
Inbound- All Others	631,838	631,838	0	0
Reallocate Admin Costs	( 631,838)	( 631,838)	0	0
1st Allocation	3,332,585	0	3,332,585	0
Allocation Step 2				
Inbound- All Others	927,738	927,738	0	0
Reallocate Admin Costs	( 927,738)	( 927,738)	0	0
2nd Allocation	927,738	0	927,738	0
Total For 100050000010000				
Total Allocated	4,260,323	0	4,260,323	0



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\* - Indicates Disallowed Expenditure

**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
	Fin-Dir. Office	4.50	0.0197	658		658		658
	Fin-OMB	15.80	0.0693	2,310		2,310		2,310
	Fin.-Debt Svc	3.50	0.0154	512		512	145	657
	Fin-Genl. Acctg	11.10	0.0487	1,623		1,623		1,623
	Fin-Auditing	3.00	0.0132	439		439		439
	Fin-Grants	4.00	0.0176	585		585		585
	Fin.-Tax&Rev. Acctg.	5.00	0.0219	731		731		731
	ARA Director's Office	5.50	0.0241	804		804		804
	ARA Admin Svcs	23.00	0.1009	3,363		3,363		3,363
	ARA Strategic Purchasing	47.00	0.2062	6,873		6,873		6,873
	ARA 3-1-1	88.30	0.3874	12,912		12,912		12,912
	ARA Central Payroll	18.10	0.0794	2,647		2,647		2,647
	ARA Regulatory Services	38.40	0.1685	5,615		5,615	1,596	7,211
	IT - Director	18.40	0.0807	2,691		2,691		2,691
	IT - Admin & Applications	44.20	0.1939	6,463		6,463		6,463
	IT - Infrastructure	85.40	0.3747	12,488		12,488		12,488
	Affirmative Action	32.40	0.1422	4,738		4,738		4,738
	Mayor's Office	56.50	0.2479	8,262		8,262		8,262
	Human Resources Dept.	43.80	0.1922	6,405		6,405	1,820	8,225
	Legal Department	180.20	0.7907	26,350		26,350	7,487	33,837
	City Secretary	11.10	0.0487	1,623		1,623	461	2,084
	City Council	71.40	0.3133	10,441		10,441	2,967	13,408
	City Controller's Office	74.70	0.3278	10,923		10,923	3,104	14,027
	Municipal Court Administration	286.60	1.2575	41,908		41,908	11,908	53,816
	Health Administration	124.10	0.5445	18,147		18,147	5,156	23,303
	Planning & Development Admin	19.80	0.0869	2,895		2,895	823	3,718
	CIP Sal Rec PVE Adm	16.90	0.0742	2,471		2,471	702	3,173
	Convention and Entertainment	54.40	0.2387	7,955		7,955	2,260	10,215
	HPD - Police Records	93.40	0.4098	13,657		13,657	3,881	17,538
	HPD- Inspector General	10.30	0.0452	1,506		1,506	428	1,934
	General Services Department	274.20	1.2031	40,095		40,095	11,393	51,488
	HEC	264.60	1.1610	38,691		38,691	10,994	49,685



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**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
Police	6,895.40	30.2557	1,008,283		1,008,283	286,497	1,294,780
Fire	4,381.20	19.2236	640,644		640,644	182,037	822,681
Municipal Court Judicial	49.40	0.2168	7,224		7,224	2,053	9,277
PWE - All Other	816.00	3.5804	119,320		119,320	33,904	153,224
Solid Waste Management	655.00	2.8740	95,778		95,778	27,215	122,993
Housing and Community Devp.	138.20	0.6064	20,208		20,208	5,742	25,950
Library	506.80	2.2237	74,107		74,107	21,057	95,164
Parks & Recreation	922.80	4.0490	134,937		134,937	38,342	173,279
Health & Human Services	1,051.30	4.6128	153,727		153,727	43,681	197,408
Fin-Econ. Divpt.	8.00	0.0351	1,170		1,170	332	1,502
ARA Ins. Mgmt.	3.80	0.0167	556		556	158	714
ARA Exec Svcs	15.90	0.0698	2,325		2,325	661	2,986
ARA-Other	29.00	0.1272	4,241		4,241	1,205	5,446
Planning & Development	80.70	0.3541	11,800		11,800	3,353	15,153
CIP S/R Planning	7.10	0.0312	1,038		1,038	295	1,333
CIP Sal Rec RE	29.10	0.1277	4,255		4,255	1,209	5,464
CIP S/R Engrg	102.20	0.4484	14,944		14,944	4,246	19,190
CIP S/R Constr.	113.30	0.4971	16,567		16,567	4,708	21,275
CIP S/R Eng/Const	3.90	0.0171	570		570	162	732
CIP S/R GeoenV.	10.70	0.0469	1,565		1,565	445	2,010
CIP S/R Other	19.20	0.0842	2,808		2,808	798	3,606
CIP S/R GSD	30.20	0.1325	4,416		4,416	1,255	5,671
Prop & Gas Legal	17.00	0.0746	2,486		2,486	706	3,192
PWE - Fleet Management	151.40	0.6643	22,139		22,139	6,291	28,430
Wkfr Comp - HR	48.90	0.2146	7,150		7,150	2,032	9,182
Wkfr Comp Legal	4.90	0.0215	717		717	204	921
PWE-Sign Adm	41.00	0.1799	5,995		5,995	1,704	7,699
PWE-Bldg Insp.	428.90	1.8819	62,716		62,716	17,821	80,537
PWE - Stormwater Fund	422.80	1.8551	61,824		61,824	17,557	79,391
CABLE TV	8.30	0.0364	1,214		1,214	345	1,559
PWE - Houston Transtar	6.50	0.0285	950		950	270	1,220
Houston Airport System (HAS)	1,587.20	6.9542	232,089		232,089	65,947	298,036

**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
PWE - Water & Sewer System	2,034.10	8.9251	297,438		297,438	84,516	381,954
Conv and Ent Optns	124.30	0.5454	18,176		18,176	5,165	23,341
Health Benefits Fund	16.60	0.0728	2,427		2,427	690	3,117
SubTotal	22,790.70	100.0000	3,332,585		3,332,585	927,738	4,260,323
TOTAL	22,790.70	100.0000	3,332,585		3,332,585	927,738	4,260,323

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou



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

Receiving Department	Total	City Adm'n.
Fin-Dir. Office	658	658
Fin-OMB	2,310	2,310
Fin-Debt Svc	657	657
Fin-Genl. Acctg	1,623	1,623
Fin-Auditing	439	439
Fin-Grants	585	585
Fin.-Tax&Rev. Acctg.	731	731
ARA Director's Office	804	804
ARA Adm'n Svcs	3,363	3,363
ARA Strategic Purchasing	6,873	6,873
ARA 3-1-1	12,912	12,912
ARA Central Payroll	2,647	2,647
ARA Regulatory Services	7,211	7,211
IT - Director	2,691	2,691
IT - Admin & Applications	6,463	6,463
IT - Infrastructure	12,488	12,488
Affirmative Action	4,738	4,738
Mayor's Office	8,262	8,262
Human Resources Dept.	8,225	8,225
Legal Department	33,837	33,837
City Secretary	2,084	2,084
City Council	13,408	13,408
City Controller's Office	14,027	14,027
Municipal Court	53,816	53,816
Health Administration	23,303	23,303
Planning & Development	3,718	3,718
CIP Sal Rec PWE Adm	3,173	3,173
Convention and Entertainment	10,215	10,215
HPD - Police Records	17,538	17,538
HPD- Inspector General	1,934	1,934
General Services Department	51,488	51,488
HEC	49,685	49,685
Police	1,294,780	1,294,780
Fire	822,681	822,681
Municipal Court Judicial	9,277	9,277



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

Receiving Department	Total	City Admin.
PWE - All Other	153,224	153,224
Solid Waste Management	122,993	122,993
Housing and Community	25,950	25,950
Library	95,164	95,164
Parks & Recreation	173,279	173,279
Health & Human Services	197,408	197,408
Fin-Econ. Dvpt	1,502	1,502
ARA Ins. Mgmt.	714	714
ARA Exec Svcs	2,986	2,986
ARA-Other	5,446	5,446
Planning & Development	15,153	15,153
CIP S/R Planning	1,333	1,333
CIP Sal Rec RE	5,464	5,464
CIP S/R Engrg	19,190	19,190
CIP S/R Constr.	21,275	21,275
CIP S/R Eng/Const	732	732
CIP S/R Geoenv.	2,010	2,010
CIP S/R Other	3,606	3,606
CIP S/R GSD	5,671	5,671
Prop & Cas Legal	3,192	3,192
PWE - Fleet Management	28,430	28,430
Wkr Comp - HR	9,182	9,182
Wkr Comp Legal	921	921
PWE-Sign Adm	7,699	7,699
PWE-Bldg Insp.	80,537	80,537
PWE - Stormwater Fund	79,391	79,391
CABLE TV	1,559	1,559
PWE - Houston Transtar	1,220	1,220
Houston Airport System	298,036	298,036
PWE - Water & Sewer	381,954	381,954
Conv and Ent Optns	23,341	23,341
Health Benefits Fund	3,117	3,117



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

Receiving Department	Total	City Admin.
Direct Billed	0	0
Total	4,260,323	4,260,323



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SCHEDULE 21.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
HUMAN RESOURCES DEPARTMENT  
NATURE AND EXTENT OF SERVICES

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

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



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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Transfer	( 10,825)			2,469,819
Total Deductions:	( 10,825)			( 10,825)
Equipment Usage Charge	14,095		14,095	
Citywide General Government	128,140	11,548	139,688	
Fin-OMB	28,369	3,255	31,624	
Fin-Genl. Acctg	66,448	2,614	69,062	
Fin-Auditing	475	39	514	
Fin-Grants	202	26	228	
Fin-Tax&Rev. Acctg.	1,984	92	2,076	
ARA Admin Svcs	20,279	1,606	21,885	
ARA Strategic Purchasing	47,500	1,445	48,945	
ARA 3-1-1	27,846	1,256	29,102	
ARA Central Payroll	2,781	196	2,977	
IT - Admin & Applications	416,589	15,016	431,605	
IT - Infrastructure	494,889	34,475	529,364	
Affirmative Action	2,111	69	2,180	
Mayor's Office	6,405	1,820	8,225	
Human Resources Dept.		13,523	13,523	
Legal Department		35,568	35,568	
City Controller's Office		118,426	118,426	
Convention and Entertainment		6,503	6,503	
HPD- Inspector General		26,828	26,828	
Total Allocated Additions:	1,258,113	274,305	1,532,418	1,532,418
Total To Be Allocated:	3,717,107	274,305		3,991,412



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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.

	Total	General & Admin	Selection	Personnel Svcs.	Classified Testing
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,619,045	73,836	596,347	593,632	115,471
Fringe Benefits	581,194	8,610	198,852	255,296	45,741
<b>Other Expense &amp; Cost</b>					
Supplies	46,600	22,932	6,275	14,690	2,674
Contractual Svcs.	212,155	62,734	27,243	109,786	7,435
* Transfer	10,825	10,825	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,469,819	178,937	828,717	973,404	171,321
<b>Deductions</b>					
Total Deductions	( 10,825)	( 10,825)	0	0	0
<b>Functional Cost</b>					
Allocation Step 1	2,458,994	168,112	828,717	973,404	171,321
Allocation Step 2					
Inbound- All Others	1,258,113	1,258,113	0	0	0
Reallocate Admin Costs	3,717,107	( 1,426,225)	515,931	606,007	106,659
1st Allocation		0	1,344,648	1,579,411	277,980
Allocation Step 2					
Inbound- All Others	274,305	274,305	0	0	0
Reallocate Admin Costs	274,305	( 274,305)	99,229	116,552	20,514
2nd Allocation		0	99,229	116,552	20,514
Total For 100080000010000	3,991,412	0	1,443,877	1,695,963	298,494



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\* - Indicates Disallowed Expenditure

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

		Training
<b>Wages &amp; Benefits</b>		
Salaries & Wages		239,759
Fringe Benefits		72,695
<b>Other Expense &amp; Cost</b>		
Supplies		29
Contractual Svcs.		4,957
* Transfer		0
<b>Departmental Totals</b>		
Total Expenditures		317,440
<b>Deductions</b>		
Total Deductions		0
<b>Functional Cost</b>		
		317,440
<b>Allocation Step 1</b>		
Inbound- All Others		0
Reallocate Admin Costs		197,628
1st Allocation		515,068
<b>Allocation Step 2</b>		
Inbound- All Others		0
Reallocate Admin Costs		38,010
2nd Allocation		38,010
Total For 10008000010000		553,078
Total Allocated		553,078

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**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
Fin Dir: Office		71	0.7678	10,324		10,324		10,324
ARA Director's Office		229	2.4765	33,300		33,300		33,300
IT - Director		77	0.8327	11,197		11,197		11,197
Affirmative Action		12	0.1298	1,745		1,745		1,745
Mayor's Office		21	0.2271	3,054		3,054		3,054
Human Resources Dept.		37	0.4001	5,380		5,380		5,380
Legal Department		96	1.0382	13,960		13,960	1,082	15,042
City Council		77	0.8327	11,197		11,197	868	12,065
City Controller's Office		5	0.0541	727		727	56	783
Municipal Court Administration		191	2.0655	27,774		27,774	2,154	29,928
Health Administration		461	4.9854	67,036		67,036	5,198	72,234
Planning & Development Admin		53	0.5732	7,707		7,707	598	8,305
PWE - Administration		1,593	17.2272	231,645		231,645	17,963	249,608
General Services Department		173	1.8709	25,157		25,157	1,951	27,108
HEC		88	0.9517	12,796		12,796	992	13,788
Police		2,975	32.1725	432,608		432,608	33,548	466,156
Fire		750	8.1107	109,061		109,061	8,457	117,518
Municipal Court Judicial		5	0.0541	727		727	56	783
Solid Waste Management		644	6.9644	93,647		93,647	7,262	100,909
Housing and Community Devp.		81	0.8760	11,779		11,779	913	12,692
Library		224	2.4224	32,573		32,573	2,526	35,099
Parks & Recreation		537	5.8073	78,088		78,088	6,055	84,143
Houston Airport System (HAS)		784	8.4784	114,005		114,005	8,840	122,845
Conv and Ent Optns		63	0.6813	9,161		9,161	710	9,871
SubTotal		9,247	100.0000	1,344,648		1,344,648	99,229	1,443,877
TOTAL		9,247	100.0000	1,344,648		1,344,648	99,229	1,443,877

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.**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	4.50	0.0197	312		312		312
Fin-OMB	15.80	0.0693	1,095		1,095		1,095
Fin-Debt Svc	3.50	0.0154	243		243	18	261
Fin-Genl. Acctg	11.10	0.0487	769		769		769
Fin-Auditing	3.00	0.0132	208		208		208
Fin-Grants	4.00	0.0176	277		277		277
Fin-Tax&Rev. Acctg.	5.00	0.0219	347		347		347
ARA Director's Office	5.50	0.0241	381		381		381
ARA Admin Svcs	23.00	0.1009	1,594		1,594		1,594
ARA Strategic Purchasing	47.00	0.2062	3,257		3,257		3,257
ARA 3-1-1	88.30	0.3874	6,119		6,119		6,119
ARA Central Payroll	18.10	0.0794	1,254		1,254		1,254
ARA Regulatory Services	38.40	0.1685	2,661		2,661	201	2,862
IT - Director	18.40	0.0807	1,275		1,275		1,275
IT - Admin & Applications	44.20	0.1939	3,063		3,063		3,063
IT - Infrastructure	85.40	0.3747	5,918		5,918		5,918
Affirmative Action	32.40	0.1422	2,245		2,245		2,245
Mayor's Office	56.50	0.2479	3,915		3,915		3,915
Human Resources Dept.	43.80	0.1922	3,035		3,035		3,035
Legal Department	180.20	0.7907	12,488		12,488	942	13,430
City Secretary	11.10	0.0487	769		769	58	827
City Council	71.40	0.3133	4,948		4,948	373	5,321
City Controller's Office	74.70	0.3278	5,177		5,177	391	5,568
Municipal Court Administration	286.60	1.2575	19,862		19,862	1,499	21,361
Health Administration	124.10	0.5445	8,600		8,600	649	9,249
Planning & Development Admin	19.80	0.0869	1,372		1,372	104	1,476
CIP Sal Rec PWE Adm	16.90	0.0742	1,171		1,171	88	1,259
Convention and Entertainment	54.40	0.2387	3,770		3,770	285	4,055
HPD - Police Records	93.40	0.4098	6,473		6,473	488	6,961
HPD- Inspector General	10.30	0.0452	714		714	54	768
General Services Department	274.20	1.2031	19,002		19,002	1,434	20,436
HEC	264.60	1.1610	18,337		18,337	1,384	19,721



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**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
Police	6,895.40	30.2557	477,857		477,857	36,055	513,922
Fire	4,381.20	19.2236	303,620		303,620	22,914	326,534
Municipal Court Judicial	49.40	0.2168	3,423		3,423	258	3,681
PWE - All Other	816.00	3.5804	56,549		56,549	4,268	60,817
Solid Waste Management	655.00	2.8740	45,392		45,392	3,426	48,818
Housing and Community Devp.	138.20	0.6064	9,577		9,577	723	10,300
Library	506.80	2.2237	35,122		35,122	2,651	37,773
Parks & Recreation	922.80	4.0490	63,951		63,951	4,826	68,777
Health & Human Services	1,051.30	4.6128	72,856		72,856	5,498	78,354
Fin-Econ. Dypt	8.00	0.0351	554		554	42	596
ARA Ins. Mgmt.	3.80	0.0167	263		263	20	283
ARA Exec Svcs	15.90	0.0698	1,102		1,102	83	1,185
ARA-Other	29.00	0.1272	2,010		2,010	152	2,162
Planning & Development	80.70	0.3541	5,593		5,593	422	6,015
CIP S/R Planning	7.10	0.0312	492		492	37	529
CIP Sal Rec RE	29.10	0.1277	2,017		2,017	152	2,169
CIP S/R Engrg	102.20	0.4484	7,083		7,083	535	7,618
CIP S/R Constr.	113.30	0.4971	7,852		7,852	593	8,445
CIP S/R Eng/Const	3.90	0.0171	270		270	20	290
CIP S/R GeoEnv.	10.70	0.0469	742		742	56	798
CIP S/R Other	19.20	0.0842	1,331		1,331	100	1,431
CIP S/R GSD	30.20	0.1325	2,093		2,093	158	2,251
Prop & Cas Legal	17.00	0.0746	1,178		1,178	89	1,267
PWE - Fleet Management	151.40	0.6643	10,492		10,492	792	11,284
Wkr Comp - HR	48.90	0.2146	3,389		3,389	256	3,645
Wkr Comp Legal	4.90	0.0215	340		340	26	366
PWE-Sign Adm	41.00	0.1799	2,841		2,841	214	3,055
PWE-Bldg Insp.	428.90	1.8819	29,723		29,723	2,243	31,966
PWE - Stormwater Fund	422.80	1.8561	29,300		29,300	2,211	31,511
CABLE TV	8.30	0.0364	575		575	43	618
PWE - Houston Transtar	6.50	0.0285	450		450	34	484
Houston Airport System (HAS)	1,587.20	6.9642	109,994		109,994	8,301	118,295

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Water & Sewer System	2,034.10	8.9251	140,965		140,965	10,639	151,604
Conv and Ent Optns	124.30	0.5454	8,614		8,614	650	9,264
Health Benefits Fund	16.60	0.0728	1,150		1,150	87	1,237
SubTotal	22,790.70	100.0000	1,579,411		1,579,411	116,552	1,695,963
TOTAL	22,790.70	100.0000	1,579,411		1,579,411	116,552	1,695,963

Allocation Basis: Total full time equivalent positions for all funds  
 Allocation Source: FTE summary - Ms. Zhou



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**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	5,596	57.6500	160,255		160,255	11,826	172,081
Fire	4,111	42.3500	117,725		117,725	8,688	126,413
SubTotal	9,707	100.0000	277,980		277,980	20,514	298,494
TOTAL	9,707	100.0000	277,980		277,980	20,514	298,494

Allocation Basis: Number of classified full time equivalent positions  
 Allocation Source: Human Resources



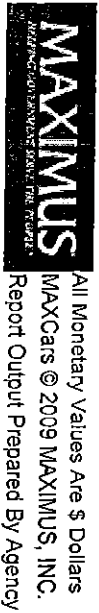
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City Of Houston, Texas  
 OMB Circular A87 Cost Allocation Plan  
 Schedule .4 - Detail Activity Allocations  
 For Department Human Resources Dept.

Activity - Training	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	Fin-Dir: Office	553	2.7697	14,266		14,266		14,266
	ARA Director's Office	54	0.2705	1,393		1,393		1,393
	IT - Director	159	0.7964	4,102		4,102		4,102
	Affirmative Action	75	0.3756	1,935		1,935		1,935
	Mayor's Office	63	0.3155	1,625		1,625		1,625
	Human Resources Dept.	198	0.9917	5,108		5,108		5,108
	Legal Department	58	0.2905	1,496		1,496	117	1,613
	City Secretary	1	0.0050	26		26	2	28
	City Council	12	0.0601	310		310	24	334
	City Controller's Office	103	0.5159	2,657		2,657	208	2,865
	Municipal Court Administration	664	3.3257	17,129		17,129	1,338	18,467
	Health Administration	1,160	5.8099	29,925		29,925	2,337	32,262
	Planning & Development Admin	294	1.4725	7,584		7,584	592	8,176
	PW/E - Administration	11,110	55.6444	286,608		286,608	22,386	308,994
	General Services Department	243	1.2171	6,269		6,269	490	6,759
	HEC	264	1.3222	6,810		6,810	532	7,342
	Police	1,947	9.7516	50,227		50,227	3,923	54,150
	Fire	374	1.8732	9,648		9,648	754	10,402
	Municipal Court Judicial	8	0.0401	206		206	16	222
	Solid Waste Management	348	1.7430	8,977		8,977	701	9,678
	Housing and Community Devp.	228	1.1419	5,882		5,882	459	6,341
	Library	711	3.5611	18,342		18,342	1,433	19,775
	Parks & Recreation	542	2.7146	13,982		13,982	1,092	15,074
	Houston Airport System (HAS)	554	2.7747	14,292		14,292	1,116	15,408
	Conv and Ent Optrs	243	1.2171	6,269		6,269	490	6,759
	SubTotal	19,966	100.0000	515,068		515,068	38,010	553,078
	TOTAL	19,966	100.0000	515,068		515,068	38,010	553,078

Allocation Basis: Number of employees trained  
 Allocation Source: Human Resources



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**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
Fin-Dir. Office	24,902	10,324	312	0	14,266
Fin-OMB	1,095	0	1,095	0	0
Fin.-Debt Svc	261	0	261	0	0
Fin-Genl. Acctg	769	0	769	0	0
Fin-Auditing	208	0	208	0	0
Fin-Grants	277	0	277	0	0
Fin.-Tax&Rev. Acctg.	347	0	347	0	0
ARA Director's Office	35,074	33,300	381	0	1,393
ARA Admin Svcs	1,594	0	1,594	0	0
ARA Strategic Purchasing	3,257	0	3,257	0	0
ARA 3-1-1	6,119	0	6,119	0	0
ARA Central Payroll	1,254	0	1,254	0	0
ARA Regulatory Services	2,862	0	2,862	0	0
IT - Director	16,574	11,197	1,275	0	4,102
IT - Admin & Applications	3,063	0	3,063	0	0
IT - Infrastructure	5,918	0	5,918	0	0
Affirmative Action	5,925	1,745	2,245	0	1,935
Mayor's Office	8,594	3,054	3,915	0	1,625
Human Resources Dept.	13,523	5,380	3,035	0	5,108
Legal Department	30,085	15,042	13,430	0	1,613
City Secretary	855	0	827	0	28
City Council	17,720	12,065	5,321	0	334
City Controller's Office	9,216	783	5,566	0	2,865
Municipal Court	69,756	29,928	21,361	0	18,467
Health Administration	113,745	72,234	9,249	0	32,262
Planning & Development	17,957	8,305	1,476	0	8,176
PWE - Administration	558,602	249,608	0	0	308,994
CIP Sal Rec PWE Adm	1,259	0	1,259	0	0
Convention and Entertainment	4,055	0	4,055	0	0
HPD - Police Records	6,961	0	6,961	0	0
HPD- Inspector General	768	0	768	0	0
General Services Department	54,303	27,108	20,436	0	6,759
HEC	40,851	13,788	19,721	0	7,342
Police	1,206,309	466,156	513,922	172,081	54,150
File	580,867	117,518	326,534	126,413	10,402



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**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
Municipal Court Judicial	4,686	783	3,681	0	222
PWE - All Other	60,817	0	60,817	0	0
Solid Waste Management	159,405	100,909	48,818	0	9,678
Housing and Community	29,333	12,692	10,300	0	6,341
Library	92,647	35,099	37,773	0	19,775
Parks & Recreation	167,994	84,143	68,777	0	15,074
Health & Human Services	78,354	0	78,354	0	0
Fin-Econ. Divpt	596	0	596	0	0
ARA Ins. Mgmt.	283	0	283	0	0
ARA Exec Svcs	1,185	0	1,185	0	0
ARA-Other	2,162	0	2,162	0	0
Planning & Development	6,015	0	6,015	0	0
CIP S/R Planning	529	0	529	0	0
CIP Sal Rec RE	2,169	0	2,169	0	0
CIP S/R Eng'g	7,618	0	7,618	0	0
CIP S/R Const.	8,445	0	8,445	0	0
CIP S/R Eng/Const	290	0	290	0	0
CIP S/R Geoeniv.	798	0	798	0	0
CIP S/R Other	1,431	0	1,431	0	0
CIP S/R GSD	2,251	0	2,251	0	0
Prop & Cas Legal	1,267	0	1,267	0	0
PWE - Fleet Management	11,284	0	11,284	0	0
Wkr Comp - HR	3,645	0	3,645	0	0
Wkr Comp Legal	366	0	366	0	0
PWE-Sign Adm	3,055	0	3,055	0	0
PWE-Bldg Insp.	31,966	0	31,966	0	0
PWE - Stormwater Fund	31,511	0	31,511	0	0
CABLE TV	618	0	618	0	0
PWE - Houston Transtar	484	0	484	0	0
Houston Airport System	256,548	122,845	118,295	0	15,408
PWE - Water & Sewer	151,604	0	151,604	0	0
Conv and Ent Opts	25,894	9,871	9,264	0	6,759
Health Benefits Fund	1,237	0	1,237	0	0



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**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
Direct Billed	0	0	0	0	0
Total	3,991,412	1,443,877	1,695,963	298,494	553,078



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**SCHEDULE 22.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Transfer	13,777,142			13,777,142
Interest	( 11,923)			
Total Deductions:	( 12,029)			( 12,029)
Building Usage Charge	135,942		135,942	
Equipment Usage Charge	29,038		29,038	
Citywide General Government	490,472		490,472	
Fin-OMB	5,931		5,931	
Fin-Genl. Acctg	14,837		14,837	
Fin-Auditing	2,662		2,662	
Fin-Grants	1,132		1,132	
Fin.-Tax&Rev. Acctg.	11,107		11,107	
ARA Admin Svcs	64,822		64,822	
ARA Strategic Purchasing	10,160		10,160	
ARA 3-1-1	7,477		7,477	
ARA Central Payroll	11,442		11,442	
IT - Admin & Applications	87,097		87,097	
IT - Infrastructure	103,466		103,466	
Affirmative Action	10,865		10,865	
Mayor's Office	26,350		26,350	
Human Resources Dept.	27,944		27,944	
Legal Department		938,121	938,121	
City Controller's Office		24,759	24,759	
Convention and Entertainment		14,902	14,902	
HPD - Police Records		591,540	591,540	
HPD- Inspector General		8,943	8,943	
General Services Department		432,093	432,093	
Total Allocated Additions:	1,040,744	2,082,336	3,123,080	3,123,080



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

Total To Be Allocated:	<u>14,805,857</u>	<u>2,082,336</u>	<u>16,888,193</u>
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**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	Legal Svcs-Other
<b>Wages &amp; Benefits</b>					
Salaries & Wages	9,182,252	1,506,698	1,654,294	564,682	5,456,578
Fringe Benefits	3,271,271	775,583	507,105	187,003	1,801,580
<b>Other Expense &amp; Cost</b>					
Supplies	368,838	370,057	0	0	( 1,219)
Contractual Svcs	942,752	801,426	20,222	84	121,020
*Transfer	11,923	11,923	0	0	0
*Interest	106	106	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	13,777,142	3,465,793	2,181,621	751,769	7,377,959
Deductions					
Total Deductions	( 12,029)	( 12,029)	0	0	0
<b>Functional Cost</b>	13,765,113	3,453,764	2,181,621	751,769	7,377,959
<b>Allocation Step 1</b>					
Inbound- All Others	1,040,744	1,040,744	0	0	0
Reallocate Admin Costs	( 10,593,860)	( 4,494,508)	950,926	327,681	3,215,901
Unallocated Costs	4,211,997	0	0	0	( 10,593,860)
1st Allocation					
Allocation Step 2					
Inbound- All Others	2,082,336	2,082,336	0	0	0
Reallocate Admin Costs	( 1,489,949)	( 2,082,336)	440,570	151,817	1,489,949
Unallocated Costs	592,387	0	0	0	( 1,489,949)
2nd Allocation					
Total For 10009000010000 Legal	4,804,384	0	3,573,117	1,231,267	0



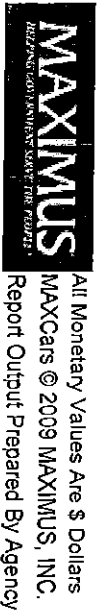
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\* - Indicates Disallowed Expenditure



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

Activity - Legal Svcs	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department	0			-10,383	-10,383		-10,383
Citywide General Government							
Fin-Dir. Office	2,233	5.2993	166,004		166,004		166,004
ARA Director's Office	34	0.0826	2,587		2,587		2,587
IT - Director	24	0.0578	1,811		1,811		1,811
Affirmative Action	253	0.6024	18,871		18,871		18,871
Mayor's Office	699	1.6607	52,022		52,022		52,022
Human Resources Dept.	478	1.1354	35,568		35,568		35,568
Legal Department	12,620	29.9474	938,121		938,121		938,121
City Secretary	65	0.1560	4,887		4,887	1,123	6,010
City Council	2,251	5.3427	167,362		167,362	38,452	205,814
City Controller's Office	344	0.8175	25,609		25,609	5,884	31,493
Municipal Court Administration	113	0.2684	8,407		8,407	1,932	10,339
Health Administration	1,123	2.6659	83,509	-110	83,399	19,187	102,586
Planning & Development Admin	113	0.2686	8,414		8,414	1,933	10,347
PWE - Administration	1,357	3.2201	100,870		100,870	23,175	124,045
Convention and Entertainment	501	1.1908	37,303		37,303	8,571	45,874
General Services Department	911	2.1623	67,734		67,734	15,562	83,296
HEC	1,692	4.0170	125,833		125,833	28,911	154,744
Police	11,192	26.5592	831,980	-193	831,787	191,149	1,022,936
Fire	1,840	4.3671	136,800	-4,180	132,620	31,431	164,051
Municipal Court Judicial	66	0.1585	4,964		4,964	1,140	6,104
Solid Waste Management	713	1.6928	53,028	-96	52,932	12,184	65,116
Housing and Community Devp.	254	0.6033	18,897		18,897	4,342	23,239
Library	72	0.1724	5,400	-304	5,096	1,241	6,337
Parks & Recreation	495	1.1767	36,861		36,861	8,469	45,330
HEC - 9-1-1 Network	57	0.1358	4,256		4,256	978	5,234
PWE-Sign Adm	610	1.4492	45,397		45,397	10,430	55,827
PWE-Bldg Insp.	20	0.0495	1,552		1,552	357	1,909
PWE - Stormwater Fund	88	0.2106	6,596		6,596	1,516	8,112
Houston Airport System (HAS)	999	2.3706	74,260		74,260	17,062	91,322
PWE - Water & Sewer System	95	0.2271	7,114		7,114	1,634	8,748
PWE Parking	784	1.8621	58,331		58,331	13,402	71,733



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Legal Svcs	29	0.0702	2,199		2,199	505	2,704
Other	42,142	100.0000	3,132,547	-15,266	3,117,281	440,570	3,557,851
SubTotal				15,266	15,266		15,266
Direct Billed							
TOTAL	42,142	100.0000	3,132,547		3,132,547	440,570	3,573,117

Allocation Basis: Number of Legal staff hours expended per department  
 Allocation Source: Legal - Merceron



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**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	1,079,450		1,079,450	151,817	1,231,267
	PWE - Water & Sewer System	0			-340,972	-340,972		-340,972
	SubTotal	100	100.0000	1,079,450	-340,972	738,478	151,817	890,295
	Direct Billed				340,972	340,972		340,972
	TOTAL	100	100.0000	1,079,450		1,079,450	151,817	1,231,267

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
Citywide General Government	( 10,383)	( 10,383)	0
Fin-Dir: Office	166,004	166,004	0
ARA Director's Office	2,587	2,587	0
IT - Director	1,811	1,811	0
Affirmative Action	18,871	18,871	0
Mayor's Office	52,022	52,022	0
Human Resources Dept.	35,568	35,568	0
Legal Department	938,121	938,121	0
City Secretary	6,010	6,010	0
City Council	205,814	205,814	0
City Controller's Office	31,493	31,493	0
Municipal Court	10,339	10,339	0
Health Administration	102,586	102,586	0
Planning & Development	10,347	10,347	0
PWE - Administration	124,045	124,045	0
Convention and Entertainment	45,874	45,874	0
General Services Department	83,296	83,296	0
HEC	154,744	154,744	0
Police	1,022,936	1,022,936	0
Fire	164,051	164,051	0
Municipal Court Judicial	6,104	6,104	0
PWE - All Other	1,231,267	0	1,231,267
Solid Waste Management	65,116	65,116	0
Housing and Community	23,239	23,239	0
Library	6,337	6,337	0
Parks & Recreation	45,330	45,330	0
HEC - 9-1-1 Network	5,234	5,234	0
PWE-Sign Adm	55,827	55,827	0
PWE-Bldg Insp.	1,909	1,909	0
PWE - Stormwater Fund	8,112	8,112	0
Houston Airport System	91,322	91,322	0
PWE - Water & Sewer	( 332,224)	8,748	( 340,972)
PWE Parking	71,733	71,733	0
Other	2,704	2,704	0



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**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
Direct Billed	356,238	15,266	340,972
Total	4,804,384	3,573,117	1,231,267



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SCHEDULE 23.1  
FY 2010 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS  
FY 2010 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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Building Usage Charge	6,596,032		103,728	6,596,032
Equipment Usage Charge	103,728		653	
Citywide General Government	653		253,031	
Fin-OMB	232,604	20,427	8,870	
Fin-Genl. Acctg	7,957	913	19,261	
Fin-Auditing	18,530	731	1,379	
Fin-Grants	1,275	104	609	
Fin.-Tax&Rev. Acctg.	540	69	5,568	
ARA Admin Svcs	5,322	246	42,963	
ARA Strategic Purchasing	39,811	3,152	6,792	
ARA 3-1-1	6,591	201	2,418	
ARA Central Payroll	2,314	104	5,077	
IT - Admin & Applications	4,743	334	121,048	
IT - Infrastructure	116,837	4,211	148,466	
Affirmative Action	138,797	9,669	5,183	
Mayor's Office	5,020	163	14,027	
Human Resources Dept.	10,923	3,104	9,216	
Legal Department	8,561	655	31,493	
City Controller's Office	25,609	5,884	33,214	
Convention and Entertainment		33,214	13,936	
General Services Department		13,936	304,349	
Total Allocated Additions:	729,815	401,466	1,131,281	1,131,281
Total To Be Allocated:	7,325,847	401,466		7,727,313



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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
<b>Wages &amp; Benefits</b>				
Salaries & Wages	4,192,735	819,367	2,831,369	541,999
Fringe Benefits	1,399,657	276,695	971,982	150,980
<b>Other Expense &amp; Cost</b>				
Supplies	140,338	104,515	34,992	831
Contractual Svcs	863,302	177,203	587,447	98,652
<b>Departmental Totals</b>				
Total Expenditures	6,596,032	1,377,780	4,425,790	792,462
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost:</b>				
6,596,032	1,377,780	4,425,790	792,462	
<b>Allocation Step 1</b>				
Inbound- All Others	729,815	729,815	0	0
Reallocate Admin Costs	( 1,112,530)	( 2,107,595)	1,787,527	320,068
Unallocated Costs	6,213,317	0	6,213,317	( 1,112,530)
1st Allocation				
<b>Allocation Step 2</b>				
Inbound- All Others	401,466	401,466	0	0
Reallocate Admin Costs	( 60,968)	( 401,466)	340,498	60,968
Unallocated Costs	340,498	0	340,498	( 60,968)
2nd Allocation				
Total For 10006000010000 City	6,553,815	0	6,553,815	0
Total Allocated				



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\* - Indicates Disallowed Expenditure



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

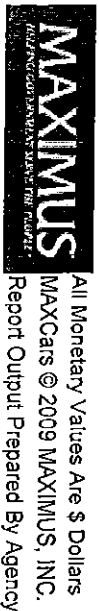
Activity - Financial Svcs	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	Citywide General Government	1,269,996	31.5585	1,960,839		1,960,839		1,960,839
	Fin-Dir. Office	1,380	0.0343	2,131		2,131		2,131
	Fin-OMB	313	0.0078	483		483		483
	Fin-Debt Svc	1,169	0.0290	1,805		1,805	156	1,961
	Fin-Genl. Acctg	1,165	0.0290	1,799		1,799		1,799
	Fin-Auditing	127	0.0032	196		196		196
	Fin-Grants	364	0.0090	562		562		562
	Fin.-Tax&Rev. Acctg.	1,324	0.0329	2,044		2,044		2,044
	ARA Director's Office	2,826	0.0702	4,363		4,363		4,363
	ARA Admin Svcs	2,147	0.0534	3,315		3,315		3,315
	ARA Strategic Purchasing	1,144	0.0284	1,766		1,766		1,766
	ARA City Council Admin	408	0.0101	630		630		630
	ARA 3-1-1	1,169	0.0290	1,805		1,805		1,805
	ARA Central Payroll	3,937	0.0978	6,079		6,079		6,079
	ARA Regulatory Services	6,011	0.1494	9,281		9,281	804	10,085
	IT - Director	16,224	0.4032	25,049		25,049		25,049
	IT - Admin & Applications	3,895	0.0968	6,014		6,014		6,014
	IT - Infrastructure	33,241	0.8260	51,323		51,323		51,323
	Affirmative Action	3,304	0.0821	5,101		5,101		5,101
	Mayor's Office	19,827	0.4927	30,612		30,612		30,612
	Human Resources Dept.	76,702	1.9060	118,426		118,426		118,426
	Legal Department	16,036	0.3985	24,759		24,759		24,759
	City Secretary	1,309	0.0325	2,021		2,021	175	2,196
	City Council	11,536	0.2867	17,811		17,811	1,542	19,353
	City Controller's Office	21,512	0.5346	33,214		33,214		33,214
	Municipal Court Administration	62,447	1.5518	96,417		96,417	8,348	104,765
	Health Administration	48,578	1.2071	75,003		75,003	6,494	81,497
	Planning & Development Admin	1,265	0.0314	1,953		1,953	169	2,122
	PWE - Administration	341,137	8.4771	526,706		526,706	45,602	572,308
	CIP Sal Rec PWE Adm	6,901	0.1715	10,655		10,655	922	11,577
	HPD - Police Records	1,967	0.0489	3,037		3,037	263	3,300
	HPD- Inspector General	1,356	0.0337	2,094		2,094	181	2,275



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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
General Services Department		44,869	1.1150	69,277		69,277	5,998	75,275
HEC		3,637	0.0904	5,615		5,615	486	6,101
Police		277,513	6.8960	428,473		428,473	37,097	465,570
Fire		398,122	9.8931	614,690		614,690	53,217	667,907
Municipal Court Judicial		5,386	0.1338	8,316		8,316	720	9,036
Solid Waste Management		67,187	1.6696	103,735		103,735	8,981	112,716
Housing and Community Devp.		36,053	0.8959	55,665		55,665	4,819	60,484
Library		64,380	1.5998	99,401		99,401	8,606	108,007
Parks & Recreation		147,110	3.6556	227,134		227,134	19,665	246,799
Health & Human Services		148,623	3.6932	229,470		229,470	19,867	249,337
C&E Parking		6,232	0.1549	9,622		9,622	833	10,455
Fin-Econ. Dvpt		185	0.0046	286		286	25	311
ARA Ins. Mgmt.		947	0.0235	1,462		1,462	127	1,589
ARA Exec Svcs		879	0.0218	1,357		1,357	118	1,475
ARA-Other		20,186	0.5016	31,167		31,167	2,698	33,865
Planning & Development		13,937	0.3463	21,518		21,518	1,863	23,381
CIP S/R Planning		846	0.0210	1,306		1,306	113	1,419
CIP Sal Rec RE		20,427	0.5076	31,539		31,539	2,731	34,270
CIP S/R Engrg		37,797	0.9392	58,358		58,358	5,053	63,411
CIP S/R Const.		23,275	0.5784	35,936		35,936	3,111	39,047
CIP S/R Eng/Const		465	0.0116	718		718	62	780
CIP S/R Geoenv.		4,059	0.1009	6,267		6,267	543	6,810
CIP S/R GSD		6,707	0.1667	10,355		10,355	897	11,252
Prop & Cas Legal		3,314	0.0824	5,117		5,117	443	5,560
PWE - Fleet Management		23,823	0.5920	36,782		36,782	3,185	39,967
W/kr Comp - HR		20,611	0.5122	31,823		31,823	2,755	34,578
W/kr Comp Legal		998	0.0248	1,541		1,541	133	1,674
HEC Director		737	0.0183	1,138		1,138	99	1,237
HEC - IT		3,237	0.0804	4,998		4,998	433	5,431
HEC - 9-1-1 Network		1,952	0.0485	3,014		3,014	261	3,275
HEC - Police Call Takers		2,930	0.0728	4,524		4,524	392	4,916
PWE-Sign Adm		5,676	0.1410	8,764		8,764	759	9,523

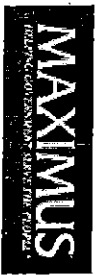


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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Controller's Office**

Activity - Financial Svcs	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	PWE-Bldg Insp.	32,246	0.8013	49,787		49,787	4,311	54,098
	PWE - Stormwater Fund	22,297	0.5541	34,426		34,426	2,981	37,407
	CABLE TV	3,197	0.0794	4,936		4,936	427	5,363
	PWE - Houston Transtar	4,857	0.1207	7,499		7,499	649	8,148
	TIRZ	732	0.0182	1,130		1,130	98	1,228
	Houston Airport System (HAS)	201,780	5.0141	311,543		311,543	26,973	338,516
	PWE - Water & Sewer System	244,789	6.0829	377,948		377,948	32,722	410,670
	Conv and Ent Opts	37,015	0.9198	57,150		57,150	4,948	62,098
	PWE Parking	1,399	0.0348	2,160		2,160	187	2,347
	GSD Parking	40	0.0010	62		62	5	67
	Health Benefits Fund	123,069	3.0582	190,015		190,015	16,451	206,466
	SubTotal	4,024,238	100.0000	6,213,317		6,213,317	340,498	6,553,815
	TOTAL	4,024,238	100.0000	6,213,317		6,213,317	340,498	6,553,815

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



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**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	1,960,839	1,960,839
Fin-Dir. Office	2,131	2,131
Fin-OMB	483	483
Fin-Debt Svc	1,961	1,961
Fin-Genl. Acctg	1,799	1,799
Fin-Auditing	196	196
Fin-Grants	562	562
Fin-Tax&Rev. Acctg.	2,044	2,044
ARA Director's Office	4,363	4,363
ARA Admin Svcs	3,315	3,315
ARA Strategic Purchasing	1,766	1,766
ARA City Council Admin	630	630
ARA 3-1-1	1,805	1,805
ARA Central Payroll	6,079	6,079
ARA Regulatory Services	10,085	10,085
IT - Director	25,049	25,049
IT - Admin & Applications	6,014	6,014
IT - Infrastructure	51,323	51,323
Affirmative Action	5,101	5,101
Mayor's Office	30,612	30,612
Human Resources Dept.	118,426	118,426
Legal Department	24,759	24,759
City Secretary	2,196	2,196
City Council	19,353	19,353
City Controller's Office	33,214	33,214
Municipal Court	104,765	104,765
Health Administration	81,497	81,497
Planning & Development	2,122	2,122
PWE - Administration	572,308	572,308
CIP Sal Rec PWE Adm	11,577	11,577
HPD - Police Records	3,300	3,300
HPD- Inspector General	2,275	2,275
General Services Department	75,275	75,275
HEC	6,101	6,101
Police	465,570	465,570



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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
Fire	667,907	667,907
Municipal Court Judicial	9,036	9,036
Solid Waste Management	112,716	112,716
Housing and Community	60,484	60,484
Library	108,007	108,007
Parks & Recreation	246,799	246,799
Health & Human Services	249,337	249,337
C&E Parking	10,455	10,455
Fin-Econ. Dypt	311	311
ARA Ins. Mgmt.	1,589	1,589
ARA Exec Svcs	1,475	1,475
ARA-Other	33,865	33,865
Planning & Development	23,381	23,381
CIP S/R Planning	1,419	1,419
CIP Sal Rec RE	34,270	34,270
CIP S/R Engrg	63,411	63,411
CIP S/R Constr.	39,047	39,047
CIP S/R Eng/Const	780	780
CIP S/R Geoenv.	6,810	6,810
CIP S/R GSD	11,252	11,252
Prop & Cas Legal	5,560	5,560
PWE - Fleet Management	39,967	39,967
Wkr Comp - HR	34,578	34,578
Wkr Comp Legal	1,674	1,674
HEC Director	1,237	1,237
HEC - IT	5,431	5,431
HEC - 9-1-1 Network	3,275	3,275
HEC - Police Call Takers	4,916	4,916
PWE-Sign Adm	9,523	9,523
PWE-Bldg Insp.	54,098	54,098
PWE - Stormwater Fund	37,407	37,407
CABLE TV	5,363	5,363
PWE - Houston Transtar	8,148	8,148
TIRZ	1,228	1,228
Houston Airport System	338,516	338,516
PWE - Water & Sewer	410,670	410,670



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**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
Conv and Ent Optns	62,098	62,098
PWE Parking	2,347	2,347
GSD Parking	67	67
Health Benefits Fund	206,466	206,466
Direct Billed	0	0
<b>Total</b>	<b>6,553,815</b>	<b>6,553,815</b>



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**SCHEDULE 24.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Capital Outlay	11,666,350			11,666,350
Transfers	( 28,474)			
Total Deductions:	( 411,357)			( 411,357)
Equipment Usage Charge	318,940		318,940	
Citywide General Government	360,868	31,767	392,635	
Fin-OMB	17,967	2,062	20,029	
Fin-Genl. Acctg	52,629	1,941	54,570	
Fin-Auditing	2,182	177	2,359	
Fin-Grants	928	119	1,047	
Fin.-Tax&Rev. Acctg.	9,105	421	9,526	
ARA Admin Svcs	18,114	1,437	19,551	
ARA Strategic Purchasing	58,407	1,777	60,184	
ARA 3-1-1	123,483	5,571	129,054	
ARA Central Payroll	7,880	555	8,435	
IT - Admin & Applications	263,840	9,510	273,350	
IT - Infrastructure	313,429	21,835	335,264	
Affirmative Action	8,559	278	8,837	
Mayor's Office	18,147	5,156	23,303	
Human Resources Dept.	105,561	8,184	113,745	
Legal Department	83,399	19,187	102,586	
City Controller's Office	75,003	6,494	81,497	
Convention and Entertainment		21,731	21,731	
HPD- Inspector General		98,371	98,371	
General Services Department		8,820,383	8,820,383	
Total Allocated Additions:	1,838,441	9,056,956	10,895,397	10,895,397
Total To Be Allocated:	13,093,434	9,056,956		22,150,390



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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.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	4,776,307	0	4,776,307
Fringe Benefits	1,888,043	0	1,888,043
<b>Other Expense &amp; Cost</b>			
Supplies	675,459	0	675,459
Contractual Services	3,706,796	0	3,706,796
Other	208,388	0	208,388
* Capital Outlay	28,474	28,474	0
*Transfers	382,883	382,883	0
<b>Departmental Totals</b>			
Total Expenditures	11,666,350	411,357	11,254,993
<b>Deductions</b>			
Total Deductions	( 411,357)	( 411,357)	0
<b>Functional Cost</b>			
Allocation Step 1	11,254,993	0	11,254,993
Inbound- All Others	1,838,441	1,838,441	0
Reallocate Admin Costs	( 1,838,441)	( 1,838,441)	0
1st Allocation	13,093,434	0	13,093,434
Allocation Step 2			
Inbound- All Others	9,056,956	9,056,956	0
Reallocate Admin Costs	( 9,056,956)	( 9,056,956)	0
2nd Allocation	9,056,956	0	9,056,956
Total For 10003800010000			
Total Allocated	22,150,390	0	22,150,390



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\* - 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	13,093,434		13,093,434	9,056,956	22,150,390
SubTotal	100	100.0000	13,093,434		13,093,434	9,056,956	22,150,390
TOTAL	100	100.0000	13,093,434		13,093,434	9,056,956	22,150,390

Allocation Basis: Direct allocation to Health & Human Services  
 Allocation Source: N/A



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**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	22,150,390	22,150,390
Direct Billed	0	0
<b>Total</b>	<b>22,150,390</b>	<b>22,150,390</b>



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**SCHEDULE 25.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 OMB A-87 COST ALLOCATION PLAN**  
**PLANNING AND DEVELOPMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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



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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Transfers	9,432,893			9,432,893
Capital Outlay	( 103,367)			( 103,367)
Total Deductions:	( 109,896)			( 109,896)
Equipment Usage Charge	2,878		2,878	
Citywide General Government	61,130		66,479	
Fin-OMB	468	54	522	
Fin-Genl. Acctg	1,249	47	1,296	
Fin-Auditing	336	27	363	
Fin-Grants	143	18	161	
Fin.-Tax&Rev. Acctg.	1,401	65	1,466	
ARA Admin Svcs	514	41	555	
ARA Strategic Purchasing	596	18	614	
ARA 3-1-1	26,082	1,177	27,259	
ARA Central Payroll	1,257	89	1,346	
IT - Admin & Applications	1,598	76	1,674	
IT - Infrastructure	2,228	172	2,400	
Affirmative Action	1,327	43	1,370	
Mayor's Office	2,895	823	3,718	
Human Resources Dept.	16,663	1,294	17,957	
Legal Department	8,414	1,933	10,347	
City Controller's Office	1,953	169	2,122	
Total Allocated Additions:	131,132	11,395	142,527	142,527
Total To Be Allocated:	9,454,129	11,395	9,465,524	9,465,524



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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
<b>Wages &amp; Benefits</b>				
Salaries & Wages	5,384,067	0	1,107,676	4,276,391
Fringe Benefits	1,809,662	0	391,444	1,418,218
<b>Other Expense &amp; Cost</b>				
Supplies	82,260	0	30,542	51,718
Contractual Svcs	1,968,512	0	206,409	1,762,103
Other	78,496	0	50,960	27,536
*Transfers	103,367	103,367	0	0
*Capital Outlay	6,529	6,529	0	0
<b>Departmental Totals</b>				
Total Expenditures	9,432,893	109,896	1,787,031	7,535,966
<b>Deductions</b>				
Total Deductions	( 109,896)	( 109,896)	0	0
<b>Functional Cost</b>	9,322,997	0	1,787,031	7,535,966
<b>Allocation Step 1</b>				
Inbound- All Others	131,132	131,132	0	0
Reallocate Admin Costs	( 7,641,963)	( 131,132)	25,135	105,997
Unallocated Costs	1,812,166	0	0	( 7,641,963)
1st Allocation				
Allocation Step 2				
Inbound- All Others	11,395	11,395	0	0
Reallocate Admin Costs	( 9,211)	( 11,395)	2,184	9,211
Unallocated Costs	2,184	0	0	( 9,211)
2nd Allocation				
Total For 10007000010000	1,814,350	0	1,814,350	0
Total Allocated				



\* - Indicates Disallowed Expenditure

**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	1,812,166		1,812,166	2,184	1,814,350
SubTotal	100	100.0000	1,812,166		1,812,166	2,184	1,814,350
TOTAL	100	100.0000	1,812,166		1,812,166	2,184	1,814,350

Allocation Basis: Direct allocation to Planning & Development  
 Allocation Source: N/A



**City Of Houston, Texas**  
**OMB Circular A&7 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Planning & Development Admin**

Receiving Department	Total	Dept Admin
Planning & Development	1,814,350	1,814,350
Direct Billed	0	0
<b>Total</b>	<b>1,814,350</b>	<b>1,814,350</b>



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**SCHEDULE 26.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 OMB A-87 COST ALLOCATION PLAN**  
**PUBLIC WORKS & ENGINEERING - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	0	5,003	44,242	0
Fin-OMB	126,175	14,479	140,654	
Fin-Genl. Acctg	293,187	11,565	304,752	
ARA Admin Svcs	112,365	8,897	121,262	
ARA Strategic Purchasing	632,999	19,320	652,319	
ARA 3-1-1	968,244	43,680	1,011,924	
IT - Admin & Applications	430,833	20,368	451,201	
IT - Infrastructure	600,941	46,503	647,444	
Human Resources Dept:	518,253	40,349	558,602	
Legal Department	100,870	23,175	124,045	
City Controller's Office	526,706	45,602	572,308	
Convention and Entertainment		13,893	13,893	
HPD - Police Records		408,024	408,024	
HPD- Inspector General		608,112	608,112	
<b>Total Allocated Additions:</b>	<b>4,349,812</b>	<b>1,308,970</b>	<b>5,658,782</b>	<b>5,658,782</b>
<b>Total To Be Allocated:</b>	<b>4,349,812</b>	<b>1,308,970</b>		<b>5,658,782</b>



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

	Total	General & Admin	Adm - Exp.	Adm - FTE
<b>Wages &amp; Benefits</b>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
Deductions	0	0	0	0
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Allocation Step 1	0	0	0	0
Allocation Step 1				
Inbound- 10006500020000 ARA Strategic	632,999	0	632,999	0
Inbound- 10008000010000 Human	518,253	0	0	518,253
Inbound- All Others	3,198,560	0	1,599,280	1,599,280
1st Allocation	4,349,812	0	2,232,279	2,117,533
Allocation Step 2				
Inbound- 10006500020000 ARA Strategic	19,320	0	19,320	0
Inbound- 10008000010000 Human	40,349	0	0	40,349
Inbound- 86004200010000 Convention and	13,893	0	0	13,893
Inbound- All Others	1,235,408	0	617,704	617,704
2nd Allocation	1,308,970	0	637,024	671,946
Total For 10002000010001 PWE				
Total Allocated	5,658,782	0	2,869,303	2,789,479



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\* - Indicates Disallowed Expenditure

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

Activity - Adm - Exp.	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm		2,069,733	0.3593	8,020		8,020	2,289	10,309
PWE - All Other		87,195,614	15.1363	337,884		337,884	96,422	434,306
CIP S/R Planning		712,465	0.1237	2,761		2,761	788	3,549
CIP Sal Rec RE		2,390,415	0.4150	9,263		9,263	2,643	11,906
CIP S/R Eng'g		8,969,504	1.5570	34,757		34,757	9,919	44,676
CIP S/R Constr.		8,159,376	1.4164	31,618		31,618	9,023	40,641
CIP S/R Eng/Const		363,325	0.0631	1,408		1,408	402	1,810
CIP S/R Geoenv.		963,625	0.1673	3,734		3,734	1,066	4,800
CIP S/R Other		2,034,494	0.3532	7,884		7,884	2,250	10,134
PWE - Fleet Management		33,094,808	5.7449	128,243		128,243	36,597	164,840
PWE-Sign Adm		2,751,914	0.4777	10,664		10,664	3,043	13,707
PWE-Bldg Insp.		34,982,903	6.0727	135,559		135,559	38,684	174,243
PWE - Stormwater Fund		32,709,371	5.6780	126,749		126,749	36,170	162,919
PWE - Houston Transtar		2,798,457	0.4858	10,844		10,844	3,095	13,939
PWE - Water & Sewer System		355,871,428	61.7755	1,379,004	-2,732,576	-1,353,572	393,524	-960,048
PWE Parking		1,003,181	0.1741	3,887		3,887	1,109	4,996
SubTotal		576,070,613	100.0000	2,232,279	-2,732,576	-500,297	637,024	136,727
Direct Billed					2,732,576	2,732,576		2,732,576
TOTAL		576,070,613	100.0000	2,232,279		2,232,279	637,024	2,869,303

Allocation Basis: PWE Department's FY 2008 operating expenditures  
 Allocation Source: Financial summary reports



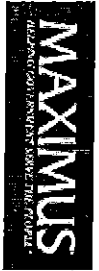
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**City Of Houston, Texas**  
**OMB Circular A87 Cost Allocation Plan**  
**Schedule 4 - Detail Activity Allocations**  
**For Department PWE - Administration**

Activity - Adm - FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total Allocation
CIP Sal Rec PWE Adm	16	0.3992	8,454		8,454	2,683	11,137
PWE - All Other	816	19.2757	408,170		408,170	129,523	537,693
CIP S/R Planning	7	0.1677	3,551		3,551	1,127	4,678
CIP Sal Rec RE	29	0.6874	14,556		14,556	4,619	19,175
CIP S/R Engrg	102	2.4142	51,121		51,121	16,222	67,343
CIP S/R Constr.	113	2.6764	56,674		56,674	17,984	74,658
CIP S/R Eng/Const	3	0.0921	1,951		1,951	619	2,570
CIP S/R Geoenv.	10	0.2528	5,352		5,352	1,998	7,050
CIP S/R Other	19	0.4535	9,604		9,604	3,048	12,652
CIP S/R GSD	30	0.7134	15,106		15,106	4,794	19,900
PWE - Fleet Management	151	3.5764	75,732		75,732	24,032	99,764
PWE-Sign Adm	41	0.9685	20,509		20,509	6,508	27,017
PWE-Bldg Insp.	428	10.1316	214,539		214,539	68,079	282,618
PWE - Stormwater Fund	422	9.9875	211,488		211,488	67,110	278,598
PWE - Houston Transstar	6	0.1535	3,251		3,251	1,032	4,283
PWE - Water & Sewer System	2,034	48.0501	1,017,475	-2,732,576	-1,715,101	322,868	-1,392,233
SubTotal	4,233	100.0000	2,117,533	-2,732,576	-615,043	671,946	56,903
Direct Billed				2,732,576	2,732,576		2,732,576
TOTAL	4,233	100.0000	2,117,533		2,117,533	671,946	2,789,479

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



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

Receiving Department	Total	Adm - Exp.	Adm - FTE
CIP Sal Rec PWE Adm	21,446	10,309	11,137
PWE - All Other	971,999	434,306	537,693
CIP S/R Planning	8,227	3,549	4,678
CIP Sal Rec RE	31,081	11,906	19,175
CIP S/R Engrg	112,019	44,676	67,343
CIP S/R Constr.	115,299	40,641	74,658
CIP S/R Eng/Const	4,380	1,810	2,570
CIP S/R GeoEnv.	11,850	4,800	7,050
CIP S/R Other	22,786	10,134	12,652
CIP S/R GSD	19,900	0	19,900
PWE - Fleet Management	264,604	164,840	99,764
PWE-Sign Adm	40,724	13,707	27,017
PWE-Bldg Insp.	456,861	174,243	282,618
PWE - Stormwater Fund	441,517	162,919	278,598
PWE - Houston Transtar	18,222	13,939	4,283
PWE - Water & Sewer	( 2,352,281)	( 960,048)	( 1,392,233)
PWE Parking	4,996	4,996	0
Direct Billed	5,465,152	2,732,576	2,732,576
<b>Total</b>	<b>5,658,782</b>	<b>2,869,303</b>	<b>2,789,479</b>



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**SCHEDULE 27.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	0			0
Fin-OMB	794	101	895	
Fin-Genl Acctg	2,552	293	2,845	
Fin-Grants	5,931	233	6,164	
ARA Strategic Purchasing	170	22	192	
ARA Central Payroll	2,135	65	2,200	
IT - Admin & Applications	1,073	76	1,149	
IT - Infrastructure	8,715	412	9,127	
Affirmative Action	12,156	941	13,097	
Mayor's Office	1,484	48	1,532	
Human Resources Dept.	2,471	702	3,173	
City Controller's Office	1,171	88	1,259	
PWE - Administration	10,655	922	11,577	
CIP Sal Rec PWE Adm	16,474	4,972	21,446	
Total Allocated Additions:	65,781	3,342	77,998	77,998
Total To Be Allocated:	65,781	12,217	77,998	77,998
	65,781	12,217	77,998	77,998





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

Departmental Totals	Total	General & Admin	Admin. Svcs.
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost			
Allocation Step 1	0	0	0
Inbound- All Others	65,781	0	65,781
1st Allocation	65,781	0	65,781
Allocation Step 2			
Inbound- All Others	12,217	0	12,217
2nd Allocation	12,217	0	12,217
Total For 10012000070001 CIP	77,998	0	77,998
Total Allocated	77,998	0	77,998



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

Activity - Admin. Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	16	5.0812	3,342		3,342		3,342
CIP S/R Planning	7	2.1347	1,404		1,404	275	1,679
CIP Sal Rec RE	29	8.7492	5,755		5,755	1,126	6,881
CIP S/R Engrg	102	30.7276	20,213		20,213	3,955	24,168
CIP S/R Constr.	113	34.0649	22,410		22,410	4,384	26,794
CIP S/R Eng/Const	3	1.1726	771		771	151	922
CIP S/R GeoEnv.	10	3.2171	2,116		2,116	414	2,530
CIP S/R Other	19	5.7727	3,797		3,797	743	4,540
CIP S/R GSD	30	9.0800	5,973		5,973	1,169	7,142
SubTotal	332	100.0000	65,781		65,781	12,217	77,998
TOTAL	332	100.0000	65,781		65,781	12,217	77,998

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



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

Receiving Department	Total	Admin. Svcs.
CIP Sal Rec PWE Adm	3,342	3,342
CIP S/R Planning	1,679	1,679
CIP Sal Rec RE	6,881	6,881
CIP S/R Engrg	24,168	24,168
CIP S/R Const.	26,794	26,794
CIP S/R Eng/Const	922	922
CIP S/R GeoeEnv.	2,530	2,530
CIP S/R Other	4,540	4,540
CIP S/R GSD	7,142	7,142
Direct Billed	0	0
<b>Total</b>	<b>77,998</b>	<b>77,998</b>



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**SCHEDULE 28.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Citywide General Government	0			0
ARPA Adm'n Svcs	1,192	104	1,296	
ARPA Strategic Purchasing	5		5	
ARPA Central Payroll	29,920	913	30,833	
Affirmative Action	3,454	243	3,697	
Mayor's Office	799	25	824	
Human Resources Dept.	7,965	2,260	10,215	
Legal Department	3,770	285	4,055	
Total Allocated Additions:	37,303	8,571	45,874	
Facility rental	84,398	12,401	96,799	96,799
Total Departmental Cost Adjustments:	351,546			351,546
Total To Be Allocated:	435,944	12,401		448,345



**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
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Facility Rental	351,546	0	351,546
<b>Functional Cost</b>			
Allocation Step 1	351,546	0	351,546
<b>Allocation Step 2</b>			
Inbound- All Others	84,398	84,398	0
Reallocate Admin Costs	( 84,398)	0	84,398
1st Allocation	435,944	0	435,944
<b>Allocation Step 2</b>			
Inbound- All Others	12,401	12,401	0
Reallocate Admin Costs	( 12,401)	0	12,401
2nd Allocation	12,401	0	12,401
<b>Total For 86004200010000</b>			
Total Allocated	448,345	0	448,345

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\* - Indicates Disallowed Expenditure

**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
	Fin-Dir. Office	5,619	1.5984	6,968		6,968		6,968
	IT - Director	565	0.1607	701		701		701
	Affirmative Action	19,395	5.5171	24,051		24,051		24,051
	Mayor's Office	125,530	35.7080	155,667		155,667		155,667
	Human Resources Dept.	5,244	1.4917	6,503		6,503		6,503
	Legal Department	12,017	3.4183	14,902		14,902		14,902
	City Council	77,538	22.0663	96,153		96,153	6,715	102,868
	City Controller's Office	11,238	3.1967	13,936		13,936		13,936
	Health Administration	17,524	4.9848	21,731		21,731		21,731
	PWE - Administration	11,203	3.1868	13,893		13,893		13,893
	General Services Department	27,329	7.7739	33,890		33,890	2,366	36,256
	Police	1,863	0.5299	2,310		2,310	161	2,471
	Fire	14,067	4.0015	17,444		17,444	1,218	18,662
	Housing and Community Devp.	18,962	5.3939	23,514		23,514	1,642	25,156
	Library	2,190	0.6230	2,716		2,716	190	2,906
	Houston Airport System (HAS)	1,262	0.3590	1,565		1,565	109	1,674
	SubTotal	351,546	100.0000	435,944		435,944	12,401	448,345
	TOTAL	351,546	100.0000	435,944		435,944	12,401	448,345

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



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

Receiving Department	Total	Rental Services
Fin-Dir. Office	6,968	6,968
IT - Director	701	701
Affirmative Action	24,051	24,051
Mayor's Office	155,667	155,667
Human Resources Dept.	6,503	6,503
Legal Department	14,902	14,902
City Council	102,868	102,868
City Controller's Office	13,936	13,936
Health Administration	21,731	21,731
PWE - Administration	13,893	13,893
General Services Department	36,256	36,256
Police	2,471	2,471
Fire	18,662	18,662
Housing and Community	25,156	25,156
Library	2,906	2,906
Houston Airport System	1,674	1,674
Direct Billed	0	0
<b>Total</b>	<b>448,345</b>	<b>448,345</b>



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**SCHEDULE 29.1**  
**FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2010 OMB A-87 COST ALLOCATION PLAN**  
**POLICE - RECORDS**  
**NATURE AND EXTENT OF SERVICES**

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

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	2,739,120		4,588	2,739,120
Citywide General Government	4,588		307,582	
Fin-OMB	282,873	24,709	83	811
Fin-Genl. Acctg	728		72	1,966
Fin-Auditing	1,894		60	796
Fin-Grants	736		40	353
Fin.-Tax&Rev. Acctg.	313		142	3,212
ARA Admin Svcs	3,070		125	1,694
ARA Strategic Purchasing	1,569		2	77
ARA Central Payroll	75		418	6,349
IT - Admin & Applications	5,931		117	2,601
IT - Infrastructure	2,484		268	3,734
Affirmative Action	3,466		118	3,761
Mayor's Office	3,643		3,881	17,538
Human Resources Dept.	13,657		488	6,961
City Controller's Office	6,473		263	3,300
Total Allocated Additions:	3,037		30,786	365,323
Total To Be Allocated:	334,537	30,786	3,073,657	3,104,443



City Of Houston, Texas  
 FY 2010 OMB A87 Cost Allocation Plan  
 OMB Circular A87 Cost Allocation Plan  
 Schedule .3 - Costs Allocated By Activity  
 For Department HPD - Police Records

	Total	General & Admin	Records Mgmt	Police Services
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,675,273	0	1,926,197	749,076
Fringe Benefits	973,715	0	701,075	272,640
<b>Other Expense &amp; Cost</b>				
Supplies	15,969	0	11,498	4,471
Contractual Svcs	139,375	0	100,350	39,025
Deduct Direct Charges	( 1,065,212)	0	0	( 1,065,212)
<b>Departmental Totals</b>				
Total Expenditures	2,739,120	0	2,739,120	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	2,739,120	0	2,739,120	0
<b>Allocation Step 1</b>				
Inbound- All Others	334,537	334,537	0	0
Reallocate Admin Costs	( 334,537)	( 334,537)	334,537	0
1st Allocation	3,073,657	0	3,073,657	0
<b>Allocation Step 2</b>				
Inbound- All Others	30,786	30,786	0	0
Reallocate Admin Costs	( 30,786)	( 30,786)	30,786	0
2nd Allocation	30,786	0	30,786	0
<b>Total For 10001000010063 HPD</b>	3,104,443	0	3,104,443	0
<b>Total Allocated</b>	3,104,443	0	3,104,443	0



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\* - Indicates Disallowed Expenditure

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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Legal Department	3,117	19.2455	591,540		591,540		591,540
PWE - Administration	2,150	13.2749	408,024		408,024		408,024
Fire	10	0.0617	1,898		1,898	28	1,926
Housing and Community Devp.	35	0.2161	6,642		6,642	99	6,741
Library	5	0.0309	949		949	14	963
Parks & Recreation	2	0.0123	380		380	6	386
Other	10,877	67.1586	2,064,224		2,064,224	30,639	2,094,863
SubTotal	16,196	100.0000	3,073,657		3,073,657	30,786	3,104,443
TOTAL	16,196	100.0000	3,073,657		3,073,657	30,786	3,104,443

Allocation Basis: Number of reports issued per dept.  
 Allocation Source: Police Department report



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

Receiving Department	Total	Records Mgmt
Legal Department	591,540	591,540
PWE - Administration	408,024	408,024
Fire	1,926	1,926
Housing and Community	6,741	6,741
Library	963	963
Parks & Recreation	386	386
Other	2,094,863	2,094,863
Direct Billed	0	0
<b>Total</b>	<b>3,104,443</b>	<b>3,104,443</b>



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**SCHEDULE 30.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	2,536,038		16,421	2,536,038
Citywide General Government	16,421		35,759	
Fin-OMB	32,872	2,887	560	
Fin-Genl. Acctg	502	58	1,878	
Fin-Auditing	1,814	64	530	
Fin-Grants	490	40	235	
Fin.-Tax&Rev. Acctg.	208	27	2,141	
ARA Admin Svcs	2,046	95	1,217	
ARA Strategic Purchasing	1,128	89	112	
ARA Central Payroll	109	3	700	
IT - Admin & Applications	654	46	1,794	
IT - Infrastructure	1,713	81	2,574	
Affirmative Action	2,388	186	1,720	
Mayor's Office	1,665	55	1,934	
Human Resources Dept.	1,506	428	768	
City Controller's Office	714	54	2,275	
	2,094	181		
Total Allocated Additions:	66,324	4,294	70,618	70,618
Total To Be Allocated:	2,602,362	4,294		2,606,656



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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
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,916,523	0	1,916,523
Fringe Benefits	553,178	0	553,178
Other Expense & Cost			
Supplies	65,227	0	65,227
Contractual Svcs	1,110	0	1,110
<b>Departmental Totals</b>			
Total Expenditures	2,536,038	0	2,536,038
Deductions			
Total Deductions	0	0	0
<b>Functional Cost</b>			
2,536,038	2,536,038	0	2,536,038
<b>Allocation Step 1</b>			
inbound- All Others	66,324	66,324	0
Reallocate Admin Costs	( 66,324)	( 66,324)	0
1st Allocation	2,602,362	0	2,602,362
<b>Allocation Step 2</b>			
Inbound- All Others	4,294	4,294	0
Reallocate Admin Costs	( 4,294)	( 4,294)	0
2nd Allocation	4,294	0	4,294
<b>Total For 10001000010009 HPD-</b>			
Total Allocated	2,606,656	0	2,606,656



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\* - Indicates Disallowed Expenditure



**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
	Fin-Dir. Office	4	1.3746	35,771		35,771		35,771
	Human Resources Dept.	3	1.0309	26,828		26,828		26,828
	Legal Department	1	0.3436	8,943		8,943		8,943
	Municipal Court Administration	3	1.0309	26,828		26,828	63	26,891
	Health Administration	11	3.7801	98,371		98,371		98,371
	PWE - Administration	68	23.3677	608,112		608,112		608,112
	General Services Department	2	0.6873	17,886		17,886	42	17,928
	HEC	3	1.0309	26,828		26,828	63	26,891
	Fire	125	42.9554	1,117,855		1,117,855	2,632	1,120,487
	Solid Waste Management	14	4.8110	125,200		125,200	295	125,495
	Housing and Community Devp.	5	1.7182	44,714		44,714	105	44,819
	Library	3	1.0309	26,828		26,828	63	26,891
	Parks & Recreation	17	5.8419	152,028		152,028	358	152,386
	Houston Airport System (HAS)	23	7.9038	205,685		205,685	484	206,169
	Conv and Ent Opns	3	1.0309	26,828		26,828	63	26,891
	Other	6	2.0619	53,657		53,657	126	53,783
	SubTotal	291	100.0000	2,602,362		2,602,362	4,294	2,606,656
	TOTAL	291	100.0000	2,602,362		2,602,362	4,294	2,606,656

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
Fin-Dir. Office	35,771	35,771
Human Resources Dept.	26,828	26,828
Legal Department	8,943	8,943
Municipal Court	26,891	26,891
Health Administration	98,371	98,371
PWE - Administration	608,112	608,112
General Services Department	17,928	17,928
HEC	26,891	26,891
Fire	1,120,487	1,120,487
Solid Waste Management	125,495	125,495
Housing and Community	44,819	44,819
Library	26,891	26,891
Parks & Recreation	152,386	152,386
Houston Airport System	206,169	206,169
Conv and Ent Optns	26,891	26,891
Other	53,783	53,783
Direct Billed	0	0
<b>Total</b>	<b>2,606,656</b>	<b>2,606,656</b>



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SCHEDULE 31.1  
FY 2010 OMB A-87 COST PLAN

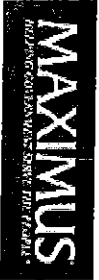
CITY OF HOUSTON, TEXAS  
FY 2010 OMB A-87 COST ALLOCATION PLAN  
GENERAL SERVICES DEPARTMENT  
NATURE AND EXTENT OF SERVICES

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

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Capital Outlay	( 45,383,779			45,383,779
Transfers	( 14,261)			
Debt Service	( 149,417)			
	( 502,173)			
Total Deductions:	( 665,851)			( 665,851)
Building Usage Charge	56,126		56,126	
Equipment Usage Charge	199,695		199,695	
Citywide General Government	764,961	67,174	832,135	
Fin-OMB	16,595	1,904	18,499	
Fin-Genl. Acctg	45,422	1,707	47,129	
Fin-Auditing	8,650	703	9,353	
Fin-Grants	19,427	2,499	21,926	
Fin.-Tax&Rev. Acctg.	36,095	1,670	37,765	
ARA Admin Svcs	20,001	1,586	21,587	
ARA Strategic Purchasing	56,874	1,729	58,603	
ARA 3-1-1	3,098	140	3,238	
ARA Central Payroll	17,411	1,226	18,637	
IT - Admin & Applications	243,695	8,784	252,479	
IT - Infrastructure	289,499	20,168	309,667	
Affirmative Action	145,106	4,741	149,847	
Mayor's Office	40,095	11,393	51,488	
Human Resources Dept.	50,428	3,875	54,303	
Legal Department	67,734	15,562	83,296	
City Controller's Office	69,277	5,998	75,275	
Convention and Entertainment	33,890	2,366	36,256	
HPD- Inspector General	17,886	42	17,928	
General Services Department		1,069,165	1,069,165	
Total Allocated Additions:	2,201,965	1,222,432	3,424,397	3,424,397



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

Total To Be Allocated:

<u>46,919,893</u>	<u>1,222,432</u>	<u>48,142,325</u>
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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
<b>Wages &amp; Benefits</b>					
Salaries & Wages	9,084,276	0	2,425,854	6,658,422	0
Fringe Benefits	3,530,414	0	802,074	2,728,340	0
<b>Other Expense &amp; Cost</b>					
Supplies	2,021,201	0	74,295	1,946,906	0
Contractual Svcs	21,197,999	0	1,987,798	19,210,201	0
Utilities	8,846,851	0	0	0	8,846,851
Other	37,187	0	21,553	15,634	0
*Capital Outlay	14,261	14,261	0	0	0
*Transfers	149,417	149,417	0	0	0
*Debt Service	502,173	502,173	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	45,383,779	665,851	5,311,574	30,559,503	8,846,851
Deductions					
Total Deductions	( 665,851)	( 665,851)	0	0	0
<b>Functional Cost</b>					
Allocation Step 1	44,717,928	0	5,311,574	30,559,503	8,846,851
Inbound- All Others	2,201,965	2,201,965	0	0	0
Reallocate Admin Costs	46,919,893	( 2,201,965)	261,549	1,504,766	435,630
1st Allocation		0	5,573,123	32,064,289	9,282,481
Allocation Step 2					
Inbound- All Others	1,222,432	1,222,432	0	0	0
Reallocate Admin Costs	1,222,432	( 1,222,432)	145,200	835,390	241,842
2nd Allocation		0	145,200	835,390	241,842
Total For 10022500010000	48,142,325	0	5,718,323	32,899,679	9,524,323
Total Allocated					

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\* - Indicates Disallowed Expenditure

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	402,478	16.4928	919,165		919,165		919,165
Health Administration	16,673	0.6832	38,077		38,077		38,077
Police	325,351	13.3323	743,025		743,025		766,398
Fire	235,448	9.6482	537,708		537,708		554,622
PWE - All Other	53,835	2.2061	122,946		122,946		126,813
Solid Waste Management	129,079	5.2894	294,786		294,786		304,059
Library	421,425	17.2692	962,435		962,435		992,710
Parks & Recreation	674,919	27.6570	1,541,355		1,541,355		1,589,842
PWE - Water & Sewer System	181,116	7.4218	413,626		413,626		426,637
SubTotal	2,440,324	100.0000	5,573,123		5,573,123	145,200	5,718,323
TOTAL	2,440,324	100.0000	5,573,123		5,573,123	145,200	5,718,323

Allocation Basis: General Services Dept. expense per dept. served  
 Allocation Source: General Services Dept. FY08 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
	ARA Director's Office	247,180	0.7604	243,828		243,828		243,828
	IT - Director	187,020	0.5754	184,483		184,483		184,483
	Mayor's Office	553,123	1.7016	545,622		545,622		545,622
	Legal Department	373,133	1.1479	368,072		368,072		368,072
	City Secretary	46,455	0.1429	45,825		45,825	1,661	47,486
	City Council	170,526	0.5246	168,213		168,213	6,097	174,310
	City Controller's Office	262,820	0.8085	259,255		259,255		259,255
	Municipal Court Administration	241,568	0.7432	238,292		238,292	8,637	246,929
	Health Administration	6,663,786	20.5007	6,573,411		6,573,411		6,573,411
	General Services Department	851,848	2.6207	840,295		840,295		840,295
	HEC	311,427	0.9581	307,203		307,203	11,134	318,337
	Police	11,287,794	34.7262	11,134,711		11,134,711	403,560	11,538,271
	Fire	5,324,918	16.3818	5,252,701		5,252,701	190,377	5,443,078
	Municipal Court Judicial	140,930	0.4333	138,920		138,920	5,035	143,955
	Library	5,564,823	17.1198	5,489,352		5,489,352	198,954	5,688,306
	PWE - Water & Sewer System	0			-455,421	-455,421		-455,421
	Other	277,875	0.8549	274,106		274,106	9,935	284,041
	SubTotal	32,505,126	100.0000	32,064,289	-455,421	31,608,868	835,390	32,444,258
	Direct Billed				455,421	455,421		455,421
	TOTAL	32,505,126	100.0000	32,064,289		32,064,289	835,390	32,899,679

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	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	ARA Director's Office	37,418	0.4569	42,411		42,411		42,411
	IT - Director	37,382	0.4565	42,370		42,370		42,370
	Mayor's Office	86,855	1.0605	98,445		98,445		98,445
	Legal Department	56,484	0.6897	64,021		64,021		64,021
	City Secretary	7,032	0.0859	7,970		7,970	294	8,264
	City Council	25,814	0.3152	29,259		29,259	1,080	30,339
	City Controller's Office	39,785	0.4858	45,094		45,094		45,094
	Municipal Court Administration	65,011	0.7938	73,686		73,686	2,720	76,406
	Health Administration	1,948,835	23.7964	2,208,895		2,208,895		2,208,895
	General Services Department	201,924	2.4656	228,870		228,870		228,870
	HEC	58,605	0.7156	66,425		66,425	2,452	68,877
	Police	3,029,950	36.9974	3,434,279		3,434,279	126,755	3,561,034
	Fire	1,392,646	17.0050	1,578,486		1,578,486	58,260	1,636,746
	Municipal Court Judicial	37,900	0.4628	42,958		42,958	1,586	44,544
	Library	1,163,985	14.2129	1,319,312		1,319,312	48,695	1,368,007
	SubTotal	8,189,626	100.0000	9,282,481		9,282,481	241,842	9,524,323
	TOTAL	8,189,626	100.0000	9,282,481		9,282,481	241,842	9,524,323

Allocation Basis: Dollar amount of utility cost  
 Allocation Source: General Services Depart.



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**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	919,165	919,165	0	0
ARA Director's Office	286,239	0	243,828	42,411
IT - Director	226,853	0	184,483	42,370
Mayor's Office	644,067	0	545,622	98,445
Legal Department	432,093	0	368,072	64,021
City Secretary	55,750	0	47,486	8,264
City Council	204,649	0	174,310	30,339
City Controller's Office	304,349	0	259,255	45,094
Municipal Court	323,335	0	246,929	76,406
Health Administration	8,820,383	38,077	6,573,411	2,208,895
General Services Department	1,069,165	0	840,295	228,870
HEC	387,214	0	318,337	68,877
Police	15,865,703	766,398	11,538,271	3,561,034
Fire	7,634,446	554,622	5,443,078	1,636,746
Municipal Court Judicial	188,499	0	143,955	44,544
PWE - All Other	126,813	126,813	0	0
Solid Waste Management	304,059	304,059	0	0
Library	8,049,023	992,710	5,688,306	1,368,007
Parks & Recreation	1,589,842	1,589,842	0	0
PWE - Water & Sewer	( 28,784)	426,637	( 455,421)	0
Other	284,041	0	284,041	0
Direct Billed	455,421	0	455,421	0
<b>Total</b>	<b>48,142,325</b>	<b>5,718,323</b>	<b>32,899,679</b>	<b>9,524,323</b>



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**SCHEDULE 32.1  
FY 2010 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2010 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**

Expenditures Per Financial Statement:	1st Allocation	2nd Allocation	Sub-Total	Total
Equipment Usage Charge	0		2,062	0
Citywide General Government	2,062		2,062	
Fin-OMB	418	53	471	
Fin-Genl. Acctg	1,345	154	1,499	
Fin-Grants	3,248	126	3,374	
ARA Admin Svcs	1,614	208	1,822	
ARA Strategic Purchasing	722	58	780	
ARA 3-1-1	1,830	55	1,885	
ARA Central Payroll	4,471	202	4,673	
IT - Admin & Applications	16,802	1,183	17,985	
IT - Infrastructure	4,594	217	4,811	
Affirmative Action	2,145	210	2,355	
Mayor's Office	15,606	507	16,113	
Human Resources Dept.	38,691	10,994	49,685	
Legal Department	37,943	2,908	40,851	
City Controller's Office	125,833	28,911	154,744	
HPD- Inspector General	5,615	486	6,101	
General Services Department	26,828	63	26,891	
Total Allocated Additions:	373,628	13,586	387,214	
	663,395	59,921	723,316	723,316
Total To Be Allocated:	663,395	59,921		723,316



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

Departmental Totals	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
Total Expenditures	0	0	0	0	0
Deductions	0	0	0	0	0
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound-10001000000002 Equipment Usage	2,062	0	0	0	0
Inbound-10001000010009 HPD- Inspector	26,828	0	0	0	0
Inbound-10005000010000 Mayor's Office	38,691	0	0	0	0
Inbound-10005100010000 Affirmative Action	15,606	0	0	0	0
Inbound-10006000010000 City Controller's	5,615	0	0	0	0
Inbound-10006400040000 Fin-OMB	1,345	0	0	0	0
Inbound-10006400050001 Fin-Genl. Acctg	3,248	0	0	0	0
Inbound-10006400050003 Fin-Grants	1,614	0	0	0	0
Inbound-10006500020000 ARA Strategic	1,830	0	0	0	0
Inbound-10006500070001 ARA Central	16,802	0	0	0	0
Inbound-10006500070002 ARA Admin Svcs	722	0	0	0	0
Inbound-10006500080003 ARA 3-1-1	4,471	0	0	0	0
Inbound-10006800020000 IT - Admin &	4,594	0	0	0	0
Inbound-10006800030000 IT - Infrastructure	2,145	0	0	0	0
Inbound-10008000010000 Human	37,943	0	0	0	0
Inbound-10009000010000 Legal Department	125,833	0	0	0	0
Inbound-10009900010000 Citywide General	418	0	0	0	0
Inbound-10022500010000 General Services	373,628	0	373,628	0	0
1st Allocation	663,395	0	373,628	75,500	50,333
Allocation Step 2					
Inbound-100010000010009 HPD- Inspector	63	0	0	0	0
Inbound-100050000010000 Mayor's Office	10,994	0	0	0	0
Inbound-10005100010000 Affirmative Action	507	0	0	0	0
Inbound-10006000010000 City Controller's	486	0	0	0	0
Inbound-10006400040000 Fin-OMB	154	0	0	0	0
Inbound-10006400050001 Fin-Genl. Acctg	126	0	0	0	0
Inbound-10006400050003 Fin-Grants	208	0	0	0	0
Inbound-10006500020000 ARA Strategic	55	0	0	0	0
Inbound-10006500070001 ARA Central	1,183	0	0	0	0
Inbound-10006500070002 ARA Admin Svcs	58	0	0	0	0
Inbound-10006500080003 ARA 3-1-1	202	0	0	0	0



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\* - 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-10006800020000 IT - Admin &	217	0	0	0	0
Inbound-10006800030000 IT - Infrastructure	210	0	0	0	0
Inbound-10008000010000 Human	2,908	0	0	0	0
Inbound-10009000010000 Legal Department	28,911	0	0	17,347	11,564
Inbound-10009900010000 Citywide General	53	0	0	0	0
Inbound-10022500010000 General Services	13,586	0	13,586	0	0
2nd Allocation	59,921	0	13,586	17,347	11,564
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>723,316</b>	<b>0</b>	<b>387,214</b>	<b>92,847</b>	<b>61,897</b>



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

Departmental Totals	Equipt Usage	Citywide Gen Govt	ARA Admin Svcs	ARA 3-1-1	ARA Strat Purch
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost:					
Allocation Step 1					
Inbound-100010000000022 Equipment Usage	2,062	0	0	0	0
Inbound-100010000010009 HPD- Inspector	0	0	0	0	0
Inbound-100050000010000 Mayor's Office	0	0	0	0	0
Inbound-10005100010000 Affirmative Action	0	0	0	0	0
Inbound-10006000010000 City Controller's	0	0	0	0	0
Inbound-10006400040000 Fin-OMB	0	0	0	0	0
Inbound-10006400050001 Fin-Genl. Actg	0	0	0	0	0
Inbound-10006400050003 Fin-Grants	0	0	0	0	0
Inbound-10006500020000 ARA Strategic	0	0	0	0	0
Inbound-10006500070001 ARA Central	0	0	0	0	0
Inbound-10006500070002 ARA Admin Svcs	0	0	722	0	0
Inbound-10006500080003 ARA 3-1-1	0	0	0	4,471	0
Inbound-10006800020000 IT - Admin &	0	0	0	0	0
Inbound-10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound-10008000010000 Human	0	0	0	0	0
Inbound-10009000010000 Legal Department	0	0	0	0	0
Inbound-10009900010000 Citywide General	0	418	0	0	0
Inbound-10022500010000 General Services	0	0	0	0	0
1st Allocation	2,062	418	722	4,471	1,830
Allocation Step 2					
Inbound-100010000010009 HPD- Inspector	0	0	0	0	0
Inbound-100050000010000 Mayor's Office	0	0	0	0	0
Inbound-10005100010000 Affirmative Action	0	0	0	0	0
Inbound-10006000010000 City Controller's	0	0	0	0	0
Inbound-10006400040000 Fin-OMB	0	0	0	0	0
Inbound-10006400050001 Fin-Genl. Actg	0	0	0	0	0
Inbound-10006400050003 Fin-Grants	0	0	0	0	0
Inbound-10006500020000 ARA Strategic	0	0	0	0	55
Inbound-10006500070001 ARA Central	0	0	0	0	0
Inbound-10006500070002 ARA Admin Svcs	0	0	58	0	0
Inbound-10006500080003 ARA 3-1-1	0	0	0	202	0



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

	Equip Usage	Citywide Gen Govt	ARA Admin Svcs	ARA 3-1-1	ARA Strat Purch
Inbound- 10006800020000 IT - Admin &	0	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound- 10006800010000 Human	0	0	0	0	0
Inbound- 10009900010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	53	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
2nd Allocation	0	53	58	202	55
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>2,062</b>	<b>471</b>	<b>780</b>	<b>4,673</b>	<b>1,885</b>





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

	Fin. Grants	Fin. - Genl Acctg.	Fin Office of Bgt	ARA-Civil Payroll	IT-Adm & App
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Allocation Step 1					
Inbound-10001000000002 Equipment Usage	0	0	0	0	0
Inbound-10001000010009 HPD- Inspector	0	0	0	0	0
Inbound-10005000010000 Mayor's Office	0	0	0	0	0
Inbound-10005100010000 Affirmative Action	0	0	0	0	0
Inbound-10006000010000 City Controller's	0	0	0	0	0
Inbound-10006400040000 Fin-OMB	0	0	1,345	0	0
Inbound-10006400050001 Fin-Genl. Acctg	0	3,248	0	0	0
Inbound-10006400050003 Fin-Grants	1,614	0	0	0	0
Inbound-10006500020000 ARA Strategic	0	0	0	0	0
Inbound-10006500070001 ARA Central	0	0	0	16,802	0
Inbound-10006500070002 ARA Admin Svcs	0	0	0	0	0
Inbound-10006500080003 ARA 3-1-1	0	0	0	0	0
Inbound-10006800020000 IT - Admin &	0	0	0	0	4,594
Inbound-10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound-10008000010000 Human	0	0	0	0	0
Inbound-10009000010000 Legal Department	0	0	0	0	0
Inbound-10009900010000 Citywide General	0	0	0	0	0
Inbound-10022500010000 General Services	0	0	0	0	0
1st Allocation	1,614	3,248	1,345	16,802	4,594
Allocation Step 2					
Inbound-10001000010009 HPD- Inspector	0	0	0	0	0
Inbound-10005000010000 Mayor's Office	0	0	0	0	0
Inbound-10005100010000 Affirmative Action	0	0	0	0	0
Inbound-10006000010000 City Controller's	0	0	0	0	0
Inbound-10006400040000 Fin-OMB	0	0	154	0	0
Inbound-10006400050001 Fin-Genl. Acctg	0	126	0	0	0
Inbound-10006400050003 Fin-Grants	208	0	0	0	0
Inbound-10006500020000 ARA Strategic	0	0	0	0	0
Inbound-10006500070001 ARA Central	0	0	0	1,183	0
Inbound-10006500070002 ARA Admin Svcs	0	0	0	0	0
Inbound-10006500080003 ARA 3-1-1	0	0	0	0	0



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

	Fin. Grants	Fin. - Genl Acctg.	Fin Office of Bgt	ARA-Ctrl Payroll	IT-Adm & App
Inbound- 10006800020000 IT - Admin &	0	0	0	0	217
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0	0
Inbound- 10008000010000 Human	0	0	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0	0
2nd Allocation	208	126	154	1,183	217
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>1,822</b>	<b>3,374</b>	<b>1,499</b>	<b>17,985</b>	<b>4,811</b>



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

Departmental Totals	IT-Infrastructure	Affirmative Action	Mayor's Office	Human Resources	City Secretary
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	0	0	0	0	0
Inbound-10001000010009 HPD- Inspector	0	0	0	0	0
Inbound-10005000010000 Mayor's Office	0	0	38,691	0	0
Inbound-10005100010000 Affirmative Action	0	15,606	0	0	0
Inbound-10006000010000 City Controller's	0	0	0	0	0
Inbound-10006400040000 Fin-OMB	0	0	0	0	0
Inbound-10006400050001 Fin-Genl. Acctg	0	0	0	0	0
Inbound-10006400050003 Fin-Grants	0	0	0	0	0
Inbound-10006500020000 ARA Strategic	0	0	0	0	0
Inbound-10006500070001 ARA Central	0	0	0	0	0
Inbound-10006500070002 ARA Admin Svcs	0	0	0	0	0
Inbound-10006500080003 ARA 3-1-1	0	0	0	0	0
Inbound-10006800020000 IT - Admin &	0	0	0	0	0
Inbound-10006800030000 IT - Infrastructure	2,145	0	0	0	0
Inbound-10008000010000 Human	0	0	0	0	0
Inbound-10009000010000 Legal Department	0	0	0	37,943	0
Inbound-10009900010000 Citywide General	0	0	0	0	0
Inbound-10022500010000 General Services	0	0	0	0	0
1st Allocation	2,145	15,606	38,691	37,943	0
Allocation Step 2					
Inbound-100010000010009 HPD- Inspector	0	0	0	0	0
Inbound-10005000010000 Mayor's Office	0	0	10,994	0	0
Inbound-10005100010000 Affirmative Action	0	507	0	0	0
Inbound-10006000010000 City Controller's	0	0	0	0	0
Inbound-10006400040000 Fin-OMB	0	0	0	0	0
Inbound-10006400050001 Fin-Genl. Acctg	0	0	0	0	0
Inbound-10006400050003 Fin-Grants	0	0	0	0	0
Inbound-10006500020000 ARA Strategic	0	0	0	0	0
Inbound-10006500070001 ARA Central	0	0	0	0	0
Inbound-10006500070002 ARA Admin Svcs	0	0	0	0	0
Inbound-10006500080003 ARA 3-1-1	0	0	0	0	0



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

	IT-Infrastructure	Affirmative Action	Mayor's Office	Human Resources	City Secretary
Inbound- 100068600020000 IT - Admin &	0	0	0	0	0
Inbound- 100068000300000 IT - Infrastructure	210	0	0	0	0
Inbound- 100080000100000 Human	0	0	0	2,908	0
Inbound- 100090000100000 Legal Department	0	0	0	0	0
Inbound- 100099000100000 Citywide General	0	0	0	0	0
Inbound- 100225000100000 General Services	0	0	0	0	0
2nd Allocation	210	507	10,994	2,908	0
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>2,355</b>	<b>16,113</b>	<b>49,685</b>	<b>40,851</b>	<b>0</b>



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

	City Council	City Controller	HPD-Insp Gen	Fin-Debt Svc
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
<b>Allocation Step 1</b>				
Inbound- 10001000000002 Equipment Usage	0	0	0	0
Inbound- 10001000010009 HPD- Inspector	0	0	26,828	0
Inbound- 10005000010000 Mayor's Office	0	0	0	0
Inbound- 10005100010000 Affirmative Action	0	0	0	0
Inbound- 10006000010000 City Controller's	0	5,615	0	0
Inbound- 10006400040000 Fin-OMB	0	0	0	0
Inbound- 10006400050001 Fin-Genl. Acctg	0	0	0	0
Inbound- 10006400050003 Fin-Grants	0	0	0	0
Inbound- 10006500020000 ARA Strategic	0	0	0	0
Inbound- 10006500070001 ARA Central	0	0	0	0
Inbound- 10006500070002 ARA Admin Svcs	0	0	0	0
Inbound- 10006500080003 ARA 3-1-1	0	0	0	0
Inbound- 10006800020000 IT - Admin &	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0
Inbound- 10008000010000 Human	0	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0
1st Allocation	0	5,615	26,828	0
<b>Allocation Step 2</b>				
Inbound- 100010000010009 HPD- Inspector	0	0	63	0
Inbound- 10005000010000 Mayor's Office	0	0	0	0
Inbound- 10005100010000 Affirmative Action	0	0	0	0
Inbound- 10006000010000 City Controller's	0	486	0	0
Inbound- 10006400040000 Fin-OMB	0	0	0	0
Inbound- 10006400050001 Fin-Genl. Acctg	0	0	0	0
Inbound- 10006400050003 Fin-Grants	0	0	0	0
Inbound- 10006500020000 ARA Strategic	0	0	0	0
Inbound- 10006500070001 ARA Central	0	0	0	0
Inbound- 10006500070002 ARA Admin Svcs	0	0	0	0
Inbound- 10006500080003 ARA 3-1-1	0	0	0	0



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

	City Council	City Controller	HPD-Insp Gen	Fin-Debt Svc
Inbound- 10006800020000 IT - Admin &	0	0	0	0
Inbound- 10006800030000 IT - Infrastructure	0	0	0	0
Inbound- 10008000010000 Human	0	0	0	0
Inbound- 10009000010000 Legal Department	0	0	0	0
Inbound- 10009900010000 Citywide General	0	0	0	0
Inbound- 10022500010000 General Services	0	0	0	0
2nd Allocation	0	486	63	0
<b>Total For 22051500010000 HEC</b>				
<b>Total Allocated</b>	<b>0</b>	<b>6,101</b>	<b>26,891</b>	<b>0</b>



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - General Svcs							
HEC - IT	28,269	21.4159	80,016		80,016	2,910	82,926
HEC - 9-1-1 Network	41,591	31.5083	117,725		117,725	4,281	122,006
HEC-HFD	14,178	10.7409	40,131		40,131	1,459	41,590
HEC-Harris Co.	6,171	4.6750	17,467		17,467	635	18,102
HEC-Genl Svcs Dept	13,552	10.2667	38,359		38,359	1,395	39,754
HEC-Homeland Sec	2,977	2.2553	8,426		8,426	306	8,732
HEC - Office of Emgey Mgt	10,726	8.1258	30,360		30,360	1,104	31,464
HEC - HPD	14,536	11.0121	41,144		41,144	1,496	42,640
SubTotal	132,000	100.0000	373,628		373,628	13,586	387,214
TOTAL	132,000	100.0000	373,628		373,628	13,586	387,214

Allocation Basis: Square footage of occupants in HEC building  
 Allocation Source: GSD



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**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	75,500		75,500	17,347	92,847
SubTotal	100	100.0000	75,500		75,500	17,347	92,847
TOTAL	100	100.0000	75,500		75,500	17,347	92,847

Allocation Basis: Direct allocation to HEC 9-1-1 Network  
 Allocation Source: N/A



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**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	3	3.3795	1,701		1,701	391	2,092
	HEC - IT	29	25.5633	12,867		12,867	2,956	15,823
	HEC - Police Call Takers	82	71.0572	35,765		35,765	8,217	43,982
	SubTotal	115	100.0000	50,333		50,333	11,564	61,897
	TOTAL	115	100.0000	50,333		50,333	11,564	61,897

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



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

Activity - Equip Usage	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	HEC Director	489,532	2.4936	51		51		51
	HEC - IT	5,965,464	30.3868	627		627		627
	HEC - 9-1-1 Network	8,995,418	45.8207	945		945		945
	HEC - Police Call Takers	4,181,356	21.2989	439		439		439
	SubTotal	19,631,770	100.0000	2,062		2,062		2,062
	TOTAL	19,631,770	100.0000	2,062		2,062		2,062

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	489,532	2.4936	10	10	1	11	11
HEC - IT	5,965,464	30.3868	127	127	16	143	143
HEC - 9-1-1 Network	8,995,418	45.8207	192	192	25	217	217
HEC - Police Call Takers	4,181,356	21.2989	89	89	11	100	100
SubTotal	19,631,770	100.0000	418	418	53	471	471
TOTAL	19,631,770	100.0000	418	418	53	471	471

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	489,532	2.4936	18		18	1	19
HEC - IT	5,965,464	30.3868	219		219	18	237
HEC - 9-1-1 Network	8,995,418	45.8207	331		331	27	358
HEC - Police Call Takers	4,181,356	21.2989	154		154	12	166
SubTotal	19,631,770	100.0000	722		722	58	780
TOTAL	19,631,770	100.0000	722		722	58	780

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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**OMB Circular A87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - ARA 3-1-1							
HEC Director	3	1.4739	66		66	3	69
HEC - IT	29	11.1489	498		498	23	521
HEC - 9-1-1 Network	149	56.3870	2,521		2,521	113	2,634
HEC - Police Call Takers	82	30.9902	1,386		1,386	63	1,449
SubTotal	264	100.0000	4,471		4,471	202	4,673
TOTAL	264	100.0000	4,471		4,471	202	4,673

Allocation Basis: Total number of HEC full time equivalent positions  
 Allocation Source: SAP personnel report



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

Activity - ARA Strat Purch

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	489,532	2.4936	46		46	1	47
HEC - IT	5,965,464	30.3868	556		556	17	573
HEC - 9-1-1 Network	8,995,418	45.8207	838		838	25	863
HEC - Police Call Takers	4,181,356	21.2989	390		390	12	402
SubTotal	19,631,770	100.0000	1,830		1,830	55	1,885
TOTAL	19,631,770	100.0000	1,830		1,830	55	1,885

Allocation Basis: Total Expenditures of HEC departments

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



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

Activity - Fin. Grants	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	HEC Director	489,532	4.6024	74		74	10	84
	HEC - IT	5,965,464	56.0857	906		906	116	1,022
	HEC - Police Call Takers	4,181,356	39.3119	634		634	82	716
	SubTotal	10,636,352	100.0000	1,614		1,614	208	1,822
	TOTAL	10,636,352	100.0000	1,614		1,614	208	1,822

Allocation Basis: Total expenditures for HEC departments excluding 9-1-1 Network  
 Allocation Source: FY 2008 Financial data reports



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

Activity - Fin. - Genl Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	489,532	2.4936	81		81	3	84
HEC - IT	5,965,464	30.3868	987		987	38	1,025
HEC - 9-1-1 Network	8,995,418	45.8207	1,488		1,488	58	1,546
HEC - Police Call Takers	4,181,356	21.2989	692		692	27	719
SubTotal	19,631,770	100.0000	3,248		3,248	126	3,374
TOTAL	19,631,770	100.0000	3,248		3,248	126	3,374

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Activity - Fin Office of Bgt	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	HEC Director	489,532	2.4936	34		34	4	38
	HEC - IT	5,965,464	30.3868	409		409	47	456
	HEC - 9-1-1 Network	8,995,418	45.8207	616		616	70	686
	HEC - Police Call Takers	4,181,356	21.2989	286		286	33	319
	SubTotal	19,631,770	100.0000	1,345		1,345	154	1,499
	TOTAL	19,631,770	100.0000	1,345		1,345	154	1,499

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	489,532	4.6024	773		773	\$4	827
HEC - IT	5,965,464	56.0857	9,424		9,424	664	10,088
HEC - Police Call Takers	4,181,356	39.3119	6,605		6,605	465	7,070
SubTotal	10,636,352	100.0000	16,802		16,802	1,183	17,985
TOTAL	10,636,352	100.0000	16,802		16,802	1,183	17,985

Allocation Basis: Total expenditures for HEC departments excluding 9-1-1 Network  
 Allocation Source: FY 2008 Financial data reports



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

Activity - IT-Adm & App	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	HEC Director	489,532	4.6024	211		211	10	221
	HEC - IT	5,965,464	56.0857	2,577		2,577	122	2,699
	HEC - Police Call Takers	4,181,356	39.3119	1,806		1,806	85	1,891
	SubTotal	10,636,352	100.0000	4,594		4,594	217	4,811
	TOTAL	10,636,352	100.0000	4,594		4,594	217	4,811

Allocation Basis: Total expenditures for HEC departments excluding 9-1-1 Network  
 Allocation Source: FY 2008 Financial data reports



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - IT-Infrastructure							
HEC Director	3	3.3795	72		72	7	79
HEC - IT	29	25.5633	548		548	54	602
HEC - Police Call Takers	82	71.0572	1,525		1,525	149	1,674
SubTotal	115	100.0000	2,145		2,145	210	2,355
TOTAL	115	100.0000	2,145		2,145	210	2,355

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



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

Activity - Affirmative Action	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director		3	1.4739	230		230	7	237
HEC - IT		29	11.1489	1,740		1,740	57	1,797
HEC - 9-1-1 Network		149	56.3870	8,800		8,800	286	9,086
HEC - Police Call Takers		82	30.9902	4,836		4,836	157	4,993
SubTotal		264	100.0000	15,606		15,606	507	16,113
TOTAL		264	100.0000	15,606		15,606	507	16,113

Allocation Basis: Total number of HEC full time equivalent positions  
 Allocation Source: SAP personnel report



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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - Mayor's Office							
HEC Director	489,532	2.4936	965		965	274	1,239
HEC - IT	5,965,464	30.3868	11,757		11,757	3,341	15,098
HEC - 9-1-1 Network	8,995,418	45.8207	17,728		17,728	5,037	22,765
HEC - Police Call Takers	4,181,356	21.2989	8,241		8,241	2,342	10,583
SubTotal	19,631,770	100.0000	38,691		38,691	10,994	49,685
TOTAL	19,631,770	100.0000	38,691		38,691	10,994	49,685

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	3	1.4739	559		559	43	602
HEC - IT	29	11.1489	4,230		4,230	324	4,554
HEC - 9-1-1 Network	149	56.3870	21,395		21,395	1,640	23,035
HEC - Police Call Takers	82	30.9902	11,759		11,759	901	12,660
SubTotal	264	100.0000	37,943		37,943	2,908	40,851
TOTAL	264	100.0000	37,943		37,943	2,908	40,851

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



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

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

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Activity - City Council

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

Allocation Basis: Total number of HEC full time equivalent positions  
 Allocation Source: SAP personnel report



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

Activity - City Controller	Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	HEC Director	489,532	2.4936	140		140	12	152
	HEC - IT	5,965,464	30.3868	1,706		1,706	148	1,854
	HEC - 9-1-1 Network	8,995,418	45.8207	2,573		2,573	222	2,795
	HEC - Police Call Takers	4,181,356	21.2989	1,196		1,196	104	1,300
	SubTotal	19,631,770	100.0000	5,615		5,615	486	6,101
	TOTAL	19,631,770	100.0000	5,615		5,615	486	6,101

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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

Activity - HPD-Insp Gen

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	3	1.4739	395		395	1	396
HEC - IT	29	11.1489	2,991		2,991	7	2,998
HEC - 9-1-1 Network	149	56.3870	15,128		15,128	35	15,163
HEC - Police Call Takers	82	30.9902	8,314		8,314	20	8,334
SubTotal	264	100.0000	26,828		26,828	63	26,891
TOTAL	264	100.0000	26,828		26,828	63	26,891

Allocation Basis: Total number of HEC full time equivalent positions  
 Allocation Source: SAP personnel report



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

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

Allocation Basis: Total Expenditures of HEC departments  
 Allocation Source: FY 2008 Financial data reports - R. Dickson



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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	Equipt Usage	Citywide Gen Govt	ARA Admin Svcs
HEC Director	6,248	0	0	2,092	51	11	19
HEC - IT	143,043	82,926	0	15,823	627	143	237
HEC - 9-1-1 Network	294,946	122,006	92,847	0	945	217	358
HEC - Police Call Takers	96,797	0	0	43,982	439	100	166
HEC-HFD	41,590	41,590	0	0	0	0	0
HEC-Harris Co.	18,102	18,102	0	0	0	0	0
HEC-Genl Svcs Dept	39,754	39,754	0	0	0	0	0
HEC-Homeland Sec	8,732	8,732	0	0	0	0	0
HEC - Office of Emegy Mgt	31,464	31,464	0	0	0	0	0
HEC - HPD	42,640	42,640	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>723,316</b>	<b>387,214</b>	<b>92,847</b>	<b>61,897</b>	<b>2,062</b>	<b>471</b>	<b>780</b>



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

Receiving Department	ARA 3-1-1	ARA Strat Purch	Fin. Grants	Fin. - Genl Acctg.	Fin Office of Bgt	ARA-Ctrl Payroll	IT-Adm & App
HEC Director	69	47	84	84	38	827	221
HEC - IT	521	573	1,022	1,025	456	10,088	2,699
HEC - 9-1-1 Network	2,634	863	0	1,546	686	0	0
HEC - Police Call Takers	1,449	402	716	719	319	7,070	1,891
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emrgy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>4,673</b>	<b>1,885</b>	<b>1,822</b>	<b>3,374</b>	<b>1,499</b>	<b>17,985</b>	<b>4,811</b>



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

Receiving Department	IT-Infrastructure	Affirmative Action	Mayor's Office	Human Resources	City Secretary	City Council	City Controller
HEC Director	79	237	1,239	602	0	0	152
HEC - IT	602	1,797	15,098	4,554	0	0	1,854
HEC - 9-1-1 Network	0	9,086	22,765	23,035	0	0	2,795
HEC - Police Call Takers	1,674	4,993	10,583	12,660	0	0	1,300
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emrgy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>2,355</b>	<b>16,113</b>	<b>49,685</b>	<b>40,851</b>	<b>0</b>	<b>0</b>	<b>6,101</b>



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**For Department HEC**

Receiving Department	HPD-Insp Gen	Fin-Debt Svc
HEC Director	396	0
HEC - IT	2,998	0
HEC - 9-1-1 Network	15,163	0
HEC - Police Call Takers	8,334	0
HEC:HFD	0	0
HEC:Harris Co.	0	0
HEC-Genl Svcs Dept	0	0
HEC-Homeland Sec	0	0
HEC - Office of Emrgy Mgt	0	0
HEC - HPPD	0	0
Direct Billed	0	0
<b>Total</b>	<b>26,891</b>	<b>0</b>



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