A COST ALLOCATION PLAN

for the

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ending June 30, 2011

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Helping Government Serve the People
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SECTION I

Introduction

INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the CITY OF HOUSTON, TEXAS is based on actual expenditures for the fiscal year ending June 30, 2011. 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 cannot receive any additional allocation from other central services.

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

FORMAT

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

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

(1) Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service department to each user department. The central service departments are listed in the first column and the user departments detailed in the Plan are listed across the top of the page with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service departments. The total $ amount allocated to each user department is also shown.

(3) Summary of Allocation Basis (Schedule E) - shows the basis used to allocate the costs for each function of every central service department.

Detail Data

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

(1) Nature and Extent of Services - It is a narrative description of the central service and all functions that are identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - It presents the total costs to be allocated based on the actual expenditures from the financial statements and the allocated additions that represent costs allocated to the central service from other central services.

(3) Costs to be Allocated by Function - Costs for each central service department are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except

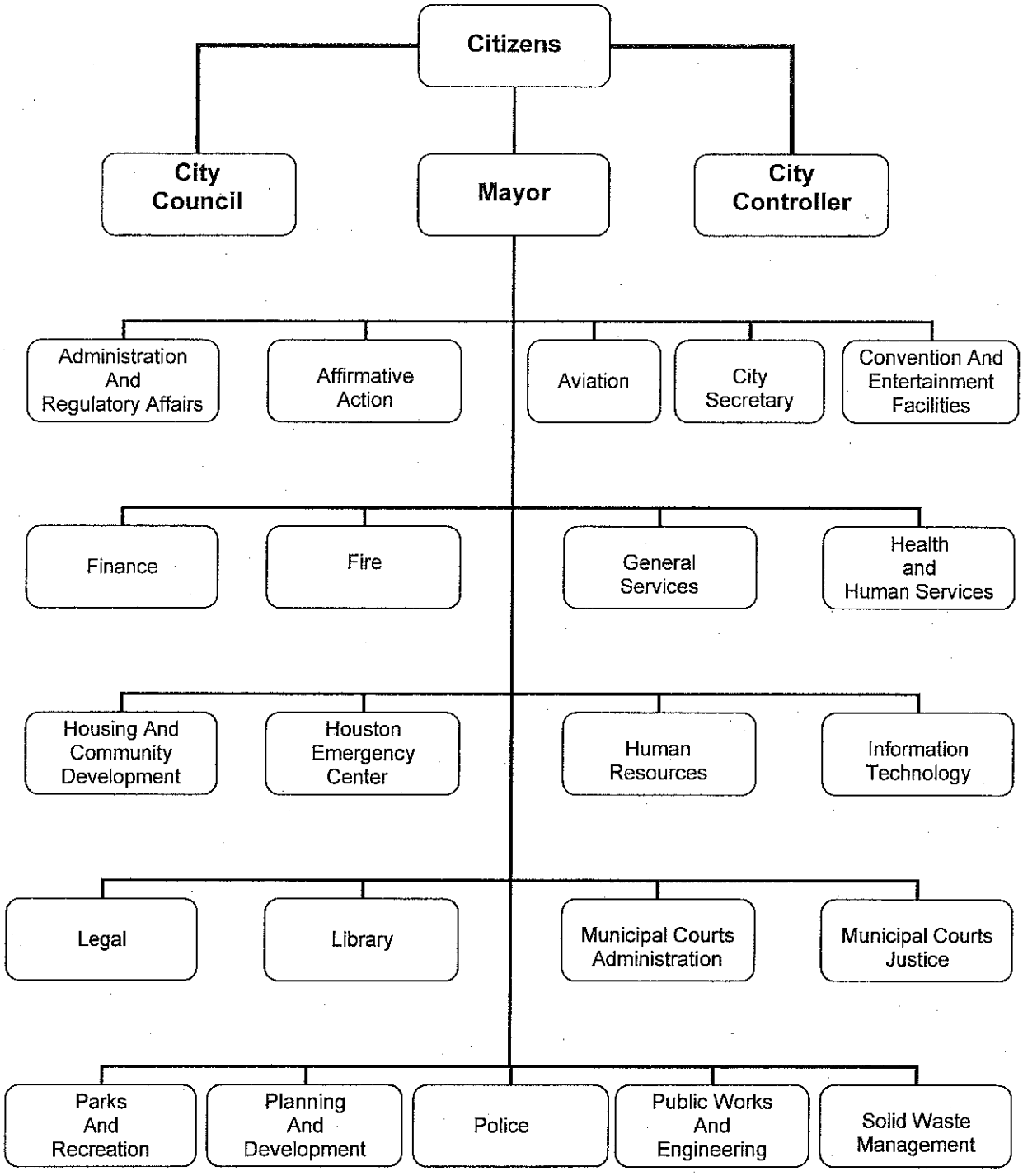
for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.

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

SECTION II

Organizational Chart

ORGANIZATION CHART



SECTION III

Summary of Allocated Cost Schedules

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

* Group

Central Service Departments	Police	Fire	Municipal Court Department*	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library
Building Usage Charge	9,207	0	210,102	0	0	0	0
Equipment Usage Charge	3,066,612	5,070,633	6,101	1,348,204	276,547	0	270,120
Nondepartmental - Gen Gov	9,834,732	6,056,052	1,009,282	2,494,297	2,842,866	291,464	1,507,926
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	171,405	209,714	56,801	0	52,921	29,265	35,875
Fin.-Public Fin.	185,668	114,500	6,657	21,270	16,190	23,896	10,061
Fin-Genl. Acctg	459,765	405,896	69,471	59,424	71,763	35,432	49,166
Fin-Auditing	218,123	148,124	7,600	26,902	20,796	287	11,785
Fin-Grants	92,909	57,297	3,331	10,644	8,102	11,957	5,034
Fin.-Tax&Rev. Acctg.	674,668	458,162	23,505	83,209	64,324	888	36,453
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	115,236	71,068	4,132	13,202	10,048	14,832	6,245
Finance - Fleet Management	191,282	49,115	299	47,075	28,613	1,294	1,095
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	341,006	130,996	772	192,448	14,321	10,412	6,343
ARA Strategic Purchasing	209,281	114,489	56,725	0	674,566	704,171	96,265
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	520,334	21,142	2,218,858	0	851,006	10,121	8,760
ARA Central Payroll	1,870,321	1,155,922	90,587	86,442	165,909	37,595	128,448
ARA Regulatory Services	1,984,268	1,347,505	69,134	244,727	189,183	2,612	107,213
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	1,107,036	206,764	78,262	856,913	167,790	111,932	88,215
IT - Infrastructure	639,743	1,938,499	167,782	0	176,701	150,031	310,242
IT - Radio Comm Service	0	0	0	0	656,501	363,043	0
Office Bus. Opportunity	604,853	373,175	23,217	64,205	52,924	64,642	34,538
Mayor’s Office	1,496,784	925,065	72,496	108,849	132,775	30,086	102,795
Human Resources Dept.	1,578,999	874,000	101,165	62,996	197,206	41,578	143,038
Legal Department	2,107,026	516,758	5,998,358	1,711,911	199,587	182,580	73,050
City Secretary	234,784	144,794	8,418	26,897	20,472	30,218	12,724
City Council	1,678,834	1,035,343	60,192	192,327	146,387	216,073	90,976
City Controller's Office	832,541	846,671	192,149	32,462	194,265	130,234	130,297
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

Central Service Departments	Police	Fire	Municipal Court Department*	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library
PWE - Administration	0	0	0	1,008,595	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	48,219	2,109	0	0	0	34,657	301
HPD- Inspector General	15,805	120,356	9,726	0	20,668	3,647	6,079
General Services Department	16,521,521	10,473,150	530,884	93,798	172,409	0	7,794,048
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	46,810,962	32,867,299	11,076,006	8,786,797	7,424,840	2,532,947	11,067,092
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	46,810,962	32,867,299	11,076,006	8,786,797	7,424,840	2,532,947	11,067,092
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,810,962	32,867,299	11,076,006	8,786,797	7,424,840	2,532,947	11,067,092

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

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Central Service Departments	Parks & Recreation	Health & Human Services	Finance - Deferred Compensation	Fin-Econ. Dvpt	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	979,542	109,580	0	0	0	0	41,327
Nondepartmental - Gen Gov	2,658,819	1,520,936	4,532	28,707	151	12,275	109,126
Fin-Dir. Office	0	0	33,139	216,675	0	0	0
Fin-OMB	109,923	823	0	0	391	197	2,095
Fin.-Public Fin.	19,940	28,042	39	213	2,630	52	749
Fin-Genl. Acctg	205,516	996	0	0	473	239	2,536
Fin-Auditing	20,905	12,302	50	275	0	68	947
Fin-Grants	9,978	14,033	20	106	1,316	26	375
Fin.-Tax&Rev. Acctg.	64,662	38,051	156	850	0	210	2,930
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	12,377	17,405	25	132	1,632	32	465
Finance - Fleet Management	52,499	0	0	0	0	0	0
ARA Director's Office	0	0	0	0	32,389	25,779	222,095
ARA Admin Svcs	60,708	68,632	4,286	28,019	16,153	12,856	110,760
ARA Strategic Purchasing	357,972	6,028	0	0	4,950	4	835
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	40,346	0	0	0	0	0	0
ARA Central Payroll	232,469	262,885	345	2,257	1,301	1,035	8,921
ARA Regulatory Services	190,178	111,913	460	2,502	0	616	8,619
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	244,757	0	0	0	0	0	0
IT - Infrastructure	401,047	1,394	0	0	662	334	3,548
IT - Radio Comm Service	1,363,639	10,208	0	0	4,846	2,448	25,981
Office Bus. Opportunity	67,014	90,082	125	700	6,929	203	2,529
Mayor’s Office	186,041	210,383	277	1,806	1,041	829	7,139
Human Resources Dept.	267,661	121,758	160	1,045	602	479	4,131
Legal Department	188,209	0	0	0	0	0	0
City Secretary	25,215	35,462	49	269	3,326	66	947
City Council	180,303	253,572	353	1,922	23,781	473	6,771
City Controller's Office	382,622	45,436	59	324	5,266	712	7,853
Health Administration	0	19,829,550	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

Central Service Departments	Parks & Recreation	Health & Human Services	Finance - Deferred Compensation	Fin-Econ. Dvpt	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs
PWE - Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	904	0	0	0	0	0	0
HPD- Inspector General	25,531	0	0	0	0	0	0
General Services Department	1,031,764	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	9,380,541	22,789,471	44,075	285,802	107,839	58,933	570,679
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,380,541	22,789,471	44,075	285,802	107,839	58,933	570,679
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,380,541	22,789,471	44,075	285,802	107,839	58,933	570,679

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

* Group

Central Service Departments	ARA Mayor's Antigang	ARA BARC	ARA-Other	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	928	27,770	18,632	0	0	0
Nondepartmental - Gen Gov	27,514	144,495	35,671	264,680	0	148	381
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	395	6,526	16,499	5,539	0	385	987
Fin.-Public Fin.	136	1,549	1,281	2,240	0	284	893
Fin-Genl. Acctg	477	7,901	19,976	6,707	0	465	1,195
Fin-Auditing	177	0	226	2,214	0	0	0
Fin-Grants	68	775	641	1,121	0	142	447
Fin.-Tax&Rev. Acctg.	548	0	698	6,847	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	85	961	795	1,390	0	177	555
Finance - Fleet Management	0	0	0	0	0	0	0
ARA Director's Office	56,846	575,065	59,490	0	0	0	0
ARA Admin Svcs	28,350	286,788	29,667	0	0	0	0
ARA Strategic Purchasing	179	5,379	27,722	1,890	1,213	175	348
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	2,283	23,099	2,389	23,337	0	2,947	9,664
ARA Regulatory Services	1,610	(1)	2,053	20,138	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	6,921	0	0	0
IT - Infrastructure	669	53,243	27,954	9,384	0	652	1,672
IT - Radio Comm Service	4,895	0	204,687	0	0	0	0
Office Bus. Opportunity	504	5,532	3,490	7,346	0	930	2,954
Mayor’s Office	1,827	18,486	1,912	18,676	0	2,358	7,734
Human Resources Dept.	1,058	10,699	1,107	10,809	0	1,365	4,476
Legal Department	0	0	0	0	0	0	0
City Secretary	173	1,958	1,620	2,832	0	359	1,130
City Council	1,236	13,999	11,584	20,250	0	2,566	8,081
City Controller's Office	1,474	23,272	54,820	21,164	0	1,666	4,527
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	1,806,013	0	0	0

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

* Group

Central Service Departments	ARA Mayor's Antigang	ARA BARC	ARA-Other	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE
PWE - Administration	0	0	0	0	0	17,378	56,057
CIP Sal Rec PWE Adm	0	0	0	0	0	6,855	22,480
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	130,504	1,180,654	532,052	2,258,130	1,213	38,852	123,581
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	130,504	1,180,654	532,052	2,258,130	1,213	38,852	123,581
Adjustments	0	0	0	0	0	0	0
Proposed Costs	130,504	1,180,654	532,052	2,258,130	1,213	38,852	123,581

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

* Group

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
Nondepartmental - Gen Gov	5,609	2,429	94	525	715	814	1,969
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	14,540	6,297	243	1,360	1,852	2,108	5,103
Fin.-Public Fin.	2,700	2,502	103	267	2,177	689	981
Fin-Genl. Acctg	17,604	7,624	293	1,646	2,242	2,552	6,179
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	1,351	1,253	52	133	1,089	345	491
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	1,676	1,553	64	165	1,352	427	608
Finance - Fleet Management	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	580	553	10	70	888	0	26,975
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	27,798	29,948	903	2,602	12,399	6,903	6,345
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	0	0
IT - Infrastructure	24,633	10,669	411	2,304	3,138	3,572	8,646
IT - Radio Comm Service	0	0	0	0	0	0	0
Office Bus. Opportunity	8,833	8,461	326	863	6,475	2,241	2,964
Mayor’s Office	22,246	23,967	723	2,082	9,923	5,525	5,078
Human Resources Dept.	12,874	13,870	418	1,205	5,742	3,197	2,939
Legal Department	0	0	0	0	0	0	0
City Secretary	3,414	3,164	130	337	2,753	871	1,240
City Council	24,410	22,629	925	2,411	19,692	6,229	8,868
City Controller's Office	50,704	23,997	934	4,764	9,257	7,806	17,848
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

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
PWE - Administration	164,498	166,969	5,711	15,748	97,976	0	0
CIP Sal Rec PWE Adm	64,659	69,662	2,099	6,052	28,840	16,057	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	448,129	395,547	13,439	42,534	206,510	59,336	96,234
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	448,129	395,547	13,439	42,534	206,510	59,336	96,234
Adjustments	0	0	0	0	0	0	0
Proposed Costs	448,129	395,547	13,439	42,534	206,510	59,336	96,234

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

* Group

Central Service Departments	PWE - Fleet Management	Wrkr Comp - HR	Wrkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers
Building Usage Charge	3,494	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	5,803	4,940	243	247	507	395	541
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	15,043	12,805	630	642	1,314	1,023	1,402
Fin.-Public Fin.	5,889	4,700	99	0	0	0	0
Fin-Genl. Acctg	18,212	15,503	763	777	1,591	1,239	1,698
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	2,946	2,352	49	0	0	0	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	3,656	2,918	61	0	0	0	0
Finance - Fleet Management	1,344	0	0	0	0	0	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	1,148	0	0
ARA Strategic Purchasing	19,419	6,471	65	37	952	653	108
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	10,857	13,222	1,301	0	0	0	0
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	82,851	0	0	0	0	0	0
IT - Infrastructure	25,486	21,693	1,067	0	0	0	0
IT - Radio Comm Service	186,613	0	0	0	0	0	0
Office Bus. Opportunity	17,081	13,094	341	0	0	0	0
Mayor’s Office	21,566	10,581	1,041	0	0	0	0
Human Resources Dept.	93,421	6,123	602	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Secretary	7,447	5,944	125	0	0	0	0
City Council	53,250	42,502	895	0	0	0	0
City Controller's Office	57,185	48,200	2,168	2,057	4,212	3,277	4,492
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

Central Service Departments	PWE - Fleet Management	Wrkr Comp - HR	Wrkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers
PWE - Administration	242,155	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	38,218	0
HEC	0	0	0	19,789	346,605	515,274	184,662
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	873,718	211,048	9,450	23,549	356,329	560,079	192,903
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	873,718	211,048	9,450	23,549	356,329	560,079	192,903
Adjustments	0	0	0	0	0	0	0
Proposed Costs	873,718	211,048	9,450	23,549	356,329	560,079	192,903

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Full Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	0	0	0	0	0	0	13
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	0	0	0	0	0	0	33
Fin.-Public Fin.	0	0	0	0	0	0	841
Fin-Genl. Acctg	0	0	0	0	0	0	41
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	0	0	421
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	0	0	0	0	0	0	522
Finance - Fleet Management	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	0
ARA 3-1-1	0	0	0	0	0	0	0
ARA Central Payroll	0	0	0	0	0	0	12,505
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	0	0
IT - Infrastructure	0	0	0	0	0	0	57
IT - Radio Comm Service	0	0	0	0	0	0	0
Office Bus. Opportunity	0	0	0	0	0	0	3,004
Mayor’s Office	0	0	0	0	0	0	10,007
Human Resources Dept.	0	0	0	0	0	0	5,791
Legal Department	0	0	0	0	0	0	100,473
City Secretary	0	0	0	0	0	0	1,065
City Council	0	0	0	0	0	0	7,612
City Controller's Office	0	0	0	0	0	0	1,393
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

Central Service Departments	HEC-HFD	HEC-Harris Co.	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm
PWE - Administration	0	0	0	0	0	0	64,585
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	109,880	47,825	105,029	23,072	83,127	112,655	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	109,880	47,825	105,029	23,072	83,127	112,655	208,363
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	109,880	47,825	105,029	23,072	83,127	112,655	208,363
Adjustments	0	0	0	0	0	0	0
Proposed Costs	109,880	47,825	105,029	23,072	83,127	112,655	208,363

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

* Group

Central Service Departments	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	8,246	8,606	12	929	380	5,301	1,294
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	21,375	16,019	32	2,407	986	13,741	3,356
Fin.-Public Fin.	9,836	9,018	758	622	921	9,510	0
Fin-Genl. Acctg	25,879	19,396	38	2,915	1,195	16,638	4,064
Fin-Auditing	0	0	0	0	0	0	1,384
Fin-Grants	4,922	4,513	380	312	461	4,759	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	4,280
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	6,105	5,598	471	387	571	5,903	0
Finance - Fleet Management	15,974	13,735	100	100	0	100	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	10,741	10,052	34	2,338	10,782	72,992	32,660
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	69,391	34,849	3,080	1,859	0	6,521	0
ARA Regulatory Services	0	0	0	0	0	0	12,589
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	146,764	0	0	0	0	0	0
IT - Infrastructure	98,835	27,140	54	4,078	0	0	5,686
IT - Radio Comm Service	0	0	0	0	0	0	0
Office Bus. Opportunity	33,234	29,958	2,174	1,741	2,396	25,178	0
Mayor’s Office	93,934	79,826	2,465	1,487	0	5,218	0
Human Resources Dept.	54,364	46,199	1,426	860	0	3,020	0
Legal Department	227,613	94,830	0	24,243	0	0	216,838
City Secretary	12,439	11,405	959	787	1,164	12,027	1,352
City Council	88,942	81,547	6,855	5,630	8,323	85,996	9,668
City Controller's Office	83,498	65,090	1,259	8,663	4,566	58,540	10,752
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

Central Service Departments	PWE-Bldg Insp.	PWE - Stormwater Fund	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ
PWE - Administration	655,107	573,380	0	22,171	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	1,667,199	1,131,161	20,097	81,529	31,745	325,444	303,923
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,667,199	1,131,161	20,097	81,529	31,745	325,444	303,923
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,667,199	1,131,161	20,097	81,529	31,745	325,444	303,923

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

* Group

Central Service Departments	Houston Airport System (HAS)	PWE - Water & Sewer System	Conv and Ent Optns	Parking*	Health Benefits Fund	Long Term Disablity	Other
Building Usage Charge	0	0	0	0	0	0	10,305
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	208,747	361,170	1,003	5,806	35,487	68	0
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	117,415	248,237	432	15,050	91,991	176	0
Fin.-Public Fin.	72,995	92,460	14,569	1,636	80,029	239	0
Fin-Genl. Acctg	142,159	300,549	522	18,222	111,377	213	0
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	36,527	46,268	7,290	819	40,048	119	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Cap Impr	0	0	0	0	0	0	0
Fin - Bus Services	45,307	57,389	9,043	1,016	49,673	148	0
Finance - Fleet Management	41,352	119,677	1,543	1,543	0	0	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	68,565	0	2,367	0	0	0	0
ARA Strategic Purchasing	295,055	775,180	36,215	10,170	27,846	113	0
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	1,336	0	4,307	182,665	0	0	1,009,292
ARA Central Payroll	0	133,256	(39,815)	16,833	18,266	0	0
ARA Regulatory Services	0	0	0	0	0	0	0
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	569,287	0	90,601	0	0	0	10,000
IT - Infrastructure	518,280	420,554	72,194	25,497	155,849	298	0
IT - Radio Comm Service	0	0	5,353	0	0	0	0
Office Bus. Opportunity	216,379	278,858	39,951	5,354	209,496	621	0
Mayor’s Office	324,764	470,202	24,987	13,471	14,619	0	0
Human Resources Dept.	298,859	272,127	34,933	7,796	8,460	0	0
Legal Department	398,668	422,759	199,027	30,168	0	0	55,794
City Secretary	92,308	116,923	18,424	2,070	101,204	302	0
City Council	660,045	836,053	131,741	14,800	723,652	2,157	0
City Controller's Office	487,603	936,459	23,618	50,718	416,878	926	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0

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

* Group

Central Service Departments	Houston Airport System (HAS)	PWE - Water & Sewer System	Conv and Ent Optns	Parking*	Health Benefits Fund	Long Term Disablity	Other
PWE - Administration	0	4,371,535	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	2,411	0	0	0	0	0	2,628,845
HPD- Inspector General	29,177	0	2,432	0	0	0	7,295
General Services Department	0	0	0	0	0	0	214,784
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	(6,780,272)	0	0	0	0	0
Total Allocated	4,627,239	3,479,384	680,737	403,634	2,084,875	5,380	3,936,315
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,627,239	3,479,384	680,737	403,634	2,084,875	5,380	3,936,315
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,627,239	3,479,384	680,737	403,634	2,084,875	5,380	3,936,315

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

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Usage Charge	233,108	0	0	233,108
Equipment Usage Charge	11,215,996	0	0	11,215,996
Nondepartmental - Gen Gov	29,505,947	0	54,336,900	83,842,847
Fin-Dir. Office	249,814	0	0	249,814
Fin-OMB	1,295,353	0	0	1,295,353
Fin.-Public Fin.	749,831	0	0	749,831
Fin-Genl. Acctg	2,118,529	0	0	2,118,529
Fin-Auditing	472,165	0	0	472,165
Fin-Grants	375,222	0	0	375,222
Fin.-Tax&Rev. Acctg.	1,460,441	0	0	1,460,441
Fin - Cap Impr	0	0	0	0
Fin - Bus Services	465,407	0	0	465,407
Finance - Fleet Management	566,740	0	0	566,740
ARA Director's Office	971,664	0	0	971,664
ARA Admin Svcs	1,414,597	0	0	1,414,597
ARA Strategic Purchasing	3,603,151	0	0	3,603,151
ARA City Council Admin	0	0	0	0
ARA 3-1-1	4,868,167	0	0	4,868,167
ARA Central Payroll	4,477,179	703,874	0	5,181,053
ARA Regulatory Services	4,295,319	0	0	4,295,319
IT - Director	0	0	0	0
IT - Admin & Applications	3,768,093	0	0	3,768,093
IT - Infrastructure	5,313,698	0	0	5,313,698
IT - Radio Comm Service	2,828,214	0	0	2,828,214
Office Bus. Opportunity	2,314,915	0	0	2,314,915
Mayor’s Office	4,471,071	0	0	4,471,071
Human Resources Dept.	4,298,558	0	0	4,298,558
Legal Department	12,747,892	361,993	0	13,109,885
City Secretary	949,567	0	0	949,567
City Council	6,789,855	0	0	6,789,855
City Controller's Office	5,294,678	0	0	5,294,678
Health Administration	19,829,550	0	0	19,829,550
Planning & Development	1,806,013	0	7,781,143	9,587,156

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

* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
PWE - Administration	7,461,865	0	0	7,461,865
CIP Sal Rec PWE Adm	216,704	0	0	216,704
HPD - Police Records	2,717,446	0	0	2,717,446
HPD- Inspector General	240,716	0	0	240,716
General Services Department	36,870,576	0	0	36,870,576
HEC	1,547,918	0	0	1,547,918
PWE - General Fund Credit	(6,780,272)	0	0	(6,780,272)
Total Allocated	181,025,687	1,065,867	62,118,043	244,209,597
Roll Forward	0	0	0	0
Cost With Roll Forward	181,025,687	1,065,867	62,118,043	244,209,597
Adjustments	0	0	0	0
Proposed Costs	181,025,687	1,065,867	62,118,043	244,209,597

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

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Usage Charge	0	868,331	
Equipment Usage Charge	0	11,869,950	
Nondepartmental - Gen Gov	85,248,075	0	
Fin-Dir. Office	621,110	0	
Fin-OMB	1,639,336	0	
Fin.-Public Fin.	481,749	0	
Fin-Genl. Acctg	2,924,426	0	
Fin-Auditing	406,521	0	
Fin-Grants	315,090	0	
Fin.-Tax&Rev. Acctg.	1,525,714	0	
Fin - Cap Impr	28,352	0	
Fin - Bus Services	433,121	0	
Finance - Fleet Management	451,583	0	
ARA Director's Office	1,265,470	(7,952)	
ARA Admin Svcs	2,342,707	0	
ARA Strategic Purchasing	3,798,868	0	
ARA City Council Admin	310,619	0	
ARA 3-1-1	4,865,162	0	
ARA Central Payroll	4,875,605	0	
ARA Regulatory Services	3,792,869	391,446	
IT - Director	1,854,490	0	
IT - Admin & Applications	6,785,039	0	
IT - Infrastructure	7,258,834	0	
IT - Radio Comm Service	3,174,210	0	
Office Bus. Opportunity	2,395,777	0	
Mayor's Office	2,930,093	(3,500)	
Human Resources Dept.	3,150,166	0	
Legal Department	16,970,913	0	
City Secretary	744,215	0	
City Council	5,007,094	0	
City Controller's Office	7,389,259	0	
Health Administration	8,620,099	(16,732)	
Planning & Development Admin	8,168,730	0	
PWE - Administration	0	0	
CIP Sal Rec PWE Adm	0	0	
HPD - Police Records	3,593,665	0	

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

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
HPD- Inspector General	452,674	0	
General Services Department	45,972,170	(1,905,479)	
HEC	0	0	
PWE - General Fund Credit	0	(6,780,272)	
Police			46,810,962
Fire			32,867,299
Municipal Court Department*			11,076,006
PWE - All Other			8,786,797
Solid Waste Management			7,424,840
Housing and Community Devp.			2,532,947
Library			11,067,092
Parks & Recreation			9,380,541
Health & Human Services			22,789,471
Finance - Deferred Compensation			44,075
Fin-Econ. Dvpt			285,802
ARA Ins. Mgmt.			107,839
ARA Alarm Permitting			58,933
ARA Exec Svcs			570,679
ARA Mayor's Antigang			130,504
ARA BARC			1,180,654
ARA-Other			532,052
Planning & Development			2,258,130
General Debt Services			1,213
CIP S/R Planning			38,852
CIP Sal Rec RE			123,581
CIP S/R Engrg			448,129
CIP S/R Constr.			395,547
CIP S/R Eng/Const			13,439
CIP S/R GeoEnv.			42,534
CIP S/R Other			206,510
CIP S/R GSD			59,336
Prop & Cas Legal			96,234
PWE - Fleet Management			873,718
Wrkr Comp - HR			211,048
Wrkr Comp Legal			9,450
HEC Director			23,549

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

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated	
HEC - IT			356,329	
HEC - 9-1-1 Network			560,079	
HEC - Police Call Takers			192,903	
HEC-HFD			109,880	
HEC-Harris Co.			47,825	
HEC-Genl Svcs Dept			105,029	
HEC-Homeland Sec			23,072	
HEC - Office of Emgcy Mgt			83,127	
HEC - HPD			112,655	
PWE-Sign Adm			208,363	
PWE-Bldg Insp.			1,667,199	
PWE - Stormwater Fund			1,131,161	
CABLE TV			20,097	
PWE - Houston Transtar			81,529	
Hurricane Ike Aid & Recovery			31,745	
ARRA Reimbursement Fund			325,444	
TIRZ			303,923	
Houston Airport System (HAS)			4,627,239	
PWE - Water & Sewer System			3,479,384	
Conv and Ent Optns			680,737	
Parking*			403,634	
Health Benefits Fund			2,084,875	
Long Term Disablity			5,380	
Other			3,936,315	
Direct Billed Total			1,065,867	
Unallocated Total			62,118,043	
Totals	239,793,805	4,415,792	244,209,597	Deviation 0

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

Department	Allocation Basis:	Allocation Source:
Building Usage Charge		
1.4.1 City Hall	Square footage occupied in City Hall	General Services Dept.
1.4.2 City Hall Annex	Square footage occupied in the City Hall Annex	General Services Dept.
1.4.3 Municipal Crt Bldg	Square footage occupied in the Municipal Court Bldg.	General Services Dept
Equipment Usage Charge		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset management report
Nondepartmental - Gen Gov		
3.4.1 Insurance Retirees	Total General Fund civilian full time equivalents	FTE summary - Ms. Zhou
3.4.2 Memberships	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
3.4.3 Accounting & Consulting	Total number of revenue &expenditure transactions per dept.	Information Technology
3.4.4 Interest	Total FY 2011 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.5 Other	Total FY 2011 actual General Fund expenditures	Financial summaries - Regina Dickson
3.4.6 Claims & Judgements	Dollar amount of claims and judgements per dept.	Legal Dept.
3.4.7 Elections	Number of elected officials	City Charter
3.4.8 Legal	Service contracts expenditures	Legal Dept.
Fin-Dir. Office		
4.4.1 Dept. Admin.	Number of full time equivalent positions administered in Finance	SAP personnel report
Fin-OMB		
5.4.1 Budget	Total number of revenue &expenditure transactions per dept.	Information Technology
Fin.-Public Fin.		
6.4.1 Debt Svcs.	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
Fin-Genl. Acctg		
7.4.1 General Acctg.	Total number of revenue &expenditure transactions per dept.	Information Technology
7.4.2 Fixed Assets	Number of fixed and controlled assets	Assets management report
7.4.3 Auditing Svcs.	Total number of revenue &expenditure transactions per dept.	Information Technology

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

Department	Allocation Basis:	Allocation Source:
Fin-Auditing		
8.4.1 Auditing	Total FY 2011 General Fund Expenditures including TIRZ	Financial Summary Reports
Fin-Grants		
9.4.1 Grants	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
Fin.-Tax&Rev. Acctg.		
10.4.1 Services	Total FY 2011 General Fund Expenditures including TIRZ	Financial Summary Reports
Fin - Cap Impr		
11.4.1 Services	Direct allocation to CIP	N/A
Fin - Bus Services		
12.4.1 Services	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
Finance - Fleet Management		
13.4.1 Fleet Support	Number of Vehicles	Asset Management Report
ARA Director's Office		
14.4.1 Dept Admin	Number of full time equivalent positions administered - ARA	Human Resources
ARA Admin Svcs		
15.4.1 Business Office	Number of full time equivalent positions administered	Human Resources
15.4.2 Mailroom	Number of full time equivalent positions administered	Human Resources
15.4.3 Records Management	Number of boxes in storage per dept.	Records Management
15.4.4 Property	Number of fixed and controlled assets	Assets management report
ARA Strategic Purchasing		
16.4.1 Supply	number of purchase transactions per dept.	SAP
16.4.2 Formal Contracts	Number of formal contract type transactions	Fin. & Adm. - Strategic Purchasing
ARA City Council Admin		
17.4.1 Council Svcs	Direct allocation to City Council	N/A

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

Department	Allocation Basis:	Allocation Source:
ARA 3-1-1		
18.4.1 Services	Number of calls received per dept.	3-1-1 Operations
ARA Central Payroll		
19.4.1 Central Payroll	Number of FTEs per department excluding HAS	Regina Dickson
ARA Regulatory Services		
20.4.1 Services	Total FY 2011 General Fund Expenditures including TIRZ	Financial Summary Reports
IT - Director		
21.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	Human Resources
IT - Admin & Applications		
22.4.1 Enterprise Appl.	IT Application group work hours	IT dept
22.4.2 Citizen's Net	IT citizens net count	IT dept
22.4.3 IT ERP	Number of SAP users	IT ERP - Mary Ann Grant
IT - Infrastructure		
23.4.1 Client Svcs	IT HEAT tickets per dept	IT Dept
23.4.2 Data Center	IT user count for network services	IT dept
23.4.3 NW Data	IT user count for network services	IT dept
23.4.4 NW Voice	IT user count for network services excluding Airport	IT Department
23.4.5 Infrastructure	IT user count for network services	IT dept
23.4.6 Enterprise Optns	Number of rev and exp transactions, excl HEC, Muni Cts, ARRA, & Ike	Information Technology
IT - Radio Comm Service		
24.4.1 Services	Number of transactions processed by depts. served	Information Technology
Office Bus. Opportunity		
25.4.1 Business Devpmnt.	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
25.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou

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

Department	Allocation Basis:	Allocation Source:
Mayor's Office		
26.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
Human Resources Dept.		
27.4.1 Selection	Number of selections per depart.	Human Resources
27.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
27.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
27.4.4 Training	Number of employees trained	Human Resources
Legal Department		
28.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal - Merceron
28.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
28.4.3 Inspector General	Number of complaints investigated	HPD - Office of the Inspector General
City Secretary		
29.4.1 City Secretary	Total FY 2011 expenditures including TIRZ	SAP financial summaries
City Council		
30.4.1 City Council	Total FY 2011 expenditures including TIRZ	SAP financial summaries
City Controller's Office		
31.4.1 Financial Svcs	Total number of revenue &expenditure transactions per dept.	Information Technology
31.4.2 Treasury	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
Health Administration		
32.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A
Planning & Development Admin		
33.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
PWE - Administration		
34.4.1 Adm - Exp.	PWE Department's FY 2011 operating expenditures	Financial summary reports
34.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE

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

Department	Allocation Basis:	Allocation Source:
CIP Sal Rec PWE Adm		
35.4.1 Admin. Svcs.	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources
HPD - Police Records		
36.4.1 Records Mgmt	Number of reports issued per dept.	Police Department report
HPD- Inspector General		
37.4.1 Services	Number of complaints investigated	HPD - Office of the Inspector General
General Services Department		
38.4.1 Adm/Design Constr.	General Services Dept. expense per dept. served	General Services Dept. FY11 RCA
38.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
38.4.3 Utilities	Dollar amount of utility cost	General Services Depart.
HEC		
39.4.1 General Svcs	Square footage of occupants in HEC building	GSD
39.4.2 Legal - 911	Direct allocation to HEC 9-1-1 Network	N/A
39.4.3 Legal - Other	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
39.4.4 Citywide Gen Govt	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.5 ARA 3-1-1	Total number of HEC full time equivalent positions	SAP personnel report
39.4.6 ARA Strat Purch	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.7 Fin. Grants	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2011 Financial data reports
39.4.8 Fin. - Genl Acctg.	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.9 Fin Office of Bgt	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.10 IT-Adm & App	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2011 Financial data reports
39.4.11 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
39.4.12 Office Bus Opp	Total number of HEC full time equivalent positions	SAP personnel report
39.4.13 Mayor's Office	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.14 Human Resources	Total number of HEC full time equivalent positions	SAP personnel report
39.4.15 City Secretary	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.16 City Council	Total number of HEC full time equivalent positions	SAP personnel report
39.4.17 City Controller	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.18 HPD-Insp Gen	Total number of HEC full time equivalent positions	SAP personnel report
39.4.19 Fin-Debt Svc	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.20 Fin-Bus Services	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
39.4.21 ARA-Ctrl PR	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2011 Financial data reports

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

Department	Allocation Basis:	Allocation Source:
PWE - General Fund Credit		
40.4.1 General Fund Credit	Direct allocation to PWE - Water and Sewer (8300)	PWE staff and Finance Director

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SECTION IV

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City Of Houston, Texas
Full Cost Allocation Plan
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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
BUILDING USE CHARGE
NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

Activity - City Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	22,768	18.7934	60,321		60,321		60,321
Mayor’s Office	50,829	41.9558	134,665		134,665		134,665
City Secretary	990	0.8172	2,623		2,623		2,623
City Controller's Office	44,586	36.8026	118,125		118,125		118,125
General Services Department	1,976	1.6310	5,235		5,235		5,235
SubTotal	121,149	100.0000	320,969		320,969		320,969
Total	121,149	100.0000	320,969		320,969		320,969

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

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

Activity - City Hall Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	24,776	15.5528	39,603		39,603		39,603
Legal Department	76,175	47.8181	121,762		121,762		121,762
City Secretary	6,618	4.1544	10,578		10,578		10,578
City Council	24,040	15.0908	38,426		38,426		38,426
General Services Department	19,060	11.9647	30,466		30,466		30,466
PWE - Fleet Management	2,186	1.3722	3,494		3,494		3,494
Other	6,447	4.0470	10,305		10,305		10,305
SubTotal	159,302	100.0000	254,634		254,634		254,634
Total	159,302	100.0000	254,634		254,634		254,634

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

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

Activity - Municipal Crt Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	21,330	19.9715	58,462		58,462		58,462
Legal Department	5,457	5.1095	14,957		14,957		14,957
Police	3,359	3.1451	9,207		9,207		9,207
Municipal Court Department	76,656	71.7739	210,102		210,102		210,102
SubTotal	106,802	100.0000	292,728		292,728		292,728
Total	106,802	100.0000	292,728		292,728		292,728

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

Allocation Source: General Services Dept

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

Receiving Department	Total	City Hall	City Hall Annex	Municipal Crt Bldg
ARA Director's Office	60,321	60,321	0	0
IT - Director	58,462	0	0	58,462
Mayor's Office	174,268	134,665	39,603	0
Legal Department	136,719	0	121,762	14,957
City Secretary	13,201	2,623	10,578	0
City Council	38,426	0	38,426	0
City Controller's Office	118,125	118,125	0	0
Municipal Court	89,829	0	0	89,829
General Services Department	35,701	5,235	30,466	0
Police	9,207	0	0	9,207
Municipal Court Judicial	120,273	0	0	120,273
PWE - Fleet Management	3,494	0	3,494	0
Other	10,305	0	10,305	0
Direct Billed	0	0	0	0
Total	868,331	320,969	254,634	292,728

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment usage charge	11,869,950			
Total Departmental Cost Adjustments:	11,869,950			11,869,950
Total To Be Allocated:	11,869,950	0		11,869,950

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

	Total	General & Admin	Equipment Usage
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Equipment usage charge	11,869,950	0	11,869,950
Functional Cost	11,869,950	0	11,869,950
Allocation Step 1			
1st Allocation	11,869,950	0	11,869,950
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10001000000002 Equipment Usage			
Total Allocated	11,869,950	0	11,869,950

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

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	1,422	0.0120	1,422		1,422		1,422
ARA Director's Office	1,492	0.0126	1,492		1,492		1,492
ARA Admin Svcs	1,590	0.0134	1,590		1,590		1,590
ARA Strategic Purchasing	719	0.0061	719		719		719
ARA City Council Admin	1,679	0.0141	1,679		1,679		1,679
ARA 3-1-1	3,172	0.0267	3,172		3,172		3,172
ARA Regulatory Services	5,683	0.0479	5,683		5,683		5,683
IT - Director	8,893	0.0749	8,893		8,893		8,893
IT - Admin & Applications	888	0.0075	888		888		888
IT - Infrastructure	113,993	0.9603	113,993		113,993		113,993
IT - Radio Comm Service	404	0.0034	404		404		404
Office Bus. Opportunity	3,168	0.0267	3,168		3,168		3,168
Mayor's Office	12,897	0.1087	12,897		12,897		12,897
Human Resources Dept.	9,519	0.0802	9,519		9,519		9,519
Legal Department	28,494	0.2401	28,494		28,494		28,494
City Council	545	0.0046	545		545		545
City Controller's Office	2,329	0.0196	2,329		2,329		2,329
Health Administration	276,913	2.3329	276,913		276,913		276,913
Planning & Development Admin	702	0.0059	702		702		702
HPD - Police Records	5,032	0.0424	5,032		5,032		5,032
HPD- Inspector General	6,330	0.0533	6,330		6,330		6,330
General Services Department	168,090	1.4161	168,090		168,090		168,090
Police	3,066,612	25.8351	3,066,612		3,066,612		3,066,612
Fire	5,070,633	42.7180	5,070,633		5,070,633		5,070,633
Municipal Court Department	6,101	0.0514	6,101		6,101		6,101
PWE - All Other	1,348,204	11.3581	1,348,204		1,348,204		1,348,204

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

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Solid Waste Management	276,547	2.3298	276,547		276,547		276,547
Library	270,120	2.2757	270,120		270,120		270,120
Parks & Recreation	979,542	8.2523	979,542		979,542		979,542
Health & Human Services	109,580	0.9232	109,580		109,580		109,580
ARA Exec Svcs	41,327	0.3482	41,327		41,327		41,327
ARA BARC	928	0.0078	928		928		928
ARA-Other	27,770	0.2340	27,770		27,770		27,770
Planning & Development	18,632	0.1570	18,632		18,632		18,632
SubTotal	11,869,950	100.0000	11,869,950		11,869,950		11,869,950
Total	11,869,950	100.0000	11,869,950		11,869,950		11,869,950

Allocation Basis: Equipment usage allowance per dept.

Allocation Source: Asset management report

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

Receiving Department	Total	Equipment Usage
Fin-Dir. Office	1,422	1,422
ARA Director's Office	1,492	1,492
ARA Admin Svcs	1,590	1,590
ARA Strategic Purchasing	719	719
ARA City Council Admin	1,679	1,679
ARA 3-1-1	3,172	3,172
ARA Regulatory Services	5,683	5,683
IT - Director	8,893	8,893
IT - Admin & Applications	888	888
IT - Infrastructure	113,993	113,993
IT - Radio Comm Service	404	404
Office Bus. Opportunity	3,168	3,168
Mayor’s Office	12,897	12,897
Human Resources Dept.	9,519	9,519
Legal Department	28,494	28,494
City Council	545	545
City Controller's Office	2,329	2,329
Municipal Court	6,101	6,101
Health Administration	276,913	276,913
Planning & Development	702	702
HPD - Police Records	5,032	5,032
HPD- Inspector General	6,330	6,330
General Services Department	168,090	168,090
Police	3,066,612	3,066,612
Fire	5,070,633	5,070,633
PWE - All Other	1,348,204	1,348,204
Solid Waste Management	276,547	276,547
Library	270,120	270,120
Parks & Recreation	979,542	979,542
Health & Human Services	109,580	109,580
ARA Exec Svcs	41,327	41,327
ARA BARC	928	928
ARA-Other	27,770	27,770
Planning & Development	18,632	18,632

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

Receiving Department	Total	Equipment Usage
Direct Billed	0	0
Total	11,869,950	11,869,950

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)
NATURE AND EXTENT OF SERVICES

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

- **Insurance, Civilian Retirement**- City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of General Fund civilian full time equivalent positions.

- **Membership** - Membership fees to organizations that benefit the entire city are allocated based upon the number of full time equivalent positions in General Fund departments.

- **Accounting and Consulting Services** - Accounting and consulting services that benefit the entire City, e.g. annual audit and special studies performed are allocated based on the total number of revenue and expenditure transactions by department.

- **Interest Charges** - Interest expense for tax and revenue anticipation notes are allocated based on departmental General Fund operating expenditures.

- **Other Expenditures** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) have been allocated based on General Fund operating expenditures.

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES
NATURE AND EXTENT OF SERVICES

- **Claims and Judgments** - Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims.

- **Elections** - Cost of all city elections are allocated based on the number of elected City officials.

- **Legal Services Contracts –** The cost of outside legal services incurred by General Fund departments have been allocated based on the dollar amount of the service contracts by department.

- **General Government –** Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature have not been allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	85,248,075			85,248,075
Nondepartmental - Gen Gov		592,652	592,652	
Fin-OMB		635,739	635,739	
Fin.-Public Fin.		10,511	10,511	
Fin-Genl. Acctg		855,533	855,533	
Fin-Auditing		17,883	17,883	
Fin-Grants		6,851	6,851	
Fin.-Tax&Rev. Acctg.		61,066	61,066	
Fin - Bus Services		8,941	8,941	
ARA Strategic Purchasing		75,979	75,979	
ARA Regulatory Services		177,647	177,647	
IT - Infrastructure		1,034,469	1,034,469	
Office Bus. Opportunity		40,728	40,728	
Legal Department		7,886	7,886	
City Secretary		18,683	18,683	
City Council		137,243	137,243	
City Controller's Office		2,402,741	2,402,741	
General Services Department		391,498	391,498	
Total Allocated Additions:		6,476,050	6,476,050	6,476,050
Total To Be Allocated:	85,248,075	6,476,050		91,724,125

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

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	(6,073)	0	0	0	0
Other Expense & Cost					
Misc Other Svcs	6,436,331	0	0	0	0
Health/Life Ins Ret	16,002,505	0	16,002,505	0	0
Mgmt Consulting Svcs	805,225	0	0	0	805,225
Misc Support Svcs	0	0	0	0	0
Real Estate Rental	4,316,554	0	0	0	0
Ltd Purpose Annex.	32,070,526	0	0	0	0
Advertising Services	323,449	0	0	0	0
Tax Appraisal Fees	7,779,419	0	0	0	0
Elections	988,964	0	0	0	0
Membership & Prof Fees	773,169	0	0	773,169	0
Legal Services	2,679,032	0	0	0	0
Metro Commuter Pass	695,663	0	0	0	0
Banking Services	118,144	0	0	0	0
Subrecipient Contract	150,000	0	0	0	0
Claims & Judgments	5,165,708	0	0	0	0
Interest	932,813	0	0	0	0
Transfers to Other Funds	6,016,646	0	0	0	0
Departmental Totals					
Total Expenditures	85,248,075	0	16,002,505	773,169	805,225
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	85,248,075	0	16,002,505	773,169	805,225
Allocation Step 1					
Unallocated Costs	(50,500,521)	0	0	0	0
1st Allocation	34,747,554	0	16,002,505	773,169	805,225

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

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
Allocation Step 2					
Inbound- All Others	6,476,050	6,476,050	0	0	0
Reallocate Admin Costs		(6,476,050)	1,215,665	58,738	61,173
Unallocated Costs	(3,836,379)	0	0	0	0
2nd Allocation	2,639,671	0	1,215,665	58,738	61,173
Total For 10009900010000 Nondepartmental -					
Total Allocated	37,387,225	0	17,218,170	831,907	866,398

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

	Interest	Other	Claims & Judgements	Elections	Legal
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Other Expense & Cost					
Misc Other Svcs	0	6,436,331	0	0	0
Health/Life Ins Ret	0	0	0	0	0
Mgmt Consulting Svcs	0	0	0	0	0
Misc Support Svcs	0	0	0	0	0
Real Estate Rental	0	0	0	0	0
Ltd Purpose Annex.	0	0	0	0	0
Advertising Services	0	0	0	0	0
Tax Appraisal Fees	0	0	0	0	0
Elections	0	0	0	988,964	0
Membership & Prof Fees	0	0	0	0	0
Legal Services	0	0	0	0	2,679,032
Metro Commuter Pass	0	695,663	0	0	0
Banking Services	0	118,144	0	0	0
Subrecipient Contract	0	150,000	0	0	0
Claims & Judgments	0	0	5,165,708	0	0
Interest	932,813	0	0	0	0
Transfers to Other Funds	0	0	0	0	0
Departmental Totals					
Total Expenditures	932,813	7,400,138	5,165,708	988,964	2,679,032
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	932,813	7,400,138	5,165,708	988,964	2,679,032
Allocation Step 1					
Unallocated Costs	0	0	0	0	0
1st Allocation	932,813	7,400,138	5,165,708	988,964	2,679,032

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

	Interest	Other	Claims & Judgements	Elections	Legal
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	70,861	562,166	392,423	75,129	203,516
Unallocated Costs	0	0	0	0	0
2nd Allocation	70,861	562,166	392,423	75,129	203,516
Total For 10009900010000 Nondepartmental -					
Total Allocated	1,003,674	7,962,304	5,558,131	1,064,093	2,882,548

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

	General Govt.
Wages & Benefits	
Salaries & Wages	0
Fringe Benefits	(6,073)
Other Expense & Cost	
Misc Other Svcs	0
Health/Life Ins Ret	0
Mgmt Consulting Svcs	0
Misc Support Svcs	0
Real Estate Rental	4,316,554
Ltd Purpose Annex.	32,070,526
Advertising Services	323,449
Tax Appraisal Fees	7,779,419
Elections	0
Membership & Prof Fees	0
Legal Services	0
Metro Commuter Pass	0
Banking Services	0
Subrecipient Contract	0
Claims & Judgments	0
Interest	0
Transfers to Other Funds	6,016,646
Departmental Totals	
Total Expenditures	50,500,521
Deductions	
Total Deductions	0
Functional Cost	50,500,521
Allocation Step 1	
Unallocated Costs	(50,500,521)
1st Allocation	0

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

	General Govt.
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	3,836,379
Unallocated Costs	(3,836,379)
2nd Allocation	0
Total For 10009900010000 Nondepartmental -	
Total Allocated	0

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

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0842	13,471		13,471	1,023	14,494
Fin-OMB	16.20	0.2622	41,966		41,966	3,188	45,154
Fin.-Public Fin.	5.50	0.0890	14,248		14,248	1,082	15,330
Fin-Genl. Acctg	12.00	0.1943	31,086		31,086	2,362	33,448
Fin-Auditing	4.00	0.0648	10,362		10,362	787	11,149
Fin-Grants	3.50	0.0567	9,067		9,067	689	9,756
Fin.-Tax&Rev. Acctg.	4.00	0.0648	10,362		10,362	787	11,149
Fin - Cap Impr	3.20	0.0518	8,290		8,290	630	8,920
Fin - Bus Services	3.00	0.0486	7,771		7,771	590	8,361
Finance - Fleet Management	4.30	0.0696	11,139		11,139	846	11,985
ARA Director's Office	5.80	0.0939	15,025		15,025	1,141	16,166
ARA Admin Svcs	30.90	0.5002	80,046		80,046	6,081	86,127
ARA Strategic Purchasing	40.00	0.6475	103,620		103,620	7,872	111,492
ARA City Council Admin	3.90	0.0631	10,103		10,103	767	10,870
ARA 3-1-1	83.20	1.3468	215,529		215,529	16,373	231,902
ARA Central Payroll	50.50	0.8175	130,820		130,820	9,938	140,758
ARA Regulatory Services	44.00	0.7123	113,982		113,982	8,659	122,641
IT - Director	19.50	0.3157	50,515		50,515	3,837	54,352
IT - Admin & Applications	43.60	0.7058	112,946		112,946	8,580	121,526
IT - Infrastructure	76.50	1.2384	198,173		198,173	15,055	213,228
IT - Radio Comm Service	19.20	0.3108	49,737		49,737	3,778	53,515
Office Bus. Opportunity	31.60	0.5115	81,860		81,860	6,219	88,079
Mayor’s Office	35.10	0.5682	90,926		90,926	6,907	97,833
Human Resources Dept.	40.00	0.6475	103,620		103,620	7,872	111,492
Legal Department	155.30	2.5140	402,303		402,303	30,562	432,865
City Secretary	11.90	0.1926	30,827		30,827	2,342	33,169

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

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	72.80	1.1785	188,588		188,588	14,326	202,914
City Controller's Office	74.00	1.1979	191,696		191,696	14,563	206,259
Health Administration	111.30	1.8017	288,322		288,322	21,903	310,225
Planning & Development Admin	18.00	0.2914	46,629		46,629	3,542	50,171
HPD - Police Records	92.80	1.5023	240,398		240,398	18,262	258,660
HPD- Inspector General	8.50	0.1376	22,019		22,019	1,673	23,692
General Services Department	210.60	3.4092	545,558		545,558	41,444	587,002
Police	1,292.30	20.9200	3,347,689		3,347,689	254,317	3,602,006
Fire	223.60	3.6196	579,234		579,234	44,003	623,237
Municipal Court Department	301.70	4.8839	781,551		781,551	59,372	840,923
PWE - All Other	505.60	8.1847	1,309,753		1,309,753	99,498	1,409,251
Solid Waste Management	623.90	10.0997	1,616,208		1,616,208	122,779	1,738,987
Housing and Community Devp.	2.90	0.0469	7,512		7,512	571	8,083
Library	456.40	7.3882	1,182,301		1,182,301	89,816	1,272,117
Parks & Recreation	774.20	12.5328	2,005,559		2,005,559	152,357	2,157,916
Health & Human Services	463.50	7.5032	1,200,693		1,200,693	91,213	1,291,906
Finance - Deferred Compensation	1.30	0.0210	3,368		3,368	256	3,624
Fin-Econ. Dvpt	8.50	0.1376	22,019		22,019	1,673	23,692
ARA Alarm Permitting	3.90	0.0631	10,103		10,103	767	10,870
ARA Exec Svcs	32.60	0.5277	84,450		84,450	6,415	90,865
ARA Mayor's Antigang	8.60	0.1392	22,278		22,278	1,692	23,970
ARA BARC	50.00	0.8094	129,525		129,525	9,840	139,365
ARA-Other	9.00	0.1457	23,314		23,314	1,771	25,085
Planning & Development	79.50	1.2869	205,944		205,944	15,645	221,589
SubTotal	6,177.40	100.0000	16,002,505		16,002,505	1,215,665	17,218,170
Total	6,177.40	100.0000	16,002,505		16,002,505	1,215,665	17,218,170

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

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

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

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0327	253		253	19	272
Fin-OMB	16.20	0.1018	787		787	60	847
Fin.-Public Fin.	5.50	0.0346	267		267	20	287
Fin-Genl. Acctg	12.00	0.0754	583		583	44	627
Fin-Auditing	4.00	0.0251	194		194	15	209
Fin-Grants	3.50	0.0220	170		170	13	183
Fin.-Tax&Rev. Acctg.	4.00	0.0251	194		194	15	209
Fin - Cap Impr	3.20	0.0201	155		155	12	167
Fin - Bus Services	3.00	0.0189	146		146	11	157
Finance - Fleet Management	4.30	0.0270	209		209	16	225
ARA Director's Office	5.80	0.0364	282		282	21	303
ARA Admin Svcs	30.90	0.1942	1,501		1,501	114	1,615
ARA Strategic Purchasing	40.00	0.2514	1,943		1,943	148	2,091
ARA City Council Admin	3.90	0.0245	189		189	14	203
ARA 3-1-1	83.20	0.5228	4,042		4,042	307	4,349
ARA Central Payroll	50.50	0.3173	2,454		2,454	186	2,640
ARA Regulatory Services	44.00	0.2765	2,138		2,138	162	2,300
IT - Director	19.50	0.1225	947		947	72	1,019
IT - Admin & Applications	43.60	0.2740	2,118		2,118	161	2,279
IT - Infrastructure	76.50	0.4807	3,717		3,717	282	3,999
IT - Radio Comm Service	19.20	0.1207	933		933	71	1,004
Office Bus. Opportunity	31.60	0.1986	1,535		1,535	117	1,652
Mayor’s Office	35.10	0.2206	1,705		1,705	130	1,835
Human Resources Dept.	40.00	0.2514	1,943		1,943	148	2,091
Legal Department	155.30	0.9759	7,545		7,545	573	8,118
City Secretary	11.90	0.0748	578		578	44	622

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

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	72.80	0.4575	3,537		3,537	269	3,806
City Controller's Office	74.00	0.4650	3,595		3,595	273	3,868
Health Administration	111.30	0.6994	5,408		5,408	411	5,819
Planning & Development Admin	18.00	0.1131	875		875	66	941
HPD - Police Records	98.70	0.6202	4,795		4,795	364	5,159
HPD- Inspector General	26.60	0.1672	1,292		1,292	98	1,390
General Services Department	210.60	1.3234	10,232		10,232	777	11,009
Police	6,874.00	43.1966	333,988		333,988	25,374	359,362
Fire	4,353.80	27.3595	211,535		211,535	16,070	227,605
Municipal Court Department	301.70	1.8959	14,658		14,658	1,114	15,772
PWE - All Other	505.60	3.1772	24,565		24,565	1,866	26,431
Solid Waste Management	623.90	3.9206	30,313		30,313	2,303	32,616
Housing and Community Devp.	2.90	0.0182	141		141	11	152
Library	456.40	2.8680	22,175		22,175	1,685	23,860
Parks & Recreation	774.20	4.8651	37,616		37,616	2,858	40,474
Health & Human Services	463.50	2.9127	22,520		22,520	1,711	24,231
Finance - Deferred Compensation	1.30	0.0082	63		63	5	68
Fin-Econ. Dvpt	8.50	0.0534	413		413	31	444
ARA Alarm Permitting	3.90	0.0245	189		189	14	203
ARA Exec Svcs	32.60	0.2049	1,584		1,584	120	1,704
ARA Mayor's Antigang	8.60	0.0540	418		418	32	450
ARA BARC	50.00	0.3142	2,429		2,429	185	2,614
ARA-Other	9.00	0.0566	437		437	33	470
Planning & Development	79.50	0.4996	3,863		3,863	293	4,156
SubTotal	15,913.30	100.0000	773,169		773,169	58,738	831,907
Total	15,913.30	100.0000	773,169		773,169	58,738	831,907

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

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

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,192,028	33.8030	272,186		272,186		272,186
Fin-Dir. Office	12	0.0003	3		3		3
Fin.-Public Fin.	1						
Fin-Genl. Acctg	2	0.0001					
Fin-Auditing	1						
Fin - Bus Services	10	0.0003	2		2		2
ARA Director's Office	1,628	0.0462	372		372	43	415
ARA Admin Svcs	3,517	0.0997	803		803	92	895
ARA Strategic Purchasing	564	0.0160	129		129	15	144
ARA City Council Admin	937	0.0266	214		214	25	239
ARA 3-1-1	1,221	0.0346	279		279	32	311
ARA Central Payroll	1,093	0.0310	250		250	29	279
ARA Regulatory Services	6,907	0.1959	1,577		1,577	181	1,758
IT - Director	14,942	0.4237	3,412		3,412	392	3,804
IT - Admin & Applications	6,214	0.1762	1,419		1,419	163	1,582
IT - Infrastructure	55,788	1.5820	12,739		12,739	1,462	14,201
IT - Radio Comm Service	1,320	0.0374	301		301	35	336
Office Bus. Opportunity	6	0.0002	1		1		1
Mayor’s Office	235	0.0067	54		54	6	60
Human Resources Dept.	43,946	1.2462	10,035		10,035	1,152	11,187
Legal Department	7,923	0.2247	1,809		1,809	208	2,017
City Secretary	1,715	0.0486	392		392	45	437
City Council	2	0.0001					
City Controller's Office	3,716	0.1054	849		849	97	946
Health Administration	35	0.0010	8		8	1	9
Planning & Development Admin	1,495	0.0424	341		341	39	380

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Administration	148,692	4.2165	33,953		33,953	3,897	37,850
CIP Sal Rec PWE Adm	5,409	0.1534	1,235		1,235	142	1,377
HPD - Police Records	1,531	0.0434	350		350	40	390
HPD- Inspector General	432	0.0123	99		99	11	110
General Services Department	59,394	1.6843	13,562		13,562	1,556	15,118
HEC	2,536	0.0719	579		579	66	645
Police	259,771	7.3665	59,317		59,317	6,807	66,124
Fire	317,829	9.0128	72,574		72,574	8,329	80,903
Municipal Court Department	86,084	2.4411	19,657		19,657	2,256	21,913
Solid Waste Management	80,203	2.2744	18,314		18,314	2,102	20,416
Housing and Community Devp.	44,352	1.2577	10,127		10,127	1,162	11,289
Library	54,369	1.5418	12,415		12,415	1,425	13,840
Parks & Recreation	166,592	4.7241	38,040		38,040	4,366	42,406
Health & Human Services	1,247	0.0354	285		285	33	318
ARA Ins. Mgmt.	592	0.0168	135		135	16	151
ARA Alarm Permitting	299	0.0085	68		68	8	76
ARA Exec Svcs	3,174	0.0900	725		725	83	808
ARA Mayor's Antigang	598	0.0170	137		137	16	153
ARA BARC	9,890	0.2805	2,258		2,258	259	2,517
ARA-Other	25,006	0.7091	5,710		5,710	655	6,365
Planning & Development	8,394	0.2380	1,917		1,917	220	2,137
CIP S/R Planning	583	0.0165	133		133	15	148
CIP Sal Rec RE	1,496	0.0424	342		342	39	381
CIP S/R Engrg	22,035	0.6249	5,032		5,032	577	5,609
CIP S/R Constr.	9,544	0.2706	2,179		2,179	250	2,429
CIP S/R Eng/Const	368	0.0104	84		84	10	94
CIP S/R GeoEnv.	2,061	0.0584	471		471	54	525

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Other	2,807	0.0796	641		641	74	715
CIP S/R GSD	3,195	0.0906	730		730	84	814
Prop & Cas Legal	7,734	0.2193	1,766		1,766	203	1,969
PWE - Fleet Management	22,798	0.6465	5,206		5,206	597	5,803
Wrkr Comp - HR	19,406	0.5503	4,431		4,431	509	4,940
Wrkr Comp Legal	954	0.0271	218		218	25	243
HEC Director	973	0.0276	222		222	25	247
HEC - IT	1,992	0.0565	455		455	52	507
HEC - 9-1-1 Network	1,550	0.0440	354		354	41	395
HEC - Police Call Takers	2,125	0.0603	485		485	56	541
PWE-Sign Adm	51	0.0014	12		12	1	13
PWE-Bldg Insp.	32,395	0.9186	7,397		7,397	849	8,246
PWE - Stormwater Fund	24,278	0.6885	5,544		5,544	636	6,180
CABLE TV	48	0.0014	11		11	1	12
PWE - Houston Transtar	3,648	0.1034	833		833	96	929
Hurricane Ike Aid & Recovery	1,495	0.0424	341		341	39	380
ARRA Reimbursement Fund	20,825	0.5905	4,755		4,755	546	5,301
TIRZ	5,086	0.1442	1,161		1,161	133	1,294
Houston Airport System (HAS)	177,947	5.0461	40,633		40,633	4,663	45,296
PWE - Water & Sewer System	376,211	10.6684	85,905		85,905	9,857	95,762
Conv and Ent Optns	654	0.0185	149		149	17	166
Parking	22,809	0.6468	5,208		5,208	598	5,806
Health Benefits Fund	139,415	3.9535	31,834		31,834	3,653	35,487
Long Term Disablity	266	0.0075	61		61	7	68
SubTotal	3,526,401	100.0000	805,225		805,225	61,173	866,398
Total	3,526,401	100.0000	805,225		805,225	61,173	866,398

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

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

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

Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,302,185	3.8458	35,874		35,874		35,874
Fin-Dir. Office	621,110	0.0383	358		358	28	386
Fin-OMB	1,639,336	0.1012	944		944	75	1,019
Fin.-Public Fin.	481,750	0.0297	277		277	22	299
Fin-Genl. Acctg	2,924,425	0.1805	1,684		1,684	133	1,817
Fin-Auditing	406,522	0.0251	234		234	18	252
Fin-Grants	315,091	0.0195	181		181	14	195
Fin.-Tax&Rev. Acctg.	1,525,715	0.0942	879		879	69	948
Fin - Cap Impr	28,352	0.0018	16		16	1	17
Fin - Bus Services	433,120	0.0267	249		249	20	269
Finance - Fleet Management	451,583	0.0279	260		260	21	281
ARA Director's Office	1,265,470	0.0781	729		729	58	787
ARA Admin Svcs	2,342,707	0.1446	1,349		1,349	107	1,456
ARA Strategic Purchasing	3,798,869	0.2345	2,187		2,187	173	2,360
ARA City Council Admin	310,618	0.0192	179		179	14	193
ARA 3-1-1	4,865,162	0.3003	2,801		2,801	221	3,022
ARA Central Payroll	4,875,605	0.3010	2,807		2,807	222	3,029
ARA Regulatory Services	4,184,315	0.2583	2,409		2,409	190	2,599
IT - Director	1,854,489	0.1145	1,068		1,068	84	1,152
IT - Admin & Applications	6,785,039	0.4188	3,907		3,907	309	4,216
IT - Infrastructure	7,258,834	0.4481	4,180		4,180	330	4,510
IT - Radio Comm Service	3,174,210	0.1959	1,828		1,828	144	1,972
Office Bus. Opportunity	2,395,777	0.1479	1,379		1,379	109	1,488
Mayor’s Office	2,926,594	0.1807	1,685		1,685	133	1,818
Human Resources Dept.	3,150,165	0.1945	1,814		1,814	143	1,957
Legal Department	16,970,914	1.0476	9,772		9,772	772	10,544

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

Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0459	429		429	34	463
City Council	5,007,094	0.3091	2,883		2,883	228	3,111
City Controller's Office	7,389,260	0.4561	4,255		4,255	336	4,591
Health Administration	8,621,725	0.5322	4,964		4,964	392	5,356
Planning & Development Admin	1,538,812	0.0950	886		886	70	956
HPD - Police Records	4,991,202	0.3081	2,874		2,874	227	3,101
HPD- Inspector General	452,674	0.0279	261		261	21	282
General Services Department	44,066,690	2.7201	25,374		25,374	2,005	27,379
HEC	343						
Police	653,242,416	40.3229	376,139		376,139	29,717	405,856
Fire	443,613,371	27.3832	255,434		255,434	20,180	275,614
Municipal Court Department	22,759,427	1.4049	13,105		13,105	1,035	14,140
PWE - All Other	80,566,760	4.9732	46,391		46,391	3,665	50,056
Solid Waste Management	62,281,256	3.8445	35,862		35,862	2,833	38,695
Housing and Community Devp.	860,035	0.0531	495		495	39	534
Library	35,295,708	2.1787	20,323		20,323	1,606	21,929
Parks & Recreation	62,608,807	3.8647	36,050		36,050	2,848	38,898
Health & Human Services	36,842,853	2.2742	21,214		21,214	1,676	22,890
Finance - Deferred Compensation	151,363	0.0093	87		87	7	94
Fin-Econ. Dvpt	823,795	0.0509	474		474	37	511
ARA Alarm Permitting	202,836	0.0125	117		117	9	126
ARA Exec Svcs	2,837,561	0.1752	1,634		1,634	129	1,763
ARA Mayor's Antigang	530,064	0.0327	305		305	24	329
ARA BARC	-320						
ARA-Other	675,891	0.0417	389		389	31	420
Planning & Development	6,629,917	0.4092	3,818		3,818	302	4,120
SubTotal	1,620,021,712	100.0000	932,813		932,813	70,861	1,003,674

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

Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	1,620,021,712	100.0000	932,813		932,813	70,861	1,003,674

Allocation Basis: Total FY 2011 actual General Fund expenditures
Allocation Source: Financial summaries - Regina Dickson

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

Activity - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,302,185	3.8458	284,592		284,592		284,592
Fin-Dir. Office	621,110	0.0383	2,837		2,837	224	3,061
Fin-OMB	1,639,336	0.1012	7,488		7,488	592	8,080
Fin.-Public Fin.	481,750	0.0297	2,201		2,201	174	2,375
Fin-Genl. Acctg	2,924,425	0.1805	13,359		13,359	1,055	14,414
Fin-Auditing	406,522	0.0251	1,857		1,857	147	2,004
Fin-Grants	315,091	0.0195	1,439		1,439	114	1,553
Fin.-Tax&Rev. Acctg.	1,525,715	0.0942	6,969		6,969	551	7,520
Fin - Cap Impr	28,352	0.0018	130		130	10	140
Fin - Bus Services	433,120	0.0267	1,978		1,978	156	2,134
Finance - Fleet Management	451,583	0.0279	2,063		2,063	163	2,226
ARA Director's Office	1,265,470	0.0781	5,781		5,781	457	6,238
ARA Admin Svcs	2,342,707	0.1446	10,701		10,701	845	11,546
ARA Strategic Purchasing	3,798,869	0.2345	17,353		17,353	1,371	18,724
ARA City Council Admin	310,618	0.0192	1,419		1,419	112	1,531
ARA 3-1-1	4,865,162	0.3003	22,224		22,224	1,756	23,980
ARA Central Payroll	4,875,605	0.3010	22,271		22,271	1,760	24,031
ARA Regulatory Services	4,184,315	0.2583	19,114		19,114	1,510	20,624
IT - Director	1,854,489	0.1145	8,471		8,471	669	9,140
IT - Admin & Applications	6,785,039	0.4188	30,994		30,994	2,449	33,443
IT - Infrastructure	7,258,834	0.4481	33,158		33,158	2,620	35,778
IT - Radio Comm Service	3,174,210	0.1959	14,500		14,500	1,146	15,646
Office Bus. Opportunity	2,395,777	0.1479	10,944		10,944	865	11,809
Mayor’s Office	2,926,594	0.1807	13,368		13,368	1,056	14,424
Human Resources Dept.	3,150,165	0.1945	14,390		14,390	1,137	15,527
Legal Department	16,970,914	1.0476	77,522		77,522	6,125	83,647

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

Activity - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0459	3,400		3,400	269	3,669
City Council	5,007,094	0.3091	22,872		22,872	1,807	24,679
City Controller's Office	7,389,260	0.4561	33,754		33,754	2,667	36,421
Health Administration	8,621,725	0.5322	39,383		39,383	3,111	42,494
Planning & Development Admin	1,538,812	0.0950	7,029		7,029	555	7,584
HPD - Police Records	4,991,202	0.3081	22,799		22,799	1,801	24,600
HPD- Inspector General	452,674	0.0279	2,068		2,068	163	2,231
General Services Department	44,066,690	2.7201	201,293		201,293	15,903	217,196
HEC	343		2		2		2
Police	653,242,416	40.3229	2,983,961		2,983,961	235,748	3,219,709
Fire	443,613,371	27.3832	2,026,393		2,026,393	160,096	2,186,489
Municipal Court Department	22,759,427	1.4049	103,963		103,963	8,213	112,176
PWE - All Other	80,566,760	4.9732	368,023		368,023	29,076	397,099
Solid Waste Management	62,281,256	3.8445	284,496		284,496	22,477	306,973
Housing and Community Devp.	860,035	0.0531	3,929		3,929	310	4,239
Library	35,295,708	2.1787	161,228		161,228	12,738	173,966
Parks & Recreation	62,608,807	3.8647	285,992		285,992	22,595	308,587
Health & Human Services	36,842,853	2.2742	168,295		168,295	13,296	181,591
Finance - Deferred Compensation	151,363	0.0093	691		691	55	746
Fin-Econ. Dvpt	823,795	0.0509	3,763		3,763	297	4,060
ARA Alarm Permitting	202,836	0.0125	927		927	73	1,000
ARA Exec Svcs	2,837,561	0.1752	12,962		12,962	1,024	13,986
ARA Mayor's Antigang	530,064	0.0327	2,421		2,421	191	2,612
ARA BARC	-320		-1		-1		-1
ARA-Other	675,891	0.0417	3,087		3,087	244	3,331
Planning & Development	6,629,917	0.4092	30,285		30,285	2,393	32,678
SubTotal	1,620,021,712	100.0000	7,400,138		7,400,138	562,166	7,962,304

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

Activity - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	1,620,021,712	100.0000	7,400,138		7,400,138	562,166	7,962,304

Allocation Basis: Total FY 2011 actual General Fund expenditures
Allocation Source: Financial summaries - Regina Dickson

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

Activity - Claims & Judgements

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	2,916	0.1686	8,710		8,710	662	9,372
Mayor’s Office	2,100	0.1214	6,272		6,272	476	6,748
Legal Department	32	0.0019	96		96	7	103
Health Administration	57,828	3.3436	172,722		172,722	13,121	185,843
Planning & Development Admin	210,000	12.1423	627,234		627,234	47,649	674,883
General Services Department	5,577	0.3225	16,658		16,658	1,265	17,923
Police	579,841	33.5265	1,731,887		1,731,887	131,568	1,863,455
Fire	319,778	18.4897	955,123		955,123	72,558	1,027,681
Municipal Court Department	1,356	0.0784	4,050		4,050	308	4,358
PWE - All Other	190,265	11.0012	568,289		568,289	43,171	611,460
Solid Waste Management	219,427	12.6873	655,391		655,391	49,788	705,179
Library	689	0.0398	2,058		2,058	156	2,214
Parks & Recreation	21,949	1.2691	65,558		65,558	4,980	70,538
PWE - Stormwater Fund	755	0.0437	2,255		2,255	171	2,426
Houston Airport System (HAS)	45,523	2.6322	135,969		135,969	10,329	146,298
PWE - Water & Sewer System	71,459	4.1318	213,436		213,436	16,214	229,650
SubTotal	1,729,495	100.0000	5,165,708		5,165,708	392,423	5,558,131
Total	1,729,495	100.0000	5,165,708		5,165,708	392,423	5,558,131

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

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

Activity - Elections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	1	6.2500	61,810		61,810	4,696	66,506
City Council	14	87.5000	865,344		865,344	65,737	931,081
City Controller's Office	1	6.2500	61,810		61,810	4,696	66,506
SubTotal	16	100.0000	988,964		988,964	75,129	1,064,093
Total	16	100.0000	988,964		988,964	75,129	1,064,093

Allocation Basis: Number of elected officials

Allocation Source: City Charter

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

Activity - Legal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	38,316	4.8377	129,603		129,603	9,845	139,448
Mayor's Office	5,842	0.7376	19,760		19,760	1,501	21,261
Human Resources Dept.	9,040	1.1414	30,578		30,578	2,323	32,901
Legal Department	32,499	4.1032	109,927		109,927	8,351	118,278
City Secretary	19,593	2.4738	66,273		66,273	5,034	71,307
City Council	13,299	1.6791	44,984		44,984	3,417	48,401
Health Administration	36,113	4.5595	122,151		122,151	9,279	131,430
Planning & Development Admin	1,138	0.1437	3,849		3,849	292	4,141
PWE - Administration	11,464	1.4474	38,777		38,777	2,946	41,723
Police	87,437	11.0396	295,753		295,753	22,467	318,220
Fire	449,115	56.7040	1,519,120		1,519,120	115,403	1,634,523
Housing and Community Devp.	73,409	9.2684	248,304		248,304	18,863	267,167
Houston Airport System (HAS)	4,713	0.5951	15,942		15,942	1,211	17,153
PWE - Water & Sewer System	9,825	1.2405	33,233		33,233	2,525	35,758
Conv and Ent Optns	230	0.0290	778		778	59	837
SubTotal	792,033	100.0000	2,679,032		2,679,032	203,516	2,882,548
Total	792,033	100.0000	2,679,032		2,679,032	203,516	2,882,548

Allocation Basis: Service contracts expenditures

Allocation Source: Legal Dept.

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

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting		Interest	Other	Claims & Judgements
Nondepartmental - Gen Gov	592,652	0	0	272,186	35,874	284,592	0
Fin-Dir. Office	157,664	14,494	272	3	386	3,061	0
Fin-OMB	55,100	45,154	847	0	1,019	8,080	0
Fin.-Public Fin.	18,291	15,330	287	0	299	2,375	0
Fin-Genl. Acctg	50,306	33,448	627	0	1,817	14,414	0
Fin-Auditing	13,614	11,149	209	0	252	2,004	0
Fin-Grants	11,687	9,756	183	0	195	1,553	0
Fin.-Tax&Rev. Acctg.	19,826	11,149	209	0	948	7,520	0
Fin - Cap Impr	9,244	8,920	167	0	17	140	0
Fin - Bus Services	10,923	8,361	157	2	269	2,134	0
Finance - Fleet Management	14,717	11,985	225	0	281	2,226	0
ARA Director's Office	33,281	16,166	303	415	787	6,238	9,372
ARA Admin Svcs	101,639	86,127	1,615	895	1,456	11,546	0
ARA Strategic Purchasing	134,811	111,492	2,091	144	2,360	18,724	0
ARA City Council Admin	13,036	10,870	203	239	193	1,531	0
ARA 3-1-1	263,564	231,902	4,349	311	3,022	23,980	0
ARA Central Payroll	170,737	140,758	2,640	279	3,029	24,031	0
ARA Regulatory Services	149,922	122,641	2,300	1,758	2,599	20,624	0
IT - Director	69,467	54,352	1,019	3,804	1,152	9,140	0
IT - Admin & Applications	163,046	121,526	2,279	1,582	4,216	33,443	0
IT - Infrastructure	271,716	213,228	3,999	14,201	4,510	35,778	0
IT - Radio Comm Service	72,473	53,515	1,004	336	1,972	15,646	0
Office Bus. Opportunity	103,029	88,079	1,652	1	1,488	11,809	0
Mayor's Office	210,485	97,833	1,835	60	1,818	14,424	6,748
Human Resources Dept.	175,155	111,492	2,091	11,187	1,957	15,527	0
Legal Department	655,572	432,865	8,118	2,017	10,544	83,647	103
City Secretary	109,667	33,169	622	437	463	3,669	0
City Council	1,213,992	202,914	3,806	0	3,111	24,679	0
City Controller's Office	318,591	206,259	3,868	946	4,591	36,421	0
Municipal Court	996,508	840,923	15,772	20,737	12,842	101,876	4,358
Health Administration	681,176	310,225	5,819	9	5,356	42,494	185,843
Planning & Development	739,056	50,171	941	380	956	7,584	674,883
PWE - Administration	79,573	0	0	37,850	0	0	0
CIP Sal Rec PWE Adm	1,377	0	0	1,377	0	0	0

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

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting		Interest	Other	Claims & Judgements
HPD - Police Records	291,910	258,660	5,159	390	3,101	24,600	0
HPD- Inspector General	27,705	23,692	1,390	110	282	2,231	0
General Services Department	875,627	587,002	11,009	15,118	27,379	217,196	17,923
HEC	647	0	0	645	0	2	0
Police	9,834,732	3,602,006	359,362	66,124	405,856	3,219,709	1,863,455
Fire	6,056,052	623,237	227,605	80,903	275,614	2,186,489	1,027,681
Municipal Court Judicial	12,774	0	0	1,176	1,298	10,300	0
PWE - All Other	2,494,297	1,409,251	26,431	0	50,056	397,099	611,460
Solid Waste Management	2,842,866	1,738,987	32,616	20,416	38,695	306,973	705,179
Housing and Community	291,464	8,083	152	11,289	534	4,239	0
Library	1,507,926	1,272,117	23,860	13,840	21,929	173,966	2,214
Parks & Recreation	2,658,819	2,157,916	40,474	42,406	38,898	308,587	70,538
Health & Human Services	1,520,936	1,291,906	24,231	318	22,890	181,591	0
Finance - Deferred	4,532	3,624	68	0	94	746	0
Fin-Econ. Dvpt	28,707	23,692	444	0	511	4,060	0
ARA Ins. Mgmt.	151	0	0	151	0	0	0
ARA Alarm Permitting	12,275	10,870	203	76	126	1,000	0
ARA Exec Svcs	109,126	90,865	1,704	808	1,763	13,986	0
ARA Mayor's Antigang	27,514	23,970	450	153	329	2,612	0
ARA BARC	144,495	139,365	2,614	2,517	0	(1)	0
ARA-Other	35,671	25,085	470	6,365	420	3,331	0
Planning & Development	264,680	221,589	4,156	2,137	4,120	32,678	0
CIP S/R Planning	148	0	0	148	0	0	0
CIP Sal Rec RE	381	0	0	381	0	0	0
CIP S/R Engrg	5,609	0	0	5,609	0	0	0
CIP S/R Constr.	2,429	0	0	2,429	0	0	0
CIP S/R Eng/Const	94	0	0	94	0	0	0
CIP S/R GeoEnv.	525	0	0	525	0	0	0
CIP S/R Other	715	0	0	715	0	0	0
CIP S/R GSD	814	0	0	814	0	0	0
Prop & Cas Legal	1,969	0	0	1,969	0	0	0
PWE - Fleet Management	5,803	0	0	5,803	0	0	0
Wrkr Comp - HR	4,940	0	0	4,940	0	0	0
Wrkr Comp Legal	243	0	0	243	0	0	0
HEC Director	247	0	0	247	0	0	0

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

Receiving Department	Total	Insurance Retirees	Memberships	Accounting & Consulting	Interest	Other	Claims & Judgements
HEC - IT	507	0	0	507	0	0	0
HEC - 9-1-1 Network	395	0	0	395	0	0	0
HEC - Police Call Takers	541	0	0	541	0	0	0
PWE-Sign Adm	13	0	0	13	0	0	0
PWE-Bldg Insp.	8,246	0	0	8,246	0	0	0
PWE - Stormwater Fund	8,606	0	0	6,180	0	0	2,426
CABLE TV	12	0	0	12	0	0	0
PWE - Houston Transtar	929	0	0	929	0	0	0
Hurricane Ike Aid & Recovery	380	0	0	380	0	0	0
ARRA Reimbursement Fund	5,301	0	0	5,301	0	0	0
TIRZ	1,294	0	0	1,294	0	0	0
Houston Airport System	208,747	0	0	45,296	0	0	146,298
PWE - Water & Sewer	361,170	0	0	95,762	0	0	229,650
Conv and Ent Optns	1,003	0	0	166	0	0	0
ARA Parking	5,806	0	0	5,806	0	0	0
Health Benefits Fund	35,487	0	0	35,487	0	0	0
Long Term Disablity	68	0	0	68	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	37,387,225	17,218,170	831,907	866,398	1,003,674	7,962,304	5,558,131

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

Receiving Department	Elections	Legal
Nondepartmental - Gen Gov	0	0
Fin-Dir. Office	0	139,448
Fin-OMB	0	0
Fin.-Public Fin.	0	0
Fin-Genl. Acctg	0	0
Fin-Auditing	0	0
Fin-Grants	0	0
Fin.-Tax&Rev. Acctg.	0	0
Fin - Cap Impr	0	0
Fin - Bus Services	0	0
Finance - Fleet Management	0	0
ARA Director's Office	0	0
ARA Admin Svcs	0	0
ARA Strategic Purchasing	0	0
ARA City Council Admin	0	0
ARA 3-1-1	0	0
ARA Central Payroll	0	0
ARA Regulatory Services	0	0
IT - Director	0	0
IT - Admin & Applications	0	0
IT - Infrastructure	0	0
IT - Radio Comm Service	0	0
Office Bus. Opportunity	0	0
Mayor’s Office	66,506	21,261
Human Resources Dept.	0	32,901
Legal Department	0	118,278
City Secretary	0	71,307
City Council	931,081	48,401
City Controller's Office	66,506	0
Municipal Court	0	0
Health Administration	0	131,430
Planning & Development	0	4,141
PWE - Administration	0	41,723
CIP Sal Rec PWE Adm	0	0

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

Receiving Department	Elections	Legal
HPD - Police Records	0	0
HPD- Inspector General	0	0
General Services Department	0	0
HEC	0	0
Police	0	318,220
Fire	0	1,634,523
Municipal Court Judicial	0	0
PWE - All Other	0	0
Solid Waste Management	0	0
Housing and Community	0	267,167
Library	0	0
Parks & Recreation	0	0
Health & Human Services	0	0
Finance - Deferred	0	0
Fin-Econ. Dvpt	0	0
ARA Ins. Mgmt.	0	0
ARA Alarm Permitting	0	0
ARA Exec Svcs	0	0
ARA Mayor's Antigang	0	0
ARA BARC	0	0
ARA-Other	0	0
Planning & Development	0	0
CIP S/R Planning	0	0
CIP Sal Rec RE	0	0
CIP S/R Engrg	0	0
CIP S/R Constr.	0	0
CIP S/R Eng/Const	0	0
CIP S/R GeoEnv.	0	0
CIP S/R Other	0	0
CIP S/R GSD	0	0
Prop & Cas Legal	0	0
PWE - Fleet Management	0	0
Wrkr Comp - HR	0	0
Wrkr Comp Legal	0	0
HEC Director	0	0

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

Receiving Department	Elections	Legal
HEC - IT	0	0
HEC - 9-1-1 Network	0	0
HEC - Police Call Takers	0	0
PWE-Sign Adm	0	0
PWE-Bldg Insp.	0	0
PWE - Stormwater Fund	0	0
CABLE TV	0	0
PWE - Houston Transtar	0	0
Hurricane Ike Aid & Recovery	0	0
ARRA Reimbursement Fund	0	0
TIRZ	0	0
Houston Airport System	0	17,153
PWE - Water & Sewer	0	35,758
Conv and Ent Optns	0	837
ARA Parking	0	0
Health Benefits Fund	0	0
Long Term Disablity	0	0
Direct Billed	0	0
Total	1,064,093	2,882,548

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE– DIRECTOR'S OFFICE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	621,110			621,110
Equipment Usage Charge	1,422		1,422	
Nondepartmental - Gen Gov	146,525	11,139	157,664	
Fin-OMB		6	6	
Fin.-Public Fin.		147	147	
Fin-Genl. Acctg		139	139	
Fin-Auditing		178	178	
Fin-Grants		96	96	
Fin.-Tax&Rev. Acctg.		609	609	
Fin - Bus Services		125	125	
Finance - Fleet Management		128	128	
ARA Admin Svcs		15,761	15,761	
ARA Strategic Purchasing		2,185	2,185	
ARA 3-1-1		1,691	1,691	
ARA Central Payroll		1,314	1,314	
ARA Regulatory Services		1,771	1,771	
IT - Admin & Applications		195,989	195,989	
IT - Infrastructure		79,116	79,116	
IT - Radio Comm Service		88	88	
Office Bus. Opportunity		656	656	
Mayor's Office		894	894	
Human Resources Dept.		11,516	11,516	
Legal Department		574,535	574,535	
City Secretary		261	261	
City Council		1,916	1,916	
City Controller's Office		354	354	
Total Allocated Additions:	147,947	900,614	1,048,561	1,048,561
Total To Be Allocated:	769,057	900,614		1,669,671

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

	Total	General & Admin	Dept. Admin.
Wages & Benefits			
Salaries & Wages	322,676	0	322,676
Fringe Benefits	106,941	0	106,941
Other Expense & Cost			
Consumable Supplies	5,590	0	5,590
Contractual Services	184,202	0	184,202
Other	1,701	0	1,701
Departmental Totals			
Total Expenditures	621,110	0	621,110
Deductions			
Total Deductions	0	0	0
Functional Cost	621,110	0	621,110
Allocation Step 1			
Inbound- All Others	147,947	147,947	0
Reallocate Admin Costs		(147,947)	147,947
1st Allocation	769,057	0	769,057
Allocation Step 2			
Inbound- All Others	900,614	900,614	0
Reallocate Admin Costs		(900,614)	900,614
2nd Allocation	900,614	0	900,614
Total For 10006400010000 Fin-Dir. Office			
Total Allocated	1,669,671	0	1,669,671

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

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-OMB	16	24.7328	190,210		190,210	222,749	412,959
Fin.-Public Fin.	5	8.3969	64,577		64,577	75,624	140,201
Fin-Genl. Acctg	12	18.3206	140,896		140,896	164,998	305,894
Fin-Auditing	4	6.1069	46,965		46,965	54,999	101,964
Fin-Grants	3	5.3435	41,095		41,095	48,124	89,219
Fin.-Tax&Rev. Acctg.	4	6.1069	46,965		46,965	54,999	101,964
Fin - Cap Impr	3	4.8855	37,572		37,572	43,999	81,571
Fin - Bus Services	3	4.5802	35,224		35,224	41,249	76,473
Finance - Fleet Management	4	6.5649	50,488		50,488	59,124	109,612
Finance - Deferred Compensation	1	1.9847	15,264		15,264	17,875	33,139
Fin-Econ. Dvpt	8	12.9771	99,801		99,801	116,874	216,675
SubTotal	65	100.0000	769,057		769,057	900,614	1,669,671
Total	65	100.0000	769,057		769,057	900,614	1,669,671

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

Allocation Source: SAP personnel report

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

Receiving Department	Total	Dept. Admin.
Fin-OMB	412,959	412,959
Fin.-Public Fin.	140,201	140,201
Fin-Genl. Acctg	305,894	305,894
Fin-Auditing	101,964	101,964
Fin-Grants	89,219	89,219
Fin.-Tax&Rev. Acctg.	101,964	101,964
Fin - Cap Impr	81,571	81,571
Fin - Bus Services	76,473	76,473
Finance - Fleet Management	109,612	109,612
Finance - Deferred	33,139	33,139
Fin-Econ. Dvpt	216,675	216,675
Direct Billed	0	0
Total	1,669,671	1,669,671

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE– OFFICE OF BUDGET MANAGEMENT
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,639,336			1,639,336
Nondepartmental - Gen Gov	51,185	3,915	55,100	
Fin-Dir. Office	190,210	222,749	412,959	
Fin.-Public Fin.		276	276	
Fin-Auditing		471	471	
Fin-Grants		180	180	
Fin.-Tax&Rev. Acctg.		1,607	1,607	
Fin - Bus Services		235	235	
ARA Admin Svcs		46,516	46,516	
ARA Central Payroll		4,093	4,093	
ARA Regulatory Services		4,674	4,674	
Office Bus. Opportunity		1,342	1,342	
Mayor’s Office		2,786	2,786	
Human Resources Dept.		1,746	1,746	
City Secretary		491	491	
City Council		3,604	3,604	
City Controller's Office		621	621	
Total Allocated Additions:	241,395	295,306	536,701	536,701
Total To Be Allocated:	1,880,731	295,306		2,176,037

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

	Total	General & Admin	Budget
Wages & Benefits			
Salaries & Wages	1,229,486	0	1,229,486
Fringe Benefits	405,270	0	405,270
Other Expense & Cost			
Supplies	1,676	0	1,676
Contractual Services	2,904	0	2,904
Departmental Totals			
Total Expenditures	1,639,336	0	1,639,336
Deductions			
Total Deductions	0	0	0
Functional Cost	1,639,336	0	1,639,336
Allocation Step 1			
Inbound- All Others	241,395	241,395	0
Reallocate Admin Costs		(241,395)	241,395
1st Allocation	1,880,731	0	1,880,731
Allocation Step 2			
Inbound- All Others	295,306	295,306	0
Reallocate Admin Costs		(295,306)	295,306
2nd Allocation	295,306	0	295,306
Total For 10006400040000 Fin-OMB			
Total Allocated	2,176,037	0	2,176,037

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,192,028	33.8030	635,739		635,739		635,739
Fin-Dir. Office	12	0.0003	6		6		6
Fin.-Public Fin.	1		1		1		1
Fin-Genl. Acctg	2	0.0001	1		1		1
Fin-Auditing	1		1		1		1
Fin - Bus Services	10	0.0003	5		5	1	6
ARA Director's Office	1,628	0.0462	868		868	206	1,074
ARA Admin Svcs	3,517	0.0997	1,876		1,876	445	2,321
ARA Strategic Purchasing	564	0.0160	301		301	71	372
ARA City Council Admin	937	0.0266	500		500	119	619
ARA 3-1-1	1,221	0.0346	651		651	154	805
ARA Central Payroll	1,093	0.0310	583		583	138	721
ARA Regulatory Services	6,907	0.1959	3,684		3,684	874	4,558
IT - Director	14,942	0.4237	7,969		7,969	1,890	9,859
IT - Admin & Applications	6,214	0.1762	3,314		3,314	786	4,100
IT - Infrastructure	55,788	1.5820	29,753		29,753	7,057	36,810
IT - Radio Comm Service	1,320	0.0374	704		704	167	871
Office Bus. Opportunity	6	0.0002	3		3	1	4
Mayor’s Office	235	0.0067	125		125	30	155
Human Resources Dept.	43,946	1.2462	23,438		23,438	5,559	28,997
Legal Department	7,923	0.2247	4,226		4,226	1,002	5,228
City Secretary	1,715	0.0486	915		915	217	1,132
City Council	2	0.0001	1		1		1
City Controller's Office	3,716	0.1054	1,982		1,982	470	2,452
Health Administration	35	0.0010	19		19	4	23
Planning & Development Admin	1,495	0.0424	797		797	189	986

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Administration	148,692	4.2165	79,302		79,302	18,810	98,112
CIP Sal Rec PWE Adm	5,409	0.1534	2,885		2,885	684	3,569
HPD - Police Records	1,531	0.0434	817		817	194	1,011
HPD- Inspector General	432	0.0123	230		230	55	285
General Services Department	59,394	1.6843	31,677		31,677	7,514	39,191
HEC	2,536	0.0719	1,353		1,353	321	1,674
Police	259,771	7.3665	138,543		138,543	32,862	171,405
Fire	317,829	9.0128	169,507		169,507	40,207	209,714
Municipal Court Department	86,084	2.4411	45,911		45,911	10,890	56,801
Solid Waste Management	80,203	2.2744	42,775		42,775	10,146	52,921
Housing and Community Devp.	44,352	1.2577	23,654		23,654	5,611	29,265
Library	54,369	1.5418	28,997		28,997	6,878	35,875
Parks & Recreation	166,592	4.7241	88,848		88,848	21,075	109,923
Health & Human Services	1,247	0.0354	665		665	158	823
ARA Ins. Mgmt.	592	0.0168	316		316	75	391
ARA Alarm Permitting	299	0.0085	159		159	38	197
ARA Exec Svcs	3,174	0.0900	1,693		1,693	402	2,095
ARA Mayor's Antigang	598	0.0170	319		319	76	395
ARA BARC	9,890	0.2805	5,275		5,275	1,251	6,526
ARA-Other	25,006	0.7091	13,336		13,336	3,163	16,499
Planning & Development	8,394	0.2380	4,477		4,477	1,062	5,539
CIP S/R Planning	583	0.0165	311		311	74	385
CIP Sal Rec RE	1,496	0.0424	798		798	189	987
CIP S/R Engrg	22,035	0.6249	11,752		11,752	2,788	14,540
CIP S/R Constr.	9,544	0.2706	5,090		5,090	1,207	6,297
CIP S/R Eng/Const	368	0.0104	196		196	47	243
CIP S/R GeoEnv.	2,061	0.0584	1,099		1,099	261	1,360

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Other	2,807	0.0796	1,497		1,497	355	1,852
CIP S/R GSD	3,195	0.0906	1,704		1,704	404	2,108
Prop & Cas Legal	7,734	0.2193	4,125		4,125	978	5,103
PWE - Fleet Management	22,798	0.6465	12,159		12,159	2,884	15,043
Wrkr Comp - HR	19,406	0.5503	10,350		10,350	2,455	12,805
Wrkr Comp Legal	954	0.0271	509		509	121	630
HEC Director	973	0.0276	519		519	123	642
HEC - IT	1,992	0.0565	1,062		1,062	252	1,314
HEC - 9-1-1 Network	1,550	0.0440	827		827	196	1,023
HEC - Police Call Takers	2,125	0.0603	1,133		1,133	269	1,402
PWE-Sign Adm	51	0.0014	27		27	6	33
PWE-Bldg Insp.	32,395	0.9186	17,277		17,277	4,098	21,375
PWE - Stormwater Fund	24,278	0.6885	12,948		12,948	3,071	16,019
CABLE TV	48	0.0014	26		26	6	32
PWE - Houston Transtar	3,648	0.1034	1,946		1,946	461	2,407
Hurricane Ike Aid & Recovery	1,495	0.0424	797		797	189	986
ARRA Reimbursement Fund	20,825	0.5905	11,107		11,107	2,634	13,741
TIRZ	5,086	0.1442	2,713		2,713	643	3,356
Houston Airport System (HAS)	177,947	5.0461	94,904		94,904	22,511	117,415
PWE - Water & Sewer System	376,211	10.6684	200,644		200,644	47,593	248,237
Conv and Ent Optns	654	0.0185	349		349	83	432
Parking	22,809	0.6468	12,165		12,165	2,885	15,050
Health Benefits Fund	139,415	3.9535	74,354		74,354	17,637	91,991
Long Term Disablity	266	0.0075	142		142	34	176
SubTotal	3,526,401	100.0000	1,880,731		1,880,731	295,306	2,176,037
Total	3,526,401	100.0000	1,880,731		1,880,731	295,306	2,176,037

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

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

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

Receiving Department	Total	Budget
Nondepartmental - Gen Gov	635,739	635,739
Fin-Dir. Office	6	6
Fin.-Public Fin.	1	1
Fin-Genl. Acctg	1	1
Fin-Auditing	1	1
Fin - Bus Services	6	6
ARA Director's Office	1,074	1,074
ARA Admin Svcs	2,321	2,321
ARA Strategic Purchasing	372	372
ARA City Council Admin	619	619
ARA 3-1-1	805	805
ARA Central Payroll	721	721
ARA Regulatory Services	4,558	4,558
IT - Director	9,859	9,859
IT - Admin & Applications	4,100	4,100
IT - Infrastructure	36,810	36,810
IT - Radio Comm Service	871	871
Office Bus. Opportunity	4	4
Mayor’s Office	155	155
Human Resources Dept.	28,997	28,997
Legal Department	5,228	5,228
City Secretary	1,132	1,132
City Council	1	1
City Controller's Office	2,452	2,452
Municipal Court	53,754	53,754
Health Administration	23	23
Planning & Development	986	986
PWE - Administration	98,112	98,112
CIP Sal Rec PWE Adm	3,569	3,569
HPD - Police Records	1,011	1,011
HPD- Inspector General	285	285
General Services Department	39,191	39,191
HEC	1,674	1,674
Police	171,405	171,405

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

Receiving Department	Total	Budget
Fire	209,714	209,714
Municipal Court Judicial	3,047	3,047
Solid Waste Management	52,921	52,921
Housing and Community	29,265	29,265
Library	35,875	35,875
Parks & Recreation	109,923	109,923
Health & Human Services	823	823
ARA Ins. Mgmt.	391	391
ARA Alarm Permitting	197	197
ARA Exec Svcs	2,095	2,095
ARA Mayor's Antigang	395	395
ARA BARC	6,526	6,526
ARA-Other	16,499	16,499
Planning & Development	5,539	5,539
CIP S/R Planning	385	385
CIP Sal Rec RE	987	987
CIP S/R Engrg	14,540	14,540
CIP S/R Constr.	6,297	6,297
CIP S/R Eng/Const	243	243
CIP S/R GeoEnv.	1,360	1,360
CIP S/R Other	1,852	1,852
CIP S/R GSD	2,108	2,108
Prop & Cas Legal	5,103	5,103
PWE - Fleet Management	15,043	15,043
Wrkr Comp - HR	12,805	12,805
Wrkr Comp Legal	630	630
HEC Director	642	642
HEC - IT	1,314	1,314
HEC - 9-1-1 Network	1,023	1,023
HEC - Police Call Takers	1,402	1,402
PWE-Sign Adm	33	33
PWE-Bldg Insp.	21,375	21,375
PWE - Stormwater Fund	16,019	16,019
CABLE TV	32	32
PWE - Houston Transtar	2,407	2,407

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

Receiving Department	Total	Budget
Hurricane Ike Aid & Recovery	986	986
ARRA Reimbursement Fund	13,741	13,741
TIRZ	3,356	3,356
Houston Airport System	117,415	117,415
PWE - Water & Sewer	248,237	248,237
Conv and Ent Optns	432	432
ARA Parking	15,050	15,050
Health Benefits Fund	91,991	91,991
Long Term Disablity	176	176
Direct Billed	0	0
Total	2,176,037	2,176,037

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE– PUBLIC FINANCE
NATURE AND EXTENT OF SERVICES

Public Finance is responsible for monitoring and administering all debt instruments for the City. It manages all existing and prospective City debt by assessing the need to borrow, monitoring the credit markets and briefing the Director of Finance. All costs have been allocated based upon total expenditures.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	481,749			481,749
Nondepartmental - Gen Gov	16,993	1,298	18,291	
Fin-Dir. Office	64,577	75,624	140,201	
Fin-OMB	1		1	
Fin.-Public Fin.		81	81	
Fin-Auditing		138	138	
Fin-Grants		53	53	
Fin.-Tax&Rev. Acctg.		472	472	
Fin - Bus Services		69	69	
ARA Admin Svcs		15,792	15,792	
ARA Central Payroll		1,390	1,390	
ARA Regulatory Services		1,374	1,374	
IT - Infrastructure		1	1	
IT - Radio Comm Service		7	7	
Office Bus. Opportunity		406	406	
Mayor's Office		946	946	
Human Resources Dept.		593	593	
Legal Department		194,251	194,251	
City Secretary		144	144	
City Council		1,059	1,059	
City Controller's Office		185	185	
Total Allocated Additions:	81,571	293,883	375,454	375,454
Total To Be Allocated:	563,320	293,883		857,203

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

	Total	General & Admin	Debt Svcs.
Wages & Benefits			
Salaries & Wages	356,206	0	356,206
Fringe Benefits	122,268	0	122,268
Other Expense & Cost			
Consumable Supplies	330	0	330
Contractual Services	2,945	0	2,945
Departmental Totals			
Total Expenditures	481,749	0	481,749
Deductions			
Total Deductions	0	0	0
Functional Cost	481,749	0	481,749
Allocation Step 1			
Inbound- All Others	81,571	81,571	0
Reallocate Admin Costs		(81,571)	81,571
1st Allocation	563,320	0	563,320
Allocation Step 2			
Inbound- All Others	293,883	293,883	0
Reallocate Admin Costs		(293,883)	293,883
2nd Allocation	293,883	0	293,883
Total For 10006400030000 Fin.-Public Fin.			
Total Allocated	857,203	0	857,203

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

Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8659	10,511		10,511		10,511
Fin-Dir. Office	871,603	0.0261	147		147		147
Fin-OMB	1,639,336	0.0490	276		276		276
Fin.-Public Fin.	481,750	0.0144	81		81		81
Fin-Genl. Acctg	2,924,425	0.0874	492		492	262	754
Fin-Auditing	406,522	0.0122	68		68	36	104
Fin-Grants	315,091	0.0094	53		53	28	81
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	257		257	137	394
Fin - Cap Impr	28,352	0.0008	5		5	3	8
Fin - Bus Services	433,120	0.0129	73		73	39	112
Finance - Fleet Management	451,583	0.0135	76		76	40	116
ARA Director's Office	1,265,470	0.0378	213		213	113	326
ARA Admin Svcs	2,342,707	0.0700	394		394	210	604
ARA Strategic Purchasing	3,798,869	0.1136	640		640	340	980
ARA City Council Admin	310,618	0.0093	52		52	28	80
ARA 3-1-1	4,865,162	0.1454	819		819	436	1,255
ARA Central Payroll	4,875,605	0.1457	821		821	437	1,258
ARA Regulatory Services	4,184,315	0.1251	705		705	375	1,080
IT - Director	1,854,558	0.0554	312		312	166	478
IT - Admin & Applications	9,067,711	0.2710	1,527		1,527	812	2,339
IT - Infrastructure	24,022,834	0.7181	4,045		4,045	2,152	6,197
IT - Radio Comm Service	14,574,210	0.4356	2,454		2,454	1,306	3,760
Office Bus. Opportunity	2,395,777	0.0716	403		403	215	618
Mayor’s Office	6,583,325	0.1968	1,109		1,109	590	1,699
Human Resources Dept.	3,150,165	0.0942	530		530	282	812
Legal Department	16,983,114	0.5076	2,860		2,860	1,522	4,382

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

Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	125		125	67	192
City Council	5,007,094	0.1497	843		843	449	1,292
City Controller's Office	7,580,044	0.2266	1,276		1,276	679	1,955
Health Administration	8,711,387	0.2604	1,467		1,467	781	2,248
Planning & Development Admin	1,539,749	0.0460	259		259	138	397
CIP Sal Rec PWE Adm	2,378,265	0.0711	400		400	213	613
HPD - Police Records	4,991,202	0.1492	840		840	447	1,287
HPD- Inspector General	459,808	0.0137	77		77	41	118
General Services Department	215,231,663	6.4336	36,242		36,242	19,284	55,526
HEC	20,510,112	0.6131	3,454		3,454	1,838	5,292
Police	719,681,101	21.5127	121,185		121,185	64,483	185,668
Fire	443,830,213	13.2667	74,734		74,734	39,766	114,500
Municipal Court Department	25,803,206	0.7713	4,345		4,345	2,312	6,657
PWE - All Other	82,446,592	2.4644	13,883		13,883	7,387	21,270
Solid Waste Management	62,753,250	1.8758	10,567		10,567	5,623	16,190
Housing and Community Devp.	92,625,900	2.7687	15,597		15,597	8,299	23,896
Library	38,999,585	1.1657	6,567		6,567	3,494	10,061
Parks & Recreation	77,291,936	2.3104	13,015		13,015	6,925	19,940
Health & Human Services	108,700,647	3.2492	18,303		18,303	9,739	28,042
Finance - Deferred Compensation	151,363	0.0045	25		25	14	39
Fin-Econ. Dvpt	823,795	0.0246	139		139	74	213
ARA Ins. Mgmt.	10,194,288	0.3047	1,717		1,717	913	2,630
ARA Alarm Permitting	202,836	0.0061	34		34	18	52
ARA Exec Svcs	2,902,582	0.0868	489		489	260	749
ARA Mayor's Antigang	530,064	0.0158	89		89	47	136
ARA BARC	6,001,299	0.1794	1,011		1,011	538	1,549
ARA-Other	4,965,991	0.1484	836		836	445	1,281

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

Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2595	1,462		1,462	778	2,240
CIP S/R Planning	1,099,829	0.0329	185		185	99	284
CIP Sal Rec RE	3,464,161	0.1035	583		583	310	893
CIP S/R Engrg	10,464,104	0.3128	1,762		1,762	938	2,700
CIP S/R Constr.	9,700,860	0.2900	1,633		1,633	869	2,502
CIP S/R Eng/Const	396,488	0.0119	67		67	36	103
CIP S/R GeoEnv.	1,033,194	0.0309	174		174	93	267
CIP S/R Other	8,441,381	0.2523	1,421		1,421	756	2,177
CIP S/R GSD	2,670,143	0.0798	450		450	239	689
Prop & Cas Legal	3,801,370	0.1136	640		640	341	981
PWE - Fleet Management	22,827,025	0.6823	3,844		3,844	2,045	5,889
Wrkr Comp - HR	18,219,688	0.5446	3,068		3,068	1,632	4,700
Wrkr Comp Legal	383,676	0.0115	65		65	34	99
PWE-Sign Adm	3,263,046	0.0975	549		549	292	841
PWE-Bldg Insp.	38,127,909	1.1397	6,420		6,420	3,416	9,836
PWE - Stormwater Fund	34,957,489	1.0449	5,886		5,886	3,132	9,018
CABLE TV	2,938,608	0.0878	495		495	263	758
PWE - Houston Transtar	2,413,492	0.0721	406		406	216	622
Hurricane Ike Aid & Recovery	3,567,874	0.1066	601		601	320	921
ARRA Reimbursement Fund	36,864,531	1.1019	6,207		6,207	3,303	9,510
Houston Airport System (HAS)	282,947,434	8.4577	47,644		47,644	25,351	72,995
PWE - Water & Sewer System	358,398,089	10.7130	60,348		60,348	32,112	92,460
Conv and Ent Optns	56,474,717	1.6881	9,509		9,509	5,060	14,569
Parking	6,344,389	0.1896	1,068		1,068	568	1,636
Health Benefits Fund	310,214,668	9.2727	52,235		52,235	27,794	80,029
Long Term Disablity	924,720	0.0276	156		156	83	239
SubTotal	3,345,452,906	100.0000	563,320		563,320	293,883	857,203

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

Activity - Debt Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,345,452,906	100.0000	563,320		563,320	293,883	857,203

Allocation Basis: Total FY 2011 actual expenditures
Allocation Source: Financial summaries - Regina Dickson

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

Receiving Department	Total	Debt Svcs.
Nondepartmental - Gen Gov	10,511	10,511
Fin-Dir. Office	147	147
Fin-OMB	276	276
Fin.-Public Fin.	81	81
Fin-Genl. Acctg	754	754
Fin-Auditing	104	104
Fin-Grants	81	81
Fin.-Tax&Rev. Acctg.	394	394
Fin - Cap Impr	8	8
Fin - Bus Services	112	112
Finance - Fleet Management	116	116
ARA Director's Office	326	326
ARA Admin Svcs	604	604
ARA Strategic Purchasing	980	980
ARA City Council Admin	80	80
ARA 3-1-1	1,255	1,255
ARA Central Payroll	1,258	1,258
ARA Regulatory Services	1,080	1,080
IT - Director	478	478
IT - Admin & Applications	2,339	2,339
IT - Infrastructure	6,197	6,197
IT - Radio Comm Service	3,760	3,760
Office Bus. Opportunity	618	618
Mayor’s Office	1,699	1,699
Human Resources Dept.	812	812
Legal Department	4,382	4,382
City Secretary	192	192
City Council	1,292	1,292
City Controller's Office	1,955	1,955
Municipal Court	6,046	6,046
Health Administration	2,248	2,248
Planning & Development	397	397
CIP Sal Rec PWE Adm	613	613
HPD - Police Records	1,287	1,287

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

Receiving Department	Total	Debt Svcs.
HPD- Inspector General	118	118
General Services Department	55,526	55,526
HEC	5,292	5,292
Police	185,668	185,668
Fire	114,500	114,500
Municipal Court Judicial	611	611
PWE - All Other	21,270	21,270
Solid Waste Management	16,190	16,190
Housing and Community	23,896	23,896
Library	10,061	10,061
Parks & Recreation	19,940	19,940
Health & Human Services	28,042	28,042
Finance - Deferred	39	39
Fin-Econ. Dvpt	213	213
ARA Ins. Mgmt.	2,630	2,630
ARA Alarm Permitting	52	52
ARA Exec Svcs	749	749
ARA Mayor's Antigang	136	136
ARA BARC	1,549	1,549
ARA-Other	1,281	1,281
Planning & Development	2,240	2,240
CIP S/R Planning	284	284
CIP Sal Rec RE	893	893
CIP S/R Engrg	2,700	2,700
CIP S/R Constr.	2,502	2,502
CIP S/R Eng/Const	103	103
CIP S/R GeoEnv.	267	267
CIP S/R Other	2,177	2,177
CIP S/R GSD	689	689
Prop & Cas Legal	981	981
PWE - Fleet Management	5,889	5,889
Wrkr Comp - HR	4,700	4,700
Wrkr Comp Legal	99	99
PWE-Sign Adm	841	841
PWE-Bldg Insp.	9,836	9,836

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

Receiving Department	Total	Debt Svcs.
PWE - Stormwater Fund	9,018	9,018
CABLE TV	758	758
PWE - Houston Transtar	622	622
Hurricane Ike Aid & Recovery	921	921
ARRA Reimbursement Fund	9,510	9,510
Houston Airport System	72,995	72,995
PWE - Water & Sewer	92,460	92,460
Conv and Ent Optns	14,569	14,569
ARA Parking	1,636	1,636
Health Benefits Fund	80,029	80,029
Long Term Disablity	239	239
Direct Billed	0	0
Total	857,203	857,203

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE– GENERAL ACCOUNTING
NATURE AND EXTENT OF SERVICES

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

- **General Accounting** – Costs deemed general in nature of the General Accounting Division have been allocated based upon total number of revenue and expenditure transactions.

- **Fixed Assets** – Costs associated with fixed assets have been allocated based upon the number of fixed and controlled assets.

- **Auditing Services** – Costs associated with the annual audit have been allocated based upon total number of revenue and expenditure transactions.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,924,426			2,924,426
Nondepartmental - Gen Gov	46,712	3,594	50,306	
Fin-Dir. Office	140,896	164,998	305,894	
Fin-OMB	1		1	
Fin.-Public Fin.	492	262	754	
Fin-Genl. Acctg		1	1	
Fin-Auditing		839	839	
Fin-Grants		321	321	
Fin.-Tax&Rev. Acctg.		2,866	2,866	
Fin - Bus Services		419	419	
ARA Admin Svcs		34,457	34,457	
ARA Strategic Purchasing		3	3	
ARA Central Payroll		3,032	3,032	
ARA Regulatory Services		8,339	8,339	
IT - Infrastructure		2	2	
IT - Radio Comm Service		15	15	
Office Bus. Opportunity		2,109	2,109	
Mayor's Office		2,064	2,064	
Human Resources Dept.		1,293	1,293	
City Secretary		875	875	
City Council		6,430	6,430	
City Controller's Office		1,112	1,112	
Total Allocated Additions:	188,101	233,031	421,132	421,132
Total To Be Allocated:	3,112,527	233,031		3,345,558

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

	Total	General & Admin	General Acctg.	Fixed Assets	Auditing Svcs.
Wages & Benefits					
Salaries & Wages	974,365	0	565,619	408,746	0
Fringe Benefits	296,865	0	172,330	124,535	0
Other Expense & Cost					
Consumable Supplies	9,251	0	5,370	3,881	0
Contractual Services	22,115	0	12,838	9,277	0
Auditing Sevices	1,621,830	0	0	0	1,621,830
Departmental Totals					
Total Expenditures	2,924,426	0	756,157	546,439	1,621,830
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,924,426	0	756,157	546,439	1,621,830
Allocation Step 1					
Inbound- All Others	188,101	188,101	0	0	0
Reallocate Admin Costs		(188,101)	48,637	35,147	104,317
1st Allocation	3,112,527	0	804,794	581,586	1,726,147
Allocation Step 2					
Inbound- All Others	233,031	233,031	0	0	0
Reallocate Admin Costs		(233,031)	60,254	43,543	129,234
2nd Allocation	233,031	0	60,254	43,543	129,234
Total For 10006400050001 Fin-Genl. Acctg					
Total Allocated	3,345,558	0	865,048	625,129	1,855,381

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

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,192,028	33.8030	272,045		272,045		272,045
Fin-Dir. Office	12	0.0003	3		3		3
Fin.-Public Fin.	1						
Fin-Genl. Acctg	2	0.0001					
Fin-Auditing	1						
Fin - Bus Services	10	0.0003	2		2		2
ARA Director's Office	1,628	0.0462	372		372	42	414
ARA Admin Svcs	3,517	0.0997	803		803	91	894
ARA Strategic Purchasing	564	0.0160	129		129	15	144
ARA City Council Admin	937	0.0266	214		214	24	238
ARA 3-1-1	1,221	0.0346	279		279	32	311
ARA Central Payroll	1,093	0.0310	249		249	28	277
ARA Regulatory Services	6,907	0.1959	1,576		1,576	178	1,754
IT - Director	14,942	0.4237	3,410		3,410	386	3,796
IT - Admin & Applications	6,214	0.1762	1,418		1,418	160	1,578
IT - Infrastructure	55,788	1.5820	12,732		12,732	1,440	14,172
IT - Radio Comm Service	1,320	0.0374	301		301	34	335
Office Bus. Opportunity	6	0.0002	1		1		1
Mayor’s Office	235	0.0067	54		54	6	60
Human Resources Dept.	43,946	1.2462	10,029		10,029	1,134	11,163
Legal Department	7,923	0.2247	1,808		1,808	205	2,013
City Secretary	1,715	0.0486	391		391	44	435
City Council	2	0.0001					
City Controller's Office	3,716	0.1054	848		848	96	944
Health Administration	35	0.0010	8		8	1	9
Planning & Development Admin	1,495	0.0424	341		341	39	380

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

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Administration	148,692	4.2165	33,934		33,934	3,838	37,772
CIP Sal Rec PWE Adm	5,409	0.1534	1,234		1,234	140	1,374
HPD - Police Records	1,531	0.0434	349		349	40	389
HPD- Inspector General	432	0.0123	99		99	11	110
General Services Department	59,394	1.6843	13,555		13,555	1,533	15,088
HEC	2,536	0.0719	579		579	65	644
Police	259,771	7.3665	59,285		59,285	6,705	65,990
Fire	317,829	9.0128	72,535		72,535	8,204	80,739
Municipal Court Department	86,084	2.4411	19,646		19,646	2,222	21,868
Solid Waste Management	80,203	2.2744	18,304		18,304	2,070	20,374
Housing and Community Devp.	44,352	1.2577	10,122		10,122	1,145	11,267
Library	54,369	1.5418	12,408		12,408	1,403	13,811
Parks & Recreation	166,592	4.7241	38,020		38,020	4,300	42,320
Health & Human Services	1,247	0.0354	285		285	32	317
ARA Ins. Mgmt.	592	0.0168	135		135	15	150
ARA Alarm Permitting	299	0.0085	68		68	8	76
ARA Exec Svcs	3,174	0.0900	724		724	82	806
ARA Mayor's Antigang	598	0.0170	136		136	15	151
ARA BARC	9,890	0.2805	2,257		2,257	255	2,512
ARA-Other	25,006	0.7091	5,707		5,707	645	6,352
Planning & Development	8,394	0.2380	1,916		1,916	217	2,133
CIP S/R Planning	583	0.0165	133		133	15	148
CIP Sal Rec RE	1,496	0.0424	341		341	39	380
CIP S/R Engrg	22,035	0.6249	5,029		5,029	569	5,598
CIP S/R Constr.	9,544	0.2706	2,178		2,178	246	2,424
CIP S/R Eng/Const	368	0.0104	84		84	9	93
CIP S/R GeoEnv.	2,061	0.0584	470		470	53	523

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

Activity - General Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Other	2,807	0.0796	641		641	72	713
CIP S/R GSD	3,195	0.0906	729		729	82	811
Prop & Cas Legal	7,734	0.2193	1,765		1,765	200	1,965
PWE - Fleet Management	22,798	0.6465	5,203		5,203	588	5,791
Wrkr Comp - HR	19,406	0.5503	4,429		4,429	501	4,930
Wrkr Comp Legal	954	0.0271	218		218	25	243
HEC Director	973	0.0276	222		222	25	247
HEC - IT	1,992	0.0565	455		455	51	506
HEC - 9-1-1 Network	1,550	0.0440	354		354	40	394
HEC - Police Call Takers	2,125	0.0603	485		485	55	540
PWE-Sign Adm	51	0.0014	12		12	1	13
PWE-Bldg Insp.	32,395	0.9186	7,393		7,393	836	8,229
PWE - Stormwater Fund	24,278	0.6885	5,541		5,541	627	6,168
CABLE TV	48	0.0014	11		11	1	12
PWE - Houston Transtar	3,648	0.1034	833		833	94	927
Hurricane Ike Aid & Recovery	1,495	0.0424	341		341	39	380
ARRA Reimbursement Fund	20,825	0.5905	4,753		4,753	538	5,291
TIRZ	5,086	0.1442	1,161		1,161	131	1,292
Houston Airport System (HAS)	177,947	5.0461	40,611		40,611	4,593	45,204
PWE - Water & Sewer System	376,211	10.6684	85,859		85,859	9,712	95,571
Conv and Ent Optns	654	0.0185	149		149	17	166
Parking	22,809	0.6468	5,205		5,205	589	5,794
Health Benefits Fund	139,415	3.9535	31,817		31,817	3,599	35,416
Long Term Disablity	266	0.0075	61		61	7	68
SubTotal	3,526,401	100.0000	804,794		804,794	60,254	865,048
Total	3,526,401	100.0000	804,794		804,794	60,254	865,048

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

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

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

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	1	0.0224	130		130		130
ARA Director's Office	65	1.4538	8,455		8,455	633	9,088
IT - Director	48	1.0736	6,244		6,244	468	6,712
Office Bus. Opportunity	6	0.1342	780		780	58	838
Mayor’s Office	14	0.3131	1,821		1,821	136	1,957
Human Resources Dept.	6	0.1342	780		780	58	838
Legal Department	21	0.4697	2,732		2,732	205	2,937
City Council	1	0.0224	130		130	10	140
City Controller's Office	3	0.0671	390		390	29	419
Health Administration	253	5.6587	32,910		32,910	2,465	35,375
Planning & Development Admin	11	0.2460	1,431		1,431	107	1,538
General Services Department	106	2.3708	13,788		13,788	1,033	14,821
HEC	1	0.0224	130		130	10	140
Police	1,804	40.3489	234,666		234,666	17,572	252,238
Fire	1,087	24.3122	141,397		141,397	10,589	151,986
Municipal Court Department	5	0.1118	650		650	49	699
PWE - All Other	425	9.5057	55,284		55,284	4,140	59,424
Solid Waste Management	55	1.2302	7,154		7,154	536	7,690
Library	41	0.9170	5,333		5,333	399	5,732
Parks & Recreation	518	11.5858	67,381		67,381	5,046	72,427
SubTotal	4,471	100.0000	581,586		581,586	43,543	625,129
Total	4,471	100.0000	581,586		581,586	43,543	625,129

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City Of Houston, Texas
Full 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

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

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,192,028	33.8030	583,488		583,488		583,488
Fin-Dir. Office	12	0.0003	6		6		6
Fin.-Public Fin.	1						
Fin-Genl. Acctg	2	0.0001	1		1		1
Fin-Auditing	1						
Fin - Bus Services	10	0.0003	5		5	1	6
ARA Director's Office	1,628	0.0462	797		797	90	887
ARA Admin Svcs	3,517	0.0997	1,722		1,722	195	1,917
ARA Strategic Purchasing	564	0.0160	276		276	31	307
ARA City Council Admin	937	0.0266	459		459	52	511
ARA 3-1-1	1,221	0.0346	598		598	68	666
ARA Central Payroll	1,093	0.0310	535		535	61	596
ARA Regulatory Services	6,907	0.1959	3,381		3,381	382	3,763
IT - Director	14,942	0.4237	7,314		7,314	827	8,141
IT - Admin & Applications	6,214	0.1762	3,042		3,042	344	3,386
IT - Infrastructure	55,788	1.5820	27,308		27,308	3,089	30,397
IT - Radio Comm Service	1,320	0.0374	646		646	73	719
Office Bus. Opportunity	6	0.0002	3		3		3
Mayor’s Office	235	0.0067	115		115	13	128
Human Resources Dept.	43,946	1.2462	21,511		21,511	2,433	23,944
Legal Department	7,923	0.2247	3,878		3,878	439	4,317
City Secretary	1,715	0.0486	839		839	95	934
City Council	2	0.0001	1		1		1
City Controller's Office	3,716	0.1054	1,819		1,819	206	2,025
Health Administration	35	0.0010	17		17	2	19
Planning & Development Admin	1,495	0.0424	732		732	83	815

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

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Administration	148,692	4.2165	72,784		72,784	8,232	81,016
CIP Sal Rec PWE Adm	5,409	0.1534	2,648		2,648	299	2,947
HPD - Police Records	1,531	0.0434	749		749	85	834
HPD- Inspector General	432	0.0123	211		211	24	235
General Services Department	59,394	1.6843	29,073		29,073	3,288	32,361
HEC	2,536	0.0719	1,241		1,241	140	1,381
Police	259,771	7.3665	127,156		127,156	14,381	141,537
Fire	317,829	9.0128	155,575		155,575	17,596	173,171
Municipal Court Department	86,084	2.4411	42,138		42,138	4,766	46,904
Solid Waste Management	80,203	2.2744	39,259		39,259	4,440	43,699
Housing and Community Devp.	44,352	1.2577	21,710		21,710	2,455	24,165
Library	54,369	1.5418	26,613		26,613	3,010	29,623
Parks & Recreation	166,592	4.7241	81,546		81,546	9,223	90,769
Health & Human Services	1,247	0.0354	610		610	69	679
ARA Ins. Mgmt.	592	0.0168	290		290	33	323
ARA Alarm Permitting	299	0.0085	146		146	17	163
ARA Exec Svcs	3,174	0.0900	1,554		1,554	176	1,730
ARA Mayor's Antigang	598	0.0170	293		293	33	326
ARA BARC	9,890	0.2805	4,841		4,841	548	5,389
ARA-Other	25,006	0.7091	12,240		12,240	1,384	13,624
Planning & Development	8,394	0.2380	4,109		4,109	465	4,574
CIP S/R Planning	583	0.0165	285		285	32	317
CIP Sal Rec RE	1,496	0.0424	732		732	83	815
CIP S/R Engrg	22,035	0.6249	10,786		10,786	1,220	12,006
CIP S/R Constr.	9,544	0.2706	4,672		4,672	528	5,200
CIP S/R Eng/Const	368	0.0104	180		180	20	200
CIP S/R GeoEnv.	2,061	0.0584	1,009		1,009	114	1,123

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

Activity - Auditing Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Other	2,807	0.0796	1,374		1,374	155	1,529
CIP S/R GSD	3,195	0.0906	1,564		1,564	177	1,741
Prop & Cas Legal	7,734	0.2193	3,786		3,786	428	4,214
PWE - Fleet Management	22,798	0.6465	11,159		11,159	1,262	12,421
Wrkr Comp - HR	19,406	0.5503	9,499		9,499	1,074	10,573
Wrkr Comp Legal	954	0.0271	467		467	53	520
HEC Director	973	0.0276	476		476	54	530
HEC - IT	1,992	0.0565	975		975	110	1,085
HEC - 9-1-1 Network	1,550	0.0440	759		759	86	845
HEC - Police Call Takers	2,125	0.0603	1,040		1,040	118	1,158
PWE-Sign Adm	51	0.0014	25		25	3	28
PWE-Bldg Insp.	32,395	0.9186	15,857		15,857	1,793	17,650
PWE - Stormwater Fund	24,278	0.6885	11,884		11,884	1,344	13,228
CABLE TV	48	0.0014	23		23	3	26
PWE - Houston Transtar	3,648	0.1034	1,786		1,786	202	1,988
Hurricane Ike Aid & Recovery	1,495	0.0424	732		732	83	815
ARRA Reimbursement Fund	20,825	0.5905	10,194		10,194	1,153	11,347
TIRZ	5,086	0.1442	2,490		2,490	282	2,772
Houston Airport System (HAS)	177,947	5.0461	87,104		87,104	9,851	96,955
PWE - Water & Sewer System	376,211	10.6684	184,152		184,152	20,826	204,978
Conv and Ent Optns	654	0.0185	320		320	36	356
Parking	22,809	0.6468	11,165		11,165	1,263	12,428
Health Benefits Fund	139,415	3.9535	68,243		68,243	7,718	75,961
Long Term Disablity	266	0.0075	130		130	15	145
SubTotal	3,526,401	100.0000	1,726,147		1,726,147	129,234	1,855,381
Total	3,526,401	100.0000	1,726,147		1,726,147	129,234	1,855,381

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

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

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

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
Nondepartmental - Gen Gov	855,533	272,045	0	583,488
Fin-Dir. Office	139	3	130	6
Fin-Genl. Acctg	1	0	0	1
Fin - Bus Services	8	2	0	6
ARA Director's Office	10,389	414	9,088	887
ARA Admin Svcs	2,811	894	0	1,917
ARA Strategic Purchasing	451	144	0	307
ARA City Council Admin	749	238	0	511
ARA 3-1-1	977	311	0	666
ARA Central Payroll	873	277	0	596
ARA Regulatory Services	5,517	1,754	0	3,763
IT - Director	18,649	3,796	6,712	8,141
IT - Admin & Applications	4,964	1,578	0	3,386
IT - Infrastructure	44,569	14,172	0	30,397
IT - Radio Comm Service	1,054	335	0	719
Office Bus. Opportunity	842	1	838	3
Mayor's Office	2,145	60	1,957	128
Human Resources Dept.	35,945	11,163	838	23,944
Legal Department	9,267	2,013	2,937	4,317
City Secretary	1,369	435	0	934
City Council	141	0	140	1
City Controller's Office	3,388	944	419	2,025
Municipal Court	65,781	20,695	699	44,387
Health Administration	35,403	9	35,375	19
Planning & Development	2,733	380	1,538	815
PWE - Administration	118,788	37,772	0	81,016
CIP Sal Rec PWE Adm	4,321	1,374	0	2,947
HPD - Police Records	1,223	389	0	834
HPD- Inspector General	345	110	0	235
General Services Department	62,270	15,088	14,821	32,361
HEC	2,165	644	140	1,381
Police	459,765	65,990	252,238	141,537
Fire	405,896	80,739	151,986	173,171
Municipal Court Judicial	3,690	1,173	0	2,517

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

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
PWE - All Other	59,424	0	59,424	0
Solid Waste Management	71,763	20,374	7,690	43,699
Housing and Community	35,432	11,267	0	24,165
Library	49,166	13,811	5,732	29,623
Parks & Recreation	205,516	42,320	72,427	90,769
Health & Human Services	996	317	0	679
ARA Ins. Mgmt.	473	150	0	323
ARA Alarm Permitting	239	76	0	163
ARA Exec Svcs	2,536	806	0	1,730
ARA Mayor's Antigang	477	151	0	326
ARA BARC	7,901	2,512	0	5,389
ARA-Other	19,976	6,352	0	13,624
Planning & Development	6,707	2,133	0	4,574
CIP S/R Planning	465	148	0	317
CIP Sal Rec RE	1,195	380	0	815
CIP S/R Engrg	17,604	5,598	0	12,006
CIP S/R Constr.	7,624	2,424	0	5,200
CIP S/R Eng/Const	293	93	0	200
CIP S/R GeoEnv.	1,646	523	0	1,123
CIP S/R Other	2,242	713	0	1,529
CIP S/R GSD	2,552	811	0	1,741
Prop & Cas Legal	6,179	1,965	0	4,214
PWE - Fleet Management	18,212	5,791	0	12,421
Wrkr Comp - HR	15,503	4,930	0	10,573
Wrkr Comp Legal	763	243	0	520
HEC Director	777	247	0	530
HEC - IT	1,591	506	0	1,085
HEC - 9-1-1 Network	1,239	394	0	845
HEC - Police Call Takers	1,698	540	0	1,158
PWE-Sign Adm	41	13	0	28
PWE-Bldg Insp.	25,879	8,229	0	17,650
PWE - Stormwater Fund	19,396	6,168	0	13,228
CABLE TV	38	12	0	26
PWE - Houston Transtar	2,915	927	0	1,988
Hurricane Ike Aid & Recovery	1,195	380	0	815

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

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
ARRA Reimbursement Fund	16,638	5,291	0	11,347
TIRZ	4,064	1,292	0	2,772
Houston Airport System	142,159	45,204	0	96,955
PWE - Water & Sewer	300,549	95,571	0	204,978
Conv and Ent Optns	522	166	0	356
ARA Parking	18,222	5,794	0	12,428
Health Benefits Fund	111,377	35,416	0	75,961
Long Term Disablity	213	68	0	145
Direct Billed	0	0	0	0
Total	3,345,558	865,048	625,129	1,855,381

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE – AUDIT SERVICES
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	406,521			406,521
Nondepartmental - Gen Gov	12,647	967	13,614	
Fin-Dir. Office	46,965	54,999	101,964	
Fin-OMB	1		1	
Fin.-Public Fin.	68	36	104	
Fin-Auditing		117	117	
Fin-Grants		45	45	
Fin.-Tax&Rev. Acctg.		398	398	
Fin - Bus Services		58	58	
ARA Admin Svcs		11,486	11,486	
ARA Strategic Purchasing		1	1	
ARA Central Payroll		1,011	1,011	
ARA Regulatory Services		1,159	1,159	
IT - Infrastructure		1	1	
IT - Radio Comm Service		7	7	
Office Bus. Opportunity		332	332	
Mayor's Office		688	688	
Human Resources Dept.		431	431	
City Secretary		122	122	
City Council		894	894	
City Controller's Office		156	156	
Total Allocated Additions:	59,681	72,908	132,589	132,589
Total To Be Allocated:	466,202	72,908		539,110

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

	Total	General & Admin	Auditing
Wages & Benefits			
Salaries & Wages	301,493	0	301,493
Fringe Benefits	102,523	0	102,523
Other Expense & Cost			
Consumable Supplies	677	0	677
Contractual Services	1,828	0	1,828
Departmental Totals			
Total Expenditures	406,521	0	406,521
Deductions			
Total Deductions	0	0	0
Functional Cost	406,521	0	406,521
Allocation Step 1			
Inbound- All Others	59,681	59,681	0
Reallocate Admin Costs		(59,681)	59,681
1st Allocation	466,202	0	466,202
Allocation Step 2			
Inbound- All Others	72,908	72,908	0
Reallocate Admin Costs		(72,908)	72,908
2nd Allocation	72,908	0	72,908
Total For 10006400050002 Fin-Auditing			
Total Allocated	539,110	0	539,110

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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,302,185	3.8359	17,883		17,883		17,883
Fin-Dir. Office	621,110	0.0382	178		178		178
Fin-OMB	1,639,336	0.1009	471		471		471
Fin.-Public Fin.	481,750	0.0297	138		138		138
Fin-Genl. Acctg	2,924,425	0.1801	839		839		839
Fin-Auditing	406,522	0.0250	117		117		117
Fin-Grants	315,091	0.0194	90		90	15	105
Fin.-Tax&Rev. Acctg.	1,525,715	0.0939	438		438	71	509
Fin - Cap Impr	28,352	0.0017	8		8	1	9
Fin - Bus Services	433,120	0.0267	124		124	20	144
Finance - Fleet Management	451,583	0.0278	130		130	21	151
ARA Director's Office	1,265,470	0.0779	363		363	59	422
ARA Admin Svcs	2,342,707	0.1442	672		672	110	782
ARA Strategic Purchasing	3,798,869	0.2339	1,090		1,090	178	1,268
ARA City Council Admin	310,618	0.0191	89		89	15	104
ARA 3-1-1	4,865,162	0.2995	1,396		1,396	228	1,624
ARA Central Payroll	4,875,605	0.3002	1,399		1,399	228	1,627
ARA Regulatory Services	4,184,315	0.2576	1,201		1,201	196	1,397
IT - Director	1,854,489	0.1142	532		532	87	619
IT - Admin & Applications	6,785,039	0.4178	1,948		1,948	318	2,266
IT - Infrastructure	7,258,834	0.4469	2,084		2,084	340	2,424
IT - Radio Comm Service	3,174,210	0.1954	911		911	149	1,060
Office Bus. Opportunity	2,395,777	0.1475	688		688	112	800
Mayor’s Office	2,926,594	0.1802	840		840	137	977
Human Resources Dept.	3,150,165	0.1940	904		904	148	1,052
Legal Department	16,970,914	1.0449	4,871		4,871	795	5,666

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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0458	214		214	35	249
City Council	5,007,094	0.3083	1,437		1,437	235	1,672
City Controller's Office	7,389,260	0.4550	2,121		2,121	346	2,467
Health Administration	8,621,725	0.5308	2,475		2,475	404	2,879
Planning & Development Admin	1,538,812	0.0947	442		442	72	514
HPD - Police Records	4,991,202	0.3073	1,433		1,433	234	1,667
HPD- Inspector General	452,674	0.0279	130		130	21	151
General Services Department	44,066,690	2.7132	12,649		12,649	2,065	14,714
HEC	343						
Police	653,242,416	40.2204	187,512		187,512	30,611	218,123
Fire	443,613,371	27.3133	127,335		127,335	20,789	148,124
Municipal Court Department	22,759,427	1.4013	6,533		6,533	1,067	7,600
PWE - All Other	80,566,760	4.9605	23,126		23,126	3,776	26,902
Solid Waste Management	62,281,256	3.8347	17,877		17,877	2,919	20,796
Housing and Community Devp.	860,035	0.0530	247		247	40	287
Library	35,295,708	2.1732	10,131		10,131	1,654	11,785
Parks & Recreation	62,608,807	3.8548	17,971		17,971	2,934	20,905
Health & Human Services	36,842,853	2.2684	10,575		10,575	1,727	12,302
Finance - Deferred Compensation	151,363	0.0093	43		43	7	50
Fin-Econ. Dvpt	823,795	0.0507	236		236	39	275
ARA Alarm Permitting	202,836	0.0125	58		58	10	68
ARA Exec Svcs	2,837,561	0.1747	814		814	133	947
ARA Mayor's Antigang	530,064	0.0326	152		152	25	177
ARA BARC	-320						
ARA-Other	675,891	0.0416	194		194	32	226
Planning & Development	6,629,917	0.4082	1,903		1,903	311	2,214
TIRZ	4,144,317	0.2552	1,190		1,190	194	1,384

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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,624,166,029	100.0000	466,202		466,202	72,908	539,110
Total	1,624,166,029	100.0000	466,202		466,202	72,908	539,110

Allocation Basis: Total FY 2011 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

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

Receiving Department	Total	Auditing
Nondepartmental - Gen Gov	17,883	17,883
Fin-Dir. Office	178	178
Fin-OMB	471	471
Fin.-Public Fin.	138	138
Fin-Genl. Acctg	839	839
Fin-Auditing	117	117
Fin-Grants	105	105
Fin.-Tax&Rev. Acctg.	509	509
Fin - Cap Impr	9	9
Fin - Bus Services	144	144
Finance - Fleet Management	151	151
ARA Director's Office	422	422
ARA Admin Svcs	782	782
ARA Strategic Purchasing	1,268	1,268
ARA City Council Admin	104	104
ARA 3-1-1	1,624	1,624
ARA Central Payroll	1,627	1,627
ARA Regulatory Services	1,397	1,397
IT - Director	619	619
IT - Admin & Applications	2,266	2,266
IT - Infrastructure	2,424	2,424
IT - Radio Comm Service	1,060	1,060
Office Bus. Opportunity	800	800
Mayor’s Office	977	977
Human Resources Dept.	1,052	1,052
Legal Department	5,666	5,666
City Secretary	249	249
City Council	1,672	1,672
City Controller's Office	2,467	2,467
Municipal Court	6,902	6,902
Health Administration	2,879	2,879
Planning & Development	514	514
HPD - Police Records	1,667	1,667
HPD- Inspector General	151	151

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

Receiving Department	Total	Auditing
General Services Department	14,714	14,714
Police	218,123	218,123
Fire	148,124	148,124
Municipal Court Judicial	698	698
PWE - All Other	26,902	26,902
Solid Waste Management	20,796	20,796
Housing and Community	287	287
Library	11,785	11,785
Parks & Recreation	20,905	20,905
Health & Human Services	12,302	12,302
Finance - Deferred	50	50
Fin-Econ. Dvpt	275	275
ARA Alarm Permitting	68	68
ARA Exec Svcs	947	947
ARA Mayor's Antigang	177	177
ARA-Other	226	226
Planning & Development	2,214	2,214
TIRZ	1,384	1,384
Direct Billed	0	0
Total	539,110	539,110

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE– GRANTS MANAGEMENT
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	315,090			315,090
Nondepartmental - Gen Gov	10,857	830	11,687	
Fin-Dir. Office	41,095	48,124	89,219	
Fin.-Public Fin.	53	28	81	
Fin-Auditing	90	15	105	
Fin-Grants		35	35	
Fin.-Tax&Rev. Acctg.		309	309	
Fin - Bus Services		45	45	
ARA Admin Svcs		10,050	10,050	
ARA Central Payroll		884	884	
ARA Regulatory Services		898	898	
Office Bus. Opportunity		265	265	
Mayor’s Office		602	602	
Human Resources Dept.		377	377	
City Secretary		94	94	
City Council		693	693	
City Controller's Office		119	119	
Total Allocated Additions:	52,095	63,368	115,463	115,463
Total To Be Allocated:	367,185	63,368		430,553

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

	Total	General & Admin	Grants
Wages & Benefits			
Salaries & Wages	233,407	0	233,407
Fringe Benefits	81,526	0	81,526
Other Expense & Cost			
Consumable Supplies	89	0	89
Contractual Services	68	0	68
Departmental Totals			
Total Expenditures	315,090	0	315,090
Deductions			
Total Deductions	0	0	0
Functional Cost	315,090	0	315,090
Allocation Step 1			
Inbound- All Others	52,095	52,095	0
Reallocate Admin Costs		(52,095)	52,095
1st Allocation	367,185	0	367,185
Allocation Step 2			
Inbound- All Others	63,368	63,368	0
Reallocate Admin Costs		(63,368)	63,368
2nd Allocation	63,368	0	63,368
Total For 10006400050003 Fin-Grants			
Total Allocated	430,553	0	430,553

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8659	6,851		6,851		6,851
Fin-Dir. Office	871,603	0.0261	96		96		96
Fin-OMB	1,639,336	0.0490	180		180		180
Fin.-Public Fin.	481,750	0.0144	53		53		53
Fin-Genl. Acctg	2,924,425	0.0874	321		321		321
Fin-Auditing	406,522	0.0122	45		45		45
Fin-Grants	315,091	0.0094	35		35		35
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	167		167	30	197
Fin - Cap Impr	28,352	0.0008	3		3	1	4
Fin - Bus Services	433,120	0.0129	48		48	8	56
Finance - Fleet Management	451,583	0.0135	50		50	9	59
ARA Director's Office	1,265,470	0.0378	139		139	24	163
ARA Admin Svcs	2,342,707	0.0700	257		257	45	302
ARA Strategic Purchasing	3,798,869	0.1136	417		417	73	490
ARA City Council Admin	310,618	0.0093	34		34	6	40
ARA 3-1-1	4,865,162	0.1454	534		534	94	628
ARA Central Payroll	4,875,605	0.1457	535		535	94	629
ARA Regulatory Services	4,184,315	0.1251	459		459	81	540
IT - Director	1,854,558	0.0554	204		204	36	240
IT - Admin & Applications	9,067,711	0.2710	995		995	175	1,170
IT - Infrastructure	24,022,834	0.7181	2,637		2,637	465	3,102
IT - Radio Comm Service	14,574,210	0.4356	1,600		1,600	282	1,882
Office Bus. Opportunity	2,395,777	0.0716	263		263	46	309
Mayor’s Office	6,583,325	0.1968	723		723	127	850
Human Resources Dept.	3,150,165	0.0942	346		346	61	407
Legal Department	16,983,114	0.5076	1,864		1,864	328	2,192

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	82		82	14	96
City Council	5,007,094	0.1497	550		550	97	647
City Controller's Office	7,580,044	0.2266	832		832	147	979
Health Administration	8,711,387	0.2604	956		956	168	1,124
Planning & Development Admin	1,539,749	0.0460	169		169	30	199
CIP Sal Rec PWE Adm	2,378,265	0.0711	261		261	46	307
HPD - Police Records	4,991,202	0.1492	548		548	97	645
HPD- Inspector General	459,808	0.0137	50		50	9	59
General Services Department	215,231,663	6.4336	23,623		23,623	4,163	27,786
HEC	20,510,112	0.6131	2,251		2,251	397	2,648
Police	719,681,101	21.5127	78,988		78,988	13,921	92,909
Fire	443,830,213	13.2667	48,713		48,713	8,584	57,297
Municipal Court Department	25,803,206	0.7713	2,832		2,832	499	3,331
PWE - All Other	82,446,592	2.4644	9,049		9,049	1,595	10,644
Solid Waste Management	62,753,250	1.8758	6,888		6,888	1,214	8,102
Housing and Community Devp.	92,625,900	2.7687	10,166		10,166	1,791	11,957
Library	38,999,585	1.1657	4,280		4,280	754	5,034
Parks & Recreation	77,291,936	2.3104	8,483		8,483	1,495	9,978
Health & Human Services	108,700,647	3.2492	11,931		11,931	2,102	14,033
Finance - Deferred Compensation	151,363	0.0045	17		17	3	20
Fin-Econ. Dvpt	823,795	0.0246	90		90	16	106
ARA Ins. Mgmt.	10,194,288	0.3047	1,119		1,119	197	1,316
ARA Alarm Permitting	202,836	0.0061	22		22	4	26
ARA Exec Svcs	2,902,582	0.0868	319		319	56	375
ARA Mayor's Antigang	530,064	0.0158	58		58	10	68
ARA BARC	6,001,299	0.1794	659		659	116	775
ARA-Other	4,965,991	0.1484	545		545	96	641

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2595	953		953	168	1,121
CIP S/R Planning	1,099,829	0.0329	121		121	21	142
CIP Sal Rec RE	3,464,161	0.1035	380		380	67	447
CIP S/R Engrg	10,464,104	0.3128	1,149		1,149	202	1,351
CIP S/R Constr.	9,700,860	0.2900	1,065		1,065	188	1,253
CIP S/R Eng/Const	396,488	0.0119	44		44	8	52
CIP S/R GeoEnv.	1,033,194	0.0309	113		113	20	133
CIP S/R Other	8,441,381	0.2523	926		926	163	1,089
CIP S/R GSD	2,670,143	0.0798	293		293	52	345
Prop & Cas Legal	3,801,370	0.1136	417		417	74	491
PWE - Fleet Management	22,827,025	0.6823	2,505		2,505	441	2,946
Wrkr Comp - HR	18,219,688	0.5446	2,000		2,000	352	2,352
Wrkr Comp Legal	383,676	0.0115	42		42	7	49
PWE-Sign Adm	3,263,046	0.0975	358		358	63	421
PWE-Bldg Insp.	38,127,909	1.1397	4,185		4,185	737	4,922
PWE - Stormwater Fund	34,957,489	1.0449	3,837		3,837	676	4,513
CABLE TV	2,938,608	0.0878	323		323	57	380
PWE - Houston Transtar	2,413,492	0.0721	265		265	47	312
Hurricane Ike Aid & Recovery	3,567,874	0.1066	392		392	69	461
ARRA Reimbursement Fund	36,864,531	1.1019	4,046		4,046	713	4,759
Houston Airport System (HAS)	282,947,434	8.4577	31,055		31,055	5,472	36,527
PWE - Water & Sewer System	358,398,089	10.7130	39,336		39,336	6,932	46,268
Conv and Ent Optns	56,474,717	1.6881	6,198		6,198	1,092	7,290
Parking	6,344,389	0.1896	696		696	123	819
Health Benefits Fund	310,214,668	9.2727	34,048		34,048	6,000	40,048
Long Term Disablity	924,720	0.0276	101		101	18	119
SubTotal	3,345,452,906	100.0000	367,185		367,185	63,368	430,553

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,345,452,906	100.0000	367,185		367,185	63,368	430,553

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

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

Receiving Department	Total	Grants
Nondepartmental - Gen Gov	6,851	6,851
Fin-Dir. Office	96	96
Fin-OMB	180	180
Fin.-Public Fin.	53	53
Fin-Genl. Acctg	321	321
Fin-Auditing	45	45
Fin-Grants	35	35
Fin.-Tax&Rev. Acctg.	197	197
Fin - Cap Impr	4	4
Fin - Bus Services	56	56
Finance - Fleet Management	59	59
ARA Director's Office	163	163
ARA Admin Svcs	302	302
ARA Strategic Purchasing	490	490
ARA City Council Admin	40	40
ARA 3-1-1	628	628
ARA Central Payroll	629	629
ARA Regulatory Services	540	540
IT - Director	240	240
IT - Admin & Applications	1,170	1,170
IT - Infrastructure	3,102	3,102
IT - Radio Comm Service	1,882	1,882
Office Bus. Opportunity	309	309
Mayor’s Office	850	850
Human Resources Dept.	407	407
Legal Department	2,192	2,192
City Secretary	96	96
City Council	647	647
City Controller's Office	979	979
Municipal Court	3,025	3,025
Health Administration	1,124	1,124
Planning & Development	199	199
CIP Sal Rec PWE Adm	307	307
HPD - Police Records	645	645

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

Receiving Department	Total	Grants
HPD- Inspector General	59	59
General Services Department	27,786	27,786
HEC	2,648	2,648
Police	92,909	92,909
Fire	57,297	57,297
Municipal Court Judicial	306	306
PWE - All Other	10,644	10,644
Solid Waste Management	8,102	8,102
Housing and Community	11,957	11,957
Library	5,034	5,034
Parks & Recreation	9,978	9,978
Health & Human Services	14,033	14,033
Finance - Deferred	20	20
Fin-Econ. Dvpt	106	106
ARA Ins. Mgmt.	1,316	1,316
ARA Alarm Permitting	26	26
ARA Exec Svcs	375	375
ARA Mayor's Antigang	68	68
ARA BARC	775	775
ARA-Other	641	641
Planning & Development	1,121	1,121
CIP S/R Planning	142	142
CIP Sal Rec RE	447	447
CIP S/R Engrg	1,351	1,351
CIP S/R Constr.	1,253	1,253
CIP S/R Eng/Const	52	52
CIP S/R GeoEnv.	133	133
CIP S/R Other	1,089	1,089
CIP S/R GSD	345	345
Prop & Cas Legal	491	491
PWE - Fleet Management	2,946	2,946
Wrkr Comp - HR	2,352	2,352
Wrkr Comp Legal	49	49
PWE-Sign Adm	421	421
PWE-Bldg Insp.	4,922	4,922

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

Receiving Department	Total	Grants
PWE - Stormwater Fund	4,513	4,513
CABLE TV	380	380
PWE - Houston Transtar	312	312
Hurricane Ike Aid & Recovery	461	461
ARRA Reimbursement Fund	4,759	4,759
Houston Airport System	36,527	36,527
PWE - Water & Sewer	46,268	46,268
Conv and Ent Optns	7,290	7,290
ARA Parking	819	819
Health Benefits Fund	40,048	40,048
Long Term Disablity	119	119
Direct Billed	0	0
Total	430,553	430,553

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SCHEDULE 10.1
FY 2013 FULL COST PLAN

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE – TAX AND REVENUE ACCOUNTING
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,525,714			1,525,714
Nondepartmental - Gen Gov	18,404	1,422	19,826	
Fin-Dir. Office	46,965	54,999	101,964	
Fin.-Public Fin.	257	137	394	
Fin-Auditing	438	71	509	
Fin-Grants	167	30	197	
Fin.-Tax&Rev. Acctg.		1,495	1,495	
Fin - Bus Services		219	219	
ARA Admin Svcs		11,486	11,486	
ARA Central Payroll		1,011	1,011	
ARA Regulatory Services		4,350	4,350	
Office Bus. Opportunity		1,062	1,062	
Mayor’s Office		688	688	
Human Resources Dept.		431	431	
City Secretary		457	457	
City Council		3,354	3,354	
City Controller's Office		578	578	
Total Allocated Additions:	66,231	81,790	148,021	148,021
Total To Be Allocated:	1,591,945	81,790		1,673,735

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	281,314	0	281,314
Fringe Benefits	188,140	0	188,140
Other Expense & Cost			
Consumable Supplies	333	0	333
Contractual Services	1,055,927	0	1,055,927
Departmental Totals			
Total Expenditures	1,525,714	0	1,525,714
Deductions			
Total Deductions	0	0	0
Functional Cost	1,525,714	0	1,525,714
Allocation Step 1			
Inbound- All Others	66,231	66,231	0
Reallocate Admin Costs		(66,231)	66,231
1st Allocation	1,591,945	0	1,591,945
Allocation Step 2			
Inbound- All Others	81,790	81,790	0
Reallocate Admin Costs		(81,790)	81,790
2nd Allocation	81,790	0	81,790
Total For 10006400050004 Fin.-Tax&Rev. Acctg.			
Total Allocated	1,673,735	0	1,673,735

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,302,185	3.8359	61,066		61,066		61,066
Fin-Dir. Office	621,110	0.0382	609		609		609
Fin-OMB	1,639,336	0.1009	1,607		1,607		1,607
Fin.-Public Fin.	481,750	0.0297	472		472		472
Fin-Genl. Acctg	2,924,425	0.1801	2,866		2,866		2,866
Fin-Auditing	406,522	0.0250	398		398		398
Fin-Grants	315,091	0.0194	309		309		309
Fin.-Tax&Rev. Acctg.	1,525,715	0.0939	1,495		1,495		1,495
Fin - Cap Impr	28,352	0.0017	28		28	1	29
Fin - Bus Services	433,120	0.0267	425		425	23	448
Finance - Fleet Management	451,583	0.0278	443		443	24	467
ARA Director's Office	1,265,470	0.0779	1,240		1,240	67	1,307
ARA Admin Svcs	2,342,707	0.1442	2,296		2,296	123	2,419
ARA Strategic Purchasing	3,798,869	0.2339	3,724		3,724	200	3,924
ARA City Council Admin	310,618	0.0191	304		304	16	320
ARA 3-1-1	4,865,162	0.2995	4,769		4,769	256	5,025
ARA Central Payroll	4,875,605	0.3002	4,779		4,779	257	5,036
ARA Regulatory Services	4,184,315	0.2576	4,101		4,101	220	4,321
IT - Director	1,854,489	0.1142	1,818		1,818	98	1,916
IT - Admin & Applications	6,785,039	0.4178	6,650		6,650	357	7,007
IT - Infrastructure	7,258,834	0.4469	7,115		7,115	382	7,497
IT - Radio Comm Service	3,174,210	0.1954	3,111		3,111	167	3,278
Office Bus. Opportunity	2,395,777	0.1475	2,348		2,348	126	2,474
Mayor’s Office	2,926,594	0.1802	2,869		2,869	154	3,023
Human Resources Dept.	3,150,165	0.1940	3,088		3,088	166	3,254
Legal Department	16,970,914	1.0449	16,634		16,634	893	17,527

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0458	729		729	39	768
City Council	5,007,094	0.3083	4,908		4,908	264	5,172
City Controller's Office	7,389,260	0.4550	7,243		7,243	389	7,632
Health Administration	8,621,725	0.5308	8,451		8,451	454	8,905
Planning & Development Admin	1,538,812	0.0947	1,508		1,508	81	1,589
HPD - Police Records	4,991,202	0.3073	4,892		4,892	263	5,155
HPD- Inspector General	452,674	0.0279	444		444	24	468
General Services Department	44,066,690	2.7132	43,192		43,192	2,319	45,511
HEC	343						
Police	653,242,416	40.2204	640,286		640,286	34,382	674,668
Fire	443,613,371	27.3133	434,813		434,813	23,349	458,162
Municipal Court Department	22,759,427	1.4013	22,307		22,307	1,198	23,505
PWE - All Other	80,566,760	4.9605	78,968		78,968	4,241	83,209
Solid Waste Management	62,281,256	3.8347	61,046		61,046	3,278	64,324
Housing and Community Devp.	860,035	0.0530	843		843	45	888
Library	35,295,708	2.1732	34,595		34,595	1,858	36,453
Parks & Recreation	62,608,807	3.8548	61,367		61,367	3,295	64,662
Health & Human Services	36,842,853	2.2684	36,112		36,112	1,939	38,051
Finance - Deferred Compensation	151,363	0.0093	148		148	8	156
Fin-Econ. Dvpt	823,795	0.0507	807		807	43	850
ARA Alarm Permitting	202,836	0.0125	199		199	11	210
ARA Exec Svcs	2,837,561	0.1747	2,781		2,781	149	2,930
ARA Mayor's Antigang	530,064	0.0326	520		520	28	548
ARA BARC	-320						
ARA-Other	675,891	0.0416	662		662	36	698
Planning & Development	6,629,917	0.4082	6,498		6,498	349	6,847
TIRZ	4,144,317	0.2552	4,062		4,062	218	4,280

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,624,166,029	100.0000	1,591,945		1,591,945	81,790	1,673,735
Total	1,624,166,029	100.0000	1,591,945		1,591,945	81,790	1,673,735

Allocation Basis: Total FY 2011 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

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

Receiving Department	Total	Services
Nondepartmental - Gen Gov	61,066	61,066
Fin-Dir. Office	609	609
Fin-OMB	1,607	1,607
Fin.-Public Fin.	472	472
Fin-Genl. Acctg	2,866	2,866
Fin-Auditing	398	398
Fin-Grants	309	309
Fin.-Tax&Rev. Acctg.	1,495	1,495
Fin - Cap Impr	29	29
Fin - Bus Services	448	448
Finance - Fleet Management	467	467
ARA Director's Office	1,307	1,307
ARA Admin Svcs	2,419	2,419
ARA Strategic Purchasing	3,924	3,924
ARA City Council Admin	320	320
ARA 3-1-1	5,025	5,025
ARA Central Payroll	5,036	5,036
ARA Regulatory Services	4,321	4,321
IT - Director	1,916	1,916
IT - Admin & Applications	7,007	7,007
IT - Infrastructure	7,497	7,497
IT - Radio Comm Service	3,278	3,278
Office Bus. Opportunity	2,474	2,474
Mayor's Office	3,023	3,023
Human Resources Dept.	3,254	3,254
Legal Department	17,527	17,527
City Secretary	768	768
City Council	5,172	5,172
City Controller's Office	7,632	7,632
Municipal Court	21,347	21,347
Health Administration	8,905	8,905
Planning & Development	1,589	1,589
HPD - Police Records	5,155	5,155
HPD- Inspector General	468	468

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

Receiving Department	Total	Services
General Services Department	45,511	45,511
Police	674,668	674,668
Fire	458,162	458,162
Municipal Court Judicial	2,158	2,158
PWE - All Other	83,209	83,209
Solid Waste Management	64,324	64,324
Housing and Community	888	888
Library	36,453	36,453
Parks & Recreation	64,662	64,662
Health & Human Services	38,051	38,051
Finance - Deferred	156	156
Fin-Econ. Dvpt	850	850
ARA Alarm Permitting	210	210
ARA Exec Svcs	2,930	2,930
ARA Mayor's Antigang	548	548
ARA-Other	698	698
Planning & Development	6,847	6,847
TIRZ	4,280	4,280
Direct Billed	0	0
Total	1,673,735	1,673,735

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SCHEDULE 11.1
FY 2013 FULL COST PLAN

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE – CAPITAL IMPROVEMENT PROGRAM
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	28,352			28,352
Nondepartmental - Gen Gov	8,591	653	9,244	
Fin-Dir. Office	37,572	43,999	81,571	
Fin.-Public Fin.	5	3	8	
Fin-Auditing	8	1	9	
Fin-Grants	3	1	4	
Fin.-Tax&Rev. Acctg.	28	1	29	
Fin - Bus Services		4	4	
ARA Admin Svcs		9,189	9,189	
ARA Central Payroll		809	809	
ARA Regulatory Services		81	81	
Office Bus. Opportunity		72	72	
Mayor’s Office		550	550	
Human Resources Dept.		345	345	
City Secretary		8	8	
City Council		62	62	
City Controller's Office		11	11	
Total Allocated Additions:	46,207	55,789	101,996	101,996
Total To Be Allocated:	74,559	55,789		130,348

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	17,254	0	17,254
Fringe Benefits	10,674	0	10,674
Other Expense & Cost			
Contractual Services	424	0	424
Departmental Totals			
Total Expenditures	28,352	0	28,352
Deductions			
Total Deductions	0	0	0
Functional Cost	28,352	0	28,352
Allocation Step 1			
Inbound- All Others	46,207	46,207	0
Reallocate Admin Costs		(46,207)	46,207
1st Allocation	74,559	0	74,559
Allocation Step 2			
Inbound- All Others	55,789	55,789	0
Reallocate Admin Costs		(55,789)	55,789
2nd Allocation	55,789	0	55,789
Total For 10006400070001 Fin - Cap Impr			
Total Allocated	130,348	0	130,348

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	100	100.0000	74,559		74,559	55,789	130,348
SubTotal	100	100.0000	74,559		74,559	55,789	130,348
Total	100	100.0000	74,559		74,559	55,789	130,348

Allocation Basis: Direct allocation to CIP

Allocation Source: N/A

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

Receiving Department	Total	Services
CIP Sal Rec PWE Adm	130,348	130,348
Direct Billed	0	0
Total	130,348	130,348

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE – BUSINESS SERVICES
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	433,121			433,121
Nondepartmental - Gen Gov	10,146	777	10,923	
Fin-Dir. Office	35,224	41,249	76,473	
Fin-OMB	5	1	6	
Fin.-Public Fin.	73	39	112	
Fin-Genl. Acctg	7	1	8	
Fin-Auditing	124	20	144	
Fin-Grants	48	8	56	
Fin.-Tax&Rev. Acctg.	425	23	448	
Fin - Bus Services		62	62	
ARA Admin Svcs		8,614	8,614	
ARA Strategic Purchasing		12	12	
ARA Central Payroll		758	758	
ARA Regulatory Services		1,235	1,235	
IT - Infrastructure		9	9	
IT - Radio Comm Service		73	73	
Office Bus. Opportunity		333	333	
Mayor’s Office		516	516	
Human Resources Dept.		323	323	
City Secretary		130	130	
City Council		952	952	
City Controller's Office		184	184	
Total Allocated Additions:	46,052	55,319	101,371	101,371
Total To Be Allocated:	479,173	55,319		534,492

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	163,729	0	163,729
Fringe Benefits	104,374	0	104,374
Other Expense & Cost			
Supplies	24,824	0	24,824
Contractual Services	140,194	0	140,194
Departmental Totals			
Total Expenditures	433,121	0	433,121
Deductions			
Total Deductions	0	0	0
Functional Cost	433,121	0	433,121
Allocation Step 1			
Inbound- All Others	46,052	46,052	0
Reallocate Admin Costs		(46,052)	46,052
1st Allocation	479,173	0	479,173
Allocation Step 2			
Inbound- All Others	55,319	55,319	0
Reallocate Admin Costs		(55,319)	55,319
2nd Allocation	55,319	0	55,319
Total For 10006400010003 Fin - Bus Services			
Total Allocated	534,492	0	534,492

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8659	8,941		8,941		8,941
Fin-Dir. Office	871,603	0.0261	125		125		125
Fin-OMB	1,639,336	0.0490	235		235		235
Fin.-Public Fin.	481,750	0.0144	69		69		69
Fin-Genl. Acctg	2,924,425	0.0874	419		419		419
Fin-Auditing	406,522	0.0122	58		58		58
Fin-Grants	315,091	0.0094	45		45		45
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	219		219		219
Fin - Cap Impr	28,352	0.0008	4		4		4
Fin - Bus Services	433,120	0.0129	62		62		62
Finance - Fleet Management	451,583	0.0135	65		65	8	73
ARA Director's Office	1,265,470	0.0378	181		181	21	202
ARA Admin Svcs	2,342,707	0.0700	336		336	40	376
ARA Strategic Purchasing	3,798,869	0.1136	544		544	64	608
ARA City Council Admin	310,618	0.0093	44		44	5	49
ARA 3-1-1	4,865,162	0.1454	697		697	82	779
ARA Central Payroll	4,875,605	0.1457	698		698	82	780
ARA Regulatory Services	4,184,315	0.1251	599		599	71	670
IT - Director	1,854,558	0.0554	266		266	31	297
IT - Admin & Applications	9,067,711	0.2710	1,299		1,299	153	1,452
IT - Infrastructure	24,022,834	0.7181	3,441		3,441	406	3,847
IT - Radio Comm Service	14,574,210	0.4356	2,087		2,087	246	2,333
Office Bus. Opportunity	2,395,777	0.0716	343		343	40	383
Mayor’s Office	6,583,325	0.1968	943		943	111	1,054
Human Resources Dept.	3,150,165	0.0942	451		451	53	504
Legal Department	16,983,114	0.5076	2,433		2,433	287	2,720

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	107		107	13	120
City Council	5,007,094	0.1497	717		717	85	802
City Controller's Office	7,580,044	0.2266	1,086		1,086	128	1,214
Health Administration	8,711,387	0.2604	1,248		1,248	147	1,395
Planning & Development Admin	1,539,749	0.0460	221		221	26	247
CIP Sal Rec PWE Adm	2,378,265	0.0711	341		341	40	381
HPD - Police Records	4,991,202	0.1492	715		715	84	799
HPD- Inspector General	459,808	0.0137	66		66	8	74
General Services Department	215,231,663	6.4336	30,828		30,828	3,636	34,464
HEC	20,510,112	0.6131	2,938		2,938	347	3,285
Police	719,681,101	21.5127	103,078		103,078	12,158	115,236
Fire	443,830,213	13.2667	63,570		63,570	7,498	71,068
Municipal Court Department	25,803,206	0.7713	3,696		3,696	436	4,132
PWE - All Other	82,446,592	2.4644	11,809		11,809	1,393	13,202
Solid Waste Management	62,753,250	1.8758	8,988		8,988	1,060	10,048
Housing and Community Devp.	92,625,900	2.7687	13,267		13,267	1,565	14,832
Library	38,999,585	1.1657	5,586		5,586	659	6,245
Parks & Recreation	77,291,936	2.3104	11,071		11,071	1,306	12,377
Health & Human Services	108,700,647	3.2492	15,569		15,569	1,836	17,405
Finance - Deferred Compensation	151,363	0.0045	22		22	3	25
Fin-Econ. Dvpt	823,795	0.0246	118		118	14	132
ARA Ins. Mgmt.	10,194,288	0.3047	1,460		1,460	172	1,632
ARA Alarm Permitting	202,836	0.0061	29		29	3	32
ARA Exec Svcs	2,902,582	0.0868	416		416	49	465
ARA Mayor's Antigang	530,064	0.0158	76		76	9	85
ARA BARC	6,001,299	0.1794	860		860	101	961
ARA-Other	4,965,991	0.1484	711		711	84	795

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2595	1,243		1,243	147	1,390
CIP S/R Planning	1,099,829	0.0329	158		158	19	177
CIP Sal Rec RE	3,464,161	0.1035	496		496	59	555
CIP S/R Engrg	10,464,104	0.3128	1,499		1,499	177	1,676
CIP S/R Constr.	9,700,860	0.2900	1,389		1,389	164	1,553
CIP S/R Eng/Const	396,488	0.0119	57		57	7	64
CIP S/R GeoEnv.	1,033,194	0.0309	148		148	17	165
CIP S/R Other	8,441,381	0.2523	1,209		1,209	143	1,352
CIP S/R GSD	2,670,143	0.0798	382		382	45	427
Prop & Cas Legal	3,801,370	0.1136	544		544	64	608
PWE - Fleet Management	22,827,025	0.6823	3,270		3,270	386	3,656
Wrkr Comp - HR	18,219,688	0.5446	2,610		2,610	308	2,918
Wrkr Comp Legal	383,676	0.0115	55		55	6	61
PWE-Sign Adm	3,263,046	0.0975	467		467	55	522
PWE-Bldg Insp.	38,127,909	1.1397	5,461		5,461	644	6,105
PWE - Stormwater Fund	34,957,489	1.0449	5,007		5,007	591	5,598
CABLE TV	2,938,608	0.0878	421		421	50	471
PWE - Houston Transtar	2,413,492	0.0721	346		346	41	387
Hurricane Ike Aid & Recovery	3,567,874	0.1066	511		511	60	571
ARRA Reimbursement Fund	36,864,531	1.1019	5,280		5,280	623	5,903
Houston Airport System (HAS)	282,947,434	8.4577	40,527		40,527	4,780	45,307
PWE - Water & Sewer System	358,398,089	10.7130	51,334		51,334	6,055	57,389
Conv and Ent Optns	56,474,717	1.6881	8,089		8,089	954	9,043
Parking	6,344,389	0.1896	909		909	107	1,016
Health Benefits Fund	310,214,668	9.2727	44,432		44,432	5,241	49,673
Long Term Disablity	924,720	0.0276	132		132	16	148
SubTotal	3,345,452,906	100.0000	479,173		479,173	55,319	534,492

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,345,452,906	100.0000	479,173		479,173	55,319	534,492

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

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

Receiving Department	Total	Services
Nondepartmental - Gen Gov	8,941	8,941
Fin-Dir. Office	125	125
Fin-OMB	235	235
Fin.-Public Fin.	69	69
Fin-Genl. Acctg	419	419
Fin-Auditing	58	58
Fin-Grants	45	45
Fin.-Tax&Rev. Acctg.	219	219
Fin - Cap Impr	4	4
Fin - Bus Services	62	62
Finance - Fleet Management	73	73
ARA Director's Office	202	202
ARA Admin Svcs	376	376
ARA Strategic Purchasing	608	608
ARA City Council Admin	49	49
ARA 3-1-1	779	779
ARA Central Payroll	780	780
ARA Regulatory Services	670	670
IT - Director	297	297
IT - Admin & Applications	1,452	1,452
IT - Infrastructure	3,847	3,847
IT - Radio Comm Service	2,333	2,333
Office Bus. Opportunity	383	383
Mayor’s Office	1,054	1,054
Human Resources Dept.	504	504
Legal Department	2,720	2,720
City Secretary	120	120
City Council	802	802
City Controller's Office	1,214	1,214
Municipal Court	3,753	3,753
Health Administration	1,395	1,395
Planning & Development	247	247
CIP Sal Rec PWE Adm	381	381
HPD - Police Records	799	799

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

Receiving Department	Total	Services
HPD- Inspector General	74	74
General Services Department	34,464	34,464
HEC	3,285	3,285
Police	115,236	115,236
Fire	71,068	71,068
Municipal Court Judicial	379	379
PWE - All Other	13,202	13,202
Solid Waste Management	10,048	10,048
Housing and Community	14,832	14,832
Library	6,245	6,245
Parks & Recreation	12,377	12,377
Health & Human Services	17,405	17,405
Finance - Deferred	25	25
Fin-Econ. Dvpt	132	132
ARA Ins. Mgmt.	1,632	1,632
ARA Alarm Permitting	32	32
ARA Exec Svcs	465	465
ARA Mayor's Antigang	85	85
ARA BARC	961	961
ARA-Other	795	795
Planning & Development	1,390	1,390
CIP S/R Planning	177	177
CIP Sal Rec RE	555	555
CIP S/R Engrg	1,676	1,676
CIP S/R Constr.	1,553	1,553
CIP S/R Eng/Const	64	64
CIP S/R GeoEnv.	165	165
CIP S/R Other	1,352	1,352
CIP S/R GSD	427	427
Prop & Cas Legal	608	608
PWE - Fleet Management	3,656	3,656
Wrkr Comp - HR	2,918	2,918
Wrkr Comp Legal	61	61
PWE-Sign Adm	522	522
PWE-Bldg Insp.	6,105	6,105

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

Receiving Department	Total	Services
PWE - Stormwater Fund	5,598	5,598
CABLE TV	471	471
PWE - Houston Transtar	387	387
Hurricane Ike Aid & Recovery	571	571
ARRA Reimbursement Fund	5,903	5,903
Houston Airport System	45,307	45,307
PWE - Water & Sewer	57,389	57,389
Conv and Ent Optns	9,043	9,043
ARA Parking	1,016	1,016
Health Benefits Fund	49,673	49,673
Long Term Disablity	148	148
Direct Billed	0	0
Total	534,492	534,492

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
FINANCE – FLEET MANAGEMENT
NATURE AND EXTENT OF SERVICES

The Fleet Management Division of the Finance Department manages the city's fleet from a citywide perspective. It employs information technology and management reports to increase efficiency of equipment acquisition funds and supports departmental fleet managers with acquisition, disposition, and management processes for equipment. Costs have been allocated to departments based on the number of vehicles they utilize.

City Of Houston, Texas
Full Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Finance - Fleet Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	451,583			451,583
Nondepartmental - Gen Gov	13,671	1,046	14,717	
Fin-Dir. Office	50,488	59,124	109,612	
Fin.-Public Fin.	76	40	116	
Fin-Auditing	130	21	151	
Fin-Grants	50	9	59	
Fin.-Tax&Rev. Acctg.	443	24	467	
Fin - Bus Services	65	8	73	
ARA Admin Svcs		12,347	12,347	
ARA Central Payroll		1,086	1,086	
ARA Regulatory Services		1,288	1,288	
IT - Admin & Applications		6,039	6,039	
Office Bus. Opportunity		367	367	
Mayor’s Office		740	740	
Human Resources Dept.		463	463	
City Secretary		135	135	
City Council		993	993	
City Controller's Office		171	171	
Total Allocated Additions:	64,923	83,901	148,824	148,824
Total To Be Allocated:	516,506	83,901		600,407

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

	Total	General & Admin	Fleet Support
Wages & Benefits			
Salaries & Wages	338,452	0	338,452
Fringe Benefits	110,058	0	110,058
Other Expense & Cost			
Consumable Supplies	185	0	185
Contractual Services	2,888	0	2,888
Departmental Totals			
Total Expenditures	451,583	0	451,583
Deductions			
Total Deductions	0	0	0
Functional Cost	451,583	0	451,583
Allocation Step 1			
Inbound- All Others	64,923	64,923	0
Reallocate Admin Costs		(64,923)	64,923
1st Allocation	516,506	0	516,506
Allocation Step 2			
Inbound- All Others	83,901	83,901	0
Reallocate Admin Costs		(83,901)	83,901
2nd Allocation	83,901	0	83,901
Total For 10006400060001 Finance - Fleet			
Total Allocated	600,407	0	600,407

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

Activity - Fleet Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	3	0.0249	128		128		128
ARA Director's Office	91	0.7542	3,895		3,895	633	4,528
IT - Director	39	0.3232	1,669		1,669	271	1,940
Office Bus. Opportunity	8	0.0663	342		342	56	398
Mayor’s Office	67	0.5553	2,868		2,868	466	3,334
Human Resources Dept.	15	0.1243	642		642	104	746
Legal Department	5	0.0414	214		214	35	249
Health Administration	204	1.6907	8,733		8,733	1,419	10,152
Planning & Development Admin	6	0.0497	257		257	42	299
PWE - Administration	42	0.3481	1,798		1,798	292	2,090
General Services Department	193	1.5995	8,262		8,262	1,342	9,604
HEC	4	0.0332	171		171	28	199
Police	3,844	31.8581	164,549		164,549	26,733	191,282
Fire	987	8.1800	42,250		42,250	6,865	49,115
Municipal Court Department	6	0.0497	257		257	42	299
PWE - All Other	946	7.8402	40,495		40,495	6,580	47,075
Solid Waste Management	575	4.7655	24,614		24,614	3,999	28,613
Housing and Community Devp.	26	0.2155	1,113		1,113	181	1,294
Library	22	0.1823	942		942	153	1,095
Parks & Recreation	1,055	8.7436	45,161		45,161	7,338	52,499
PWE - Fleet Management	27	0.2238	1,156		1,156	188	1,344
PWE-Bldg Insp.	321	2.6604	13,741		13,741	2,233	15,974
PWE - Stormwater Fund	276	2.2874	11,815		11,815	1,920	13,735
CABLE TV	2	0.0166	86		86	14	100
PWE - Houston Transtar	2	0.0166	86		86	14	100
ARRA Reimbursement Fund	2	0.0166	86		86	14	100

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

Activity - Fleet Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Houston Airport System (HAS)	831	6.8871	35,572		35,572	5,780	41,352
PWE - Water & Sewer System	2,405	19.9320	102,950		102,950	16,727	119,677
Conv and Ent Optns	31	0.2569	1,327		1,327	216	1,543
Parking	31	0.2569	1,327		1,327	216	1,543
SubTotal	12,066	100.0000	516,506		516,506	83,901	600,407
Total	12,066	100.0000	516,506		516,506	83,901	600,407

Allocation Basis: Number of Vehicles

Allocation Source: Asset Management Report

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City Of Houston, Texas
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance - Fleet Management

Receiving Department	Total	Fleet Support
Fin-Dir. Office	128	128
ARA Director's Office	4,528	4,528
IT - Director	1,940	1,940
Office Bus. Opportunity	398	398
Mayor's Office	3,334	3,334
Human Resources Dept.	746	746
Legal Department	249	249
Municipal Court	299	299
Health Administration	10,152	10,152
Planning & Development	299	299
PWE - Administration	2,090	2,090
General Services Department	9,604	9,604
HEC	199	199
Police	191,282	191,282
Fire	49,115	49,115
PWE - All Other	47,075	47,075
Solid Waste Management	28,613	28,613
Housing and Community	1,294	1,294
Library	1,095	1,095
Parks & Recreation	52,499	52,499
PWE - Fleet Management	1,344	1,344
PWE-Bldg Insp.	15,974	15,974
PWE - Stormwater Fund	13,735	13,735
CABLE TV	100	100
PWE - Houston Transtar	100	100
ARRA Reimbursement Fund	100	100
Houston Airport System	41,352	41,352
PWE - Water & Sewer	119,677	119,677
Conv and Ent Optns	1,543	1,543
ARA Parking	1,543	1,543

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City Of Houston, Texas
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance - Fleet Management

Receiving Department	Total	Fleet Support
Direct Billed	0	0
Total	600,407	600,407

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR'S OFFICE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,265,470			1,265,470
Capital Outlay	(7,952)			
Total Deductions:	(7,952)			(7,952)
Building Usage Charge	60,321		60,321	
Equipment Usage Charge	1,492		1,492	
Nondepartmental - Gen Gov	30,899	2,382	33,281	
Fin-OMB	868	206	1,074	
Fin.-Public Fin.	213	113	326	
Fin-Genl. Acctg	9,624	765	10,389	
Fin-Auditing	363	59	422	
Fin-Grants	139	24	163	
Fin.-Tax&Rev. Acctg.	1,240	67	1,307	
Fin - Bus Services	181	21	202	
Finance - Fleet Management	3,895	633	4,528	
ARA Director's Office		19,559	19,559	
ARA Admin Svcs		22,846	22,846	
ARA Strategic Purchasing		298	298	
ARA 3-1-1		111,213	111,213	
ARA Central Payroll		1,465	1,465	
ARA Regulatory Services		3,608	3,608	
IT - Admin & Applications		359,295	359,295	
IT - Infrastructure		203,568	203,568	
IT - Radio Comm Service		11,967	11,967	
Office Bus. Opportunity		923	923	
Mayor's Office		998	998	
Human Resources Dept.		85,246	85,246	
Legal Department		34,227	34,227	
City Secretary		379	379	
City Council		2,782	2,782	
City Controller's Office		3,729	3,729	
HPD- Inspector General		19,116	19,116	
General Services Department		407,996	407,996	

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

Total Allocated Additions:	109,235	1,293,485	1,402,720	1,402,720
Total To Be Allocated:	1,366,753	1,293,485		2,660,238

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	536,307	0	536,307
Fringe Benefits	205,979	0	205,979
Other Expense & Cost			
Supplies	22,346	0	22,346
Contractual Services	492,506	0	492,506
Non Capitalized Equipment	380	0	380
*Capital Outlay	7,952	7,952	0
Departmental Totals			
Total Expenditures	1,265,470	7,952	1,257,518
Deductions			
Total Deductions	(7,952)	(7,952)	0
Functional Cost	1,257,518	0	1,257,518
Allocation Step 1			
Inbound- All Others	109,235	109,235	0
Reallocate Admin Costs		(109,235)	109,235
1st Allocation	1,366,753	0	1,366,753
Allocation Step 2			
Inbound- All Others	1,293,485	1,293,485	0
Reallocate Admin Costs		(1,293,485)	1,293,485
2nd Allocation	1,293,485	0	1,293,485
Total For 10006500010000 ARA Director's Office			
Total Allocated	2,660,238	0	2,660,238

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	5	1.4310	19,559		19,559		19,559
ARA Admin Svcs	30	7.6240	104,201		104,201	100,047	204,248
ARA Strategic Purchasing	40	9.8692	134,888		134,888	129,510	264,398
ARA City Council Admin	3	0.9623	13,152		13,152	12,627	25,779
ARA 3-1-1	83	20.5280	280,567		280,567	269,382	549,949
ARA Central Payroll	50	12.4599	170,296		170,296	163,507	333,803
ARA Regulatory Services	44	10.8562	148,377		148,377	142,461	290,838
ARA Ins. Mgmt.	4	1.2090	16,524		16,524	15,865	32,389
ARA Alarm Permitting	3	0.9623	13,152		13,152	12,627	25,779
ARA Exec Svcs	33	8.2902	113,306		113,306	108,789	222,095
ARA Mayor's Antigang	8	2.1219	29,001		29,001	27,845	56,846
ARA BARC	87	21.4654	293,380		293,380	281,685	575,065
ARA-Other	9	2.2206	30,350		30,350	29,140	59,490
SubTotal	405	100.0000	1,366,753		1,366,753	1,293,485	2,660,238
Total	405	100.0000	1,366,753		1,366,753	1,293,485	2,660,238

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

Allocation Source: Human Resources

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

Receiving Department	Total	Dept Admin
ARA Director's Office	19,559	19,559
ARA Admin Svcs	204,248	204,248
ARA Strategic Purchasing	264,398	264,398
ARA City Council Admin	25,779	25,779
ARA 3-1-1	549,949	549,949
ARA Central Payroll	333,803	333,803
ARA Regulatory Services	290,838	290,838
ARA Ins. Mgmt.	32,389	32,389
ARA Alarm Permitting	25,779	25,779
ARA Exec Svcs	222,095	222,095
ARA Mayor's Antigang	56,846	56,846
ARA BARC	575,065	575,065
ARA-Other	59,490	59,490
Direct Billed	0	0
Total	2,660,238	2,660,238

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS - ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES

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

- **Business Office** – Costs of departmental administrative and accounting supports have been allocated based upon the number of full time equivalent positions in departments served.

- **Mailroom** - Costs associated with the mailroom have been allocated based upon the number of full time equivalent positions in departments served.

- **Records Management** – Costs of maintaining records per state statute are allocated based on the number boxes in storage.

- **Property** – Costs associated with the disposal of City property have been allocated based upon the number of fixed and controlled assets.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,342,707			2,342,707
Equipment Usage Charge	1,590		1,590	
Nondepartmental - Gen Gov	94,400	7,239	101,639	
Fin-OMB	1,876	445	2,321	
Fin.-Public Fin.	394	210	604	
Fin-Genl. Acctg	2,525	286	2,811	
Fin-Auditing	672	110	782	
Fin-Grants	257	45	302	
Fin.-Tax&Rev. Acctg.	2,296	123	2,419	
Fin - Bus Services	336	40	376	
ARA Director's Office	104,201	100,047	204,248	
ARA Admin Svcs		131,117	131,117	
ARA Strategic Purchasing		290	290	
ARA Central Payroll		7,808	7,808	
ARA Regulatory Services		6,680	6,680	
IT - Infrastructure		3,052	3,052	
IT - Radio Comm Service		25,853	25,853	
Office Bus. Opportunity		2,048	2,048	
Mayor's Office		5,314	5,314	
Human Resources Dept.		3,330	3,330	
City Secretary		701	701	
City Council		5,151	5,151	
City Controller's Office		7,907	7,907	
Total Allocated Additions:	208,547	307,796	516,343	516,343
Total To Be Allocated:	2,551,254	307,796		2,859,050

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

	Total	General & Admin	Business Office	Mailroom	Records Management
Wages & Benefits					
Salaries & Wages	1,478,077	0	744,589	124,555	386,590
Fringe Benefits	600,922	0	257,079	53,378	143,549
Other Expense & Cost					
Supplies	12,251	0	5,942	1,299	356
Contractual Services	251,457	0	180,247	24,232	29,770
Departmental Totals					
Total Expenditures	2,342,707	0	1,187,857	203,464	560,265
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,342,707	0	1,187,857	203,464	560,265
Allocation Step 1					
Inbound- All Others	208,547	208,547	0	0	0
Reallocate Admin Costs		(208,547)	105,742	18,112	49,875
1st Allocation	2,551,254	0	1,293,599	221,576	610,140
Allocation Step 2					
Inbound- All Others	307,796	307,796	0	0	0
Reallocate Admin Costs		(307,796)	156,067	26,732	73,610
2nd Allocation	307,796	0	156,067	26,732	73,610
Total For 10006500050000 ARA Admin Svcs					
Total Allocated	2,859,050	0	1,449,666	248,308	683,750

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

	Property
Wages & Benefits	
Salaries & Wages	222,343
Fringe Benefits	146,916
Other Expense & Cost	
Supplies	4,654
Contractual Services	17,208
Departmental Totals	
Total Expenditures	391,121
Deductions	
Total Deductions	0
Functional Cost	391,121
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	34,818
1st Allocation	425,939
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	51,387
2nd Allocation	51,387
Total For 10006500050000 ARA Admin Svcs	
Total Allocated	477,326

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

Activity - Business Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5	0.9854	12,748		12,748		12,748
Fin-OMB	16	3.0700	39,714		39,714		39,714
Fin.-Public Fin.	5	1.0423	13,483		13,483		13,483
Fin-Genl. Acctg	12	2.2741	29,418		29,418		29,418
Fin-Auditing	4	0.7580	9,806		9,806		9,806
Fin-Grants	3	0.6633	8,580		8,580		8,580
Fin.-Tax&Rev. Acctg.	4	0.7580	9,806		9,806		9,806
Fin - Cap Impr	3	0.6064	7,845		7,845		7,845
Fin - Bus Services	3	0.5685	7,354		7,354		7,354
Finance - Fleet Management	4	0.8149	10,541		10,541		10,541
ARA Director's Office	5	1.0992	14,219		14,219		14,219
ARA Admin Svcs	30	5.8558	75,751		75,751		75,751
ARA Strategic Purchasing	40	7.5804	98,059		98,059	14,515	112,574
ARA City Council Admin	3	0.7391	9,561		9,561	1,415	10,976
ARA 3-1-1	83	15.7671	203,963		203,963	30,192	234,155
ARA Central Payroll	50	9.5702	123,800		123,800	18,325	142,125
ARA Regulatory Services	44	8.3384	107,865		107,865	15,967	123,832
Mayor’s Office	51	9.7938	126,693		126,693	18,754	145,447
Finance - Deferred Compensation	1	0.2464	3,187		3,187	472	3,659
Fin-Econ. Dvpt	8	1.6108	20,838		20,838	3,084	23,922
ARA Ins. Mgmt.	4	0.9286	12,012		12,012	1,778	13,790
ARA Alarm Permitting	3	0.7391	9,561		9,561	1,415	10,976
ARA Exec Svcs	33	6.3675	82,370		82,370	12,193	94,563
ARA Mayor's Antigang	8	1.6298	21,083		21,083	3,121	24,204
ARA BARC	87	16.4873	213,279		213,279	31,570	244,849
ARA-Other	9	1.7056	22,063		22,063	3,266	25,329

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

Activity - Business Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	527	100.0000	1,293,599		1,293,599	156,067	1,449,666
Total	527	100.0000	1,293,599		1,293,599	156,067	1,449,666

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

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

Activity - Mailroom

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5	0.9854	2,184		2,184		2,184
Fin-OMB	16	3.0700	6,802		6,802		6,802
Fin.-Public Fin.	5	1.0423	2,309		2,309		2,309
Fin-Genl. Acctg	12	2.2741	5,039		5,039		5,039
Fin-Auditing	4	0.7580	1,680		1,680		1,680
Fin-Grants	3	0.6633	1,470		1,470		1,470
Fin.-Tax&Rev. Acctg.	4	0.7580	1,680		1,680		1,680
Fin - Cap Impr	3	0.6064	1,344		1,344		1,344
Fin - Bus Services	3	0.5685	1,260		1,260		1,260
Finance - Fleet Management	4	0.8149	1,806		1,806		1,806
ARA Director's Office	5	1.0992	2,435		2,435		2,435
ARA Admin Svcs	30	5.8558	12,975		12,975		12,975
ARA Strategic Purchasing	40	7.5804	16,796		16,796	2,486	19,282
ARA City Council Admin	3	0.7391	1,638		1,638	242	1,880
ARA 3-1-1	83	15.7671	34,936		34,936	5,171	40,107
ARA Central Payroll	50	9.5702	21,205		21,205	3,139	24,344
ARA Regulatory Services	44	8.3384	18,476		18,476	2,735	21,211
Mayor’s Office	51	9.7938	21,701		21,701	3,212	24,913
Finance - Deferred Compensation	1	0.2464	546		546	81	627
Fin-Econ. Dvpt	8	1.6108	3,569		3,569	528	4,097
ARA Ins. Mgmt.	4	0.9286	2,058		2,058	305	2,363
ARA Alarm Permitting	3	0.7391	1,638		1,638	242	1,880
ARA Exec Svcs	33	6.3675	14,109		14,109	2,088	16,197
ARA Mayor's Antigang	8	1.6298	3,611		3,611	535	4,146
ARA BARC	87	16.4873	36,530		36,530	5,409	41,939
ARA-Other	9	1.7056	3,779		3,779	559	4,338

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

Activity - Mailroom

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	527	100.0000	221,576		221,576	26,732	248,308
Total	527	100.0000	221,576		221,576	26,732	248,308

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

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

Activity - Records Management

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	236	0.1202	734		734		734
ARA Admin Svcs	13,638	6.9478	42,391		42,391		42,391
IT - Infrastructure	364	0.1854	1,131		1,131	147	1,278
Office Bus. Opportunity	682	0.3474	2,120		2,120	275	2,395
Mayor's Office	1,363	0.6944	4,237		4,237	550	4,787
Human Resources Dept.	6,973	3.5523	21,674		21,674	2,814	24,488
Legal Department	22,401	11.4120	69,629		69,629	9,039	78,668
City Council	381	0.1941	1,184		1,184	154	1,338
City Controller's Office	11,396	5.8056	35,422		35,422	4,599	40,021
Planning & Development Admin	493	0.2512	1,532		1,532	199	1,731
General Services Department	2,557	1.3026	7,948		7,948	1,032	8,980
Police	42,171	21.4837	131,083		131,083	17,017	148,100
Fire	4,203	2.1412	13,064		13,064	1,696	14,760
Municipal Court Department	68	0.0346	211		211	27	238
PWE - All Other	41,859	21.3248	130,111		130,111	16,891	147,002
Solid Waste Management	2,403	1.2242	7,469		7,469	970	8,439
Housing and Community Devp.	2,965	1.5105	9,216		9,216	1,196	10,412
Library	558	0.2843	1,734		1,734	225	1,959
Parks & Recreation	1,514	0.7713	4,706		4,706	611	5,317
Health & Human Services	19,543	9.9560	60,746		60,746	7,886	68,632
HEC - IT	327	0.1666	1,016		1,016	132	1,148
Houston Airport System (HAS)	19,524	9.9464	60,687		60,687	7,878	68,565
Conv and Ent Optns	674	0.3434	2,095		2,095	272	2,367
SubTotal	196,293	100.0000	610,140		610,140	73,610	683,750
Total	196,293	100.0000	610,140		610,140	73,610	683,750

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

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

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

Activity - Property

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	1	0.0224	95		95		95
ARA Director's Office	65	1.4538	6,192		6,192		6,192
IT - Director	48	1.0736	4,573		4,573	560	5,133
Office Bus. Opportunity	6	0.1342	572		572	70	642
Mayor’s Office	14	0.3131	1,334		1,334	163	1,497
Human Resources Dept.	6	0.1342	572		572	70	642
Legal Department	21	0.4697	2,001		2,001	245	2,246
City Council	1	0.0224	95		95	12	107
City Controller's Office	3	0.0671	286		286	35	321
Health Administration	253	5.6587	24,103		24,103	2,951	27,054
Planning & Development Admin	11	0.2460	1,048		1,048	128	1,176
General Services Department	106	2.3708	10,098		10,098	1,237	11,335
HEC	1	0.0224	95		95	12	107
Police	1,804	40.3489	171,862		171,862	21,044	192,906
Fire	1,087	24.3122	103,555		103,555	12,681	116,236
Municipal Court Department	5	0.1118	476		476	58	534
PWE - All Other	425	9.5057	40,488		40,488	4,958	45,446
Solid Waste Management	55	1.2302	5,240		5,240	642	5,882
Library	41	0.9170	3,906		3,906	478	4,384
Parks & Recreation	518	11.5858	49,348		49,348	6,043	55,391
SubTotal	4,471	100.0000	425,939		425,939	51,387	477,326
Total	4,471	100.0000	425,939		425,939	51,387	477,326

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City Of Houston, Texas
Full 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

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

Receiving Department	Total	Business Office	Mailroom	Records Management	Property
Fin-Dir. Office	15,761	12,748	2,184	734	95
Fin-OMB	46,516	39,714	6,802	0	0
Fin.-Public Fin.	15,792	13,483	2,309	0	0
Fin-Genl. Acctg	34,457	29,418	5,039	0	0
Fin-Auditing	11,486	9,806	1,680	0	0
Fin-Grants	10,050	8,580	1,470	0	0
Fin.-Tax&Rev. Acctg.	11,486	9,806	1,680	0	0
Fin - Cap Impr	9,189	7,845	1,344	0	0
Fin - Bus Services	8,614	7,354	1,260	0	0
Finance - Fleet Management	12,347	10,541	1,806	0	0
ARA Director's Office	22,846	14,219	2,435	0	6,192
ARA Admin Svcs	131,117	75,751	12,975	42,391	0
ARA Strategic Purchasing	131,856	112,574	19,282	0	0
ARA City Council Admin	12,856	10,976	1,880	0	0
ARA 3-1-1	274,262	234,155	40,107	0	0
ARA Central Payroll	166,469	142,125	24,344	0	0
ARA Regulatory Services	145,043	123,832	21,211	0	0
IT - Director	5,133	0	0	0	5,133
IT - Infrastructure	1,278	0	0	1,278	0
Office Bus. Opportunity	3,037	0	0	2,395	642
Mayor's Office	176,644	145,447	24,913	4,787	1,497
Human Resources Dept.	25,130	0	0	24,488	642
Legal Department	80,914	0	0	78,668	2,246
City Council	1,445	0	0	1,338	107
City Controller's Office	40,342	0	0	40,021	321
Municipal Court	534	0	0	0	534
Health Administration	27,054	0	0	0	27,054
Planning & Development	2,907	0	0	1,731	1,176
General Services Department	20,315	0	0	8,980	11,335
HEC	107	0	0	0	107
Police	341,006	0	0	148,100	192,906
Fire	130,996	0	0	14,760	116,236
Municipal Court Judicial	238	0	0	238	0
PWE - All Other	192,448	0	0	147,002	45,446

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

Receiving Department	Total	Business Office	Mailroom	Records Management	Property
Solid Waste Management	14,321	0	0	8,439	5,882
Housing and Community	10,412	0	0	10,412	0
Library	6,343	0	0	1,959	4,384
Parks & Recreation	60,708	0	0	5,317	55,391
Health & Human Services	68,632	0	0	68,632	0
Finance - Deferred	4,286	3,659	627	0	0
Fin-Econ. Dvpt	28,019	23,922	4,097	0	0
ARA Ins. Mgmt.	16,153	13,790	2,363	0	0
ARA Alarm Permitting	12,856	10,976	1,880	0	0
ARA Exec Svcs	110,760	94,563	16,197	0	0
ARA Mayor's Antigang	28,350	24,204	4,146	0	0
ARA BARC	286,788	244,849	41,939	0	0
ARA-Other	29,667	25,329	4,338	0	0
HEC - IT	1,148	0	0	1,148	0
Houston Airport System	68,565	0	0	68,565	0
Conv and Ent Optns	2,367	0	0	2,367	0
Direct Billed	0	0	0	0	0
Total	2,859,050	1,449,666	248,308	683,750	477,326

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – STRATEGIC PURCHASING
NATURE AND EXTENT OF SERVICES

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

- **Supply** – Costs of supply activities have been allocated based on the number of purchase transactions processed.

- **Formal Contracts** – Costs of reviewing and negotiating contractual services have been allocated based on the number of formal contracts awarded.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,798,868			3,798,868
Equipment Usage Charge	719		719	
Nondepartmental - Gen Gov	125,232	9,579	134,811	
Fin-OMB	301	71	372	
Fin.-Public Fin.	640	340	980	
Fin-Genl. Acctg	405	46	451	
Fin-Auditing	1,090	178	1,268	
Fin-Grants	417	73	490	
Fin.-Tax&Rev. Acctg.	3,724	200	3,924	
Fin - Bus Services	544	64	608	
ARA Director's Office	134,888	129,510	264,398	
ARA Admin Svcs	114,855	17,001	131,856	
ARA Strategic Purchasing		246	246	
ARA Central Payroll		10,107	10,107	
ARA Regulatory Services		10,832	10,832	
IT - Admin & Applications		196,751	196,751	
IT - Infrastructure		489	489	
IT - Radio Comm Service		4,146	4,146	
Office Bus. Opportunity		3,150	3,150	
Mayor's Office		6,879	6,879	
Human Resources Dept.		4,311	4,311	
City Secretary		1,137	1,137	
City Council		8,352	8,352	
City Controller's Office		2,566	2,566	
Total Allocated Additions:	382,815	406,028	788,843	788,843
Total To Be Allocated:	4,181,683	406,028		4,587,711

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

	Total	General & Admin	Supply	Formal Contracts
Wages & Benefits				
Salaries & Wages	2,716,658	990,494	353,166	1,372,998
Fringe Benefits	962,862	351,059	125,172	486,631
Other Expense & Cost				
Supplies	19,386	7,068	2,520	9,798
Contractual Svcs	99,962	36,446	12,995	50,521
Departmental Totals				
Total Expenditures	3,798,868	1,385,067	493,853	1,919,948
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,798,868	1,385,067	493,853	1,919,948
Allocation Step 1				
Inbound- All Others	382,815	382,815	0	0
Reallocate Admin Costs		(1,767,882)	361,702	1,406,180
1st Allocation	4,181,683	0	855,555	3,326,128
Allocation Step 2				
Inbound- All Others	406,028	406,028	0	0
Reallocate Admin Costs		(406,028)	83,072	322,956
2nd Allocation	406,028	0	83,072	322,956
Total For 10006500020000 ARA Strategic				
Total Allocated	4,587,711	0	938,627	3,649,084

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	11,630	1.7752	15,188		15,188		15,188
Fin-Dir. Office	11	0.0017	14		14		14
Fin-Genl. Acctg	2	0.0003	3		3		3
Fin-Auditing	1	0.0002	1		1		1
Fin - Bus Services	9	0.0014	12		12		12
ARA Director's Office	228	0.0348	298		298		298
ARA Admin Svcs	222	0.0339	290		290		290
ARA Strategic Purchasing	188	0.0287	246		246		246
ARA City Council Admin	51	0.0078	67		67	7	74
ARA 3-1-1	90	0.0137	118		118	12	130
ARA Central Payroll	142	0.0217	185		185	18	203
ARA Regulatory Services	263	0.0401	343		343	34	377
IT - Director	7,606	1.1610	9,933		9,933	983	10,916
IT - Admin & Applications	534	0.0815	697		697	69	766
IT - Infrastructure	4,831	0.7374	6,309		6,309	624	6,933
IT - Radio Comm Service	601	0.0917	785		785	78	863
Office Bus. Opportunity	6	0.0009	8		8	1	9
Mayor’s Office	186	0.0284	243		243	24	267
Human Resources Dept.	7,727	1.1795	10,091		10,091	999	11,090
Legal Department	2,512	0.3834	3,280		3,280	325	3,605
City Secretary	76	0.0116	99		99	10	109
City Council	2	0.0003	3		3		3
City Controller's Office	142	0.0217	185		185	18	203
Health Administration	20	0.0031	26		26	3	29
Planning & Development Admin	187	0.0285	244		244	24	268
PWE - Administration	29,595	4.5174	38,649		38,649	3,824	42,473

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	1,258	0.1920	1,643		1,643	163	1,806
HPD - Police Records	131	0.0200	171		171	17	188
HPD- Inspector General	8	0.0012	10		10	1	11
General Services Department	37,192	5.6770	48,570		48,570	4,806	53,376
HEC	820	0.1252	1,071		1,071	106	1,177
Police	67,686	10.3316	88,393		88,393	8,747	97,140
Fire	49,849	7.6090	65,099		65,099	6,442	71,541
Municipal Court Department	39,525	6.0331	51,617		51,617	5,108	56,725
Solid Waste Management	39,438	6.0198	51,503		51,503	5,096	56,599
Housing and Community Devp.	10,190	1.5554	13,307		13,307	1,317	14,624
Library	32,164	4.9095	42,004		42,004	4,156	46,160
Parks & Recreation	59,903	9.1436	78,229		78,229	7,741	85,970
Health & Human Services	875	0.1336	1,143		1,143	113	1,256
ARA Ins. Mgmt.	124	0.0189	162		162	16	178
ARA Alarm Permitting	3	0.0005	4		4		4
ARA Exec Svcs	582	0.0888	760		760	75	835
ARA Mayor's Antigang	125	0.0191	163		163	16	179
ARA BARC	3,748	0.5721	4,895		4,895	484	5,379
ARA-Other	4,353	0.6644	5,685		5,685	563	6,248
Planning & Development	1,317	0.2010	1,720		1,720	170	1,890
General Debt Services	845	0.1290	1,104		1,104	109	1,213
CIP S/R Planning	122	0.0186	159		159	16	175
CIP Sal Rec RE	243	0.0371	317		317	31	348
CIP S/R Engrg	404	0.0617	528		528	52	580
CIP S/R Constr.	385	0.0588	503		503	50	553
CIP S/R Eng/Const	7	0.0011	9		9	1	10
CIP S/R GeoEnv.	49	0.0075	64		64	6	70

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Other	619	0.0945	808		808	80	888
Prop & Cas Legal	5,496	0.8389	7,177		7,177	710	7,887
PWE - Fleet Management	13,531	2.0654	17,670		17,670	1,749	19,419
Wrkr Comp - HR	1,184	0.1807	1,546		1,546	153	1,699
Wrkr Comp Legal	45	0.0069	59		59	6	65
HEC Director	26	0.0040	34		34	3	37
HEC - IT	663	0.1012	866		866	86	952
HEC - 9-1-1 Network	455	0.0695	594		594	59	653
HEC - Police Call Takers	75	0.0114	98		98	10	108
PWE-Bldg Insp.	5,822	0.8887	7,603		7,603	752	8,355
PWE - Stormwater Fund	7,004	1.0691	9,147		9,147	905	10,052
CABLE TV	24	0.0037	31		31	3	34
PWE - Houston Transtar	1,629	0.2487	2,127		2,127	211	2,338
Hurricane Ike Aid & Recovery	863	0.1317	1,127		1,127	112	1,239
ARRA Reimbursement Fund	7,634	1.1653	9,969		9,969	987	10,956
TIRZ	2,807	0.4285	3,666		3,666	363	4,029
Houston Airport System (HAS)	65,940	10.0651	86,112		86,112	8,521	94,633
PWE - Water & Sewer System	114,534	17.4821	149,571		149,571	14,799	164,370
Conv and Ent Optns	296	0.0452	387		387	38	425
Parking	5,424	0.8279	7,083		7,083	701	7,784
Health Benefits Fund	2,777	0.4239	3,627		3,627	359	3,986
Long Term Disablity	79	0.0121	103		103	10	113
SubTotal	655,135	100.0000	855,555		855,555	83,072	938,627
Total	655,135	100.0000	855,555		855,555	83,072	938,627

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

Allocation Basis: number of purchase transactions per dept.

Allocation Source: SAP

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

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	28	1.8277	60,791		60,791		60,791
Fin-Dir. Office	1	0.0653	2,171		2,171		2,171
IT - Director	6	0.3916	13,027		13,027	1,289	14,316
Mayor's Office	4	0.2611	8,684		8,684	859	9,543
Human Resources Dept.	16	1.0444	34,738		34,738	3,438	38,176
Legal Department	4	0.2611	8,684		8,684	859	9,543
City Controller's Office	10	0.6527	21,711		21,711	2,149	23,860
Health Administration	1	0.0653	2,171		2,171	215	2,386
PWE - Administration	272	17.7546	590,540		590,540	58,446	648,986
General Services Department	8	0.5222	17,369		17,369	1,719	19,088
HEC	2	0.1305	4,342		4,342	430	4,772
Police	47	3.0679	102,042		102,042	10,099	112,141
Fire	18	1.1749	39,080		39,080	3,868	42,948
Solid Waste Management	259	16.9060	562,315		562,315	55,652	617,967
Housing and Community Devp.	289	18.8643	627,448		627,448	62,099	689,547
Library	21	1.3708	45,593		45,593	4,512	50,105
Parks & Recreation	114	7.4413	247,506		247,506	24,496	272,002
Health & Human Services	2	0.1305	4,342		4,342	430	4,772
ARA Ins. Mgmt.	2	0.1305	4,342		4,342	430	4,772
ARA-Other	9	0.5875	19,540		19,540	1,934	21,474
Prop & Cas Legal	8	0.5222	17,369		17,369	1,719	19,088
Wrkr Comp - HR	2	0.1305	4,342		4,342	430	4,772
PWE-Bldg Insp.	1	0.0653	2,171		2,171	215	2,386
Hurricane Ike Aid & Recovery	4	0.2611	8,684		8,684	859	9,543
ARRA Reimbursement Fund	26	1.6971	56,449		56,449	5,587	62,036
TIRZ	12	0.7833	26,053		26,053	2,578	28,631

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

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Houston Airport System (HAS)	84	5.4830	182,373		182,373	18,049	200,422
PWE - Water & Sewer System	256	16.7102	555,802		555,802	55,008	610,810
Conv and Ent Optns	15	0.9791	32,567		32,567	3,223	35,790
Parking	1	0.0653	2,171		2,171	215	2,386
Health Benefits Fund	10	0.6527	21,711		21,711	2,149	23,860
SubTotal	1,532	100.0000	3,326,128		3,326,128	322,956	3,649,084
Total	1,532	100.0000	3,326,128		3,326,128	322,956	3,649,084

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

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

Receiving Department	Total	Supply	Formal Contracts
Nondepartmental - Gen Gov	75,979	15,188	60,791
Fin-Dir. Office	2,185	14	2,171
Fin-Genl. Acctg	3	3	0
Fin-Auditing	1	1	0
Fin - Bus Services	12	12	0
ARA Director's Office	298	298	0
ARA Admin Svcs	290	290	0
ARA Strategic Purchasing	246	246	0
ARA City Council Admin	74	74	0
ARA 3-1-1	130	130	0
ARA Central Payroll	203	203	0
ARA Regulatory Services	377	377	0
IT - Director	25,232	10,916	14,316
IT - Admin & Applications	766	766	0
IT - Infrastructure	6,933	6,933	0
IT - Radio Comm Service	863	863	0
Office Bus. Opportunity	9	9	0
Mayor's Office	9,810	267	9,543
Human Resources Dept.	49,266	11,090	38,176
Legal Department	13,148	3,605	9,543
City Secretary	109	109	0
City Council	3	3	0
City Controller's Office	24,063	203	23,860
Municipal Court	53,385	53,385	0
Health Administration	2,415	29	2,386
Planning & Development	268	268	0
PWE - Administration	691,459	42,473	648,986
CIP Sal Rec PWE Adm	1,806	1,806	0
HPD - Police Records	188	188	0
HPD- Inspector General	11	11	0
General Services Department	72,464	53,376	19,088
HEC	5,949	1,177	4,772
Police	209,281	97,140	112,141
Fire	114,489	71,541	42,948

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

Receiving Department	Total	Supply	Formal Contracts
Municipal Court Judicial	3,340	3,340	0
Solid Waste Management	674,566	56,599	617,967
Housing and Community	704,171	14,624	689,547
Library	96,265	46,160	50,105
Parks & Recreation	357,972	85,970	272,002
Health & Human Services	6,028	1,256	4,772
ARA Ins. Mgmt.	4,950	178	4,772
ARA Alarm Permitting	4	4	0
ARA Exec Svcs	835	835	0
ARA Mayor's Antigang	179	179	0
ARA BARC	5,379	5,379	0
ARA-Other	27,722	6,248	21,474
Planning & Development	1,890	1,890	0
General Debt Services	1,213	1,213	0
CIP S/R Planning	175	175	0
CIP Sal Rec RE	348	348	0
CIP S/R Engrg	580	580	0
CIP S/R Constr.	553	553	0
CIP S/R Eng/Const	10	10	0
CIP S/R GeoEnv.	70	70	0
CIP S/R Other	888	888	0
Prop & Cas Legal	26,975	7,887	19,088
PWE - Fleet Management	19,419	19,419	0
Wrkr Comp - HR	6,471	1,699	4,772
Wrkr Comp Legal	65	65	0
HEC Director	37	37	0
HEC - IT	952	952	0
HEC - 9-1-1 Network	653	653	0
HEC - Police Call Takers	108	108	0
PWE-Bldg Insp.	10,741	8,355	2,386
PWE - Stormwater Fund	10,052	10,052	0
CABLE TV	34	34	0
PWE - Houston Transtar	2,338	2,338	0
Hurricane Ike Aid & Recovery	10,782	1,239	9,543
ARRA Reimbursement Fund	72,992	10,956	62,036

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

Receiving Department	Total	Supply	Formal Contracts
TIRZ	32,660	4,029	28,631
Houston Airport System	295,055	94,633	200,422
PWE - Water & Sewer	775,180	164,370	610,810
Conv and Ent Optns	36,215	425	35,790
ARA Parking	10,170	7,784	2,386
Health Benefits Fund	27,846	3,986	23,860
Long Term Disablity	113	113	0
Direct Billed	0	0	0
Total	4,587,711	938,627	3,649,084

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – CITY COUNCIL ADMINISTRAION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	310,619			310,619
Equipment Usage Charge	1,679		1,679	
Nondepartmental - Gen Gov	12,104	932	13,036	
Fin-OMB	500	119	619	
Fin.-Public Fin.	52	28	80	
Fin-Genl. Acctg	673	76	749	
Fin-Auditing	89	15	104	
Fin-Grants	34	6	40	
Fin.-Tax&Rev. Acctg.	304	16	320	
Fin - Bus Services	44	5	49	
ARA Director's Office	13,152	12,627	25,779	
ARA Admin Svcs	11,199	1,657	12,856	
ARA Strategic Purchasing	67	7	74	
ARA Central Payroll		985	985	
ARA Regulatory Services		886	886	
IT - Infrastructure		813	813	
IT - Radio Comm Service		6,888	6,888	
Office Bus. Opportunity		268	268	
Mayor's Office		671	671	
Human Resources Dept.		420	420	
City Secretary		93	93	
City Council		683	683	
City Controller's Office		1,988	1,988	
Total Allocated Additions:	39,897	29,183	69,080	69,080
Total To Be Allocated:	350,516	29,183		379,699

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

	Total	General & Admin	Council Svcs
Wages & Benefits			
Salaries & Wages	229,617	0	229,617
Fringe Benefits	70,278	0	70,278
Other Expense & Cost			
Supplies	1,238	0	1,238
Contractual Svcs	9,226	0	9,226
Non Capitalized Equipment	260	0	260
Departmental Totals			
Total Expenditures	310,619	0	310,619
Deductions			
Total Deductions	0	0	0
Functional Cost	310,619	0	310,619
Allocation Step 1			
Inbound- All Others	39,897	39,897	0
Reallocate Admin Costs		(39,897)	39,897
1st Allocation	350,516	0	350,516
Allocation Step 2			
Inbound- All Others	29,183	29,183	0
Reallocate Admin Costs		(29,183)	29,183
2nd Allocation	29,183	0	29,183
Total For 10006500040000 ARA City Council			
Total Allocated	379,699	0	379,699

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

Activity - Council Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	100	100.0000	350,516		350,516	29,183	379,699
SubTotal	100	100.0000	350,516		350,516	29,183	379,699
Total	100	100.0000	350,516		350,516	29,183	379,699

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A

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

Receiving Department	Total	Council Svcs
City Council	379,699	379,699
Direct Billed	0	0
Total	379,699	379,699

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – 3-1-1 CALL CENTER
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,865,162			4,865,162
Equipment Usage Charge	3,172		3,172	
Nondepartmental - Gen Gov	244,875	18,689	263,564	
Fin-OMB	651	154	805	
Fin.-Public Fin.	819	436	1,255	
Fin-Genl. Acctg	877	100	977	
Fin-Auditing	1,396	228	1,624	
Fin-Grants	534	94	628	
Fin.-Tax&Rev. Acctg.	4,769	256	5,025	
Fin - Bus Services	697	82	779	
ARA Director's Office	280,567	269,382	549,949	
ARA Admin Svcs	238,899	35,363	274,262	
ARA Strategic Purchasing	118	12	130	
ARA Central Payroll		21,022	21,022	
ARA Regulatory Services		13,872	13,872	
IT - Admin & Applications		81,172	81,172	
IT - Infrastructure		27,146	27,146	
IT - Radio Comm Service		8,975	8,975	
Office Bus. Opportunity		4,570	4,570	
Mayor's Office		14,309	14,309	
Human Resources Dept.		8,967	8,967	
City Secretary		1,456	1,456	
City Council		10,696	10,696	
City Controller's Office		4,281	4,281	
Total Allocated Additions:	777,374	521,262	1,298,636	1,298,636
Total To Be Allocated:	5,642,536	521,262		6,163,798

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	3,219,189	0	3,219,189
Fringe Benefits	1,375,921	0	1,375,921
Other Expense & Cost			
Supplies	10,568	0	10,568
Contractual Services	254,656	0	254,656
Other	4,828	0	4,828
Departmental Totals			
Total Expenditures	4,865,162	0	4,865,162
Deductions			
Total Deductions	0	0	0
Functional Cost	4,865,162	0	4,865,162
Allocation Step 1			
Inbound- All Others	777,374	777,374	0
Reallocate Admin Costs		(777,374)	777,374
1st Allocation	5,642,536	0	5,642,536
Allocation Step 2			
Inbound- All Others	521,262	521,262	0
Reallocate Admin Costs		(521,262)	521,262
2nd Allocation	521,262	0	521,262
Total For 10006500080003 ARA 3-1-1			
Total Allocated	6,163,798	0	6,163,798

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	659	0.0300	1,691		1,691		1,691
ARA Director's Office	43,348	1.9710	111,213		111,213		111,213
IT - Director	5,493	0.2498	14,093		14,093	1,328	15,421
Office Bus. Opportunity	536	0.0244	1,375		1,375	130	1,505
Mayor’s Office	8,109	0.3687	20,804		20,804	1,961	22,765
Human Resources Dept.	8,509	0.3869	21,830		21,830	2,058	23,888
Legal Department	1,796	0.0817	4,608		4,608	434	5,042
City Secretary	2,120	0.0964	5,439		5,439	513	5,952
City Council	4,325	0.1967	11,096		11,096	1,046	12,142
City Controller's Office	531	0.0241	1,362		1,362	128	1,490
Health Administration	47,869	2.1765	122,812		122,812	11,577	134,389
Planning & Development Admin	2,651	0.1205	6,801		6,801	641	7,442
PWE - Administration	337,240	15.3338	865,215		865,215	81,561	946,776
General Services Department	1,868	0.0849	4,792		4,792	452	5,244
HEC	239	0.0109	613		613	58	671
Police	185,342	8.4272	475,509		475,509	44,825	520,334
Fire	7,531	0.3424	19,321		19,321	1,821	21,142
Municipal Court Department	790,353	35.9362	2,027,712		2,027,712	191,146	2,218,858
Solid Waste Management	303,127	13.7827	777,695		777,695	73,311	851,006
Housing and Community Devp.	3,605	0.1639	9,249		9,249	872	10,121
Library	3,120	0.1419	8,005		8,005	755	8,760
Parks & Recreation	14,371	0.6534	36,870		36,870	3,476	40,346
Houston Airport System (HAS)	476	0.0216	1,221		1,221	115	1,336
Conv and Ent Optns	1,534	0.0697	3,936		3,936	371	4,307
Parking	65,065	2.9584	166,929		166,929	15,736	182,665
Other	359,508	16.3463	922,345		922,345	86,947	1,009,292

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	2,199,325	100.0000	5,642,536		5,642,536	521,262	6,163,798
Total	2,199,325	100.0000	5,642,536		5,642,536	521,262	6,163,798

Allocation Basis: Number of calls received per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Services
Fin-Dir. Office	1,691	1,691
ARA Director's Office	111,213	111,213
IT - Director	15,421	15,421
Office Bus. Opportunity	1,505	1,505
Mayor's Office	22,765	22,765
Human Resources Dept.	23,888	23,888
Legal Department	5,042	5,042
City Secretary	5,952	5,952
City Council	12,142	12,142
City Controller's Office	1,490	1,490
Municipal Court	2,215,885	2,215,885
Health Administration	134,389	134,389
Planning & Development	7,442	7,442
PWE - Administration	946,776	946,776
General Services Department	5,244	5,244
HEC	671	671
Police	520,334	520,334
Fire	21,142	21,142
Municipal Court Judicial	2,973	2,973
Solid Waste Management	851,006	851,006
Housing and Community	10,121	10,121
Library	8,760	8,760
Parks & Recreation	40,346	40,346
Houston Airport System	1,336	1,336
Conv and Ent Optns	4,307	4,307
ARA Parking	182,665	182,665
Other	1,009,292	1,009,292
Direct Billed	0	0

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

Receiving Department	Total	Services
Total	6,163,798	6,163,798

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – CENTRAL PAYROLL
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,875,605			4,875,605
Nondepartmental - Gen Gov	158,602	12,135	170,737	
Fin-OMB	583	138	721	
Fin.-Public Fin.	821	437	1,258	
Fin-Genl. Acctg	784	89	873	
Fin-Auditing	1,399	228	1,627	
Fin-Grants	535	94	629	
Fin.-Tax&Rev. Acctg.	4,779	257	5,036	
Fin - Bus Services	698	82	780	
ARA Director's Office	170,296	163,507	333,803	
ARA Admin Svcs	145,005	21,464	166,469	
ARA Strategic Purchasing	185	18	203	
ARA Central Payroll		12,760	12,760	
ARA Regulatory Services		13,902	13,902	
IT - Infrastructure		949	949	
IT - Radio Comm Service		8,034	8,034	
Office Bus. Opportunity		4,028	4,028	
Mayor’s Office		8,685	8,685	
Human Resources Dept.		5,443	5,443	
City Secretary		1,459	1,459	
City Council		10,719	10,719	
City Controller's Office		4,029	4,029	
Total Allocated Additions:	483,687	268,457	752,144	752,144
Total To Be Allocated:	5,359,292	268,457		5,627,749

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

	Total	General & Admin	Central Payroll
Wages & Benefits			
Salaries & Wages	3,478,939	0	3,478,939
Fringe Benefits	1,321,397	0	1,321,397
Other Expense & Cost			
Supplies	18,845	0	18,845
Contractual Services	56,424	0	56,424
Departmental Totals			
Total Expenditures	4,875,605	0	4,875,605
Deductions			
Total Deductions	0	0	0
Functional Cost	4,875,605	0	4,875,605
Allocation Step 1			
Inbound- All Others	483,687	483,687	0
Reallocate Admin Costs		(483,687)	483,687
1st Allocation	5,359,292	0	5,359,292
Allocation Step 2			
Inbound- All Others	268,457	268,457	0
Reallocate Admin Costs		(268,457)	268,457
2nd Allocation	268,457	0	268,457
Total For 10006500070000 ARA Central Payroll			
Total Allocated	5,627,749	0	5,627,749

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

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5	0.0245	1,314		1,314		1,314
Fin-OMB	16	0.0764	4,093		4,093		4,093
Fin.-Public Fin.	5	0.0259	1,390		1,390		1,390
Fin-Genl. Acctg	12	0.0566	3,032		3,032		3,032
Fin-Auditing	4	0.0189	1,011		1,011		1,011
Fin-Grants	3	0.0165	884		884		884
Fin.-Tax&Rev. Acctg.	4	0.0189	1,011		1,011		1,011
Fin - Cap Impr	3	0.0151	809		809		809
Fin - Bus Services	3	0.0141	758		758		758
Finance - Fleet Management	4	0.0203	1,086		1,086		1,086
ARA Director's Office	5	0.0273	1,465		1,465		1,465
ARA Admin Svcs	30	0.1457	7,808		7,808		7,808
ARA Strategic Purchasing	40	0.1886	10,107		10,107		10,107
ARA City Council Admin	3	0.0184	985		985		985
ARA 3-1-1	83	0.3923	21,022		21,022		21,022
ARA Central Payroll	50	0.2381	12,760		12,760		12,760
ARA Regulatory Services	44	0.2074	11,118		11,118	564	11,682
IT - Director	19	0.0919	4,927		4,927	250	5,177
IT - Admin & Applications	45	0.2150	11,522		11,522	585	12,107
IT - Infrastructure	76	0.3607	19,330		19,330	981	20,311
IT - Radio Comm Service	19	0.0905	4,851		4,851	246	5,097
Office Bus. Opportunity	31	0.1490	7,984		7,984	405	8,389
Mayor’s Office	51	0.2437	13,058		13,058	663	13,721
Human Resources Dept.	46	0.2169	11,623		11,623	590	12,213
Legal Department	155	0.7322	39,240		39,240	1,991	41,231
City Secretary	11	0.0561	3,007		3,007	153	3,160

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

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	72	0.3432	18,395		18,395	934	19,329
City Controller's Office	74	0.3489	18,698		18,698	949	19,647
Health Administration	111	0.5247	28,123		28,123	1,427	29,550
Planning & Development Admin	18	0.0849	4,548		4,548	231	4,779
CIP Sal Rec PWE Adm	20	0.0985	5,281		5,281	268	5,549
HPD - Police Records	98	0.4653	24,939		24,939	1,266	26,205
HPD- Inspector General	26	0.1254	6,721		6,721	341	7,062
General Services Department	249	1.1740	62,916		62,916	3,193	66,109
HEC	248	1.1692	62,663		62,663	3,180	65,843
Police	7,044	33.2132	1,779,987		1,779,987	90,334	1,870,321
Fire	4,353	20.5268	1,100,092		1,100,092	55,830	1,155,922
Municipal Court Department	341	1.6087	86,212		86,212	4,375	90,587
PWE - All Other	512	2.4153	129,445	-49,572	79,873	6,569	86,442
Solid Waste Management	624	2.9462	157,896		157,896	8,013	165,909
Housing and Community Devp.	141	0.6676	35,779		35,779	1,816	37,595
Library	483	2.2810	122,244		122,244	6,204	128,448
Parks & Recreation	875	4.1282	221,241		221,241	11,228	232,469
Health & Human Services	990	4.6683	250,188		250,188	12,697	262,885
Finance - Deferred Compensation	1	0.0061	328		328	17	345
Fin-Econ. Dvpt	8	0.0401	2,148		2,148	109	2,257
ARA Ins. Mgmt.	4	0.0231	1,238		1,238	63	1,301
ARA Alarm Permitting	3	0.0184	985		985	50	1,035
ARA Exec Svcs	33	0.1584	8,490		8,490	431	8,921
ARA Mayor's Antigang	8	0.0405	2,173		2,173	110	2,283
ARA BARC	87	0.4102	21,983		21,983	1,116	23,099
ARA-Other	9	0.0424	2,274		2,274	115	2,389
Planning & Development	87	0.4144	22,210		22,210	1,127	23,337

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

Activity - Central Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Planning	11	0.0523	2,805		2,805	142	2,947
CIP Sal Rec RE	36	0.1716	9,197		9,197	467	9,664
CIP S/R Engrg	104	0.4936	26,455		26,455	1,343	27,798
CIP S/R Constr.	112	0.5318	28,502		28,502	1,446	29,948
CIP S/R Eng/Const	3	0.0160	859		859	44	903
CIP S/R GeoEnv.	9	0.0462	2,476		2,476	126	2,602
CIP S/R Other	46	0.2202	11,800		11,800	599	12,399
CIP S/R GSD	26	0.1226	6,570		6,570	333	6,903
Prop & Cas Legal	23	0.1127	6,039		6,039	306	6,345
PWE - Fleet Management	101	0.4785	25,646	-16,091	9,555	1,302	10,857
Wrkr Comp - HR	49	0.2348	12,583		12,583	639	13,222
Wrkr Comp Legal	4	0.0231	1,238		1,238	63	1,301
PWE-Sign Adm	47	0.2221	11,901		11,901	604	12,505
PWE-Bldg Insp.	442	2.0844	111,707	-47,985	63,722	5,669	69,391
PWE - Stormwater Fund	375	1.7713	94,930	-64,899	30,031	4,818	34,849
CABLE TV	11	0.0547	2,931		2,931	149	3,080
PWE - Houston Transtar	7	0.0330	1,769		1,769	90	1,859
ARRA Reimbursement Fund	24	0.1158	6,206		6,206	315	6,521
PWE - Water & Sewer System	2,213	10.4336	559,168	-454,290	104,878	28,378	133,256
Conv and Ent Optns	117	0.5544	29,714	-71,037	-41,323	1,508	-39,815
Parking	63	0.2989	16,020		16,020	813	16,833
Health Benefits Fund	68	0.3244	17,384		17,384	882	18,266
SubTotal	21,210	100.0000	5,359,292	-703,874	4,655,418	268,457	4,923,875
Direct Billed				703,874	703,874		703,874
Total	21,210	100.0000	5,359,292		5,359,292	268,457	5,627,749

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

Allocation Basis: Number of FTEs per department excluding HAS
Allocation Source: Regina Dickson

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

Receiving Department	Total	Central Payroll
Fin-Dir. Office	1,314	1,314
Fin-OMB	4,093	4,093
Fin.-Public Fin.	1,390	1,390
Fin-Genl. Acctg	3,032	3,032
Fin-Auditing	1,011	1,011
Fin-Grants	884	884
Fin.-Tax&Rev. Acctg.	1,011	1,011
Fin - Cap Impr	809	809
Fin - Bus Services	758	758
Finance - Fleet Management	1,086	1,086
ARA Director's Office	1,465	1,465
ARA Admin Svcs	7,808	7,808
ARA Strategic Purchasing	10,107	10,107
ARA City Council Admin	985	985
ARA 3-1-1	21,022	21,022
ARA Central Payroll	12,760	12,760
ARA Regulatory Services	11,682	11,682
IT - Director	5,177	5,177
IT - Admin & Applications	12,107	12,107
IT - Infrastructure	20,311	20,311
IT - Radio Comm Service	5,097	5,097
Office Bus. Opportunity	8,389	8,389
Mayor’s Office	13,721	13,721
Human Resources Dept.	12,213	12,213
Legal Department	41,231	41,231
City Secretary	3,160	3,160
City Council	19,329	19,329
City Controller's Office	19,647	19,647
Municipal Court	90,587	90,587
Health Administration	29,550	29,550
Planning & Development	4,779	4,779
CIP Sal Rec PWE Adm	5,549	5,549
HPD - Police Records	26,205	26,205
HPD- Inspector General	7,062	7,062

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

Receiving Department	Total	Central Payroll
General Services Department	66,109	66,109
HEC	65,843	65,843
Police	1,870,321	1,870,321
Fire	1,155,922	1,155,922
PWE - All Other	86,442	86,442
Solid Waste Management	165,909	165,909
Housing and Community	37,595	37,595
Library	128,448	128,448
Parks & Recreation	232,469	232,469
Health & Human Services	262,885	262,885
Finance - Deferred	345	345
Fin-Econ. Dvpt	2,257	2,257
ARA Ins. Mgmt.	1,301	1,301
ARA Alarm Permitting	1,035	1,035
ARA Exec Svcs	8,921	8,921
ARA Mayor's Antigang	2,283	2,283
ARA BARC	23,099	23,099
ARA-Other	2,389	2,389
Planning & Development	23,337	23,337
CIP S/R Planning	2,947	2,947
CIP Sal Rec RE	9,664	9,664
CIP S/R Engrg	27,798	27,798
CIP S/R Constr.	29,948	29,948
CIP S/R Eng/Const	903	903
CIP S/R GeoEnv.	2,602	2,602
CIP S/R Other	12,399	12,399
CIP S/R GSD	6,903	6,903
Prop & Cas Legal	6,345	6,345
PWE - Fleet Management	10,857	10,857
Wrkr Comp - HR	13,222	13,222
Wrkr Comp Legal	1,301	1,301
PWE-Sign Adm	12,505	12,505
PWE-Bldg Insp.	69,391	69,391
PWE - Stormwater Fund	34,849	34,849
CABLE TV	3,080	3,080

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

Receiving Department	Total	Central Payroll
PWE - Houston Transtar	1,859	1,859
ARRA Reimbursement Fund	6,521	6,521
PWE - Water & Sewer	133,256	133,256
Conv and Ent Optns	(39,815)	(39,815)
ARA Parking	16,833	16,833
Health Benefits Fund	18,266	18,266
Direct Billed	703,874	703,874
Total	5,627,749	5,627,749

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,792,869			3,792,869
Transfers	391,446			
Total Deductions:	391,446			391,446
Equipment Usage Charge	5,683		5,683	
Nondepartmental - Gen Gov	139,220	10,702	149,922	
Fin-OMB	3,684	874	4,558	
Fin.-Public Fin.	705	375	1,080	
Fin-Genl. Acctg	4,957	560	5,517	
Fin-Auditing	1,201	196	1,397	
Fin-Grants	459	81	540	
Fin.-Tax&Rev. Acctg.	4,101	220	4,321	
Fin - Bus Services	599	71	670	
ARA Director's Office	148,377	142,461	290,838	
ARA Admin Svcs	126,341	18,702	145,043	
ARA Strategic Purchasing	343	34	377	
ARA Central Payroll	11,118	564	11,682	
ARA Regulatory Services		11,931	11,931	
IT - Infrastructure		5,994	5,994	
IT - Radio Comm Service		50,772	50,772	
Office Bus. Opportunity		3,468	3,468	
Mayor’s Office		7,567	7,567	
Human Resources Dept.		4,742	4,742	
City Secretary		1,252	1,252	
City Council		9,200	9,200	
City Controller's Office		15,371	15,371	
Total Allocated Additions:	446,788	285,137	731,925	731,925
Total To Be Allocated:	4,631,103	285,137		4,916,240

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	1,959,553	0	1,959,553
Fringe Benefits	883,257	0	883,257
Other Expense & Cost			
Supplies	29,250	0	29,250
Contractual Services	1,310,687	0	1,310,687
Other	1,568	0	1,568
*Transfers	(391,446)	(391,446)	0
Departmental Totals			
Total Expenditures	3,792,869	(391,446)	4,184,315
Deductions			
Total Deductions	391,446	391,446	0
Functional Cost	4,184,315	0	4,184,315
Allocation Step 1			
Inbound- All Others	446,788	446,788	0
Reallocate Admin Costs		(446,788)	446,788
1st Allocation	4,631,103	0	4,631,103
Allocation Step 2			
Inbound- All Others	285,137	285,137	0
Reallocate Admin Costs		(285,137)	285,137
2nd Allocation	285,137	0	285,137
Total For 10006500030000 ARA Regulatory			
Total Allocated	4,916,240	0	4,916,240

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,302,185	3.8359	177,647		177,647		177,647
Fin-Dir. Office	621,110	0.0382	1,771		1,771		1,771
Fin-OMB	1,639,336	0.1009	4,674		4,674		4,674
Fin.-Public Fin.	481,750	0.0297	1,374		1,374		1,374
Fin-Genl. Acctg	2,924,425	0.1801	8,339		8,339		8,339
Fin-Auditing	406,522	0.0250	1,159		1,159		1,159
Fin-Grants	315,091	0.0194	898		898		898
Fin.-Tax&Rev. Acctg.	1,525,715	0.0939	4,350		4,350		4,350
Fin - Cap Impr	28,352	0.0017	81		81		81
Fin - Bus Services	433,120	0.0267	1,235		1,235		1,235
Finance - Fleet Management	451,583	0.0278	1,288		1,288		1,288
ARA Director's Office	1,265,470	0.0779	3,608		3,608		3,608
ARA Admin Svcs	2,342,707	0.1442	6,680		6,680		6,680
ARA Strategic Purchasing	3,798,869	0.2339	10,832		10,832		10,832
ARA City Council Admin	310,618	0.0191	886		886		886
ARA 3-1-1	4,865,162	0.2995	13,872		13,872		13,872
ARA Central Payroll	4,875,605	0.3002	13,902		13,902		13,902
ARA Regulatory Services	4,184,315	0.2576	11,931		11,931		11,931
IT - Director	1,854,489	0.1142	5,288		5,288	345	5,633
IT - Admin & Applications	6,785,039	0.4178	19,347		19,347	1,263	20,610
IT - Infrastructure	7,258,834	0.4469	20,698		20,698	1,352	22,050
IT - Radio Comm Service	3,174,210	0.1954	9,051		9,051	591	9,642
Office Bus. Opportunity	2,395,777	0.1475	6,831		6,831	446	7,277
Mayor’s Office	2,926,594	0.1802	8,345		8,345	545	8,890
Human Resources Dept.	3,150,165	0.1940	8,982		8,982	587	9,569
Legal Department	16,970,914	1.0449	48,390		48,390	3,160	51,550

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0458	2,122		2,122	139	2,261
City Council	5,007,094	0.3083	14,277		14,277	932	15,209
City Controller's Office	7,389,260	0.4550	21,070		21,070	1,376	22,446
Health Administration	8,621,725	0.5308	24,584		24,584	1,605	26,189
Planning & Development Admin	1,538,812	0.0947	4,388		4,388	287	4,675
HPD - Police Records	4,991,202	0.3073	14,232		14,232	929	15,161
HPD- Inspector General	452,674	0.0279	1,291		1,291	84	1,375
General Services Department	44,066,690	2.7132	125,651		125,651	8,205	133,856
HEC	343		1		1		1
Police	653,242,416	40.2204	1,862,637		1,862,637	121,631	1,984,268
Fire	443,613,371	27.3133	1,264,907		1,264,907	82,598	1,347,505
Municipal Court Department	22,759,427	1.4013	64,896		64,896	4,238	69,134
PWE - All Other	80,566,760	4.9605	229,726		229,726	15,001	244,727
Solid Waste Management	62,281,256	3.8347	177,587		177,587	11,596	189,183
Housing and Community Devp.	860,035	0.0530	2,452		2,452	160	2,612
Library	35,295,708	2.1732	100,641		100,641	6,572	107,213
Parks & Recreation	62,608,807	3.8548	178,521		178,521	11,657	190,178
Health & Human Services	36,842,853	2.2684	105,053		105,053	6,860	111,913
Finance - Deferred Compensation	151,363	0.0093	432		432	28	460
Fin-Econ. Dvpt	823,795	0.0507	2,349		2,349	153	2,502
ARA Alarm Permitting	202,836	0.0125	578		578	38	616
ARA Exec Svcs	2,837,561	0.1747	8,091		8,091	528	8,619
ARA Mayor's Antigang	530,064	0.0326	1,511		1,511	99	1,610
ARA BARC	-320		-1		-1		-1
ARA-Other	675,891	0.0416	1,927		1,927	126	2,053
Planning & Development	6,629,917	0.4082	18,904		18,904	1,234	20,138
TIRZ	4,144,317	0.2552	11,817		11,817	772	12,589

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,624,166,029	100.0000	4,631,103		4,631,103	285,137	4,916,240
Total	1,624,166,029	100.0000	4,631,103		4,631,103	285,137	4,916,240

Allocation Basis: Total FY 2011 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

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

Receiving Department	Total	Services
Nondepartmental - Gen Gov	177,647	177,647
Fin-Dir. Office	1,771	1,771
Fin-OMB	4,674	4,674
Fin.-Public Fin.	1,374	1,374
Fin-Genl. Acctg	8,339	8,339
Fin-Auditing	1,159	1,159
Fin-Grants	898	898
Fin.-Tax&Rev. Acctg.	4,350	4,350
Fin - Cap Impr	81	81
Fin - Bus Services	1,235	1,235
Finance - Fleet Management	1,288	1,288
ARA Director's Office	3,608	3,608
ARA Admin Svcs	6,680	6,680
ARA Strategic Purchasing	10,832	10,832
ARA City Council Admin	886	886
ARA 3-1-1	13,872	13,872
ARA Central Payroll	13,902	13,902
ARA Regulatory Services	11,931	11,931
IT - Director	5,633	5,633
IT - Admin & Applications	20,610	20,610
IT - Infrastructure	22,050	22,050
IT - Radio Comm Service	9,642	9,642
Office Bus. Opportunity	7,277	7,277
Mayor’s Office	8,890	8,890
Human Resources Dept.	9,569	9,569
Legal Department	51,550	51,550
City Secretary	2,261	2,261
City Council	15,209	15,209
City Controller's Office	22,446	22,446
Municipal Court	62,786	62,786
Health Administration	26,189	26,189
Planning & Development	4,675	4,675
HPD - Police Records	15,161	15,161
HPD- Inspector General	1,375	1,375

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

Receiving Department	Total	Services
General Services Department	133,856	133,856
HEC	1	1
Police	1,984,268	1,984,268
Fire	1,347,505	1,347,505
Municipal Court Judicial	6,348	6,348
PWE - All Other	244,727	244,727
Solid Waste Management	189,183	189,183
Housing and Community	2,612	2,612
Library	107,213	107,213
Parks & Recreation	190,178	190,178
Health & Human Services	111,913	111,913
Finance - Deferred	460	460
Fin-Econ. Dvpt	2,502	2,502
ARA Alarm Permitting	616	616
ARA Exec Svcs	8,619	8,619
ARA Mayor's Antigang	1,610	1,610
ARA BARC	(1)	(1)
ARA-Other	2,053	2,053
Planning & Development	20,138	20,138
TIRZ	12,589	12,589
Direct Billed	0	0
Total	4,916,240	4,916,240

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,854,490			1,854,490
Building Usage Charge	58,462		58,462	
Equipment Usage Charge	8,893		8,893	
Nondepartmental - Gen Gov	64,413	5,054	69,467	
Fin-OMB	7,969	1,890	9,859	
Fin.-Public Fin.	312	166	478	
Fin-Genl. Acctg	16,968	1,681	18,649	
Fin-Auditing	532	87	619	
Fin-Grants	204	36	240	
Fin.-Tax&Rev. Acctg.	1,818	98	1,916	
Fin - Bus Services	266	31	297	
Finance - Fleet Management	1,669	271	1,940	
ARA Admin Svcs	4,573	560	5,133	
ARA Strategic Purchasing	22,960	2,272	25,232	
ARA 3-1-1	14,093	1,328	15,421	
ARA Central Payroll	4,927	250	5,177	
ARA Regulatory Services	5,288	345	5,633	
IT - Director		250,764	250,764	
IT - Admin & Applications		1,554,959	1,554,959	
IT - Infrastructure		251,554	251,554	
Office Bus. Opportunity		1,537	1,537	
Mayor’s Office		3,354	3,354	
Human Resources Dept.		27,827	27,827	
Legal Department		29,466	29,466	
City Secretary		555	555	
City Council		4,077	4,077	
City Controller's Office		30,525	30,525	
HPD- Inspector General		5,974	5,974	
General Services Department		161,116	161,116	

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

Total Allocated Additions:	213,347	2,335,777	2,549,124	2,549,124
Total To Be Allocated:	2,067,837	2,335,777		4,403,614

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	1,143,008	0	1,143,008
Fringe Benefits	487,446	0	487,446
Other Expense & Cost			
Supplies	24,553	0	24,553
Contractual Svcs	199,483	0	199,483
Departmental Totals			
Total Expenditures	1,854,490	0	1,854,490
Deductions			
Total Deductions	0	0	0
Functional Cost	1,854,490	0	1,854,490
Allocation Step 1			
Inbound- All Others	213,347	213,347	0
Reallocate Admin Costs		(213,347)	213,347
1st Allocation	2,067,837	0	2,067,837
Allocation Step 2			
Inbound- All Others	2,335,777	2,335,777	0
Reallocate Admin Costs		(2,335,777)	2,335,777
2nd Allocation	2,335,777	0	2,335,777
Total For 10006800010000 IT - Director			
Total Allocated	4,403,614	0	4,403,614

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT - Director	19	12.1269	250,764		250,764		250,764
IT - Admin & Applications	45	28.3582	586,402		586,402	753,796	1,340,198
IT - Infrastructure	76	47.5746	983,765		983,765	1,264,593	2,248,358
IT - Radio Comm Service	19	11.9403	246,906		246,906	317,388	564,294
SubTotal	160	100.0000	2,067,837		2,067,837	2,335,777	4,403,614
Total	160	100.0000	2,067,837		2,067,837	2,335,777	4,403,614

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

Allocation Source: Human Resources

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

Receiving Department	Total	Dept Admin
IT - Director	250,764	250,764
IT - Admin & Applications	1,340,198	1,340,198
IT - Infrastructure	2,248,358	2,248,358
IT - Radio Comm Service	564,294	564,294
Direct Billed	0	0
Total	4,403,614	4,403,614

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS
NATURE AND EXTENT OF SERVICES

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

- **Enterprise Applications** – Costs for the support of enterprise applications have been allocated based on the number of work hours per department for the Application group.

- **CitizensNet** – Costs of the CitizensNet email communication support have been allocated based on the number of CitizensNet accounts per department.

- **IT ERP** – Costs of the ERP system support have been allocated based on the total number of SAP users per department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,785,039			6,785,039
Equipment Usage Charge	888		888	
Nondepartmental - Gen Gov	151,384	11,662	163,046	
Fin-OMB	3,314	786	4,100	
Fin.-Public Fin.	1,527	812	2,339	
Fin-Genl. Acctg	4,460	504	4,964	
Fin-Auditing	1,948	318	2,266	
Fin-Grants	995	175	1,170	
Fin.-Tax&Rev. Acctg.	6,650	357	7,007	
Fin - Bus Services	1,299	153	1,452	
ARA Strategic Purchasing	697	69	766	
ARA Central Payroll	11,522	585	12,107	
ARA Regulatory Services	19,347	1,263	20,610	
IT - Director	586,402	753,796	1,340,198	
IT - Admin & Applications		59,595	59,595	
IT - Infrastructure		10,943	10,943	
Office Bus. Opportunity		6,681	6,681	
Mayor's Office		7,842	7,842	
Human Resources Dept.		4,915	4,915	
Legal Department		91,073	91,073	
City Secretary		2,714	2,714	
City Council		19,936	19,936	
City Controller's Office		15,839	15,839	
Total Allocated Additions:	790,433	990,018	1,780,451	1,780,451
Total To Be Allocated:	7,575,472	990,018		8,565,490

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

	Total	General & Admin	Enterprise Appl.	Citizen's Net	IT ERP
Wages & Benefits					
Salaries & Wages	3,067,677	0	1,187,547	52,981	1,827,149
Fringe Benefits	1,201,833	0	595,991	4,477	601,365
Other Expense & Cost					
Supplies	15,553	0	8,529	0	7,024
Contractual Svcs	2,499,976	1,478,016	149,031	52,020	820,909
Departmental Totals					
Total Expenditures	6,785,039	1,478,016	1,941,098	109,478	3,256,447
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	6,785,039	1,478,016	1,941,098	109,478	3,256,447
Allocation Step 1					
Inbound- All Others	790,433	790,433	0	0	0
Reallocate Admin Costs		(2,268,449)	829,708	46,796	1,391,945
1st Allocation	7,575,472	0	2,770,806	156,274	4,648,392
Allocation Step 2					
Inbound- All Others	990,018	990,018	0	0	0
Reallocate Admin Costs		(990,018)	362,109	20,423	607,486
2nd Allocation	990,018	0	362,109	20,423	607,486
Total For 10006800020000 IT - Admin &					
Total Allocated	8,565,490	0	3,132,915	176,697	5,255,878

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

Activity - Enterprise Appl.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	510	2.5849	71,622		71,622		71,622
Finance - Fleet Management	43	0.2179	6,039		6,039		6,039
ARA Strategic Purchasing	1,401	7.1009	196,751		196,751		196,751
ARA 3-1-1	578	2.9295	81,172		81,172		81,172
IT - Director	10,209	51.7434	1,433,714		1,433,714		1,433,714
Office Bus. Opportunity	50	0.2534	7,022		7,022	2,591	9,613
Mayor's Office	1,429	7.2428	200,683		200,683	74,038	274,721
Human Resources Dept.	2,866	14.5261	402,490		402,490	148,491	550,981
Legal Department	15	0.0760	2,107		2,107	777	2,884
City Secretary	549	2.7826	77,099		77,099	28,444	105,543
City Council	254	1.2874	35,671		35,671	13,160	48,831
City Controller's Office	69	0.3497	9,690		9,690	3,575	13,265
Health Administration	20	0.1014	2,809		2,809	1,036	3,845
PWE - Administration	107	0.5423	15,027		15,027	5,544	20,571
General Services Department	805	4.0801	113,051		113,051	41,708	154,759
Police	83	0.4207	11,656		11,656	4,300	15,956
Fire	1	0.0051	140		140	52	192
Municipal Court Department	35	0.1774	4,915		4,915	1,813	6,728
Solid Waste Management	498	2.5241	69,937		69,937	25,802	95,739
Housing and Community Devp.	87	0.4410	12,218		12,218	4,508	16,726
Parks & Recreation	7	0.0355	983		983	363	1,346
Planning & Development	36	0.1825	5,056		5,056	1,865	6,921
Houston Airport System (HAS)	28	0.1419	3,932		3,932	1,451	5,383
Conv and Ent Optns	28	0.1419	3,932		3,932	1,451	5,383
Other	22	0.1115	3,090		3,090	1,140	4,230
SubTotal	19,730	100.0000	2,770,806		2,770,806	362,109	3,132,915

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

Activity - Enterprise Appl.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	19,730	100.0000	2,770,806		2,770,806	362,109	3,132,915

Allocation Basis: IT Application group work hours

Allocation Source: IT dept

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

Activity - Citizen's Net

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	9	7.2581	11,342		11,342		11,342
ARA Director's Office	3	2.4194	3,781		3,781		3,781
Mayor’s Office	33	26.6126	41,587		41,587	6,018	47,605
Health Administration	3	2.4194	3,781		3,781	547	4,328
Planning & Development Admin	5	4.0323	6,301		6,301	912	7,213
PWE - Administration	10	8.0645	12,603		12,603	1,823	14,426
General Services Department	17	13.7097	21,425		21,425	3,100	24,525
Police	13	10.4839	16,384		16,384	2,371	18,755
Fire	7	5.6452	8,822		8,822	1,276	10,098
Municipal Court Department	2	1.6129	2,521		2,521	365	2,886
Solid Waste Management	4	3.2258	5,041		5,041	729	5,770
Housing and Community Devp.	2	1.6129	2,521		2,521	365	2,886
Library	7	5.6452	8,822		8,822	1,276	10,098
Parks & Recreation	3	2.4194	3,781		3,781	547	4,328
Houston Airport System (HAS)	2	1.6129	2,521		2,521	365	2,886
Other	4	3.2258	5,041		5,041	729	5,770
SubTotal	124	100.0000	156,274		156,274	20,423	176,697
Total	124	100.0000	156,274		156,274	20,423	176,697

Allocation Basis: IT citizens net count
Allocation Source: IT dept

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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	55	2.4315	113,025		113,025		113,025
ARA Director's Office	173	7.6481	355,514		355,514		355,514
IT - Director	59	2.6083	121,245		121,245		121,245
IT - Admin & Applications	29	1.2821	59,595		59,595		59,595
Office Bus. Opportunity	8	0.3537	16,440		16,440	2,497	18,937
Mayor's Office	13	0.5747	26,715		26,715	4,058	30,773
Human Resources Dept.	201	8.8859	413,053		413,053	62,746	475,799
Legal Department	8	0.3537	16,440		16,440	2,497	18,937
City Secretary	2	0.0884	4,110		4,110	624	4,734
City Controller's Office	65	2.8736	133,574		133,574	20,291	153,865
Health Administration	125	5.5261	256,874		256,874	39,021	295,895
Planning & Development Admin	9	0.3979	18,495		18,495	2,810	21,305
HEC	17	0.7515	34,935		34,935	5,307	40,242
Police	453	20.0265	930,910		930,910	141,415	1,072,325
Fire	83	3.6693	170,564		170,564	25,910	196,474
Municipal Court Department	29	1.2821	59,595		59,595	9,053	68,648
PWE - All Other	362	16.0035	743,907		743,907	113,006	856,913
Solid Waste Management	28	1.2378	57,540		57,540	8,741	66,281
Housing and Community Devp.	39	1.7241	80,145		80,145	12,175	92,320
Library	33	1.4589	67,815		67,815	10,302	78,117
Parks & Recreation	101	4.4651	207,554		207,554	31,529	239,083
PWE - Fleet Management	35	1.5473	71,925		71,925	10,926	82,851
PWE-Bldg Insp.	62	2.7409	127,409		127,409	19,355	146,764
Houston Airport System (HAS)	237	10.4775	487,033		487,033	73,985	561,018
Conv and Ent Optns	36	1.5915	73,980		73,980	11,238	85,218
SubTotal	2,262	100.0000	4,648,392		4,648,392	607,486	5,255,878

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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	2,262	100.0000	4,648,392		4,648,392	607,486	5,255,878

Allocation Basis: Number of SAP users

Allocation Source: IT ERP - Mary Ann Grant

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

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
Fin-Dir. Office	195,989	71,622	11,342	113,025
Finance - Fleet Management	6,039	6,039	0	0
ARA Director's Office	359,295	0	3,781	355,514
ARA Strategic Purchasing	196,751	196,751	0	0
ARA 3-1-1	81,172	81,172	0	0
IT - Director	1,554,959	1,433,714	0	121,245
IT - Admin & Applications	59,595	0	0	59,595
Office Bus. Opportunity	28,550	9,613	0	18,937
Mayor’s Office	353,099	274,721	47,605	30,773
Human Resources Dept.	1,026,780	550,981	0	475,799
Legal Department	21,821	2,884	0	18,937
City Secretary	110,277	105,543	0	4,734
City Council	48,831	48,831	0	0
City Controller's Office	167,130	13,265	0	153,865
Municipal Court	78,262	6,728	2,886	68,648
Health Administration	304,068	3,845	4,328	295,895
Planning & Development	28,518	0	7,213	21,305
PWE - Administration	34,997	20,571	14,426	0
General Services Department	179,284	154,759	24,525	0
HEC	40,242	0	0	40,242
Police	1,107,036	15,956	18,755	1,072,325
Fire	206,764	192	10,098	196,474
PWE - All Other	856,913	0	0	856,913
Solid Waste Management	167,790	95,739	5,770	66,281
Housing and Community	111,932	16,726	2,886	92,320
Library	88,215	0	10,098	78,117
Parks & Recreation	244,757	1,346	4,328	239,083
Planning & Development	6,921	6,921	0	0
PWE - Fleet Management	82,851	0	0	82,851
PWE-Bldg Insp.	146,764	0	0	146,764
Houston Airport System	569,287	5,383	2,886	561,018
Conv and Ent Optns	90,601	5,383	0	85,218
Other	10,000	4,230	5,770	0

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

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
Direct Billed	0	0	0	0
Total	8,565,490	3,132,915	176,697	5,255,878

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
INFORMATION TECHNOLOGY - INFRASTRUCTURE
NATURE AND EXTENT OF SERVICES

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

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the number of HEAT tickets each department generates.

- **Data Center** – Costs of the Data Center have been allocated based on the total number of users per department using network services.

- **Network Data** –Costs of the service and maintenance of the citywide network infrastructure have been allocated based on the total number of users per department using network services.

- **Network Voice** –Costs of the service and maintenance of the citywide telecommunications systems have been allocated based on the total number of users per department using network services, excluding the Airport.

- **Infrastructure** – Costs of infrastructure support and services have been allocated based on the total number of users per department using network services.

- **Enterprise Operations** – Costs of enterprise management, server operations and storage management have been allocated based on the number of revenue and expenditure transactions per department, excluding HEC, Municipal Courts, ARRA, and Hurricane Ike.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,258,834			7,258,834
Equipment Usage Charge	113,993		113,993	
Nondepartmental - Gen Gov	251,967	19,749	271,716	
Fin-OMB	29,753	7,057	36,810	
Fin.-Public Fin.	4,045	2,152	6,197	
Fin-Genl. Acctg	40,040	4,529	44,569	
Fin-Auditing	2,084	340	2,424	
Fin-Grants	2,637	465	3,102	
Fin.-Tax&Rev. Acctg.	7,115	382	7,497	
Fin - Bus Services	3,441	406	3,847	
ARA Admin Svcs	1,131	147	1,278	
ARA Strategic Purchasing	6,309	624	6,933	
ARA Central Payroll	19,330	981	20,311	
ARA Regulatory Services	20,698	1,352	22,050	
IT - Director	983,765	1,264,593	2,248,358	
IT - Infrastructure		48,414	48,414	
Office Bus. Opportunity		16,958	16,958	
Mayor's Office		13,157	13,157	
Human Resources Dept.		8,245	8,245	
City Secretary		7,190	7,190	
City Council		52,816	52,816	
City Controller's Office		120,448	120,448	
Total Allocated Additions:	1,486,308	1,570,005	3,056,313	3,056,313
Total To Be Allocated:	8,745,142	1,570,005		10,315,147

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

	Total	General & Admin	Client Svcs	Data Center	NW Data
Wages & Benefits					
Salaries & Wages	5,014,659	0	1,157,417	0	909,760
Fringe Benefits	1,869,634	0	422,319	0	324,466
Other Expense & Cost					
Supplies	84,711	0	13,209	90	3,797
Contractual Svcs	289,830	0	34,952	0	125,084
Departmental Totals					
Total Expenditures	7,258,834	0	1,627,897	90	1,363,107
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	7,258,834	0	1,627,897	90	1,363,107
Allocation Step 1					
Inbound- All Others	1,486,308	1,486,308	0	0	0
Reallocate Admin Costs		(1,486,308)	333,325	18	279,108
1st Allocation	8,745,142	0	1,961,222	108	1,642,215
Allocation Step 2					
Inbound- All Others	1,570,005	1,570,005	0	0	0
Reallocate Admin Costs		(1,570,005)	352,096	19	294,825
2nd Allocation	1,570,005	0	352,096	19	294,825
Total For 10006800030000 IT - Infrastructure					
Total Allocated	10,315,147	0	2,313,318	127	1,937,040

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

	NW Voice	Infrastructure	Enterprise Optns
Wages & Benefits			
Salaries & Wages	837,884	438,809	1,670,789
Fringe Benefits	316,868	164,199	641,782
Other Expense & Cost			
Supplies	8,966	2,747	55,902
Contractual Svcs	28,307	14,479	87,008
Departmental Totals			
Total Expenditures	1,192,025	620,234	2,455,481
Deductions			
Total Deductions	0	0	0
Functional Cost	1,192,025	620,234	2,455,481
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	244,077	126,998	502,782
1st Allocation	1,436,102	747,232	2,958,263
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	257,822	134,149	531,094
2nd Allocation	257,822	134,149	531,094
Total For 10006800030000 IT - Infrastructure			
Total Allocated	1,693,924	881,381	3,489,357

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

Activity - Client Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	1,364	2.6751	52,465		52,465		52,465
ARA Director's Office	3,250	6.3740	125,009		125,009		125,009
IT - Director	5,402	10.5947	207,785		207,785		207,785
Office Bus. Opportunity	272	0.5335	10,462		10,462	2,337	12,799
Mayor’s Office	518	1.0159	19,925		19,925	4,451	24,376
Human Resources Dept.	4,044	7.9313	155,550		155,550	34,752	190,302
Legal Department	414	0.8120	15,924		15,924	3,558	19,482
City Secretary	66	0.1294	2,539		2,539	567	3,106
City Council	574	1.1258	22,079		22,079	4,933	27,012
City Controller's Office	364	0.7139	14,001		14,001	3,128	17,129
Health Administration	8,516	16.7020	327,561		327,561	73,184	400,745
Planning & Development Admin	594	1.1650	22,848		22,848	5,105	27,953
PWE - Administration	5,790	11.3556	222,709		222,709	49,757	272,466
General Services Department	932	1.8279	35,849		35,849	8,009	43,858
HEC	264	0.5178	10,155		10,155	2,269	12,424
Police	5,960	11.6890	229,248		229,248	51,218	280,466
Fire	5,908	11.5870	227,248		227,248	50,771	278,019
Municipal Court Department	988	1.9377	38,003		38,003	8,490	46,493
Solid Waste Management	526	1.0316	20,232		20,232	4,520	24,752
Housing and Community Devp.	944	1.8514	36,310		36,310	8,112	44,422
Library	1,372	2.6908	52,773		52,773	11,790	64,563
Parks & Recreation	1,084	2.1260	41,695		41,695	9,315	51,010
Houston Airport System (HAS)	1,416	2.7771	54,466		54,466	12,169	66,635
Conv and Ent Optns	426	0.8355	16,386		16,386	3,661	20,047
SubTotal	50,988	100.0000	1,961,222		1,961,222	352,096	2,313,318
Total	50,988	100.0000	1,961,222		1,961,222	352,096	2,313,318

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

Allocation Basis: IT HEAT tickets per dept
Allocation Source: IT Dept

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

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.6717	1		1		1
ARA Director's Office	278	1.9451	2		2		2
ARA 3-1-1	94	0.6577	1		1		1
IT - Director	111	0.7767	1		1		1
IT - Admin & Applications	20	0.1399					
Office Bus. Opportunity	42	0.2939					
Mayor's Office	320	2.2390	2		2		2
Human Resources Dept.	279	1.9521	2		2		2
Legal Department	207	1.4484	2		2		2
City Secretary	15	0.1050					
City Council	209	1.4624	2		2		2
City Controller's Office	80	0.5598	1		1		1
Health Administration	1,559	10.9082	12		12	2	14
Planning & Development Admin	123	0.8606	1		1		1
PWE - Administration	2,650	18.5418	20		20	4	24
General Services Department	176	1.2315	1		1		1
HEC	332	2.3230	3		3		3
Police	209	1.4624	2		2		2
Fire	3,960	27.7076	29		29	8	37
Municipal Court Department	368	2.5749	3		3	1	4
Solid Waste Management	189	1.3224	1		1		1
Housing and Community Devp.	170	1.1895	1		1		1
Library	561	3.9253	4		4	1	5
Parks & Recreation	497	3.4775	4		4	1	5
ARA BARC	128	0.8956	1		1		1
PWE-Bldg Insp.	190	1.3294	1		1		1

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

Activity - Data Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Houston Airport System (HAS)	1,273	8.9071	10		10	2	12
Conv and Ent Optns	156	1.0915	1		1		1
SubTotal	14,292	100.0000	108		108	19	127
Total	14,292	100.0000	108		108	19	127

Allocation Basis: IT user count for network services

Allocation Source: IT dept

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

Activity - NW Data

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.6717	11,031		11,031		11,031
ARA Director's Office	278	1.9451	31,943		31,943		31,943
ARA 3-1-1	94	0.6577	10,801		10,801		10,801
IT - Director	111	0.7767	12,754		12,754		12,754
IT - Admin & Applications	20	0.1399	2,298		2,298		2,298
Office Bus. Opportunity	42	0.2939	4,826		4,826	904	5,730
Mayor's Office	320	2.2390	36,769		36,769	6,890	43,659
Human Resources Dept.	279	1.9521	32,058		32,058	6,007	38,065
Legal Department	207	1.4484	23,785		23,785	4,457	28,242
City Secretary	15	0.1050	1,724		1,724	323	2,047
City Council	209	1.4624	24,015		24,015	4,500	28,515
City Controller's Office	80	0.5598	9,192		9,192	1,722	10,914
Health Administration	1,559	10.9082	179,136		179,136	33,567	212,703
Planning & Development Admin	123	0.8606	14,133		14,133	2,648	16,781
PWE - Administration	2,650	18.5418	304,497		304,497	57,057	361,554
General Services Department	176	1.2315	20,223		20,223	3,789	24,012
HEC	332	2.3230	38,148		38,148	7,148	45,296
Police	209	1.4624	24,015		24,015	4,500	28,515
Fire	3,960	27.7076	455,024		455,024	85,266	540,290
Municipal Court Department	368	2.5749	42,285		42,285	7,923	50,208
Solid Waste Management	189	1.3224	21,717		21,717	4,069	25,786
Housing and Community Devp.	170	1.1895	19,534		19,534	3,660	23,194
Library	561	3.9253	64,461		64,461	12,079	76,540
Parks & Recreation	497	3.4775	57,108		57,108	10,701	67,809
ARA BARC	128	0.8956	14,708		14,708	2,756	17,464
PWE-Bldg Insp.	190	1.3294	21,832		21,832	4,091	25,923

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

Activity - NW Data

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Houston Airport System (HAS)	1,273	8.9071	146,273		146,273	27,409	173,682
Conv and Ent Optns	156	1.0915	17,925		17,925	3,359	21,284
SubTotal	14,292	100.0000	1,642,215		1,642,215	294,825	1,937,040
Total	14,292	100.0000	1,642,215		1,642,215	294,825	1,937,040

Allocation Basis: IT user count for network services

Allocation Source: IT dept

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

Activity - NW Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.7374	10,590		10,590		10,590
ARA Director's Office	278	2.1353	30,666		30,666		30,666
ARA 3-1-1	94	0.7220	10,369		10,369		10,369
IT - Director	111	0.8526	12,244		12,244		12,244
IT - Admin & Applications	20	0.1536	2,206		2,206		2,206
Office Bus. Opportunity	42	0.3226	4,633		4,633	872	5,505
Mayor's Office	320	2.4579	35,299		35,299	6,643	41,942
Human Resources Dept.	279	2.1430	30,776		30,776	5,792	36,568
Legal Department	207	1.5900	22,834		22,834	4,297	27,131
City Secretary	15	0.1152	1,655		1,655	311	1,966
City Council	209	1.6053	23,054		23,054	4,339	27,393
City Controller's Office	80	0.6145	8,825		8,825	1,661	10,486
Health Administration	1,559	11.9748	171,970		171,970	32,363	204,333
Planning & Development Admin	123	0.9448	13,568		13,568	2,553	16,121
PWE - Administration	2,650	20.3549	292,317		292,317	55,010	347,327
General Services Department	176	1.3519	19,414		19,414	3,654	23,068
HEC	332	2.5501	36,622		36,622	6,892	43,514
Police	209	1.6053	23,054		23,054	4,339	27,393
Fire	3,960	30.4173	436,821		436,821	82,203	519,024
Municipal Court Department	368	2.8266	40,593		40,593	7,639	48,232
Solid Waste Management	189	1.4517	20,848		20,848	3,923	24,771
Housing and Community Devp.	170	1.3058	18,752		18,752	3,529	22,281
Library	561	4.3091	61,883		61,883	11,646	73,529
Parks & Recreation	497	3.8175	54,823		54,823	10,317	65,140
ARA BARC	128	0.9832	14,119		14,119	2,657	16,776
PWE-Bldg Insp.	190	1.4594	20,959		20,959	3,944	24,903

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

Activity - NW Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	156	1.1982	17,208		17,208	3,238	20,446
SubTotal	13,019	100.0000	1,436,102		1,436,102	257,822	1,693,924
Total	13,019	100.0000	1,436,102		1,436,102	257,822	1,693,924

Allocation Basis: IT user count for network services excluding Airport
Allocation Source: IT Department

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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	96	0.6717	5,019		5,019		5,019
ARA Director's Office	278	1.9451	14,535		14,535		14,535
ARA 3-1-1	94	0.6577	4,915		4,915		4,915
IT - Director	111	0.7767	5,803		5,803		5,803
IT - Admin & Applications	20	0.1399	1,046		1,046		1,046
Office Bus. Opportunity	42	0.2939	2,196		2,196	411	2,607
Mayor's Office	320	2.2390	16,731		16,731	3,135	19,866
Human Resources Dept.	279	1.9521	14,587		14,587	2,733	17,320
Legal Department	207	1.4484	10,823		10,823	2,028	12,851
City Secretary	15	0.1050	784		784	147	931
City Council	209	1.4624	10,927		10,927	2,048	12,975
City Controller's Office	80	0.5598	4,183		4,183	784	4,967
Health Administration	1,559	10.9082	81,510		81,510	15,273	96,783
Planning & Development Admin	123	0.8606	6,431		6,431	1,205	7,636
PWE - Administration	2,650	18.5418	138,551		138,551	25,962	164,513
General Services Department	176	1.2315	9,202		9,202	1,724	10,926
HEC	332	2.3230	17,358		17,358	3,253	20,611
Police	209	1.4624	10,927		10,927	2,048	12,975
Fire	3,960	27.7076	207,039		207,039	38,797	245,836
Municipal Court Department	368	2.5749	19,240		19,240	3,605	22,845
Solid Waste Management	189	1.3224	9,882		9,882	1,852	11,734
Housing and Community Devp.	170	1.1895	8,888		8,888	1,665	10,553
Library	561	3.9253	29,331		29,331	5,496	34,827
Parks & Recreation	497	3.4775	25,985		25,985	4,869	30,854
ARA BARC	128	0.8956	6,692		6,692	1,254	7,946
PWE-Bldg Insp.	190	1.3294	9,934		9,934	1,861	11,795

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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Houston Airport System (HAS)	1,273	8.9071	66,557		66,557	12,471	79,028
Conv and Ent Optns	156	1.0915	8,156		8,156	1,528	9,684
SubTotal	14,292	100.0000	747,232		747,232	134,149	881,381
Total	14,292	100.0000	747,232		747,232	134,149	881,381

Allocation Basis: IT user count for network services

Allocation Source: IT dept

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,192,028	34.9687	1,034,469		1,034,469		1,034,469
Fin-Dir. Office	12	0.0004	10		10		10
Fin.-Public Fin.	1		1		1		1
Fin-Genl. Acctg	2	0.0001	2		2		2
Fin-Auditing	1		1		1		1
Fin - Bus Services	10	0.0003	9		9		9
ARA Director's Office	1,628	0.0478	1,413		1,413		1,413
ARA Admin Svcs	3,517	0.1032	3,052		3,052		3,052
ARA Strategic Purchasing	564	0.0165	489		489		489
ARA City Council Admin	937	0.0275	813		813		813
ARA 3-1-1	1,221	0.0358	1,060		1,060		1,060
ARA Central Payroll	1,093	0.0321	949		949		949
ARA Regulatory Services	6,907	0.2026	5,994		5,994		5,994
IT - Director	14,942	0.4383	12,967		12,967		12,967
IT - Admin & Applications	6,214	0.1823	5,393		5,393		5,393
IT - Infrastructure	55,788	1.6366	48,414		48,414		48,414
IT - Radio Comm Service	1,320	0.0387	1,146		1,146	330	1,476
Office Bus. Opportunity	6	0.0002	5		5	1	6
Mayor’s Office	235	0.0069	204		204	59	263
Human Resources Dept.	43,946	1.2892	38,137		38,137	10,989	49,126
Legal Department	7,923	0.2324	6,876		6,876	1,981	8,857
City Secretary	1,715	0.0503	1,488		1,488	429	1,917
City Council	2	0.0001	2		2		2
City Controller's Office	3,716	0.1090	3,225		3,225	929	4,154
Health Administration	35	0.0010	30		30	9	39
Planning & Development Admin	1,495	0.0439	1,297		1,297	374	1,671

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Administration	148,692	4.3620	129,039		129,039	37,180	166,219
CIP Sal Rec PWE Adm	5,409	0.1587	4,694		4,694	1,353	6,047
HPD - Police Records	1,531	0.0449	1,329		1,329	383	1,712
HPD- Inspector General	432	0.0127	375		375	108	483
General Services Department	59,394	1.7424	51,544		51,544	14,851	66,395
Police	259,771	7.6206	225,436		225,436	64,956	290,392
Fire	317,829	9.3237	275,820		275,820	79,473	355,293
Solid Waste Management	80,203	2.3528	69,602		69,602	20,055	89,657
Housing and Community Devp.	44,352	1.3011	38,490		38,490	11,090	49,580
Library	54,369	1.5950	47,183		47,183	13,595	60,778
Parks & Recreation	166,592	4.8871	144,573		144,573	41,656	186,229
Health & Human Services	1,247	0.0366	1,082		1,082	312	1,394
ARA Ins. Mgmt.	592	0.0174	514		514	148	662
ARA Alarm Permitting	299	0.0088	259		259	75	334
ARA Exec Svcs	3,174	0.0931	2,754		2,754	794	3,548
ARA Mayor's Antigang	598	0.0175	519		519	150	669
ARA BARC	9,890	0.2901	8,583		8,583	2,473	11,056
ARA-Other	25,006	0.7336	21,701		21,701	6,253	27,954
Planning & Development	8,394	0.2462	7,285		7,285	2,099	9,384
CIP S/R Planning	583	0.0171	506		506	146	652
CIP Sal Rec RE	1,496	0.0439	1,298		1,298	374	1,672
CIP S/R Engrg	22,035	0.6464	19,123		19,123	5,510	24,633
CIP S/R Constr.	9,544	0.2800	8,283		8,283	2,386	10,669
CIP S/R Eng/Const	368	0.0108	319		319	92	411
CIP S/R GeoEnv.	2,061	0.0605	1,789		1,789	515	2,304
CIP S/R Other	2,807	0.0823	2,436		2,436	702	3,138
CIP S/R GSD	3,195	0.0937	2,773		2,773	799	3,572

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prop & Cas Legal	7,734	0.2269	6,712		6,712	1,934	8,646
PWE - Fleet Management	22,798	0.6688	19,785		19,785	5,701	25,486
Wrkr Comp - HR	19,406	0.5693	16,841		16,841	4,852	21,693
Wrkr Comp Legal	954	0.0280	828		828	239	1,067
PWE-Sign Adm	51	0.0015	44		44	13	57
PWE-Bldg Insp.	32,395	0.9503	28,113		28,113	8,100	36,213
PWE - Stormwater Fund	24,278	0.7122	21,069		21,069	6,071	27,140
CABLE TV	48	0.0014	42		42	12	54
PWE - Houston Transtar	3,648	0.1070	3,166		3,166	912	4,078
TIRZ	5,086	0.1492	4,414		4,414	1,272	5,686
Houston Airport System (HAS)	177,947	5.2202	154,427		154,427	44,496	198,923
PWE - Water & Sewer System	376,211	11.0364	326,486		326,486	94,068	420,554
Conv and Ent Optns	654	0.0192	568		568	164	732
Parking	22,809	0.6691	19,794		19,794	5,703	25,497
Health Benefits Fund	139,415	4.0898	120,988		120,988	34,861	155,849
Long Term Disablity	266	0.0078	231		231	67	298
SubTotal	3,408,821	100.0000	2,958,263		2,958,263	531,094	3,489,357
Total	3,408,821	100.0000	2,958,263		2,958,263	531,094	3,489,357

Allocation Basis: Number of rev and exp transactions, excl HEC, Muni Cts, ARRA, & Ike
Allocation Source: Information Technology

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

Receiving Department	Total	Client Svcs	Data Center	NW Data	NW Voice	Infrastructure	Enterprise Optns
Nondepartmental - Gen Gov	1,034,469	0	0	0	0	0	1,034,469
Fin-Dir. Office	79,116	52,465	1	11,031	10,590	5,019	10
Fin.-Public Fin.	1	0	0	0	0	0	1
Fin-Genl. Acctg	2	0	0	0	0	0	2
Fin-Auditing	1	0	0	0	0	0	1
Fin - Bus Services	9	0	0	0	0	0	9
ARA Director's Office	203,568	125,009	2	31,943	30,666	14,535	1,413
ARA Admin Svcs	3,052	0	0	0	0	0	3,052
ARA Strategic Purchasing	489	0	0	0	0	0	489
ARA City Council Admin	813	0	0	0	0	0	813
ARA 3-1-1	27,146	0	1	10,801	10,369	4,915	1,060
ARA Central Payroll	949	0	0	0	0	0	949
ARA Regulatory Services	5,994	0	0	0	0	0	5,994
IT - Director	251,554	207,785	1	12,754	12,244	5,803	12,967
IT - Admin & Applications	10,943	0	0	2,298	2,206	1,046	5,393
IT - Infrastructure	48,414	0	0	0	0	0	48,414
IT - Radio Comm Service	1,476	0	0	0	0	0	1,476
Office Bus. Opportunity	26,647	12,799	0	5,730	5,505	2,607	6
Mayor's Office	130,108	24,376	2	43,659	41,942	19,866	263
Human Resources Dept.	331,383	190,302	2	38,065	36,568	17,320	49,126
Legal Department	96,565	19,482	2	28,242	27,131	12,851	8,857
City Secretary	9,967	3,106	0	2,047	1,966	931	1,917
City Council	95,899	27,012	2	28,515	27,393	12,975	2
City Controller's Office	47,651	17,129	1	10,914	10,486	4,967	4,154
Municipal Court	167,782	46,493	4	50,208	48,232	22,845	0
Health Administration	914,617	400,745	14	212,703	204,333	96,783	39
Planning & Development	70,163	27,953	1	16,781	16,121	7,636	1,671
PWE - Administration	1,312,103	272,466	24	361,554	347,327	164,513	166,219
CIP Sal Rec PWE Adm	6,047	0	0	0	0	0	6,047
HPD - Police Records	1,712	0	0	0	0	0	1,712
HPD- Inspector General	483	0	0	0	0	0	483
General Services Department	168,260	43,858	1	24,012	23,068	10,926	66,395
HEC	121,848	12,424	3	45,296	43,514	20,611	0
Police	639,743	280,466	2	28,515	27,393	12,975	290,392

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

Receiving Department	Total	Client Svcs	Data Center	NW Data	NW Voice	Infrastructure	Enterprise Optns
Fire	1,938,499	278,019	37	540,290	519,024	245,836	355,293
Solid Waste Management	176,701	24,752	1	25,786	24,771	11,734	89,657
Housing and Community	150,031	44,422	1	23,194	22,281	10,553	49,580
Library	310,242	64,563	5	76,540	73,529	34,827	60,778
Parks & Recreation	401,047	51,010	5	67,809	65,140	30,854	186,229
Health & Human Services	1,394	0	0	0	0	0	1,394
ARA Ins. Mgmt.	662	0	0	0	0	0	662
ARA Alarm Permitting	334	0	0	0	0	0	334
ARA Exec Svcs	3,548	0	0	0	0	0	3,548
ARA Mayor's Antigang	669	0	0	0	0	0	669
ARA BARC	53,243	0	1	17,464	16,776	7,946	11,056
ARA-Other	27,954	0	0	0	0	0	27,954
Planning & Development	9,384	0	0	0	0	0	9,384
CIP S/R Planning	652	0	0	0	0	0	652
CIP Sal Rec RE	1,672	0	0	0	0	0	1,672
CIP S/R Engrg	24,633	0	0	0	0	0	24,633
CIP S/R Constr.	10,669	0	0	0	0	0	10,669
CIP S/R Eng/Const	411	0	0	0	0	0	411
CIP S/R GeoEnv.	2,304	0	0	0	0	0	2,304
CIP S/R Other	3,138	0	0	0	0	0	3,138
CIP S/R GSD	3,572	0	0	0	0	0	3,572
Prop & Cas Legal	8,646	0	0	0	0	0	8,646
PWE - Fleet Management	25,486	0	0	0	0	0	25,486
Wrkr Comp - HR	21,693	0	0	0	0	0	21,693
Wrkr Comp Legal	1,067	0	0	0	0	0	1,067
PWE-Sign Adm	57	0	0	0	0	0	57
PWE-Bldg Insp.	98,835	0	1	25,923	24,903	11,795	36,213
PWE - Stormwater Fund	27,140	0	0	0	0	0	27,140
CABLE TV	54	0	0	0	0	0	54
PWE - Houston Transtar	4,078	0	0	0	0	0	4,078
TIRZ	5,686	0	0	0	0	0	5,686
Houston Airport System	518,280	66,635	12	173,682	0	79,028	198,923
PWE - Water & Sewer	420,554	0	0	0	0	0	420,554
Conv and Ent Optns	72,194	20,047	1	21,284	20,446	9,684	732
ARA Parking	25,497	0	0	0	0	0	25,497

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

Receiving Department	Total	Client Svcs	Data Center	NW Data	NW Voice	Infrastructure	Enterprise Optns
Health Benefits Fund	155,849	0	0	0	0	0	155,849
Long Term Disablity	298	0	0	0	0	0	298
Direct Billed	0	0	0	0	0	0	0
Total	10,315,147	2,313,318	127	1,937,040	1,693,924	881,381	3,489,357

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – RADIO COMM SERVICES
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,174,210			3,174,210
Equipment Usage Charge	404		404	
Nondepartmental - Gen Gov	67,299	5,174	72,473	
Fin-OMB	704	167	871	
Fin.-Public Fin.	2,454	1,306	3,760	
Fin-Genl. Acctg	947	107	1,054	
Fin-Auditing	911	149	1,060	
Fin-Grants	1,600	282	1,882	
Fin.-Tax&Rev. Acctg.	3,111	167	3,278	
Fin - Bus Services	2,087	246	2,333	
ARA Strategic Purchasing	785	78	863	
ARA Central Payroll	4,851	246	5,097	
ARA Regulatory Services	9,051	591	9,642	
IT - Director	246,906	317,388	564,294	
IT - Infrastructure	1,146	330	1,476	
Office Bus. Opportunity		9,831	9,831	
Mayor's Office		3,302	3,302	
Human Resources Dept.		2,069	2,069	
City Secretary		4,362	4,362	
City Council		32,043	32,043	
City Controller's Office		8,159	8,159	
Total Allocated Additions:	342,256	385,997	728,253	728,253
Total To Be Allocated:	3,516,466	385,997		3,902,463

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	1,534,419	0	1,534,419
Fringe Benefits	545,623	0	545,623
Other Expense & Cost			
Supplies	412,923	0	412,923
Contractual Services	681,245	0	681,245
Departmental Totals			
Total Expenditures	3,174,210	0	3,174,210
Deductions			
Total Deductions	0	0	0
Functional Cost	3,174,210	0	3,174,210
Allocation Step 1			
Inbound- All Others	342,256	342,256	0
Reallocate Admin Costs		(342,256)	342,256
1st Allocation	3,516,466	0	3,516,466
Allocation Step 2			
Inbound- All Others	385,997	385,997	0
Reallocate Admin Costs		(385,997)	385,997
2nd Allocation	385,997	0	385,997
Total For 10006800050000 IT - Radio Comm			
Total Allocated	3,902,463	0	3,902,463

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	12	0.0025	88		88		88
Fin.-Public Fin.	1	0.0002	7		7		7
Fin-Genl. Acctg	2	0.0004	15		15		15
Fin-Auditing	1	0.0002	7		7		7
Fin - Bus Services	10	0.0021	73		73		73
ARA Director's Office	1,628	0.3403	11,967		11,967		11,967
ARA Admin Svcs	3,517	0.7352	25,853		25,853		25,853
ARA Strategic Purchasing	564	0.1179	4,146		4,146		4,146
ARA City Council Admin	937	0.1959	6,888		6,888		6,888
ARA 3-1-1	1,221	0.2552	8,975		8,975		8,975
ARA Central Payroll	1,093	0.2285	8,034		8,034		8,034
ARA Regulatory Services	6,907	1.4438	50,772		50,772		50,772
Mayor's Office	235	0.0491	1,727		1,727	196	1,923
Human Resources Dept.	43,946	9.1865	323,041		323,041	36,678	359,719
Legal Department	7,923	1.6562	58,241		58,241	6,613	64,854
City Secretary	1,715	0.3585	12,607		12,607	1,431	14,038
City Council	2	0.0004	15		15	2	17
City Controller's Office	3,716	0.7768	27,316		27,316	3,101	30,417
Health Administration	35	0.0073	257		257	29	286
General Services Department	59,394	12.4158	436,598		436,598	49,572	486,170
Solid Waste Management	80,203	16.7658	589,562		589,562	66,939	656,501
Housing and Community Devp.	44,352	9.2714	326,026		326,026	37,017	363,043
Parks & Recreation	166,592	34.8248	1,224,598		1,224,598	139,041	1,363,639
Health & Human Services	1,247	0.2607	9,167		9,167	1,041	10,208
ARA Ins. Mgmt.	592	0.1238	4,352		4,352	494	4,846
ARA Alarm Permitting	299	0.0625	2,198		2,198	250	2,448

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Exec Svcs	3,174	0.6635	23,332		23,332	2,649	25,981
ARA Mayor's Antigang	598	0.1250	4,396		4,396	499	4,895
ARA-Other	25,006	5.2273	183,816		183,816	20,871	204,687
PWE - Fleet Management	22,798	4.7657	167,585		167,585	19,028	186,613
Conv and Ent Optns	654	0.1367	4,807		4,807	546	5,353
SubTotal	478,374	100.0000	3,516,466		3,516,466	385,997	3,902,463
Total	478,374	100.0000	3,516,466		3,516,466	385,997	3,902,463

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

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

Receiving Department	Total	Services
Fin-Dir. Office	88	88
Fin.-Public Fin.	7	7
Fin-Genl. Acctg	15	15
Fin-Auditing	7	7
Fin - Bus Services	73	73
ARA Director's Office	11,967	11,967
ARA Admin Svcs	25,853	25,853
ARA Strategic Purchasing	4,146	4,146
ARA City Council Admin	6,888	6,888
ARA 3-1-1	8,975	8,975
ARA Central Payroll	8,034	8,034
ARA Regulatory Services	50,772	50,772
Mayor’s Office	1,923	1,923
Human Resources Dept.	359,719	359,719
Legal Department	64,854	64,854
City Secretary	14,038	14,038
City Council	17	17
City Controller's Office	30,417	30,417
Health Administration	286	286
General Services Department	486,170	486,170
Solid Waste Management	656,501	656,501
Housing and Community	363,043	363,043
Parks & Recreation	1,363,639	1,363,639
Health & Human Services	10,208	10,208
ARA Ins. Mgmt.	4,846	4,846
ARA Alarm Permitting	2,448	2,448
ARA Exec Svcs	25,981	25,981
ARA Mayor's Antigang	4,895	4,895
ARA-Other	204,687	204,687
PWE - Fleet Management	186,613	186,613
Conv and Ent Optns	5,353	5,353

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

Receiving Department	Total	Services
Direct Billed	0	0
Total	3,902,463	3,902,463

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
OFFICE OF BUSINESS OPPORTUNITY
NATURE AND EXTENT OF SERVICES

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

- **Business Development** –Costs associated with MWDBE application review, certification, field audits, monitoring participation of MWDBE firms in City purchases and contracts and fostering economic growth and development of MWDBE's are allocated based upon operating expenditures.

- **Employee Relations** –Costs of providing training for EEO and ADA to city employees and coordinating ADA citywide compliance have been allocated based on the number of full time equivalent positions.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,395,777			2,395,777
Equipment Usage Charge	3,168		3,168	
Nondepartmental - Gen Gov	95,719	7,310	103,029	
Fin-OMB	3	1	4	
Fin.-Public Fin.	403	215	618	
Fin-Genl. Acctg	784	58	842	
Fin-Auditing	688	112	800	
Fin-Grants	263	46	309	
Fin.-Tax&Rev. Acctg.	2,348	126	2,474	
Fin - Bus Services	343	40	383	
Finance - Fleet Management	342	56	398	
ARA Admin Svcs	2,692	345	3,037	
ARA Strategic Purchasing	8	1	9	
ARA 3-1-1	1,375	130	1,505	
ARA Central Payroll	7,984	405	8,389	
ARA Regulatory Services	6,831	446	7,277	
IT - Admin & Applications	23,462	5,088	28,550	
IT - Infrastructure	22,122	4,525	26,647	
Office Bus. Opportunity		2,093	2,093	
Mayor's Office		5,435	5,435	
Human Resources Dept.		7,277	7,277	
Legal Department		29,794	29,794	
City Secretary		717	717	
City Council		5,267	5,267	
City Controller's Office		920	920	
HPD- Inspector General		1,195	1,195	
Total Allocated Additions:	168,535	71,602	240,137	240,137
Total To Be Allocated:	2,564,312	71,602		2,635,914

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

	Total	General & Admin	Business Devpmnt.	Employee Relations
Wages & Benefits				
Salaries & Wages	1,574,491	0	1,340,207	234,284
Fringe Benefits	639,096	0	543,999	95,097
Other Expense & Cost				
Supplies	30,090	0	25,613	4,477
Contractual Svcs.	164,144	0	139,719	24,425
Non Capitalized Equipment	(12,044)	0	(10,252)	(1,792)
Departmental Totals				
Total Expenditures	2,395,777	0	2,039,286	356,491
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,395,777	0	2,039,286	356,491
Allocation Step 1				
Inbound- All Others	168,535	168,535	0	0
Reallocate Admin Costs		(168,535)	143,457	25,078
1st Allocation	2,564,312	0	2,182,743	381,569
Allocation Step 2				
Inbound- All Others	71,602	71,602	0	0
Reallocate Admin Costs		(71,602)	60,948	10,654
2nd Allocation	71,602	0	60,948	10,654
Total For 10005100010000 Office Bus.				
Total Allocated	2,635,914	0	2,243,691	392,223

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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8659	40,728		40,728		40,728
Fin-Dir. Office	871,603	0.0261	569		569		569
Fin-OMB	1,639,336	0.0490	1,070		1,070		1,070
Fin.-Public Fin.	481,750	0.0144	314		314		314
Fin-Genl. Acctg	2,924,425	0.0874	1,908		1,908		1,908
Fin-Auditing	406,522	0.0122	265		265		265
Fin-Grants	315,091	0.0094	206		206		206
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	995		995		995
Fin - Cap Impr	28,352	0.0008	18		18		18
Fin - Bus Services	433,120	0.0129	283		283		283
Finance - Fleet Management	451,583	0.0135	295		295		295
ARA Director's Office	1,265,470	0.0378	826		826		826
ARA Admin Svcs	2,342,707	0.0700	1,529		1,529		1,529
ARA Strategic Purchasing	3,798,869	0.1136	2,479		2,479		2,479
ARA City Council Admin	310,618	0.0093	203		203		203
ARA 3-1-1	4,865,162	0.1454	3,174		3,174		3,174
ARA Central Payroll	4,875,605	0.1457	3,181		3,181		3,181
ARA Regulatory Services	4,184,315	0.1251	2,730		2,730		2,730
IT - Director	1,854,558	0.0554	1,210		1,210		1,210
IT - Admin & Applications	9,067,711	0.2710	5,916		5,916		5,916
IT - Infrastructure	24,022,834	0.7181	15,674		15,674		15,674
IT - Radio Comm Service	14,574,210	0.4356	9,509		9,509		9,509
Office Bus. Opportunity	2,395,777	0.0716	1,563		1,563		1,563
Mayor’s Office	6,583,325	0.1968	4,295		4,295	125	4,420
Human Resources Dept.	3,150,165	0.0942	2,055		2,055	60	2,115
Legal Department	16,983,114	0.5076	11,081		11,081	323	11,404

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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	486		486	14	500
City Council	5,007,094	0.1497	3,267		3,267	95	3,362
City Controller's Office	7,580,044	0.2266	4,946		4,946	144	5,090
Health Administration	8,711,387	0.2604	5,684		5,684	166	5,850
Planning & Development Admin	1,539,749	0.0460	1,005		1,005	29	1,034
CIP Sal Rec PWE Adm	2,378,265	0.0711	1,552		1,552	45	1,597
HPD - Police Records	4,991,202	0.1492	3,257		3,257	95	3,352
HPD- Inspector General	459,808	0.0137	300		300	9	309
General Services Department	215,231,663	6.4336	140,428		140,428	4,099	144,527
HEC	20,510,112	0.6131	13,382		13,382	391	13,773
Police	719,681,101	21.5127	469,554		469,554	13,707	483,261
Fire	443,830,213	13.2667	289,577		289,577	8,452	298,029
Municipal Court Department	25,803,206	0.7713	16,836		16,836	491	17,327
PWE - All Other	82,446,592	2.4644	53,792		53,792	1,570	55,362
Solid Waste Management	62,753,250	1.8758	40,943		40,943	1,195	42,138
Housing and Community Devp.	92,625,900	2.7687	60,434		60,434	1,764	62,198
Library	38,999,585	1.1657	25,445		25,445	743	26,188
Parks & Recreation	77,291,936	2.3104	50,429		50,429	1,472	51,901
Health & Human Services	108,700,647	3.2492	70,922		70,922	2,070	72,992
Finance - Deferred Compensation	151,363	0.0045	99		99	3	102
Fin-Econ. Dvpt	823,795	0.0246	537		537	16	553
ARA Ins. Mgmt.	10,194,288	0.3047	6,651		6,651	194	6,845
ARA Alarm Permitting	202,836	0.0061	132		132	4	136
ARA Exec Svcs	2,902,582	0.0868	1,894		1,894	55	1,949
ARA Mayor's Antigang	530,064	0.0158	346		346	10	356
ARA BARC	6,001,299	0.1794	3,916		3,916	114	4,030
ARA-Other	4,965,991	0.1484	3,240		3,240	95	3,335

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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2595	5,664		5,664	165	5,829
CIP S/R Planning	1,099,829	0.0329	718		718	21	739
CIP Sal Rec RE	3,464,161	0.1035	2,260		2,260	66	2,326
CIP S/R Engrg	10,464,104	0.3128	6,827		6,827	199	7,026
CIP S/R Constr.	9,700,860	0.2900	6,329		6,329	185	6,514
CIP S/R Eng/Const	396,488	0.0119	259		259	8	267
CIP S/R GeoEnv.	1,033,194	0.0309	674		674	20	694
CIP S/R Other	8,441,381	0.2523	5,508		5,508	161	5,669
CIP S/R GSD	2,670,143	0.0798	1,742		1,742	51	1,793
Prop & Cas Legal	3,801,370	0.1136	2,480		2,480	72	2,552
PWE - Fleet Management	22,827,025	0.6823	14,894		14,894	435	15,329
Wrkr Comp - HR	18,219,688	0.5446	11,887		11,887	347	12,234
Wrkr Comp Legal	383,676	0.0115	250		250	7	257
PWE-Sign Adm	3,263,046	0.0975	2,129		2,129	62	2,191
PWE-Bldg Insp.	38,127,909	1.1397	24,877		24,877	726	25,603
PWE - Stormwater Fund	34,957,489	1.0449	22,808		22,808	666	23,474
CABLE TV	2,938,608	0.0878	1,917		1,917	56	1,973
PWE - Houston Transtar	2,413,492	0.0721	1,575		1,575	46	1,621
Hurricane Ike Aid & Recovery	3,567,874	0.1066	2,328		2,328	68	2,396
ARRA Reimbursement Fund	36,864,531	1.1019	24,052		24,052	702	24,754
Houston Airport System (HAS)	282,947,434	8.4577	184,609		184,609	5,388	189,997
PWE - Water & Sewer System	358,398,089	10.7130	233,837		233,837	6,825	240,662
Conv and Ent Optns	56,474,717	1.6881	36,847		36,847	1,075	37,922
Parking	6,344,389	0.1896	4,139		4,139	121	4,260
Health Benefits Fund	310,214,668	9.2727	202,400		202,400	5,908	208,308
Long Term Disablity	924,720	0.0276	603		603	18	621
SubTotal	3,345,452,906	100.0000	2,182,743		2,182,743	60,948	2,243,691

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

Activity - Business Devpmnt.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,345,452,906	100.0000	2,182,743		2,182,743	60,948	2,243,691

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0229	87		87		87
Fin-OMB	16.20	0.0712	272		272		272
Fin.-Public Fin.	5.50	0.0242	92		92		92
Fin-Genl. Acctg	12.00	0.0528	201		201		201
Fin-Auditing	4.00	0.0176	67		67		67
Fin-Grants	3.50	0.0154	59		59		59
Fin.-Tax&Rev. Acctg.	4.00	0.0176	67		67		67
Fin - Cap Impr	3.20	0.0141	54		54		54
Fin - Bus Services	3.00	0.0132	50		50		50
Finance - Fleet Management	4.30	0.0189	72		72		72
ARA Director's Office	5.80	0.0255	97		97		97
ARA Admin Svcs	30.90	0.1359	519		519		519
ARA Strategic Purchasing	40.00	0.1759	671		671		671
ARA City Council Admin	3.90	0.0172	65		65		65
ARA 3-1-1	83.20	0.3659	1,396		1,396		1,396
ARA Central Payroll	50.50	0.2221	847		847		847
ARA Regulatory Services	44.00	0.1935	738		738		738
IT - Director	19.50	0.0858	327		327		327
IT - Admin & Applications	45.60	0.2005	765		765		765
IT - Infrastructure	76.50	0.3364	1,284		1,284		1,284
IT - Radio Comm Service	19.20	0.0844	322		322		322
Office Bus. Opportunity	31.60	0.1390	530		530		530
Mayor’s Office	51.68	0.2273	867		867	25	892
Human Resources Dept.	46.00	0.2023	772		772	22	794
Legal Department	155.30	0.6830	2,606		2,606	74	2,680
City Secretary	11.90	0.0523	200		200	6	206

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	72.80	0.3202	1,222		1,222	35	1,257
City Controller's Office	74.00	0.3254	1,242		1,242	35	1,277
Health Administration	111.30	0.4895	1,868		1,868	53	1,921
Planning & Development Admin	18.00	0.0792	302		302	9	311
CIP Sal Rec PWE Adm	20.90	0.0919	351		351	10	361
HPD - Police Records	98.70	0.4341	1,656		1,656	47	1,703
HPD- Inspector General	26.60	0.1170	446		446	13	459
General Services Department	249.00	1.0950	4,178		4,178	119	4,297
HEC	248.00	1.0906	4,162		4,162	119	4,281
Police	7,044.60	30.9803	118,216		118,216	3,376	121,592
Fire	4,353.80	19.1470	73,059		73,059	2,087	75,146
Municipal Court Department	341.20	1.5005	5,726		5,726	164	5,890
PWE - All Other	512.30	2.2530	8,597		8,597	246	8,843
Solid Waste Management	624.90	2.7482	10,486		10,486	300	10,786
Housing and Community Devp.	141.60	0.6227	2,376		2,376	68	2,444
Library	483.80	2.1276	8,118		8,118	232	8,350
Parks & Recreation	875.60	3.8507	14,693		14,693	420	15,113
Health & Human Services	990.16	4.3545	16,615		16,615	475	17,090
Finance - Deferred Compensation	1.30	0.0057	22		22	1	23
Fin-Econ. Dvpt	8.50	0.0374	143		143	4	147
ARA Ins. Mgmt.	4.90	0.0215	82		82	2	84
ARA Alarm Permitting	3.90	0.0172	65		65	2	67
ARA Exec Svcs	33.60	0.1478	564		564	16	580
ARA Mayor's Antigang	8.60	0.0378	144		144	4	148
ARA BARC	87.00	0.3826	1,460		1,460	42	1,502
ARA-Other	9.00	0.0396	151		151	4	155
Planning & Development	87.90	0.3866	1,475		1,475	42	1,517

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

Activity - Employee Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Planning	11.10	0.0488	186		186	5	191
CIP Sal Rec RE	36.40	0.1601	611		611	17	628
CIP S/R Engrg	104.70	0.4604	1,757		1,757	50	1,807
CIP S/R Constr.	112.80	0.4961	1,893		1,893	54	1,947
CIP S/R Eng/Const	3.40	0.0150	57		57	2	59
CIP S/R GeoEnv.	9.80	0.0431	164		164	5	169
CIP S/R Other	46.70	0.2054	784		784	22	806
CIP S/R GSD	26.00	0.1143	436		436	12	448
Prop & Cas Legal	23.90	0.1051	401		401	11	412
PWE - Fleet Management	101.50	0.4464	1,703		1,703	49	1,752
Wrkr Comp - HR	49.80	0.2190	836		836	24	860
Wrkr Comp Legal	4.90	0.0215	82		82	2	84
PWE-Sign Adm	47.10	0.2071	790		790	23	813
PWE-Bldg Insp.	442.10	1.9443	7,419		7,419	212	7,631
PWE - Stormwater Fund	375.70	1.6522	6,304		6,304	180	6,484
CABLE TV	11.60	0.0510	195		195	6	201
PWE - Houston Transtar	7.00	0.0308	117		117	3	120
ARRA Reimbursement Fund	24.56	0.1080	412		412	12	424
Houston Airport System (HAS)	1,528.50	6.7220	25,649		25,649	733	26,382
PWE - Water & Sewer System	2,213.00	9.7323	37,135		37,135	1,061	38,196
Conv and Ent Optns	117.60	0.5172	1,973		1,973	56	2,029
Parking	63.40	0.2788	1,064		1,064	30	1,094
Health Benefits Fund	68.80	0.3026	1,155		1,155	33	1,188
SubTotal	22,738.80	100.0000	381,569		381,569	10,654	392,223
Total	22,738.80	100.0000	381,569		381,569	10,654	392,223

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

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

City Of Houston, Texas
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Office Bus. Opportunity

Receiving Department	Total	Business Devpmnt.	Employee Relations
Nondepartmental - Gen Gov	40,728	40,728	0
Fin-Dir. Office	656	569	87
Fin-OMB	1,342	1,070	272
Fin.-Public Fin.	406	314	92
Fin-Genl. Acctg	2,109	1,908	201
Fin-Auditing	332	265	67
Fin-Grants	265	206	59
Fin.-Tax&Rev. Acctg.	1,062	995	67
Fin - Cap Impr	72	18	54
Fin - Bus Services	333	283	50
Finance - Fleet Management	367	295	72
ARA Director's Office	923	826	97
ARA Admin Svcs	2,048	1,529	519
ARA Strategic Purchasing	3,150	2,479	671
ARA City Council Admin	268	203	65
ARA 3-1-1	4,570	3,174	1,396
ARA Central Payroll	4,028	3,181	847
ARA Regulatory Services	3,468	2,730	738
IT - Director	1,537	1,210	327
IT - Admin & Applications	6,681	5,916	765
IT - Infrastructure	16,958	15,674	1,284
IT - Radio Comm Service	9,831	9,509	322
Office Bus. Opportunity	2,093	1,563	530
Mayor’s Office	5,312	4,420	892
Human Resources Dept.	2,909	2,115	794
Legal Department	14,084	11,404	2,680
City Secretary	706	500	206
City Council	4,619	3,362	1,257
City Controller's Office	6,367	5,090	1,277
Municipal Court	21,626	15,736	5,890
Health Administration	7,771	5,850	1,921
Planning & Development	1,345	1,034	311
CIP Sal Rec PWE Adm	1,958	1,597	361
HPD - Police Records	5,055	3,352	1,703

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City Of Houston, Texas
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Office Bus. Opportunity

Receiving Department	Total	Business Devpmnt.	Employee Relations
HPD- Inspector General	768	309	459
General Services Department	148,824	144,527	4,297
HEC	18,054	13,773	4,281
Police	604,853	483,261	121,592
Fire	373,175	298,029	75,146
Municipal Court Judicial	1,591	1,591	0
PWE - All Other	64,205	55,362	8,843
Solid Waste Management	52,924	42,138	10,786
Housing and Community	64,642	62,198	2,444
Library	34,538	26,188	8,350
Parks & Recreation	67,014	51,901	15,113
Health & Human Services	90,082	72,992	17,090
Finance - Deferred	125	102	23
Fin-Econ. Dvpt	700	553	147
ARA Ins. Mgmt.	6,929	6,845	84
ARA Alarm Permitting	203	136	67
ARA Exec Svcs	2,529	1,949	580
ARA Mayor's Antigang	504	356	148
ARA BARC	5,532	4,030	1,502
ARA-Other	3,490	3,335	155
Planning & Development	7,346	5,829	1,517
CIP S/R Planning	930	739	191
CIP Sal Rec RE	2,954	2,326	628
CIP S/R Engrg	8,833	7,026	1,807
CIP S/R Constr.	8,461	6,514	1,947
CIP S/R Eng/Const	326	267	59
CIP S/R GeoEnv.	863	694	169
CIP S/R Other	6,475	5,669	806
CIP S/R GSD	2,241	1,793	448
Prop & Cas Legal	2,964	2,552	412
PWE - Fleet Management	17,081	15,329	1,752
Wrkr Comp - HR	13,094	12,234	860
Wrkr Comp Legal	341	257	84
PWE-Sign Adm	3,004	2,191	813
PWE-Bldg Insp.	33,234	25,603	7,631

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City Of Houston, Texas
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Office Bus. Opportunity

Receiving Department	Total	Business Devpmnt.	Employee Relations
PWE - Stormwater Fund	29,958	23,474	6,484
CABLE TV	2,174	1,973	201
PWE - Houston Transtar	1,741	1,621	120
Hurricane Ike Aid & Recovery	2,396	2,396	0
ARRA Reimbursement Fund	25,178	24,754	424
Houston Airport System	216,379	189,997	26,382
PWE - Water & Sewer	278,858	240,662	38,196
Conv and Ent Optns	39,951	37,922	2,029
ARA Parking	5,354	4,260	1,094
Health Benefits Fund	209,496	208,308	1,188
Long Term Disablity	621	621	0
Direct Billed	0	0	0
Total	2,635,914	2,243,691	392,223

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
MAYOR'S OFFICE - EXECUTIVE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,930,093			2,930,093
Contingency	(3,500)			
Total Deductions:	(3,500)			(3,500)
Building Usage Charge	174,268		174,268	
Equipment Usage Charge	12,897		12,897	
Nondepartmental - Gen Gov	195,580	14,905	210,485	
Fin-OMB	125	30	155	
Fin.-Public Fin.	1,109	590	1,699	
Fin-Genl. Acctg	1,990	155	2,145	
Fin-Auditing	840	137	977	
Fin-Grants	723	127	850	
Fin.-Tax&Rev. Acctg.	2,869	154	3,023	
Fin - Bus Services	943	111	1,054	
Finance - Fleet Management	2,868	466	3,334	
ARA Admin Svcs	153,965	22,679	176,644	
ARA Strategic Purchasing	8,927	883	9,810	
ARA 3-1-1	20,804	1,961	22,765	
ARA Central Payroll	13,058	663	13,721	
ARA Regulatory Services	8,345	545	8,890	
IT - Admin & Applications	268,985	84,114	353,099	
IT - Infrastructure	108,930	21,178	130,108	
IT - Radio Comm Service	1,727	196	1,923	
Office Bus. Opportunity	5,162	150	5,312	
Mayor's Office		8,888	8,888	
Human Resources Dept.		11,062	11,062	
Legal Department		286,690	286,690	
City Secretary		1,970	1,970	
City Council		14,474	14,474	
City Controller's Office		2,964	2,964	
HPD - Police Records		8,341	8,341	
HPD- Inspector General		5,974	5,974	
General Services Department		408,456	408,456	

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

Total Allocated Additions:	984,115	897,863	1,881,978	1,881,978
Total To Be Allocated:	3,910,708	897,863		4,808,571

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

	Total	General & Admin	City Admin.
Wages & Benefits			
Salaries & Wages	2,018,154	0	2,018,154
Fringe Benefits	745,411	0	745,411
Other Expense & Cost			
Supplies	22,658	0	22,658
Contractual Svcs.	140,370	0	140,370
*Contingency	3,500	3,500	0
Departmental Totals			
Total Expenditures	2,930,093	3,500	2,926,593
Deductions			
Total Deductions	(3,500)	(3,500)	0
Functional Cost	2,926,593	0	2,926,593
Allocation Step 1			
Inbound- All Others	984,115	984,115	0
Reallocate Admin Costs		(984,115)	984,115
1st Allocation	3,910,708	0	3,910,708
Allocation Step 2			
Inbound- All Others	897,863	897,863	0
Reallocate Admin Costs		(897,863)	897,863
2nd Allocation	897,863	0	897,863
Total For 10005000010000 Mayor's Office			
Total Allocated	4,808,571	0	4,808,571

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

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0229	894		894		894
Fin-OMB	16.20	0.0712	2,786		2,786		2,786
Fin.-Public Fin.	5.50	0.0242	946		946		946
Fin-Genl. Acctg	12.00	0.0528	2,064		2,064		2,064
Fin-Auditing	4.00	0.0176	688		688		688
Fin-Grants	3.50	0.0154	602		602		602
Fin.-Tax&Rev. Acctg.	4.00	0.0176	688		688		688
Fin - Cap Impr	3.20	0.0141	550		550		550
Fin - Bus Services	3.00	0.0132	516		516		516
Finance - Fleet Management	4.30	0.0189	740		740		740
ARA Director's Office	5.80	0.0255	998		998		998
ARA Admin Svcs	30.90	0.1359	5,314		5,314		5,314
ARA Strategic Purchasing	40.00	0.1759	6,879		6,879		6,879
ARA City Council Admin	3.90	0.0172	671		671		671
ARA 3-1-1	83.20	0.3659	14,309		14,309		14,309
ARA Central Payroll	50.50	0.2221	8,685		8,685		8,685
ARA Regulatory Services	44.00	0.1935	7,567		7,567		7,567
IT - Director	19.50	0.0858	3,354		3,354		3,354
IT - Admin & Applications	45.60	0.2005	7,842		7,842		7,842
IT - Infrastructure	76.50	0.3364	13,157		13,157		13,157
IT - Radio Comm Service	19.20	0.0844	3,302		3,302		3,302
Office Bus. Opportunity	31.60	0.1390	5,435		5,435		5,435
Mayor's Office	51.68	0.2273	8,888		8,888		8,888
Human Resources Dept.	46.00	0.2023	7,911		7,911	1,862	9,773
Legal Department	155.30	0.6830	26,709		26,709	6,288	32,997
City Secretary	11.90	0.0523	2,047		2,047	482	2,529

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

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	72.80	0.3202	12,520		12,520	2,948	15,468
City Controller's Office	74.00	0.3254	12,727		12,727	2,996	15,723
Health Administration	111.30	0.4895	19,142		19,142	4,506	23,648
Planning & Development Admin	18.00	0.0792	3,096		3,096	729	3,825
CIP Sal Rec PWE Adm	20.90	0.0919	3,594		3,594	846	4,440
HPD - Police Records	98.70	0.4341	16,975		16,975	3,996	20,971
HPD- Inspector General	26.60	0.1170	4,575		4,575	1,077	5,652
General Services Department	249.00	1.0950	42,824		42,824	10,082	52,906
HEC	248.00	1.0906	42,652		42,652	10,041	52,693
Police	7,044.60	30.9803	1,211,556		1,211,556	285,228	1,496,784
Fire	4,353.80	19.1470	748,784		748,784	176,281	925,065
Municipal Court Department	341.20	1.5005	58,681		58,681	13,815	72,496
PWE - All Other	512.30	2.2530	88,107		88,107	20,742	108,849
Solid Waste Management	624.90	2.7482	107,473		107,473	25,302	132,775
Housing and Community Devp.	141.60	0.6227	24,353		24,353	5,733	30,086
Library	483.80	2.1276	83,206		83,206	19,589	102,795
Parks & Recreation	875.60	3.8507	150,589		150,589	35,452	186,041
Health & Human Services	990.16	4.3545	170,292		170,292	40,091	210,383
Finance - Deferred Compensation	1.30	0.0057	224		224	53	277
Fin-Econ. Dvpt	8.50	0.0374	1,462		1,462	344	1,806
ARA Ins. Mgmt.	4.90	0.0215	843		843	198	1,041
ARA Alarm Permitting	3.90	0.0172	671		671	158	829
ARA Exec Svcs	33.60	0.1478	5,779		5,779	1,360	7,139
ARA Mayor's Antigang	8.60	0.0378	1,479		1,479	348	1,827
ARA BARC	87.00	0.3826	14,963		14,963	3,523	18,486
ARA-Other	9.00	0.0396	1,548		1,548	364	1,912
Planning & Development	87.90	0.3866	15,117		15,117	3,559	18,676

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

Activity - City Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Planning	11.10	0.0488	1,909		1,909	449	2,358
CIP Sal Rec RE	36.40	0.1601	6,260		6,260	1,474	7,734
CIP S/R Engrg	104.70	0.4604	18,007		18,007	4,239	22,246
CIP S/R Constr.	112.80	0.4961	19,400		19,400	4,567	23,967
CIP S/R Eng/Const	3.40	0.0150	585		585	138	723
CIP S/R GeoEnv.	9.80	0.0431	1,685		1,685	397	2,082
CIP S/R Other	46.70	0.2054	8,032		8,032	1,891	9,923
CIP S/R GSD	26.00	0.1143	4,472		4,472	1,053	5,525
Prop & Cas Legal	23.90	0.1051	4,110		4,110	968	5,078
PWE - Fleet Management	101.50	0.4464	17,456		17,456	4,110	21,566
Wrkr Comp - HR	49.80	0.2190	8,565		8,565	2,016	10,581
Wrkr Comp Legal	4.90	0.0215	843		843	198	1,041
PWE-Sign Adm	47.10	0.2071	8,100		8,100	1,907	10,007
PWE-Bldg Insp.	442.10	1.9443	76,034		76,034	17,900	93,934
PWE - Stormwater Fund	375.70	1.6522	64,614		64,614	15,212	79,826
CABLE TV	11.60	0.0510	1,995		1,995	470	2,465
PWE - Houston Transtar	7.00	0.0308	1,204		1,204	283	1,487
ARRA Reimbursement Fund	24.56	0.1080	4,224		4,224	994	5,218
Houston Airport System (HAS)	1,528.50	6.7220	262,877		262,877	61,887	324,764
PWE - Water & Sewer System	2,213.00	9.7323	380,600		380,600	89,602	470,202
Conv and Ent Optns	117.60	0.5172	20,225		20,225	4,762	24,987
Parking	63.40	0.2788	10,904		10,904	2,567	13,471
Health Benefits Fund	68.80	0.3026	11,833		11,833	2,786	14,619
SubTotal	22,738.80	100.0000	3,910,708		3,910,708	897,863	4,808,571
Total	22,738.80	100.0000	3,910,708		3,910,708	897,863	4,808,571

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

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

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

Receiving Department	Total	City Admin.
Fin-Dir. Office	894	894
Fin-OMB	2,786	2,786
Fin.-Public Fin.	946	946
Fin-Genl. Acctg	2,064	2,064
Fin-Auditing	688	688
Fin-Grants	602	602
Fin.-Tax&Rev. Acctg.	688	688
Fin - Cap Impr	550	550
Fin - Bus Services	516	516
Finance - Fleet Management	740	740
ARA Director's Office	998	998
ARA Admin Svcs	5,314	5,314
ARA Strategic Purchasing	6,879	6,879
ARA City Council Admin	671	671
ARA 3-1-1	14,309	14,309
ARA Central Payroll	8,685	8,685
ARA Regulatory Services	7,567	7,567
IT - Director	3,354	3,354
IT - Admin & Applications	7,842	7,842
IT - Infrastructure	13,157	13,157
IT - Radio Comm Service	3,302	3,302
Office Bus. Opportunity	5,435	5,435
Mayor's Office	8,888	8,888
Human Resources Dept.	9,773	9,773
Legal Department	32,997	32,997
City Secretary	2,529	2,529
City Council	15,468	15,468
City Controller's Office	15,723	15,723
Municipal Court	72,496	72,496
Health Administration	23,648	23,648
Planning & Development	3,825	3,825
CIP Sal Rec PWE Adm	4,440	4,440
HPD - Police Records	20,971	20,971
HPD- Inspector General	5,652	5,652

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

Receiving Department	Total	City Admin.
General Services Department	52,906	52,906
HEC	52,693	52,693
Police	1,496,784	1,496,784
Fire	925,065	925,065
PWE - All Other	108,849	108,849
Solid Waste Management	132,775	132,775
Housing and Community	30,086	30,086
Library	102,795	102,795
Parks & Recreation	186,041	186,041
Health & Human Services	210,383	210,383
Finance - Deferred	277	277
Fin-Econ. Dvpt	1,806	1,806
ARA Ins. Mgmt.	1,041	1,041
ARA Alarm Permitting	829	829
ARA Exec Svcs	7,139	7,139
ARA Mayor's Antigang	1,827	1,827
ARA BARC	18,486	18,486
ARA-Other	1,912	1,912
Planning & Development	18,676	18,676
CIP S/R Planning	2,358	2,358
CIP Sal Rec RE	7,734	7,734
CIP S/R Engrg	22,246	22,246
CIP S/R Constr.	23,967	23,967
CIP S/R Eng/Const	723	723
CIP S/R GeoEnv.	2,082	2,082
CIP S/R Other	9,923	9,923
CIP S/R GSD	5,525	5,525
Prop & Cas Legal	5,078	5,078
PWE - Fleet Management	21,566	21,566
Wrkr Comp - HR	10,581	10,581
Wrkr Comp Legal	1,041	1,041
PWE-Sign Adm	10,007	10,007
PWE-Bldg Insp.	93,934	93,934
PWE - Stormwater Fund	79,826	79,826
CABLE TV	2,465	2,465

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

Receiving Department	Total	City Admin.
PWE - Houston Transtar	1,487	1,487
ARRA Reimbursement Fund	5,218	5,218
Houston Airport System	324,764	324,764
PWE - Water & Sewer	470,202	470,202
Conv and Ent Optns	24,987	24,987
ARA Parking	13,471	13,471
Health Benefits Fund	14,619	14,619
Direct Billed	0	0
Total	4,808,571	4,808,571

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
HUMAN RESOURCES DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

- **Selection** - Costs associated with recruiting and selecting employees for positions have been allocated based upon the total number of selections per department.

- **Personnel Services** - Costs associated with the overall policy direction on human resource management issues, personnel classification issues, wage and salary administration, records administration, and employee relations have been allocated based upon the number of full time equivalent positions.

- **Testing for Classified Employees** - Costs associated with designing and administering tests for selection and promotion of classified positions have been allocated based upon the number of classified full time equivalent positions.

- **Training** - Costs associated with designing and conducting training sessions have been allocated based upon the number of employees trained.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,150,166			3,150,166
Equipment Usage Charge	9,519		9,519	
Nondepartmental - Gen Gov	162,380	12,775	175,155	
Fin-OMB	23,438	5,559	28,997	
Fin.-Public Fin.	530	282	812	
Fin-Genl. Acctg	32,320	3,625	35,945	
Fin-Auditing	904	148	1,052	
Fin-Grants	346	61	407	
Fin.-Tax&Rev. Acctg.	3,088	166	3,254	
Fin - Bus Services	451	53	504	
Finance - Fleet Management	642	104	746	
ARA Admin Svcs	22,246	2,884	25,130	
ARA Strategic Purchasing	44,829	4,437	49,266	
ARA 3-1-1	21,830	2,058	23,888	
ARA Central Payroll	11,623	590	12,213	
ARA Regulatory Services	8,982	587	9,569	
IT - Admin & Applications	815,543	211,237	1,026,780	
IT - Infrastructure	271,110	60,273	331,383	
IT - Radio Comm Service	323,041	36,678	359,719	
Office Bus. Opportunity	2,827	82	2,909	
Mayor's Office	7,911	1,862	9,773	
Human Resources Dept.		84,379	84,379	
Legal Department		146,995	146,995	
City Secretary		943	943	
City Council		6,926	6,926	
City Controller's Office		88,903	88,903	
HPD- Inspector General		2,390	2,390	
Total Allocated Additions:	1,763,560	673,997	2,437,557	2,437,557

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

Total To Be Allocated:	4,913,726	673,997	5,587,723

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

	Total	General & Admin	Selection	Personnel Svcs.	Classified Testing
Wages & Benefits					
Salaries & Wages	2,024,924	185,305	620,906	876,701	116,370
Fringe Benefits	721,295	62,986	237,034	300,206	49,434
Other Expense & Cost					
Supplies	36,528	9,740	5,994	18,959	1,835
Contractual Svcs.	367,419	102,756	63,610	195,339	5,130
Departmental Totals					
Total Expenditures	3,150,166	360,787	927,544	1,391,205	172,769
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,150,166	360,787	927,544	1,391,205	172,769
Allocation Step 1					
Inbound- All Others	1,763,560	1,763,560	0	0	0
Reallocate Admin Costs		(2,124,347)	706,403	1,059,520	131,578
1st Allocation	4,913,726	0	1,633,947	2,450,725	304,347
Allocation Step 2					
Inbound- All Others	673,997	673,997	0	0	0
Reallocate Admin Costs		(673,997)	224,122	336,157	41,746
2nd Allocation	673,997	0	224,122	336,157	41,746
Total For 10008000010000 Human Resources					
Total Allocated	5,587,723	0	1,858,069	2,786,882	346,093

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

	Training
Wages & Benefits	
Salaries & Wages	225,642
Fringe Benefits	71,635
Other Expense & Cost	
Supplies	0
Contractual Svcs.	584
Departmental Totals	
Total Expenditures	297,861
Deductions	
Total Deductions	0
Functional Cost	297,861
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	226,846
1st Allocation	524,707
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	71,972
2nd Allocation	71,972
Total For 10008000010000 Human Resources	
Total Allocated	596,679

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

Activity - Selection

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	25	0.2639	4,312		4,312		4,312
ARA Director's Office	384	4.0536	66,234		66,234		66,234
IT - Director	76	0.8023	13,109		13,109		13,109
Office Bus. Opportunity	17	0.1795	2,932		2,932		2,932
Mayor’s Office	26	0.2745	4,485		4,485		4,485
Human Resources Dept.	320	3.3780	55,195		55,195		55,195
Legal Department	112	1.1823	19,318		19,318	2,910	22,228
City Council	164	1.7312	28,287		28,287	4,262	32,549
City Controller's Office	39	0.4117	6,727		6,727	1,013	7,740
Health Administration	428	4.5181	73,823		73,823	11,122	84,945
Planning & Development Admin	16	0.1689	2,760		2,760	416	3,176
PWE - Administration	1,437	15.1694	247,860		247,860	37,341	285,201
General Services Department	48	0.5067	8,279		8,279	1,247	9,526
HEC	87	0.9184	15,006		15,006	2,261	17,267
Police	2,510	26.4964	432,937		432,937	65,222	498,159
Fire	936	9.8807	161,446		161,446	24,322	185,768
Municipal Court Department	226	2.3857	38,981		38,981	5,873	44,854
Solid Waste Management	540	5.7004	93,142		93,142	14,032	107,174
Housing and Community Devp.	103	1.0873	17,766		17,766	2,676	20,442
Library	367	3.8742	63,302		63,302	9,537	72,839
Parks & Recreation	708	7.4739	122,119		122,119	18,397	140,516
PWE - Fleet Management	357	3.7686	61,577		61,577	9,277	70,854
Houston Airport System (HAS)	515	5.4365	88,830		88,830	13,382	102,212
Conv and Ent Optns	32	0.3378	5,520		5,520	832	6,352
SubTotal	9,473	100.0000	1,633,947		1,633,947	224,122	1,858,069
Total	9,473	100.0000	1,633,947		1,633,947	224,122	1,858,069

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

Allocation Basis: Number of selections per depart.
Allocation Source: Human Resources

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

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	5.20	0.0229	560		560		560
Fin-OMB	16.20	0.0712	1,746		1,746		1,746
Fin.-Public Fin.	5.50	0.0242	593		593		593
Fin-Genl. Acctg	12.00	0.0528	1,293		1,293		1,293
Fin-Auditing	4.00	0.0176	431		431		431
Fin-Grants	3.50	0.0154	377		377		377
Fin.-Tax&Rev. Acctg.	4.00	0.0176	431		431		431
Fin - Cap Impr	3.20	0.0141	345		345		345
Fin - Bus Services	3.00	0.0132	323		323		323
Finance - Fleet Management	4.30	0.0189	463		463		463
ARA Director's Office	5.80	0.0255	625		625		625
ARA Admin Svcs	30.90	0.1359	3,330		3,330		3,330
ARA Strategic Purchasing	40.00	0.1759	4,311		4,311		4,311
ARA City Council Admin	3.90	0.0172	420		420		420
ARA 3-1-1	83.20	0.3659	8,967		8,967		8,967
ARA Central Payroll	50.50	0.2221	5,443		5,443		5,443
ARA Regulatory Services	44.00	0.1935	4,742		4,742		4,742
IT - Director	19.50	0.0858	2,102		2,102		2,102
IT - Admin & Applications	45.60	0.2005	4,915		4,915		4,915
IT - Infrastructure	76.50	0.3364	8,245		8,245		8,245
IT - Radio Comm Service	19.20	0.0844	2,069		2,069		2,069
Office Bus. Opportunity	31.60	0.1390	3,406		3,406		3,406
Mayor’s Office	51.68	0.2273	5,570		5,570		5,570
Human Resources Dept.	46.00	0.2023	4,958		4,958		4,958
Legal Department	155.30	0.6830	16,738		16,738	2,359	19,097
City Secretary	11.90	0.0523	1,283		1,283	181	1,464

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

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	72.80	0.3202	7,846		7,846	1,106	8,952
City Controller's Office	74.00	0.3254	7,976		7,976	1,124	9,100
Health Administration	111.30	0.4895	11,996		11,996	1,691	13,687
Planning & Development Admin	18.00	0.0792	1,940		1,940	273	2,213
CIP Sal Rec PWE Adm	20.90	0.0919	2,253		2,253	317	2,570
HPD - Police Records	98.70	0.4341	10,638		10,638	1,499	12,137
HPD- Inspector General	26.60	0.1170	2,867		2,867	404	3,271
General Services Department	249.00	1.0950	26,837		26,837	3,782	30,619
HEC	248.00	1.0906	26,729		26,729	3,767	30,496
Police	7,044.60	30.9803	759,248		759,248	107,014	866,262
Fire	4,353.80	19.1470	469,241		469,241	66,136	535,377
Municipal Court Department	341.20	1.5005	36,774		36,774	5,183	41,957
PWE - All Other	512.30	2.2530	55,214		55,214	7,782	62,996
Solid Waste Management	624.90	2.7482	67,350		67,350	9,493	76,843
Housing and Community Devp.	141.60	0.6227	15,261		15,261	2,151	17,412
Library	483.80	2.1276	52,143		52,143	7,349	59,492
Parks & Recreation	875.60	3.8507	94,370		94,370	13,301	107,671
Health & Human Services	990.16	4.3545	106,717		106,717	15,041	121,758
Finance - Deferred Compensation	1.30	0.0057	140		140	20	160
Fin-Econ. Dvpt	8.50	0.0374	916		916	129	1,045
ARA Ins. Mgmt.	4.90	0.0215	528		528	74	602
ARA Alarm Permitting	3.90	0.0172	420		420	59	479
ARA Exec Svcs	33.60	0.1478	3,621		3,621	510	4,131
ARA Mayor's Antigang	8.60	0.0378	927		927	131	1,058
ARA BARC	87.00	0.3826	9,377		9,377	1,322	10,699
ARA-Other	9.00	0.0396	970		970	137	1,107
Planning & Development	87.90	0.3866	9,474		9,474	1,335	10,809

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

Activity - Personnel Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Planning	11.10	0.0488	1,196		1,196	169	1,365
CIP Sal Rec RE	36.40	0.1601	3,923		3,923	553	4,476
CIP S/R Engrg	104.70	0.4604	11,284		11,284	1,590	12,874
CIP S/R Constr.	112.80	0.4961	12,157		12,157	1,713	13,870
CIP S/R Eng/Const	3.40	0.0150	366		366	52	418
CIP S/R GeoEnv.	9.80	0.0431	1,056		1,056	149	1,205
CIP S/R Other	46.70	0.2054	5,033		5,033	709	5,742
CIP S/R GSD	26.00	0.1143	2,802		2,802	395	3,197
Prop & Cas Legal	23.90	0.1051	2,576		2,576	363	2,939
PWE - Fleet Management	101.50	0.4464	10,939		10,939	1,542	12,481
Wrkr Comp - HR	49.80	0.2190	5,367		5,367	756	6,123
Wrkr Comp Legal	4.90	0.0215	528		528	74	602
PWE-Sign Adm	47.10	0.2071	5,076		5,076	715	5,791
PWE-Bldg Insp.	442.10	1.9443	47,648		47,648	6,716	54,364
PWE - Stormwater Fund	375.70	1.6522	40,492		40,492	5,707	46,199
CABLE TV	11.60	0.0510	1,250		1,250	176	1,426
PWE - Houston Transtar	7.00	0.0308	754		754	106	860
ARRA Reimbursement Fund	24.56	0.1080	2,647		2,647	373	3,020
Houston Airport System (HAS)	1,528.50	6.7220	164,738		164,738	23,219	187,957
PWE - Water & Sewer System	2,213.00	9.7323	238,511		238,511	33,616	272,127
Conv and Ent Optns	117.60	0.5172	12,675		12,675	1,786	14,461
Parking	63.40	0.2788	6,833		6,833	963	7,796
Health Benefits Fund	68.80	0.3026	7,415		7,415	1,045	8,460
SubTotal	22,738.80	100.0000	2,450,725		2,450,725	336,157	2,786,882
Total	22,738.80	100.0000	2,450,725		2,450,725	336,157	2,786,882

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

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

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

Activity - Classified Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD - Police Records	5	0.0604	184		184	25	209
HPD- Inspector General	18	0.1853	564		564	77	641
Police	5,613	57.4713	174,912		174,912	23,993	198,905
Fire	4,130	42.2830	128,687		128,687	17,651	146,338
SubTotal	9,768	100.0000	304,347		304,347	41,746	346,093
Total	9,768	100.0000	304,347		304,347	41,746	346,093

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

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

Activity - Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir. Office	99	1.2661	6,644		6,644		6,644
ARA Director's Office	274	3.5043	18,387		18,387		18,387
IT - Director	188	2.4044	12,616		12,616		12,616
Office Bus. Opportunity	14	0.1791	939		939		939
Mayor’s Office	15	0.1918	1,007		1,007		1,007
Human Resources Dept.	361	4.6170	24,226		24,226		24,226
Legal Department	26	0.3325	1,745		1,745	272	2,017
City Secretary	2	0.0256	134		134	21	155
City Council	9	0.1151	604		604	94	698
City Controller's Office	71	0.9080	4,765		4,765	744	5,509
Health Administration	488	6.2412	32,748		32,748	5,114	37,862
Planning & Development Admin	47	0.6011	3,154		3,154	493	3,647
PWE - Administration	4,484	57.3475	300,905		300,905	46,990	347,895
General Services Department	141	1.8033	9,462		9,462	1,478	10,940
HEC	98	1.2534	6,576		6,576	1,027	7,603
Police	202	2.5835	13,556		13,556	2,117	15,673
Fire	84	1.0743	5,637		5,637	880	6,517
Municipal Court Department	185	2.3660	12,415		12,415	1,939	14,354
Solid Waste Management	170	2.1742	11,408		11,408	1,781	13,189
Housing and Community Devp.	48	0.6139	3,221		3,221	503	3,724
Library	138	1.7649	9,261		9,261	1,446	10,707
Parks & Recreation	251	3.2101	16,844		16,844	2,630	19,474
PWE - Fleet Management	130	1.6626	8,724		8,724	1,362	10,086
Houston Airport System (HAS)	112	1.4324	7,516		7,516	1,174	8,690
Conv and Ent Optns	182	2.3277	12,213		12,213	1,907	14,120
SubTotal	7,819	100.0000	524,707		524,707	71,972	596,679

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

Activity - Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	7,819	100.0000	524,707		524,707	71,972	596,679

Allocation Basis: Number of employees trained

Allocation Source: Human Resources

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

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
Fin-Dir. Office	11,516	4,312	560	0	6,644
Fin-OMB	1,746	0	1,746	0	0
Fin.-Public Fin.	593	0	593	0	0
Fin-Genl. Acctg	1,293	0	1,293	0	0
Fin-Auditing	431	0	431	0	0
Fin-Grants	377	0	377	0	0
Fin.-Tax&Rev. Acctg.	431	0	431	0	0
Fin - Cap Impr	345	0	345	0	0
Fin - Bus Services	323	0	323	0	0
Finance - Fleet Management	463	0	463	0	0
ARA Director's Office	85,246	66,234	625	0	18,387
ARA Admin Svcs	3,330	0	3,330	0	0
ARA Strategic Purchasing	4,311	0	4,311	0	0
ARA City Council Admin	420	0	420	0	0
ARA 3-1-1	8,967	0	8,967	0	0
ARA Central Payroll	5,443	0	5,443	0	0
ARA Regulatory Services	4,742	0	4,742	0	0
IT - Director	27,827	13,109	2,102	0	12,616
IT - Admin & Applications	4,915	0	4,915	0	0
IT - Infrastructure	8,245	0	8,245	0	0
IT - Radio Comm Service	2,069	0	2,069	0	0
Office Bus. Opportunity	7,277	2,932	3,406	0	939
Mayor’s Office	11,062	4,485	5,570	0	1,007
Human Resources Dept.	84,379	55,195	4,958	0	24,226
Legal Department	43,342	22,228	19,097	0	2,017
City Secretary	1,619	0	1,464	0	155
City Council	42,199	32,549	8,952	0	698
City Controller's Office	22,349	7,740	9,100	0	5,509
Municipal Court	95,806	39,495	41,957	0	14,354
Health Administration	136,494	84,945	13,687	0	37,862
Planning & Development	9,036	3,176	2,213	0	3,647
PWE - Administration	633,096	285,201	0	0	347,895
CIP Sal Rec PWE Adm	2,570	0	2,570	0	0
HPD - Police Records	12,346	0	12,137	209	0

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

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
HPD- Inspector General	3,912	0	3,271	641	0
General Services Department	51,085	9,526	30,619	0	10,940
HEC	55,366	17,267	30,496	0	7,603
Police	1,578,999	498,159	866,262	198,905	15,673
Fire	874,000	185,768	535,377	146,338	6,517
Municipal Court Judicial	5,359	5,359	0	0	0
PWE - All Other	62,996	0	62,996	0	0
Solid Waste Management	197,206	107,174	76,843	0	13,189
Housing and Community	41,578	20,442	17,412	0	3,724
Library	143,038	72,839	59,492	0	10,707
Parks & Recreation	267,661	140,516	107,671	0	19,474
Health & Human Services	121,758	0	121,758	0	0
Finance - Deferred	160	0	160	0	0
Fin-Econ. Dvpt	1,045	0	1,045	0	0
ARA Ins. Mgmt.	602	0	602	0	0
ARA Alarm Permitting	479	0	479	0	0
ARA Exec Svcs	4,131	0	4,131	0	0
ARA Mayor's Antigang	1,058	0	1,058	0	0
ARA BARC	10,699	0	10,699	0	0
ARA-Other	1,107	0	1,107	0	0
Planning & Development	10,809	0	10,809	0	0
CIP S/R Planning	1,365	0	1,365	0	0
CIP Sal Rec RE	4,476	0	4,476	0	0
CIP S/R Engrg	12,874	0	12,874	0	0
CIP S/R Constr.	13,870	0	13,870	0	0
CIP S/R Eng/Const	418	0	418	0	0
CIP S/R GeoEnv.	1,205	0	1,205	0	0
CIP S/R Other	5,742	0	5,742	0	0
CIP S/R GSD	3,197	0	3,197	0	0
Prop & Cas Legal	2,939	0	2,939	0	0
PWE - Fleet Management	93,421	70,854	12,481	0	10,086
Wrkr Comp - HR	6,123	0	6,123	0	0
Wrkr Comp Legal	602	0	602	0	0
PWE-Sign Adm	5,791	0	5,791	0	0
PWE-Bldg Insp.	54,364	0	54,364	0	0

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

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
PWE - Stormwater Fund	46,199	0	46,199	0	0
CABLE TV	1,426	0	1,426	0	0
PWE - Houston Transtar	860	0	860	0	0
ARRA Reimbursement Fund	3,020	0	3,020	0	0
Houston Airport System	298,859	102,212	187,957	0	8,690
PWE - Water & Sewer	272,127	0	272,127	0	0
Conv and Ent Optns	34,933	6,352	14,461	0	14,120
ARA Parking	7,796	0	7,796	0	0
Health Benefits Fund	8,460	0	8,460	0	0
Direct Billed	0	0	0	0	0
Total	5,587,723	1,858,069	2,786,882	346,093	596,679

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
LEGAL SERVICES
NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement.

- **Legal Services -** The Department identifies time spent by individual attorney, case, and department. The number of total actual hours expended for the City departments is the basis for allocation.

- **PWE Legal -** Public Works and Engineering provides funding for legal representation, and these costs have been allocated directly to Public Works and Engineering.

- **Inspector General** – This office is now under the Legal department and is tasked with conducting investigations of alleged misconduct and violations by City employees. Costs have been allocated based on the number of complaints investigated.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,970,913			16,970,913
Building Usage Charge	136,719		136,719	
Equipment Usage Charge	28,494		28,494	
Nondepartmental - Gen Gov	608,974	46,598	655,572	
Fin-OMB	4,226	1,002	5,228	
Fin.-Public Fin.	2,860	1,522	4,382	
Fin-Genl. Acctg	8,418	849	9,267	
Fin-Auditing	4,871	795	5,666	
Fin-Grants	1,864	328	2,192	
Fin.-Tax&Rev. Acctg.	16,634	893	17,527	
Fin - Bus Services	2,433	287	2,720	
Finance - Fleet Management	214	35	249	
ARA Admin Svcs	71,630	9,284	80,914	
ARA Strategic Purchasing	11,964	1,184	13,148	
ARA 3-1-1	4,608	434	5,042	
ARA Central Payroll	39,240	1,991	41,231	
ARA Regulatory Services	48,390	3,160	51,550	
IT - Admin & Applications	18,547	3,274	21,821	
IT - Infrastructure	80,244	16,321	96,565	
IT - Radio Comm Service	58,241	6,613	64,854	
Office Bus. Opportunity	13,687	397	14,084	
Mayor’s Office	26,709	6,288	32,997	
Human Resources Dept.	37,801	5,541	43,342	
Legal Department		1,521,666	1,521,666	
City Secretary		5,083	5,083	
City Council		37,339	37,339	
City Controller's Office		22,250	22,250	
HPD - Police Records		1,208,504	1,208,504	
HPD- Inspector General		3,584	3,584	
General Services Department		265,743	265,743	

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

Total Allocated Additions:	1,226,768	3,170,965	4,397,733	4,397,733
Total To Be Allocated:	18,197,681	3,170,965		21,368,646

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

	Total	General & Admin	Legal Svcs	PWE Legal	Inspector General
Wages & Benefits					
Salaries & Wages	11,533,414	2,299,385	7,980,543	788,767	464,719
Fringe Benefits	4,029,619	712,201	2,900,136	258,570	158,712
Other Expense & Cost					
Supplies	340,558	67,907	235,633	23,294	13,724
Contractual Svcs	1,067,322	212,824	738,480	73,005	43,013
Departmental Totals					
Total Expenditures	16,970,913	3,292,317	11,854,792	1,143,636	680,168
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	16,970,913	3,292,317	11,854,792	1,143,636	680,168
Allocation Step 1					
Inbound- All Others	1,226,768	1,226,768	0	0	0
Reallocate Admin Costs		(4,519,085)	3,916,541	377,832	224,712
1st Allocation	18,197,681	0	15,771,333	1,521,468	904,880
Allocation Step 2					
Inbound- All Others	3,170,965	3,170,965	0	0	0
Reallocate Admin Costs		(3,170,965)	2,748,171	265,118	157,676
2nd Allocation	3,170,965	0	2,748,171	265,118	157,676
Total For 10009000010000 Legal Department					
Total Allocated	21,368,646	0	18,519,504	1,786,586	1,062,556

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

Activity - Legal Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	71	0.0500	7,886		7,886		7,886
Fin-Dir. Office	5,173	3.6429	574,535		574,535		574,535
Fin.-Public Fin.	1,749	1.2317	194,251		194,251		194,251
IT - Director	169	0.1190	18,770		18,770		18,770
IT - Admin & Applications	820	0.5775	91,073		91,073		91,073
Office Bus. Opportunity	249	0.1754	27,655		27,655		27,655
Mayor's Office	2,485	1.7500	275,994		275,994		275,994
Human Resources Dept.	1,285	0.9049	142,717		142,717		142,717
Legal Department	13,643	9.6076	1,515,248		1,515,248		1,515,248
City Secretary	207	0.1458	22,990		22,990	4,889	27,879
City Council	5,479	3.8584	608,520		608,520	129,404	737,924
City Controller's Office	955	0.6725	106,066		106,066	22,555	128,621
Health Administration	3,584	2.5239	398,054		398,054	84,648	482,702
Planning & Development Admin	3,914	2.7563	434,705		434,705	92,442	527,147
PWE - Administration	6,335	4.4612	703,591	-51,494	652,097	149,622	801,719
General Services Department	15,500	10.9153	1,721,494		1,721,494	366,083	2,087,577
HEC	430	0.3028	47,758		47,758	10,156	57,914
Police	15,399	10.8442	1,710,277		1,710,277	363,697	2,073,974
Fire	1,968	1.3859	218,574		218,574	46,481	265,055
Municipal Court Department	44,386	31.2572	4,929,698		4,929,698	1,048,320	5,978,018
PWE - All Other	1,714	1.2070	190,364	-305,521	-115,157	40,482	-74,675
Solid Waste Management	1,161	0.8176	128,945		128,945	27,421	156,366
Housing and Community Devp.	1,299	0.9148	144,272		144,272	30,680	174,952
Library	448	0.3155	49,757		49,757	10,581	60,338
Parks & Recreation	1,001	0.7049	111,175		111,175	23,642	134,817
PWE-Sign Adm	746	0.5253	82,854		82,854	17,619	100,473

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

Activity - Legal Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Bldg Insp.	1,690	1.1901	187,698		187,698	39,915	227,613
PWE - Stormwater Fund	709	0.4993	78,745	-660	78,085	16,745	94,830
PWE - Houston Transtar	180	0.1268	19,992		19,992	4,251	24,243
TIRZ	1,610	1.1338	178,813		178,813	38,025	216,838
Houston Airport System (HAS)	2,507	1.7655	278,438		278,438	59,211	337,649
PWE - Water & Sewer System	3,171	2.2331	352,184	-4,318	347,866	74,893	422,759
Conv and Ent Optns	1,440	1.0141	159,932		159,932	34,010	193,942
Parking	224	0.1577	24,878		24,878	5,290	30,168
Other	301	0.2120	33,430		33,430	7,109	40,539
SubTotal	142,002	100.0000	15,771,333	-361,993	15,409,340	2,748,171	18,157,511
Direct Billed				361,993	361,993		361,993
Total	142,002	100.0000	15,771,333		15,771,333	2,748,171	18,519,504

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

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

Activity - PWE Legal

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - All Other	100	100.0000	1,521,468		1,521,468	265,118	1,786,586
SubTotal	100	100.0000	1,521,468		1,521,468	265,118	1,786,586
Total	100	100.0000	1,521,468		1,521,468	265,118	1,786,586

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

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

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	16	3.7825	34,227		34,227		34,227
IT - Director	5	1.1820	10,696		10,696		10,696
Office Bus. Opportunity	1	0.2364	2,139		2,139		2,139
Mayor’s Office	5	1.1820	10,696		10,696		10,696
Human Resources Dept.	2	0.4728	4,278		4,278		4,278
Legal Department	3	0.7092	6,418		6,418		6,418
City Council	3	0.7092	6,418		6,418	1,210	7,628
City Controller's Office	5	1.1820	10,696		10,696	2,016	12,712
Health Administration	28	6.6194	59,897		59,897	11,291	71,188
Planning & Development Admin	1	0.2364	2,139		2,139	403	2,542
PWE - Administration	144	34.0428	308,045		308,045	58,070	366,115
General Services Department	6	1.4184	12,835		12,835	2,420	15,255
HEC	6	1.4184	12,835		12,835	2,420	15,255
Police	13	3.0733	27,810		27,810	5,242	33,052
Fire	99	23.4043	211,780		211,780	39,923	251,703
Municipal Court Department	8	1.8913	17,114		17,114	3,226	20,340
Solid Waste Management	17	4.0189	36,366		36,366	6,855	43,221
Housing and Community Devp.	3	0.7092	6,418		6,418	1,210	7,628
Library	5	1.1820	10,696		10,696	2,016	12,712
Parks & Recreation	21	4.9645	44,923		44,923	8,469	53,392
Houston Airport System (HAS)	24	5.6738	51,341		51,341	9,678	61,019
Conv and Ent Optns	2	0.4728	4,278		4,278	807	5,085
Other	6	1.4184	12,835		12,835	2,420	15,255
SubTotal	423	100.0000	904,880		904,880	157,676	1,062,556
Total	423	100.0000	904,880		904,880	157,676	1,062,556

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

Allocation Basis: Number of complaints investigated
Allocation Source: HPD - Office of the Inspector General

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

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
Nondepartmental - Gen Gov	7,886	7,886	0	0
Fin-Dir. Office	574,535	574,535	0	0
Fin.-Public Fin.	194,251	194,251	0	0
ARA Director's Office	34,227	0	0	34,227
IT - Director	29,466	18,770	0	10,696
IT - Admin & Applications	91,073	91,073	0	0
Office Bus. Opportunity	29,794	27,655	0	2,139
Mayor's Office	286,690	275,994	0	10,696
Human Resources Dept.	146,995	142,717	0	4,278
Legal Department	1,521,666	1,515,248	0	6,418
City Secretary	27,879	27,879	0	0
City Council	745,552	737,924	0	7,628
City Controller's Office	141,333	128,621	0	12,712
Municipal Court	73,405	53,065	0	20,340
Health Administration	553,890	482,702	0	71,188
Planning & Development	529,689	527,147	0	2,542
PWE - Administration	1,167,834	801,719	0	366,115
General Services Department	2,102,832	2,087,577	0	15,255
HEC	73,169	57,914	0	15,255
Police	2,107,026	2,073,974	0	33,052
Fire	516,758	265,055	0	251,703
Municipal Court Judicial	5,924,953	5,924,953	0	0
PWE - All Other	1,711,911	(74,675)	1,786,586	0
Solid Waste Management	199,587	156,366	0	43,221
Housing and Community	182,580	174,952	0	7,628
Library	73,050	60,338	0	12,712
Parks & Recreation	188,209	134,817	0	53,392
PWE-Sign Adm	100,473	100,473	0	0
PWE-Bldg Insp.	227,613	227,613	0	0
PWE - Stormwater Fund	94,830	94,830	0	0
PWE - Houston Transtar	24,243	24,243	0	0
TIRZ	216,838	216,838	0	0
Houston Airport System	398,668	337,649	0	61,019
PWE - Water & Sewer	422,759	422,759	0	0

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

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
Conv and Ent Optns	199,027	193,942	0	5,085
ARA Parking	30,168	30,168	0	0
Other	55,794	40,539	0	15,255
Direct Billed	361,993	361,993	0	0
Total	21,368,646	18,519,504	1,786,586	1,062,556

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
CITY SECRETARY'S OFFICE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	744,215			744,215
Building Usage Charge	13,201		13,201	
Nondepartmental - Gen Gov	101,899	7,768	109,667	
Fin-OMB	915	217	1,132	
Fin.-Public Fin.	125	67	192	
Fin-Genl. Acctg	1,230	139	1,369	
Fin-Auditing	214	35	249	
Fin-Grants	82	14	96	
Fin.-Tax&Rev. Acctg.	729	39	768	
Fin - Bus Services	107	13	120	
ARA Strategic Purchasing	99	10	109	
ARA 3-1-1	5,439	513	5,952	
ARA Central Payroll	3,007	153	3,160	
ARA Regulatory Services	2,122	139	2,261	
IT - Admin & Applications	81,209	29,068	110,277	
IT - Infrastructure	8,190	1,777	9,967	
IT - Radio Comm Service	12,607	1,431	14,038	
Office Bus. Opportunity	686	20	706	
Mayor's Office	2,047	482	2,529	
Human Resources Dept.	1,417	202	1,619	
Legal Department	22,990	4,889	27,879	
City Secretary		223	223	
City Council		1,636	1,636	
City Controller's Office		3,705	3,705	
General Services Department		33,045	33,045	
Total Allocated Additions:	258,315	85,585	343,900	343,900
Total To Be Allocated:	1,002,530	85,585		1,088,115

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

	Total	General & Admin	City Secretary
Wages & Benefits			
Salaries & Wages	489,220	0	489,220
Fringe Benefits	162,119	0	162,119
Other Expense & Cost			
Supplies	11,642	0	11,642
Contractual Svcs	81,234	0	81,234
Departmental Totals			
Total Expenditures	744,215	0	744,215
Deductions			
Total Deductions	0	0	0
Functional Cost	744,215	0	744,215
Allocation Step 1			
Inbound- All Others	258,315	258,315	0
Reallocate Admin Costs		(258,315)	258,315
1st Allocation	1,002,530	0	1,002,530
Allocation Step 2			
Inbound- All Others	85,585	85,585	0
Reallocate Admin Costs		(85,585)	85,585
2nd Allocation	85,585	0	85,585
Total For 10007500010000 City Secretary			
Total Allocated	1,088,115	0	1,088,115

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8636	18,683		18,683		18,683
Fin-Dir. Office	871,603	0.0260	261		261		261
Fin-OMB	1,639,336	0.0489	491		491		491
Fin.-Public Fin.	481,750	0.0144	144		144		144
Fin-Genl. Acctg	2,924,425	0.0873	875		875		875
Fin-Auditing	406,522	0.0121	122		122		122
Fin-Grants	315,091	0.0094	94		94		94
Fin.-Tax&Rev. Acctg.	1,525,715	0.0455	457		457		457
Fin - Cap Impr	28,352	0.0008	8		8		8
Fin - Bus Services	433,120	0.0129	130		130		130
Finance - Fleet Management	451,583	0.0135	135		135		135
ARA Director's Office	1,265,470	0.0378	379		379		379
ARA Admin Svcs	2,342,707	0.0699	701		701		701
ARA Strategic Purchasing	3,798,869	0.1134	1,137		1,137		1,137
ARA City Council Admin	310,618	0.0093	93		93		93
ARA 3-1-1	4,865,162	0.1452	1,456		1,456		1,456
ARA Central Payroll	4,875,605	0.1456	1,459		1,459		1,459
ARA Regulatory Services	4,184,315	0.1249	1,252		1,252		1,252
IT - Director	1,854,558	0.0554	555		555		555
IT - Admin & Applications	9,067,711	0.2707	2,714		2,714		2,714
IT - Infrastructure	24,022,834	0.7172	7,190		7,190		7,190
IT - Radio Comm Service	14,574,210	0.4351	4,362		4,362		4,362
Office Bus. Opportunity	2,395,777	0.0715	717		717		717
Mayor’s Office	6,583,325	0.1965	1,970		1,970		1,970
Human Resources Dept.	3,150,165	0.0940	943		943		943
Legal Department	16,983,114	0.5070	5,083		5,083		5,083

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	223		223		223
City Council	5,007,094	0.1495	1,499		1,499	135	1,634
City Controller's Office	7,580,044	0.2263	2,269		2,269	204	2,473
Health Administration	8,711,387	0.2601	2,607		2,607	235	2,842
Planning & Development Admin	1,539,749	0.0460	461		461	41	502
CIP Sal Rec PWE Adm	2,378,265	0.0710	712		712	64	776
HPD - Police Records	4,991,202	0.1490	1,494		1,494	134	1,628
HPD- Inspector General	459,808	0.0137	138		138	12	150
General Services Department	215,231,663	6.4256	64,419		64,419	5,798	70,217
HEC	20,510,112	0.6123	6,139		6,139	553	6,692
Police	719,681,101	21.4859	215,396		215,396	19,388	234,784
Fire	443,830,213	13.2503	132,838		132,838	11,956	144,794
Municipal Court Department	25,803,206	0.7703	7,723		7,723	695	8,418
PWE - All Other	82,446,592	2.4614	24,676		24,676	2,221	26,897
Solid Waste Management	62,753,250	1.8735	18,782		18,782	1,690	20,472
Housing and Community Devp.	92,625,900	2.7653	27,723		27,723	2,495	30,218
Library	38,999,585	1.1643	11,673		11,673	1,051	12,724
Parks & Recreation	77,291,936	2.3075	23,133		23,133	2,082	25,215
Health & Human Services	108,700,647	3.2452	32,534		32,534	2,928	35,462
Finance - Deferred Compensation	151,363	0.0045	45		45	4	49
Fin-Econ. Dvpt	823,795	0.0246	247		247	22	269
ARA Ins. Mgmt.	10,194,288	0.3043	3,051		3,051	275	3,326
ARA Alarm Permitting	202,836	0.0061	61		61	5	66
ARA Exec Svcs	2,902,582	0.0867	869		869	78	947
ARA Mayor's Antigang	530,064	0.0158	159		159	14	173
ARA BARC	6,001,299	0.1792	1,796		1,796	162	1,958
ARA-Other	4,965,991	0.1483	1,486		1,486	134	1,620

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2592	2,598		2,598	234	2,832
CIP S/R Planning	1,099,829	0.0328	329		329	30	359
CIP Sal Rec RE	3,464,161	0.1034	1,037		1,037	93	1,130
CIP S/R Engrg	10,464,104	0.3124	3,132		3,132	282	3,414
CIP S/R Constr.	9,700,860	0.2896	2,903		2,903	261	3,164
CIP S/R Eng/Const	396,488	0.0118	119		119	11	130
CIP S/R GeoEnv.	1,033,194	0.0308	309		309	28	337
CIP S/R Other	8,441,381	0.2520	2,526		2,526	227	2,753
CIP S/R GSD	2,670,143	0.0797	799		799	72	871
Prop & Cas Legal	3,801,370	0.1135	1,138		1,138	102	1,240
PWE - Fleet Management	22,827,025	0.6815	6,832		6,832	615	7,447
Wrkr Comp - HR	18,219,688	0.5439	5,453		5,453	491	5,944
Wrkr Comp Legal	383,676	0.0115	115		115	10	125
PWE-Sign Adm	3,263,046	0.0974	977		977	88	1,065
PWE-Bldg Insp.	38,127,909	1.1383	11,412		11,412	1,027	12,439
PWE - Stormwater Fund	34,957,489	1.0436	10,463		10,463	942	11,405
CABLE TV	2,938,608	0.0877	880		880	79	959
PWE - Houston Transtar	2,413,492	0.0721	722		722	65	787
Hurricane Ike Aid & Recovery	3,567,874	0.1065	1,068		1,068	96	1,164
ARRA Reimbursement Fund	36,864,531	1.1006	11,034		11,034	993	12,027
TIRZ	4,144,317	0.1237	1,240		1,240	112	1,352
Houston Airport System (HAS)	282,947,434	8.4472	84,686		84,686	7,622	92,308
PWE - Water & Sewer System	358,398,089	10.6997	107,268		107,268	9,655	116,923
Conv and Ent Optns	56,474,717	1.6860	16,903		16,903	1,521	18,424
Parking	6,344,389	0.1894	1,899		1,899	171	2,070
Health Benefits Fund	310,214,668	9.2613	92,847		92,847	8,357	101,204
Long Term Disablity	924,720	0.0276	277		277	25	302

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	3,349,597,223	100.0000	1,002,530		1,002,530	85,585	1,088,115
Total	3,349,597,223	100.0000	1,002,530		1,002,530	85,585	1,088,115

Allocation Basis: Total FY 2011 expenditures including TIRZ

Allocation Source: SAP financial summaries

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

Receiving Department	Total	City Secretary
Nondepartmental - Gen Gov	18,683	18,683
Fin-Dir. Office	261	261
Fin-OMB	491	491
Fin.-Public Fin.	144	144
Fin-Genl. Acctg	875	875
Fin-Auditing	122	122
Fin-Grants	94	94
Fin.-Tax&Rev. Acctg.	457	457
Fin - Cap Impr	8	8
Fin - Bus Services	130	130
Finance - Fleet Management	135	135
ARA Director's Office	379	379
ARA Admin Svcs	701	701
ARA Strategic Purchasing	1,137	1,137
ARA City Council Admin	93	93
ARA 3-1-1	1,456	1,456
ARA Central Payroll	1,459	1,459
ARA Regulatory Services	1,252	1,252
IT - Director	555	555
IT - Admin & Applications	2,714	2,714
IT - Infrastructure	7,190	7,190
IT - Radio Comm Service	4,362	4,362
Office Bus. Opportunity	717	717
Mayor's Office	1,970	1,970
Human Resources Dept.	943	943
Legal Department	5,083	5,083
City Secretary	223	223
City Council	1,634	1,634
City Controller's Office	2,473	2,473
Municipal Court	7,645	7,645
Health Administration	2,842	2,842
Planning & Development	502	502
CIP Sal Rec PWE Adm	776	776
HPD - Police Records	1,628	1,628

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

Receiving Department	Total	City Secretary
HPD- Inspector General	150	150
General Services Department	70,217	70,217
HEC	6,692	6,692
Police	234,784	234,784
Fire	144,794	144,794
Municipal Court Judicial	773	773
PWE - All Other	26,897	26,897
Solid Waste Management	20,472	20,472
Housing and Community	30,218	30,218
Library	12,724	12,724
Parks & Recreation	25,215	25,215
Health & Human Services	35,462	35,462
Finance - Deferred	49	49
Fin-Econ. Dvpt	269	269
ARA Ins. Mgmt.	3,326	3,326
ARA Alarm Permitting	66	66
ARA Exec Svcs	947	947
ARA Mayor's Antigang	173	173
ARA BARC	1,958	1,958
ARA-Other	1,620	1,620
Planning & Development	2,832	2,832
CIP S/R Planning	359	359
CIP Sal Rec RE	1,130	1,130
CIP S/R Engrg	3,414	3,414
CIP S/R Constr.	3,164	3,164
CIP S/R Eng/Const	130	130
CIP S/R GeoEnv.	337	337
CIP S/R Other	2,753	2,753
CIP S/R GSD	871	871
Prop & Cas Legal	1,240	1,240
PWE - Fleet Management	7,447	7,447
Wrkr Comp - HR	5,944	5,944
Wrkr Comp Legal	125	125
PWE-Sign Adm	1,065	1,065
PWE-Bldg Insp.	12,439	12,439

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

Receiving Department	Total	City Secretary
PWE - Stormwater Fund	11,405	11,405
CABLE TV	959	959
PWE - Houston Transtar	787	787
Hurricane Ike Aid & Recovery	1,164	1,164
ARRA Reimbursement Fund	12,027	12,027
TIRZ	1,352	1,352
Houston Airport System	92,308	92,308
PWE - Water & Sewer	116,923	116,923
Conv and Ent Optns	18,424	18,424
ARA Parking	2,070	2,070
Health Benefits Fund	101,204	101,204
Long Term Disablity	302	302
Direct Billed	0	0
Total	1,088,115	1,088,115

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
CITY COUNCIL
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,007,094			5,007,094
Building Usage Charge	38,426		38,426	
Equipment Usage Charge	545		545	
Nondepartmental - Gen Gov	1,128,208	85,784	1,213,992	
Fin-OMB	1		1	
Fin.-Public Fin.	843	449	1,292	
Fin-Genl. Acctg	131	10	141	
Fin-Auditing	1,437	235	1,672	
Fin-Grants	550	97	647	
Fin.-Tax&Rev. Acctg.	4,908	264	5,172	
Fin - Bus Services	717	85	802	
ARA Admin Svcs	1,279	166	1,445	
ARA Strategic Purchasing	3		3	
ARA City Council Admin	350,516	29,183	379,699	
ARA 3-1-1	11,096	1,046	12,142	
ARA Central Payroll	18,395	934	19,329	
ARA Regulatory Services	14,277	932	15,209	
IT - Admin & Applications	35,671	13,160	48,831	
IT - Infrastructure	80,079	15,820	95,899	
IT - Radio Comm Service	15	2	17	
Office Bus. Opportunity	4,489	130	4,619	
Mayor’s Office	12,520	2,948	15,468	
Human Resources Dept.	36,737	5,462	42,199	
Legal Department	614,938	130,614	745,552	
City Secretary	1,499	135	1,634	
City Council		11,008	11,008	
City Controller's Office		1,902	1,902	
HPD- Inspector General		3,584	3,584	
General Services Department		121,623	121,623	

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

Total Allocated Additions:	2,357,280	425,573	2,782,853	2,782,853
Total To Be Allocated:	7,364,374	425,573		7,789,947

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

	Total	General & Admin	City Council
Wages & Benefits			
Salaries & Wages	3,606,854	0	3,606,854
Fringe Benefits	1,209,488	0	1,209,488
Other Expense & Cost			
Supplies	41,982	0	41,982
Contractual Svcs	151,076	0	151,076
Non Capitalized Equipment	(2,306)	0	(2,306)
Departmental Totals			
Total Expenditures	5,007,094	0	5,007,094
Deductions			
Total Deductions	0	0	0
Functional Cost	5,007,094	0	5,007,094
Allocation Step 1			
Inbound- All Others	2,357,280	2,357,280	0
Reallocate Admin Costs		(2,357,280)	2,357,280
1st Allocation	7,364,374	0	7,364,374
Allocation Step 2			
Inbound- All Others	425,573	425,573	0
Reallocate Admin Costs		(425,573)	425,573
2nd Allocation	425,573	0	425,573
Total For 10005500010000 City Council			
Total Allocated	7,789,947	0	7,789,947

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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8636	137,243		137,243		137,243
Fin-Dir. Office	871,603	0.0260	1,916		1,916		1,916
Fin-OMB	1,639,336	0.0489	3,604		3,604		3,604
Fin.-Public Fin.	481,750	0.0144	1,059		1,059		1,059
Fin-Genl. Acctg	2,924,425	0.0873	6,430		6,430		6,430
Fin-Auditing	406,522	0.0121	894		894		894
Fin-Grants	315,091	0.0094	693		693		693
Fin.-Tax&Rev. Acctg.	1,525,715	0.0455	3,354		3,354		3,354
Fin - Cap Impr	28,352	0.0008	62		62		62
Fin - Bus Services	433,120	0.0129	952		952		952
Finance - Fleet Management	451,583	0.0135	993		993		993
ARA Director's Office	1,265,470	0.0378	2,782		2,782		2,782
ARA Admin Svcs	2,342,707	0.0699	5,151		5,151		5,151
ARA Strategic Purchasing	3,798,869	0.1134	8,352		8,352		8,352
ARA City Council Admin	310,618	0.0093	683		683		683
ARA 3-1-1	4,865,162	0.1452	10,696		10,696		10,696
ARA Central Payroll	4,875,605	0.1456	10,719		10,719		10,719
ARA Regulatory Services	4,184,315	0.1249	9,200		9,200		9,200
IT - Director	1,854,558	0.0554	4,077		4,077		4,077
IT - Admin & Applications	9,067,711	0.2707	19,936		19,936		19,936
IT - Infrastructure	24,022,834	0.7172	52,816		52,816		52,816
IT - Radio Comm Service	14,574,210	0.4351	32,043		32,043		32,043
Office Bus. Opportunity	2,395,777	0.0715	5,267		5,267		5,267
Mayor’s Office	6,583,325	0.1965	14,474		14,474		14,474
Human Resources Dept.	3,150,165	0.0940	6,926		6,926		6,926
Legal Department	16,983,114	0.5070	37,339		37,339		37,339

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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	1,636		1,636		1,636
City Council	5,007,094	0.1495	11,008		11,008		11,008
City Controller's Office	7,580,044	0.2263	16,665		16,665	1,017	17,682
Health Administration	8,711,387	0.2601	19,153		19,153	1,169	20,322
Planning & Development Admin	1,539,749	0.0460	3,385		3,385	207	3,592
CIP Sal Rec PWE Adm	2,378,265	0.0710	5,229		5,229	319	5,548
HPD - Police Records	4,991,202	0.1490	10,974		10,974	670	11,644
HPD- Inspector General	459,808	0.0137	1,011		1,011	62	1,073
General Services Department	215,231,663	6.4256	473,205		473,205	28,876	502,081
HEC	20,510,112	0.6123	45,093		45,093	2,752	47,845
Police	719,681,101	21.4859	1,582,282		1,582,282	96,552	1,678,834
Fire	443,830,213	13.2503	975,798		975,798	59,545	1,035,343
Municipal Court Department	25,803,206	0.7703	56,730		56,730	3,462	60,192
PWE - All Other	82,446,592	2.4614	181,266		181,266	11,061	192,327
Solid Waste Management	62,753,250	1.8735	137,968		137,968	8,419	146,387
Housing and Community Devp.	92,625,900	2.7653	203,646		203,646	12,427	216,073
Library	38,999,585	1.1643	85,744		85,744	5,232	90,976
Parks & Recreation	77,291,936	2.3075	169,933		169,933	10,370	180,303
Health & Human Services	108,700,647	3.2452	238,988		238,988	14,584	253,572
Finance - Deferred Compensation	151,363	0.0045	333		333	20	353
Fin-Econ. Dvpt	823,795	0.0246	1,811		1,811	111	1,922
ARA Ins. Mgmt.	10,194,288	0.3043	22,413		22,413	1,368	23,781
ARA Alarm Permitting	202,836	0.0061	446		446	27	473
ARA Exec Svcs	2,902,582	0.0867	6,382		6,382	389	6,771
ARA Mayor's Antigang	530,064	0.0158	1,165		1,165	71	1,236
ARA BARC	6,001,299	0.1792	13,194		13,194	805	13,999
ARA-Other	4,965,991	0.1483	10,918		10,918	666	11,584

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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2592	19,085		19,085	1,165	20,250
CIP S/R Planning	1,099,829	0.0328	2,418		2,418	148	2,566
CIP Sal Rec RE	3,464,161	0.1034	7,616		7,616	465	8,081
CIP S/R Engrg	10,464,104	0.3124	23,006		23,006	1,404	24,410
CIP S/R Constr.	9,700,860	0.2896	21,328		21,328	1,301	22,629
CIP S/R Eng/Const	396,488	0.0118	872		872	53	925
CIP S/R GeoEnv.	1,033,194	0.0308	2,272		2,272	139	2,411
CIP S/R Other	8,441,381	0.2520	18,559		18,559	1,133	19,692
CIP S/R GSD	2,670,143	0.0797	5,871		5,871	358	6,229
Prop & Cas Legal	3,801,370	0.1135	8,358		8,358	510	8,868
PWE - Fleet Management	22,827,025	0.6815	50,187		50,187	3,063	53,250
Wrkr Comp - HR	18,219,688	0.5439	40,058		40,058	2,444	42,502
Wrkr Comp Legal	383,676	0.0115	844		844	51	895
PWE-Sign Adm	3,263,046	0.0974	7,174		7,174	438	7,612
PWE-Bldg Insp.	38,127,909	1.1383	83,827		83,827	5,115	88,942
PWE - Stormwater Fund	34,957,489	1.0436	76,857		76,857	4,690	81,547
CABLE TV	2,938,608	0.0877	6,461		6,461	394	6,855
PWE - Houston Transtar	2,413,492	0.0721	5,306		5,306	324	5,630
Hurricane Ike Aid & Recovery	3,567,874	0.1065	7,844		7,844	479	8,323
ARRA Reimbursement Fund	36,864,531	1.1006	81,050		81,050	4,946	85,996
TIRZ	4,144,317	0.1237	9,112		9,112	556	9,668
Houston Airport System (HAS)	282,947,434	8.4472	622,084		622,084	37,961	660,045
PWE - Water & Sewer System	358,398,089	10.6997	787,969		787,969	48,084	836,053
Conv and Ent Optns	56,474,717	1.6860	124,164		124,164	7,577	131,741
Parking	6,344,389	0.1894	13,949		13,949	851	14,800
Health Benefits Fund	310,214,668	9.2613	682,033		682,033	41,619	723,652
Long Term Disablity	924,720	0.0276	2,033		2,033	124	2,157

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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	3,349,597,223	100.0000	7,364,374		7,364,374	425,573	7,789,947
Total	3,349,597,223	100.0000	7,364,374		7,364,374	425,573	7,789,947

Allocation Basis: Total FY 2011 expenditures including TIRZ

Allocation Source: SAP financial summaries

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

Receiving Department	Total	City Council
Nondepartmental - Gen Gov	137,243	137,243
Fin-Dir. Office	1,916	1,916
Fin-OMB	3,604	3,604
Fin.-Public Fin.	1,059	1,059
Fin-Genl. Acctg	6,430	6,430
Fin-Auditing	894	894
Fin-Grants	693	693
Fin.-Tax&Rev. Acctg.	3,354	3,354
Fin - Cap Impr	62	62
Fin - Bus Services	952	952
Finance - Fleet Management	993	993
ARA Director's Office	2,782	2,782
ARA Admin Svcs	5,151	5,151
ARA Strategic Purchasing	8,352	8,352
ARA City Council Admin	683	683
ARA 3-1-1	10,696	10,696
ARA Central Payroll	10,719	10,719
ARA Regulatory Services	9,200	9,200
IT - Director	4,077	4,077
IT - Admin & Applications	19,936	19,936
IT - Infrastructure	52,816	52,816
IT - Radio Comm Service	32,043	32,043
Office Bus. Opportunity	5,267	5,267
Mayor’s Office	14,474	14,474
Human Resources Dept.	6,926	6,926
Legal Department	37,339	37,339
City Secretary	1,636	1,636
City Council	11,008	11,008
City Controller's Office	17,682	17,682
Municipal Court	54,666	54,666
Health Administration	20,322	20,322
Planning & Development	3,592	3,592
CIP Sal Rec PWE Adm	5,548	5,548
HPD - Police Records	11,644	11,644

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

Receiving Department	Total	City Council
HPD- Inspector General	1,073	1,073
General Services Department	502,081	502,081
HEC	47,845	47,845
Police	1,678,834	1,678,834
Fire	1,035,343	1,035,343
Municipal Court Judicial	5,526	5,526
PWE - All Other	192,327	192,327
Solid Waste Management	146,387	146,387
Housing and Community	216,073	216,073
Library	90,976	90,976
Parks & Recreation	180,303	180,303
Health & Human Services	253,572	253,572
Finance - Deferred	353	353
Fin-Econ. Dvpt	1,922	1,922
ARA Ins. Mgmt.	23,781	23,781
ARA Alarm Permitting	473	473
ARA Exec Svcs	6,771	6,771
ARA Mayor's Antigang	1,236	1,236
ARA BARC	13,999	13,999
ARA-Other	11,584	11,584
Planning & Development	20,250	20,250
CIP S/R Planning	2,566	2,566
CIP Sal Rec RE	8,081	8,081
CIP S/R Engrg	24,410	24,410
CIP S/R Constr.	22,629	22,629
CIP S/R Eng/Const	925	925
CIP S/R GeoEnv.	2,411	2,411
CIP S/R Other	19,692	19,692
CIP S/R GSD	6,229	6,229
Prop & Cas Legal	8,868	8,868
PWE - Fleet Management	53,250	53,250
Wrkr Comp - HR	42,502	42,502
Wrkr Comp Legal	895	895
PWE-Sign Adm	7,612	7,612
PWE-Bldg Insp.	88,942	88,942

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

Receiving Department	Total	City Council
PWE - Stormwater Fund	81,547	81,547
CABLE TV	6,855	6,855
PWE - Houston Transtar	5,630	5,630
Hurricane Ike Aid & Recovery	8,323	8,323
ARRA Reimbursement Fund	85,996	85,996
TIRZ	9,668	9,668
Houston Airport System	660,045	660,045
PWE - Water & Sewer	836,053	836,053
Conv and Ent Optns	131,741	131,741
ARA Parking	14,800	14,800
Health Benefits Fund	723,652	723,652
Long Term Disablity	2,157	2,157
Direct Billed	0	0
Total	7,789,947	7,789,947

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
CONTROLLER'S OFFICE
NATURE AND EXTENT OF SERVICES

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

- **Controller's Financial Services** – Costs of providing the City with the independent audit and financial reporting services have been allocated based on the total number of revenue and expenditure transactions per department.

- **Treasury** – Costs of the City Controller's treasury activities have been allocated based on all fund's total operating expenditures.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,389,259			7,389,259
Building Usage Charge	118,125		118,125	
Equipment Usage Charge	2,329		2,329	
Nondepartmental - Gen Gov	295,959	22,632	318,591	
Fin-OMB	1,982	470	2,452	
Fin.-Public Fin.	1,276	679	1,955	
Fin-Genl. Acctg	3,057	331	3,388	
Fin-Auditing	2,121	346	2,467	
Fin-Grants	832	147	979	
Fin.-Tax&Rev. Acctg.	7,243	389	7,632	
Fin - Bus Services	1,086	128	1,214	
ARA Admin Svcs	35,708	4,634	40,342	
ARA Strategic Purchasing	21,896	2,167	24,063	
ARA 3-1-1	1,362	128	1,490	
ARA Central Payroll	18,698	949	19,647	
ARA Regulatory Services	21,070	1,376	22,446	
IT - Admin & Applications	143,264	23,866	167,130	
IT - Infrastructure	39,427	8,224	47,651	
IT - Radio Comm Service	27,316	3,101	30,417	
Office Bus. Opportunity	6,188	179	6,367	
Mayor’s Office	12,727	2,996	15,723	
Human Resources Dept.	19,468	2,881	22,349	
Legal Department	116,762	24,571	141,333	
City Secretary	2,269	204	2,473	
City Council	16,665	1,017	17,682	
City Controller's Office		10,290	10,290	
HPD- Inspector General		5,974	5,974	
General Services Department		186,950	186,950	

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

Total Allocated Additions:	916,830	304,629	1,221,459	1,221,459
Total To Be Allocated:	8,306,089	304,629		8,610,718

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

	Total	General & Admin	Financial Svcs	Treasury
Wages & Benefits				
Salaries & Wages	4,779,822	928,256	3,330,344	521,222
Fringe Benefits	1,742,664	299,520	1,264,137	179,007
Other Expense & Cost				
Supplies	126,554	60,142	64,509	1,903
Contractual Svcs	740,219	177,483	360,543	202,193
Departmental Totals				
Total Expenditures	7,389,259	1,465,401	5,019,533	904,325
Deductions				
Total Deductions	0	0	0	0
Functional Cost	7,389,259	1,465,401	5,019,533	904,325
Allocation Step 1				
Inbound- All Others	916,830	916,830	0	0
Reallocate Admin Costs		(2,382,231)	2,018,564	363,667
1st Allocation	8,306,089	0	7,038,097	1,267,992
Allocation Step 2				
Inbound- All Others	304,629	304,629	0	0
Reallocate Admin Costs		(304,629)	258,125	46,504
2nd Allocation	304,629	0	258,125	46,504
Total For 10006000010000 City Controller's				
Total Allocated	8,610,718	0	7,296,222	1,314,496

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	1,192,028	33.8030	2,379,081		2,379,081		2,379,081
Fin-Dir. Office	12	0.0003	24		24		24
Fin.-Public Fin.	1		2		2		2
Fin-Genl. Acctg	2	0.0001	4		4		4
Fin-Auditing	1		2		2		2
Fin - Bus Services	10	0.0003	20		20		20
ARA Director's Office	1,628	0.0462	3,249		3,249		3,249
ARA Admin Svcs	3,517	0.0997	7,019		7,019		7,019
ARA Strategic Purchasing	564	0.0160	1,126		1,126		1,126
ARA City Council Admin	937	0.0266	1,870		1,870		1,870
ARA 3-1-1	1,221	0.0346	2,437		2,437		2,437
ARA Central Payroll	1,093	0.0310	2,181		2,181		2,181
ARA Regulatory Services	6,907	0.1959	13,785		13,785		13,785
IT - Director	14,942	0.4237	29,822		29,822		29,822
IT - Admin & Applications	6,214	0.1762	12,402		12,402		12,402
IT - Infrastructure	55,788	1.5820	111,343		111,343		111,343
IT - Radio Comm Service	1,320	0.0374	2,635		2,635		2,635
Office Bus. Opportunity	6	0.0002	12		12		12
Mayor’s Office	235	0.0067	469		469		469
Human Resources Dept.	43,946	1.2462	87,709		87,709		87,709
Legal Department	7,923	0.2247	15,813		15,813		15,813
City Secretary	1,715	0.0486	3,423		3,423		3,423
City Council	2	0.0001	4		4		4
City Controller's Office	3,716	0.1054	7,417		7,417		7,417
Health Administration	35	0.0010	70		70	4	74
Planning & Development Admin	1,495	0.0424	2,984		2,984	177	3,161

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Administration	148,692	4.2165	296,764		296,764	17,584	314,348
CIP Sal Rec PWE Adm	5,409	0.1534	10,795		10,795	640	11,435
HPD - Police Records	1,531	0.0434	3,056		3,056	181	3,237
HPD- Inspector General	432	0.0123	862		862	51	913
General Services Department	59,394	1.6843	118,540		118,540	7,024	125,564
HEC	2,536	0.0719	5,061		5,061	300	5,361
Police	259,771	7.3665	518,459		518,459	30,721	549,180
Fire	317,829	9.0128	634,333		634,333	37,587	671,920
Municipal Court Department	86,084	2.4411	171,809		171,809	10,180	181,989
Solid Waste Management	80,203	2.2744	160,072		160,072	9,485	169,557
Housing and Community Devp.	44,352	1.2577	88,519		88,519	5,245	93,764
Library	54,369	1.5418	108,511		108,511	6,430	114,941
Parks & Recreation	166,592	4.7241	332,489		332,489	19,701	352,190
Health & Human Services	1,247	0.0354	2,489		2,489	147	2,636
ARA Ins. Mgmt.	592	0.0168	1,182		1,182	70	1,252
ARA Alarm Permitting	299	0.0085	597		597	35	632
ARA Exec Svcs	3,174	0.0900	6,335		6,335	375	6,710
ARA Mayor's Antigang	598	0.0170	1,194		1,194	71	1,265
ARA BARC	9,890	0.2805	19,739		19,739	1,170	20,909
ARA-Other	25,006	0.7091	49,908		49,908	2,957	52,865
Planning & Development	8,394	0.2380	16,753		16,753	993	17,746
CIP S/R Planning	583	0.0165	1,164		1,164	69	1,233
CIP Sal Rec RE	1,496	0.0424	2,986		2,986	177	3,163
CIP S/R Engrg	22,035	0.6249	43,978		43,978	2,606	46,584
CIP S/R Constr.	9,544	0.2706	19,048		19,048	1,129	20,177
CIP S/R Eng/Const	368	0.0104	734		734	44	778
CIP S/R GeoEnv.	2,061	0.0584	4,113		4,113	244	4,357

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Other	2,807	0.0796	5,602		5,602	332	5,934
CIP S/R GSD	3,195	0.0906	6,377		6,377	378	6,755
Prop & Cas Legal	7,734	0.2193	15,436		15,436	915	16,351
PWE - Fleet Management	22,798	0.6465	45,501		45,501	2,696	48,197
Wrkr Comp - HR	19,406	0.5503	38,731		38,731	2,295	41,026
Wrkr Comp Legal	954	0.0271	1,904		1,904	113	2,017
HEC Director	973	0.0276	1,942		1,942	115	2,057
HEC - IT	1,992	0.0565	3,976		3,976	236	4,212
HEC - 9-1-1 Network	1,550	0.0440	3,094		3,094	183	3,277
HEC - Police Call Takers	2,125	0.0603	4,241		4,241	251	4,492
PWE-Sign Adm	51	0.0014	102		102	6	108
PWE-Bldg Insp.	32,395	0.9186	64,655		64,655	3,831	68,486
PWE - Stormwater Fund	24,278	0.6885	48,455		48,455	2,871	51,326
CABLE TV	48	0.0014	96		96	6	102
PWE - Houston Transtar	3,648	0.1034	7,281		7,281	431	7,712
Hurricane Ike Aid & Recovery	1,495	0.0424	2,984		2,984	177	3,161
ARRA Reimbursement Fund	20,825	0.5905	41,563		41,563	2,463	44,026
TIRZ	5,086	0.1442	10,151		10,151	601	10,752
Houston Airport System (HAS)	177,947	5.0461	355,152		355,152	21,044	376,196
PWE - Water & Sewer System	376,211	10.6684	750,853		750,853	44,492	795,345
Conv and Ent Optns	654	0.0185	1,305		1,305	77	1,382
Parking	22,809	0.6468	45,523		45,523	2,697	48,220
Health Benefits Fund	139,415	3.9535	278,249		278,249	16,487	294,736
Long Term Disablity	266	0.0075	531		531	31	562
SubTotal	3,526,401	100.0000	7,038,097		7,038,097	258,125	7,296,222
Total	3,526,401	100.0000	7,038,097		7,038,097	258,125	7,296,222

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

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

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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	62,423,308	1.8659	23,660		23,660		23,660
Fin-Dir. Office	871,603	0.0261	330		330		330
Fin-OMB	1,639,336	0.0490	621		621		621
Fin.-Public Fin.	481,750	0.0144	183		183		183
Fin-Genl. Acctg	2,924,425	0.0874	1,108		1,108		1,108
Fin-Auditing	406,522	0.0122	154		154		154
Fin-Grants	315,091	0.0094	119		119		119
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	578		578		578
Fin - Cap Impr	28,352	0.0008	11		11		11
Fin - Bus Services	433,120	0.0129	164		164		164
Finance - Fleet Management	451,583	0.0135	171		171		171
ARA Director's Office	1,265,470	0.0378	480		480		480
ARA Admin Svcs	2,342,707	0.0700	888		888		888
ARA Strategic Purchasing	3,798,869	0.1136	1,440		1,440		1,440
ARA City Council Admin	310,618	0.0093	118		118		118
ARA 3-1-1	4,865,162	0.1454	1,844		1,844		1,844
ARA Central Payroll	4,875,605	0.1457	1,848		1,848		1,848
ARA Regulatory Services	4,184,315	0.1251	1,586		1,586		1,586
IT - Director	1,854,558	0.0554	703		703		703
IT - Admin & Applications	9,067,711	0.2710	3,437		3,437		3,437
IT - Infrastructure	24,022,834	0.7181	9,105		9,105		9,105
IT - Radio Comm Service	14,574,210	0.4356	5,524		5,524		5,524
Office Bus. Opportunity	2,395,777	0.0716	908		908		908
Mayor’s Office	6,583,325	0.1968	2,495		2,495		2,495
Human Resources Dept.	3,150,165	0.0942	1,194		1,194		1,194
Legal Department	16,983,114	0.5076	6,437		6,437		6,437

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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Secretary	744,215	0.0222	282		282		282
City Council	5,007,094	0.1497	1,898		1,898		1,898
City Controller's Office	7,580,044	0.2266	2,873		2,873		2,873
Health Administration	8,711,387	0.2604	3,302		3,302	128	3,430
Planning & Development Admin	1,539,749	0.0460	584		584	23	607
CIP Sal Rec PWE Adm	2,378,265	0.0711	901		901	35	936
HPD - Police Records	4,991,202	0.1492	1,892		1,892	73	1,965
HPD- Inspector General	459,808	0.0137	174		174	7	181
General Services Department	215,231,663	6.4336	81,577		81,577	3,167	84,744
HEC	20,510,112	0.6131	7,774		7,774	302	8,076
Police	719,681,101	21.5127	272,772		272,772	10,589	283,361
Fire	443,830,213	13.2667	168,220		168,220	6,531	174,751
Municipal Court Department	25,803,206	0.7713	9,780		9,780	380	10,160
PWE - All Other	82,446,592	2.4644	31,249		31,249	1,213	32,462
Solid Waste Management	62,753,250	1.8758	23,785		23,785	923	24,708
Housing and Community Devp.	92,625,900	2.7687	35,107		35,107	1,363	36,470
Library	38,999,585	1.1657	14,782		14,782	574	15,356
Parks & Recreation	77,291,936	2.3104	29,295		29,295	1,137	30,432
Health & Human Services	108,700,647	3.2492	41,200		41,200	1,600	42,800
Finance - Deferred Compensation	151,363	0.0045	57		57	2	59
Fin-Econ. Dvpt	823,795	0.0246	312		312	12	324
ARA Ins. Mgmt.	10,194,288	0.3047	3,864		3,864	150	4,014
ARA Alarm Permitting	202,836	0.0061	77		77	3	80
ARA Exec Svcs	2,902,582	0.0868	1,100		1,100	43	1,143
ARA Mayor's Antigang	530,064	0.0158	201		201	8	209
ARA BARC	6,001,299	0.1794	2,275		2,275	88	2,363
ARA-Other	4,965,991	0.1484	1,882		1,882	73	1,955

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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	8,680,589	0.2595	3,290		3,290	128	3,418
CIP S/R Planning	1,099,829	0.0329	417		417	16	433
CIP Sal Rec RE	3,464,161	0.1035	1,313		1,313	51	1,364
CIP S/R Engrg	10,464,104	0.3128	3,966		3,966	154	4,120
CIP S/R Constr.	9,700,860	0.2900	3,677		3,677	143	3,820
CIP S/R Eng/Const	396,488	0.0119	150		150	6	156
CIP S/R GeoEnv.	1,033,194	0.0309	392		392	15	407
CIP S/R Other	8,441,381	0.2523	3,199		3,199	124	3,323
CIP S/R GSD	2,670,143	0.0798	1,012		1,012	39	1,051
Prop & Cas Legal	3,801,370	0.1136	1,441		1,441	56	1,497
PWE - Fleet Management	22,827,025	0.6823	8,652		8,652	336	8,988
Wrkr Comp - HR	18,219,688	0.5446	6,906		6,906	268	7,174
Wrkr Comp Legal	383,676	0.0115	145		145	6	151
PWE-Sign Adm	3,263,046	0.0975	1,237		1,237	48	1,285
PWE-Bldg Insp.	38,127,909	1.1397	14,451		14,451	561	15,012
PWE - Stormwater Fund	34,957,489	1.0449	13,250		13,250	514	13,764
CABLE TV	2,938,608	0.0878	1,114		1,114	43	1,157
PWE - Houston Transtar	2,413,492	0.0721	915		915	36	951
Hurricane Ike Aid & Recovery	3,567,874	0.1066	1,352		1,352	53	1,405
ARRA Reimbursement Fund	36,864,531	1.1019	13,972		13,972	542	14,514
Houston Airport System (HAS)	282,947,434	8.4577	107,243		107,243	4,164	111,407
PWE - Water & Sewer System	358,398,089	10.7130	135,840		135,840	5,274	141,114
Conv and Ent Optns	56,474,717	1.6881	21,405		21,405	831	22,236
Parking	6,344,389	0.1896	2,405		2,405	93	2,498
Health Benefits Fund	310,214,668	9.2727	117,577		117,577	4,565	122,142
Long Term Disablity	924,720	0.0276	350		350	14	364
SubTotal	3,345,452,906	100.0000	1,267,992		1,267,992	46,504	1,314,496

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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	3,345,452,906	100.0000	1,267,992		1,267,992	46,504	1,314,496

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

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

Receiving Department	Total	Financial Svcs	Treasury
Nondepartmental - Gen Gov	2,402,741	2,379,081	23,660
Fin-Dir. Office	354	24	330
Fin-OMB	621	0	621
Fin.-Public Fin.	185	2	183
Fin-Genl. Acctg	1,112	4	1,108
Fin-Auditing	156	2	154
Fin-Grants	119	0	119
Fin.-Tax&Rev. Acctg.	578	0	578
Fin - Cap Impr	11	0	11
Fin - Bus Services	184	20	164
Finance - Fleet Management	171	0	171
ARA Director's Office	3,729	3,249	480
ARA Admin Svcs	7,907	7,019	888
ARA Strategic Purchasing	2,566	1,126	1,440
ARA City Council Admin	1,988	1,870	118
ARA 3-1-1	4,281	2,437	1,844
ARA Central Payroll	4,029	2,181	1,848
ARA Regulatory Services	15,371	13,785	1,586
IT - Director	30,525	29,822	703
IT - Admin & Applications	15,839	12,402	3,437
IT - Infrastructure	120,448	111,343	9,105
IT - Radio Comm Service	8,159	2,635	5,524
Office Bus. Opportunity	920	12	908
Mayor’s Office	2,964	469	2,495
Human Resources Dept.	88,903	87,709	1,194
Legal Department	22,250	15,813	6,437
City Secretary	3,705	3,423	282
City Council	1,902	4	1,898
City Controller's Office	10,290	7,417	2,873
Municipal Court	181,451	172,224	9,227
Health Administration	3,504	74	3,430
Planning & Development	3,768	3,161	607
PWE - Administration	314,348	314,348	0
CIP Sal Rec PWE Adm	12,371	11,435	936

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

Receiving Department	Total	Financial Svcs	Treasury
HPD - Police Records	5,202	3,237	1,965
HPD- Inspector General	1,094	913	181
General Services Department	210,308	125,564	84,744
HEC	13,437	5,361	8,076
Police	832,541	549,180	283,361
Fire	846,671	671,920	174,751
Municipal Court Judicial	10,698	9,765	933
PWE - All Other	32,462	0	32,462
Solid Waste Management	194,265	169,557	24,708
Housing and Community	130,234	93,764	36,470
Library	130,297	114,941	15,356
Parks & Recreation	382,622	352,190	30,432
Health & Human Services	45,436	2,636	42,800
Finance - Deferred	59	0	59
Fin-Econ. Dvpt	324	0	324
ARA Ins. Mgmt.	5,266	1,252	4,014
ARA Alarm Permitting	712	632	80
ARA Exec Svcs	7,853	6,710	1,143
ARA Mayor's Antigang	1,474	1,265	209
ARA BARC	23,272	20,909	2,363
ARA-Other	54,820	52,865	1,955
Planning & Development	21,164	17,746	3,418
CIP S/R Planning	1,666	1,233	433
CIP Sal Rec RE	4,527	3,163	1,364
CIP S/R Engrg	50,704	46,584	4,120
CIP S/R Constr.	23,997	20,177	3,820
CIP S/R Eng/Const	934	778	156
CIP S/R GeoEnv.	4,764	4,357	407
CIP S/R Other	9,257	5,934	3,323
CIP S/R GSD	7,806	6,755	1,051
Prop & Cas Legal	17,848	16,351	1,497
PWE - Fleet Management	57,185	48,197	8,988
Wrkr Comp - HR	48,200	41,026	7,174
Wrkr Comp Legal	2,168	2,017	151
HEC Director	2,057	2,057	0

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

Receiving Department	Total	Financial Svcs	Treasury
HEC - IT	4,212	4,212	0
HEC - 9-1-1 Network	3,277	3,277	0
HEC - Police Call Takers	4,492	4,492	0
PWE-Sign Adm	1,393	108	1,285
PWE-Bldg Insp.	83,498	68,486	15,012
PWE - Stormwater Fund	65,090	51,326	13,764
CABLE TV	1,259	102	1,157
PWE - Houston Transtar	8,663	7,712	951
Hurricane Ike Aid & Recovery	4,566	3,161	1,405
ARRA Reimbursement Fund	58,540	44,026	14,514
TIRZ	10,752	10,752	0
Houston Airport System	487,603	376,196	111,407
PWE - Water & Sewer	936,459	795,345	141,114
Conv and Ent Optns	23,618	1,382	22,236
ARA Parking	50,718	48,220	2,498
Health Benefits Fund	416,878	294,736	122,142
Long Term Disablity	926	562	364
Direct Billed	0	0	0
Total	8,610,718	7,296,222	1,314,496

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SCHEDULE 32.1
FY 2013 FULL COST PLAN

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,620,099			8,620,099
Capital Outlay	(16,732)			
Total Deductions:	(16,732)			(16,732)
Equipment Usage Charge	276,913		276,913	
Nondepartmental - Gen Gov	632,958	48,218	681,176	
Fin-OMB	19	4	23	
Fin.-Public Fin.	1,467	781	2,248	
Fin-Genl. Acctg	32,935	2,468	35,403	
Fin-Auditing	2,475	404	2,879	
Fin-Grants	956	168	1,124	
Fin.-Tax&Rev. Acctg.	8,451	454	8,905	
Fin - Bus Services	1,248	147	1,395	
Finance - Fleet Management	8,733	1,419	10,152	
ARA Admin Svcs	24,103	2,951	27,054	
ARA Strategic Purchasing	2,197	218	2,415	
ARA 3-1-1	122,812	11,577	134,389	
ARA Central Payroll	28,123	1,427	29,550	
ARA Regulatory Services	24,584	1,605	26,189	
IT - Admin & Applications	263,464	40,604	304,068	
IT - Infrastructure	760,219	154,398	914,617	
IT - Radio Comm Service	257	29	286	
Office Bus. Opportunity	7,552	219	7,771	
Mayor's Office	19,142	4,506	23,648	
Human Resources Dept.	118,567	17,927	136,494	
Legal Department	457,951	95,939	553,890	
City Secretary	2,607	235	2,842	
City Council	19,153	1,169	20,322	
City Controller's Office	3,372	132	3,504	
HPD- Inspector General		33,453	33,453	
General Services Department		7,985,473	7,985,473	

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

Total Allocated Additions:	2,820,258	8,405,925	11,226,183	11,226,183
Total To Be Allocated:	11,423,625	8,405,925		19,829,550

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

	Total	General & Admin	Dept. Admin.
Wages & Benefits			
Salaries & Wages	4,882,258	0	4,882,258
Fringe Benefits	1,916,183	0	1,916,183
Other Expense & Cost			
Supplies	175,193	0	175,193
Contractual Services	1,673,709	0	1,673,709
Non Capitalized Equipment	(43,976)	0	(43,976)
*Capital Outlay	16,732	16,732	0
Departmental Totals			
Total Expenditures	8,620,099	16,732	8,603,367
Deductions			
Total Deductions	(16,732)	(16,732)	0
Functional Cost	8,603,367	0	8,603,367
Allocation Step 1			
Inbound- All Others	2,820,258	2,820,258	0
Reallocate Admin Costs		(2,820,258)	2,820,258
1st Allocation	11,423,625	0	11,423,625
Allocation Step 2			
Inbound- All Others	8,405,925	8,405,925	0
Reallocate Admin Costs		(8,405,925)	8,405,925
2nd Allocation	8,405,925	0	8,405,925
Total For 10003800010000 Health Administration			
Total Allocated	19,829,550	0	19,829,550

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

Activity - Dept. Admin.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	100	100.0000	11,423,625		11,423,625	8,405,925	19,829,550
SubTotal	100	100.0000	11,423,625		11,423,625	8,405,925	19,829,550
Total	100	100.0000	11,423,625		11,423,625	8,405,925	19,829,550

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A

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

Receiving Department	Total	Dept. Admin.
Health & Human Services	19,829,550	19,829,550
Direct Billed	0	0
Total	19,829,550	19,829,550

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SCHEDULE 33.1
FY 2013 FULL COST PLAN

CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
PLANNING AND DEVELOPMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,168,730			8,168,730
Equipment Usage Charge	702		702	
Nondepartmental - Gen Gov	686,843	52,213	739,056	
Fin-OMB	797	189	986	
Fin.-Public Fin.	259	138	397	
Fin-Genl. Acctg	2,504	229	2,733	
Fin-Auditing	442	72	514	
Fin-Grants	169	30	199	
Fin.-Tax&Rev. Acctg.	1,508	81	1,589	
Fin - Bus Services	221	26	247	
Finance - Fleet Management	257	42	299	
ARA Admin Svcs	2,580	327	2,907	
ARA Strategic Purchasing	244	24	268	
ARA 3-1-1	6,801	641	7,442	
ARA Central Payroll	4,548	231	4,779	
ARA Regulatory Services	4,388	287	4,675	
IT - Admin & Applications	24,796	3,722	28,518	
IT - Infrastructure	58,278	11,885	70,163	
Office Bus. Opportunity	1,307	38	1,345	
Mayor's Office	3,096	729	3,825	
Human Resources Dept.	7,854	1,182	9,036	
Legal Department	436,844	92,845	529,689	
City Secretary	461	41	502	
City Council	3,385	207	3,592	
City Controller's Office	3,568	200	3,768	
HPD- Inspector General		1,195	1,195	
Total Allocated Additions:	1,251,852	166,574	1,418,426	1,418,426
Total To Be Allocated:	9,420,582	166,574		9,587,156

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

	Total	General & Admin	Dept Admin	Operations
Wages & Benefits				
Salaries & Wages	5,491,418	0	954,424	4,536,994
Fringe Benefits	2,056,289	0	357,915	1,698,374
Other Expense & Cost				
Supplies	26,454	0	21,487	4,967
Contractual Svcs	594,569	0	204,987	389,582
Departmental Totals				
Total Expenditures	8,168,730	0	1,538,813	6,629,917
Deductions				
Total Deductions	0	0	0	0
Functional Cost	8,168,730	0	1,538,813	6,629,917
Allocation Step 1				
Inbound- All Others	1,251,852	1,251,852	0	0
Reallocate Admin Costs		(1,251,852)	235,821	1,016,031
Unallocated Costs	(7,645,948)	0	0	(7,645,948)
1st Allocation	1,774,634	0	1,774,634	0
Allocation Step 2				
Inbound- All Others	166,574	166,574	0	0
Reallocate Admin Costs		(166,574)	31,379	135,195
Unallocated Costs	(135,195)	0	0	(135,195)
2nd Allocation	31,379	0	31,379	0
Total For 10007000010000 Planning &				
Total Allocated	1,806,013	0	1,806,013	0

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	100	100.0000	1,774,634		1,774,634	31,379	1,806,013
SubTotal	100	100.0000	1,774,634		1,774,634	31,379	1,806,013
Total	100	100.0000	1,774,634		1,774,634	31,379	1,806,013

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A

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

Receiving Department	Total	Dept Admin
Planning & Development	1,806,013	1,806,013
Direct Billed	0	0
Total	1,806,013	1,806,013

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
PUBLIC WORKS & ENGINEERING - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental - Gen Gov	72,730	6,843	79,573	
Fin-OMB	79,302	18,810	98,112	
Fin-Genl. Acctg	106,718	12,070	118,788	
Finance - Fleet Management	1,798	292	2,090	
ARA Strategic Purchasing	629,189	62,270	691,459	
ARA 3-1-1	865,215	81,561	946,776	
IT - Admin & Applications	27,630	7,367	34,997	
IT - Infrastructure	1,087,133	224,970	1,312,103	
Human Resources Dept.	548,765	84,331	633,096	
Legal Department	960,142	207,692	1,167,834	
City Controller's Office	296,764	17,584	314,348	
HPD - Police Records		68,215	68,215	
HPD- Inspector General		172,044	172,044	
General Services Department		1,857,153	1,857,153	
Total Allocated Additions:	4,675,386	2,821,202	7,496,588	7,496,588
Total To Be Allocated:	4,675,386	2,821,202		7,496,588

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

	Total	General & Admin	Adm - Exp.	Adm - FTE
Wages & Benefits				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	629,189	0	629,189	0
Inbound- Human Resources Dept. - All Unspecified Activities	548,765	0	0	548,765
Inbound- All Others	3,497,432	0	1,748,716	1,748,716
1st Allocation	4,675,386	0	2,377,905	2,297,481
Allocation Step 2				
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	62,270	0	62,270	0
Inbound- Human Resources Dept. - All Unspecified Activities	84,331	0	0	84,331
Inbound- All Others	2,674,601	0	1,337,300	1,337,301
2nd Allocation	2,821,202	0	1,399,570	1,421,632
Total For 10002000010001 PWE - Administration				
Total Allocated	7,496,588	0	3,777,475	3,719,113

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

Activity - Adm - Exp.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	2,378,265	0.4105	9,760		9,760	5,745	15,505
PWE - All Other	82,446,592	14.2294	338,361		338,361	199,150	537,511
CIP S/R Planning	1,099,829	0.1898	4,514		4,514	2,657	7,171
CIP Sal Rec RE	3,464,161	0.5979	14,217		14,217	8,368	22,585
CIP S/R Engrg	10,464,104	1.8060	42,945		42,945	25,276	68,221
CIP S/R Constr.	9,700,860	1.6743	39,812		39,812	23,432	63,244
CIP S/R Eng/Const	396,488	0.0684	1,627		1,627	958	2,585
CIP S/R GeoEnv.	1,033,194	0.1783	4,240		4,240	2,496	6,736
CIP S/R Other	8,441,381	1.4569	34,643		34,643	20,390	55,033
PWE - Fleet Management	22,827,025	3.9397	93,682		93,682	55,139	148,821
PWE-Sign Adm	3,263,046	0.5632	13,392		13,392	7,882	21,274
PWE-Bldg Insp.	38,127,909	6.5804	156,477		156,477	92,098	248,575
PWE - Stormwater Fund	34,957,489	6.0333	143,465		143,465	84,440	227,905
PWE - Houston Transtar	2,413,492	0.4165	9,905		9,905	5,830	15,735
PWE - Water & Sewer System	358,398,089	61.8554	1,470,865		1,470,865	865,709	2,336,574
SubTotal	579,411,924	100.0000	2,377,905		2,377,905	1,399,570	3,777,475
Total	579,411,924	100.0000	2,377,905		2,377,905	1,399,570	3,777,475

Allocation Basis: PWE Department's FY 2011 operating expenditures
Allocation Source: Financial summary reports

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

Activity - Adm - FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	20	0.5168	11,872		11,872	7,346	19,218
PWE - All Other	512	12.6666	291,012		291,012	180,072	471,084
CIP S/R Planning	11	0.2744	6,305		6,305	3,902	10,207
CIP Sal Rec RE	36	0.9000	20,677		20,677	12,795	33,472
CIP S/R Engrg	104	2.5887	59,475		59,475	36,802	96,277
CIP S/R Constr.	112	2.7890	64,076		64,076	39,649	103,725
CIP S/R Eng/Const	3	0.0841	1,931		1,931	1,195	3,126
CIP S/R GeoEnv.	9	0.2423	5,567		5,567	3,445	9,012
CIP S/R Other	46	1.1547	26,528		26,528	16,415	42,943
PWE - Fleet Management	101	2.5096	57,657		57,657	35,677	93,334
PWE-Sign Adm	47	1.1645	26,755		26,755	16,556	43,311
PWE-Bldg Insp.	442	10.9309	251,135		251,135	155,397	406,532
PWE - Stormwater Fund	375	9.2892	213,417		213,417	132,058	345,475
PWE - Houston Transtar	7	0.1731	3,976		3,976	2,460	6,436
PWE - Water & Sewer System	2,213	54.7161	1,257,098		1,257,098	777,863	2,034,961
SubTotal	4,044	100.0000	2,297,481		2,297,481	1,421,632	3,719,113
Total	4,044	100.0000	2,297,481		2,297,481	1,421,632	3,719,113

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

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

Receiving Department	Total	Adm - Exp.	Adm - FTE
CIP Sal Rec PWE Adm	34,723	15,505	19,218
PWE - All Other	1,008,595	537,511	471,084
CIP S/R Planning	17,378	7,171	10,207
CIP Sal Rec RE	56,057	22,585	33,472
CIP S/R Engrg	164,498	68,221	96,277
CIP S/R Constr.	166,969	63,244	103,725
CIP S/R Eng/Const	5,711	2,585	3,126
CIP S/R GeoEnv.	15,748	6,736	9,012
CIP S/R Other	97,976	55,033	42,943
PWE - Fleet Management	242,155	148,821	93,334
PWE-Sign Adm	64,585	21,274	43,311
PWE-Bldg Insp.	655,107	248,575	406,532
PWE - Stormwater Fund	573,380	227,905	345,475
PWE - Houston Transtar	22,171	15,735	6,436
PWE - Water & Sewer	4,371,535	2,336,574	2,034,961
Direct Billed	0	0	0
Total	7,496,588	3,777,475	3,719,113

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
CIP SALARY RECOVERY – PWE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental - Gen Gov	1,235	142	1,377	
Fin-OMB	2,885	684	3,569	
Fin.-Public Fin.	400	213	613	
Fin-Genl. Acctg	3,882	439	4,321	
Fin-Grants	261	46	307	
Fin - Cap Impr	74,559	55,789	130,348	
Fin - Bus Services	341	40	381	
ARA Strategic Purchasing	1,643	163	1,806	
ARA Central Payroll	5,281	268	5,549	
IT - Infrastructure	4,694	1,353	6,047	
Office Bus. Opportunity	1,903	55	1,958	
Mayor's Office	3,594	846	4,440	
Human Resources Dept.	2,253	317	2,570	
City Secretary	712	64	776	
City Council	5,229	319	5,548	
City Controller's Office	11,696	675	12,371	
PWE - Administration	21,632	13,091	34,723	
CIP Sal Rec PWE Adm		7,993	7,993	
Total Allocated Additions:	142,200	82,497	224,697	224,697
Total To Be Allocated:	142,200	82,497		224,697

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

	Total	General & Admin	Admin. Svcs.
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	142,200	0	142,200
1st Allocation	142,200	0	142,200
Allocation Step 2			
Inbound- All Others	82,497	0	82,497
2nd Allocation	82,497	0	82,497
Total For 10012000070001 CIP Sal Rec PWE			
Total Allocated	224,697	0	224,697

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

Activity - Admin. Svcs.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	20	5.6213	7,993		7,993		7,993
CIP S/R Planning	11	2.9855	4,245		4,245	2,610	6,855
CIP Sal Rec RE	36	9.7902	13,922		13,922	8,558	22,480
CIP S/R Engrg	104	28.1603	40,044		40,044	24,615	64,659
CIP S/R Constr.	112	30.3389	43,143		43,143	26,519	69,662
CIP S/R Eng/Const	3	0.9145	1,300		1,300	799	2,099
CIP S/R GeoEnv.	9	2.6358	3,748		3,748	2,304	6,052
CIP S/R Other	46	12.5605	17,861		17,861	10,979	28,840
CIP S/R GSD	26	6.9930	9,944		9,944	6,113	16,057
SubTotal	371	100.0000	142,200		142,200	82,497	224,697
Total	371	100.0000	142,200		142,200	82,497	224,697

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
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department CIP Sal Rec PWE Adm

Receiving Department	Total	Admin. Svcs.
CIP Sal Rec PWE Adm	7,993	7,993
CIP S/R Planning	6,855	6,855
CIP Sal Rec RE	22,480	22,480
CIP S/R Engrg	64,659	64,659
CIP S/R Constr.	69,662	69,662
CIP S/R Eng/Const	2,099	2,099
CIP S/R GeoEnv.	6,052	6,052
CIP S/R Other	28,840	28,840
CIP S/R GSD	16,057	16,057
Direct Billed	0	0
Total	224,697	224,697

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
POLICE - RECORDS
NATURE AND EXTENT OF SERVICES

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The costs of providing records to other City departments have been allocated based on the number of reports provided to each department. All other police services costs provided internally within the Records Division have not been allocated within the plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,593,665			3,593,665
Equipment Usage Charge	5,032		5,032	
Nondepartmental - Gen Gov	271,216	20,694	291,910	
Fin-OMB	817	194	1,011	
Fin.-Public Fin.	840	447	1,287	
Fin-Genl. Acctg	1,098	125	1,223	
Fin-Auditing	1,433	234	1,667	
Fin-Grants	548	97	645	
Fin.-Tax&Rev. Acctg.	4,892	263	5,155	
Fin - Bus Services	715	84	799	
ARA Strategic Purchasing	171	17	188	
ARA Central Payroll	24,939	1,266	26,205	
ARA Regulatory Services	14,232	929	15,161	
IT - Infrastructure	1,329	383	1,712	
Office Bus. Opportunity	4,913	142	5,055	
Mayor’s Office	16,975	3,996	20,971	
Human Resources Dept.	10,822	1,524	12,346	
City Secretary	1,494	134	1,628	
City Council	10,974	670	11,644	
City Controller's Office	4,948	254	5,202	
Total Allocated Additions:	377,388	31,453	408,841	408,841
Total To Be Allocated:	3,971,053	31,453		4,002,506

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

	Total	General & Admin	Records Mgmt	Police Services
Wages & Benefits				
Salaries & Wages	3,470,966	0	2,499,096	971,870
Fringe Benefits	1,311,639	0	944,380	367,259
Other Expense & Cost				
Supplies	9,695	0	6,980	2,715
Contractual Svcs	198,902	0	143,209	55,693
Deduct Direct Charges	(1,397,537)	0	0	(1,397,537)
Departmental Totals				
Total Expenditures	3,593,665	0	3,593,665	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	3,593,665	0	3,593,665	0
Allocation Step 1				
Inbound- All Others	377,388	377,388	0	0
Reallocate Admin Costs		(377,388)	377,388	0
1st Allocation	3,971,053	0	3,971,053	0
Allocation Step 2				
Inbound- All Others	31,453	31,453	0	0
Reallocate Admin Costs		(31,453)	31,453	0
2nd Allocation	31,453	0	31,453	0
Total For 10001000010063 HPD - Police Records				
Total Allocated	4,002,506	0	4,002,506	0

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

Activity - Records Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	28	0.2100	8,341		8,341		8,341
Legal Department	4,057	30.4328	1,208,504		1,208,504		1,208,504
PWE - Administration	229	1.7178	68,215		68,215		68,215
Police	160	1.2002	47,661		47,661	558	48,219
Fire	7	0.0525	2,085		2,085	24	2,109
Housing and Community Devp.	115	0.8627	34,256		34,256	401	34,657
Library	1	0.0075	298		298	3	301
Parks & Recreation	3	0.0225	894		894	10	904
Houston Airport System (HAS)	8	0.0600	2,383		2,383	28	2,411
Other	8,723	65.4340	2,598,416		2,598,416	30,429	2,628,845
SubTotal	13,331	100.0000	3,971,053		3,971,053	31,453	4,002,506
Total	13,331	100.0000	3,971,053		3,971,053	31,453	4,002,506

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department report

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

Receiving Department	Total	Records Mgmt
Mayor's Office	8,341	8,341
Legal Department	1,208,504	1,208,504
PWE - Administration	68,215	68,215
Police	48,219	48,219
Fire	2,109	2,109
Housing and Community	34,657	34,657
Library	301	301
Parks & Recreation	904	904
Houston Airport System	2,411	2,411
Other	2,628,845	2,628,845
Direct Billed	0	0
Total	4,002,506	4,002,506

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
POLICE – OFFICE OF THE INSPECTOR GENERAL
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	452,674			452,674
Equipment Usage Charge	6,330		6,330	
Nondepartmental - Gen Gov	25,739	1,966	27,705	
Fin-OMB	230	55	285	
Fin.-Public Fin.	77	41	118	
Fin-Genl. Acctg	310	35	345	
Fin-Auditing	130	21	151	
Fin-Grants	50	9	59	
Fin.-Tax&Rev. Acctg.	444	24	468	
Fin - Bus Services	66	8	74	
ARA Strategic Purchasing	10	1	11	
ARA Central Payroll	6,721	341	7,062	
ARA Regulatory Services	1,291	84	1,375	
IT - Infrastructure	375	108	483	
Office Bus. Opportunity	746	22	768	
Mayor's Office	4,575	1,077	5,652	
Human Resources Dept.	3,431	481	3,912	
City Secretary	138	12	150	
City Council	1,011	62	1,073	
City Controller's Office	1,036	58	1,094	
Total Allocated Additions:	52,710	4,405	57,115	57,115
Total To Be Allocated:	505,384	4,405		509,789

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	331,965	0	331,965
Fringe Benefits	120,668	0	120,668
Other Expense & Cost			
Contractual Svcs	41	0	41
Departmental Totals			
Total Expenditures	452,674	0	452,674
Deductions			
Total Deductions	0	0	0
Functional Cost	452,674	0	452,674
Allocation Step 1			
Inbound- All Others	52,710	52,710	0
Reallocate Admin Costs		(52,710)	52,710
1st Allocation	505,384	0	505,384
Allocation Step 2			
Inbound- All Others	4,405	4,405	0
Reallocate Admin Costs		(4,405)	4,405
2nd Allocation	4,405	0	4,405
Total For 10001000010009 HPD- Inspector			
Total Allocated	509,789	0	509,789

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	16	3.7825	19,116		19,116		19,116
IT - Director	5	1.1820	5,974		5,974		5,974
Office Bus. Opportunity	1	0.2364	1,195		1,195		1,195
Mayor’s Office	5	1.1820	5,974		5,974		5,974
Human Resources Dept.	2	0.4728	2,390		2,390		2,390
Legal Department	3	0.7092	3,584		3,584		3,584
City Council	3	0.7092	3,584		3,584		3,584
City Controller's Office	5	1.1820	5,974		5,974		5,974
Health Administration	28	6.6194	33,453		33,453		33,453
Planning & Development Admin	1	0.2364	1,195		1,195		1,195
PWE - Administration	144	34.0428	172,044		172,044		172,044
General Services Department	6	1.4184	7,169		7,169	126	7,295
HEC	6	1.4184	7,169		7,169	126	7,295
Police	13	3.0733	15,532		15,532	273	15,805
Fire	99	23.4043	118,281		118,281	2,075	120,356
Municipal Court Department	8	1.8913	9,558		9,558	168	9,726
Solid Waste Management	17	4.0189	20,311		20,311	357	20,668
Housing and Community Devp.	3	0.7092	3,584		3,584	63	3,647
Library	5	1.1820	5,974		5,974	105	6,079
Parks & Recreation	21	4.9645	25,090		25,090	441	25,531
Houston Airport System (HAS)	24	5.6738	28,674		28,674	503	29,177
Conv and Ent Optns	2	0.4728	2,390		2,390	42	2,432
Other	6	1.4184	7,169		7,169	126	7,295
SubTotal	423	100.0000	505,384		505,384	4,405	509,789
Total	423	100.0000	505,384		505,384	4,405	509,789

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

Allocation Basis: Number of complaints investigated
Allocation Source: HPD - Office of the Inspector General

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

Receiving Department	Total	Services
ARA Director's Office	19,116	19,116
IT - Director	5,974	5,974
Office Bus. Opportunity	1,195	1,195
Mayor's Office	5,974	5,974
Human Resources Dept.	2,390	2,390
Legal Department	3,584	3,584
City Council	3,584	3,584
City Controller's Office	5,974	5,974
Municipal Court	9,726	9,726
Health Administration	33,453	33,453
Planning & Development	1,195	1,195
PWE - Administration	172,044	172,044
General Services Department	7,295	7,295
HEC	7,295	7,295
Police	15,805	15,805
Fire	120,356	120,356
Solid Waste Management	20,668	20,668
Housing and Community	3,647	3,647
Library	6,079	6,079
Parks & Recreation	25,531	25,531
Houston Airport System	29,177	29,177
Conv and Ent Optns	2,432	2,432
Other	7,295	7,295
Direct Billed	0	0
Total	509,789	509,789

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
GENERAL SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

- **Admin/Design Construction** – Costs related to administration and design construction have been allocated based upon Administrative and Design Construction expense per departments served.

- **Building Services** – Costs related to building costs have been allocated based upon the allocated costs of those services to each department supported.

- **Utilities** – Utility costs have been allocated based upon the amount of utility costs expended by departments served.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,972,170			45,972,170
Transfers	(1,905,479)			
Total Deductions:	(1,905,479)			(1,905,479)
Building Usage Charge	35,701		35,701	
Equipment Usage Charge	168,090		168,090	
Nondepartmental - Gen Gov	812,677	62,950	875,627	
Fin-OMB	31,677	7,514	39,191	
Fin.-Public Fin.	36,242	19,284	55,526	
Fin-Genl. Acctg	56,416	5,854	62,270	
Fin-Auditing	12,649	2,065	14,714	
Fin-Grants	23,623	4,163	27,786	
Fin.-Tax&Rev. Acctg.	43,192	2,319	45,511	
Fin - Bus Services	30,828	3,636	34,464	
Finance - Fleet Management	8,262	1,342	9,604	
ARA Admin Svcs	18,046	2,269	20,315	
ARA Strategic Purchasing	65,939	6,525	72,464	
ARA 3-1-1	4,792	452	5,244	
ARA Central Payroll	62,916	3,193	66,109	
ARA Regulatory Services	125,651	8,205	133,856	
IT - Admin & Applications	134,476	44,808	179,284	
IT - Infrastructure	136,233	32,027	168,260	
IT - Radio Comm Service	436,598	49,572	486,170	
Office Bus. Opportunity	144,606	4,218	148,824	
Mayor’s Office	42,824	10,082	52,906	
Human Resources Dept.	44,578	6,507	51,085	
Legal Department	1,734,329	368,503	2,102,832	
City Secretary	64,419	5,798	70,217	
City Council	473,205	28,876	502,081	
City Controller's Office	200,117	10,191	210,308	
HPD- Inspector General	7,169	126	7,295	
General Services Department		2,272,952	2,272,952	

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

Total Allocated Additions:	4,955,255	2,963,431	7,918,686	7,918,686
Total To Be Allocated:	49,021,946	2,963,431		51,985,377

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

	Total	General & Admin	Adm/Design Constr.	Building Svcs	Utilities
Wages & Benefits					
Salaries & Wages	9,197,626	0	1,922,619	7,275,007	0
Fringe Benefits	3,960,207	0	614,972	3,345,235	0
Other Expense & Cost					
Supplies	1,361,660	0	31,275	1,330,385	0
Contractual Svcs	16,813,260	0	1,955,875	14,857,385	0
Utilities	12,733,938	0	0	0	12,733,938
*Transfers	1,905,479	1,905,479	0	0	0
Departmental Totals					
Total Expenditures	45,972,170	1,905,479	4,524,741	26,808,012	12,733,938
Deductions					
Total Deductions	(1,905,479)	(1,905,479)	0	0	0
Functional Cost	44,066,691	0	4,524,741	26,808,012	12,733,938
Allocation Step 1					
Inbound- All Others	4,955,255	4,955,255	0	0	0
Reallocate Admin Costs		(4,955,255)	508,801	3,014,534	1,431,920
1st Allocation	49,021,946	0	5,033,542	29,822,546	14,165,858
Allocation Step 2					
Inbound- All Others	2,963,431	2,963,431	0	0	0
Reallocate Admin Costs		(2,963,431)	304,282	1,802,806	856,343
2nd Allocation	2,963,431	0	304,282	1,802,806	856,343
Total For 10022500010000 General Services					
Total Allocated	51,985,377	0	5,337,824	31,625,352	15,022,201

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

Activity - Adm/Design Constr.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental - Gen Gov	469,000	7.7778	391,498		391,498		391,498
Health Administration	365,000	6.0531	304,684		304,684		304,684
Police	520,000	8.6235	434,070		434,070	30,452	464,522
Fire	3,000,000	49.7512	2,504,249		2,504,249	175,682	2,679,931
PWE - All Other	105,000	1.7413	87,649		87,649	6,149	93,798
Solid Waste Management	193,000	3.2007	161,107		161,107	11,302	172,409
Library	448,000	7.4295	373,968		373,968	26,235	400,203
Parks & Recreation	930,000	15.4229	776,317		776,317	54,462	830,779
SubTotal	6,030,000	100.0000	5,033,542		5,033,542	304,282	5,337,824
Total	6,030,000	100.0000	5,033,542		5,033,542	304,282	5,337,824

Allocation Basis: General Services Dept. expense per dept. served
Allocation Source: General Services Dept. FY11 RCA

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

Activity - Building Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	294,366	1.1436	341,043		341,043		341,043
IT - Director	86,110	0.3345	99,764		99,764		99,764
Mayor’s Office	218,409	0.8485	253,042		253,042		253,042
Legal Department	142,135	0.5522	164,673		164,673		164,673
City Secretary	17,661	0.0686	20,462		20,462		20,462
City Council	65,109	0.2529	75,433		75,433		75,433
City Controller's Office	99,917	0.3882	115,761		115,761		115,761
Health Administration	4,634,568	18.0047	5,369,465		5,369,465		5,369,465
PWE - Administration	1,602,972	6.2273	1,857,153		1,857,153		1,857,153
General Services Department	1,709,230	6.6401	1,980,260		1,980,260		1,980,260
HEC	731,399	2.8414	847,376		847,376	78,159	925,535
Police	7,900,746	30.6936	9,153,558		9,153,558	844,290	9,997,848
Fire	3,888,836	15.1076	4,505,483		4,505,483	415,570	4,921,053
Municipal Court Department	262,730	1.0207	304,391		304,391	28,076	332,467
Library	3,863,373	15.0087	4,475,983		4,475,983	412,849	4,888,832
Parks & Recreation	98,854	0.3840	114,529		114,529	10,564	125,093
HEC - 9-1-1 Network	18,797	0.0730	21,778		21,778	2,009	23,787
Other	105,641	0.4104	122,392		122,392	11,289	133,681
SubTotal	25,740,853	100.0000	29,822,546		29,822,546	1,802,806	31,625,352
Total	25,740,853	100.0000	29,822,546		29,822,546	1,802,806	31,625,352

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.

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

Activity - Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA Director's Office	72,097	0.4726	66,953		66,953		66,953
IT - Director	66,066	0.4331	61,352		61,352		61,352
Mayor’s Office	167,355	1.0971	155,414		155,414		155,414
Legal Department	108,836	0.7135	101,070		101,070		101,070
City Secretary	13,550	0.0888	12,583		12,583		12,583
City Council	49,739	0.3261	46,190		46,190		46,190
City Controller's Office	76,659	0.5025	71,189		71,189		71,189
Health Administration	2,488,915	16.3162	2,311,324		2,311,324		2,311,324
General Services Department	315,181	2.0662	292,692		292,692		292,692
HEC	97,199	0.6372	90,264		90,264	6,997	97,261
Police	6,055,314	39.6958	5,623,251		5,623,251	435,900	6,059,151
Fire	2,870,347	18.8167	2,665,540		2,665,540	206,626	2,872,166
Municipal Court Department	198,292	1.2999	184,143		184,143	14,274	198,417
Library	2,503,426	16.4113	2,324,800		2,324,800	180,213	2,505,013
Parks & Recreation	75,844	0.4972	70,432		70,432	5,460	75,892
HEC - 9-1-1 Network	14,422	0.0945	13,393		13,393	1,038	14,431
Other	81,051	0.5313	75,268		75,268	5,835	81,103
SubTotal	15,254,293	100.0000	14,165,858		14,165,858	856,343	15,022,201
Total	15,254,293	100.0000	14,165,858		14,165,858	856,343	15,022,201

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

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

Receiving Department	Total	Adm/Design Constr.	Building Svcs	Utilities
Nondepartmental - Gen Gov	391,498	391,498	0	0
ARA Director's Office	407,996	0	341,043	66,953
IT - Director	161,116	0	99,764	61,352
Mayor’s Office	408,456	0	253,042	155,414
Legal Department	265,743	0	164,673	101,070
City Secretary	33,045	0	20,462	12,583
City Council	121,623	0	75,433	46,190
City Controller's Office	186,950	0	115,761	71,189
Municipal Court	530,884	0	332,467	198,417
Health Administration	7,985,473	304,684	5,369,465	2,311,324
PWE - Administration	1,857,153	0	1,857,153	0
General Services Department	2,272,952	0	1,980,260	292,692
HEC	1,022,796	0	925,535	97,261
Police	16,521,521	464,522	9,997,848	6,059,151
Fire	10,473,150	2,679,931	4,921,053	2,872,166
PWE - All Other	93,798	93,798	0	0
Solid Waste Management	172,409	172,409	0	0
Library	7,794,048	400,203	4,888,832	2,505,013
Parks & Recreation	1,031,764	830,779	125,093	75,892
HEC - 9-1-1 Network	38,218	0	23,787	14,431
Other	214,784	0	133,681	81,103
Direct Billed	0	0	0	0
Total	51,985,377	5,337,824	31,625,352	15,022,201

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
HOUSTON EMERGENCY CENTER
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental - Gen Gov	581	66	647	
Fin-OMB	1,353	321	1,674	
Fin.-Public Fin.	3,454	1,838	5,292	
Fin-Genl. Acctg	1,950	215	2,165	
Fin-Grants	2,251	397	2,648	
Fin - Bus Services	2,938	347	3,285	
Finance - Fleet Management	171	28	199	
ARA Admin Svcs	95	12	107	
ARA Strategic Purchasing	5,413	536	5,949	
ARA 3-1-1	613	58	671	
ARA Central Payroll	62,663	3,180	65,843	
ARA Regulatory Services	1		1	
IT - Admin & Applications	34,935	5,307	40,242	
IT - Infrastructure	102,286	19,562	121,848	
Office Bus. Opportunity	17,544	510	18,054	
Mayor’s Office	42,652	10,041	52,693	
Human Resources Dept.	48,311	7,055	55,366	
Legal Department	60,593	12,576	73,169	
City Secretary	6,139	553	6,692	
City Council	45,093	2,752	47,845	
City Controller's Office	12,835	602	13,437	
HPD- Inspector General	7,169	126	7,295	
General Services Department	937,640	85,156	1,022,796	
Total Allocated Additions:	1,396,680	151,238	1,547,918	1,547,918
Total To Be Allocated:	1,396,680	151,238		1,547,918

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

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- HPD- Inspector General - All Unspecified Activities	7,169	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	42,652	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	17,544	0	0	0	0
Inbound- City Council - All Unspecified Activities	45,093	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	12,835	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	2,938	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	3,454	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,353	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	1,950	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,251	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	5,413	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	1	1	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	95	95	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	62,663	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	613	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	34,935	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	102,286	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	6,139	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	48,311	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	60,593	0	0	60,593	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	581	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	937,640	0	937,640	0	0
Inbound- All Others	171	171	0	0	0
Reallocate Admin Costs		(267)	180	12	0
1st Allocation	1,396,680	0	937,820	60,605	0

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

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
Allocation Step 2					
Inbound- HPD- Inspector General - All Unspecified Activities	126	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	10,041	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	510	0	0	0	0
Inbound- City Council - All Unspecified Activities	2,752	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	602	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	347	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	1,838	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	321	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	215	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	397	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	536	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	12	12	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	3,180	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	58	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	5,307	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	19,562	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	553	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	7,055	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	12,576	0	0	12,576	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	66	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	85,156	0	85,156	0	0
Inbound- All Others	28	28	0	0	0
Reallocate Admin Costs		(40)	28	2	0
2nd Allocation	151,238	0	85,184	12,578	0
Total For 22051500010000 HEC					
Total Allocated	1,547,918	0	1,023,004	73,183	0

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

	Citywide Gen Govt	ARA 3-1-1	ARA Strat Purch	Fin. Grants	Fin. - Genl Acctg.
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	1,950
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	2,251	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	5,413	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	613	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	581	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	1	0	0
1st Allocation	581	613	5,414	2,251	1,950

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

	Citywide Gen Govt	ARA 3-1-1	ARA Strat Purch	Fin. Grants	Fin. - Genl Acctg.
Allocation Step 2					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	215
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	397	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	536	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	58	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	66	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	0	0
2nd Allocation	66	58	536	397	215
Total For 22051500010000 HEC					
Total Allocated	647	671	5,950	2,648	2,165

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

	Fin Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	42,652
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	17,544	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,353	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	34,935	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	102,286	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	7	20	3	8
1st Allocation	1,353	34,942	102,306	17,547	42,660

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

	Fin Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
Allocation Step 2					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	10,041
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	510	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	321	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	5,307	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	19,562	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	1	3	1	1
2nd Allocation	321	5,308	19,565	511	10,042
Total For 22051500010000 HEC					
Total Allocated	1,674	40,250	121,871	18,058	52,702

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

	Human Resources	City Secretary	City Council	City Controller	HPD-Insp Gen
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	7,169
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	45,093	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	12,835	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	6,139	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	48,311	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	9	1	9	2	1
1st Allocation	48,320	6,140	45,102	12,837	7,170

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

	Human Resources	City Secretary	City Council	City Controller	HPD-Insp Gen
Allocation Step 2					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	126
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	2,752	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	602	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	553	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	7,055	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1	0	1	0	0
2nd Allocation	7,056	553	2,753	602	126
Total For 22051500010000 HEC					
Total Allocated	55,376	6,693	47,855	13,439	7,296

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

	Fin-Debt Svc	Fin-Bus Services	ARA-Ctrl PR
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	2,938	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	3,454	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	62,663
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	1	1	12
1st Allocation	3,455	2,939	62,675

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

	Fin-Debt Svc	Fin-Bus Services	ARA-Ctrl PR
Allocation Step 2			
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0
Inbound- City Council - All Unspecified Activities	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	347	0
Inbound- Fin.-Public Fin. - All Unspecified Activities	1,838	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0
Inbound- ARA Regulatory Services - All Unspecified Activitie	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	3,180
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	0	0	0
Inbound- General Services Department - All Unspecified Activ	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	0	0	2
2nd Allocation	1,838	347	3,182
Total For 22051500010000 HEC			
Total Allocated	5,293	3,286	65,857

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

Activity - General Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - IT	28,269	21.4159	200,843		200,843	18,243	219,086
HEC - 9-1-1 Network	41,591	31.5083	295,491		295,491	26,839	322,330
HEC-HFD	14,178	10.7409	100,730		100,730	9,150	109,880
HEC-Harris Co.	6,171	4.6750	43,843		43,843	3,982	47,825
HEC-Genl Svcs Dept	13,552	10.2667	96,283		96,283	8,746	105,029
HEC-Homeland Sec	2,977	2.2553	21,151		21,151	1,921	23,072
HEC - Office of Emgcy Mgt	10,726	8.1258	76,205		76,205	6,922	83,127
HEC - HPD	14,536	11.0121	103,274		103,274	9,381	112,655
SubTotal	132,000	100.0000	937,820		937,820	85,184	1,023,004
Total	132,000	100.0000	937,820		937,820	85,184	1,023,004

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: GSD

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

Activity - Legal - 911

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC - 9-1-1 Network	100	100.0000	60,605		60,605	12,578	73,183
SubTotal	100	100.0000	60,605		60,605	12,578	73,183
Total	100	100.0000	60,605		60,605	12,578	73,183

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

Allocation Source: N/A

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

Activity - Legal - Other

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

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

Allocation Source: SAP personnel report

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

Activity - Citywide Gen Govt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	19		19	2	21
HEC - IT	5,145,411	25.0872	146		146	17	163
HEC - 9-1-1 Network	10,460,351	51.0009	296		296	33	329
HEC - Police Call Takers	4,225,115	20.6002	120		120	14	134
SubTotal	20,510,111	100.0000	581		581	66	647
Total	20,510,111	100.0000	581		581	66	647

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - ARA 3-1-1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	5	2.2984	14		14	1	15
HEC - IT	29	11.9355	73		73	7	80
HEC - 9-1-1 Network	139	56.4113	346		346	33	379
HEC - Police Call Takers	72	29.3548	180		180	17	197
SubTotal	248	100.0000	613		613	58	671
Total	248	100.0000	613		613	58	671

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

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

Activity - ARA Strat Purch

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	179		179	18	197
HEC - IT	5,145,411	25.0872	1,358		1,358	134	1,492
HEC - 9-1-1 Network	10,460,351	51.0009	2,762		2,762	274	3,036
HEC - Police Call Takers	4,225,115	20.6002	1,115		1,115	110	1,225
SubTotal	20,510,111	100.0000	5,414		5,414	536	5,950
Total	20,510,111	100.0000	5,414		5,414	536	5,950

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - Fin. Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	6.7587	152		152	27	179
HEC - IT	5,145,411	51.1994	1,153		1,153	203	1,356
HEC - Police Call Takers	4,225,115	42.0419	946		946	167	1,113
SubTotal	10,049,760	100.0000	2,251		2,251	397	2,648
Total	10,049,760	100.0000	2,251		2,251	397	2,648

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

Allocation Source: FY 2011 Financial data reports

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

Activity - Fin. - Genl Acctg.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	65		65	7	72
HEC - IT	5,145,411	25.0872	489		489	54	543
HEC - 9-1-1 Network	10,460,351	51.0009	994		994	110	1,104
HEC - Police Call Takers	4,225,115	20.6002	402		402	44	446
SubTotal	20,510,111	100.0000	1,950		1,950	215	2,165
Total	20,510,111	100.0000	1,950		1,950	215	2,165

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - Fin Office of Bgt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	45		45	11	56
HEC - IT	5,145,411	25.0872	339		339	81	420
HEC - 9-1-1 Network	10,460,351	51.0009	690		690	163	853
HEC - Police Call Takers	4,225,115	20.6002	279		279	66	345
SubTotal	20,510,111	100.0000	1,353		1,353	321	1,674
Total	20,510,111	100.0000	1,353		1,353	321	1,674

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - IT-Adm & App

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	6.7587	2,362		2,362	359	2,721
HEC - IT	5,145,411	51.1994	17,890		17,890	2,717	20,607
HEC - Police Call Takers	4,225,115	42.0419	14,690		14,690	2,232	16,922
SubTotal	10,049,760	100.0000	34,942		34,942	5,308	40,250
Total	10,049,760	100.0000	34,942		34,942	5,308	40,250

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

Allocation Source: FY 2011 Financial data reports

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

Activity - IT-Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	5	5.2729	5,394		5,394	1,032	6,426
HEC - IT	29	27.3821	28,013		28,013	5,357	33,370
HEC - Police Call Takers	72	67.3450	68,899		68,899	13,176	82,075
SubTotal	108	100.0000	102,306		102,306	19,565	121,871
Total	108	100.0000	102,306		102,306	19,565	121,871

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
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department HEC

Activity - Office Bus Opp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	5	2.2984	403		403	12	415
HEC - IT	29	11.9355	2,094		2,094	61	2,155
HEC - 9-1-1 Network	139	56.4113	9,899		9,899	288	10,187
HEC - Police Call Takers	72	29.3548	5,151		5,151	150	5,301
SubTotal	248	100.0000	17,547		17,547	511	18,058
Total	248	100.0000	17,547		17,547	511	18,058

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

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

Activity - Mayor's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	1,413		1,413	333	1,746
HEC - IT	5,145,411	25.0872	10,702		10,702	2,519	13,221
HEC - 9-1-1 Network	10,460,351	51.0009	21,757		21,757	5,121	26,878
HEC - Police Call Takers	4,225,115	20.6002	8,788		8,788	2,069	10,857
SubTotal	20,510,111	100.0000	42,660		42,660	10,042	52,702
Total	20,510,111	100.0000	42,660		42,660	10,042	52,702

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	5	2.2984	1,111		1,111	162	1,273
HEC - IT	29	11.9355	5,767		5,767	842	6,609
HEC - 9-1-1 Network	139	56.4113	27,258		27,258	3,981	31,239
HEC - Police Call Takers	72	29.3548	14,184		14,184	2,071	16,255
SubTotal	248	100.0000	48,320		48,320	7,056	55,376
Total	248	100.0000	48,320		48,320	7,056	55,376

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

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	203		203	18	221
HEC - IT	5,145,411	25.0872	1,540		1,540	139	1,679
HEC - 9-1-1 Network	10,460,351	51.0009	3,132		3,132	282	3,414
HEC - Police Call Takers	4,225,115	20.6002	1,265		1,265	114	1,379
SubTotal	20,510,111	100.0000	6,140		6,140	553	6,693
Total	20,510,111	100.0000	6,140		6,140	553	6,693

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	5	2.2984	1,037		1,037	63	1,100
HEC - IT	29	11.9355	5,383		5,383	329	5,712
HEC - 9-1-1 Network	139	56.4113	25,442		25,442	1,553	26,995
HEC - Police Call Takers	72	29.3548	13,240		13,240	808	14,048
SubTotal	248	100.0000	45,102		45,102	2,753	47,855
Total	248	100.0000	45,102		45,102	2,753	47,855

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

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

Activity - City Controller

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	425		425	20	445
HEC - IT	5,145,411	25.0872	3,220		3,220	151	3,371
HEC - 9-1-1 Network	10,460,351	51.0009	6,548		6,548	307	6,855
HEC - Police Call Takers	4,225,115	20.6002	2,644		2,644	124	2,768
SubTotal	20,510,111	100.0000	12,837		12,837	602	13,439
Total	20,510,111	100.0000	12,837		12,837	602	13,439

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - HPD-Insp Gen

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	5	2.2984	165		165	3	168
HEC - IT	29	11.9355	856		856	15	871
HEC - 9-1-1 Network	139	56.4113	4,044		4,044	71	4,115
HEC - Police Call Takers	72	29.3548	2,105		2,105	37	2,142
SubTotal	248	100.0000	7,170		7,170	126	7,296
Total	248	100.0000	7,170		7,170	126	7,296

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

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

Activity - Fin-Debt Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	114		114	61	175
HEC - IT	5,145,411	25.0872	867		867	461	1,328
HEC - 9-1-1 Network	10,460,351	51.0009	1,762		1,762	937	2,699
HEC - Police Call Takers	4,225,115	20.6002	712		712	379	1,091
SubTotal	20,510,111	100.0000	3,455		3,455	1,838	5,293
Total	20,510,111	100.0000	3,455		3,455	1,838	5,293

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - Fin-Bus Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	3.3117	97		97	11	108
HEC - IT	5,145,411	25.0872	737		737	87	824
HEC - 9-1-1 Network	10,460,351	51.0009	1,500		1,500	178	1,678
HEC - Police Call Takers	4,225,115	20.6002	605		605	71	676
SubTotal	20,510,111	100.0000	2,939		2,939	347	3,286
Total	20,510,111	100.0000	2,939		2,939	347	3,286

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

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

Activity - ARA-Ctrl PR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC Director	679,234	6.7587	4,236		4,236	215	4,451
HEC - IT	5,145,411	51.1994	32,089		32,089	1,629	33,718
HEC - Police Call Takers	4,225,115	42.0419	26,350		26,350	1,338	27,688
SubTotal	10,049,760	100.0000	62,675		62,675	3,182	65,857
Total	10,049,760	100.0000	62,675		62,675	3,182	65,857

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

Allocation Source: FY 2011 Financial data reports

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

Receiving Department	Total	General Svcs	Legal - 911	Legal - Other	Citywide Gen Govt	ARA 3-1-1	ARA Strat Purch
HEC Director	19,789	0	0	0	21	15	197
HEC - IT	346,605	219,086	0	0	163	80	1,492
HEC - 9-1-1 Network	515,274	322,330	73,183	0	329	379	3,036
HEC - Police Call Takers	184,662	0	0	0	134	197	1,225
HEC-HFD	109,880	109,880	0	0	0	0	0
HEC-Harris Co.	47,825	47,825	0	0	0	0	0
HEC-Genl Svcs Dept	105,029	105,029	0	0	0	0	0
HEC-Homeland Sec	23,072	23,072	0	0	0	0	0
HEC - Office of Emgcy Mgt	83,127	83,127	0	0	0	0	0
HEC - HPD	112,655	112,655	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,547,918	1,023,004	73,183	0	647	671	5,950

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

Receiving Department	Fin. Grants	Fin. - Genl Acctg.	Fin Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
HEC Director	179	72	56	2,721	6,426	415	1,746
HEC - IT	1,356	543	420	20,607	33,370	2,155	13,221
HEC - 9-1-1 Network	0	1,104	853	0	0	10,187	26,878
HEC - Police Call Takers	1,113	446	345	16,922	82,075	5,301	10,857
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	2,648	2,165	1,674	40,250	121,871	18,058	52,702

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

Receiving Department	Human Resources	City Secretary	City Council	City Controller	HPD-Insp Gen	Fin-Debt Svc	Fin-Bus Services
HEC Director	1,273	221	1,100	445	168	175	108
HEC - IT	6,609	1,679	5,712	3,371	871	1,328	824
HEC - 9-1-1 Network	31,239	3,414	26,995	6,855	4,115	2,699	1,678
HEC - Police Call Takers	16,255	1,379	14,048	2,768	2,142	1,091	676
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	55,376	6,693	47,855	13,439	7,296	5,293	3,286

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

Receiving Department	ARA-Ctrl PR
HEC Director	4,451
HEC - IT	33,718
HEC - 9-1-1 Network	0
HEC - Police Call Takers	27,688
HEC-HFD	0
HEC-Harris Co.	0
HEC-Genl Svcs Dept	0
HEC-Homeland Sec	0
HEC - Office of Emgcy Mgt	0
HEC - HPD	0
Direct Billed	0
Total	65,857

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CITY OF HOUSTON, TEXAS
FY 2013 FULL COST ALLOCATION PLAN
PWE – GENERAL FUND CREDIT
NATURE AND EXTENT OF SERVICES

This department has been created within the plan to reflect the services that PWE Water/Sewer Fund provides to the various General Fund departments. This credit reflects the cost of services provided and has been allocated directly to PWE – Water and Sewer.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Services provided by 8300 to Genl Fund	(4,343,934)			
Security Services	(886,900)			
Legal Services	(747,459)			
General Svcs-Real Estate	(110,850)			
General Svcs-Facility Mtce.	(691,129)			
Total Departmental Cost Adjustments:	(6,780,272)			(6,780,272)
Total To Be Allocated:	(6,780,272)	0		(6,780,272)

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

	Total	General & Admin	General Fund Credit
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Services provided by 8300 to Genl Fund	(4,343,934)	0	(4,343,934)
Security Services	(886,900)	0	(886,900)
Legal Services	(747,459)	0	(747,459)
General Svcs-Real Estate	(110,850)	0	(110,850)
General Svcs-Facility Mtce.	(691,129)	0	(691,129)
Functional Cost	(6,780,272)	0	(6,780,272)
Allocation Step 1			
1st Allocation	(6,780,272)	0	(6,780,272)
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10022500010010 PWE - General Fund			
Total Allocated	(6,780,272)	0	(6,780,272)

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City Of Houston, Texas
Full Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PWE - General Fund Credit

Activity - General Fund Credit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE - Water & Sewer System	100	100.0000	-6,780,272		-6,780,272		-6,780,272
SubTotal	100	100.0000	-6,780,272		-6,780,272		-6,780,272
Total	100	100.0000	-6,780,272		-6,780,272		-6,780,272

Allocation Basis: Direct allocation to PWE - Water and Sewer (8300)

Allocation Source: PWE staff and Finance Director

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City Of Houston, Texas
Full Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PWE - General Fund Credit

Receiving Department	Total	General Fund Credit
PWE - Water & Sewer	(6,780,272)	(6,780,272)
Direct Billed	0	0
Total	(6,780,272)	(6,780,272)

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