

# A COST ALLOCATION PLAN

*for the*

## CITY OF HOUSTON, TEXAS FY 2013 OMB A-87 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***

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## INTRODUCTION

The OMB A-87 Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the CITY OF HOUSTON, TEXAS is based on actual expenditures for the fiscal year ending June 30, 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***

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

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

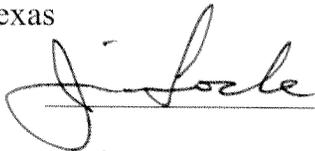
This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal to establish billing or final indirect costs rates for the period July 1, 2010 through June 30, 2011 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with the applicable requirements. Further, the same costs have not been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

City of Houston, Texas

Signature:



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Name of Official:

Jim Locke

Title:

Assistant Director, Finance Department

Date of Execution:

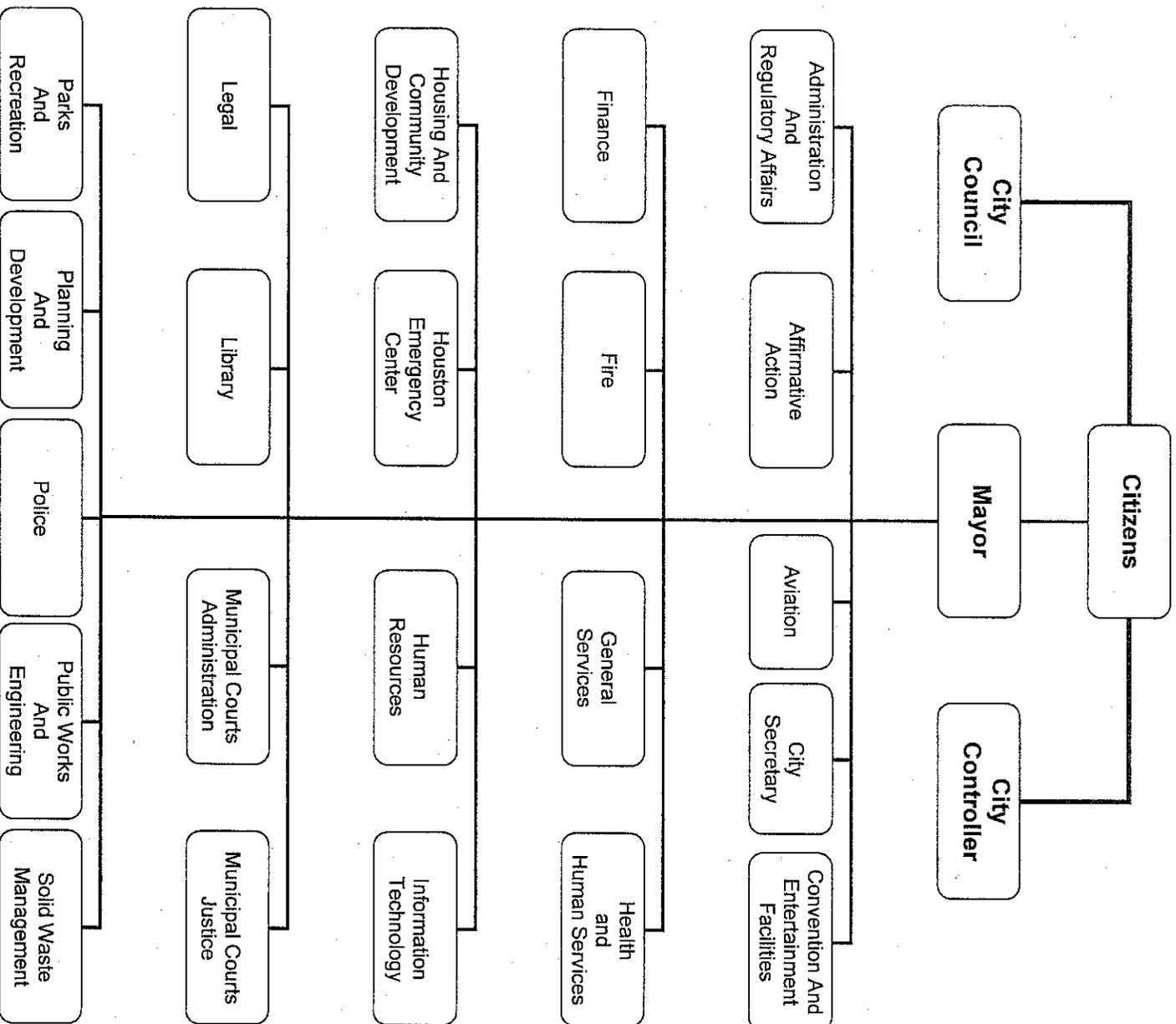
6-6-2012

***SECTION III***

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***Organizational Chart***

# ORGANIZATION CHART



***SECTION IV***

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

CITY OF HOUSTON, TEXAS  
 FY 2013 OMB A-87 COST ALLOCATION PLAN  
 BASED ON ACTUAL EXPENDITURES FOR FY 2011  
 RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost Allocations (Schedule A - Total)	Unallocated Direct Costs	Unallocated Overhead Costs	Direct Billings	Indirect Costs Allocated (Schedule A - Subtotal)
1000	1000	Police Records	\$ 4,782,605	\$ 208,597	\$ 4,991,202		\$ 1,397,537	\$ 3,593,665				\$ 3,593,665
1000	1000	Police - Office of Inspector General	452,633	41	452,674			452,674				452,674
1000	1000	Police - All Other	617,452,247	35,788,219	653,240,465	653,240,465						-
9002	1000	Police-See all of 9002 below	-	-	-							-
		<b>Total Police</b>	<u>622,687,485</u>	<u>35,996,857</u>	<u>658,684,341</u>							-
1000	1200	Fire	420,112,347	23,501,025	443,613,371	443,613,371						-
9002	1200	Fire	-	121,971	121,971	121,971						-
		<b>Total Fire</b>	<u>420,112,347</u>	<u>23,622,996</u>	<u>443,735,342</u>							-
1000	1600	Courts - Admin.	17,960,126	3,673,398	21,633,524	21,633,524						-
1000	1700	Courts - Justice	1,946,138	143,744	2,089,882	2,089,882						-
1000	2000	Public Works	46,512,164	69,012,084	115,524,248	115,524,248	6,780,272	(6,780,272)				(6,780,272)
		<b>Total Public Works</b>	<u>46,512,164</u>	<u>69,012,084</u>	<u>115,524,248</u>							-
1000	2100	Solid Waste	34,862,803	27,418,453	62,281,256	62,281,256						-
1000	2500	General Services Department	13,157,832	30,908,858	44,066,690			44,066,691				44,066,691
1000	3200	Housing and Community Development	702,115	157,920	860,035	860,035						-
1000	3400	Library	24,652,694	10,643,014	35,295,708	35,295,708						-
1000	3600	Parks	40,162,345	22,446,462	62,608,807	62,608,807						-
1000	3800	Health - Administration	6,798,441	1,823,284	8,621,725		18,358	8,603,367				8,603,367
1000	3800	Health - All Other	31,611,019	5,231,963	36,842,981	36,842,981						-
		<b>Total Health and Human Services</b>	<u>38,409,460</u>	<u>7,055,247</u>	<u>45,464,707</u>							-
1000	5000	Mayor's Office	2,763,566	163,028	2,926,594			2,926,593	288710	159043		2,478,840
9002	5000	Mayor's Office See all of 9002 below	-	-	-							-
		<b>Total Mayor's Office</b>	<u>2,763,566</u>	<u>163,028</u>	<u>2,926,594</u>							-
1000	5500	City Council	4,816,343	190,752	5,007,094	5,007,094						-
1000	5100	Office of Business Opportunity	2,213,587	182,190	2,395,777			2,395,777				2,395,777
1000	6000	Controller	6,522,487	866,773	7,389,260			7,389,259	1,686,643	449,104		5,253,512
1000	6400	Finance- Director's Office	429,617	191,493	621,110			621,110				621,110
1000	6400	Finance-Budget	1,634,757	4,580	1,639,336			1,639,336				1,639,336
1000	6400	Finance- General Accounting	1,271,230	1,653,195	2,924,425			2,924,426				2,924,426
1000	6400	Finance- Auditing	404,016	2,505	406,522			406,521				406,521
1000	6400	Finance- Grants	314,933	157	315,091			315,090				315,090
1000	6400	Finance- Tax and Revenue Accounting	469,454	1,056,261	1,525,715			1,525,714				1,525,714
1000	6400	Finance - Debt Services	478,474	3,275	481,750	481,750						-
1000	6400	Finance- Deferred Compensation	150,686	677	151,363	151,363						-
1000	6400	Finance- Economic Development	820,575	3,220	823,795	823,795						-
1000	6400	Finance - Business Services	268,102	165,018	433,120			433,121				433,121
1000	6400	Finance - Fleet Management	448,510	3,073	451,583			451,583				451,583
1000	6400	Finance - Capital Improvements	27,928	424	28,352	28,352						-
		<b>Total Finance &amp; Admin.</b>	<u>6,718,283</u>	<u>3,083,878</u>	<u>9,802,161</u>							-
1000	6500	Admin & Reg. Affairs - Director	742,286	523,184	1,265,470		7,952	1,257,518				1,257,518
1000	6500	Admin & Reg. Affairs - Admin Services	2,079,000	263,708	2,342,707			2,342,707				2,342,707
1000	6500	Admin & Reg. Affairs - Strategic Purch.	3,679,520	119,348	3,798,869			3,798,868				3,798,868
1000	6500	Admin & Reg. Affairs - City Council Admin	299,895	10,723	310,618			310,619				310,619
1000	6500	Admin & Reg. Affairs - 3-1-1	4,595,110	270,052	4,865,162			4,865,162				4,865,162
1000	6500	Admin & Reg. Affairs - Central Payroll	4,800,336	75,269	4,875,605			4,875,605			703,874	4,171,731

CITY OF HOUSTON, TEXAS  
 FY 2013 OMB A-87 COST ALLOCATION PLAN  
 BASED ON ACTUAL EXPENDITURES FOR FY 2011  
 RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost Allocations (Schedule A - Total)	Unallocated Direct Costs	Unallocated Overhead Costs	Direct Billings	Indirect Costs Allocated (Schedule A - Subtotal)
1000	6500	Admin & Reg. Affairs - Regulatory Svcs	2,842,810	1,341,505	4,184,315	4,184,315						-
1000	6500	Admin & Reg. Affairs - Alarm Permitting	202,608	228	202,836	202,836						-
1000	6500	Admin & Reg. Affairs - Mayor's Antigang	497,813	32,251	530,064	530,064						-
1000	6500	Admin & Reg. Affairs - Executive Services	2,424,684	412,877	2,837,561	2,837,561						-
1000	6500	Admin & Reg. Affairs - BARC	4,069,492	1,931,807	6,001,299	6,001,299						-
1000	6500	Admin & Reg. Affairs - Other	494,026	181,865	675,891	675,891						-
		<b>Total Admin &amp; Regulatory Affairs</b>	<u>26,727,580</u>	<u>5,162,816</u>	<u>31,890,396</u>							
1000	6800	Information Technology - Director	1,630,454	224,035	1,854,489			1,854,490				1,854,490
1000	6800	Information Technology - Admin & App	4,269,510	2,515,529	6,785,039			6,785,039				6,785,039
1000	6800	Information Technology -Infrastructure	6,884,293	374,541	7,258,834			7,258,834				7,258,834
1000	6800	Information Technology -Radio Comm Service	2,080,042	1,094,168	3,174,210			3,174,210				3,174,210
		<b>Total Information Technology</b>	<u>14,864,299</u>	<u>4,208,273</u>	<u>19,072,572</u>							
1000	7000	Planning & Development	7,547,706	621,023	8,168,729			8,168,730	6,629,917	431,762		1,107,051
1000	7500	City Secretary	651,339	92,876	744,215	744,215						-
1000	8000	Human Resources	2,746,219	403,947	3,150,165			3,150,166				3,150,166
1000	9000	Legal	15,563,033	1,407,880	16,970,914			16,970,913	7,356,283	3,891,990	361,993	5,360,647
1000	9900	Fringe Benefits	(6,073)	-	(6,073)			(6,073)	(6,073)			-
1000	9900	Miscellaneous Support Services	-	6,704,476	6,704,476			6,704,476				6,704,476
1000	9900	Retirement Benefits	-	16,002,505	16,002,505			16,002,505				16,002,505
1000	9900	Consultants	-	805,225	805,225			805,225				805,225
1000	9900	Real Estate Rental	-	4,316,554	4,316,554			4,316,554	4,316,554			-
1000	9900	Limited Purpose Annexation	-	32,070,526	32,070,526			32,070,526	32,070,526			-
1000	9900	Advertising and Promotion	-	323,449	323,449			323,449	323,449			-
1000	9900	Tax Appraisal	-	7,779,419	7,779,419			7,779,419	7,779,419			-
1000	9900	Elections	-	988,964	988,964			988,964	988,964			-
1000	9900	Membership & Dues	-	773,168.74	773,169			773,169				773,169
1000	9900	Bond & Legal	-	2,679,031.86	2,679,032			2,679,032	2,679,032			-
1000	9900	Metro Commuter Passes	-	695,662.81	695,663			695,663				695,663
1000	9900	Claims and Judgements	-	5,165,708	5,165,708			5,165,708	5,165,708			-
1000	9900	Debt Services and Interest	-	932,813	932,813			932,813	932,813			-
1000	9900	Transfers	-	6,016,646	6,016,646			6,016,646	6,016,646			-
		<b>Total City-wide General Services</b>	<u>(6,073)</u>	<u>85,254,149</u>	<u>85,248,076</u>					4,044,956		(4,044,956)
		<b>Total</b>	<u>\$ 1,352,293,875</u>	<u>\$ 332,716,616</u>	<u>\$ 1,685,010,491</u>			<u>\$ 221,025,591</u>	<u>\$ 76,228,591</u>	<u>\$ 8,976,855</u>	<u>\$ 1,065,867</u>	<u>\$ 134,754,278</u>
		Capital Outlay		109,654,278	109,654,278							
		Less Transfers		(6,016,646)	(6,016,646)							
		Reconciling Items		(696,123)	(696,123)							
		<b>Total General Fund Expenditures (Note A)</b>	<u>\$ 1,352,293,875</u>	<u>\$ 435,658,125</u>	<u>\$ 1,787,952,000</u>							
		Cost Adjustments:										
		Building Depreciation		868,331	868,331			868,331				868,331
		Equipment Depreciation		11,869,950	11,869,950			11,869,950				11,869,950
		<b>Total</b>	<u>\$ 1,352,293,875</u>	<u>\$ 448,396,406</u>	<u>\$ 1,800,690,281</u>	<u>\$ 1,455,780,782</u>	<u>\$ 8,204,119</u>	<u>\$ 233,763,872</u>	<u>\$ 76,228,591</u>	<u>\$ 8,976,855</u>	<u>\$ 1,065,867</u>	<u>\$ 147,492,559</u>

(A) Reconciles to Statement of Revenues, Expenditures, and Changes in Fund Balances, Government Funds, June 30, 2011 on Page 20 of the Comprehensive Annual Financial Report

***SECTION V***

***Summary of Allocated Costs Schedules***

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**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Fin.-Public Fin.	Fin - Cap Impr	ARA Regulatory Services	City Secretary	City Council	Police	Fire
Building Usage Charge	0	0	0	13,201	38,426	9,207	0
Equipment Usage Charge	0	0	5,683	0	545	3,066,612	5,070,633
Nondepartmental - Gen Gov	17,844	9,150	146,098	37,582	229,489	7,186,364	3,091,615
Fin-Dir. Office	111,877	65,092	0	0	0	0	0
Fin-OMB	1	0	4,310	1,070	1	162,079	198,302
Fin-Genl. Acctg	0	0	5,343	1,326	137	446,978	394,081
Fin-Auditing	154	9	1,335	238	1,597	208,382	141,516
Fin-Grants	59	3	514	91	616	88,488	54,567
Fin.-Tax&Rev. Acctg.	488	29	4,239	754	5,073	661,802	449,423
Fin - Bus Services	74	4	646	115	774	111,204	68,578
Finance - Fleet Management	0	0	0	0	0	183,190	47,037
ARA Director's Office	0	0	286,322	0	0	0	0
ARA Admin Svcs	17,926	10,430	143,409	0	1,433	338,339	129,987
ARA Strategic Purchasing	0	0	374	108	3	207,717	113,633
ARA City Council Admin	0	0	0	0	376,567	0	0
ARA 3-1-1	0	0	0	5,904	12,044	516,145	20,973
ARA Central Payroll	1,449	843	11,593	3,135	19,180	1,856,046	1,147,097
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	106,492	47,121	1,085,809	202,849
IT - Infrastructure	1	0	7,574	9,812	94,508	628,872	1,909,043
IT - Radio Comm Service	8	0	55,525	13,786	16	0	0
Office Bus. Opportunity	415	73	3,548	701	4,590	601,133	370,882
Mayor's Office	994	578	7,945	2,149	13,146	1,272,100	786,197
Human Resources Dept.	663	385	5,305	1,587	41,364	1,548,023	856,902
Legal Department	272,410	0	0	32,241	850,075	773,548	391,328
City Controller's Office	2	0	12,703	3,154	4	477,724	584,494
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	47,683	2,086
HPD- Inspector General	0	0	0	0	3,608	15,634	119,054
General Services Department	0	0	0	33,941	124,922	15,617,432	9,904,707



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Fin.-Public Fin.	Fin - Cap Impr	ARA Regulatory Services	City Secretary	City Council	Police	Fire
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	424,365	86,596	702,466	267,387	1,865,239	37,110,511	26,054,984
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	424,365	86,596	702,466	267,387	1,865,239	37,110,511	26,054,984
Adjustments	0	0	0	0	0	0	0
Proposed Costs	424,365	86,596	702,466	267,387	1,865,239	37,110,511	26,054,984



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Municipal Court Department*	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library	Parks & Recreation	Health & Human Services
Building Usage Charge	210,102	0	0	0	0	0	0
Equipment Usage Charge	6,101	1,348,204	276,547	0	270,120	979,542	109,580
Nondepartmental - Gen Gov	982,518	1,817,586	2,081,557	23,523	1,471,473	2,528,160	1,485,668
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	53,710	0	50,041	27,672	33,922	103,941	778
Fin-Genl. Acctg	67,261	57,969	69,533	34,302	47,643	199,502	963
Fin-Auditing	7,260	25,701	19,868	275	11,259	19,973	11,754
Fin-Grants	3,172	10,136	7,715	11,387	4,795	9,502	13,364
Fin.-Tax&Rev. Acctg.	23,058	81,622	63,096	871	35,758	63,429	37,325
Fin - Bus Services	3,987	12,739	9,696	14,312	6,026	11,943	16,796
Finance - Fleet Management	286	45,083	27,403	1,239	1,049	50,277	0
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	768	190,922	14,208	10,329	6,295	60,241	68,082
ARA Strategic Purchasing	56,300	0	669,528	698,914	95,547	355,296	5,983
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	2,200,991	0	844,155	10,039	8,689	40,021	0
ARA Central Payroll	89,897	85,404	164,642	37,308	127,467	230,694	260,878
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	76,672	840,669	163,076	109,541	86,549	240,099	0
IT - Infrastructure	165,352	0	173,737	147,607	305,479	394,410	1,367
IT - Radio Comm Service	0	0	644,744	356,541	0	1,339,214	10,024
Office Bus. Opportunity	23,073	63,810	52,599	64,245	34,326	66,601	89,527
Mayor's Office	61,613	92,510	112,843	25,569	87,363	158,113	178,801
Human Resources Dept.	99,162	61,763	193,305	40,756	140,208	262,368	119,374
Legal Department	103,063	1,483,522	202,851	61,350	59,937	152,054	0
City Controller's Office	158,310	0	147,495	81,564	99,986	306,366	2,294
Health Administration	0	0	0	0	0	0	19,026,039
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	894,579	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	34,272	298	894	0
HPD- Inspector General	9,621	0	20,444	3,608	6,013	25,254	0
General Services Department	501,800	88,846	163,309	0	7,367,480	976,906	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Municipal Court Department*	PWE - All Other	Solid Waste Management	Housing and Community Devp.	Library	Parks & Recreation	Health & Human Services
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	4,904,077	7,201,065	6,172,392	1,795,224	10,307,682	8,574,800	21,438,597
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,904,077	7,201,065	6,172,392	1,795,224	10,307,682	8,574,800	21,438,597
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,904,077	7,201,065	6,172,392	1,795,224	10,307,682	8,574,800	21,438,597



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
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\* Group

Central Service Departments	Finance - Deferred Compensation	Fin-Econ. Dvpt	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs	ARA Mayor's Antigang	ARA BARC
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	41,327	0	928
Nondepartmental - Gen Gov	4,400	27,964	149	12,050	106,473	26,960	143,296
Fin-Dir. Office	26,443	172,900	0	0	0	0	0
Fin-OMB	0	0	369	187	1,980	373	6,171
Fin-Genl. Acctg	0	0	458	232	2,455	462	7,649
Fin-Auditing	49	263	0	65	905	169	0
Fin-Grants	18	102	1,253	25	357	65	738
Fin.-Tax&Rev. Acctg.	154	835	0	206	2,874	537	0
Fin - Bus Services	23	127	1,575	32	448	82	927
Finance - Fleet Management	0	0	0	0	0	0	0
ARA Director's Office	0	0	31,886	25,379	218,647	55,963	566,137
ARA Admin Svcs	4,237	27,705	15,970	12,711	109,513	28,030	283,557
ARA Strategic Purchasing	0	0	4,913	4	829	178	5,339
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	342	2,240	1,291	1,027	8,853	2,266	22,922
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	0	0
IT - Infrastructure	0	0	649	327	3,481	656	52,442
IT - Radio Comm Service	0	0	4,759	2,404	25,516	4,807	0
Office Bus. Opportunity	124	696	6,887	202	2,514	502	5,498
Mayor's Office	234	1,535	885	704	6,067	1,553	15,710
Human Resources Dept.	157	1,025	591	470	4,051	1,037	10,489
Legal Department	0	0	0	0	0	0	0
City Controller's Office	0	0	1,089	550	5,837	1,100	18,188
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	0	0	0	0

**City Of Houston, Texas**  
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\* Group

Central Service Departments	Finance - Deferred Compensation	Fin-Econ. Dvpt	ARA Ins. Mgmt.	ARA Alarm Permitting	ARA Exec Svcs	ARA Mayor's Antigang	ARA BARC
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	36,181	235,392	72,724	56,575	542,127	124,740	1,139,991
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	36,181	235,392	72,724	56,575	542,127	124,740	1,139,991
Adjustments	0	0	0	0	0	0	0
Proposed Costs	36,181	235,392	72,724	56,575	542,127	124,740	1,139,991



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**OMB A-87 Cost Allocation Plan**  
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\* Group

Central Service Departments	ARA-Other	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr.
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	27,770	18,632	0	0	0	0	0
Nondepartmental - Gen Gov	34,937	258,398	0	146	377	5,542	2,400
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	15,602	5,237	0	363	934	13,748	5,955
Fin-Genl. Acctg	19,340	6,492	0	451	1,157	17,042	7,382
Fin-Auditing	216	2,115	0	0	0	0	0
Fin-Grants	610	1,067	0	135	426	1,286	1,193
Fin.-Tax&Rev. Acctg.	685	6,716	0	0	0	0	0
Fin - Bus Services	767	1,341	0	169	536	1,617	1,499
Finance - Fleet Management	0	0	0	0	0	0	0
ARA Director's Office	58,566	0	0	0	0	0	0
ARA Admin Svcs	29,333	0	0	0	0	0	0
ARA Strategic Purchasing	27,513	1,876	1,203	174	346	575	548
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	2,371	23,159	0	2,925	9,591	27,585	29,720
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	6,679	0	0	0	0	0
IT - Infrastructure	27,423	9,206	0	639	1,640	24,165	10,466
IT - Radio Comm Service	201,021	0	0	0	0	0	0
Office Bus. Opportunity	3,469	7,301	0	925	2,936	8,780	8,409
Mayor's Office	1,625	15,873	0	2,004	6,573	18,906	20,369
Human Resources Dept.	1,085	10,597	0	1,338	4,388	12,623	13,599
Legal Department	0	0	0	0	0	0	0
City Controller's Office	45,987	15,436	0	1,072	2,752	40,523	17,551
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	1,639,025	0	0	0	0	0
PWE - Administration	0	0	0	15,405	49,693	145,829	147,998
CIP Sal Rec PWE Adm	0	0	0	2,271	7,446	21,419	23,075
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



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\* Group

Central Service Departments	ARA-Other	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr.
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	498,320	2,029,150	1,203	28,017	88,795	339,640	290,164
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	498,320	2,029,150	1,203	28,017	88,795	339,640	290,164
Adjustments	0	0	0	0	0	0	0
Proposed Costs	498,320	2,029,150	1,203	28,017	88,795	339,640	290,164



**City Of Houston, Texas**  
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\* Group

Central Service Departments	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	PWE - Fleet Management	Wrkr Comp - HR
Building Usage Charge	0	0	0	0	0	3,494	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	93	519	706	804	1,945	5,734	4,880
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	230	1,286	1,752	1,993	4,825	14,224	12,108
Fin-Genl. Acctg	284	1,593	2,171	2,471	5,981	17,632	15,010
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	49	127	1,037	328	467	2,806	2,240
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Bus Services	61	160	1,304	412	587	3,527	2,815
Finance - Fleet Management	0	0	0	0	0	1,287	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	70	882	0	26,774	19,274	6,423
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	896	2,582	12,304	6,850	6,297	10,651	13,121
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	81,280	0
IT - Infrastructure	403	2,260	3,079	3,504	8,481	25,001	21,282
IT - Radio Comm Service	0	0	0	0	0	183,271	0
Office Bus. Opportunity	323	858	6,435	2,228	2,947	16,975	13,013
Mayor's Office	613	1,770	8,433	4,695	4,316	18,328	8,993
Human Resources Dept.	410	1,182	5,630	3,134	2,881	91,565	6,004
Legal Department	0	0	0	0	0	0	0
City Controller's Office	677	3,790	5,162	5,876	14,223	41,926	35,689
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	5,063	13,962	86,911	0	0	214,856	0
CIP Sal Rec PWE Adm	696	2,005	9,553	5,319	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



**City Of Houston, Texas**  
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\* Group

Central Service Departments	CIP S/R Eng/Const	CIP S/R GeoEnv.	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	PWE - Fleet Management	Wrkr Comp - HR
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	9,808	32,164	145,359	37,614	79,724	751,831	141,578
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,808	32,164	145,359	37,614	79,724	751,831	141,578
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,808	32,164	145,359	37,614	79,724	751,831	141,578



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\* Group

Central Service Departments	Wrkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers	HEC-HFD	HEC-Harris Co.
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	240	245	501	390	534	0	0
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	595	607	1,243	967	1,325	0	0
Fin-Genl. Acctg	738	752	1,541	1,198	1,643	0	0
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	47	0	0	0	0	0	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Bus Services	59	0	0	0	0	0	0
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	1,139	0	0	0	0
ARA Strategic Purchasing	64	37	944	648	107	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	1,291	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	1,046	0	0	0	0	0	0
IT - Radio Comm Service	0	0	0	0	0	0	0
Office Bus. Opportunity	340	0	0	0	0	0	0
Mayor's Office	885	0	0	0	0	0	0
Human Resources Dept.	591	0	0	0	0	0	0
Legal Department	0	0	0	0	0	0	0
City Controller's Office	1,754	1,789	3,664	2,851	3,908	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	0	0
HPD- Inspector General	0	0	0	0	0	0	0
General Services Department	0	0	0	36,124	0	0	0



**City Of Houston, Texas**  
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\* Group

Central Service Departments	Wrkr Comp Legal	HEC Director	HEC - IT	HEC - 9-1-1 Network	HEC - Police Call Takers	HEC-HFD	HEC-Harris Co.
HEC	0	17,513	320,191	463,701	162,509	103,815	45,186
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	7,650	20,943	329,223	505,879	170,026	103,815	45,186
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	7,650	20,943	329,223	505,879	170,026	103,815	45,186
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,650	20,943	329,223	505,879	170,026	103,815	45,186



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**OMB A-87 Cost Allocation Plan**  
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Central Service Departments	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm	PWE-Bldg Insp.	PWE - Stormwater Fund
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	0	0	0	0	13	8,147	6,106
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	0	0	0	0	32	20,212	15,147
Fin-Genl. Acctg	0	0	0	0	40	25,055	18,777
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	401	4,688	4,298
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	0	0
Fin - Bus Services	0	0	0	0	504	5,892	5,401
Finance - Fleet Management	0	0	0	0	0	15,298	13,154
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	10,661	9,977
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	12,410	68,495	34,087
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	143,982	0
IT - Infrastructure	0	0	0	0	56	97,268	26,625
IT - Radio Comm Service	0	0	0	0	0	0	0
Office Bus. Opportunity	0	0	0	0	2,986	33,029	29,774
Mayor's Office	0	0	0	0	8,505	79,834	67,843
Human Resources Dept.	0	0	0	0	5,679	53,299	45,294
Legal Department	0	0	0	0	93,763	48,283	104,783
City Controller's Office	0	0	0	0	94	59,575	44,647
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	0	0	0	57,234	580,672	508,271
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



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\* Group

Central Service Departments	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC - Office of Emgcy Mgt	HEC - HPD	PWE-Sign Adm	PWE-Bldg Insp.	PWE - Stormwater Fund
HEC	99,232	21,798	78,538	106,437	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0
Total Allocated	<u>99,232</u>	<u>21,798</u>	<u>78,538</u>	<u>106,437</u>	<u>181,717</u>	<u>1,254,390</u>	<u>934,184</u>
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	<u>99,232</u>	<u>21,798</u>	<u>78,538</u>	<u>106,437</u>	<u>181,717</u>	<u>1,254,390</u>	<u>934,184</u>
Adjustments	0	0	0	0	0	0	0
Proposed Costs	<u><u>99,232</u></u>	<u><u>21,798</u></u>	<u><u>78,538</u></u>	<u><u>106,437</u></u>	<u><u>181,717</u></u>	<u><u>1,254,390</u></u>	<u><u>934,184</u></u>



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\* Group

Central Service Departments	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ	Houston Airport System (HAS)	PWE - Water & Sewer System
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental - Gen Gov	12	917	376	5,237	1,279	44,753	94,616
Fin-Dir. Office	0	0	0	0	0	0	0
Fin-OMB	30	2,276	932	12,993	3,174	111,027	234,732
Fin-Genl. Acctg	37	2,823	1,156	16,107	3,934	137,629	290,976
Fin-Auditing	0	0	0	0	1,323	0	0
Fin-Grants	361	297	439	4,532	0	34,787	44,063
Fin.-Tax&Rev. Acctg.	0	0	0	0	4,199	0	0
Fin - Bus Services	454	373	551	5,696	0	43,720	55,378
Finance - Fleet Management	95	95	0	95	0	39,602	114,614
ARA Director's Office	0	0	0	0	0	0	0
ARA Admin Svcs	0	0	0	0	0	68,016	0
ARA Strategic Purchasing	34	2,320	10,701	72,446	32,415	292,851	769,394
ARA City Council Admin	0	0	0	0	0	0	0
ARA 3-1-1	0	0	0	0	0	1,326	0
ARA Central Payroll	3,056	1,844	0	6,471	0	0	128,770
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	0	0	0	0	0	558,410	0
IT - Infrastructure	52	4,001	0	0	5,578	509,910	412,572
IT - Radio Comm Service	0	0	0	0	0	0	0
Office Bus. Opportunity	2,160	1,730	2,381	25,024	0	215,050	277,144
Mayor's Office	2,095	1,264	0	4,435	0	276,013	399,618
Human Resources Dept.	1,399	844	0	2,961	0	292,971	266,800
Legal Department	0	16,666	0	0	0	101,107	167,632
City Controller's Office	89	6,709	2,749	38,298	9,354	327,248	691,858
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE - Administration	0	19,679	0	0	0	0	3,877,387
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD - Police Records	0	0	0	0	0	2,384	0
HPD- Inspector General	0	0	0	0	0	28,862	0
General Services Department	0	0	0	0	0	0	0



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\* Group

Central Service Departments	CABLE TV	PWE - Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ	Houston Airport System (HAS)	PWE - Water & Sewer System
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	( 6,780,272)
Total Allocated	9,874	61,838	19,285	194,295	61,256	3,085,666	1,045,282
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,874	61,838	19,285	194,295	61,256	3,085,666	1,045,282
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,874	61,838	19,285	194,295	61,256	3,085,666	1,045,282



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\* Group

Central Service Departments	Conv and Ent Optns	Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal	Direct Billed
Building Usage Charge	0	0	0	0	10,305	284,735	0
Equipment Usage Charge	0	0	0	0	0	11,222,224	0
Nondepartmental - Gen Gov	164	5,736	35,062	67	0	21,950,795	0
Fin-Dir. Office	0	0	0	0	0	376,312	0
Fin-OMB	408	14,232	86,985	166	0	1,230,247	0
Fin-Genl. Acctg	506	17,642	107,827	205	0	2,061,886	0
Fin-Auditing	0	0	0	0	0	454,426	0
Fin-Grants	6,943	780	38,139	114	0	358,627	0
Fin.-Tax&Rev. Acctg.	0	0	0	0	0	1,443,173	0
Fin - Bus Services	8,726	981	47,933	143	0	450,714	0
Finance - Fleet Management	1,477	1,477	0	0	0	542,758	0
ARA Director's Office	0	0	0	0	0	1,242,900	0
ARA Admin Svcs	2,348	0	0	0	0	1,574,928	0
ARA Strategic Purchasing	35,944	10,095	27,637	112	0	3,576,721	0
ARA City Council Admin	0	0	0	0	0	376,567	0
ARA 3-1-1	4,271	181,195	0	0	1,001,166	4,846,919	0
ARA Central Payroll	( 40,053)	16,704	18,126	0	0	4,473,827	703,874
IT - Director	0	0	0	0	0	0	0
IT - Admin & Applications	88,796	0	0	0	9,747	3,847,771	0
IT - Infrastructure	71,142	25,014	152,889	292	0	5,339,311	0
IT - Radio Comm Service	5,258	0	0	0	0	2,846,894	0
Office Bus. Opportunity	39,707	5,321	208,207	617	0	2,310,015	0
Mayor's Office	21,236	11,449	12,424	0	0	3,824,708	0
Human Resources Dept.	34,238	7,644	8,294	0	0	4,263,435	0
Legal Department	62,601	33,954	0	0	14,919	5,026,087	361,993
City Controller's Office	1,203	41,946	256,387	489	0	3,626,136	0
Health Administration	0	0	0	0	0	19,026,039	0
Planning & Development	0	0	0	0	0	1,639,025	0
PWE - Administration	0	0	0	0	0	6,617,539	0
CIP Sal Rec PWE Adm	0	0	0	0	0	71,784	0
HPD - Police Records	0	0	0	0	2,599,588	2,687,205	0
HPD- Inspector General	2,405	0	0	0	7,215	241,718	0
General Services Department	0	0	0	0	203,018	35,018,485	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Conv and Ent Optns	Parking*	Health Benefits Fund	Long Term Disability	Other	SubTotal	Direct Billed
HEC	0	0	0	0	0	1,418,920	0
PWE - General Fund Credit	0	0	0	0	0	( 6,780,272)	0
Total Allocated	347,320	374,170	999,910	2,205	3,845,958	147,492,559	1,065,867
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	347,320	374,170	999,910	2,205	3,845,958	147,492,559	1,065,867
Adjustments	0	0	0	0	0	0	0
Proposed Costs	347,320	374,170	999,910	2,205	3,845,958	147,492,559	1,065,867



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Unallocated	Total
Building Usage Charge	0	284,735
Equipment Usage Charge	0	11,222,224
Nondepartmental - Gen Gov	64,311,994	86,262,789
Fin-Dir. Office	0	376,312
Fin-OMB	0	1,230,247
Fin-Genl. Acctg	0	2,061,886
Fin-Auditing	0	454,426
Fin-Grants	0	358,627
Fin.-Tax&Rev. Acctg.	0	1,443,173
Fin - Bus Services	0	450,714
Finance - Fleet Management	0	542,758
ARA Director's Office	0	1,242,900
ARA Admin Svcs	0	1,574,928
ARA Strategic Purchasing	0	3,576,721
ARA City Council Admin	0	376,567
ARA 3-1-1	0	4,846,919
ARA Central Payroll	0	5,177,701
IT - Director	0	0
IT - Admin & Applications	0	3,847,771
IT - Infrastructure	0	5,339,311
IT - Radio Comm Service	0	2,846,894
Office Bus. Opportunity	0	2,310,015
Mayor's Office	447,753	4,272,461
Human Resources Dept.	0	4,263,435
Legal Department	11,248,273	16,636,353
City Controller's Office	2,135,747	5,761,883
Health Administration	0	19,026,039
Planning & Development	7,061,679	8,700,704
PWE - Administration	0	6,617,539
CIP Sal Rec PWE Adm	0	71,784
HPD - Police Records	0	2,687,205
HPD- Inspector General	0	241,718
General Services Department	0	35,018,485

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Allocated Costs By Department**

\* Group

Central Service Departments	Unallocated	Total
HEC	0	1,418,920
PWE - General Fund Credit	0	( 6,780,272)
Total Allocated	85,205,446	233,763,872
Roll Forward	0	0
Cost With Roll Forward	85,205,446	233,763,872
Adjustments	0	0
Proposed Costs	85,205,446	233,763,872



**City Of Houston, Texas**  
**OMB A-87 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-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 - 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	
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 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	
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)	

Fin.-Public Fin.

424,365

All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated
Fin - Cap Impr			86,596
ARA Regulatory Services			702,466
City Secretary			267,387
City Council			1,865,239
Police			37,110,511
Fire			26,054,984
Municipal Court Department*			4,904,077
PWE - All Other			7,201,065
Solid Waste Management			6,172,392
Housing and Community Devp.			1,795,224
Library			10,307,682
Parks & Recreation			8,574,800
Health & Human Services			21,438,597
Finance - Deferred Compensation			36,181
Fin-Econ. Dvpt			235,392
ARA Ins. Mgmt.			72,724
ARA Alarm Permitting			56,575
ARA Exec Svcs			542,127
ARA Mayor's Antigang			124,740
ARA BARC			1,139,991
ARA-Other			498,320
Planning & Development			2,029,150
General Debt Services			1,203
CIP S/R Planning			28,017
CIP Sal Rec RE			88,795
CIP S/R Engrg			339,640
CIP S/R Constr.			290,164
CIP S/R Eng/Const			9,808
CIP S/R GeoEnv.			32,164
CIP S/R Other			145,359
CIP S/R GSD			37,614
Prop & Cas Legal			79,724
PWE - Fleet Management			751,831
Wrkr Comp - HR			141,578
Wrkr Comp Legal			7,650
HEC Director			20,943

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Summary Of Allocated Costs**

* Group Department	Total Expenditures	Cost Adjustments	Total Allocated	
HEC - IT			329,223	
HEC - 9-1-1 Network			505,879	
HEC - Police Call Takers			170,026	
HEC-HFD			103,815	
HEC-Harris Co.			45,186	
HEC-Genl Svcs Dept			99,232	
HEC-Homeland Sec			21,798	
HEC - Office of Emgcy Mgt			78,538	
HEC - HPD			106,437	
PWE-Sign Adm			181,717	
PWE-Bldg Insp.			1,254,390	
PWE - Stormwater Fund			934,184	
CABLE TV			9,874	
PWE - Houston Transtar			61,838	
Hurricane Ike Aid & Recovery			19,285	
ARRA Reimbursement Fund			194,295	
TIRZ			61,256	
Houston Airport System (HAS)			3,085,666	
PWE - Water & Sewer System			1,045,282	
Conv and Ent Optns			347,320	
Parking*			374,170	
Health Benefits Fund			999,910	
Long Term Disability			2,205	
Other			3,845,958	
Direct Billed Total			1,065,867	
Unallocated Total			85,205,446	
<b>Totals</b>	<u>229,739,526</u>	<u>4,024,346</u>	<u>233,763,872</u>	Deviation 0

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Usage Charge</b>		
1.4.1 City Hall	Square footage occupied in City Hall	General Services Dept.
1.4.2 City Hall Annex	Square footage occupied in the City Hall Annex	General Services Dept.
1.4.3 Municipal Crt Bldg	Square footage occupied in the Municipal Court Bldg.	General Services Dept
<b>Equipment Usage Charge</b>		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset management report
<b>Nondepartmental - Gen Gov</b>		
3.4.1 Insurance Retirees	Total General Fund civilian full time equivalents	FTE summary - Ms. Zhou
3.4.2 Memberships	Total General Fund full time equivalent positions	FTE summary - Ms. Zhou
3.4.3 Accounting & Consulting	Total number of revenue & expenditure transactions per dept.	Information Technology
3.4.4 Other	Total FY 2011 actual General Fund expenditures	Financial summaries - Regina Dickson
<b>Fin-Dir. Office</b>		
4.4.1 Dept. Admin.	Number of full time equivalent positions administered in Finance	SAP personnel report
<b>Fin-OMB</b>		
5.4.1 Budget	Total number of revenue & expenditure transactions per dept.	Information Technology
<b>Fin-Genl. Acctg</b>		
6.4.1 General Acctg.	Total number of revenue & expenditure transactions per dept.	Information Technology
6.4.2 Fixed Assets	Number of fixed and controlled assets	Assets management report
6.4.3 Auditing Svcs.	Total number of revenue & expenditure transactions per dept.	Information Technology
<b>Fin-Auditing</b>		
7.4.1 Auditing	Total FY 2011 General Fund Expenditures including TIRZ	Financial Summary Reports
<b>Fin-Grants</b>		
8.4.1 Grants	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
<b>Fin.-Tax&amp;Rev. Acctg.</b>		
9.4.1 Services	Total FY 2011 General Fund Expenditures including TIRZ	Financial Summary Reports



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Fin - Bus Services		
10.4.1 Services	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
Finance - Fleet Management		
11.4.1 Fleet Support	Number of Vehicles	Asset Management Report
ARA Director's Office		
12.4.1 Dept Admin	Number of full time equivalent positions administered - ARA	Human Resources
ARA Admin Svcs		
13.4.1 Business Office	Number of full time equivalent positions administered	Human Resources
13.4.2 Mailroom	Number of full time equivalent positions administered	Human Resources
13.4.3 Records Management	Number of boxes in storage per dept.	Records Management
13.4.4 Property	Number of fixed and controlled assets	Assets management report
ARA Strategic Purchasing		
14.4.1 Supply	number of purchase transactions per dept.	SAP
14.4.2 Formal Contracts	Number of formal contract type transactions	Fin. & Adm. - Strategic Purchasing
ARA City Council Admin		
15.4.1 Council Svcs	Direct allocation to City Council	N/A
ARA 3-1-1		
16.4.1 Services	Number of calls received per dept.	3-1-1 Operations
ARA Central Payroll		
17.4.1 Central Payroll	Number of FTEs per department excluding HAS	Regina Dickson
IT - Director		
18.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	Human Resources
IT - Admin & Applications		
19.4.1 Enterprise Appl.	IT Application group work hours	IT dept
19.4.2 Citizen's Net	IT citizens net count	IT dept
19.4.3 IT ERP	Number of SAP users	IT ERP - Mary Ann Grant



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>IT - Infrastructure</b>		
20.4.1 Client Svcs	IT HEAT tickets per dept	IT Dept
20.4.2 Data Center	IT user count for network services	IT dept
20.4.3 NW Data	IT user count for network services	IT dept
20.4.4 NW Voice	IT user count for network services excluding Airport	IT Department
20.4.5 Infrastructure	IT user count for network services	IT dept
20.4.6 Enterprise Optns	Number of rev and exp transactions, excl HEC, Muni Cts, ARRA, & Ike	Information Technology
<b>IT - Radio Comm Service</b>		
21.4.1 Services	Number of transactions processed by depts. served	Information Technology
<b>Office Bus. Opportunity</b>		
22.4.1 Business Devpmnt.	Total FY 2011 actual expenditures	Financial summaries - Regina Dickson
22.4.2 Employee Relations	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Mayor's Office</b>		
23.4.1 City Admin.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
<b>Human Resources Dept.</b>		
24.4.1 Selection	Number of selections per depart.	Human Resources
24.4.2 Personnel Svcs.	Total full time equivalent positions for all funds	FTE summary - Ms. Zhou
24.4.3 Classified Testing	Number of classified full time equivalent positions	Human Resources
24.4.4 Training	Number of employees trained	Human Resources
<b>Legal Department</b>		
25.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal - Merceron
25.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
25.4.3 Inspector General	Number of complaints investigated	HPD - Office of the Inspector General
<b>City Controller's Office</b>		
26.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	Information Technology



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Health Administration</b>		
27.4.1 Dept. Admin.	Direct allocation to Health & Human Services	N/A
<b>Planning &amp; Development Admin</b>		
28.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
<b>PWE - Administration</b>		
29.4.1 Adm - Exp.	PWE Department's FY 2011 operating expenditures	Financial summary reports
29.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE
<b>CIP Sal Rec PWE Adm</b>		
30.4.1 Admin. Svcs.	Number of full time equivalent positions administered in CIP Sal. Rec.	Human Resources
<b>HPD - Police Records</b>		
31.4.1 Records Mgmt	Number of reports issued per dept.	Police Department report
<b>HPD- Inspector General</b>		
32.4.1 Services	Number of complaints investigated	HPD - Office of the Inspector General
<b>General Services Department</b>		
33.4.1 Adm/Design Constr.	General Services Dept. expense per dept. served	General Services Dept. FY11 RCA
33.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
33.4.3 Utilities	Dollar amount of utility cost	General Services Depart.
<b>HEC</b>		
34.4.1 General Svcs	Square footage of occupants in HEC building	GSD
34.4.2 Legal - 911	Direct allocation to HEC 9-1-1 Network	N/A
34.4.3 Legal - Other	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
34.4.4 Citywide Gen Govt	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.5 ARA 3-1-1	Total number of HEC full time equivalent positions	SAP personnel report
34.4.6 ARA Strat Purch	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.7 Fin. Grants	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2011 Financial data reports
34.4.8 Fin. - Genl Acctg.	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.9 Fin Office of Bgt	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.10 IT-Adm & App	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2011 Financial data reports
34.4.11 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 9-1-1 Network	SAP personnel report
34.4.12 Office Bus Opp	Total number of HEC full time equivalent positions	SAP personnel report
34.4.13 Mayor's Office	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
34.4.14 Human Resources	Total number of HEC full time equivalent positions	SAP personnel report
34.4.15 City Secretary	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.16 City Council	Total number of HEC full time equivalent positions	SAP personnel report
34.4.17 City Controller	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.18 HPD-Insp Gen	Total number of HEC full time equivalent positions	SAP personnel report
34.4.19 Fin-Debt Svc	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.20 Fin-Bus Services	Total Expenditures of HEC departments	FY 2011 Financial data reports - R. Dickson
34.4.21 ARA-Ctrl PR	Total expenditures for HEC departments excluding 9-1-1 Network	FY 2011 Financial data reports
PWE - General Fund Credit		
35.4.1 General Fund Credit	Direct allocation to PWE - Water and Sewer (8300)	PWE staff and Finance Director



***SECTION VI***

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***Central Service Cost Allocation Plan***

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
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**SCHEDULE 1.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**BUILDING USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Usage Charge**

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



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Usage Charge**

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



**City Of Houston, Texas**  
**OMB A-87 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
<b>SubTotal</b>	<b>121,149</b>	<b>100.0000</b>	<b>320,969</b>		<b>320,969</b>		<b>320,969</b>
<b>Total</b>	<b>121,149</b>	<b>100.0000</b>	<b>320,969</b>		<b>320,969</b>		<b>320,969</b>

Allocation Basis: Square footage occupied in City Hall

Allocation Source: General Services Dept.

**City Of Houston, Texas**  
**OMB A-87 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.



**City Of Houston, Texas**  
**OMB A-87 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



**City Of Houston, Texas**  
**OMB A-87 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
<b>Total</b>	<b>868,331</b>	<b>320,969</b>	<b>254,634</b>	<b>292,728</b>



**SCHEDULE 2.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**EQUIPMENT USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Equipment Usage Charge**

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



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Equipment Usage Charge**

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



**City Of Houston, Texas**  
**OMB A-87 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



**City Of Houston, Texas**  
**OMB A-87 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



**City Of Houston, Texas**  
**OMB A-87 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



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Equipment Usage Charge**

Receiving Department	Total	Equipment Usage
Direct Billed	0	0
Total	<u>11,869,950</u>	<u>11,869,950</u>



**SCHEDULE 3.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)**  
**NATURE AND EXTENT OF SERVICES**

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

- **Insurance, Civilian Retirement**- City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of General Fund civilian full time equivalent positions.
- **Membership** - Membership fees to organizations that benefit the entire city are allocated based upon the number of full time equivalent positions in General Fund departments.
- **Accounting and Consulting** - Accounting and consulting services that benefit the entire City, e.g. annual audit and special studies performed are allocated based on the total number of revenue and expenditure transactions by department.
- **Other Expenditures** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) have been allocated based on General Fund only operating expenditures.
- **General Government** – Costs such as fund transfers, appraisal fees, elections expenses, and other expenses deemed as general government in nature have not been allocated in this plan.

**City Of Houston, Texas**  
**OMB A-87 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		556,778	556,778	
Fin-OMB		624,557	624,557	
Fin-Genl. Acctg		848,391	848,391	
Fin-Auditing		17,567	17,567	
Fin-Grants		6,717	6,717	
Fin.-Tax&Rev. Acctg.		60,718	60,718	
Fin - Bus Services		8,824	8,824	
ARA Strategic Purchasing		75,906	75,906	
IT - Infrastructure		1,030,528	1,030,528	
Office Bus. Opportunity		40,588	40,588	
Legal Department		249	249	
City Controller's Office		2,076,952	2,076,952	
General Services Department		373,844	373,844	
Total Allocated Additions:		<u>5,721,619</u>	<u>5,721,619</u>	5,721,619
Total To Be Allocated:	<u>85,248,075</u>	<u>5,721,619</u>		<u>90,969,694</u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	( 6,073)	0	0	0	0
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	85,248,075	0	16,002,505	773,169	805,225
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	85,248,075	0	16,002,505	773,169	805,225
<b>Allocation Step 1</b>					
Unallocated Costs	( 60,267,038)	0	0	0	0
1st Allocation	24,981,037	0	16,002,505	773,169	805,225



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
<b>Allocation Step 2</b>					
Inbound- All Others	5,721,619	5,721,619	0	0	0
Reallocate Admin Costs		( 5,721,619)	1,074,045	51,895	54,046
Unallocated Costs	( 4,044,956)	0	0	0	0
2nd Allocation	1,676,663	0	1,074,045	51,895	54,046
<b>Total For 10009900010000 Nondepartmental -</b>					
Total Allocated	26,657,700	0	17,076,550	825,064	859,271



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Other	General Govt.
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	0
Fringe Benefits	0	( 6,073)
<b>Other Expense &amp; Cost</b>		
Misc Other Svcs	6,436,331	0
Health/Life Ins Ret	0	0
Mgmt Consulting Svcs	0	0
Misc Support Svcs	0	0
Real Estate Rental	0	4,316,554
Ltd Purpose Annex.	0	32,070,526
Advertising Services	0	323,449
Tax Appraisal Fees	0	7,779,419
Elections	0	988,964
Membership & Prof Fees	0	0
Legal Services	0	2,679,032
Metro Commuter Pass	695,663	0
Banking Services	118,144	0
Subrecipient Contract	150,000	0
Claims & Judgments	0	5,165,708
Interest	0	932,813
Transfers to Other Funds	0	6,016,646
<b>Departmental Totals</b>		
Total Expenditures	7,400,138	60,267,038
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	7,400,138	60,267,038
<b>Allocation Step 1</b>		
Unallocated Costs	0	( 60,267,038)
1st Allocation	7,400,138	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental - Gen Gov**

	Other	General Govt.
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	496,677	4,044,956
Unallocated Costs	0	( 4,044,956)
2nd Allocation	496,677	0
<b>Total For 10009900010000 Nondepartmental -</b>		
Total Allocated	7,896,815	0



**City Of Houston, Texas**  
**OMB A-87 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	904	14,375
Fin-OMB	16.20	0.2622	41,966		41,966	2,817	44,783
Fin.-Public Fin.	5.50	0.0890	14,248		14,248	956	15,204
Fin-Genl. Acctg	12.00	0.1943	31,086		31,086	2,086	33,172
Fin-Auditing	4.00	0.0648	10,362		10,362	695	11,057
Fin-Grants	3.50	0.0567	9,067		9,067	609	9,676
Fin.-Tax&Rev. Acctg.	4.00	0.0648	10,362		10,362	695	11,057
Fin - Cap Impr	3.20	0.0518	8,290		8,290	556	8,846
Fin - Bus Services	3.00	0.0486	7,771		7,771	522	8,293
Finance - Fleet Management	4.30	0.0696	11,139		11,139	748	11,887
ARA Director's Office	5.80	0.0939	15,025		15,025	1,008	16,033
ARA Admin Svcs	30.90	0.5002	80,046		80,046	5,372	85,418
ARA Strategic Purchasing	40.00	0.6475	103,620		103,620	6,955	110,575
ARA City Council Admin	3.90	0.0631	10,103		10,103	678	10,781
ARA 3-1-1	83.20	1.3468	215,529		215,529	14,466	229,995
ARA Central Payroll	50.50	0.8175	130,820		130,820	8,780	139,600
ARA Regulatory Services	44.00	0.7123	113,982		113,982	7,650	121,632
IT - Director	19.50	0.3157	50,515		50,515	3,390	53,905
IT - Admin & Applications	43.60	0.7058	112,946		112,946	7,581	120,527
IT - Infrastructure	76.50	1.2384	198,173		198,173	13,301	211,474
IT - Radio Comm Service	19.20	0.3108	49,737		49,737	3,338	53,075
Office Bus. Opportunity	31.60	0.5115	81,860		81,860	5,494	87,354
Mayor's Office	35.10	0.5682	90,926		90,926	6,103	97,029
Human Resources Dept.	40.00	0.6475	103,620		103,620	6,955	110,575
Legal Department	155.30	2.5140	402,303		402,303	27,002	429,305
City Secretary	11.90	0.1926	30,827		30,827	2,069	32,896



**City Of Houston, Texas**  
**OMB A-87 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	12,658	201,246
City Controller's Office	74.00	1.1979	191,696		191,696	12,866	204,562
Health Administration	111.30	1.8017	288,322		288,322	19,351	307,673
Planning & Development Admin	18.00	0.2914	46,629		46,629	3,130	49,759
HPD - Police Records	92.80	1.5023	240,398		240,398	16,135	256,533
HPD- Inspector General	8.50	0.1376	22,019		22,019	1,478	23,497
General Services Department	210.60	3.4092	545,558		545,558	36,616	582,174
Police	1,292.30	20.9200	3,347,689		3,347,689	224,688	3,572,377
Fire	223.60	3.6196	579,234		579,234	38,877	618,111
Municipal Court Department	301.70	4.8839	781,551		781,551	52,456	834,007
PWE - All Other	505.60	8.1847	1,309,753		1,309,753	87,907	1,397,660
Solid Waste Management	623.90	10.0997	1,616,208		1,616,208	108,476	1,724,684
Housing and Community Devp.	2.90	0.0469	7,512		7,512	504	8,016
Library	456.40	7.3882	1,182,301		1,182,301	79,353	1,261,654
Parks & Recreation	774.20	12.5328	2,005,559		2,005,559	134,608	2,140,167
Health & Human Services	463.50	7.5032	1,200,693		1,200,693	80,587	1,281,280
Finance - Deferred Compensation	1.30	0.0210	3,368		3,368	226	3,594
Fin-Econ. Dvpt	8.50	0.1376	22,019		22,019	1,478	23,497
ARA Alarm Permitting	3.90	0.0631	10,103		10,103	678	10,781
ARA Exec Svcs	32.60	0.5277	84,450		84,450	5,668	90,118
ARA Mayor's Antigang	8.60	0.1392	22,278		22,278	1,495	23,773
ARA BARC	50.00	0.8094	129,525		129,525	8,693	138,218
ARA-Other	9.00	0.1457	23,314		23,314	1,565	24,879
Planning & Development	79.50	1.2869	205,944		205,944	13,822	219,766
<b>SubTotal</b>	<b>6,177.40</b>	<b>100.0000</b>	<b>16,002,505</b>		<b>16,002,505</b>	<b>1,074,045</b>	<b>17,076,550</b>
<b>Total</b>	<b>6,177.40</b>	<b>100.0000</b>	<b>16,002,505</b>		<b>16,002,505</b>	<b>1,074,045</b>	<b>17,076,550</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 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	17	270
Fin-OMB	16.20	0.1018	787		787	53	840
Fin.-Public Fin.	5.50	0.0346	267		267	18	285
Fin-Genl. Acctg	12.00	0.0754	583		583	39	622
Fin-Auditing	4.00	0.0251	194		194	13	207
Fin-Grants	3.50	0.0220	170		170	11	181
Fin.-Tax&Rev. Acctg.	4.00	0.0251	194		194	13	207
Fin - Cap Impr	3.20	0.0201	155		155	10	165
Fin - Bus Services	3.00	0.0189	146		146	10	156
Finance - Fleet Management	4.30	0.0270	209		209	14	223
ARA Director's Office	5.80	0.0364	282		282	19	301
ARA Admin Svcs	30.90	0.1942	1,501		1,501	101	1,602
ARA Strategic Purchasing	40.00	0.2514	1,943		1,943	130	2,073
ARA City Council Admin	3.90	0.0245	189		189	13	202
ARA 3-1-1	83.20	0.5228	4,042		4,042	271	4,313
ARA Central Payroll	50.50	0.3173	2,454		2,454	165	2,619
ARA Regulatory Services	44.00	0.2765	2,138		2,138	143	2,281
IT - Director	19.50	0.1225	947		947	64	1,011
IT - Admin & Applications	43.60	0.2740	2,118		2,118	142	2,260
IT - Infrastructure	76.50	0.4807	3,717		3,717	249	3,966
IT - Radio Comm Service	19.20	0.1207	933		933	63	996
Office Bus. Opportunity	31.60	0.1986	1,535		1,535	103	1,638
Mayor's Office	35.10	0.2206	1,705		1,705	114	1,819
Human Resources Dept.	40.00	0.2514	1,943		1,943	130	2,073
Legal Department	155.30	0.9759	7,545		7,545	506	8,051
City Secretary	11.90	0.0748	578		578	39	617



**City Of Houston, Texas**  
**OMB A-87 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	237	3,774
City Controller's Office	74.00	0.4650	3,595		3,595	241	3,836
Health Administration	111.30	0.6994	5,408		5,408	363	5,771
Planning & Development Admin	18.00	0.1131	875		875	59	934
HPD - Police Records	98.70	0.6202	4,795		4,795	322	5,117
HPD- Inspector General	26.60	0.1672	1,292		1,292	87	1,379
General Services Department	210.60	1.3234	10,232		10,232	687	10,919
Police	6,874.00	43.1966	333,988		333,988	22,419	356,407
Fire	4,353.80	27.3595	211,535		211,535	14,198	225,733
Municipal Court Department	301.70	1.8959	14,658		14,658	984	15,642
PWE - All Other	505.60	3.1772	24,565		24,565	1,649	26,214
Solid Waste Management	623.90	3.9206	30,313		30,313	2,035	32,348
Housing and Community Devp.	2.90	0.0182	141		141	9	150
Library	456.40	2.8680	22,175		22,175	1,488	23,663
Parks & Recreation	774.20	4.8651	37,616		37,616	2,525	40,141
Health & Human Services	463.50	2.9127	22,520		22,520	1,512	24,032
Finance - Deferred Compensation	1.30	0.0082	63		63	4	67
Fin-Econ. Dvpt	8.50	0.0534	413		413	28	441
ARA Alarm Permitting	3.90	0.0245	189		189	13	202
ARA Exec Svcs	32.60	0.2049	1,584		1,584	106	1,690
ARA Mayor's Antigang	8.60	0.0540	418		418	28	446
ARA BARC	50.00	0.3142	2,429		2,429	163	2,592
ARA-Other	9.00	0.0566	437		437	29	466
Planning & Development	79.50	0.4996	3,863		3,863	259	4,122
<b>SubTotal</b>	<b>15,913.30</b>	<b>100.0000</b>	<b>773,169</b>		<b>773,169</b>	<b>51,895</b>	<b>825,064</b>
<b>Total</b>	<b>15,913.30</b>	<b>100.0000</b>	<b>773,169</b>		<b>773,169</b>	<b>51,895</b>	<b>825,064</b>



**City Of Houston, Texas**  
**OMB A-87 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

**City Of Houston, Texas**  
**OMB A-87 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	38	410
ARA Admin Svcs	3,517	0.0997	803		803	81	884
ARA Strategic Purchasing	564	0.0160	129		129	13	142
ARA City Council Admin	937	0.0266	214		214	22	236
ARA 3-1-1	1,221	0.0346	279		279	28	307
ARA Central Payroll	1,093	0.0310	250		250	25	275
ARA Regulatory Services	6,907	0.1959	1,577		1,577	160	1,737
IT - Director	14,942	0.4237	3,412		3,412	346	3,758
IT - Admin & Applications	6,214	0.1762	1,419		1,419	144	1,563
IT - Infrastructure	55,788	1.5820	12,739		12,739	1,292	14,031
IT - Radio Comm Service	1,320	0.0374	301		301	31	332
Office Bus. Opportunity	6	0.0002	1		1		1
Mayor's Office	235	0.0067	54		54	5	59
Human Resources Dept.	43,946	1.2462	10,035		10,035	1,017	11,052
Legal Department	7,923	0.2247	1,809		1,809	183	1,992
City Secretary	1,715	0.0486	392		392	40	432
City Council	2	0.0001					
City Controller's Office	3,716	0.1054	849		849	86	935
Health Administration	35	0.0010	8		8	1	9
Planning & Development Admin	1,495	0.0424	341		341	35	376



**City Of Houston, Texas**  
**OMB A-87 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	3,443	37,396
CIP Sal Rec PWE Adm	5,409	0.1534	1,235		1,235	125	1,360
HPD - Police Records	1,531	0.0434	350		350	35	385
HPD- Inspector General	432	0.0123	99		99	10	109
General Services Department	59,394	1.6843	13,562		13,562	1,375	14,937
HEC	2,536	0.0719	579		579	59	638
Police	259,771	7.3665	59,317		59,317	6,014	65,331
Fire	317,829	9.0128	72,574		72,574	7,358	79,932
Municipal Court Department	86,084	2.4411	19,657		19,657	1,993	21,650
Solid Waste Management	80,203	2.2744	18,314		18,314	1,857	20,171
Housing and Community Devp.	44,352	1.2577	10,127		10,127	1,027	11,154
Library	54,369	1.5418	12,415		12,415	1,259	13,674
Parks & Recreation	166,592	4.7241	38,040		38,040	3,857	41,897
Health & Human Services	1,247	0.0354	285		285	29	314
ARA Ins. Mgmt.	592	0.0168	135		135	14	149
ARA Alarm Permitting	299	0.0085	68		68	7	75
ARA Exec Svcs	3,174	0.0900	725		725	73	798
ARA Mayor's Antigang	598	0.0170	137		137	14	151
ARA BARC	9,890	0.2805	2,258		2,258	229	2,487
ARA-Other	25,006	0.7091	5,710		5,710	579	6,289
Planning & Development	8,394	0.2380	1,917		1,917	194	2,111
CIP S/R Planning	583	0.0165	133		133	13	146
CIP Sal Rec RE	1,496	0.0424	342		342	35	377
CIP S/R Engrg	22,035	0.6249	5,032		5,032	510	5,542
CIP S/R Constr.	9,544	0.2706	2,179		2,179	221	2,400
CIP S/R Eng/Const	368	0.0104	84		84	9	93
CIP S/R GeoEnv.	2,061	0.0584	471		471	48	519



**City Of Houston, Texas**  
**OMB A-87 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	65	706
CIP S/R GSD	3,195	0.0906	730		730	74	804
Prop & Cas Legal	7,734	0.2193	1,766		1,766	179	1,945
PWE - Fleet Management	22,798	0.6465	5,206		5,206	528	5,734
Wrkr Comp - HR	19,406	0.5503	4,431		4,431	449	4,880
Wrkr Comp Legal	954	0.0271	218		218	22	240
HEC Director	973	0.0276	222		222	23	245
HEC - IT	1,992	0.0565	455		455	46	501
HEC - 9-1-1 Network	1,550	0.0440	354		354	36	390
HEC - Police Call Takers	2,125	0.0603	485		485	49	534
PWE-Sign Adm	51	0.0014	12		12	1	13
PWE-Bldg Insp.	32,395	0.9186	7,397		7,397	750	8,147
PWE - Stormwater Fund	24,278	0.6885	5,544		5,544	562	6,106
CABLE TV	48	0.0014	11		11	1	12
PWE - Houston Transtar	3,648	0.1034	833		833	84	917
Hurricane Ike Aid & Recovery	1,495	0.0424	341		341	35	376
ARRA Reimbursement Fund	20,825	0.5905	4,755		4,755	482	5,237
TIRZ	5,086	0.1442	1,161		1,161	118	1,279
Houston Airport System (HAS)	177,947	5.0461	40,633		40,633	4,120	44,753
PWE - Water & Sewer System	376,211	10.6684	85,905		85,905	8,711	94,616
Conv and Ent Optns	654	0.0185	149		149	15	164
Parking	22,809	0.6468	5,208		5,208	528	5,736
Health Benefits Fund	139,415	3.9535	31,834		31,834	3,228	35,062
Long Term Disability	266	0.0075	61		61	6	67
<b>SubTotal</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>805,225</b>		<b>805,225</b>	<b>54,046</b>	<b>859,271</b>
<b>Total</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>805,225</b>		<b>805,225</b>	<b>54,046</b>	<b>859,271</b>



**City Of Houston, Texas**  
**OMB A-87 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

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental - Gen Gov**

Activity - Other	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
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	198	3,035
Fin-OMB	1,639,336	0.1012	7,488		7,488	523	8,011
Fin.-Public Fin.	481,750	0.0297	2,201		2,201	154	2,355
Fin-Genl. Acctg	2,924,425	0.1805	13,359		13,359	932	14,291
Fin-Auditing	406,522	0.0251	1,857		1,857	130	1,987
Fin-Grants	315,091	0.0195	1,439		1,439	100	1,539
Fin.-Tax&Rev. Acctg.	1,525,715	0.0942	6,969		6,969	486	7,455
Fin - Cap Impr	28,352	0.0018	130		130	9	139
Fin - Bus Services	433,120	0.0267	1,978		1,978	138	2,116
Finance - Fleet Management	451,583	0.0279	2,063		2,063	144	2,207
ARA Director's Office	1,265,470	0.0781	5,781		5,781	403	6,184
ARA Admin Svcs	2,342,707	0.1446	10,701		10,701	747	11,448
ARA Strategic Purchasing	3,798,869	0.2345	17,353		17,353	1,211	18,564
ARA City Council Admin	310,618	0.0192	1,419		1,419	99	1,518
ARA 3-1-1	4,865,162	0.3003	22,224		22,224	1,551	23,775
ARA Central Payroll	4,875,605	0.3010	22,271		22,271	1,555	23,826
ARA Regulatory Services	4,184,315	0.2583	19,114		19,114	1,334	20,448
IT - Director	1,854,489	0.1145	8,471		8,471	591	9,062
IT - Admin & Applications	6,785,039	0.4188	30,994		30,994	2,163	33,157
IT - Infrastructure	7,258,834	0.4481	33,158		33,158	2,314	35,472
IT - Radio Comm Service	3,174,210	0.1959	14,500		14,500	1,012	15,512
Office Bus. Opportunity	2,395,777	0.1479	10,944		10,944	764	11,708
Mayor's Office	2,926,594	0.1807	13,368		13,368	933	14,301
Human Resources Dept.	3,150,165	0.1945	14,390		14,390	1,004	15,394
Legal Department	16,970,914	1.0476	77,522		77,522	5,411	82,933



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental - Gen Gov**

Activity - Other	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
City Secretary	744,215	0.0459	3,400		3,400	237	3,637
City Council	5,007,094	0.3091	22,872		22,872	1,597	24,469
City Controller's Office	7,389,260	0.4561	33,754		33,754	2,356	36,110
Health Administration	8,621,725	0.5322	39,383		39,383	2,749	42,132
Planning & Development Admin	1,538,812	0.0950	7,029		7,029	491	7,520
HPD - Police Records	4,991,202	0.3081	22,799		22,799	1,591	24,390
HPD- Inspector General	452,674	0.0279	2,068		2,068	144	2,212
General Services Department	44,066,690	2.7201	201,293		201,293	14,051	215,344
HEC	343		2		2		2
Police	653,242,416	40.3229	2,983,961		2,983,961	208,288	3,192,249
Fire	443,613,371	27.3832	2,026,393		2,026,393	141,446	2,167,839
Municipal Court Department	22,759,427	1.4049	103,963		103,963	7,256	111,219
PWE - All Other	80,566,760	4.9732	368,023		368,023	25,689	393,712
Solid Waste Management	62,281,256	3.8445	284,496		284,496	19,858	304,354
Housing and Community Devp.	860,035	0.0531	3,929		3,929	274	4,203
Library	35,295,708	2.1787	161,228		161,228	11,254	172,482
Parks & Recreation	62,608,807	3.8647	285,992		285,992	19,963	305,955
Health & Human Services	36,842,853	2.2742	168,295		168,295	11,747	180,042
Finance - Deferred Compensation	151,363	0.0093	691		691	48	739
Fin-Econ. Dvpt	823,795	0.0509	3,763		3,763	263	4,026
ARA Alarm Permitting	202,836	0.0125	927		927	65	992
ARA Exec Svcs	2,837,561	0.1752	12,962		12,962	905	13,867
ARA Mayor's Antigang	530,064	0.0327	2,421		2,421	169	2,590
ARA BARC	-320		-1		-1		-1
ARA-Other	675,891	0.0417	3,087		3,087	216	3,303
Planning & Development	6,629,917	0.4092	30,285		30,285	2,114	32,399
<b>SubTotal</b>	<b>1,620,021,712</b>	<b>100.0000</b>	<b>7,400,138</b>		<b>7,400,138</b>	<b>496,677</b>	<b>7,896,815</b>



**City Of Houston, Texas**  
**OMB A-87 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	496,677	7,896,815

Allocation Basis: Total FY 2011 actual General Fund expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Nondepartmental - Gen Gov**

Receiving Department	Total	Insurance Retirees	Memberships	Accounting & Consulting	Other
Nondepartmental - Gen Gov	556,778	0	0	272,186	284,592
Fin-Dir. Office	17,683	14,375	270	3	3,035
Fin-OMB	53,634	44,783	840	0	8,011
Fin.-Public Fin.	17,844	15,204	285	0	2,355
Fin-Genl. Acctg	48,085	33,172	622	0	14,291
Fin-Auditing	13,251	11,057	207	0	1,987
Fin-Grants	11,396	9,676	181	0	1,539
Fin.-Tax&Rev. Acctg.	18,719	11,057	207	0	7,455
Fin - Cap Impr	9,150	8,846	165	0	139
Fin - Bus Services	10,567	8,293	156	2	2,116
Finance - Fleet Management	14,317	11,887	223	0	2,207
ARA Director's Office	22,928	16,033	301	410	6,184
ARA Admin Svcs	99,352	85,418	1,602	884	11,448
ARA Strategic Purchasing	131,354	110,575	2,073	142	18,564
ARA City Council Admin	12,737	10,781	202	236	1,518
ARA 3-1-1	258,390	229,995	4,313	307	23,775
ARA Central Payroll	166,320	139,600	2,619	275	23,826
ARA Regulatory Services	146,098	121,632	2,281	1,737	20,448
IT - Director	67,736	53,905	1,011	3,758	9,062
IT - Admin & Applications	157,507	120,527	2,260	1,563	33,157
IT - Infrastructure	264,943	211,474	3,966	14,031	35,472
IT - Radio Comm Service	69,915	53,075	996	332	15,512
Office Bus. Opportunity	100,701	87,354	1,638	1	11,708
Mayor's Office	113,208	97,029	1,819	59	14,301
Human Resources Dept.	139,094	110,575	2,073	11,052	15,394
Legal Department	522,281	429,305	8,051	1,992	82,933
City Secretary	37,582	32,896	617	432	3,637
City Council	229,489	201,246	3,774	0	24,469
City Controller's Office	245,443	204,562	3,836	935	36,110
Municipal Court	971,144	834,007	15,642	20,488	101,007
Health Administration	355,585	307,673	5,771	9	42,132
Planning & Development	58,589	49,759	934	376	7,520
PWE - Administration	37,396	0	0	37,396	0
CIP Sal Rec PWE Adm	1,360	0	0	1,360	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Nondepartmental - Gen Gov**

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Other	
HPD - Police Records	286,425	256,533	5,117	385	24,390
HPD- Inspector General	27,197	23,497	1,379	109	2,212
General Services Department	823,374	582,174	10,919	14,937	215,344
HEC	640	0	0	638	2
Police	7,186,364	3,572,377	356,407	65,331	3,192,249
Fire	3,091,615	618,111	225,733	79,932	2,167,839
Municipal Court Judicial	11,374	0	0	1,162	10,212
PWE - All Other	1,817,586	1,397,660	26,214	0	393,712
Solid Waste Management	2,081,557	1,724,684	32,348	20,171	304,354
Housing and Community	23,523	8,016	150	11,154	4,203
Library	1,471,473	1,261,654	23,663	13,674	172,482
Parks & Recreation	2,528,160	2,140,167	40,141	41,897	305,955
Health & Human Services	1,485,668	1,281,280	24,032	314	180,042
Finance - Deferred	4,400	3,594	67	0	739
Fin-Econ. Dvpt	27,964	23,497	441	0	4,026
ARA Ins. Mgmt.	149	0	0	149	0
ARA Alarm Permitting	12,050	10,781	202	75	992
ARA Exec Svcs	106,473	90,118	1,690	798	13,867
ARA Mayor's Antigang	26,960	23,773	446	151	2,590
ARA BARC	143,296	138,218	2,592	2,487	( 1)
ARA-Other	34,937	24,879	466	6,289	3,303
Planning & Development	258,398	219,766	4,122	2,111	32,399
CIP S/R Planning	146	0	0	146	0
CIP Sal Rec RE	377	0	0	377	0
CIP S/R Engrg	5,542	0	0	5,542	0
CIP S/R Constr.	2,400	0	0	2,400	0
CIP S/R Eng/Const	93	0	0	93	0
CIP S/R GeoEnv.	519	0	0	519	0
CIP S/R Other	706	0	0	706	0
CIP S/R GSD	804	0	0	804	0
Prop & Cas Legal	1,945	0	0	1,945	0
PWE - Fleet Management	5,734	0	0	5,734	0
Wrkr Comp - HR	4,880	0	0	4,880	0
Wrkr Comp Legal	240	0	0	240	0
HEC Director	245	0	0	245	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Nondepartmental - Gen Gov**

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Other	
HEC - IT	501	0	0	501	0
HEC - 9-1-1 Network	390	0	0	390	0
HEC - Police Call Takers	534	0	0	534	0
PWE-Sign Adm	13	0	0	13	0
PWE-Bldg Insp.	8,147	0	0	8,147	0
PWE - Stormwater Fund	6,106	0	0	6,106	0
CABLE TV	12	0	0	12	0
PWE - Houston Transtar	917	0	0	917	0
Hurricane Ike Aid & Recovery	376	0	0	376	0
ARRA Reimbursement Fund	5,237	0	0	5,237	0
TIRZ	1,279	0	0	1,279	0
Houston Airport System	44,753	0	0	44,753	0
PWE - Water & Sewer	94,616	0	0	94,616	0
Conv and Ent Optns	164	0	0	164	0
ARA Parking	5,736	0	0	5,736	0
Health Benefits Fund	35,062	0	0	35,062	0
Long Term Disability	67	0	0	67	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>26,657,700</b>	<b>17,076,550</b>	<b>825,064</b>	<b>859,271</b>	<b>7,896,815</b>



**SCHEDULE 4.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE– DIRECTOR’S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	16,564	1,119	17,683	
Fin-OMB		6	6	
Fin-Genl. Acctg		138	138	
Fin-Auditing		175	175	
Fin-Grants		94	94	
Fin.-Tax&Rev. Acctg.		605	605	
Fin - Bus Services		123	123	
Finance - Fleet Management		126	126	
ARA Admin Svcs		15,744	15,744	
ARA Strategic Purchasing		2,183	2,183	
ARA 3-1-1		1,689	1,689	
ARA Central Payroll		1,313	1,313	
IT - Admin & Applications		195,291	195,291	
IT - Infrastructure		78,814	78,814	
IT - Radio Comm Service		88	88	
Office Bus. Opportunity		654	654	
Mayor's Office		785	785	
Human Resources Dept.		11,401	11,401	
Legal Department		382,886	382,886	
City Controller's Office		21	21	
Total Allocated Additions:	17,986	693,255	711,241	711,241
Total To Be Allocated:	639,096	693,255		1,332,351



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Dir. Office**

	Total	General & Admin	Dept. Admin.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	322,676	0	322,676
Fringe Benefits	106,941	0	106,941
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	5,590	0	5,590
Contractual Services	184,202	0	184,202
Other	1,701	0	1,701
<b>Departmental Totals</b>			
Total Expenditures	621,110	0	621,110
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	621,110	0	621,110
<b>Allocation Step 1</b>			
Inbound- All Others	17,986	17,986	0
Reallocate Admin Costs		( 17,986)	17,986
1st Allocation	639,096	0	639,096
<b>Allocation Step 2</b>			
Inbound- All Others	693,255	693,255	0
Reallocate Admin Costs		( 693,255)	693,255
2nd Allocation	693,255	0	693,255
<b>Total For 10006400010000 Fin-Dir. Office</b>			
Total Allocated	1,332,351	0	1,332,351



**City Of Houston, Texas**  
**OMB A-87 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	158,066		158,066	171,463	329,529
Fin.-Public Fin.	5	8.3969	53,665		53,665	58,212	111,877
Fin-Genl. Acctg	12	18.3206	117,086		117,086	127,009	244,095
Fin-Auditing	4	6.1069	39,029		39,029	42,336	81,365
Fin-Grants	3	5.3435	34,150		34,150	37,044	71,194
Fin.-Tax&Rev. Acctg.	4	6.1069	39,029		39,029	42,336	81,365
Fin - Cap Impr	3	4.8855	31,223		31,223	33,869	65,092
Fin - Bus Services	3	4.5802	29,272		29,272	31,752	61,024
Finance - Fleet Management	4	6.5649	41,956		41,956	45,511	87,467
Finance - Deferred Compensation	1	1.9847	12,684		12,684	13,759	26,443
Fin-Econ. Dvpt	8	12.9771	82,936		82,936	89,964	172,900
<b>SubTotal</b>	<b>65</b>	<b>100.0000</b>	<b>639,096</b>		<b>639,096</b>	<b>693,255</b>	<b>1,332,351</b>
<b>Total</b>	<b>65</b>	<b>100.0000</b>	<b>639,096</b>		<b>639,096</b>	<b>693,255</b>	<b>1,332,351</b>

Allocation Basis: Number of full time equivalent positions administered in Finance  
 Allocation Source: SAP personnel report

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Dir. Office**

Receiving Department	Total	Dept. Admin.
Fin-OMB	329,529	329,529
Fin.-Public Fin.	111,877	111,877
Fin-Genl. Acctg	244,095	244,095
Fin-Auditing	81,365	81,365
Fin-Grants	71,194	71,194
Fin.-Tax&Rev. Acctg.	81,365	81,365
Fin - Cap Impr	65,092	65,092
Fin - Bus Services	61,024	61,024
Finance - Fleet Management	87,467	87,467
Finance - Deferred	26,443	26,443
Fin-Econ. Dvpt	172,900	172,900
Direct Billed	0	0
<b>Total</b>	<b>1,332,351</b>	<b>1,332,351</b>



**SCHEDULE 5.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE– OFFICE OF BUDGET MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	50,241	3,393	53,634	
Fin-Dir. Office	158,066	171,463	329,529	
Fin-Auditing		462	462	
Fin-Grants		176	176	
Fin.-Tax&Rev. Acctg.		1,598	1,598	
Fin - Bus Services		232	232	
ARA Admin Svcs		46,470	46,470	
ARA Central Payroll		4,089	4,089	
Office Bus. Opportunity		1,337	1,337	
Mayor's Office		2,447	2,447	
Human Resources Dept.		1,729	1,729	
Total Allocated Additions:	<u>208,307</u>	<u>233,396</u>	<u>441,703</u>	441,703
Total To Be Allocated:	<u><u>1,847,643</u></u>	<u><u>233,396</u></u>		<u><u>2,081,039</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-OMB**

	Total	General & Admin	Budget
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,229,486	0	1,229,486
Fringe Benefits	405,270	0	405,270
<b>Other Expense &amp; Cost</b>			
Supplies	1,676	0	1,676
Contractual Services	2,904	0	2,904
<b>Departmental Totals</b>			
Total Expenditures	1,639,336	0	1,639,336
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,639,336	0	1,639,336
<b>Allocation Step 1</b>			
Inbound- All Others	208,307	208,307	0
Reallocate Admin Costs		( 208,307)	208,307
1st Allocation	1,847,643	0	1,847,643
<b>Allocation Step 2</b>			
Inbound- All Others	233,396	233,396	0
Reallocate Admin Costs		( 233,396)	233,396
2nd Allocation	233,396	0	233,396
<b>Total For 10006400040000 Fin-OMB</b>			
Total Allocated	2,081,039	0	2,081,039



**City Of Houston, Texas**  
**OMB A-87 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	624,557		624,557		624,557
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	853		853	163	1,016
ARA Admin Svcs	3,517	0.0997	1,843		1,843	352	2,195
ARA Strategic Purchasing	564	0.0160	296		296	56	352
ARA City Council Admin	937	0.0266	491		491	94	585
ARA 3-1-1	1,221	0.0346	640		640	122	762
ARA Central Payroll	1,093	0.0310	573		573	109	682
ARA Regulatory Services	6,907	0.1959	3,619		3,619	691	4,310
IT - Director	14,942	0.4237	7,829		7,829	1,494	9,323
IT - Admin & Applications	6,214	0.1762	3,256		3,256	621	3,877
IT - Infrastructure	55,788	1.5820	29,230		29,230	5,578	34,808
IT - Radio Comm Service	1,320	0.0374	692		692	132	824
Office Bus. Opportunity	6	0.0002	3		3	1	4
Mayor's Office	235	0.0067	123		123	23	146
Human Resources Dept.	43,946	1.2462	23,025		23,025	4,394	27,419
Legal Department	7,923	0.2247	4,151		4,151	792	4,943
City Secretary	1,715	0.0486	899		899	171	1,070
City Council	2	0.0001	1		1		1
City Controller's Office	3,716	0.1054	1,947		1,947	372	2,319
Health Administration	35	0.0010	18		18	3	21
Planning & Development Admin	1,495	0.0424	783		783	149	932



**City Of Houston, Texas**  
**OMB A-87 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	77,907		77,907	14,867	92,774
CIP Sal Rec PWE Adm	5,409	0.1534	2,834		2,834	541	3,375
HPD - Police Records	1,531	0.0434	802		802	153	955
HPD- Inspector General	432	0.0123	226		226	43	269
General Services Department	59,394	1.6843	31,119		31,119	5,938	37,057
HEC	2,536	0.0719	1,329		1,329	254	1,583
Police	259,771	7.3665	136,106		136,106	25,973	162,079
Fire	317,829	9.0128	166,525		166,525	31,777	198,302
Municipal Court Department	86,084	2.4411	45,103		45,103	8,607	53,710
Solid Waste Management	80,203	2.2744	42,022		42,022	8,019	50,041
Housing and Community Devp.	44,352	1.2577	23,238		23,238	4,434	27,672
Library	54,369	1.5418	28,486		28,486	5,436	33,922
Parks & Recreation	166,592	4.7241	87,285		87,285	16,656	103,941
Health & Human Services	1,247	0.0354	653		653	125	778
ARA Ins. Mgmt.	592	0.0168	310		310	59	369
ARA Alarm Permitting	299	0.0085	157		157	30	187
ARA Exec Svcs	3,174	0.0900	1,663		1,663	317	1,980
ARA Mayor's Antigang	598	0.0170	313		313	60	373
ARA BARC	9,890	0.2805	5,182		5,182	989	6,171
ARA-Other	25,006	0.7091	13,102		13,102	2,500	15,602
Planning & Development	8,394	0.2380	4,398		4,398	839	5,237
CIP S/R Planning	583	0.0165	305		305	58	363
CIP Sal Rec RE	1,496	0.0424	784		784	150	934
CIP S/R Engrg	22,035	0.6249	11,545		11,545	2,203	13,748
CIP S/R Constr.	9,544	0.2706	5,001		5,001	954	5,955
CIP S/R Eng/Const	368	0.0104	193		193	37	230
CIP S/R GeoEnv.	2,061	0.0584	1,080		1,080	206	1,286



**City Of Houston, Texas**  
**OMB A-87 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	1,471		1,471	281	1,752
CIP S/R GSD	3,195	0.0906	1,674		1,674	319	1,993
Prop & Cas Legal	7,734	0.2193	4,052		4,052	773	4,825
PWE - Fleet Management	22,798	0.6465	11,945		11,945	2,279	14,224
Wrkr Comp - HR	19,406	0.5503	10,168		10,168	1,940	12,108
Wrkr Comp Legal	954	0.0271	500		500	95	595
HEC Director	973	0.0276	510		510	97	607
HEC - IT	1,992	0.0565	1,044		1,044	199	1,243
HEC - 9-1-1 Network	1,550	0.0440	812		812	155	967
HEC - Police Call Takers	2,125	0.0603	1,113		1,113	212	1,325
PWE-Sign Adm	51	0.0014	27		27	5	32
PWE-Bldg Insp.	32,395	0.9186	16,973		16,973	3,239	20,212
PWE - Stormwater Fund	24,278	0.6885	12,720		12,720	2,427	15,147
CABLE TV	48	0.0014	25		25	5	30
PWE - Houston Transtar	3,648	0.1034	1,911		1,911	365	2,276
Hurricane Ike Aid & Recovery	1,495	0.0424	783		783	149	932
ARRA Reimbursement Fund	20,825	0.5905	10,911		10,911	2,082	12,993
TIRZ	5,086	0.1442	2,665		2,665	509	3,174
Houston Airport System (HAS)	177,947	5.0461	93,235		93,235	17,792	111,027
PWE - Water & Sewer System	376,211	10.6684	197,114		197,114	37,618	234,732
Conv and Ent Optns	654	0.0185	343		343	65	408
Parking	22,809	0.6468	11,951		11,951	2,281	14,232
Health Benefits Fund	139,415	3.9535	73,046		73,046	13,939	86,985
Long Term Disability	266	0.0075	139		139	27	166
<b>SubTotal</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>1,847,643</b>		<b>1,847,643</b>	<b>233,396</b>	<b>2,081,039</b>
<b>Total</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>1,847,643</b>		<b>1,847,643</b>	<b>233,396</b>	<b>2,081,039</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-OMB**

Receiving Department	Total	Budget
Nondepartmental - Gen Gov	624,557	624,557
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	1,016	1,016
ARA Admin Svcs	2,195	2,195
ARA Strategic Purchasing	352	352
ARA City Council Admin	585	585
ARA 3-1-1	762	762
ARA Central Payroll	682	682
ARA Regulatory Services	4,310	4,310
IT - Director	9,323	9,323
IT - Admin & Applications	3,877	3,877
IT - Infrastructure	34,808	34,808
IT - Radio Comm Service	824	824
Office Bus. Opportunity	4	4
Mayor's Office	146	146
Human Resources Dept.	27,419	27,419
Legal Department	4,943	4,943
City Secretary	1,070	1,070
City Council	1	1
City Controller's Office	2,319	2,319
Municipal Court	50,828	50,828
Health Administration	21	21
Planning & Development	932	932
PWE - Administration	92,774	92,774
CIP Sal Rec PWE Adm	3,375	3,375
HPD - Police Records	955	955
HPD- Inspector General	269	269
General Services Department	37,057	37,057
HEC	1,583	1,583
Police	162,079	162,079



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-OMB**

Receiving Department	Total	Budget
Fire	198,302	198,302
Municipal Court Judicial	2,882	2,882
Solid Waste Management	50,041	50,041
Housing and Community	27,672	27,672
Library	33,922	33,922
Parks & Recreation	103,941	103,941
Health & Human Services	778	778
ARA Ins. Mgmt.	369	369
ARA Alarm Permitting	187	187
ARA Exec Svcs	1,980	1,980
ARA Mayor's Antigang	373	373
ARA BARC	6,171	6,171
ARA-Other	15,602	15,602
Planning & Development	5,237	5,237
CIP S/R Planning	363	363
CIP Sal Rec RE	934	934
CIP S/R Engrg	13,748	13,748
CIP S/R Constr.	5,955	5,955
CIP S/R Eng/Const	230	230
CIP S/R GeoEnv.	1,286	1,286
CIP S/R Other	1,752	1,752
CIP S/R GSD	1,993	1,993
Prop & Cas Legal	4,825	4,825
PWE - Fleet Management	14,224	14,224
Wrkr Comp - HR	12,108	12,108
Wrkr Comp Legal	595	595
HEC Director	607	607
HEC - IT	1,243	1,243
HEC - 9-1-1 Network	967	967
HEC - Police Call Takers	1,325	1,325
PWE-Sign Adm	32	32
PWE-Bldg Insp.	20,212	20,212
PWE - Stormwater Fund	15,147	15,147
CABLE TV	30	30
PWE - Houston Transtar	2,276	2,276



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-OMB**

Receiving Department	Total	Budget
Hurricane Ike Aid & Recovery	932	932
ARRA Reimbursement Fund	12,993	12,993
TIRZ	3,174	3,174
Houston Airport System	111,027	111,027
PWE - Water & Sewer	234,732	234,732
Conv and Ent Optns	408	408
ARA Parking	14,232	14,232
Health Benefits Fund	86,985	86,985
Long Term Disability	166	166
Direct Billed	0	0
<b>Total</b>	<b>2,081,039</b>	<b>2,081,039</b>



**SCHEDULE 6.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE– GENERAL ACCOUNTING**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**OMB A-87 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	45,028	3,057	48,085	
Fin-Dir. Office	117,086	127,009	244,095	
Fin-OMB	1		1	
Fin-Genl. Acctg		1	1	
Fin-Auditing		825	825	
Fin-Grants		315	315	
Fin.-Tax&Rev. Acctg.		2,850	2,850	
Fin - Bus Services		413	413	
ARA Admin Svcs		34,422	34,422	
ARA Strategic Purchasing		3	3	
ARA Central Payroll		3,029	3,029	
IT - Infrastructure		2	2	
IT - Radio Comm Service		15	15	
Office Bus. Opportunity		2,102	2,102	
Mayor's Office		1,812	1,812	
Human Resources Dept.		1,280	1,280	
City Controller's Office		4	4	
Total Allocated Additions:	<u>162,115</u>	<u>177,139</u>	<u>339,254</u>	<u>339,254</u>
Total To Be Allocated:	<u><u>3,086,541</u></u>	<u><u>177,139</u></u>		<u><u>3,263,680</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Genl. Acctg**

	Total	General & Admin	General Acctg.	Fixed Assets	Auditing Svcs.
<b>Wages &amp; Benefits</b>					
Salaries & Wages	974,365	0	565,619	408,746	0
Fringe Benefits	296,865	0	172,330	124,535	0
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	2,924,426	0	756,157	546,439	1,621,830
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,924,426	0	756,157	546,439	1,621,830
<b>Allocation Step 1</b>					
Inbound- All Others	162,115	162,115	0	0	0
Reallocate Admin Costs		( 162,115)	41,917	30,292	89,906
1st Allocation	3,086,541	0	798,074	576,731	1,711,736
<b>Allocation Step 2</b>					
Inbound- All Others	177,139	177,139	0	0	0
Reallocate Admin Costs		( 177,139)	45,802	33,099	98,238
2nd Allocation	177,139	0	45,802	33,099	98,238
<b>Total For 10006400050001 Fin-Genl. Acctg</b>					
Total Allocated	3,263,680	0	843,876	609,830	1,809,974



**City Of Houston, Texas**  
**OMB A-87 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	269,776		269,776		269,776
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	368		368	32	400
ARA Admin Svcs	3,517	0.0997	796		796	69	865
ARA Strategic Purchasing	564	0.0160	128		128	11	139
ARA City Council Admin	937	0.0266	212		212	18	230
ARA 3-1-1	1,221	0.0346	276		276	24	300
ARA Central Payroll	1,093	0.0310	247		247	21	268
ARA Regulatory Services	6,907	0.1959	1,563		1,563	136	1,699
IT - Director	14,942	0.4237	3,382		3,382	293	3,675
IT - Admin & Applications	6,214	0.1762	1,406		1,406	122	1,528
IT - Infrastructure	55,788	1.5820	12,626		12,626	1,095	13,721
IT - Radio Comm Service	1,320	0.0374	299		299	26	325
Office Bus. Opportunity	6	0.0002	1		1		1
Mayor's Office	235	0.0067	53		53	5	58
Human Resources Dept.	43,946	1.2462	9,946		9,946	862	10,808
Legal Department	7,923	0.2247	1,793		1,793	155	1,948
City Secretary	1,715	0.0486	388		388	34	422
City Council	2	0.0001					
City Controller's Office	3,716	0.1054	841		841	73	914
Health Administration	35	0.0010	8		8	1	9
Planning & Development Admin	1,495	0.0424	338		338	29	367



**City Of Houston, Texas**  
**OMB A-87 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	33,651		33,651	2,917	36,568
CIP Sal Rec PWE Adm	5,409	0.1534	1,224		1,224	106	1,330
HPD - Police Records	1,531	0.0434	346		346	30	376
HPD- Inspector General	432	0.0123	98		98	8	106
General Services Department	59,394	1.6843	13,442		13,442	1,165	14,607
HEC	2,536	0.0719	574		574	50	624
Police	259,771	7.3665	58,790		58,790	5,097	63,887
Fire	317,829	9.0128	71,929		71,929	6,236	78,165
Municipal Court Department	86,084	2.4411	19,482		19,482	1,689	21,171
Solid Waste Management	80,203	2.2744	18,151		18,151	1,574	19,725
Housing and Community Devp.	44,352	1.2577	10,037		10,037	870	10,907
Library	54,369	1.5418	12,304		12,304	1,067	13,371
Parks & Recreation	166,592	4.7241	37,702		37,702	3,269	40,971
Health & Human Services	1,247	0.0354	282		282	24	306
ARA Ins. Mgmt.	592	0.0168	134		134	12	146
ARA Alarm Permitting	299	0.0085	68		68	6	74
ARA Exec Svcs	3,174	0.0900	718		718	62	780
ARA Mayor's Antigang	598	0.0170	135		135	12	147
ARA BARC	9,890	0.2805	2,238		2,238	194	2,432
ARA-Other	25,006	0.7091	5,659		5,659	491	6,150
Planning & Development	8,394	0.2380	1,900		1,900	165	2,065
CIP S/R Planning	583	0.0165	132		132	11	143
CIP Sal Rec RE	1,496	0.0424	339		339	29	368
CIP S/R Engrg	22,035	0.6249	4,987		4,987	432	5,419
CIP S/R Constr.	9,544	0.2706	2,160		2,160	187	2,347
CIP S/R Eng/Const	368	0.0104	83		83	7	90
CIP S/R GeoEnv.	2,061	0.0584	466		466	40	506



**City Of Houston, Texas**  
**OMB A-87 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	635		635	55	690
CIP S/R GSD	3,195	0.0906	723		723	63	786
Prop & Cas Legal	7,734	0.2193	1,750		1,750	152	1,902
PWE - Fleet Management	22,798	0.6465	5,160		5,160	447	5,607
Wrkr Comp - HR	19,406	0.5503	4,392		4,392	381	4,773
Wrkr Comp Legal	954	0.0271	216		216	19	235
HEC Director	973	0.0276	220		220	19	239
HEC - IT	1,992	0.0565	451		451	39	490
HEC - 9-1-1 Network	1,550	0.0440	351		351	30	381
HEC - Police Call Takers	2,125	0.0603	481		481	42	523
PWE-Sign Adm	51	0.0014	12		12	1	13
PWE-Bldg Insp.	32,395	0.9186	7,331		7,331	636	7,967
PWE - Stormwater Fund	24,278	0.6885	5,494		5,494	476	5,970
CABLE TV	48	0.0014	11		11	1	12
PWE - Houston Transtar	3,648	0.1034	826		826	72	898
Hurricane Ike Aid & Recovery	1,495	0.0424	338		338	29	367
ARRA Reimbursement Fund	20,825	0.5905	4,713		4,713	409	5,122
TIRZ	5,086	0.1442	1,151		1,151	100	1,251
Houston Airport System (HAS)	177,947	5.0461	40,272		40,272	3,491	43,763
PWE - Water & Sewer System	376,211	10.6684	85,142		85,142	7,383	92,525
Conv and Ent Optns	654	0.0185	148		148	13	161
Parking	22,809	0.6468	5,162		5,162	448	5,610
Health Benefits Fund	139,415	3.9535	31,552		31,552	2,735	34,287
Long Term Disability	266	0.0075	60		60	5	65
<b>SubTotal</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>798,074</b>		<b>798,074</b>	<b>45,802</b>	<b>843,876</b>
<b>Total</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>798,074</b>		<b>798,074</b>	<b>45,802</b>	<b>843,876</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 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	129		129		129
ARA Director's Office	65	1.4538	8,385		8,385	481	8,866
IT - Director	48	1.0736	6,192		6,192	355	6,547
Office Bus. Opportunity	6	0.1342	774		774	44	818
Mayor's Office	14	0.3131	1,806		1,806	104	1,910
Human Resources Dept.	6	0.1342	774		774	44	818
Legal Department	21	0.4697	2,709		2,709	155	2,864
City Council	1	0.0224	129		129	7	136
City Controller's Office	3	0.0671	387		387	22	409
Health Administration	253	5.6587	32,635		32,635	1,873	34,508
Planning & Development Admin	11	0.2460	1,419		1,419	81	1,500
General Services Department	106	2.3708	13,673		13,673	785	14,458
HEC	1	0.0224	129		129	7	136
Police	1,804	40.3489	232,704		232,704	13,361	246,065
Fire	1,087	24.3122	140,216		140,216	8,049	148,265
Municipal Court Department	5	0.1118	645		645	37	682
PWE - All Other	425	9.5057	54,822		54,822	3,147	57,969
Solid Waste Management	55	1.2302	7,095		7,095	407	7,502
Library	41	0.9170	5,289		5,289	304	5,593
Parks & Recreation	518	11.5858	66,819		66,819	3,836	70,655
SubTotal	4,471	100.0000	576,731		576,731	33,099	609,830
Total	4,471	100.0000	576,731		576,731	33,099	609,830



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 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	578,615		578,615		578,615
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		5
ARA Director's Office	1,628	0.0462	790		790	69	859
ARA Admin Svcs	3,517	0.0997	1,707		1,707	148	1,855
ARA Strategic Purchasing	564	0.0160	274		274	24	298
ARA City Council Admin	937	0.0266	455		455	39	494
ARA 3-1-1	1,221	0.0346	593		593	51	644
ARA Central Payroll	1,093	0.0310	531		531	46	577
ARA Regulatory Services	6,907	0.1959	3,353		3,353	291	3,644
IT - Director	14,942	0.4237	7,253		7,253	629	7,882
IT - Admin & Applications	6,214	0.1762	3,016		3,016	262	3,278
IT - Infrastructure	55,788	1.5820	27,080		27,080	2,348	29,428
IT - Radio Comm Service	1,320	0.0374	641		641	56	697
Office Bus. Opportunity	6	0.0002	3		3		3
Mayor's Office	235	0.0067	114		114	10	124
Human Resources Dept.	43,946	1.2462	21,332		21,332	1,849	23,181
Legal Department	7,923	0.2247	3,846		3,846	333	4,179
City Secretary	1,715	0.0486	832		832	72	904
City Council	2	0.0001	1		1		1
City Controller's Office	3,716	0.1054	1,804		1,804	156	1,960
Health Administration	35	0.0010	17		17	1	18
Planning & Development Admin	1,495	0.0424	726		726	63	789



**City Of Houston, Texas**  
**OMB A-87 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	72,176		72,176	6,257	78,433
CIP Sal Rec PWE Adm	5,409	0.1534	2,626		2,626	228	2,854
HPD - Police Records	1,531	0.0434	743		743	64	807
HPD- Inspector General	432	0.0123	210		210	18	228
General Services Department	59,394	1.6843	28,830		28,830	2,500	31,330
HEC	2,536	0.0719	1,231		1,231	107	1,338
Police	259,771	7.3665	126,094		126,094	10,932	137,026
Fire	317,829	9.0128	154,276		154,276	13,375	167,651
Municipal Court Department	86,084	2.4411	41,786		41,786	3,622	45,408
Solid Waste Management	80,203	2.2744	38,931		38,931	3,375	42,306
Housing and Community Devp.	44,352	1.2577	21,529		21,529	1,866	23,395
Library	54,369	1.5418	26,391		26,391	2,288	28,679
Parks & Recreation	166,592	4.7241	80,865		80,865	7,011	87,876
Health & Human Services	1,247	0.0354	605		605	52	657
ARA Ins. Mgmt.	592	0.0168	287		287	25	312
ARA Alarm Permitting	299	0.0085	145		145	13	158
ARA Exec Svcs	3,174	0.0900	1,541		1,541	134	1,675
ARA Mayor's Antigang	598	0.0170	290		290	25	315
ARA BARC	9,890	0.2805	4,801		4,801	416	5,217
ARA-Other	25,006	0.7091	12,138		12,138	1,052	13,190
Planning & Development	8,394	0.2380	4,074		4,074	353	4,427
CIP S/R Planning	583	0.0165	283		283	25	308
CIP Sal Rec RE	1,496	0.0424	726		726	63	789
CIP S/R Engrg	22,035	0.6249	10,696		10,696	927	11,623
CIP S/R Constr.	9,544	0.2706	4,633		4,633	402	5,035
CIP S/R Eng/Const	368	0.0104	179		179	15	194
CIP S/R GeoEnv.	2,061	0.0584	1,000		1,000	87	1,087



**City Of Houston, Texas**  
**OMB A-87 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	1,363		1,363	118	1,481
CIP S/R GSD	3,195	0.0906	1,551		1,551	134	1,685
Prop & Cas Legal	7,734	0.2193	3,754		3,754	325	4,079
PWE - Fleet Management	22,798	0.6465	11,066		11,066	959	12,025
Wrkr Comp - HR	19,406	0.5503	9,420		9,420	817	10,237
Wrkr Comp Legal	954	0.0271	463		463	40	503
HEC Director	973	0.0276	472		472	41	513
HEC - IT	1,992	0.0565	967		967	84	1,051
HEC - 9-1-1 Network	1,550	0.0440	752		752	65	817
HEC - Police Call Takers	2,125	0.0603	1,031		1,031	89	1,120
PWE-Sign Adm	51	0.0014	25		25	2	27
PWE-Bldg Insp.	32,395	0.9186	15,725		15,725	1,363	17,088
PWE - Stormwater Fund	24,278	0.6885	11,785		11,785	1,022	12,807
CABLE TV	48	0.0014	23		23	2	25
PWE - Houston Transtar	3,648	0.1034	1,771		1,771	154	1,925
Hurricane Ike Aid & Recovery	1,495	0.0424	726		726	63	789
ARRA Reimbursement Fund	20,825	0.5905	10,109		10,109	876	10,985
TIRZ	5,086	0.1442	2,469		2,469	214	2,683
Houston Airport System (HAS)	177,947	5.0461	86,377		86,377	7,489	93,866
PWE - Water & Sewer System	376,211	10.6684	182,615		182,615	15,836	198,451
Conv and Ent Optns	654	0.0185	317		317	28	345
Parking	22,809	0.6468	11,072		11,072	960	12,032
Health Benefits Fund	139,415	3.9535	67,673		67,673	5,867	73,540
Long Term Disability	266	0.0075	129		129	11	140
<b>SubTotal</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>1,711,736</b>		<b>1,711,736</b>	<b>98,238</b>	<b>1,809,974</b>
<b>Total</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>1,711,736</b>		<b>1,711,736</b>	<b>98,238</b>	<b>1,809,974</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
Nondepartmental - Gen Gov	848,391	269,776	0	578,615
Fin-Dir. Office	138	3	129	6
Fin-Genl. Acctg	1	0	0	1
Fin - Bus Services	7	2	0	5
ARA Director's Office	10,125	400	8,866	859
ARA Admin Svcs	2,720	865	0	1,855
ARA Strategic Purchasing	437	139	0	298
ARA City Council Admin	724	230	0	494
ARA 3-1-1	944	300	0	644
ARA Central Payroll	845	268	0	577
ARA Regulatory Services	5,343	1,699	0	3,644
IT - Director	18,104	3,675	6,547	7,882
IT - Admin & Applications	4,806	1,528	0	3,278
IT - Infrastructure	43,149	13,721	0	29,428
IT - Radio Comm Service	1,022	325	0	697
Office Bus. Opportunity	822	1	818	3
Mayor's Office	2,092	58	1,910	124
Human Resources Dept.	34,807	10,808	818	23,181
Legal Department	8,991	1,948	2,864	4,179
City Secretary	1,326	422	0	904
City Council	137	0	136	1
City Controller's Office	3,283	914	409	1,960
Municipal Court	63,689	20,035	682	42,972
Health Administration	34,535	9	34,508	18
Planning & Development	2,656	367	1,500	789
PWE - Administration	115,001	36,568	0	78,433
CIP Sal Rec PWE Adm	4,184	1,330	0	2,854
HPD - Police Records	1,183	376	0	807
HPD- Inspector General	334	106	0	228
General Services Department	60,395	14,607	14,458	31,330
HEC	2,098	624	136	1,338
Police	446,978	63,887	246,065	137,026
Fire	394,081	78,165	148,265	167,651
Municipal Court Judicial	3,572	1,136	0	2,436



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
PWE - All Other	57,969	0	57,969	0
Solid Waste Management	69,533	19,725	7,502	42,306
Housing and Community	34,302	10,907	0	23,395
Library	47,643	13,371	5,593	28,679
Parks & Recreation	199,502	40,971	70,655	87,876
Health & Human Services	963	306	0	657
ARA Ins. Mgmt.	458	146	0	312
ARA Alarm Permitting	232	74	0	158
ARA Exec Svcs	2,455	780	0	1,675
ARA Mayor's Antigang	462	147	0	315
ARA BARC	7,649	2,432	0	5,217
ARA-Other	19,340	6,150	0	13,190
Planning & Development	6,492	2,065	0	4,427
CIP S/R Planning	451	143	0	308
CIP Sal Rec RE	1,157	368	0	789
CIP S/R Engrg	17,042	5,419	0	11,623
CIP S/R Constr.	7,382	2,347	0	5,035
CIP S/R Eng/Const	284	90	0	194
CIP S/R GeoEnv.	1,593	506	0	1,087
CIP S/R Other	2,171	690	0	1,481
CIP S/R GSD	2,471	786	0	1,685
Prop & Cas Legal	5,981	1,902	0	4,079
PWE - Fleet Management	17,632	5,607	0	12,025
Wrkr Comp - HR	15,010	4,773	0	10,237
Wrkr Comp Legal	738	235	0	503
HEC Director	752	239	0	513
HEC - IT	1,541	490	0	1,051
HEC - 9-1-1 Network	1,198	381	0	817
HEC - Police Call Takers	1,643	523	0	1,120
PWE-Sign Adm	40	13	0	27
PWE-Bldg Insp.	25,055	7,967	0	17,088
PWE - Stormwater Fund	18,777	5,970	0	12,807
CABLE TV	37	12	0	25
PWE - Houston Transtar	2,823	898	0	1,925
Hurricane Ike Aid & Recovery	1,156	367	0	789



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Genl. Acctg**

Receiving Department	Total	General Acctg.	Fixed Assets	Auditing Svcs.
ARRA Reimbursement Fund	16,107	5,122	0	10,985
TIRZ	3,934	1,251	0	2,683
Houston Airport System	137,629	43,763	0	93,866
PWE - Water & Sewer	290,976	92,525	0	198,451
Conv and Ent Optns	506	161	0	345
ARA Parking	17,642	5,610	0	12,032
Health Benefits Fund	107,827	34,287	0	73,540
Long Term Disability	205	65	0	140
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,263,680</b>	<b>843,876</b>	<b>609,830</b>	<b>1,809,974</b>



**SCHEDULE 7.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE – AUDIT SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	12,413	838	13,251	
Fin-Dir. Office	39,029	42,336	81,365	
Fin-OMB	1		1	
Fin-Auditing		115	115	
Fin-Grants		44	44	
Fin.-Tax&Rev. Acctg.		396	396	
Fin - Bus Services		57	57	
ARA Admin Svcs		11,474	11,474	
ARA Strategic Purchasing		1	1	
ARA Central Payroll		1,010	1,010	
IT - Infrastructure		1	1	
IT - Radio Comm Service		7	7	
Office Bus. Opportunity		331	331	
Mayor's Office		604	604	
Human Resources Dept.		427	427	
City Controller's Office		2	2	
Total Allocated Additions:	<u>51,443</u>	<u>57,643</u>	<u>109,086</u>	<u>109,086</u>
Total To Be Allocated:	<u><u>457,964</u></u>	<u><u>57,643</u></u>		<u><u>515,607</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Auditing**

	Total	General & Admin	Auditing
<b>Wages &amp; Benefits</b>			
Salaries & Wages	301,493	0	301,493
Fringe Benefits	102,523	0	102,523
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	677	0	677
Contractual Services	1,828	0	1,828
<b>Departmental Totals</b>			
Total Expenditures	406,521	0	406,521
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	406,521	0	406,521
<b>Allocation Step 1</b>			
Inbound- All Others	51,443	51,443	0
Reallocate Admin Costs		( 51,443)	51,443
1st Allocation	457,964	0	457,964
<b>Allocation Step 2</b>			
Inbound- All Others	57,643	57,643	0
Reallocate Admin Costs		( 57,643)	57,643
2nd Allocation	57,643	0	57,643
<b>Total For 10006400050002 Fin-Auditing</b>			
Total Allocated	515,607	0	515,607



**City Of Houston, Texas**  
**OMB A-87 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	17,567		17,567		17,567
Fin-Dir. Office	621,110	0.0382	175		175		175
Fin-OMB	1,639,336	0.1009	462		462		462
Fin.-Public Fin.	481,750	0.0297	136		136	18	154
Fin-Genl. Acctg	2,924,425	0.1801	825		825		825
Fin-Auditing	406,522	0.0250	115		115		115
Fin-Grants	315,091	0.0194	89		89	12	101
Fin.-Tax&Rev. Acctg.	1,525,715	0.0939	430		430	57	487
Fin - Cap Impr	28,352	0.0017	8		8	1	9
Fin - Bus Services	433,120	0.0267	122		122	16	138
Finance - Fleet Management	451,583	0.0278	127		127	17	144
ARA Director's Office	1,265,470	0.0779	357		357	47	404
ARA Admin Svcs	2,342,707	0.1442	661		661	87	748
ARA Strategic Purchasing	3,798,869	0.2339	1,071		1,071	141	1,212
ARA City Council Admin	310,618	0.0191	88		88	12	100
ARA 3-1-1	4,865,162	0.2995	1,372		1,372	180	1,552
ARA Central Payroll	4,875,605	0.3002	1,375		1,375	181	1,556
ARA Regulatory Services	4,184,315	0.2576	1,180		1,180	155	1,335
IT - Director	1,854,489	0.1142	523		523	69	592
IT - Admin & Applications	6,785,039	0.4178	1,913		1,913	251	2,164
IT - Infrastructure	7,258,834	0.4469	2,047		2,047	269	2,316
IT - Radio Comm Service	3,174,210	0.1954	895		895	118	1,013
Office Bus. Opportunity	2,395,777	0.1475	676		676	89	765
Mayor's Office	2,926,594	0.1802	825		825	108	933
Human Resources Dept.	3,150,165	0.1940	888		888	117	1,005
Legal Department	16,970,914	1.0449	4,785		4,785	629	5,414



**City Of Houston, Texas**  
**OMB A-87 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	210		210	28	238
City Council	5,007,094	0.3083	1,412		1,412	185	1,597
City Controller's Office	7,389,260	0.4550	2,084		2,084	274	2,358
Health Administration	8,621,725	0.5308	2,431		2,431	319	2,750
Planning & Development Admin	1,538,812	0.0947	434		434	57	491
HPD - Police Records	4,991,202	0.3073	1,407		1,407	185	1,592
HPD- Inspector General	452,674	0.0279	128		128	17	145
General Services Department	44,066,690	2.7132	12,425		12,425	1,632	14,057
HEC	343						
Police	653,242,416	40.2204	184,193		184,193	24,189	208,382
Fire	443,613,371	27.3133	125,085		125,085	16,431	141,516
Municipal Court Department	22,759,427	1.4013	6,417		6,417	843	7,260
PWE - All Other	80,566,760	4.9605	22,717		22,717	2,984	25,701
Solid Waste Management	62,281,256	3.8347	17,561		17,561	2,307	19,868
Housing and Community Devp.	860,035	0.0530	243		243	32	275
Library	35,295,708	2.1732	9,952		9,952	1,307	11,259
Parks & Recreation	62,608,807	3.8548	17,654		17,654	2,319	19,973
Health & Human Services	36,842,853	2.2684	10,389		10,389	1,365	11,754
Finance - Deferred Compensation	151,363	0.0093	43		43	6	49
Fin-Econ. Dvpt	823,795	0.0507	232		232	31	263
ARA Alarm Permitting	202,836	0.0125	57		57	8	65
ARA Exec Svcs	2,837,561	0.1747	800		800	105	905
ARA Mayor's Antigang	530,064	0.0326	149		149	20	169
ARA BARC	-320						
ARA-Other	675,891	0.0416	191		191	25	216
Planning & Development	6,629,917	0.4082	1,869		1,869	246	2,115
TIRZ	4,144,317	0.2552	1,169		1,169	154	1,323



**City Of Houston, Texas**  
**OMB A-87 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	457,964		457,964	57,643	515,607
Total	1,624,166,029	100.0000	457,964		457,964	57,643	515,607

Allocation Basis: Total FY 2011 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Auditing**

Receiving Department	Total	Auditing
Nondepartmental - Gen Gov	17,567	17,567
Fin-Dir. Office	175	175
Fin-OMB	462	462
Fin.-Public Fin.	154	154
Fin-Genl. Acctg	825	825
Fin-Auditing	115	115
Fin-Grants	101	101
Fin.-Tax&Rev. Acctg.	487	487
Fin - Cap Impr	9	9
Fin - Bus Services	138	138
Finance - Fleet Management	144	144
ARA Director's Office	404	404
ARA Admin Svcs	748	748
ARA Strategic Purchasing	1,212	1,212
ARA City Council Admin	100	100
ARA 3-1-1	1,552	1,552
ARA Central Payroll	1,556	1,556
ARA Regulatory Services	1,335	1,335
IT - Director	592	592
IT - Admin & Applications	2,164	2,164
IT - Infrastructure	2,316	2,316
IT - Radio Comm Service	1,013	1,013
Office Bus. Opportunity	765	765
Mayor's Office	933	933
Human Resources Dept.	1,005	1,005
Legal Department	5,414	5,414
City Secretary	238	238
City Council	1,597	1,597
City Controller's Office	2,358	2,358
Municipal Court	6,594	6,594
Health Administration	2,750	2,750
Planning & Development	491	491
HPD - Police Records	1,592	1,592
HPD- Inspector General	145	145



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Auditing**

Receiving Department	Total	Auditing
General Services Department	14,057	14,057
Police	208,382	208,382
Fire	141,516	141,516
Municipal Court Judicial	666	666
PWE - All Other	25,701	25,701
Solid Waste Management	19,868	19,868
Housing and Community	275	275
Library	11,259	11,259
Parks & Recreation	19,973	19,973
Health & Human Services	11,754	11,754
Finance - Deferred	49	49
Fin-Econ. Dvpt	263	263
ARA Alarm Permitting	65	65
ARA Exec Svcs	905	905
ARA Mayor's Antigang	169	169
ARA-Other	216	216
Planning & Development	2,115	2,115
TIRZ	1,323	1,323
Direct Billed	0	0
<b>Total</b>	<b>515,607</b>	<b>515,607</b>



**SCHEDULE 8.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE- GRANTS MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	10,676	720	11,396	
Fin-Dir. Office	34,150	37,044	71,194	
Fin-Auditing	89	12	101	
Fin-Grants		34	34	
Fin.-Tax&Rev. Acctg.		307	307	
Fin - Bus Services		45	45	
ARA Admin Svcs		10,040	10,040	
ARA Central Payroll		883	883	
Office Bus. Opportunity		264	264	
Mayor's Office		529	529	
Human Resources Dept.		373	373	
Total Allocated Additions:	<u>44,915</u>	<u>50,251</u>	<u>95,166</u>	95,166
Total To Be Allocated:	<u><u>360,005</u></u>	<u><u>50,251</u></u>		<u><u>410,256</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin-Grants**

	Total	General & Admin	Grants
<b>Wages &amp; Benefits</b>			
Salaries & Wages	233,407	0	233,407
Fringe Benefits	81,526	0	81,526
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	89	0	89
Contractual Services	68	0	68
<b>Departmental Totals</b>			
Total Expenditures	315,090	0	315,090
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	315,090	0	315,090
<b>Allocation Step 1</b>			
Inbound- All Others	44,915	44,915	0
Reallocate Admin Costs		( 44,915)	44,915
1st Allocation	360,005	0	360,005
<b>Allocation Step 2</b>			
Inbound- All Others	50,251	50,251	0
Reallocate Admin Costs		( 50,251)	50,251
2nd Allocation	50,251	0	50,251
<b>Total For 10006400050003 Fin-Grants</b>			
Total Allocated	410,256	0	410,256



**City Of Houston, Texas**  
**OMB A-87 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	6,717		6,717		6,717
Fin-Dir. Office	871,603	0.0261	94		94		94
Fin-OMB	1,639,336	0.0490	176		176		176
Fin.-Public Fin.	481,750	0.0144	52		52	7	59
Fin-Genl. Acctg	2,924,425	0.0874	315		315		315
Fin-Auditing	406,522	0.0122	44		44		44
Fin-Grants	315,091	0.0094	34		34		34
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	164		164	23	187
Fin - Cap Impr	28,352	0.0008	3		3		3
Fin - Bus Services	433,120	0.0129	47		47	7	54
Finance - Fleet Management	451,583	0.0135	49		49	7	56
ARA Director's Office	1,265,470	0.0378	136		136	19	155
ARA Admin Svcs	2,342,707	0.0700	252		252	36	288
ARA Strategic Purchasing	3,798,869	0.1136	409		409	58	467
ARA City Council Admin	310,618	0.0093	33		33	5	38
ARA 3-1-1	4,865,162	0.1454	524		524	75	599
ARA Central Payroll	4,875,605	0.1457	525		525	75	600
ARA Regulatory Services	4,184,315	0.1251	450		450	64	514
IT - Director	1,854,558	0.0554	200		200	28	228
IT - Admin & Applications	9,067,711	0.2710	976		976	139	1,115
IT - Infrastructure	24,022,834	0.7181	2,585		2,585	368	2,953
IT - Radio Comm Service	14,574,210	0.4356	1,568		1,568	223	1,791
Office Bus. Opportunity	2,395,777	0.0716	258		258	37	295
Mayor's Office	6,583,325	0.1968	708		708	101	809
Human Resources Dept.	3,150,165	0.0942	339		339	48	387
Legal Department	16,983,114	0.5076	1,828		1,828	260	2,088



**City Of Houston, Texas**  
**OMB A-87 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	80		80	11	91
City Council	5,007,094	0.1497	539		539	77	616
City Controller's Office	7,580,044	0.2266	816		816	116	932
Health Administration	8,711,387	0.2604	937		937	134	1,071
Planning & Development Admin	1,539,749	0.0460	166		166	24	190
CIP Sal Rec PWE Adm	2,378,265	0.0711	256		256	36	292
HPD - Police Records	4,991,202	0.1492	537		537	77	614
HPD- Inspector General	459,808	0.0137	49		49	7	56
General Services Department	215,231,663	6.4336	23,161		23,161	3,301	26,462
HEC	20,510,112	0.6131	2,207		2,207	315	2,522
Police	719,681,101	21.5127	77,446		77,446	11,042	88,488
Fire	443,830,213	13.2667	47,761		47,761	6,806	54,567
Municipal Court Department	25,803,206	0.7713	2,777		2,777	395	3,172
PWE - All Other	82,446,592	2.4644	8,872		8,872	1,264	10,136
Solid Waste Management	62,753,250	1.8758	6,753		6,753	962	7,715
Housing and Community Devp.	92,625,900	2.7687	9,967		9,967	1,420	11,387
Library	38,999,585	1.1657	4,197		4,197	598	4,795
Parks & Recreation	77,291,936	2.3104	8,317		8,317	1,185	9,502
Health & Human Services	108,700,647	3.2492	11,697		11,697	1,667	13,364
Finance - Deferred Compensation	151,363	0.0045	16		16	2	18
Fin-Econ. Dvpt	823,795	0.0246	89		89	13	102
ARA Ins. Mgmt.	10,194,288	0.3047	1,097		1,097	156	1,253
ARA Alarm Permitting	202,836	0.0061	22		22	3	25
ARA Exec Svcs	2,902,582	0.0868	312		312	45	357
ARA Mayor's Antigang	530,064	0.0158	57		57	8	65
ARA BARC	6,001,299	0.1794	646		646	92	738
ARA-Other	4,965,991	0.1484	534		534	76	610



**City Of Houston, Texas**  
**OMB A-87 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	934		934	133	1,067
CIP S/R Planning	1,099,829	0.0329	118		118	17	135
CIP Sal Rec RE	3,464,161	0.1035	373		373	53	426
CIP S/R Engrg	10,464,104	0.3128	1,126		1,126	160	1,286
CIP S/R Constr.	9,700,860	0.2900	1,044		1,044	149	1,193
CIP S/R Eng/Const	396,488	0.0119	43		43	6	49
CIP S/R GeoEnv.	1,033,194	0.0309	111		111	16	127
CIP S/R Other	8,441,381	0.2523	908		908	129	1,037
CIP S/R GSD	2,670,143	0.0798	287		287	41	328
Prop & Cas Legal	3,801,370	0.1136	409		409	58	467
PWE - Fleet Management	22,827,025	0.6823	2,456		2,456	350	2,806
Wrkr Comp - HR	18,219,688	0.5446	1,961		1,961	279	2,240
Wrkr Comp Legal	383,676	0.0115	41		41	6	47
PWE-Sign Adm	3,263,046	0.0975	351		351	50	401
PWE-Bldg Insp.	38,127,909	1.1397	4,103		4,103	585	4,688
PWE - Stormwater Fund	34,957,489	1.0449	3,762		3,762	536	4,298
CABLE TV	2,938,608	0.0878	316		316	45	361
PWE - Houston Transtar	2,413,492	0.0721	260		260	37	297
Hurricane Ike Aid & Recovery	3,567,874	0.1066	384		384	55	439
ARRA Reimbursement Fund	36,864,531	1.1019	3,967		3,967	565	4,532
Houston Airport System (HAS)	282,947,434	8.4577	30,448		30,448	4,339	34,787
PWE - Water & Sewer System	358,398,089	10.7130	38,567		38,567	5,496	44,063
Conv and Ent Optns	56,474,717	1.6881	6,077		6,077	866	6,943
Parking	6,344,389	0.1896	683		683	97	780
Health Benefits Fund	310,214,668	9.2727	33,382		33,382	4,757	38,139
Long Term Disability	924,720	0.0276	100		100	14	114
<b>SubTotal</b>	<b>3,345,452,906</b>	<b>100.0000</b>	<b>360,005</b>		<b>360,005</b>	<b>50,251</b>	<b>410,256</b>



**City Of Houston, Texas**  
**OMB A-87 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	360,005		360,005	50,251	410,256

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
Nondepartmental - Gen Gov	6,717	6,717
Fin-Dir. Office	94	94
Fin-OMB	176	176
Fin.-Public Fin.	59	59
Fin-Genl. Acctg	315	315
Fin-Auditing	44	44
Fin-Grants	34	34
Fin.-Tax&Rev. Acctg.	187	187
Fin - Cap Impr	3	3
Fin - Bus Services	54	54
Finance - Fleet Management	56	56
ARA Director's Office	155	155
ARA Admin Svcs	288	288
ARA Strategic Purchasing	467	467
ARA City Council Admin	38	38
ARA 3-1-1	599	599
ARA Central Payroll	600	600
ARA Regulatory Services	514	514
IT - Director	228	228
IT - Admin & Applications	1,115	1,115
IT - Infrastructure	2,953	2,953
IT - Radio Comm Service	1,791	1,791
Office Bus. Opportunity	295	295
Mayor's Office	809	809
Human Resources Dept.	387	387
Legal Department	2,088	2,088
City Secretary	91	91
City Council	616	616
City Controller's Office	932	932
Municipal Court	2,881	2,881
Health Administration	1,071	1,071
Planning & Development	190	190
CIP Sal Rec PWE Adm	292	292
HPD - Police Records	614	614

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
HPD- Inspector General	56	56
General Services Department	26,462	26,462
HEC	2,522	2,522
Police	88,488	88,488
Fire	54,567	54,567
Municipal Court Judicial	291	291
PWE - All Other	10,136	10,136
Solid Waste Management	7,715	7,715
Housing and Community	11,387	11,387
Library	4,795	4,795
Parks & Recreation	9,502	9,502
Health & Human Services	13,364	13,364
Finance - Deferred	18	18
Fin-Econ. Dvpt	102	102
ARA Ins. Mgmt.	1,253	1,253
ARA Alarm Permitting	25	25
ARA Exec Svcs	357	357
ARA Mayor's Antigang	65	65
ARA BARC	738	738
ARA-Other	610	610
Planning & Development	1,067	1,067
CIP S/R Planning	135	135
CIP Sal Rec RE	426	426
CIP S/R Engrg	1,286	1,286
CIP S/R Constr.	1,193	1,193
CIP S/R Eng/Const	49	49
CIP S/R GeoEnv.	127	127
CIP S/R Other	1,037	1,037
CIP S/R GSD	328	328
Prop & Cas Legal	467	467
PWE - Fleet Management	2,806	2,806
Wrkr Comp - HR	2,240	2,240
Wrkr Comp Legal	47	47
PWE-Sign Adm	401	401
PWE-Bldg Insp.	4,688	4,688



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**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Grants**

Receiving Department	Total	Grants
PWE - Stormwater Fund	4,298	4,298
CABLE TV	361	361
PWE - Houston Transtar	297	297
Hurricane Ike Aid & Recovery	439	439
ARRA Reimbursement Fund	4,532	4,532
Houston Airport System	34,787	34,787
PWE - Water & Sewer	44,063	44,063
Conv and Ent Optns	6,943	6,943
ARA Parking	780	780
Health Benefits Fund	38,139	38,139
Long Term Disability	114	114
Direct Billed	0	0
<b>Total</b>	<b>410,256</b>	<b>410,256</b>



**SCHEDULE 9.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE – TAX AND REVENUE ACCOUNTING**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	17,525	1,194	18,719	
Fin-Dir. Office	39,029	42,336	81,365	
Fin-Auditing	430	57	487	
Fin-Grants	164	23	187	
Fin.-Tax&Rev. Acctg.		1,487	1,487	
Fin - Bus Services		216	216	
ARA Admin Svcs		11,474	11,474	
ARA Central Payroll		1,010	1,010	
Office Bus. Opportunity		1,059	1,059	
Mayor's Office		604	604	
Human Resources Dept.		427	427	
Total Allocated Additions:	57,148	59,887	117,035	117,035
Total To Be Allocated:	1,582,862	59,887		1,642,749



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin.-Tax&Rev. Acctg.**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	281,314	0	281,314
Fringe Benefits	188,140	0	188,140
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	333	0	333
Contractual Services	1,055,927	0	1,055,927
<b>Departmental Totals</b>			
Total Expenditures	1,525,714	0	1,525,714
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,525,714	0	1,525,714
<b>Allocation Step 1</b>			
Inbound- All Others	57,148	57,148	0
Reallocate Admin Costs		( 57,148)	57,148
1st Allocation	1,582,862	0	1,582,862
<b>Allocation Step 2</b>			
Inbound- All Others	59,887	59,887	0
Reallocate Admin Costs		( 59,887)	59,887
2nd Allocation	59,887	0	59,887
<b>Total For 10006400050004 Fin.-Tax&amp;Rev. Acctg.</b>			
Total Allocated	1,642,749	0	1,642,749



**City Of Houston, Texas**  
**OMB A-87 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	60,718		60,718		60,718
Fin-Dir. Office	621,110	0.0382	605		605		605
Fin-OMB	1,639,336	0.1009	1,598		1,598		1,598
Fin.-Public Fin.	481,750	0.0297	469		469	19	488
Fin-Genl. Acctg	2,924,425	0.1801	2,850		2,850		2,850
Fin-Auditing	406,522	0.0250	396		396		396
Fin-Grants	315,091	0.0194	307		307		307
Fin.-Tax&Rev. Acctg.	1,525,715	0.0939	1,487		1,487		1,487
Fin - Cap Impr	28,352	0.0017	28		28	1	29
Fin - Bus Services	433,120	0.0267	422		422	17	439
Finance - Fleet Management	451,583	0.0278	440		440	17	457
ARA Director's Office	1,265,470	0.0779	1,233		1,233	49	1,282
ARA Admin Svcs	2,342,707	0.1442	2,283		2,283	90	2,373
ARA Strategic Purchasing	3,798,869	0.2339	3,702		3,702	146	3,848
ARA City Council Admin	310,618	0.0191	303		303	12	315
ARA 3-1-1	4,865,162	0.2995	4,741		4,741	187	4,928
ARA Central Payroll	4,875,605	0.3002	4,752		4,752	188	4,940
ARA Regulatory Services	4,184,315	0.2576	4,078		4,078	161	4,239
IT - Director	1,854,489	0.1142	1,807		1,807	71	1,878
IT - Admin & Applications	6,785,039	0.4178	6,612		6,612	261	6,873
IT - Infrastructure	7,258,834	0.4469	7,074		7,074	280	7,354
IT - Radio Comm Service	3,174,210	0.1954	3,093		3,093	122	3,215
Office Bus. Opportunity	2,395,777	0.1475	2,335		2,335	92	2,427
Mayor's Office	2,926,594	0.1802	2,852		2,852	113	2,965
Human Resources Dept.	3,150,165	0.1940	3,070		3,070	121	3,191
Legal Department	16,970,914	1.0449	16,539		16,539	654	17,193



**City Of Houston, Texas**  
**OMB A-87 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	725		725	29	754
City Council	5,007,094	0.3083	4,880		4,880	193	5,073
City Controller's Office	7,389,260	0.4550	7,201		7,201	285	7,486
Health Administration	8,621,725	0.5308	8,402		8,402	332	8,734
Planning & Development Admin	1,538,812	0.0947	1,500		1,500	59	1,559
HPD - Police Records	4,991,202	0.3073	4,864		4,864	192	5,056
HPD- Inspector General	452,674	0.0279	441		441	17	458
General Services Department	44,066,690	2.7132	42,946		42,946	1,698	44,644
HEC	343						
Police	653,242,416	40.2204	636,632		636,632	25,170	661,802
Fire	443,613,371	27.3133	432,332		432,332	17,091	449,423
Municipal Court Department	22,759,427	1.4013	22,181		22,181	877	23,058
PWE - All Other	80,566,760	4.9605	78,518		78,518	3,104	81,622
Solid Waste Management	62,281,256	3.8347	60,697		60,697	2,399	63,096
Housing and Community Devp.	860,035	0.0530	838		838	33	871
Library	35,295,708	2.1732	34,398		34,398	1,360	35,758
Parks & Recreation	62,608,807	3.8548	61,017		61,017	2,412	63,429
Health & Human Services	36,842,853	2.2684	35,906		35,906	1,419	37,325
Finance - Deferred Compensation	151,363	0.0093	148		148	6	154
Fin-Econ. Dvpt	823,795	0.0507	803		803	32	835
ARA Alarm Permitting	202,836	0.0125	198		198	8	206
ARA Exec Svcs	2,837,561	0.1747	2,765		2,765	109	2,874
ARA Mayor's Antigang	530,064	0.0326	517		517	20	537
ARA BARC	-320						
ARA-Other	675,891	0.0416	659		659	26	685
Planning & Development	6,629,917	0.4082	6,461		6,461	255	6,716
TIRZ	4,144,317	0.2552	4,039		4,039	160	4,199



**City Of Houston, Texas**  
**OMB A-87 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	1,582,862		1,582,862	59,887	1,642,749
Total	1,624,166,029	100.0000	1,582,862		1,582,862	59,887	1,642,749

Allocation Basis: Total FY 2011 General Fund Expenditures including TIRZ

Allocation Source: Financial Summary Reports



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Tax&Rev. Acctg.**

Receiving Department	Total	Services
Nondepartmental - Gen Gov	60,718	60,718
Fin-Dir. Office	605	605
Fin-OMB	1,598	1,598
Fin.-Public Fin.	488	488
Fin-Genl. Acctg	2,850	2,850
Fin-Auditing	396	396
Fin-Grants	307	307
Fin.-Tax&Rev. Acctg.	1,487	1,487
Fin - Cap Impr	29	29
Fin - Bus Services	439	439
Finance - Fleet Management	457	457
ARA Director's Office	1,282	1,282
ARA Admin Svcs	2,373	2,373
ARA Strategic Purchasing	3,848	3,848
ARA City Council Admin	315	315
ARA 3-1-1	4,928	4,928
ARA Central Payroll	4,940	4,940
ARA Regulatory Services	4,239	4,239
IT - Director	1,878	1,878
IT - Admin & Applications	6,873	6,873
IT - Infrastructure	7,354	7,354
IT - Radio Comm Service	3,215	3,215
Office Bus. Opportunity	2,427	2,427
Mayor's Office	2,965	2,965
Human Resources Dept.	3,191	3,191
Legal Department	17,193	17,193
City Secretary	754	754
City Council	5,073	5,073
City Controller's Office	7,486	7,486
Municipal Court	20,940	20,940
Health Administration	8,734	8,734
Planning & Development	1,559	1,559
HPD - Police Records	5,056	5,056
HPD- Inspector General	458	458



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin.-Tax&Rev. Acctg.**

Receiving Department	Total	Services
General Services Department	44,644	44,644
Police	661,802	661,802
Fire	449,423	449,423
Municipal Court Judicial	2,118	2,118
PWE - All Other	81,622	81,622
Solid Waste Management	63,096	63,096
Housing and Community	871	871
Library	35,758	35,758
Parks & Recreation	63,429	63,429
Health & Human Services	37,325	37,325
Finance - Deferred	154	154
Fin-Econ. Dvpt	835	835
ARA Alarm Permitting	206	206
ARA Exec Svcs	2,874	2,874
ARA Mayor's Antigang	537	537
ARA-Other	685	685
Planning & Development	6,716	6,716
TIRZ	4,199	4,199
Direct Billed	0	0
<b>Total</b>	<b>1,642,749</b>	<b>1,642,749</b>



**SCHEDULE 10.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**FINANCE – BUSINESS SERVICES**  
**NATURE AND EXTENT OF SERVICES**

The Business Services Division of the Finance Department initiates and implements revisions of policies and procedures in the Department through internal controls to increase accountability, maximizing efficiency of operations. Costs have been allocated based upon total expenditures.

**City Of Houston, Texas**  
**OMB A-87 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	9,897	670	10,567	
Fin-Dir. Office	29,272	31,752	61,024	
Fin-OMB	5	1	6	
Fin-Genl. Acctg	7		7	
Fin-Auditing	122	16	138	
Fin-Grants	47	7	54	
Fin.-Tax&Rev. Acctg.	422	17	439	
Fin - Bus Services		61	61	
ARA Admin Svcs		8,605	8,605	
ARA Strategic Purchasing		12	12	
ARA Central Payroll		757	757	
IT - Infrastructure		9	9	
IT - Radio Comm Service		73	73	
Office Bus. Opportunity		332	332	
Mayor's Office		453	453	
Human Resources Dept.		320	320	
City Controller's Office		17	17	
Total Allocated Additions:	<u>39,772</u>	<u>43,102</u>	<u>82,874</u>	<u>82,874</u>
Total To Be Allocated:	<u><u>472,893</u></u>	<u><u>43,102</u></u>		<u><u>515,995</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Fin - Bus Services**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	163,729	0	163,729
Fringe Benefits	104,374	0	104,374
<b>Other Expense &amp; Cost</b>			
Supplies	24,824	0	24,824
Contractual Services	140,194	0	140,194
<b>Departmental Totals</b>			
Total Expenditures	433,121	0	433,121
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	433,121	0	433,121
<b>Allocation Step 1</b>			
Inbound- All Others	39,772	39,772	0
Reallocate Admin Costs		( 39,772)	39,772
1st Allocation	472,893	0	472,893
<b>Allocation Step 2</b>			
Inbound- All Others	43,102	43,102	0
Reallocate Admin Costs		( 43,102)	43,102
2nd Allocation	43,102	0	43,102
<b>Total For 10006400010003 Fin - Bus Services</b>			
Total Allocated	515,995	0	515,995



**City Of Houston, Texas**  
**OMB A-87 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	8,824		8,824		8,824
Fin-Dir. Office	871,603	0.0261	123		123		123
Fin-OMB	1,639,336	0.0490	232		232		232
Fin.-Public Fin.	481,750	0.0144	68		68	6	74
Fin-Genl. Acctg	2,924,425	0.0874	413		413		413
Fin-Auditing	406,522	0.0122	57		57		57
Fin-Grants	315,091	0.0094	45		45		45
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	216		216		216
Fin - Cap Impr	28,352	0.0008	4		4		4
Fin - Bus Services	433,120	0.0129	61		61		61
Finance - Fleet Management	451,583	0.0135	64		64	6	70
ARA Director's Office	1,265,470	0.0378	179		179	17	196
ARA Admin Svcs	2,342,707	0.0700	331		331	31	362
ARA Strategic Purchasing	3,798,869	0.1136	537		537	50	587
ARA City Council Admin	310,618	0.0093	44		44	4	48
ARA 3-1-1	4,865,162	0.1454	688		688	64	752
ARA Central Payroll	4,875,605	0.1457	689		689	64	753
ARA Regulatory Services	4,184,315	0.1251	591		591	55	646
IT - Director	1,854,558	0.0554	262		262	24	286
IT - Admin & Applications	9,067,711	0.2710	1,282		1,282	119	1,401
IT - Infrastructure	24,022,834	0.7181	3,396		3,396	316	3,712
IT - Radio Comm Service	14,574,210	0.4356	2,060		2,060	192	2,252
Office Bus. Opportunity	2,395,777	0.0716	339		339	32	371
Mayor's Office	6,583,325	0.1968	931		931	87	1,018
Human Resources Dept.	3,150,165	0.0942	445		445	41	486
Legal Department	16,983,114	0.5076	2,401		2,401	224	2,625



**City Of Houston, Texas**  
**OMB A-87 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	105		105	10	115
City Council	5,007,094	0.1497	708		708	66	774
City Controller's Office	7,580,044	0.2266	1,071		1,071	100	1,171
Health Administration	8,711,387	0.2604	1,231		1,231	115	1,346
Planning & Development Admin	1,539,749	0.0460	218		218	20	238
CIP Sal Rec PWE Adm	2,378,265	0.0711	336		336	31	367
HPD - Police Records	4,991,202	0.1492	706		706	66	772
HPD- Inspector General	459,808	0.0137	65		65	6	71
General Services Department	215,231,663	6.4336	30,424		30,424	2,833	33,257
HEC	20,510,112	0.6131	2,899		2,899	270	3,169
Police	719,681,101	21.5127	101,732		101,732	9,472	111,204
Fire	443,830,213	13.2667	62,737		62,737	5,841	68,578
Municipal Court Department	25,803,206	0.7713	3,648		3,648	339	3,987
PWE - All Other	82,446,592	2.4644	11,654		11,654	1,085	12,739
Solid Waste Management	62,753,250	1.8758	8,870		8,870	826	9,696
Housing and Community Devp.	92,625,900	2.7687	13,093		13,093	1,219	14,312
Library	38,999,585	1.1657	5,513		5,513	513	6,026
Parks & Recreation	77,291,936	2.3104	10,926		10,926	1,017	11,943
Health & Human Services	108,700,647	3.2492	15,365		15,365	1,431	16,796
Finance - Deferred Compensation	151,363	0.0045	21		21	2	23
Fin-Econ. Dvpt	823,795	0.0246	116		116	11	127
ARA Ins. Mgmt.	10,194,288	0.3047	1,441		1,441	134	1,575
ARA Alarm Permitting	202,836	0.0061	29		29	3	32
ARA Exec Svcs	2,902,582	0.0868	410		410	38	448
ARA Mayor's Antigang	530,064	0.0158	75		75	7	82
ARA BARC	6,001,299	0.1794	848		848	79	927
ARA-Other	4,965,991	0.1484	702		702	65	767



**City Of Houston, Texas**  
**OMB A-87 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	1,227		1,227	114	1,341
CIP S/R Planning	1,099,829	0.0329	155		155	14	169
CIP Sal Rec RE	3,464,161	0.1035	490		490	46	536
CIP S/R Engrg	10,464,104	0.3128	1,479		1,479	138	1,617
CIP S/R Constr.	9,700,860	0.2900	1,371		1,371	128	1,499
CIP S/R Eng/Const	396,488	0.0119	56		56	5	61
CIP S/R GeoEnv.	1,033,194	0.0309	146		146	14	160
CIP S/R Other	8,441,381	0.2523	1,193		1,193	111	1,304
CIP S/R GSD	2,670,143	0.0798	377		377	35	412
Prop & Cas Legal	3,801,370	0.1136	537		537	50	587
PWE - Fleet Management	22,827,025	0.6823	3,227		3,227	300	3,527
Wrkr Comp - HR	18,219,688	0.5446	2,575		2,575	240	2,815
Wrkr Comp Legal	383,676	0.0115	54		54	5	59
PWE-Sign Adm	3,263,046	0.0975	461		461	43	504
PWE-Bldg Insp.	38,127,909	1.1397	5,390		5,390	502	5,892
PWE - Stormwater Fund	34,957,489	1.0449	4,941		4,941	460	5,401
CABLE TV	2,938,608	0.0878	415		415	39	454
PWE - Houston Transtar	2,413,492	0.0721	341		341	32	373
Hurricane Ike Aid & Recovery	3,567,874	0.1066	504		504	47	551
ARRA Reimbursement Fund	36,864,531	1.1019	5,211		5,211	485	5,696
Houston Airport System (HAS)	282,947,434	8.4577	39,996		39,996	3,724	43,720
PWE - Water & Sewer System	358,398,089	10.7130	50,661		50,661	4,717	55,378
Conv and Ent Optns	56,474,717	1.6881	7,983		7,983	743	8,726
Parking	6,344,389	0.1896	897		897	84	981
Health Benefits Fund	310,214,668	9.2727	43,850		43,850	4,083	47,933
Long Term Disability	924,720	0.0276	131		131	12	143
<b>SubTotal</b>	<b>3,345,452,906</b>	<b>100.0000</b>	<b>472,893</b>		<b>472,893</b>	<b>43,102</b>	<b>515,995</b>



**City Of Houston, Texas**  
**OMB A-87 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	472,893		472,893	43,102	515,995

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin - Bus Services**

Receiving Department	Total	Services
Nondepartmental - Gen Gov	8,824	8,824
Fin-Dir. Office	123	123
Fin-OMB	232	232
Fin.-Public Fin.	74	74
Fin-Genl. Acctg	413	413
Fin-Auditing	57	57
Fin-Grants	45	45
Fin.-Tax&Rev. Acctg.	216	216
Fin - Cap Impr	4	4
Fin - Bus Services	61	61
Finance - Fleet Management	70	70
ARA Director's Office	196	196
ARA Admin Svcs	362	362
ARA Strategic Purchasing	587	587
ARA City Council Admin	48	48
ARA 3-1-1	752	752
ARA Central Payroll	753	753
ARA Regulatory Services	646	646
IT - Director	286	286
IT - Admin & Applications	1,401	1,401
IT - Infrastructure	3,712	3,712
IT - Radio Comm Service	2,252	2,252
Office Bus. Opportunity	371	371
Mayor's Office	1,018	1,018
Human Resources Dept.	486	486
Legal Department	2,625	2,625
City Secretary	115	115
City Council	774	774
City Controller's Office	1,171	1,171
Municipal Court	3,621	3,621
Health Administration	1,346	1,346
Planning & Development	238	238
CIP Sal Rec PWE Adm	367	367
HPD - Police Records	772	772



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin - Bus Services**

Receiving Department	Total	Services
HPD- Inspector General	71	71
General Services Department	33,257	33,257
HEC	3,169	3,169
Police	111,204	111,204
Fire	68,578	68,578
Municipal Court Judicial	366	366
PWE - All Other	12,739	12,739
Solid Waste Management	9,696	9,696
Housing and Community	14,312	14,312
Library	6,026	6,026
Parks & Recreation	11,943	11,943
Health & Human Services	16,796	16,796
Finance - Deferred	23	23
Fin-Econ. Dvpt	127	127
ARA Ins. Mgmt.	1,575	1,575
ARA Alarm Permitting	32	32
ARA Exec Svcs	448	448
ARA Mayor's Antigang	82	82
ARA BARC	927	927
ARA-Other	767	767
Planning & Development	1,341	1,341
CIP S/R Planning	169	169
CIP Sal Rec RE	536	536
CIP S/R Engrg	1,617	1,617
CIP S/R Constr.	1,499	1,499
CIP S/R Eng/Const	61	61
CIP S/R GeoEnv.	160	160
CIP S/R Other	1,304	1,304
CIP S/R GSD	412	412
Prop & Cas Legal	587	587
PWE - Fleet Management	3,527	3,527
Wrkr Comp - HR	2,815	2,815
Wrkr Comp Legal	59	59
PWE-Sign Adm	504	504
PWE-Bldg Insp.	5,892	5,892



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin - Bus Services**

Receiving Department	Total	Services
PWE - Stormwater Fund	5,401	5,401
CABLE TV	454	454
PWE - Houston Transtar	373	373
Hurricane Ike Aid & Recovery	551	551
ARRA Reimbursement Fund	5,696	5,696
Houston Airport System	43,720	43,720
PWE - Water & Sewer	55,378	55,378
Conv and Ent Optns	8,726	8,726
ARA Parking	981	981
Health Benefits Fund	47,933	47,933
Long Term Disability	143	143
Direct Billed	0	0
<b>Total</b>	<b>515,995</b>	<b>515,995</b>



**SCHEDULE 11.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 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**  
**OMB A-87 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	13,411	906	14,317	
Fin-Dir. Office	41,956	45,511	87,467	
Fin-Auditing	127	17	144	
Fin-Grants	49	7	56	
Fin.-Tax&Rev. Acctg.	440	17	457	
Fin - Bus Services	64	6	70	
ARA Admin Svcs		12,335	12,335	
ARA Central Payroll		1,085	1,085	
IT - Admin & Applications		6,017	6,017	
Office Bus. Opportunity		366	366	
Mayor's Office		649	649	
Human Resources Dept.		459	459	
Total Allocated Additions:	<u>56,047</u>	<u>67,375</u>	<u>123,422</u>	<u>123,422</u>
Total To Be Allocated:	<u><u>507,630</u></u>	<u><u>67,375</u></u>		<u><u>575,005</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Finance - Fleet Management**

	Total	General & Admin	Fleet Support
<b>Wages &amp; Benefits</b>			
Salaries & Wages	338,452	0	338,452
Fringe Benefits	110,058	0	110,058
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	185	0	185
Contractual Services	2,888	0	2,888
<b>Departmental Totals</b>			
Total Expenditures	451,583	0	451,583
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	451,583	0	451,583
<b>Allocation Step 1</b>			
Inbound- All Others	56,047	56,047	0
Reallocate Admin Costs		( 56,047)	56,047
1st Allocation	507,630	0	507,630
<b>Allocation Step 2</b>			
Inbound- All Others	67,375	67,375	0
Reallocate Admin Costs		( 67,375)	67,375
2nd Allocation	67,375	0	67,375
<b>Total For 10006400060001 Finance - Fleet</b>			
Total Allocated	575,005	0	575,005



**City Of Houston, Texas**  
**OMB A-87 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	126		126		126
ARA Director's Office	91	0.7542	3,828		3,828	508	4,336
IT - Director	39	0.3232	1,641		1,641	218	1,859
Office Bus. Opportunity	8	0.0663	337		337	45	382
Mayor's Office	67	0.5553	2,819		2,819	374	3,193
Human Resources Dept.	15	0.1243	631		631	84	715
Legal Department	5	0.0414	210		210	28	238
Health Administration	204	1.6907	8,583		8,583	1,139	9,722
Planning & Development Admin	6	0.0497	252		252	34	286
PWE - Administration	42	0.3481	1,767		1,767	235	2,002
General Services Department	193	1.5995	8,120		8,120	1,078	9,198
HEC	4	0.0332	168		168	22	190
Police	3,844	31.8581	161,722		161,722	21,468	183,190
Fire	987	8.1800	41,524		41,524	5,513	47,037
Municipal Court Department	6	0.0497	252		252	34	286
PWE - All Other	946	7.8402	39,799		39,799	5,284	45,083
Solid Waste Management	575	4.7655	24,191		24,191	3,212	27,403
Housing and Community Devp.	26	0.2155	1,094		1,094	145	1,239
Library	22	0.1823	926		926	123	1,049
Parks & Recreation	1,055	8.7436	44,385		44,385	5,892	50,277
PWE - Fleet Management	27	0.2238	1,136		1,136	151	1,287
PWE-Bldg Insp.	321	2.6604	13,505		13,505	1,793	15,298
PWE - Stormwater Fund	276	2.2874	11,612		11,612	1,542	13,154
CABLE TV	2	0.0166	84		84	11	95
PWE - Houston Transtar	2	0.0166	84		84	11	95
ARRA Reimbursement Fund	2	0.0166	84		84	11	95



**City Of Houston, Texas**  
**OMB A-87 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	34,961		34,961	4,641	39,602
PWE - Water & Sewer System	2,405	19.9320	101,181		101,181	13,433	114,614
Conv and Ent Optns	31	0.2569	1,304		1,304	173	1,477
Parking	31	0.2569	1,304		1,304	173	1,477
<b>SubTotal</b>	<b>12,066</b>	<b>100.0000</b>	<b>507,630</b>		<b>507,630</b>	<b>67,375</b>	<b>575,005</b>
<b>Total</b>	<b>12,066</b>	<b>100.0000</b>	<b>507,630</b>		<b>507,630</b>	<b>67,375</b>	<b>575,005</b>

Allocation Basis: Number of Vehicles

Allocation Source: Asset Management Report

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Finance - Fleet Management**

Receiving Department	Total	Fleet Support
Fin-Dir. Office	126	126
ARA Director's Office	4,336	4,336
IT - Director	1,859	1,859
Office Bus. Opportunity	382	382
Mayor's Office	3,193	3,193
Human Resources Dept.	715	715
Legal Department	238	238
Municipal Court	286	286
Health Administration	9,722	9,722
Planning & Development	286	286
PWE - Administration	2,002	2,002
General Services Department	9,198	9,198
HEC	190	190
Police	183,190	183,190
Fire	47,037	47,037
PWE - All Other	45,083	45,083
Solid Waste Management	27,403	27,403
Housing and Community	1,239	1,239
Library	1,049	1,049
Parks & Recreation	50,277	50,277
PWE - Fleet Management	1,287	1,287
PWE-Bldg Insp.	15,298	15,298
PWE - Stormwater Fund	13,154	13,154
CABLE TV	95	95
PWE - Houston Transtar	95	95
ARRA Reimbursement Fund	95	95
Houston Airport System	39,602	39,602
PWE - Water & Sewer	114,614	114,614
Conv and Ent Optns	1,477	1,477
ARA Parking	1,477	1,477

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Finance - Fleet Management**

Receiving Department	Total	Fleet Support
Direct Billed	0	0
Total	<u>575,005</u>	<u>575,005</u>



**SCHEDULE 12.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR’S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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:	<u>( 7,952)</u>			( 7,952)
Building Usage Charge	60,321		60,321	
Equipment Usage Charge	1,492		1,492	
Nondepartmental - Gen Gov	21,460	1,468	22,928	
Fin-OMB	853	163	1,016	
Fin-Genl. Acctg	9,543	582	10,125	
Fin-Auditing	357	47	404	
Fin-Grants	136	19	155	
Fin.-Tax&Rev. Acctg.	1,233	49	1,282	
Fin - Bus Services	179	17	196	
Finance - Fleet Management	3,828	508	4,336	
ARA Director's Office		19,418	19,418	
ARA Admin Svcs		22,823	22,823	
ARA Strategic Purchasing		297	297	
ARA 3-1-1		111,095	111,095	
ARA Central Payroll		1,464	1,464	
IT - Admin & Applications		358,014	358,014	
IT - Infrastructure		202,792	202,792	
IT - Radio Comm Service		11,919	11,919	
Office Bus. Opportunity		920	920	
Mayor's Office		876	876	
Human Resources Dept.		84,397	84,397	
Legal Department		33,896	33,896	
City Controller's Office		2,837	2,837	
HPD- Inspector General		18,977	18,977	
General Services Department		389,599	389,599	



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ARA Director's Office**

Total Allocated Additions:	<u>99,402</u>	<u>1,262,177</u>	<u>1,361,579</u>	<u>1,361,579</u>
Total To Be Allocated:	<u><u>1,356,920</u></u>	<u><u>1,262,177</u></u>		<u><u>2,619,097</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Director's Office**

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	536,307	0	536,307
Fringe Benefits	205,979	0	205,979
<b>Other Expense &amp; Cost</b>			
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
<b>Departmental Totals</b>			
Total Expenditures	1,265,470	7,952	1,257,518
<b>Deductions</b>			
Total Deductions	( 7,952)	( 7,952)	0
<b>Functional Cost</b>			
Functional Cost	1,257,518	0	1,257,518
<b>Allocation Step 1</b>			
Inbound- All Others	99,402	99,402	0
Reallocate Admin Costs		( 99,402)	99,402
1st Allocation	1,356,920	0	1,356,920
<b>Allocation Step 2</b>			
Inbound- All Others	1,262,177	1,262,177	0
Reallocate Admin Costs		( 1,262,177)	1,262,177
2nd Allocation	1,262,177	0	1,262,177
<b>Total For 10006500010000 ARA Director's Office</b>			
Total Allocated	2,619,097	0	2,619,097



**City Of Houston, Texas**  
**OMB A-87 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	19,418		19,418		19,418
ARA Admin Svcs	30	7.6240	103,451		103,451	97,625	201,076
ARA Strategic Purchasing	40	9.8692	133,918		133,918	126,376	260,294
ARA City Council Admin	3	0.9623	13,057		13,057	12,322	25,379
ARA 3-1-1	83	20.5280	278,549		278,549	262,861	541,410
ARA Central Payroll	50	12.4599	169,071		169,071	159,549	328,620
ARA Regulatory Services	44	10.8562	147,309		147,309	139,013	286,322
ARA Ins. Mgmt.	4	1.2090	16,405		16,405	15,481	31,886
ARA Alarm Permitting	3	0.9623	13,057		13,057	12,322	25,379
ARA Exec Svcs	33	8.2902	112,491		112,491	106,156	218,647
ARA Mayor's Antigang	8	2.1219	28,792		28,792	27,171	55,963
ARA BARC	87	21.4654	291,271		291,271	274,866	566,137
ARA-Other	9	2.2206	30,131		30,131	28,435	58,566
SubTotal	405	100.0000	1,356,920		1,356,920	1,262,177	2,619,097
Total	405	100.0000	1,356,920		1,356,920	1,262,177	2,619,097

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

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Director's Office**

Receiving Department	Total	Dept Admin
ARA Director's Office	19,418	19,418
ARA Admin Svcs	201,076	201,076
ARA Strategic Purchasing	260,294	260,294
ARA City Council Admin	25,379	25,379
ARA 3-1-1	541,410	541,410
ARA Central Payroll	328,620	328,620
ARA Regulatory Services	286,322	286,322
ARA Ins. Mgmt.	31,886	31,886
ARA Alarm Permitting	25,379	25,379
ARA Exec Svcs	218,647	218,647
ARA Mayor's Antigang	55,963	55,963
ARA BARC	566,137	566,137
ARA-Other	58,566	58,566
Direct Billed	0	0
<b>Total</b>	<b>2,619,097</b>	<b>2,619,097</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – ADMINISTRATION SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**OMB A-87 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	93,051	6,301	99,352	
Fin-OMB	1,843	352	2,195	
Fin-Genl. Acctg	2,503	217	2,720	
Fin-Auditing	661	87	748	
Fin-Grants	252	36	288	
Fin.-Tax&Rev. Acctg.	2,283	90	2,373	
Fin - Bus Services	331	31	362	
ARA Director's Office	103,451	97,625	201,076	
ARA Admin Svcs		130,984	130,984	
ARA Strategic Purchasing		290	290	
ARA Central Payroll		7,800	7,800	
IT - Infrastructure		3,041	3,041	
IT - Radio Comm Service		25,748	25,748	
Office Bus. Opportunity		2,040	2,040	
Mayor's Office		4,667	4,667	
Human Resources Dept.		3,297	3,297	
City Controller's Office		6,128	6,128	
Total Allocated Additions:	<u>205,965</u>	<u>288,734</u>	<u>494,699</u>	494,699
Total To Be Allocated:	<u><u>2,548,672</u></u>	<u><u>288,734</u></u>		<u><u>2,837,406</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Admin Svcs**

	Total	General & Admin	Business Office	Mailroom	Records Management
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,478,077	0	744,589	124,555	386,590
Fringe Benefits	600,922	0	257,079	53,378	143,549
<b>Other Expense &amp; Cost</b>					
Supplies	12,251	0	5,942	1,299	356
Contractual Services	251,457	0	180,247	24,232	29,770
<b>Departmental Totals</b>					
Total Expenditures	2,342,707	0	1,187,857	203,464	560,265
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,342,707	0	1,187,857	203,464	560,265
<b>Allocation Step 1</b>					
Inbound- All Others	205,965	205,965	0	0	0
Reallocate Admin Costs		( 205,965)	104,434	17,888	49,257
1st Allocation	2,548,672	0	1,292,291	221,352	609,522
<b>Allocation Step 2</b>					
Inbound- All Others	288,734	288,734	0	0	0
Reallocate Admin Costs		( 288,734)	146,400	25,077	69,052
2nd Allocation	288,734	0	146,400	25,077	69,052
<b>Total For 10006500050000 ARA Admin Svcs</b>					
Total Allocated	2,837,406	0	1,438,691	246,429	678,574



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Admin Svcs**

	Property
<b>Wages &amp; Benefits</b>	
Salaries & Wages	222,343
Fringe Benefits	146,916
<b>Other Expense &amp; Cost</b>	
Supplies	4,654
Contractual Services	17,208
<b>Departmental Totals</b>	
Total Expenditures	391,121
<b>Deductions</b>	
Total Deductions	0
Functional Cost	391,121
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	34,386
1st Allocation	425,507
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	48,205
2nd Allocation	48,205
<b>Total For 10006500050000 ARA Admin Svcs</b>	
Total Allocated	473,712



**City Of Houston, Texas**  
**OMB A-87 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	12,735		12,735		12,735
Fin-OMB	16	3.0700	39,674		39,674		39,674
Fin.-Public Fin.	5	1.0423	13,470		13,470	1,835	15,305
Fin-Genl. Acctg	12	2.2741	29,388		29,388		29,388
Fin-Auditing	4	0.7580	9,796		9,796		9,796
Fin-Grants	3	0.6633	8,572		8,572		8,572
Fin.-Tax&Rev. Acctg.	4	0.7580	9,796		9,796		9,796
Fin - Cap Impr	3	0.6064	7,837		7,837	1,068	8,905
Fin - Bus Services	3	0.5685	7,347		7,347		7,347
Finance - Fleet Management	4	0.8149	10,531		10,531		10,531
ARA Director's Office	5	1.0992	14,204		14,204		14,204
ARA Admin Svcs	30	5.8558	75,674		75,674		75,674
ARA Strategic Purchasing	40	7.5804	97,960		97,960	13,346	111,306
ARA City Council Admin	3	0.7391	9,551		9,551	1,301	10,852
ARA 3-1-1	83	15.7671	203,757		203,757	27,760	231,517
ARA Central Payroll	50	9.5702	123,675		123,675	16,849	140,524
ARA Regulatory Services	44	8.3384	107,756		107,756	14,681	122,437
Mayor's Office	51	9.7938	126,565		126,565	17,243	143,808
Finance - Deferred Compensation	1	0.2464	3,184		3,184	434	3,618
Fin-Econ. Dvpt	8	1.6108	20,817		20,817	2,836	23,653
ARA Ins. Mgmt.	4	0.9286	12,000		12,000	1,635	13,635
ARA Alarm Permitting	3	0.7391	9,551		9,551	1,301	10,852
ARA Exec Svcs	33	6.3675	82,287		82,287	11,211	93,498
ARA Mayor's Antigang	8	1.6298	21,061		21,061	2,869	23,930
ARA BARC	87	16.4873	213,062		213,062	29,028	242,090
ARA-Other	9	1.7056	22,041		22,041	3,003	25,044



**City Of Houston, Texas**  
**OMB A-87 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	1,292,291		1,292,291	146,400	1,438,691
Total	527	100.0000	1,292,291		1,292,291	146,400	1,438,691

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A-87 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	2,181		2,181		2,181
Fin-OMB	16	3.0700	6,796		6,796		6,796
Fin.-Public Fin.	5	1.0423	2,307		2,307	314	2,621
Fin-Genl. Acctg	12	2.2741	5,034		5,034		5,034
Fin-Auditing	4	0.7580	1,678		1,678		1,678
Fin-Grants	3	0.6633	1,468		1,468		1,468
Fin.-Tax&Rev. Acctg.	4	0.7580	1,678		1,678		1,678
Fin - Cap Impr	3	0.6064	1,342		1,342	183	1,525
Fin - Bus Services	3	0.5685	1,258		1,258		1,258
Finance - Fleet Management	4	0.8149	1,804		1,804		1,804
ARA Director's Office	5	1.0992	2,433		2,433		2,433
ARA Admin Svcs	30	5.8558	12,962		12,962		12,962
ARA Strategic Purchasing	40	7.5804	16,779		16,779	2,286	19,065
ARA City Council Admin	3	0.7391	1,636		1,636	223	1,859
ARA 3-1-1	83	15.7671	34,901		34,901	4,755	39,656
ARA Central Payroll	50	9.5702	21,184		21,184	2,886	24,070
ARA Regulatory Services	44	8.3384	18,457		18,457	2,515	20,972
Mayor's Office	51	9.7938	21,679		21,679	2,954	24,633
Finance - Deferred Compensation	1	0.2464	545		545	74	619
Fin-Econ. Dvpt	8	1.6108	3,566		3,566	486	4,052
ARA Ins. Mgmt.	4	0.9286	2,055		2,055	280	2,335
ARA Alarm Permitting	3	0.7391	1,636		1,636	223	1,859
ARA Exec Svcs	33	6.3675	14,095		14,095	1,920	16,015
ARA Mayor's Antigang	8	1.6298	3,608		3,608	492	4,100
ARA BARC	87	16.4873	36,495		36,495	4,972	41,467
ARA-Other	9	1.7056	3,775		3,775	514	4,289



**City Of Houston, Texas**  
**OMB A-87 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	221,352		221,352	25,077	246,429
Total	527	100.0000	221,352		221,352	25,077	246,429

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A-87 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	733		733		733
ARA Admin Svcs	13,638	6.9478	42,348		42,348		42,348
IT - Infrastructure	364	0.1854	1,130		1,130	138	1,268
Office Bus. Opportunity	682	0.3474	2,118		2,118	258	2,376
Mayor's Office	1,363	0.6944	4,232		4,232	516	4,748
Human Resources Dept.	6,973	3.5523	21,652		21,652	2,640	24,292
Legal Department	22,401	11.4120	69,559		69,559	8,480	78,039
City Council	381	0.1941	1,183		1,183	144	1,327
City Controller's Office	11,396	5.8056	35,386		35,386	4,314	39,700
Planning & Development Admin	493	0.2512	1,531		1,531	187	1,718
General Services Department	2,557	1.3026	7,940		7,940	968	8,908
Police	42,171	21.4837	130,949		130,949	15,961	146,910
Fire	4,203	2.1412	13,051		13,051	1,591	14,642
Municipal Court Department	68	0.0346	211		211	26	237
PWE - All Other	41,859	21.3248	129,979		129,979	15,845	145,824
Solid Waste Management	2,403	1.2242	7,462		7,462	910	8,372
Housing and Community Devp.	2,965	1.5105	9,207		9,207	1,122	10,329
Library	558	0.2843	1,733		1,733	211	1,944
Parks & Recreation	1,514	0.7713	4,701		4,701	573	5,274
Health & Human Services	19,543	9.9560	60,684		60,684	7,398	68,082
HEC - IT	327	0.1666	1,015		1,015	124	1,139
Houston Airport System (HAS)	19,524	9.9464	60,625		60,625	7,391	68,016
Conv and Ent Optns	674	0.3434	2,093		2,093	255	2,348
<b>SubTotal</b>	<b>196,293</b>	<b>100.0000</b>	<b>609,522</b>		<b>609,522</b>	<b>69,052</b>	<b>678,574</b>
<b>Total</b>	<b>196,293</b>	<b>100.0000</b>	<b>609,522</b>		<b>609,522</b>	<b>69,052</b>	<b>678,574</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 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	6,186		6,186		6,186
IT - Director	48	1.0736	4,568		4,568	525	5,093
Office Bus. Opportunity	6	0.1342	571		571	66	637
Mayor's Office	14	0.3131	1,332		1,332	153	1,485
Human Resources Dept.	6	0.1342	571		571	66	637
Legal Department	21	0.4697	1,999		1,999	230	2,229
City Council	1	0.0224	95		95	11	106
City Controller's Office	3	0.0671	286		286	33	319
Health Administration	253	5.6587	24,078		24,078	2,769	26,847
Planning & Development Admin	11	0.2460	1,047		1,047	120	1,167
General Services Department	106	2.3708	10,088		10,088	1,160	11,248
HEC	1	0.0224	95		95	11	106
Police	1,804	40.3489	171,689		171,689	19,740	191,429
Fire	1,087	24.3122	103,450		103,450	11,895	115,345
Municipal Court Department	5	0.1118	476		476	55	531
PWE - All Other	425	9.5057	40,447		40,447	4,651	45,098
Solid Waste Management	55	1.2302	5,234		5,234	602	5,836
Library	41	0.9170	3,902		3,902	449	4,351
Parks & Recreation	518	11.5858	49,298		49,298	5,669	54,967
SubTotal	4,471	100.0000	425,507		425,507	48,205	473,712
Total	4,471	100.0000	425,507		425,507	48,205	473,712



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Admin Svcs**

Receiving Department	Total	Business Office	Mailroom	Records Management	Property
Fin-Dir. Office	15,744	12,735	2,181	733	95
Fin-OMB	46,470	39,674	6,796	0	0
Fin.-Public Fin.	17,926	15,305	2,621	0	0
Fin-Genl. Acctg	34,422	29,388	5,034	0	0
Fin-Auditing	11,474	9,796	1,678	0	0
Fin-Grants	10,040	8,572	1,468	0	0
Fin.-Tax&Rev. Acctg.	11,474	9,796	1,678	0	0
Fin - Cap Impr	10,430	8,905	1,525	0	0
Fin - Bus Services	8,605	7,347	1,258	0	0
Finance - Fleet Management	12,335	10,531	1,804	0	0
ARA Director's Office	22,823	14,204	2,433	0	6,186
ARA Admin Svcs	130,984	75,674	12,962	42,348	0
ARA Strategic Purchasing	130,371	111,306	19,065	0	0
ARA City Council Admin	12,711	10,852	1,859	0	0
ARA 3-1-1	271,173	231,517	39,656	0	0
ARA Central Payroll	164,594	140,524	24,070	0	0
ARA Regulatory Services	143,409	122,437	20,972	0	0
IT - Director	5,093	0	0	0	5,093
IT - Infrastructure	1,268	0	0	1,268	0
Office Bus. Opportunity	3,013	0	0	2,376	637
Mayor's Office	174,674	143,808	24,633	4,748	1,485
Human Resources Dept.	24,929	0	0	24,292	637
Legal Department	80,268	0	0	78,039	2,229
City Council	1,433	0	0	1,327	106
City Controller's Office	40,019	0	0	39,700	319
Municipal Court	531	0	0	0	531
Health Administration	26,847	0	0	0	26,847
Planning & Development	2,885	0	0	1,718	1,167
General Services Department	20,156	0	0	8,908	11,248
HEC	106	0	0	0	106
Police	338,339	0	0	146,910	191,429
Fire	129,987	0	0	14,642	115,345
Municipal Court Judicial	237	0	0	237	0
PWE - All Other	190,922	0	0	145,824	45,098



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Admin Svcs**

Receiving Department	Total	Business Office	Mailroom	Records Management	Property
Solid Waste Management	14,208	0	0	8,372	5,836
Housing and Community	10,329	0	0	10,329	0
Library	6,295	0	0	1,944	4,351
Parks & Recreation	60,241	0	0	5,274	54,967
Health & Human Services	68,082	0	0	68,082	0
Finance - Deferred	4,237	3,618	619	0	0
Fin-Econ. Dvpt	27,705	23,653	4,052	0	0
ARA Ins. Mgmt.	15,970	13,635	2,335	0	0
ARA Alarm Permitting	12,711	10,852	1,859	0	0
ARA Exec Svcs	109,513	93,498	16,015	0	0
ARA Mayor's Antigang	28,030	23,930	4,100	0	0
ARA BARC	283,557	242,090	41,467	0	0
ARA-Other	29,333	25,044	4,289	0	0
HEC - IT	1,139	0	0	1,139	0
Houston Airport System	68,016	0	0	68,016	0
Conv and Ent Optns	2,348	0	0	2,348	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>2,837,406</b>	<b>1,438,691</b>	<b>246,429</b>	<b>678,574</b>	<b>473,712</b>



**SCHEDULE 14.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – STRATEGIC PURCHASING**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**OMB A-87 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	123,045	8,309	131,354	
Fin-OMB	296	56	352	
Fin-Genl. Acctg	402	35	437	
Fin-Auditing	1,071	141	1,212	
Fin-Grants	409	58	467	
Fin.-Tax&Rev. Acctg.	3,702	146	3,848	
Fin - Bus Services	537	50	587	
ARA Director's Office	133,918	126,376	260,294	
ARA Admin Svcs	114,739	15,632	130,371	
ARA Strategic Purchasing		245	245	
ARA Central Payroll		10,097	10,097	
IT - Admin & Applications		196,050	196,050	
IT - Infrastructure		488	488	
IT - Radio Comm Service		4,129	4,129	
Office Bus. Opportunity		3,139	3,139	
Mayor's Office		6,041	6,041	
Human Resources Dept.		4,268	4,268	
City Controller's Office		983	983	
Total Allocated Additions:	378,838	376,243	755,081	755,081
Total To Be Allocated:	4,177,706	376,243		4,553,949



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Strategic Purchasing**

	Total	General & Admin	Supply	Formal Contracts
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,716,658	990,494	353,166	1,372,998
Fringe Benefits	962,862	351,059	125,172	486,631
<b>Other Expense &amp; Cost</b>				
Supplies	19,386	7,068	2,520	9,798
Contractual Svcs	99,962	36,446	12,995	50,521
<b>Departmental Totals</b>				
Total Expenditures	3,798,868	1,385,067	493,853	1,919,948
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,798,868	1,385,067	493,853	1,919,948
<b>Allocation Step 1</b>				
Inbound- All Others	378,838	378,838	0	0
Reallocate Admin Costs		( 1,763,905)	360,888	1,403,017
1st Allocation	4,177,706	0	854,741	3,322,965
<b>Allocation Step 2</b>				
Inbound- All Others	376,243	376,243	0	0
Reallocate Admin Costs		( 376,243)	76,978	299,265
2nd Allocation	376,243	0	76,978	299,265
<b>Total For 10006500020000 ARA Strategic</b>				
Total Allocated	4,553,949	0	931,719	3,622,230



**City Of Houston, Texas**  
**OMB A-87 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	15,173		15,173		15,173
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	297		297		297
ARA Admin Svcs	222	0.0339	290		290		290
ARA Strategic Purchasing	188	0.0287	245		245		245
ARA City Council Admin	51	0.0078	67		67	6	73
ARA 3-1-1	90	0.0137	117		117	11	128
ARA Central Payroll	142	0.0217	185		185	17	202
ARA Regulatory Services	263	0.0401	343		343	31	374
IT - Director	7,606	1.1610	9,923		9,923	911	10,834
IT - Admin & Applications	534	0.0815	697		697	64	761
IT - Infrastructure	4,831	0.7374	6,303		6,303	578	6,881
IT - Radio Comm Service	601	0.0917	784		784	72	856
Office Bus. Opportunity	6	0.0009	8		8	1	9
Mayor's Office	186	0.0284	243		243	22	265
Human Resources Dept.	7,727	1.1795	10,081		10,081	925	11,006
Legal Department	2,512	0.3834	3,277		3,277	301	3,578
City Secretary	76	0.0116	99		99	9	108
City Council	2	0.0003	3		3		3
City Controller's Office	142	0.0217	185		185	17	202
Health Administration	20	0.0031	26		26	2	28
Planning & Development Admin	187	0.0285	244		244	22	266
PWE - Administration	29,595	4.5174	38,612		38,612	3,544	42,156



**City Of Houston, Texas**  
**OMB A-87 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	1,641		1,641	151	1,792
HPD - Police Records	131	0.0200	171		171	16	187
HPD- Inspector General	8	0.0012	10		10	1	11
General Services Department	37,192	5.6770	48,524		48,524	4,454	52,978
HEC	820	0.1252	1,070		1,070	98	1,168
Police	67,686	10.3316	88,309		88,309	8,105	96,414
Fire	49,849	7.6090	65,037		65,037	5,969	71,006
Municipal Court Department	39,525	6.0331	51,567		51,567	4,733	56,300
Solid Waste Management	39,438	6.0198	51,454		51,454	4,723	56,177
Housing and Community Devp.	10,190	1.5554	13,295		13,295	1,220	14,515
Library	32,164	4.9095	41,964		41,964	3,852	45,816
Parks & Recreation	59,903	9.1436	78,154		78,154	7,173	85,327
Health & Human Services	875	0.1336	1,142		1,142	105	1,247
ARA Ins. Mgmt.	124	0.0189	162		162	15	177
ARA Alarm Permitting	3	0.0005	4		4		4
ARA Exec Svcs	582	0.0888	759		759	70	829
ARA Mayor's Antigang	125	0.0191	163		163	15	178
ARA BARC	3,748	0.5721	4,890		4,890	449	5,339
ARA-Other	4,353	0.6644	5,679		5,679	521	6,200
Planning & Development	1,317	0.2010	1,718		1,718	158	1,876
General Debt Services	845	0.1290	1,102		1,102	101	1,203
CIP S/R Planning	122	0.0186	159		159	15	174
CIP Sal Rec RE	243	0.0371	317		317	29	346
CIP S/R Engrg	404	0.0617	527		527	48	575
CIP S/R Constr.	385	0.0588	502		502	46	548
CIP S/R Eng/Const	7	0.0011	9		9	1	10
CIP S/R GeoEnv.	49	0.0075	64		64	6	70



**City Of Houston, Texas**  
**OMB A-87 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	74	882
Prop & Cas Legal	5,496	0.8389	7,171		7,171	658	7,829
PWE - Fleet Management	13,531	2.0654	17,654		17,654	1,620	19,274
Wrkr Comp - HR	1,184	0.1807	1,545		1,545	142	1,687
Wrkr Comp Legal	45	0.0069	59		59	5	64
HEC Director	26	0.0040	34		34	3	37
HEC - IT	663	0.1012	865		865	79	944
HEC - 9-1-1 Network	455	0.0695	594		594	54	648
HEC - Police Call Takers	75	0.0114	98		98	9	107
PWE-Bldg Insp.	5,822	0.8887	7,596		7,596	697	8,293
PWE - Stormwater Fund	7,004	1.0691	9,138		9,138	839	9,977
CABLE TV	24	0.0037	31		31	3	34
PWE - Houston Transtar	1,629	0.2487	2,125		2,125	195	2,320
Hurricane Ike Aid & Recovery	863	0.1317	1,126		1,126	103	1,229
ARRA Reimbursement Fund	7,634	1.1653	9,960		9,960	914	10,874
TIRZ	2,807	0.4285	3,662		3,662	336	3,998
Houston Airport System (HAS)	65,940	10.0651	86,031		86,031	7,896	93,927
PWE - Water & Sewer System	114,534	17.4821	149,430		149,430	13,717	163,147
Conv and Ent Optns	296	0.0452	386		386	35	421
Parking	5,424	0.8279	7,077		7,077	650	7,727
Health Benefits Fund	2,777	0.4239	3,623		3,623	333	3,956
Long Term Disability	79	0.0121	103		103	9	112
<b>SubTotal</b>	<b>655,135</b>	<b>100.0000</b>	<b>854,741</b>		<b>854,741</b>	<b>76,978</b>	<b>931,719</b>
<b>Total</b>	<b>655,135</b>	<b>100.0000</b>	<b>854,741</b>		<b>854,741</b>	<b>76,978</b>	<b>931,719</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department ARA Strategic Purchasing**

Allocation Basis: number of purchase transactions per dept.

Allocation Source: SAP

**City Of Houston, Texas**  
**OMB A-87 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	60,733		60,733		60,733
Fin-Dir. Office	1	0.0653	2,169		2,169		2,169
IT - Director	6	0.3916	13,014		13,014	1,195	14,209
Mayor's Office	4	0.2611	8,676		8,676	796	9,472
Human Resources Dept.	16	1.0444	34,705		34,705	3,186	37,891
Legal Department	4	0.2611	8,676		8,676	796	9,472
City Controller's Office	10	0.6527	21,690		21,690	1,991	23,681
Health Administration	1	0.0653	2,169		2,169	199	2,368
PWE - Administration	272	17.7546	589,978		589,978	54,158	644,136
General Services Department	8	0.5222	17,352		17,352	1,593	18,945
HEC	2	0.1305	4,338		4,338	398	4,736
Police	47	3.0679	101,945		101,945	9,358	111,303
Fire	18	1.1749	39,043		39,043	3,584	42,627
Solid Waste Management	259	16.9060	561,781		561,781	51,570	613,351
Housing and Community Devp.	289	18.8643	626,853		626,853	57,546	684,399
Library	21	1.3708	45,550		45,550	4,181	49,731
Parks & Recreation	114	7.4413	247,270		247,270	22,699	269,969
Health & Human Services	2	0.1305	4,338		4,338	398	4,736
ARA Ins. Mgmt.	2	0.1305	4,338		4,338	398	4,736
ARA-Other	9	0.5875	19,521		19,521	1,792	21,313
Prop & Cas Legal	8	0.5222	17,352		17,352	1,593	18,945
Wrkr Comp - HR	2	0.1305	4,338		4,338	398	4,736
PWE-Bldg Insp.	1	0.0653	2,169		2,169	199	2,368
Hurricane Ike Aid & Recovery	4	0.2611	8,676		8,676	796	9,472
ARRA Reimbursement Fund	26	1.6971	56,395		56,395	5,177	61,572
TIRZ	12	0.7833	26,028		26,028	2,389	28,417



**City Of Houston, Texas**  
**OMB A-87 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	182,199		182,199	16,725	198,924
PWE - Water & Sewer System	256	16.7102	555,274		555,274	50,973	606,247
Conv and Ent Optns	15	0.9791	32,536		32,536	2,987	35,523
Parking	1	0.0653	2,169		2,169	199	2,368
Health Benefits Fund	10	0.6527	21,690		21,690	1,991	23,681
<b>SubTotal</b>	<b>1,532</b>	<b>100.0000</b>	<b>3,322,965</b>		<b>3,322,965</b>	<b>299,265</b>	<b>3,622,230</b>
<b>Total</b>	<b>1,532</b>	<b>100.0000</b>	<b>3,322,965</b>		<b>3,322,965</b>	<b>299,265</b>	<b>3,622,230</b>

Allocation Basis: Number of formal contract type transactions

Allocation Source: Fin. & Adm. - Strategic Purchasing



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
Nondepartmental - Gen Gov	75,906	15,173	60,733
Fin-Dir. Office	2,183	14	2,169
Fin-Genl. Acctg	3	3	0
Fin-Auditing	1	1	0
Fin - Bus Services	12	12	0
ARA Director's Office	297	297	0
ARA Admin Svcs	290	290	0
ARA Strategic Purchasing	245	245	0
ARA City Council Admin	73	73	0
ARA 3-1-1	128	128	0
ARA Central Payroll	202	202	0
ARA Regulatory Services	374	374	0
IT - Director	25,043	10,834	14,209
IT - Admin & Applications	761	761	0
IT - Infrastructure	6,881	6,881	0
IT - Radio Comm Service	856	856	0
Office Bus. Opportunity	9	9	0
Mayor's Office	9,737	265	9,472
Human Resources Dept.	48,897	11,006	37,891
Legal Department	13,050	3,578	9,472
City Secretary	108	108	0
City Council	3	3	0
City Controller's Office	23,883	202	23,681
Municipal Court	52,985	52,985	0
Health Administration	2,396	28	2,368
Planning & Development	266	266	0
PWE - Administration	686,292	42,156	644,136
CIP Sal Rec PWE Adm	1,792	1,792	0
HPD - Police Records	187	187	0
HPD- Inspector General	11	11	0
General Services Department	71,923	52,978	18,945
HEC	5,904	1,168	4,736
Police	207,717	96,414	111,303
Fire	113,633	71,006	42,627

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
Municipal Court Judicial	3,315	3,315	0
Solid Waste Management	669,528	56,177	613,351
Housing and Community	698,914	14,515	684,399
Library	95,547	45,816	49,731
Parks & Recreation	355,296	85,327	269,969
Health & Human Services	5,983	1,247	4,736
ARA Ins. Mgmt.	4,913	177	4,736
ARA Alarm Permitting	4	4	0
ARA Exec Svcs	829	829	0
ARA Mayor's Antigang	178	178	0
ARA BARC	5,339	5,339	0
ARA-Other	27,513	6,200	21,313
Planning & Development	1,876	1,876	0
General Debt Services	1,203	1,203	0
CIP S/R Planning	174	174	0
CIP Sal Rec RE	346	346	0
CIP S/R Engrg	575	575	0
CIP S/R Constr.	548	548	0
CIP S/R Eng/Const	10	10	0
CIP S/R GeoEnv.	70	70	0
CIP S/R Other	882	882	0
Prop & Cas Legal	26,774	7,829	18,945
PWE - Fleet Management	19,274	19,274	0
Wrkr Comp - HR	6,423	1,687	4,736
Wrkr Comp Legal	64	64	0
HEC Director	37	37	0
HEC - IT	944	944	0
HEC - 9-1-1 Network	648	648	0
HEC - Police Call Takers	107	107	0
PWE-Bldg Insp.	10,661	8,293	2,368
PWE - Stormwater Fund	9,977	9,977	0
CABLE TV	34	34	0
PWE - Houston Transtar	2,320	2,320	0
Hurricane Ike Aid & Recovery	10,701	1,229	9,472
ARRA Reimbursement Fund	72,446	10,874	61,572



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Strategic Purchasing**

Receiving Department	Total	Supply	Formal Contracts
TIRZ	32,415	3,998	28,417
Houston Airport System	292,851	93,927	198,924
PWE - Water & Sewer	769,394	163,147	606,247
Conv and Ent Optns	35,944	421	35,523
ARA Parking	10,095	7,727	2,368
Health Benefits Fund	27,637	3,956	23,681
Long Term Disability	112	112	0
Direct Billed	0	0	0
<b>Total</b>	<b>4,553,949</b>	<b>931,719</b>	<b>3,622,230</b>



**SCHEDULE 15.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – CITY COUNCIL ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	11,925	812	12,737	
Fin-OMB	491	94	585	
Fin-Genl. Acctg	667	57	724	
Fin-Auditing	88	12	100	
Fin-Grants	33	5	38	
Fin.-Tax&Rev. Acctg.	303	12	315	
Fin - Bus Services	44	4	48	
ARA Director's Office	13,057	12,322	25,379	
ARA Admin Svcs	11,187	1,524	12,711	
ARA Strategic Purchasing	67	6	73	
ARA Central Payroll		984	984	
IT - Infrastructure		810	810	
IT - Radio Comm Service		6,860	6,860	
Office Bus. Opportunity		267	267	
Mayor's Office		589	589	
Human Resources Dept.		416	416	
City Controller's Office		1,633	1,633	
Total Allocated Additions:	39,541	26,407	65,948	65,948
Total To Be Allocated:	350,160	26,407		376,567



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA City Council Admin**

	Total	General & Admin	Council Svcs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	229,617	0	229,617
Fringe Benefits	70,278	0	70,278
<b>Other Expense &amp; Cost</b>			
Supplies	1,238	0	1,238
Contractual Svcs	9,226	0	9,226
Non Capitalized Equipment	260	0	260
<b>Departmental Totals</b>			
Total Expenditures	310,619	0	310,619
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	310,619	0	310,619
<b>Allocation Step 1</b>			
Inbound- All Others	39,541	39,541	0
Reallocate Admin Costs		( 39,541)	39,541
1st Allocation	350,160	0	350,160
<b>Allocation Step 2</b>			
Inbound- All Others	26,407	26,407	0
Reallocate Admin Costs		( 26,407)	26,407
2nd Allocation	26,407	0	26,407
<b>Total For 10006500040000 ARA City Council</b>			
Total Allocated	376,567	0	376,567



**City Of Houston, Texas**  
**OMB A-87 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	350,160		350,160	26,407	376,567
SubTotal	100	100.0000	350,160		350,160	26,407	376,567
Total	100	100.0000	350,160		350,160	26,407	376,567

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA City Council Admin**

Receiving Department	Total	Council Svcs
City Council	376,567	376,567
Direct Billed	0	0
<b>Total</b>	<u>376,567</u>	<u>376,567</u>



**SCHEDULE 16.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – 3-1-1 CALL CENTER**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	242,074	16,316	258,390	
Fin-OMB	640	122	762	
Fin-Genl. Acctg	869	75	944	
Fin-Auditing	1,372	180	1,552	
Fin-Grants	524	75	599	
Fin.-Tax&Rev. Acctg.	4,741	187	4,928	
Fin - Bus Services	688	64	752	
ARA Director's Office	278,549	262,861	541,410	
ARA Admin Svcs	238,658	32,515	271,173	
ARA Strategic Purchasing	117	11	128	
ARA Central Payroll		21,003	21,003	
IT - Admin & Applications		80,883	80,883	
IT - Infrastructure		27,042	27,042	
IT - Radio Comm Service		8,939	8,939	
Office Bus. Opportunity		4,554	4,554	
Mayor's Office		12,565	12,565	
Human Resources Dept.		8,878	8,878	
City Controller's Office		2,127	2,127	
Total Allocated Additions:	<u>771,404</u>	<u>478,397</u>	<u>1,249,801</u>	<u>1,249,801</u>
Total To Be Allocated:	<u><u>5,636,566</u></u>	<u><u>478,397</u></u>		<u><u>6,114,963</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA 3-1-1**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,219,189	0	3,219,189
Fringe Benefits	1,375,921	0	1,375,921
<b>Other Expense &amp; Cost</b>			
Supplies	10,568	0	10,568
Contractual Services	254,656	0	254,656
Other	4,828	0	4,828
<b>Departmental Totals</b>			
Total Expenditures	4,865,162	0	4,865,162
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,865,162	0	4,865,162
<b>Allocation Step 1</b>			
Inbound- All Others	771,404	771,404	0
Reallocate Admin Costs		( 771,404)	771,404
1st Allocation	5,636,566	0	5,636,566
<b>Allocation Step 2</b>			
Inbound- All Others	478,397	478,397	0
Reallocate Admin Costs		( 478,397)	478,397
2nd Allocation	478,397	0	478,397
<b>Total For 10006500080003 ARA 3-1-1</b>			
Total Allocated	6,114,963	0	6,114,963



**City Of Houston, Texas**  
**OMB A-87 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	1,689		1,689		1,689
ARA Director's Office	43,348	1.9710	111,095		111,095		111,095
IT - Director	5,493	0.2498	14,078		14,078	1,219	15,297
Office Bus. Opportunity	536	0.0244	1,374		1,374	119	1,493
Mayor's Office	8,109	0.3687	20,782		20,782	1,800	22,582
Human Resources Dept.	8,509	0.3869	21,807		21,807	1,889	23,696
Legal Department	1,796	0.0817	4,603		4,603	399	5,002
City Secretary	2,120	0.0964	5,433		5,433	471	5,904
City Council	4,325	0.1967	11,084		11,084	960	12,044
City Controller's Office	531	0.0241	1,361		1,361	118	1,479
Health Administration	47,869	2.1765	122,682		122,682	10,625	133,307
Planning & Development Admin	2,651	0.1205	6,794		6,794	588	7,382
PWE - Administration	337,240	15.3338	864,300		864,300	74,854	939,154
General Services Department	1,868	0.0849	4,787		4,787	415	5,202
HEC	239	0.0109	613		613	53	666
Police	185,342	8.4272	475,006		475,006	41,139	516,145
Fire	7,531	0.3424	19,301		19,301	1,672	20,973
Municipal Court Department	790,353	35.9362	2,025,565		2,025,565	175,426	2,200,991
Solid Waste Management	303,127	13.7827	776,873		776,873	67,282	844,155
Housing and Community Devp.	3,605	0.1639	9,239		9,239	800	10,039
Library	3,120	0.1419	7,996		7,996	693	8,689
Parks & Recreation	14,371	0.6534	36,831		36,831	3,190	40,021
Houston Airport System (HAS)	476	0.0216	1,220		1,220	106	1,326
Conv and Ent Optns	1,534	0.0697	3,931		3,931	340	4,271
Parking	65,065	2.9584	166,753		166,753	14,442	181,195
Other	359,508	16.3463	921,369		921,369	79,797	1,001,166



**City Of Houston, Texas**  
**OMB A-87 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	5,636,566		5,636,566	478,397	6,114,963
Total	2,199,325	100.0000	5,636,566		5,636,566	478,397	6,114,963

Allocation Basis: Number of calls received per dept.

Allocation Source: 3-1-1 Operations



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA 3-1-1**

Receiving Department	Total	Services
Fin-Dir. Office	1,689	1,689
ARA Director's Office	111,095	111,095
IT - Director	15,297	15,297
Office Bus. Opportunity	1,493	1,493
Mayor's Office	22,582	22,582
Human Resources Dept.	23,696	23,696
Legal Department	5,002	5,002
City Secretary	5,904	5,904
City Council	12,044	12,044
City Controller's Office	1,479	1,479
Municipal Court	2,198,042	2,198,042
Health Administration	133,307	133,307
Planning & Development	7,382	7,382
PWE - Administration	939,154	939,154
General Services Department	5,202	5,202
HEC	666	666
Police	516,145	516,145
Fire	20,973	20,973
Municipal Court Judicial	2,949	2,949
Solid Waste Management	844,155	844,155
Housing and Community	10,039	10,039
Library	8,689	8,689
Parks & Recreation	40,021	40,021
Houston Airport System	1,326	1,326
Conv and Ent Optns	4,271	4,271
ARA Parking	181,195	181,195
Other	1,001,166	1,001,166
Direct Billed	0	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA 3-1-1**

Receiving Department	Total	Services
Total	6,114,963	6,114,963



**SCHEDULE 17.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – CENTRAL PAYROLL**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	155,795	10,525	166,320	
Fin-OMB	573	109	682	
Fin-Genl. Acctg	778	67	845	
Fin-Auditing	1,375	181	1,556	
Fin-Grants	525	75	600	
Fin.-Tax&Rev. Acctg.	4,752	188	4,940	
Fin - Bus Services	689	64	753	
ARA Director's Office	169,071	159,549	328,620	
ARA Admin Svcs	144,859	19,735	164,594	
ARA Strategic Purchasing	185	17	202	
ARA Central Payroll		12,748	12,748	
IT - Infrastructure		945	945	
IT - Radio Comm Service		8,002	8,002	
Office Bus. Opportunity		4,014	4,014	
Mayor's Office		7,627	7,627	
Human Resources Dept.		5,389	5,389	
City Controller's Office		1,904	1,904	
Total Allocated Additions:	<u>478,602</u>	<u>231,139</u>	<u>709,741</u>	709,741
Total To Be Allocated:	<u><u>5,354,207</u></u>	<u><u>231,139</u></u>		<u><u>5,585,346</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ARA Central Payroll**

	Total	General & Admin	Central Payroll
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,478,939	0	3,478,939
Fringe Benefits	1,321,397	0	1,321,397
<b>Other Expense &amp; Cost</b>			
Supplies	18,845	0	18,845
Contractual Services	56,424	0	56,424
<b>Departmental Totals</b>			
Total Expenditures	4,875,605	0	4,875,605
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	4,875,605	0	4,875,605
<b>Allocation Step 1</b>			
Inbound- All Others	478,602	478,602	0
Reallocate Admin Costs		( 478,602)	478,602
1st Allocation	5,354,207	0	5,354,207
<b>Allocation Step 2</b>			
Inbound- All Others	231,139	231,139	0
Reallocate Admin Costs		( 231,139)	231,139
2nd Allocation	231,139	0	231,139
<b>Total For 10006500070000 ARA Central Payroll</b>			
Total Allocated	5,585,346	0	5,585,346



**City Of Houston, Texas**  
**OMB A-87 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	1,313		1,313		1,313
Fin-OMB	16	0.0764	4,089		4,089		4,089
Fin.-Public Fin.	5	0.0259	1,388		1,388	61	1,449
Fin-Genl. Acctg	12	0.0566	3,029		3,029		3,029
Fin-Auditing	4	0.0189	1,010		1,010		1,010
Fin-Grants	3	0.0165	883		883		883
Fin.-Tax&Rev. Acctg.	4	0.0189	1,010		1,010		1,010
Fin - Cap Impr	3	0.0151	808		808	35	843
Fin - Bus Services	3	0.0141	757		757		757
Finance - Fleet Management	4	0.0203	1,085		1,085		1,085
ARA Director's Office	5	0.0273	1,464		1,464		1,464
ARA Admin Svcs	30	0.1457	7,800		7,800		7,800
ARA Strategic Purchasing	40	0.1886	10,097		10,097		10,097
ARA City Council Admin	3	0.0184	984		984		984
ARA 3-1-1	83	0.3923	21,003		21,003		21,003
ARA Central Payroll	50	0.2381	12,748		12,748		12,748
ARA Regulatory Services	44	0.2074	11,107		11,107	486	11,593
IT - Director	19	0.0919	4,922		4,922	215	5,137
IT - Admin & Applications	45	0.2150	11,511		11,511	503	12,014
IT - Infrastructure	76	0.3607	19,311		19,311	844	20,155
IT - Radio Comm Service	19	0.0905	4,847		4,847	212	5,059
Office Bus. Opportunity	31	0.1490	7,977		7,977	349	8,326
Mayor's Office	51	0.2437	13,046		13,046	570	13,616
Human Resources Dept.	46	0.2169	11,612		11,612	508	12,120
Legal Department	155	0.7322	39,203		39,203	1,714	40,917
City Secretary	11	0.0561	3,004		3,004	131	3,135



**City Of Houston, Texas**  
**OMB A-87 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	18,377		18,377	803	19,180
City Controller's Office	74	0.3489	18,680		18,680	817	19,497
Health Administration	111	0.5247	28,096		28,096	1,228	29,324
Planning & Development Admin	18	0.0849	4,544		4,544	199	4,743
CIP Sal Rec PWE Adm	20	0.0985	5,276		5,276	231	5,507
HPD - Police Records	98	0.4653	24,915		24,915	1,089	26,004
HPD- Inspector General	26	0.1254	6,715		6,715	294	7,009
General Services Department	249	1.1740	62,856		62,856	2,748	65,604
HEC	248	1.1692	62,604		62,604	2,737	65,341
Police	7,044	33.2132	1,778,301		1,778,301	77,745	1,856,046
Fire	4,353	20.5268	1,099,048		1,099,048	48,049	1,147,097
Municipal Court Department	341	1.6087	86,131		86,131	3,766	89,897
PWE - All Other	512	2.4153	129,322	-49,572	79,750	5,654	85,404
Solid Waste Management	624	2.9462	157,746		157,746	6,896	164,642
Housing and Community Devp.	141	0.6676	35,745		35,745	1,563	37,308
Library	483	2.2810	122,128		122,128	5,339	127,467
Parks & Recreation	875	4.1282	221,031		221,031	9,663	230,694
Health & Human Services	990	4.6683	249,950		249,950	10,928	260,878
Finance - Deferred Compensation	1	0.0061	328		328	14	342
Fin-Econ. Dvpt	8	0.0401	2,146		2,146	94	2,240
ARA Ins. Mgmt.	4	0.0231	1,237		1,237	54	1,291
ARA Alarm Permitting	3	0.0184	984		984	43	1,027
ARA Exec Svcs	33	0.1584	8,482		8,482	371	8,853
ARA Mayor's Antigang	8	0.0405	2,171		2,171	95	2,266
ARA BARC	87	0.4102	21,962		21,962	960	22,922
ARA-Other	9	0.0424	2,272		2,272	99	2,371
Planning & Development	87	0.4144	22,189		22,189	970	23,159



**City Of Houston, Texas**  
**OMB A-87 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	2,802		2,802	123	2,925
CIP Sal Rec RE	36	0.1716	9,189		9,189	402	9,591
CIP S/R Engrg	104	0.4936	26,430		26,430	1,155	27,585
CIP S/R Constr.	112	0.5318	28,475		28,475	1,245	29,720
CIP S/R Eng/Const	3	0.0160	858		858	38	896
CIP S/R GeoEnv.	9	0.0462	2,474		2,474	108	2,582
CIP S/R Other	46	0.2202	11,789		11,789	515	12,304
CIP S/R GSD	26	0.1226	6,563		6,563	287	6,850
Prop & Cas Legal	23	0.1127	6,033		6,033	264	6,297
PWE - Fleet Management	101	0.4785	25,622	-16,091	9,531	1,120	10,651
Wrkr Comp - HR	49	0.2348	12,571		12,571	550	13,121
Wrkr Comp Legal	4	0.0231	1,237		1,237	54	1,291
PWE-Sign Adm	47	0.2221	11,890		11,890	520	12,410
PWE-Bldg Insp.	442	2.0844	111,601	-47,985	63,616	4,879	68,495
PWE - Stormwater Fund	375	1.7713	94,840	-64,899	29,941	4,146	34,087
CABLE TV	11	0.0547	2,928		2,928	128	3,056
PWE - Houston Transtar	7	0.0330	1,767		1,767	77	1,844
ARRA Reimbursement Fund	24	0.1158	6,200		6,200	271	6,471
PWE - Water & Sewer System	2,213	10.4336	558,637	-454,290	104,347	24,423	128,770
Conv and Ent Optns	117	0.5544	29,686	-71,037	-41,351	1,298	-40,053
Parking	63	0.2989	16,004		16,004	700	16,704
Health Benefits Fund	68	0.3244	17,367		17,367	759	18,126
<b>SubTotal</b>	<b>21,210</b>	<b>100.0000</b>	<b>5,354,207</b>	<b>-703,874</b>	<b>4,650,333</b>	<b>231,139</b>	<b>4,881,472</b>
<b>Direct Billed</b>				<b>703,874</b>	<b>703,874</b>		<b>703,874</b>
<b>Total</b>	<b>21,210</b>	<b>100.0000</b>	<b>5,354,207</b>		<b>5,354,207</b>	<b>231,139</b>	<b>5,585,346</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
Fin-Dir. Office	1,313	1,313
Fin-OMB	4,089	4,089
Fin.-Public Fin.	1,449	1,449
Fin-Genl. Acctg	3,029	3,029
Fin-Auditing	1,010	1,010
Fin-Grants	883	883
Fin.-Tax&Rev. Acctg.	1,010	1,010
Fin - Cap Impr	843	843
Fin - Bus Services	757	757
Finance - Fleet Management	1,085	1,085
ARA Director's Office	1,464	1,464
ARA Admin Svcs	7,800	7,800
ARA Strategic Purchasing	10,097	10,097
ARA City Council Admin	984	984
ARA 3-1-1	21,003	21,003
ARA Central Payroll	12,748	12,748
ARA Regulatory Services	11,593	11,593
IT - Director	5,137	5,137
IT - Admin & Applications	12,014	12,014
IT - Infrastructure	20,155	20,155
IT - Radio Comm Service	5,059	5,059
Office Bus. Opportunity	8,326	8,326
Mayor's Office	13,616	13,616
Human Resources Dept.	12,120	12,120
Legal Department	40,917	40,917
City Secretary	3,135	3,135
City Council	19,180	19,180
City Controller's Office	19,497	19,497
Municipal Court	89,897	89,897
Health Administration	29,324	29,324
Planning & Development	4,743	4,743
CIP Sal Rec PWE Adm	5,507	5,507
HPD - Police Records	26,004	26,004
HPD- Inspector General	7,009	7,009



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
General Services Department	65,604	65,604
HEC	65,341	65,341
Police	1,856,046	1,856,046
Fire	1,147,097	1,147,097
PWE - All Other	85,404	85,404
Solid Waste Management	164,642	164,642
Housing and Community	37,308	37,308
Library	127,467	127,467
Parks & Recreation	230,694	230,694
Health & Human Services	260,878	260,878
Finance - Deferred	342	342
Fin-Econ. Dvpt	2,240	2,240
ARA Ins. Mgmt.	1,291	1,291
ARA Alarm Permitting	1,027	1,027
ARA Exec Svcs	8,853	8,853
ARA Mayor's Antigang	2,266	2,266
ARA BARC	22,922	22,922
ARA-Other	2,371	2,371
Planning & Development	23,159	23,159
CIP S/R Planning	2,925	2,925
CIP Sal Rec RE	9,591	9,591
CIP S/R Engrg	27,585	27,585
CIP S/R Constr.	29,720	29,720
CIP S/R Eng/Const	896	896
CIP S/R GeoEnv.	2,582	2,582
CIP S/R Other	12,304	12,304
CIP S/R GSD	6,850	6,850
Prop & Cas Legal	6,297	6,297
PWE - Fleet Management	10,651	10,651
Wrkr Comp - HR	13,121	13,121
Wrkr Comp Legal	1,291	1,291
PWE-Sign Adm	12,410	12,410
PWE-Bldg Insp.	68,495	68,495
PWE - Stormwater Fund	34,087	34,087
CABLE TV	3,056	3,056



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA Central Payroll**

Receiving Department	Total	Central Payroll
PWE - Houston Transtar	1,844	1,844
ARRA Reimbursement Fund	6,471	6,471
PWE - Water & Sewer	128,770	128,770
Conv and Ent Optns	( 40,053)	( 40,053)
ARA Parking	16,704	16,704
Health Benefits Fund	18,126	18,126
Direct Billed	703,874	703,874
<b>Total</b>	<b>5,585,346</b>	<b>5,585,346</b>



**SCHEDULE 18.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	63,345	4,391	67,736	
Fin-OMB	7,829	1,494	9,323	
Fin-Genl. Acctg	16,827	1,277	18,104	
Fin-Auditing	523	69	592	
Fin-Grants	200	28	228	
Fin.-Tax&Rev. Acctg.	1,807	71	1,878	
Fin - Bus Services	262	24	286	
Finance - Fleet Management	1,641	218	1,859	
ARA Admin Svcs	4,568	525	5,093	
ARA Strategic Purchasing	22,937	2,106	25,043	
ARA 3-1-1	14,078	1,219	15,297	
ARA Central Payroll	4,922	215	5,137	
IT - Director		249,909	249,909	
IT - Admin & Applications		1,549,413	1,549,413	
IT - Infrastructure		250,597	250,597	
Office Bus. Opportunity		1,532	1,532	
Mayor's Office		2,945	2,945	
Human Resources Dept.		27,549	27,549	
Legal Department		31,670	31,670	
City Controller's Office		26,035	26,035	
HPD- Inspector General		5,930	5,930	
General Services Department		153,852	153,852	
Total Allocated Additions:	206,294	2,311,069	2,517,363	2,517,363
Total To Be Allocated:	2,060,784	2,311,069		4,371,853



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Director**

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,143,008	0	1,143,008
Fringe Benefits	487,446	0	487,446
<b>Other Expense &amp; Cost</b>			
Supplies	24,553	0	24,553
Contractual Svcs	199,483	0	199,483
<b>Departmental Totals</b>			
Total Expenditures	1,854,490	0	1,854,490
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,854,490	0	1,854,490
<b>Allocation Step 1</b>			
Inbound- All Others	206,294	206,294	0
Reallocate Admin Costs		( 206,294)	206,294
1st Allocation	2,060,784	0	2,060,784
<b>Allocation Step 2</b>			
Inbound- All Others	2,311,069	2,311,069	0
Reallocate Admin Costs		( 2,311,069)	2,311,069
2nd Allocation	2,311,069	0	2,311,069
<b>Total For 10006800010000 IT - Director</b>			
Total Allocated	4,371,853	0	4,371,853



**City Of Houston, Texas**  
**OMB A-87 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	249,909		249,909		249,909
IT - Admin & Applications	45	28.3582	584,401		584,401	745,823	1,330,224
IT - Infrastructure	76	47.5746	980,410		980,410	1,251,215	2,231,625
IT - Radio Comm Service	19	11.9403	246,064		246,064	314,031	560,095
SubTotal	160	100.0000	2,060,784		2,060,784	2,311,069	4,371,853
Total	160	100.0000	2,060,784		2,060,784	2,311,069	4,371,853

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

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Director**

Receiving Department	Total	Dept Admin
IT - Director	249,909	249,909
IT - Admin & Applications	1,330,224	1,330,224
IT - Infrastructure	2,231,625	2,231,625
IT - Radio Comm Service	560,095	560,095
Direct Billed	0	0
<b>Total</b>	<b>4,371,853</b>	<b>4,371,853</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS**  
**NATURE AND EXTENT OF SERVICES**

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

- **Enterprise Applications** – Costs for the support of enterprise applications have been allocated based on the number of work hours per department for the Application group.
- **CitizensNet** – Costs of the CitizensNet email communication support have been allocated based on the number of CitizensNet 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**  
**OMB A-87 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	147,477	10,030	157,507	
Fin-OMB	3,256	621	3,877	
Fin-Genl. Acctg	4,422	384	4,806	
Fin-Auditing	1,913	251	2,164	
Fin-Grants	976	139	1,115	
Fin.-Tax&Rev. Acctg.	6,612	261	6,873	
Fin - Bus Services	1,282	119	1,401	
ARA Strategic Purchasing	697	64	761	
ARA Central Payroll	11,511	503	12,014	
IT - Director	584,401	745,823	1,330,224	
IT - Admin & Applications		59,382	59,382	
IT - Infrastructure		10,901	10,901	
Office Bus. Opportunity		6,659	6,659	
Mayor's Office		6,887	6,887	
Human Resources Dept.		4,866	4,866	
Legal Department		13,220	13,220	
City Controller's Office		10,827	10,827	
Total Allocated Additions:	<u>763,435</u>	<u>870,937</u>	<u>1,634,372</u>	<u>1,634,372</u>
Total To Be Allocated:	<u><u>7,548,474</u></u>	<u><u>870,937</u></u>		<u><u>8,419,411</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Admin & Applications**

	Total	General & Admin	Enterprise Appl.	Citizen's Net	IT ERP
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,067,677	0	1,187,547	52,981	1,827,149
Fringe Benefits	1,201,833	0	595,991	4,477	601,365
<b>Other Expense &amp; Cost</b>					
Supplies	15,553	0	8,529	0	7,024
Contractual Svcs	2,499,976	1,478,016	149,031	52,020	820,909
<b>Departmental Totals</b>					
Total Expenditures	6,785,039	1,478,016	1,941,098	109,478	3,256,447
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,785,039	1,478,016	1,941,098	109,478	3,256,447
<b>Allocation Step 1</b>					
Inbound- All Others	763,435	763,435	0	0	0
Reallocate Admin Costs		( 2,241,451)	819,833	46,239	1,375,379
1st Allocation	7,548,474	0	2,760,931	155,717	4,631,826
<b>Allocation Step 2</b>					
Inbound- All Others	870,937	870,937	0	0	0
Reallocate Admin Costs		( 870,937)	318,554	17,967	534,416
2nd Allocation	870,937	0	318,554	17,967	534,416
<b>Total For 10006800020000 IT - Admin &amp;</b>					
Total Allocated	8,419,411	0	3,079,485	173,684	5,166,242



**City Of Houston, Texas**  
**OMB A-87 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	71,367		71,367		71,367
Finance - Fleet Management	43	0.2179	6,017		6,017		6,017
ARA Strategic Purchasing	1,401	7.1009	196,050		196,050		196,050
ARA 3-1-1	578	2.9295	80,883		80,883		80,883
IT - Director	10,209	51.7434	1,428,601		1,428,601		1,428,601
Office Bus. Opportunity	50	0.2534	6,997		6,997	2,279	9,276
Mayor's Office	1,429	7.2428	199,968		199,968	65,133	265,101
Human Resources Dept.	2,866	14.5261	401,056		401,056	130,630	531,686
Legal Department	15	0.0760	2,099		2,099	684	2,783
City Secretary	549	2.7826	76,825		76,825	25,023	101,848
City Council	254	1.2874	35,544		35,544	11,577	47,121
City Controller's Office	69	0.3497	9,656		9,656	3,145	12,801
Health Administration	20	0.1014	2,799		2,799	912	3,711
PWE - Administration	107	0.5423	14,973		14,973	4,877	19,850
General Services Department	805	4.0801	112,648		112,648	36,691	149,339
Police	83	0.4207	11,615		11,615	3,783	15,398
Fire	1	0.0051	140		140	46	186
Municipal Court Department	35	0.1774	4,898		4,898	1,595	6,493
Solid Waste Management	498	2.5241	69,688		69,688	22,699	92,387
Housing and Community Devp.	87	0.4410	12,174		12,174	3,965	16,139
Parks & Recreation	7	0.0355	980		980	319	1,299
Planning & Development	36	0.1825	5,038		5,038	1,641	6,679
Houston Airport System (HAS)	28	0.1419	3,918		3,918	1,276	5,194
Conv and Ent Optns	28	0.1419	3,918		3,918	1,276	5,194
Other	22	0.1115	3,079		3,079	1,003	4,082
<b>SubTotal</b>	<b>19,730</b>	<b>100.0000</b>	<b>2,760,931</b>		<b>2,760,931</b>	<b>318,554</b>	<b>3,079,485</b>



**City Of Houston, Texas**  
**OMB A-87 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	2,760,931		2,760,931	318,554	3,079,485

Allocation Basis: IT Application group work hours

Allocation Source: IT dept

**City Of Houston, Texas**  
**OMB A-87 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	11,302		11,302		11,302
ARA Director's Office	3	2.4194	3,767		3,767		3,767
Mayor's Office	33	26.6126	41,442		41,442	5,294	46,736
Health Administration	3	2.4194	3,767		3,767	481	4,248
Planning & Development Admin	5	4.0323	6,279		6,279	802	7,081
PWE - Administration	10	8.0645	12,558		12,558	1,604	14,162
General Services Department	17	13.7097	21,348		21,348	2,727	24,075
Police	13	10.4839	16,325		16,325	2,085	18,410
Fire	7	5.6452	8,790		8,790	1,123	9,913
Municipal Court Department	2	1.6129	2,512		2,512	321	2,833
Solid Waste Management	4	3.2258	5,023		5,023	642	5,665
Housing and Community Devp.	2	1.6129	2,512		2,512	321	2,833
Library	7	5.6452	8,790		8,790	1,123	9,913
Parks & Recreation	3	2.4194	3,767		3,767	481	4,248
Houston Airport System (HAS)	2	1.6129	2,512		2,512	321	2,833
Other	4	3.2258	5,023		5,023	642	5,665
<b>SubTotal</b>	<b>124</b>	<b>100.0000</b>	<b>155,717</b>		<b>155,717</b>	<b>17,967</b>	<b>173,684</b>
<b>Total</b>	<b>124</b>	<b>100.0000</b>	<b>155,717</b>		<b>155,717</b>	<b>17,967</b>	<b>173,684</b>

Allocation Basis: IT citizens net count

Allocation Source: IT dept



**City Of Houston, Texas**  
**OMB A-87 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	112,622		112,622		112,622
ARA Director's Office	173	7.6481	354,247		354,247		354,247
IT - Director	59	2.6083	120,812		120,812		120,812
IT - Admin & Applications	29	1.2821	59,382		59,382		59,382
Office Bus. Opportunity	8	0.3537	16,381		16,381	2,197	18,578
Mayor's Office	13	0.5747	26,620		26,620	3,570	30,190
Human Resources Dept.	201	8.8859	411,581		411,581	55,199	466,780
Legal Department	8	0.3537	16,381		16,381	2,197	18,578
City Secretary	2	0.0884	4,095		4,095	549	4,644
City Controller's Office	65	2.8736	133,098		133,098	17,850	150,948
Health Administration	125	5.5261	255,959		255,959	34,328	290,287
Planning & Development Admin	9	0.3979	18,429		18,429	2,472	20,901
HEC	17	0.7515	34,810		34,810	4,669	39,479
Police	453	20.0265	927,597		927,597	124,404	1,052,001
Fire	83	3.6693	169,956		169,956	22,794	192,750
Municipal Court Department	29	1.2821	59,382		59,382	7,964	67,346
PWE - All Other	362	16.0035	741,256		741,256	99,413	840,669
Solid Waste Management	28	1.2378	57,335		57,335	7,689	65,024
Housing and Community Devp.	39	1.7241	79,859		79,859	10,710	90,569
Library	33	1.4589	67,573		67,573	9,063	76,636
Parks & Recreation	101	4.4651	206,815		206,815	27,737	234,552
PWE - Fleet Management	35	1.5473	71,668		71,668	9,612	81,280
PWE-Bldg Insp.	62	2.7409	126,955		126,955	17,027	143,982
Houston Airport System (HAS)	237	10.4775	485,297		485,297	65,086	550,383
Conv and Ent Optns	36	1.5915	73,716		73,716	9,886	83,602
<b>SubTotal</b>	<b>2,262</b>	<b>100.0000</b>	<b>4,631,826</b>		<b>4,631,826</b>	<b>534,416</b>	<b>5,166,242</b>



**City Of Houston, Texas**  
**OMB A-87 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	4,631,826		4,631,826	534,416	5,166,242

Allocation Basis: Number of SAP users

Allocation Source: IT ERP - Mary Ann Grant

**City Of Houston, Texas**  
**OMB A-87 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	195,291	71,367	11,302	112,622
Finance - Fleet Management	6,017	6,017	0	0
ARA Director's Office	358,014	0	3,767	354,247
ARA Strategic Purchasing	196,050	196,050	0	0
ARA 3-1-1	80,883	80,883	0	0
IT - Director	1,549,413	1,428,601	0	120,812
IT - Admin & Applications	59,382	0	0	59,382
Office Bus. Opportunity	27,854	9,276	0	18,578
Mayor's Office	342,027	265,101	46,736	30,190
Human Resources Dept.	998,466	531,686	0	466,780
Legal Department	21,361	2,783	0	18,578
City Secretary	106,492	101,848	0	4,644
City Council	47,121	47,121	0	0
City Controller's Office	163,749	12,801	0	150,948
Municipal Court	76,672	6,493	2,833	67,346
Health Administration	298,246	3,711	4,248	290,287
Planning & Development	27,982	0	7,081	20,901
PWE - Administration	34,012	19,850	14,162	0
General Services Department	173,414	149,339	24,075	0
HEC	39,479	0	0	39,479
Police	1,085,809	15,398	18,410	1,052,001
Fire	202,849	186	9,913	192,750
PWE - All Other	840,669	0	0	840,669
Solid Waste Management	163,076	92,387	5,665	65,024
Housing and Community	109,541	16,139	2,833	90,569
Library	86,549	0	9,913	76,636
Parks & Recreation	240,099	1,299	4,248	234,552
Planning & Development	6,679	6,679	0	0
PWE - Fleet Management	81,280	0	0	81,280
PWE-Bldg Insp.	143,982	0	0	143,982
Houston Airport System	558,410	5,194	2,833	550,383
Conv and Ent Optns	88,796	5,194	0	83,602
Other	9,747	4,082	5,665	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Admin & Applications**

Receiving Department	Total	Enterprise Appl.	Citizen's Net	IT ERP
Direct Billed	0	0	0	0
<b>Total</b>	<u>8,419,411</u>	<u>3,079,485</u>	<u>173,684</u>	<u>5,166,242</u>



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY - INFRASTRUCTURE**  
**NATURE AND EXTENT OF SERVICES**

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

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the 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**  
**OMB A-87 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	247,787	17,156	264,943	
Fin-OMB	29,230	5,578	34,808	
Fin-Genl. Acctg	39,706	3,443	43,149	
Fin-Auditing	2,047	269	2,316	
Fin-Grants	2,585	368	2,953	
Fin.-Tax&Rev. Acctg.	7,074	280	7,354	
Fin - Bus Services	3,396	316	3,712	
ARA Admin Svcs	1,130	138	1,268	
ARA Strategic Purchasing	6,303	578	6,881	
ARA Central Payroll	19,311	844	20,155	
IT - Director	980,410	1,251,215	2,231,625	
IT - Infrastructure		48,230	48,230	
Office Bus. Opportunity		16,899	16,899	
Mayor's Office		11,553	11,553	
Human Resources Dept.		8,163	8,163	
City Controller's Office		97,204	97,204	
Total Allocated Additions:	<u>1,452,972</u>	<u>1,462,234</u>	<u>2,915,206</u>	<u>2,915,206</u>
Total To Be Allocated:	<u><u>8,711,806</u></u>	<u><u>1,462,234</u></u>		<u><u>10,174,040</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Infrastructure**

	Total	General & Admin	Client Svcs	Data Center	NW Data
<b>Wages &amp; Benefits</b>					
Salaries & Wages	5,014,659	0	1,157,417	0	909,760
Fringe Benefits	1,869,634	0	422,319	0	324,466
<b>Other Expense &amp; Cost</b>					
Supplies	84,711	0	13,209	90	3,797
Contractual Svcs	289,830	0	34,952	0	125,084
<b>Departmental Totals</b>					
Total Expenditures	7,258,834	0	1,627,897	90	1,363,107
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	7,258,834	0	1,627,897	90	1,363,107
<b>Allocation Step 1</b>					
Inbound- All Others	1,452,972	1,452,972	0	0	0
Reallocate Admin Costs		( 1,452,972)	325,849	17	272,848
1st Allocation	8,711,806	0	1,953,746	107	1,635,955
<b>Allocation Step 2</b>					
Inbound- All Others	1,462,234	1,462,234	0	0	0
Reallocate Admin Costs		( 1,462,234)	327,926	18	274,587
2nd Allocation	1,462,234	0	327,926	18	274,587
<b>Total For 10006800030000 IT - Infrastructure</b>					
Total Allocated	10,174,040	0	2,281,672	125	1,910,542



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Infrastructure**

	NW Voice	Infrastructure	Enterprise Optns
<b>Wages &amp; Benefits</b>			
Salaries & Wages	837,884	438,809	1,670,789
Fringe Benefits	316,868	164,199	641,782
<b>Other Expense &amp; Cost</b>			
Supplies	8,966	2,747	55,902
Contractual Svcs	28,307	14,479	87,008
<b>Departmental Totals</b>			
Total Expenditures	1,192,025	620,234	2,455,481
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,192,025	620,234	2,455,481
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	238,603	124,149	491,506
1st Allocation	1,430,628	744,383	2,946,987
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	240,124	124,941	494,638
2nd Allocation	240,124	124,941	494,638
<b>Total For 10006800030000 IT - Infrastructure</b>			
Total Allocated	1,670,752	869,324	3,441,625



**City Of Houston, Texas**  
**OMB A-87 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	52,265		52,265		52,265
ARA Director's Office	3,250	6.3740	124,533		124,533		124,533
IT - Director	5,402	10.5947	206,993		206,993		206,993
Office Bus. Opportunity	272	0.5335	10,422		10,422	2,177	12,599
Mayor's Office	518	1.0159	19,849		19,849	4,146	23,995
Human Resources Dept.	4,044	7.9313	154,957		154,957	32,367	187,324
Legal Department	414	0.8120	15,864		15,864	3,314	19,178
City Secretary	66	0.1294	2,529		2,529	528	3,057
City Council	574	1.1258	21,994		21,994	4,594	26,588
City Controller's Office	364	0.7139	13,948		13,948	2,913	16,861
Health Administration	8,516	16.7020	326,314		326,314	68,159	394,473
Planning & Development Admin	594	1.1650	22,761		22,761	4,754	27,515
PWE - Administration	5,790	11.3556	221,860		221,860	46,341	268,201
General Services Department	932	1.8279	35,712		35,712	7,459	43,171
HEC	264	0.5178	10,116		10,116	2,113	12,229
Police	5,960	11.6890	228,374		228,374	47,702	276,076
Fire	5,908	11.5870	226,381		226,381	47,286	273,667
Municipal Court Department	988	1.9377	37,858		37,858	7,908	45,766
Solid Waste Management	526	1.0316	20,155		20,155	4,210	24,365
Housing and Community Devp.	944	1.8514	36,172		36,172	7,555	43,727
Library	1,372	2.6908	52,572		52,572	10,981	63,553
Parks & Recreation	1,084	2.1260	41,536		41,536	8,676	50,212
Houston Airport System (HAS)	1,416	2.7771	54,258		54,258	11,333	65,591
Conv and Ent Optns	426	0.8355	16,323		16,323	3,410	19,733
<b>SubTotal</b>	<b>50,988</b>	<b>100.0000</b>	<b>1,953,746</b>		<b>1,953,746</b>	<b>327,926</b>	<b>2,281,672</b>
<b>Total</b>	<b>50,988</b>	<b>100.0000</b>	<b>1,953,746</b>		<b>1,953,746</b>	<b>327,926</b>	<b>2,281,672</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 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	3	23
General Services Department	176	1.2315	1		1		1
HEC	332	2.3230	2		2		2
Police	209	1.4624	2		2		2
Fire	3,960	27.7076	29		29	9	38
Municipal Court Department	368	2.5749	3		3		3
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



**City Of Houston, Texas**  
**OMB A-87 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
<b>SubTotal</b>	<b>14,292</b>	<b>100.0000</b>	<b>107</b>		<b>107</b>	<b>18</b>	<b>125</b>
<b>Total</b>	<b>14,292</b>	<b>100.0000</b>	<b>107</b>		<b>107</b>	<b>18</b>	<b>125</b>

Allocation Basis: IT user count for network services

Allocation Source: IT dept

**City Of Houston, Texas**  
**OMB A-87 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	10,989		10,989		10,989
ARA Director's Office	278	1.9451	31,822		31,822		31,822
ARA 3-1-1	94	0.6577	10,760		10,760		10,760
IT - Director	111	0.7767	12,706		12,706		12,706
IT - Admin & Applications	20	0.1399	2,289		2,289		2,289
Office Bus. Opportunity	42	0.2939	4,808		4,808	842	5,650
Mayor's Office	320	2.2390	36,629		36,629	6,417	43,046
Human Resources Dept.	279	1.9521	31,936		31,936	5,595	37,531
Legal Department	207	1.4484	23,695		23,695	4,151	27,846
City Secretary	15	0.1050	1,717		1,717	301	2,018
City Council	209	1.4624	23,924		23,924	4,191	28,115
City Controller's Office	80	0.5598	9,157		9,157	1,604	10,761
Health Administration	1,559	10.9082	178,453		178,453	31,263	209,716
Planning & Development Admin	123	0.8606	14,079		14,079	2,467	16,546
PWE - Administration	2,650	18.5418	303,336		303,336	53,141	356,477
General Services Department	176	1.2315	20,146		20,146	3,529	23,675
HEC	332	2.3230	38,003		38,003	6,658	44,661
Police	209	1.4624	23,924		23,924	4,191	28,115
Fire	3,960	27.7076	453,285		453,285	79,409	532,694
Municipal Court Department	368	2.5749	42,124		42,124	7,380	49,504
Solid Waste Management	189	1.3224	21,634		21,634	3,790	25,424
Housing and Community Devp.	170	1.1895	19,459		19,459	3,409	22,868
Library	561	3.9253	64,216		64,216	11,250	75,466
Parks & Recreation	497	3.4775	56,890		56,890	9,966	66,856
ARA BARC	128	0.8956	14,652		14,652	2,567	17,219
PWE-Bldg Insp.	190	1.3294	21,749		21,749	3,810	25,559



**City Of Houston, Texas**  
**OMB A-87 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	145,716		145,716	25,528	171,244
Conv and Ent Optns	156	1.0915	17,857		17,857	3,128	20,985
SubTotal	14,292	100.0000	1,635,955		1,635,955	274,587	1,910,542
Total	14,292	100.0000	1,635,955		1,635,955	274,587	1,910,542

Allocation Basis: IT user count for network services

Allocation Source: IT dept



**City Of Houston, Texas**  
**OMB A-87 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	10,549		10,549		10,549
ARA Director's Office	278	2.1353	30,549		30,549		30,549
ARA 3-1-1	94	0.7220	10,329		10,329		10,329
IT - Director	111	0.8526	12,198		12,198		12,198
IT - Admin & Applications	20	0.1536	2,198		2,198		2,198
Office Bus. Opportunity	42	0.3226	4,615		4,615	812	5,427
Mayor's Office	320	2.4579	35,164		35,164	6,187	41,351
Human Resources Dept.	279	2.1430	30,659		30,659	5,394	36,053
Legal Department	207	1.5900	22,747		22,747	4,002	26,749
City Secretary	15	0.1152	1,648		1,648	290	1,938
City Council	209	1.6053	22,967		22,967	4,041	27,008
City Controller's Office	80	0.6145	8,791		8,791	1,547	10,338
Health Administration	1,559	11.9748	171,315		171,315	30,141	201,456
Planning & Development Admin	123	0.9448	13,516		13,516	2,378	15,894
PWE - Administration	2,650	20.3549	291,202		291,202	51,234	342,436
General Services Department	176	1.3519	19,340		19,340	3,403	22,743
HEC	332	2.5501	36,483		36,483	6,419	42,902
Police	209	1.6053	22,967		22,967	4,041	27,008
Fire	3,960	30.4173	435,154		435,154	76,560	511,714
Municipal Court Department	368	2.8266	40,439		40,439	7,115	47,554
Solid Waste Management	189	1.4517	20,769		20,769	3,654	24,423
Housing and Community Devp.	170	1.3058	18,681		18,681	3,287	21,968
Library	561	4.3091	61,647		61,647	10,846	72,493
Parks & Recreation	497	3.8175	54,614		54,614	9,609	64,223
ARA BARC	128	0.9832	14,066		14,066	2,475	16,541
PWE-Bldg Insp.	190	1.4594	20,879		20,879	3,673	24,552



**City Of Houston, Texas**  
**OMB A-87 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	17,142		17,142	3,016	20,158
SubTotal	13,019	100.0000	1,430,628		1,430,628	240,124	1,670,752
Total	13,019	100.0000	1,430,628		1,430,628	240,124	1,670,752

Allocation Basis: IT user count for network services excluding Airport

Allocation Source: IT Department

**City Of Houston, Texas**  
**OMB A-87 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	5,000		5,000		5,000
ARA Director's Office	278	1.9451	14,479		14,479		14,479
ARA 3-1-1	94	0.6577	4,896		4,896		4,896
IT - Director	111	0.7767	5,781		5,781		5,781
IT - Admin & Applications	20	0.1399	1,042		1,042		1,042
Office Bus. Opportunity	42	0.2939	2,188		2,188	383	2,571
Mayor's Office	320	2.2390	16,667		16,667	2,920	19,587
Human Resources Dept.	279	1.9521	14,531		14,531	2,546	17,077
Legal Department	207	1.4484	10,781		10,781	1,889	12,670
City Secretary	15	0.1050	781		781	137	918
City Council	209	1.4624	10,886		10,886	1,907	12,793
City Controller's Office	80	0.5598	4,167		4,167	730	4,897
Health Administration	1,559	10.9082	81,199		81,199	14,225	95,424
Planning & Development Admin	123	0.8606	6,406		6,406	1,122	7,528
PWE - Administration	2,650	18.5418	138,022		138,022	24,180	162,202
General Services Department	176	1.2315	9,167		9,167	1,606	10,773
HEC	332	2.3230	17,292		17,292	3,029	20,321
Police	209	1.4624	10,886		10,886	1,907	12,793
Fire	3,960	27.7076	206,251		206,251	36,132	242,383
Municipal Court Department	368	2.5749	19,167		19,167	3,358	22,525
Solid Waste Management	189	1.3224	9,844		9,844	1,725	11,569
Housing and Community Devp.	170	1.1895	8,854		8,854	1,551	10,405
Library	561	3.9253	29,219		29,219	5,119	34,338
Parks & Recreation	497	3.4775	25,886		25,886	4,535	30,421
ARA BARC	128	0.8956	6,667		6,667	1,168	7,835
PWE-Bldg Insp.	190	1.3294	9,896		9,896	1,734	11,630



**City Of Houston, Texas**  
**OMB A-87 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	66,303		66,303	11,615	77,918
Conv and Ent Optns	156	1.0915	8,125		8,125	1,423	9,548
SubTotal	14,292	100.0000	744,383		744,383	124,941	869,324
Total	14,292	100.0000	744,383		744,383	124,941	869,324

Allocation Basis: IT user count for network services

Allocation Source: IT dept



**City Of Houston, Texas**  
**OMB A-87 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	1,030,528		1,030,528		1,030,528
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	1,407		1,407		1,407
ARA Admin Svcs	3,517	0.1032	3,041		3,041		3,041
ARA Strategic Purchasing	564	0.0165	488		488		488
ARA City Council Admin	937	0.0275	810		810		810
ARA 3-1-1	1,221	0.0358	1,056		1,056		1,056
ARA Central Payroll	1,093	0.0321	945		945		945
ARA Regulatory Services	6,907	0.2026	5,971		5,971	1,603	7,574
IT - Director	14,942	0.4383	12,918		12,918		12,918
IT - Admin & Applications	6,214	0.1823	5,372		5,372		5,372
IT - Infrastructure	55,788	1.6366	48,230		48,230		48,230
IT - Radio Comm Service	1,320	0.0387	1,141		1,141	306	1,447
Office Bus. Opportunity	6	0.0002	5		5	1	6
Mayor's Office	235	0.0069	203		203	55	258
Human Resources Dept.	43,946	1.2892	37,992		37,992	10,201	48,193
Legal Department	7,923	0.2324	6,850		6,850	1,839	8,689
City Secretary	1,715	0.0503	1,483		1,483	398	1,881
City Council	2	0.0001	2		2		2
City Controller's Office	3,716	0.1090	3,213		3,213	863	4,076
Health Administration	35	0.0010	30		30	8	38
Planning & Development Admin	1,495	0.0439	1,292		1,292	347	1,639



**City Of Houston, Texas**  
**OMB A-87 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	128,547		128,547	34,516	163,063
CIP Sal Rec PWE Adm	5,409	0.1587	4,676		4,676	1,256	5,932
HPD - Police Records	1,531	0.0449	1,324		1,324	355	1,679
HPD- Inspector General	432	0.0127	373		373	100	473
General Services Department	59,394	1.7424	51,347		51,347	13,787	65,134
Police	259,771	7.6206	224,577		224,577	60,301	284,878
Fire	317,829	9.3237	274,769		274,769	73,778	348,547
Solid Waste Management	80,203	2.3528	69,337		69,337	18,618	87,955
Housing and Community Devp.	44,352	1.3011	38,343		38,343	10,295	48,638
Library	54,369	1.5950	47,003		47,003	12,621	59,624
Parks & Recreation	166,592	4.8871	144,022		144,022	38,671	182,693
Health & Human Services	1,247	0.0366	1,078		1,078	289	1,367
ARA Ins. Mgmt.	592	0.0174	512		512	137	649
ARA Alarm Permitting	299	0.0088	258		258	69	327
ARA Exec Svcs	3,174	0.0931	2,744		2,744	737	3,481
ARA Mayor's Antigang	598	0.0175	517		517	139	656
ARA BARC	9,890	0.2901	8,550		8,550	2,296	10,846
ARA-Other	25,006	0.7336	21,618		21,618	5,805	27,423
Planning & Development	8,394	0.2462	7,257		7,257	1,949	9,206
CIP S/R Planning	583	0.0171	504		504	135	639
CIP Sal Rec RE	1,496	0.0439	1,293		1,293	347	1,640
CIP S/R Engrg	22,035	0.6464	19,050		19,050	5,115	24,165
CIP S/R Constr.	9,544	0.2800	8,251		8,251	2,215	10,466
CIP S/R Eng/Const	368	0.0108	318		318	85	403
CIP S/R GeoEnv.	2,061	0.0605	1,782		1,782	478	2,260
CIP S/R Other	2,807	0.0823	2,427		2,427	652	3,079
CIP S/R GSD	3,195	0.0937	2,762		2,762	742	3,504



**City Of Houston, Texas**  
**OMB A-87 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	6,686		6,686	1,795	8,481
PWE - Fleet Management	22,798	0.6688	19,709		19,709	5,292	25,001
Wrkr Comp - HR	19,406	0.5693	16,777		16,777	4,505	21,282
Wrkr Comp Legal	954	0.0280	825		825	221	1,046
PWE-Sign Adm	51	0.0015	44		44	12	56
PWE-Bldg Insp.	32,395	0.9503	28,006		28,006	7,520	35,526
PWE - Stormwater Fund	24,278	0.7122	20,989		20,989	5,636	26,625
CABLE TV	48	0.0014	41		41	11	52
PWE - Houston Transtar	3,648	0.1070	3,154		3,154	847	4,001
TIRZ	5,086	0.1492	4,397		4,397	1,181	5,578
Houston Airport System (HAS)	177,947	5.2202	153,838		153,838	41,307	195,145
PWE - Water & Sewer System	376,211	11.0364	325,241		325,241	87,331	412,572
Conv and Ent Optns	654	0.0192	565		565	152	717
Parking	22,809	0.6691	19,719		19,719	5,295	25,014
Health Benefits Fund	139,415	4.0898	120,527		120,527	32,362	152,889
Long Term Disability	266	0.0078	230		230	62	292
<b>SubTotal</b>	<b>3,408,821</b>	<b>100.0000</b>	<b>2,946,987</b>		<b>2,946,987</b>	<b>494,638</b>	<b>3,441,625</b>
<b>Total</b>	<b>3,408,821</b>	<b>100.0000</b>	<b>2,946,987</b>		<b>2,946,987</b>	<b>494,638</b>	<b>3,441,625</b>

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

Allocation Source: Information Technology



**City Of Houston, Texas**  
**OMB A-87 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	1,030,528	0	0	0	0	0	1,030,528
Fin-Dir. Office	78,814	52,265	1	10,989	10,549	5,000	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	202,792	124,533	2	31,822	30,549	14,479	1,407
ARA Admin Svcs	3,041	0	0	0	0	0	3,041
ARA Strategic Purchasing	488	0	0	0	0	0	488
ARA City Council Admin	810	0	0	0	0	0	810
ARA 3-1-1	27,042	0	1	10,760	10,329	4,896	1,056
ARA Central Payroll	945	0	0	0	0	0	945
ARA Regulatory Services	7,574	0	0	0	0	0	7,574
IT - Director	250,597	206,993	1	12,706	12,198	5,781	12,918
IT - Admin & Applications	10,901	0	0	2,289	2,198	1,042	5,372
IT - Infrastructure	48,230	0	0	0	0	0	48,230
IT - Radio Comm Service	1,447	0	0	0	0	0	1,447
Office Bus. Opportunity	26,253	12,599	0	5,650	5,427	2,571	6
Mayor's Office	128,239	23,995	2	43,046	41,351	19,587	258
Human Resources Dept.	326,180	187,324	2	37,531	36,053	17,077	48,193
Legal Department	95,134	19,178	2	27,846	26,749	12,670	8,689
City Secretary	9,812	3,057	0	2,018	1,938	918	1,881
City Council	94,508	26,588	2	28,115	27,008	12,793	2
City Controller's Office	46,934	16,861	1	10,761	10,338	4,897	4,076
Municipal Court	165,352	45,766	3	49,504	47,554	22,525	0
Health Administration	901,121	394,473	14	209,716	201,456	95,424	38
Planning & Development	69,123	27,515	1	16,546	15,894	7,528	1,639
PWE - Administration	1,292,402	268,201	23	356,477	342,436	162,202	163,063
CIP Sal Rec PWE Adm	5,932	0	0	0	0	0	5,932
HPD - Police Records	1,679	0	0	0	0	0	1,679
HPD- Inspector General	473	0	0	0	0	0	473
General Services Department	165,497	43,171	1	23,675	22,743	10,773	65,134
HEC	120,115	12,229	2	44,661	42,902	20,321	0
Police	628,872	276,076	2	28,115	27,008	12,793	284,878



**City Of Houston, Texas**  
**OMB A-87 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	1,909,043	273,667	38	532,694	511,714	242,383	348,547
Solid Waste Management	173,737	24,365	1	25,424	24,423	11,569	87,955
Housing and Community	147,607	43,727	1	22,868	21,968	10,405	48,638
Library	305,479	63,553	5	75,466	72,493	34,338	59,624
Parks & Recreation	394,410	50,212	5	66,856	64,223	30,421	182,693
Health & Human Services	1,367	0	0	0	0	0	1,367
ARA Ins. Mgmt.	649	0	0	0	0	0	649
ARA Alarm Permitting	327	0	0	0	0	0	327
ARA Exec Svcs	3,481	0	0	0	0	0	3,481
ARA Mayor's Antigang	656	0	0	0	0	0	656
ARA BARC	52,442	0	1	17,219	16,541	7,835	10,846
ARA-Other	27,423	0	0	0	0	0	27,423
Planning & Development	9,206	0	0	0	0	0	9,206
CIP S/R Planning	639	0	0	0	0	0	639
CIP Sal Rec RE	1,640	0	0	0	0	0	1,640
CIP S/R Engrg	24,165	0	0	0	0	0	24,165
CIP S/R Constr.	10,466	0	0	0	0	0	10,466
CIP S/R Eng/Const	403	0	0	0	0	0	403
CIP S/R GeoEnv.	2,260	0	0	0	0	0	2,260
CIP S/R Other	3,079	0	0	0	0	0	3,079
CIP S/R GSD	3,504	0	0	0	0	0	3,504
Prop & Cas Legal	8,481	0	0	0	0	0	8,481
PWE - Fleet Management	25,001	0	0	0	0	0	25,001
Wrkr Comp - HR	21,282	0	0	0	0	0	21,282
Wrkr Comp Legal	1,046	0	0	0	0	0	1,046
PWE-Sign Adm	56	0	0	0	0	0	56
PWE-Bldg Insp.	97,268	0	1	25,559	24,552	11,630	35,526
PWE - Stormwater Fund	26,625	0	0	0	0	0	26,625
CABLE TV	52	0	0	0	0	0	52
PWE - Houston Transtar	4,001	0	0	0	0	0	4,001
TIRZ	5,578	0	0	0	0	0	5,578
Houston Airport System	509,910	65,591	12	171,244	0	77,918	195,145
PWE - Water & Sewer	412,572	0	0	0	0	0	412,572
Conv and Ent Optns	71,142	19,733	1	20,985	20,158	9,548	717
ARA Parking	25,014	0	0	0	0	0	25,014



**City Of Houston, Texas**  
**OMB A-87 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	152,889	0	0	0	0	0	152,889
Long Term Disability	292	0	0	0	0	0	292
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>10,174,040</b>	<b>2,281,672</b>	<b>125</b>	<b>1,910,542</b>	<b>1,670,752</b>	<b>869,324</b>	<b>3,441,625</b>



**SCHEDULE 21.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – RADIO COMM SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	65,471	4,444	69,915	
Fin-OMB	692	132	824	
Fin-Genl. Acctg	940	82	1,022	
Fin-Auditing	895	118	1,013	
Fin-Grants	1,568	223	1,791	
Fin.-Tax&Rev. Acctg.	3,093	122	3,215	
Fin - Bus Services	2,060	192	2,252	
ARA Strategic Purchasing	784	72	856	
ARA Central Payroll	4,847	212	5,059	
IT - Director	246,064	314,031	560,095	
IT - Infrastructure	1,141	306	1,447	
Office Bus. Opportunity		9,797	9,797	
Mayor's Office		2,900	2,900	
Human Resources Dept.		2,049	2,049	
City Controller's Office		2,300	2,300	
Total Allocated Additions:	<u>327,959</u>	<u>336,980</u>	<u>664,939</u>	<u>664,939</u>
Total To Be Allocated:	<u><u>3,502,169</u></u>	<u><u>336,980</u></u>		<u><u>3,839,149</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department IT - Radio Comm Service**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,534,419	0	1,534,419
Fringe Benefits	545,623	0	545,623
<b>Other Expense &amp; Cost</b>			
Supplies	412,923	0	412,923
Contractual Services	681,245	0	681,245
<b>Departmental Totals</b>			
Total Expenditures	3,174,210	0	3,174,210
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	3,174,210	0	3,174,210
<b>Allocation Step 1</b>			
Inbound- All Others	327,959	327,959	0
Reallocate Admin Costs		( 327,959)	327,959
1st Allocation	3,502,169	0	3,502,169
<b>Allocation Step 2</b>			
Inbound- All Others	336,980	336,980	0
Reallocate Admin Costs		( 336,980)	336,980
2nd Allocation	336,980	0	336,980
<b>Total For 10006800050000 IT - Radio Comm</b>			
Total Allocated	3,839,149	0	3,839,149



**City Of Houston, Texas**  
**OMB A-87 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	1	8
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	11,919		11,919		11,919
ARA Admin Svcs	3,517	0.7352	25,748		25,748		25,748
ARA Strategic Purchasing	564	0.1179	4,129		4,129		4,129
ARA City Council Admin	937	0.1959	6,860		6,860		6,860
ARA 3-1-1	1,221	0.2552	8,939		8,939		8,939
ARA Central Payroll	1,093	0.2285	8,002		8,002		8,002
ARA Regulatory Services	6,907	1.4438	50,566		50,566	4,959	55,525
Mayor's Office	235	0.0491	1,720		1,720	169	1,889
Human Resources Dept.	43,946	9.1865	321,728		321,728	31,549	353,277
Legal Department	7,923	1.6562	58,004		58,004	5,688	63,692
City Secretary	1,715	0.3585	12,555		12,555	1,231	13,786
City Council	2	0.0004	15		15	1	16
City Controller's Office	3,716	0.7768	27,205		27,205	2,668	29,873
Health Administration	35	0.0073	256		256	25	281
General Services Department	59,394	12.4158	434,823		434,823	42,640	477,463
Solid Waste Management	80,203	16.7658	587,165		587,165	57,579	644,744
Housing and Community Devp.	44,352	9.2714	324,700		324,700	31,841	356,541
Parks & Recreation	166,592	34.8248	1,219,617		1,219,617	119,597	1,339,214
Health & Human Services	1,247	0.2607	9,129		9,129	895	10,024
ARA Ins. Mgmt.	592	0.1238	4,334		4,334	425	4,759
ARA Alarm Permitting	299	0.0625	2,189		2,189	215	2,404



**City Of Houston, Texas**  
**OMB A-87 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	23,237		23,237	2,279	25,516
ARA Mayor's Antigang	598	0.1250	4,378		4,378	429	4,807
ARA-Other	25,006	5.2273	183,069		183,069	17,952	201,021
PWE - Fleet Management	22,798	4.7657	166,904		166,904	16,367	183,271
Conv and Ent Optns	654	0.1367	4,788		4,788	470	5,258
<b>SubTotal</b>	<b>478,374</b>	<b>100.0000</b>	<b>3,502,169</b>		<b>3,502,169</b>	<b>336,980</b>	<b>3,839,149</b>
<b>Total</b>	<b>478,374</b>	<b>100.0000</b>	<b>3,502,169</b>		<b>3,502,169</b>	<b>336,980</b>	<b>3,839,149</b>

Allocation Basis: Number of transactions processed by depts. served

Allocation Source: Information Technology



**City Of Houston, Texas**  
**OMB A-87 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.	8	8
Fin-Genl. Acctg	15	15
Fin-Auditing	7	7
Fin - Bus Services	73	73
ARA Director's Office	11,919	11,919
ARA Admin Svcs	25,748	25,748
ARA Strategic Purchasing	4,129	4,129
ARA City Council Admin	6,860	6,860
ARA 3-1-1	8,939	8,939
ARA Central Payroll	8,002	8,002
ARA Regulatory Services	55,525	55,525
Mayor's Office	1,889	1,889
Human Resources Dept.	353,277	353,277
Legal Department	63,692	63,692
City Secretary	13,786	13,786
City Council	16	16
City Controller's Office	29,873	29,873
Health Administration	281	281
General Services Department	477,463	477,463
Solid Waste Management	644,744	644,744
Housing and Community	356,541	356,541
Parks & Recreation	1,339,214	1,339,214
Health & Human Services	10,024	10,024
ARA Ins. Mgmt.	4,759	4,759
ARA Alarm Permitting	2,404	2,404
ARA Exec Svcs	25,516	25,516
ARA Mayor's Antigang	4,807	4,807
ARA-Other	201,021	201,021
PWE - Fleet Management	183,271	183,271
Conv and Ent Optns	5,258	5,258



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department IT - Radio Comm Service**

Receiving Department	Total	Services
Direct Billed	0	0
Total	<u>3,839,149</u>	<u>3,839,149</u>



**SCHEDULE 22.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 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**  
**OMB A-87 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	94,340	6,361	100,701	
Fin-OMB	3	1	4	
Fin-Genl. Acctg	778	44	822	
Fin-Auditing	676	89	765	
Fin-Grants	258	37	295	
Fin.-Tax&Rev. Acctg.	2,335	92	2,427	
Fin - Bus Services	339	32	371	
Finance - Fleet Management	337	45	382	
ARA Admin Svcs	2,689	324	3,013	
ARA Strategic Purchasing	8	1	9	
ARA 3-1-1	1,374	119	1,493	
ARA Central Payroll	7,977	349	8,326	
IT - Admin & Applications	23,378	4,476	27,854	
IT - Infrastructure	22,038	4,215	26,253	
Office Bus. Opportunity		2,086	2,086	
Mayor's Office		4,772	4,772	
Human Resources Dept.		7,205	7,205	
Legal Department		33,174	33,174	
City Controller's Office		10	10	
HPD- Inspector General		1,186	1,186	
Total Allocated Additions:	159,698	64,618	224,316	224,316
Total To Be Allocated:	2,555,475	64,618		2,620,093



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office Bus. Opportunity**

	Total	General & Admin	Business Devpmnt.	Employee Relations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	1,574,491	0	1,340,207	234,284
Fringe Benefits	639,096	0	543,999	95,097
<b>Other Expense &amp; Cost</b>				
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)
<b>Departmental Totals</b>				
Total Expenditures	2,395,777	0	2,039,286	356,491
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	2,395,777	0	2,039,286	356,491
<b>Allocation Step 1</b>				
Inbound- All Others	159,698	159,698	0	0
Reallocate Admin Costs		( 159,698)	135,935	23,763
1st Allocation	2,555,475	0	2,175,221	380,254
<b>Allocation Step 2</b>				
Inbound- All Others	64,618	64,618	0	0
Reallocate Admin Costs		( 64,618)	55,003	9,615
2nd Allocation	64,618	0	55,003	9,615
<b>Total For 10005100010000 Office Bus.</b>				
Total Allocated	2,620,093	0	2,230,224	389,869



**City Of Houston, Texas**  
**OMB A-87 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	40,588		40,588		40,588
Fin-Dir. Office	871,603	0.0261	567		567		567
Fin-OMB	1,639,336	0.0490	1,066		1,066		1,066
Fin.-Public Fin.	481,750	0.0144	313		313	8	321
Fin-Genl. Acctg	2,924,425	0.0874	1,901		1,901		1,901
Fin-Auditing	406,522	0.0122	264		264		264
Fin-Grants	315,091	0.0094	205		205		205
Fin.-Tax&Rev. Acctg.	1,525,715	0.0456	992		992		992
Fin - Cap Impr	28,352	0.0008	18		18		18
Fin - Bus Services	433,120	0.0129	282		282		282
Finance - Fleet Management	451,583	0.0135	294		294		294
ARA Director's Office	1,265,470	0.0378	823		823		823
ARA Admin Svcs	2,342,707	0.0700	1,523		1,523		1,523
ARA Strategic Purchasing	3,798,869	0.1136	2,470		2,470		2,470
ARA City Council Admin	310,618	0.0093	202		202		202
ARA 3-1-1	4,865,162	0.1454	3,163		3,163		3,163
ARA Central Payroll	4,875,605	0.1457	3,170		3,170		3,170
ARA Regulatory Services	4,184,315	0.1251	2,721		2,721	72	2,793
IT - Director	1,854,558	0.0554	1,206		1,206		1,206
IT - Admin & Applications	9,067,711	0.2710	5,896		5,896		5,896
IT - Infrastructure	24,022,834	0.7181	15,620		15,620		15,620
IT - Radio Comm Service	14,574,210	0.4356	9,476		9,476		9,476
Office Bus. Opportunity	2,395,777	0.0716	1,558		1,558		1,558
Mayor's Office	6,583,325	0.1968	4,280		4,280	113	4,393
Human Resources Dept.	3,150,165	0.0942	2,048		2,048	54	2,102
Legal Department	16,983,114	0.5076	11,042		11,042	291	11,333



**City Of Houston, Texas**  
**OMB A-87 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	484		484	13	497
City Council	5,007,094	0.1497	3,256		3,256	86	3,342
City Controller's Office	7,580,044	0.2266	4,929		4,929	130	5,059
Health Administration	8,711,387	0.2604	5,664		5,664	149	5,813
Planning & Development Admin	1,539,749	0.0460	1,001		1,001	26	1,027
CIP Sal Rec PWE Adm	2,378,265	0.0711	1,546		1,546	41	1,587
HPD - Police Records	4,991,202	0.1492	3,245		3,245	86	3,331
HPD- Inspector General	459,808	0.0137	299		299	8	307
General Services Department	215,231,663	6.4336	139,944		139,944	3,694	143,638
HEC	20,510,112	0.6131	13,336		13,336	352	13,688
Police	719,681,101	21.5127	467,941		467,941	12,350	480,291
Fire	443,830,213	13.2667	288,579		288,579	7,617	296,196
Municipal Court Department	25,803,206	0.7713	16,777		16,777	443	17,220
PWE - All Other	82,446,592	2.4644	53,607		53,607	1,415	55,022
Solid Waste Management	62,753,250	1.8758	40,802		40,802	1,077	41,879
Housing and Community Devp.	92,625,900	2.7687	60,226		60,226	1,590	61,816
Library	38,999,585	1.1657	25,358		25,358	669	26,027
Parks & Recreation	77,291,936	2.3104	50,255		50,255	1,326	51,581
Health & Human Services	108,700,647	3.2492	70,677		70,677	1,865	72,542
Finance - Deferred Compensation	151,363	0.0045	98		98	3	101
Fin-Econ. Dvpt	823,795	0.0246	536		536	14	550
ARA Ins. Mgmt.	10,194,288	0.3047	6,628		6,628	175	6,803
ARA Alarm Permitting	202,836	0.0061	132		132	3	135
ARA Exec Svcs	2,902,582	0.0868	1,887		1,887	50	1,937
ARA Mayor's Antigang	530,064	0.0158	345		345	9	354
ARA BARC	6,001,299	0.1794	3,902		3,902	103	4,005
ARA-Other	4,965,991	0.1484	3,229		3,229	85	3,314



**City Of Houston, Texas**  
**OMB A-87 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	5,644		5,644	149	5,793
CIP S/R Planning	1,099,829	0.0329	715		715	19	734
CIP Sal Rec RE	3,464,161	0.1035	2,252		2,252	59	2,311
CIP S/R Engrg	10,464,104	0.3128	6,804		6,804	180	6,984
CIP S/R Constr.	9,700,860	0.2900	6,308		6,308	166	6,474
CIP S/R Eng/Const	396,488	0.0119	258		258	7	265
CIP S/R GeoEnv.	1,033,194	0.0309	672		672	18	690
CIP S/R Other	8,441,381	0.2523	5,489		5,489	145	5,634
CIP S/R GSD	2,670,143	0.0798	1,736		1,736	46	1,782
Prop & Cas Legal	3,801,370	0.1136	2,472		2,472	65	2,537
PWE - Fleet Management	22,827,025	0.6823	14,842		14,842	392	15,234
Wrkr Comp - HR	18,219,688	0.5446	11,846		11,846	313	12,159
Wrkr Comp Legal	383,676	0.0115	249		249	7	256
PWE-Sign Adm	3,263,046	0.0975	2,122		2,122	56	2,178
PWE-Bldg Insp.	38,127,909	1.1397	24,791		24,791	654	25,445
PWE - Stormwater Fund	34,957,489	1.0449	22,729		22,729	600	23,329
CABLE TV	2,938,608	0.0878	1,911		1,911	50	1,961
PWE - Houston Transtar	2,413,492	0.0721	1,569		1,569	41	1,610
Hurricane Ike Aid & Recovery	3,567,874	0.1066	2,320		2,320	61	2,381
ARRA Reimbursement Fund	36,864,531	1.1019	23,969		23,969	633	24,602
Houston Airport System (HAS)	282,947,434	8.4577	183,973		183,973	4,856	188,829
PWE - Water & Sewer System	358,398,089	10.7130	233,031		233,031	6,151	239,182
Conv and Ent Optns	56,474,717	1.6881	36,720		36,720	969	37,689
Parking	6,344,389	0.1896	4,125		4,125	109	4,234
Health Benefits Fund	310,214,668	9.2727	201,702		201,702	5,324	207,026
Long Term Disability	924,720	0.0276	601		601	16	617
<b>SubTotal</b>	<b>3,345,452,906</b>	<b>100.0000</b>	<b>2,175,221</b>		<b>2,175,221</b>	<b>55,003</b>	<b>2,230,224</b>



**City Of Houston, Texas**  
**OMB A-87 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	2,175,221		2,175,221	55,003	2,230,224

Allocation Basis: Total FY 2011 actual expenditures

Allocation Source: Financial summaries - Regina Dickson

**City Of Houston, Texas**  
**OMB A-87 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	271		271		271
Fin.-Public Fin.	5.50	0.0242	92		92	2	94
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	1	55
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	517		517		517
ARA Strategic Purchasing	40.00	0.1759	669		669		669
ARA City Council Admin	3.90	0.0172	65		65		65
ARA 3-1-1	83.20	0.3659	1,391		1,391		1,391
ARA Central Payroll	50.50	0.2221	844		844		844
ARA Regulatory Services	44.00	0.1935	736		736	19	755
IT - Director	19.50	0.0858	326		326		326
IT - Admin & Applications	45.60	0.2005	763		763		763
IT - Infrastructure	76.50	0.3364	1,279		1,279		1,279
IT - Radio Comm Service	19.20	0.0844	321		321		321
Office Bus. Opportunity	31.60	0.1390	528		528		528
Mayor's Office	51.68	0.2273	864		864	22	886
Human Resources Dept.	46.00	0.2023	769		769	20	789
Legal Department	155.30	0.6830	2,597		2,597	67	2,664
City Secretary	11.90	0.0523	199		199	5	204



**City Of Houston, Texas**  
**OMB A-87 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	1,217		1,217	31	1,248
City Controller's Office	74.00	0.3254	1,237		1,237	32	1,269
Health Administration	111.30	0.4895	1,861		1,861	48	1,909
Planning & Development Admin	18.00	0.0792	301		301	8	309
CIP Sal Rec PWE Adm	20.90	0.0919	350		350	9	359
HPD - Police Records	98.70	0.4341	1,651		1,651	43	1,694
HPD- Inspector General	26.60	0.1170	445		445	11	456
General Services Department	249.00	1.0950	4,164		4,164	107	4,271
HEC	248.00	1.0906	4,147		4,147	107	4,254
Police	7,044.60	30.9803	117,802		117,802	3,040	120,842
Fire	4,353.80	19.1470	72,807		72,807	1,879	74,686
Municipal Court Department	341.20	1.5005	5,706		5,706	147	5,853
PWE - All Other	512.30	2.2530	8,567		8,567	221	8,788
Solid Waste Management	624.90	2.7482	10,450		10,450	270	10,720
Housing and Community Devp.	141.60	0.6227	2,368		2,368	61	2,429
Library	483.80	2.1276	8,090		8,090	209	8,299
Parks & Recreation	875.60	3.8507	14,642		14,642	378	15,020
Health & Human Services	990.16	4.3545	16,558		16,558	427	16,985
Finance - Deferred Compensation	1.30	0.0057	22		22	1	23
Fin-Econ. Dvpt	8.50	0.0374	142		142	4	146
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	562		562	15	577
ARA Mayor's Antigang	8.60	0.0378	144		144	4	148
ARA BARC	87.00	0.3826	1,455		1,455	38	1,493
ARA-Other	9.00	0.0396	151		151	4	155
Planning & Development	87.90	0.3866	1,470		1,470	38	1,508



**City Of Houston, Texas**  
**OMB A-87 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	609		609	16	625
CIP S/R Engrg	104.70	0.4604	1,751		1,751	45	1,796
CIP S/R Constr.	112.80	0.4961	1,886		1,886	49	1,935
CIP S/R Eng/Const	3.40	0.0150	57		57	1	58
CIP S/R GeoEnv.	9.80	0.0431	164		164	4	168
CIP S/R Other	46.70	0.2054	781		781	20	801
CIP S/R GSD	26.00	0.1143	435		435	11	446
Prop & Cas Legal	23.90	0.1051	400		400	10	410
PWE - Fleet Management	101.50	0.4464	1,697		1,697	44	1,741
Wrkr Comp - HR	49.80	0.2190	833		833	21	854
Wrkr Comp Legal	4.90	0.0215	82		82	2	84
PWE-Sign Adm	47.10	0.2071	788		788	20	808
PWE-Bldg Insp.	442.10	1.9443	7,393		7,393	191	7,584
PWE - Stormwater Fund	375.70	1.6522	6,283		6,283	162	6,445
CABLE TV	11.60	0.0510	194		194	5	199
PWE - Houston Transtar	7.00	0.0308	117		117	3	120
ARRA Reimbursement Fund	24.56	0.1080	411		411	11	422
Houston Airport System (HAS)	1,528.50	6.7220	25,561		25,561	660	26,221
PWE - Water & Sewer System	2,213.00	9.7323	37,007		37,007	955	37,962
Conv and Ent Optns	117.60	0.5172	1,967		1,967	51	2,018
Parking	63.40	0.2788	1,060		1,060	27	1,087
Health Benefits Fund	68.80	0.3026	1,151		1,151	30	1,181
<b>SubTotal</b>	<b>22,738.80</b>	<b>100.0000</b>	<b>380,254</b>		<b>380,254</b>	<b>9,615</b>	<b>389,869</b>
<b>Total</b>	<b>22,738.80</b>	<b>100.0000</b>	<b>380,254</b>		<b>380,254</b>	<b>9,615</b>	<b>389,869</b>



**City Of Houston, Texas**  
**OMB A-87 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**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Office Bus. Opportunity**

Receiving Department	Total	Business Devpmnt.	Employee Relations
Nondepartmental - Gen Gov	40,588	40,588	0
Fin-Dir. Office	654	567	87
Fin-OMB	1,337	1,066	271
Fin.-Public Fin.	415	321	94
Fin-Genl. Acctg	2,102	1,901	201
Fin-Auditing	331	264	67
Fin-Grants	264	205	59
Fin.-Tax&Rev. Acctg.	1,059	992	67
Fin - Cap Impr	73	18	55
Fin - Bus Services	332	282	50
Finance - Fleet Management	366	294	72
ARA Director's Office	920	823	97
ARA Admin Svcs	2,040	1,523	517
ARA Strategic Purchasing	3,139	2,470	669
ARA City Council Admin	267	202	65
ARA 3-1-1	4,554	3,163	1,391
ARA Central Payroll	4,014	3,170	844
ARA Regulatory Services	3,548	2,793	755
IT - Director	1,532	1,206	326
IT - Admin & Applications	6,659	5,896	763
IT - Infrastructure	16,899	15,620	1,279
IT - Radio Comm Service	9,797	9,476	321
Office Bus. Opportunity	2,086	1,558	528
Mayor's Office	5,279	4,393	886
Human Resources Dept.	2,891	2,102	789
Legal Department	13,997	11,333	2,664
City Secretary	701	497	204
City Council	4,590	3,342	1,248
City Controller's Office	6,328	5,059	1,269
Municipal Court	21,492	15,639	5,853
Health Administration	7,722	5,813	1,909
Planning & Development	1,336	1,027	309
CIP Sal Rec PWE Adm	1,946	1,587	359
HPD - Police Records	5,025	3,331	1,694



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Office Bus. Opportunity**

Receiving Department	Total	Business Devpmnt.	Employee Relations
HPD- Inspector General	763	307	456
General Services Department	147,909	143,638	4,271
HEC	17,942	13,688	4,254
Police	601,133	480,291	120,842
Fire	370,882	296,196	74,686
Municipal Court Judicial	1,581	1,581	0
PWE - All Other	63,810	55,022	8,788
Solid Waste Management	52,599	41,879	10,720
Housing and Community	64,245	61,816	2,429
Library	34,326	26,027	8,299
Parks & Recreation	66,601	51,581	15,020
Health & Human Services	89,527	72,542	16,985
Finance - Deferred	124	101	23
Fin-Econ. Dvpt	696	550	146
ARA Ins. Mgmt.	6,887	6,803	84
ARA Alarm Permitting	202	135	67
ARA Exec Svcs	2,514	1,937	577
ARA Mayor's Antigang	502	354	148
ARA BARC	5,498	4,005	1,493
ARA-Other	3,469	3,314	155
Planning & Development	7,301	5,793	1,508
CIP S/R Planning	925	734	191
CIP Sal Rec RE	2,936	2,311	625
CIP S/R Engrg	8,780	6,984	1,796
CIP S/R Constr.	8,409	6,474	1,935
CIP S/R Eng/Const	323	265	58
CIP S/R GeoEnv.	858	690	168
CIP S/R Other	6,435	5,634	801
CIP S/R GSD	2,228	1,782	446
Prop & Cas Legal	2,947	2,537	410
PWE - Fleet Management	16,975	15,234	1,741
Wrkr Comp - HR	13,013	12,159	854
Wrkr Comp Legal	340	256	84
PWE-Sign Adm	2,986	2,178	808
PWE-Bldg Insp.	33,029	25,445	7,584



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Office Bus. Opportunity**

Receiving Department	Total	Business Devpmnt.	Employee Relations
PWE - Stormwater Fund	29,774	23,329	6,445
CABLE TV	2,160	1,961	199
PWE - Houston Transtar	1,730	1,610	120
Hurricane Ike Aid & Recovery	2,381	2,381	0
ARRA Reimbursement Fund	25,024	24,602	422
Houston Airport System	215,050	188,829	26,221
PWE - Water & Sewer	277,144	239,182	37,962
Conv and Ent Optns	39,707	37,689	2,018
ARA Parking	5,321	4,234	1,087
Health Benefits Fund	208,207	207,026	1,181
Long Term Disability	617	617	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,620,093</b>	<b>2,230,224</b>	<b>389,869</b>



**SCHEDULE 23.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**MAYOR'S OFFICE - EXECUTIVE**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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:	<u>( 3,500)</u>			( 3,500)
Building Usage Charge	174,268		174,268	
Equipment Usage Charge	12,897		12,897	
Nondepartmental - Gen Gov	106,053	7,155	113,208	
Fin-OMB	123	23	146	
Fin-Genl. Acctg	1,973	119	2,092	
Fin-Auditing	825	108	933	
Fin-Grants	708	101	809	
Fin.-Tax&Rev. Acctg.	2,852	113	2,965	
Fin - Bus Services	931	87	1,018	
Finance - Fleet Management	2,819	374	3,193	
ARA Admin Svcs	153,808	20,866	174,674	
ARA Strategic Purchasing	8,919	818	9,737	
ARA 3-1-1	20,782	1,800	22,582	
ARA Central Payroll	13,046	570	13,616	
IT - Admin & Applications	268,030	73,997	342,027	
IT - Infrastructure	108,514	19,725	128,239	
IT - Radio Comm Service	1,720	169	1,889	
Office Bus. Opportunity	5,144	135	5,279	
Mayor's Office		7,805	7,805	
Human Resources Dept.		10,951	10,951	
Legal Department		179,212	179,212	
City Controller's Office		409	409	
HPD - Police Records		8,267	8,267	
HPD- Inspector General		5,930	5,930	
General Services Department		390,038	390,038	



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Mayor's Office**

Total Allocated Additions:	883,412	728,772	1,612,184	1,612,184
Total To Be Allocated:	3,810,005	728,772		4,538,777



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Mayor's Office**

	Total	General & Admin	City Admin.	General Government
<b>Wages &amp; Benefits</b>				
Salaries & Wages	2,018,154	0	1,809,016	209,138
Fringe Benefits	745,411	0	668,186	77,225
<b>Other Expense &amp; Cost</b>				
Supplies	22,658	0	20,311	2,347
Contractual Svcs.	140,370	0	140,370	0
*Contingency	3,500	3,500	0	0
<b>Departmental Totals</b>				
Total Expenditures	2,930,093	3,500	2,637,883	288,710
<b>Deductions</b>				
Total Deductions	( 3,500)	( 3,500)	0	0
<b>Functional Cost</b>				
Functional Cost	2,926,593	0	2,637,883	288,710
<b>Allocation Step 1</b>				
Inbound- All Others	883,412	883,412	0	0
Reallocate Admin Costs		( 883,412)	796,263	87,149
Unallocated Costs	( 375,859)	0	0	( 375,859)
1st Allocation	3,434,146	0	3,434,146	0
<b>Allocation Step 2</b>				
Inbound- All Others	728,772	728,772	0	0
Reallocate Admin Costs		( 728,772)	656,878	71,894
Unallocated Costs	( 71,894)	0	0	( 71,894)
2nd Allocation	656,878	0	656,878	0
<b>Total For 10005000010000 Mayor's Office</b>				
Total Allocated	4,091,024	0	4,091,024	0



**City Of Houston, Texas**  
**OMB A-87 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	785		785		785
Fin-OMB	16.20	0.0712	2,447		2,447		2,447
Fin.-Public Fin.	5.50	0.0242	831		831	163	994
Fin-Genl. Acctg	12.00	0.0528	1,812		1,812		1,812
Fin-Auditing	4.00	0.0176	604		604		604
Fin-Grants	3.50	0.0154	529		529		529
Fin.-Tax&Rev. Acctg.	4.00	0.0176	604		604		604
Fin - Cap Impr	3.20	0.0141	483		483	95	578
Fin - Bus Services	3.00	0.0132	453		453		453
Finance - Fleet Management	4.30	0.0189	649		649		649
ARA Director's Office	5.80	0.0255	876		876		876
ARA Admin Svcs	30.90	0.1359	4,667		4,667		4,667
ARA Strategic Purchasing	40.00	0.1759	6,041		6,041		6,041
ARA City Council Admin	3.90	0.0172	589		589		589
ARA 3-1-1	83.20	0.3659	12,565		12,565		12,565
ARA Central Payroll	50.50	0.2221	7,627		7,627		7,627
ARA Regulatory Services	44.00	0.1935	6,645		6,645	1,300	7,945
IT - Director	19.50	0.0858	2,945		2,945		2,945
IT - Admin & Applications	45.60	0.2005	6,887		6,887		6,887
IT - Infrastructure	76.50	0.3364	11,553		11,553		11,553
IT - Radio Comm Service	19.20	0.0844	2,900		2,900		2,900
Office Bus. Opportunity	31.60	0.1390	4,772		4,772		4,772
Mayor's Office	51.68	0.2273	7,805		7,805		7,805
Human Resources Dept.	46.00	0.2023	6,947		6,947	1,359	8,306
Legal Department	155.30	0.6830	23,454		23,454	4,589	28,043
City Secretary	11.90	0.0523	1,797		1,797	352	2,149



**City Of Houston, Texas**  
**OMB A-87 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	10,995		10,995	2,151	13,146
City Controller's Office	74.00	0.3254	11,176		11,176	2,187	13,363
Health Administration	111.30	0.4895	16,809		16,809	3,289	20,098
Planning & Development Admin	18.00	0.0792	2,718		2,718	532	3,250
CIP Sal Rec PWE Adm	20.90	0.0919	3,156		3,156	618	3,774
HPD - Police Records	98.70	0.4341	14,906		14,906	2,917	17,823
HPD- Inspector General	26.60	0.1170	4,017		4,017	786	4,803
General Services Department	249.00	1.0950	37,605		37,605	7,358	44,963
HEC	248.00	1.0906	37,454		37,454	7,329	44,783
Police	7,044.60	30.9803	1,063,922		1,063,922	208,178	1,272,100
Fire	4,353.80	19.1470	657,536		657,536	128,661	786,197
Municipal Court Department	341.20	1.5005	51,530		51,530	10,083	61,613
PWE - All Other	512.30	2.2530	77,371		77,371	15,139	92,510
Solid Waste Management	624.90	2.7482	94,376		94,376	18,467	112,843
Housing and Community Devp.	141.60	0.6227	21,385		21,385	4,184	25,569
Library	483.80	2.1276	73,066		73,066	14,297	87,363
Parks & Recreation	875.60	3.8507	132,238		132,238	25,875	158,113
Health & Human Services	990.16	4.3545	149,540		149,540	29,261	178,801
Finance - Deferred Compensation	1.30	0.0057	196		196	38	234
Fin-Econ. Dvpt	8.50	0.0374	1,284		1,284	251	1,535
ARA Ins. Mgmt.	4.90	0.0215	740		740	145	885
ARA Alarm Permitting	3.90	0.0172	589		589	115	704
ARA Exec Svcs	33.60	0.1478	5,074		5,074	993	6,067
ARA Mayor's Antigang	8.60	0.0378	1,299		1,299	254	1,553
ARA BARC	87.00	0.3826	13,139		13,139	2,571	15,710
ARA-Other	9.00	0.0396	1,359		1,359	266	1,625
Planning & Development	87.90	0.3866	13,275		13,275	2,598	15,873



**City Of Houston, Texas**  
**OMB A-87 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	1,676		1,676	328	2,004
CIP Sal Rec RE	36.40	0.1601	5,497		5,497	1,076	6,573
CIP S/R Engrg	104.70	0.4604	15,812		15,812	3,094	18,906
CIP S/R Constr.	112.80	0.4961	17,036		17,036	3,333	20,369
CIP S/R Eng/Const	3.40	0.0150	513		513	100	613
CIP S/R GeoEnv.	9.80	0.0431	1,480		1,480	290	1,770
CIP S/R Other	46.70	0.2054	7,053		7,053	1,380	8,433
CIP S/R GSD	26.00	0.1143	3,927		3,927	768	4,695
Prop & Cas Legal	23.90	0.1051	3,610		3,610	706	4,316
PWE - Fleet Management	101.50	0.4464	15,329		15,329	2,999	18,328
Wrkr Comp - HR	49.80	0.2190	7,521		7,521	1,472	8,993
Wrkr Comp Legal	4.90	0.0215	740		740	145	885
PWE-Sign Adm	47.10	0.2071	7,113		7,113	1,392	8,505
PWE-Bldg Insp.	442.10	1.9443	66,769		66,769	13,065	79,834
PWE - Stormwater Fund	375.70	1.6522	56,740		56,740	11,103	67,843
CABLE TV	11.60	0.0510	1,752		1,752	343	2,095
PWE - Houston Transtar	7.00	0.0308	1,057		1,057	207	1,264
ARRA Reimbursement Fund	24.56	0.1080	3,709		3,709	726	4,435
Houston Airport System (HAS)	1,528.50	6.7220	230,843		230,843	45,170	276,013
PWE - Water & Sewer System	2,213.00	9.7323	334,220		334,220	65,398	399,618
Conv and Ent Optns	117.60	0.5172	17,761		17,761	3,475	21,236
Parking	63.40	0.2788	9,575		9,575	1,874	11,449
Health Benefits Fund	68.80	0.3026	10,391		10,391	2,033	12,424
<b>SubTotal</b>	<b>22,738.80</b>	<b>100.0000</b>	<b>3,434,146</b>		<b>3,434,146</b>	<b>656,878</b>	<b>4,091,024</b>
<b>Total</b>	<b>22,738.80</b>	<b>100.0000</b>	<b>3,434,146</b>		<b>3,434,146</b>	<b>656,878</b>	<b>4,091,024</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Mayor's Office**

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE summary - Ms. Zhou

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
Fin-Dir. Office	785	785
Fin-OMB	2,447	2,447
Fin.-Public Fin.	994	994
Fin-Genl. Acctg	1,812	1,812
Fin-Auditing	604	604
Fin-Grants	529	529
Fin.-Tax&Rev. Acctg.	604	604
Fin - Cap Impr	578	578
Fin - Bus Services	453	453
Finance - Fleet Management	649	649
ARA Director's Office	876	876
ARA Admin Svcs	4,667	4,667
ARA Strategic Purchasing	6,041	6,041
ARA City Council Admin	589	589
ARA 3-1-1	12,565	12,565
ARA Central Payroll	7,627	7,627
ARA Regulatory Services	7,945	7,945
IT - Director	2,945	2,945
IT - Admin & Applications	6,887	6,887
IT - Infrastructure	11,553	11,553
IT - Radio Comm Service	2,900	2,900
Office Bus. Opportunity	4,772	4,772
Mayor's Office	7,805	7,805
Human Resources Dept.	8,306	8,306
Legal Department	28,043	28,043
City Secretary	2,149	2,149
City Council	13,146	13,146
City Controller's Office	13,363	13,363
Municipal Court	61,613	61,613
Health Administration	20,098	20,098
Planning & Development	3,250	3,250
CIP Sal Rec PWE Adm	3,774	3,774
HPD - Police Records	17,823	17,823
HPD- Inspector General	4,803	4,803

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
General Services Department	44,963	44,963
HEC	44,783	44,783
Police	1,272,100	1,272,100
Fire	786,197	786,197
PWE - All Other	92,510	92,510
Solid Waste Management	112,843	112,843
Housing and Community	25,569	25,569
Library	87,363	87,363
Parks & Recreation	158,113	158,113
Health & Human Services	178,801	178,801
Finance - Deferred	234	234
Fin-Econ. Dvpt	1,535	1,535
ARA Ins. Mgmt.	885	885
ARA Alarm Permitting	704	704
ARA Exec Svcs	6,067	6,067
ARA Mayor's Antigang	1,553	1,553
ARA BARC	15,710	15,710
ARA-Other	1,625	1,625
Planning & Development	15,873	15,873
CIP S/R Planning	2,004	2,004
CIP Sal Rec RE	6,573	6,573
CIP S/R Engrg	18,906	18,906
CIP S/R Constr.	20,369	20,369
CIP S/R Eng/Const	613	613
CIP S/R GeoEnv.	1,770	1,770
CIP S/R Other	8,433	8,433
CIP S/R GSD	4,695	4,695
Prop & Cas Legal	4,316	4,316
PWE - Fleet Management	18,328	18,328
Wrkr Comp - HR	8,993	8,993
Wrkr Comp Legal	885	885
PWE-Sign Adm	8,505	8,505
PWE-Bldg Insp.	79,834	79,834
PWE - Stormwater Fund	67,843	67,843
CABLE TV	2,095	2,095

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Mayor's Office**

Receiving Department	Total	City Admin.
PWE - Houston Transtar	1,264	1,264
ARRA Reimbursement Fund	4,435	4,435
Houston Airport System	276,013	276,013
PWE - Water & Sewer	399,618	399,618
Conv and Ent Optns	21,236	21,236
ARA Parking	11,449	11,449
Health Benefits Fund	12,424	12,424
Direct Billed	0	0
<b>Total</b>	<b>4,091,024</b>	<b>4,091,024</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**HUMAN RESOURCES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**OMB A-87 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	129,988	9,106	139,094	
Fin-OMB	23,025	4,394	27,419	
Fin-Genl. Acctg	32,052	2,755	34,807	
Fin-Auditing	888	117	1,005	
Fin-Grants	339	48	387	
Fin.-Tax&Rev. Acctg.	3,070	121	3,191	
Fin - Bus Services	445	41	486	
Finance - Fleet Management	631	84	715	
ARA Admin Svcs	22,223	2,706	24,929	
ARA Strategic Purchasing	44,786	4,111	48,897	
ARA 3-1-1	21,807	1,889	23,696	
ARA Central Payroll	11,612	508	12,120	
IT - Admin & Applications	812,637	185,829	998,466	
IT - Infrastructure	270,077	56,103	326,180	
IT - Radio Comm Service	321,728	31,549	353,277	
Office Bus. Opportunity	2,817	74	2,891	
Mayor's Office	6,947	1,359	8,306	
Human Resources Dept.		83,537	83,537	
Legal Department		153,026	153,026	
City Controller's Office		76,570	76,570	
HPD- Inspector General		2,372	2,372	
Total Allocated Additions:	<u>1,714,591</u>	<u>616,299</u>	<u>2,330,890</u>	<u>2,330,890</u>
Total To Be Allocated:	<u><u>4,864,757</u></u>	<u><u>616,299</u></u>		<u><u>5,481,056</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources Dept.**

	Total	General & Admin	Selection	Personnel Svcs.	Classified Testing
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,024,924	185,305	620,906	876,701	116,370
Fringe Benefits	721,295	62,986	237,034	300,206	49,434
<b>Other Expense &amp; Cost</b>					
Supplies	36,528	9,740	5,994	18,959	1,835
Contractual Svcs.	367,419	102,756	63,610	195,339	5,130
<b>Departmental Totals</b>					
Total Expenditures	3,150,166	360,787	927,544	1,391,205	172,769
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,150,166	360,787	927,544	1,391,205	172,769
<b>Allocation Step 1</b>					
Inbound- All Others	1,714,591	1,714,591	0	0	0
Reallocate Admin Costs		( 2,075,378)	690,119	1,035,097	128,545
1st Allocation	4,864,757	0	1,617,663	2,426,302	301,314
<b>Allocation Step 2</b>					
Inbound- All Others	616,299	616,299	0	0	0
Reallocate Admin Costs		( 616,299)	204,936	307,380	38,172
2nd Allocation	616,299	0	204,936	307,380	38,172
<b>Total For 10008000010000 Human Resources</b>					
Total Allocated	5,481,056	0	1,822,599	2,733,682	339,486



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources Dept.**

	Training
<b>Wages &amp; Benefits</b>	
Salaries & Wages	225,642
Fringe Benefits	71,635
<b>Other Expense &amp; Cost</b>	
Supplies	0
Contractual Svcs.	584
<b>Departmental Totals</b>	
Total Expenditures	297,861
<b>Deductions</b>	
Total Deductions	0
<b>Functional Cost</b>	
Functional Cost	297,861
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	221,617
1st Allocation	519,478
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	65,811
2nd Allocation	65,811
<b>Total For 10008000010000 Human Resources</b>	
Total Allocated	585,289



**City Of Houston, Texas**  
**OMB A-87 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	4,269		4,269		4,269
ARA Director's Office	384	4.0536	65,574		65,574		65,574
IT - Director	76	0.8023	12,978		12,978		12,978
Office Bus. Opportunity	17	0.1795	2,903		2,903		2,903
Mayor's Office	26	0.2745	4,440		4,440		4,440
Human Resources Dept.	320	3.3780	54,645		54,645		54,645
Legal Department	112	1.1823	19,126		19,126	2,661	21,787
City Council	164	1.7312	28,006		28,006	3,897	31,903
City Controller's Office	39	0.4117	6,660		6,660	927	7,587
Health Administration	428	4.5181	73,088		73,088	10,170	83,258
Planning & Development Admin	16	0.1689	2,732		2,732	380	3,112
PWE - Administration	1,437	15.1694	245,390		245,390	34,144	279,534
General Services Department	48	0.5067	8,197		8,197	1,141	9,338
HEC	87	0.9184	14,857		14,857	2,067	16,924
Police	2,510	26.4964	428,622		428,622	59,638	488,260
Fire	936	9.8807	159,837		159,837	22,240	182,077
Municipal Court Department	226	2.3857	38,593		38,593	5,370	43,963
Solid Waste Management	540	5.7004	92,213		92,213	12,831	105,044
Housing and Community Devp.	103	1.0873	17,589		17,589	2,447	20,036
Library	367	3.8742	62,671		62,671	8,720	71,391
Parks & Recreation	708	7.4739	120,902		120,902	16,823	137,725
PWE - Fleet Management	357	3.7686	60,963		60,963	8,483	69,446
Houston Airport System (HAS)	515	5.4365	87,944		87,944	12,237	100,181
Conv and Ent Optns	32	0.3378	5,464		5,464	760	6,224
<b>SubTotal</b>	<b>9,473</b>	<b>100.0000</b>	<b>1,617,663</b>		<b>1,617,663</b>	<b>204,936</b>	<b>1,822,599</b>
<b>Total</b>	<b>9,473</b>	<b>100.0000</b>	<b>1,617,663</b>		<b>1,617,663</b>	<b>204,936</b>	<b>1,822,599</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources Dept.**

Allocation Basis: Number of selections per depart.

Allocation Source: Human Resources



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**OMB A-87 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	555		555		555
Fin-OMB	16.20	0.0712	1,729		1,729		1,729
Fin.-Public Fin.	5.50	0.0242	587		587	76	663
Fin-Genl. Acctg	12.00	0.0528	1,280		1,280		1,280
Fin-Auditing	4.00	0.0176	427		427		427
Fin-Grants	3.50	0.0154	373		373		373
Fin.-Tax&Rev. Acctg.	4.00	0.0176	427		427		427
Fin - Cap Impr	3.20	0.0141	341		341	44	385
Fin - Bus Services	3.00	0.0132	320		320		320
Finance - Fleet Management	4.30	0.0189	459		459		459
ARA Director's Office	5.80	0.0255	619		619		619
ARA Admin Svcs	30.90	0.1359	3,297		3,297		3,297
ARA Strategic Purchasing	40.00	0.1759	4,268		4,268		4,268
ARA City Council Admin	3.90	0.0172	416		416		416
ARA 3-1-1	83.20	0.3659	8,878		8,878		8,878
ARA Central Payroll	50.50	0.2221	5,389		5,389		5,389
ARA Regulatory Services	44.00	0.1935	4,695		4,695	610	5,305
IT - Director	19.50	0.0858	2,081		2,081		2,081
IT - Admin & Applications	45.60	0.2005	4,866		4,866		4,866
IT - Infrastructure	76.50	0.3364	8,163		8,163		8,163
IT - Radio Comm Service	19.20	0.0844	2,049		2,049		2,049
Office Bus. Opportunity	31.60	0.1390	3,372		3,372		3,372
Mayor's Office	51.68	0.2273	5,514		5,514		5,514
Human Resources Dept.	46.00	0.2023	4,908		4,908		4,908
Legal Department	155.30	0.6830	16,571		16,571	2,152	18,723
City Secretary	11.90	0.0523	1,270		1,270	165	1,435



**City Of Houston, Texas**  
**OMB A-87 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	7,768		7,768	1,009	8,777
City Controller's Office	74.00	0.3254	7,896		7,896	1,025	8,921
Health Administration	111.30	0.4895	11,876		11,876	1,542	13,418
Planning & Development Admin	18.00	0.0792	1,921		1,921	249	2,170
CIP Sal Rec PWE Adm	20.90	0.0919	2,230		2,230	290	2,520
HPD - Police Records	98.70	0.4341	10,532		10,532	1,368	11,900
HPD- Inspector General	26.60	0.1170	2,838		2,838	369	3,207
General Services Department	249.00	1.0950	26,569		26,569	3,450	30,019
HEC	248.00	1.0906	26,462		26,462	3,437	29,899
Police	7,044.60	30.9803	751,682		751,682	97,617	849,299
Fire	4,353.80	19.1470	464,564		464,564	60,331	524,895
Municipal Court Department	341.20	1.5005	36,407		36,407	4,728	41,135
PWE - All Other	512.30	2.2530	54,664		54,664	7,099	61,763
Solid Waste Management	624.90	2.7482	66,679		66,679	8,659	75,338
Housing and Community Devp.	141.60	0.6227	15,109		15,109	1,962	17,071
Library	483.80	2.1276	51,623		51,623	6,704	58,327
Parks & Recreation	875.60	3.8507	93,429		93,429	12,133	105,562
Health & Human Services	990.16	4.3545	105,653		105,653	13,721	119,374
Finance - Deferred Compensation	1.30	0.0057	139		139	18	157
Fin-Econ. Dvpt	8.50	0.0374	907		907	118	1,025
ARA Ins. Mgmt.	4.90	0.0215	523		523	68	591
ARA Alarm Permitting	3.90	0.0172	416		416	54	470
ARA Exec Svcs	33.60	0.1478	3,585		3,585	466	4,051
ARA Mayor's Antigang	8.60	0.0378	918		918	119	1,037
ARA BARC	87.00	0.3826	9,283		9,283	1,206	10,489
ARA-Other	9.00	0.0396	960		960	125	1,085
Planning & Development	87.90	0.3866	9,379		9,379	1,218	10,597

**City Of Houston, Texas**  
**OMB A-87 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	1,184		1,184	154	1,338
CIP Sal Rec RE	36.40	0.1601	3,884		3,884	504	4,388
CIP S/R Engrg	104.70	0.4604	11,172		11,172	1,451	12,623
CIP S/R Constr.	112.80	0.4961	12,036		12,036	1,563	13,599
CIP S/R Eng/Const	3.40	0.0150	363		363	47	410
CIP S/R GeoEnv.	9.80	0.0431	1,046		1,046	136	1,182
CIP S/R Other	46.70	0.2054	4,983		4,983	647	5,630
CIP S/R GSD	26.00	0.1143	2,774		2,774	360	3,134
Prop & Cas Legal	23.90	0.1051	2,550		2,550	331	2,881
PWE - Fleet Management	101.50	0.4464	10,830		10,830	1,406	12,236
Wrkr Comp - HR	49.80	0.2190	5,314		5,314	690	6,004
Wrkr Comp Legal	4.90	0.0215	523		523	68	591
PWE-Sign Adm	47.10	0.2071	5,026		5,026	653	5,679
PWE-Bldg Insp.	442.10	1.9443	47,173		47,173	6,126	53,299
PWE - Stormwater Fund	375.70	1.6522	40,088		40,088	5,206	45,294
CABLE TV	11.60	0.0510	1,238		1,238	161	1,399
PWE - Houston Transtar	7.00	0.0308	747		747	97	844
ARRA Reimbursement Fund	24.56	0.1080	2,621		2,621	340	2,961
Houston Airport System (HAS)	1,528.50	6.7220	163,096		163,096	21,180	184,276
PWE - Water & Sewer System	2,213.00	9.7323	236,134		236,134	30,666	266,800
Conv and Ent Optns	117.60	0.5172	12,548		12,548	1,630	14,178
Parking	63.40	0.2788	6,765		6,765	879	7,644
Health Benefits Fund	68.80	0.3026	7,341		7,341	953	8,294
<b>SubTotal</b>	<b>22,738.80</b>	<b>100.0000</b>	<b>2,426,302</b>		<b>2,426,302</b>	<b>307,380</b>	<b>2,733,682</b>
<b>Total</b>	<b>22,738.80</b>	<b>100.0000</b>	<b>2,426,302</b>		<b>2,426,302</b>	<b>307,380</b>	<b>2,733,682</b>



**City Of Houston, Texas**  
**OMB A-87 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



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**OMB A-87 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	182		182	23	205
HPD- Inspector General	18	0.1853	558		558	71	629
Police	5,613	57.4713	173,170		173,170	21,938	195,108
Fire	4,130	42.2830	127,404		127,404	16,140	143,544
SubTotal	9,768	100.0000	301,314		301,314	38,172	339,486
Total	9,768	100.0000	301,314		301,314	38,172	339,486

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A-87 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	6,577		6,577		6,577
ARA Director's Office	274	3.5043	18,204		18,204		18,204
IT - Director	188	2.4044	12,490		12,490		12,490
Office Bus. Opportunity	14	0.1791	930		930		930
Mayor's Office	15	0.1918	997		997		997
Human Resources Dept.	361	4.6170	23,984		23,984		23,984
Legal Department	26	0.3325	1,727		1,727	249	1,976
City Secretary	2	0.0256	133		133	19	152
City Council	9	0.1151	598		598	86	684
City Controller's Office	71	0.9080	4,717		4,717	680	5,397
Health Administration	488	6.2412	32,422		32,422	4,676	37,098
Planning & Development Admin	47	0.6011	3,123		3,123	450	3,573
PWE - Administration	4,484	57.3475	297,908		297,908	42,968	340,876
General Services Department	141	1.8033	9,368		9,368	1,351	10,719
HEC	98	1.2534	6,511		6,511	939	7,450
Police	202	2.5835	13,420		13,420	1,936	15,356
Fire	84	1.0743	5,581		5,581	805	6,386
Municipal Court Department	185	2.3660	12,291		12,291	1,773	14,064
Solid Waste Management	170	2.1742	11,294		11,294	1,629	12,923
Housing and Community Devp.	48	0.6139	3,189		3,189	460	3,649
Library	138	1.7649	9,168		9,168	1,322	10,490
Parks & Recreation	251	3.2101	16,676		16,676	2,405	19,081
PWE - Fleet Management	130	1.6626	8,637		8,637	1,246	9,883
Houston Airport System (HAS)	112	1.4324	7,441		7,441	1,073	8,514
Conv and Ent Optns	182	2.3277	12,092		12,092	1,744	13,836
<b>SubTotal</b>	<b>7,819</b>	<b>100.0000</b>	<b>519,478</b>		<b>519,478</b>	<b>65,811</b>	<b>585,289</b>



**City Of Houston, Texas**  
**OMB A-87 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	519,478		519,478	65,811	585,289

Allocation Basis: Number of employees trained

Allocation Source: Human Resources

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
Fin-Dir. Office	11,401	4,269	555	0	6,577
Fin-OMB	1,729	0	1,729	0	0
Fin.-Public Fin.	663	0	663	0	0
Fin-Genl. Acctg	1,280	0	1,280	0	0
Fin-Auditing	427	0	427	0	0
Fin-Grants	373	0	373	0	0
Fin.-Tax&Rev. Acctg.	427	0	427	0	0
Fin - Cap Impr	385	0	385	0	0
Fin - Bus Services	320	0	320	0	0
Finance - Fleet Management	459	0	459	0	0
ARA Director's Office	84,397	65,574	619	0	18,204
ARA Admin Svcs	3,297	0	3,297	0	0
ARA Strategic Purchasing	4,268	0	4,268	0	0
ARA City Council Admin	416	0	416	0	0
ARA 3-1-1	8,878	0	8,878	0	0
ARA Central Payroll	5,389	0	5,389	0	0
ARA Regulatory Services	5,305	0	5,305	0	0
IT - Director	27,549	12,978	2,081	0	12,490
IT - Admin & Applications	4,866	0	4,866	0	0
IT - Infrastructure	8,163	0	8,163	0	0
IT - Radio Comm Service	2,049	0	2,049	0	0
Office Bus. Opportunity	7,205	2,903	3,372	0	930
Mayor's Office	10,951	4,440	5,514	0	997
Human Resources Dept.	83,537	54,645	4,908	0	23,984
Legal Department	42,486	21,787	18,723	0	1,976
City Secretary	1,587	0	1,435	0	152
City Council	41,364	31,903	8,777	0	684
City Controller's Office	21,905	7,587	8,921	0	5,397
Municipal Court	93,909	38,710	41,135	0	14,064
Health Administration	133,774	83,258	13,418	0	37,098
Planning & Development	8,855	3,112	2,170	0	3,573
PWE - Administration	620,410	279,534	0	0	340,876
CIP Sal Rec PWE Adm	2,520	0	2,520	0	0
HPD - Police Records	12,105	0	11,900	205	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
HPD- Inspector General	3,836	0	3,207	629	0
General Services Department	50,076	9,338	30,019	0	10,719
HEC	54,273	16,924	29,899	0	7,450
Police	1,548,023	488,260	849,299	195,108	15,356
Fire	856,902	182,077	524,895	143,544	6,386
Municipal Court Judicial	5,253	5,253	0	0	0
PWE - All Other	61,763	0	61,763	0	0
Solid Waste Management	193,305	105,044	75,338	0	12,923
Housing and Community	40,756	20,036	17,071	0	3,649
Library	140,208	71,391	58,327	0	10,490
Parks & Recreation	262,368	137,725	105,562	0	19,081
Health & Human Services	119,374	0	119,374	0	0
Finance - Deferred	157	0	157	0	0
Fin-Econ. Dvpt	1,025	0	1,025	0	0
ARA Ins. Mgmt.	591	0	591	0	0
ARA Alarm Permitting	470	0	470	0	0
ARA Exec Svcs	4,051	0	4,051	0	0
ARA Mayor's Antigang	1,037	0	1,037	0	0
ARA BARC	10,489	0	10,489	0	0
ARA-Other	1,085	0	1,085	0	0
Planning & Development	10,597	0	10,597	0	0
CIP S/R Planning	1,338	0	1,338	0	0
CIP Sal Rec RE	4,388	0	4,388	0	0
CIP S/R Engrg	12,623	0	12,623	0	0
CIP S/R Constr.	13,599	0	13,599	0	0
CIP S/R Eng/Const	410	0	410	0	0
CIP S/R GeoEnv.	1,182	0	1,182	0	0
CIP S/R Other	5,630	0	5,630	0	0
CIP S/R GSD	3,134	0	3,134	0	0
Prop & Cas Legal	2,881	0	2,881	0	0
PWE - Fleet Management	91,565	69,446	12,236	0	9,883
Wrkr Comp - HR	6,004	0	6,004	0	0
Wrkr Comp Legal	591	0	591	0	0
PWE-Sign Adm	5,679	0	5,679	0	0
PWE-Bldg Insp.	53,299	0	53,299	0	0



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**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Human Resources Dept.**

Receiving Department	Total	Selection	Personnel Svcs.	Classified Testing	Training
PWE - Stormwater Fund	45,294	0	45,294	0	0
CABLE TV	1,399	0	1,399	0	0
PWE - Houston Transtar	844	0	844	0	0
ARRA Reimbursement Fund	2,961	0	2,961	0	0
Houston Airport System	292,971	100,181	184,276	0	8,514
PWE - Water & Sewer	266,800	0	266,800	0	0
Conv and Ent Optns	34,238	6,224	14,178	0	13,836
ARA Parking	7,644	0	7,644	0	0
Health Benefits Fund	8,294	0	8,294	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>5,481,056</b>	<b>1,822,599</b>	<b>2,733,682</b>	<b>339,486</b>	<b>585,289</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**LEGAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

- **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.
- **Legal Other** - The costs of other legal services such as litigation, real property, etc. have not been allocated in this plan.

**City Of Houston, Texas**  
**OMB A-87 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	489,179	33,102	522,281	
Fin-OMB	4,151	792	4,943	
Fin-Genl. Acctg	8,348	643	8,991	
Fin-Auditing	4,785	629	5,414	
Fin-Grants	1,828	260	2,088	
Fin.-Tax&Rev. Acctg.	16,539	654	17,193	
Fin - Bus Services	2,401	224	2,625	
Finance - Fleet Management	210	28	238	
ARA Admin Svcs	71,558	8,710	80,268	
ARA Strategic Purchasing	11,953	1,097	13,050	
ARA 3-1-1	4,603	399	5,002	
ARA Central Payroll	39,203	1,714	40,917	
IT - Admin & Applications	18,480	2,881	21,361	
IT - Infrastructure	79,939	15,195	95,134	
IT - Radio Comm Service	58,004	5,688	63,692	
Office Bus. Opportunity	13,639	358	13,997	
Mayor's Office	23,454	4,589	28,043	
Human Resources Dept.	37,424	5,062	42,486	
Legal Department		1,342,716	1,342,716	
City Controller's Office		13,805	13,805	
HPD - Police Records		1,197,848	1,197,848	
HPD- Inspector General		3,558	3,558	
General Services Department		253,761	253,761	
Total Allocated Additions:	1,050,911	2,893,713	3,944,624	3,944,624
Total To Be Allocated:	18,021,824	2,893,713		20,915,537



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Legal Department**

	Total	General & Admin	Legal Svcs	PWE Legal	Inspector General
<b>Wages &amp; Benefits</b>					
Salaries & Wages	11,533,414	2,299,385	3,095,442	788,767	464,719
Fringe Benefits	4,029,619	712,201	1,025,192	258,570	158,712
<b>Other Expense &amp; Cost</b>					
Supplies	340,558	67,907	91,406	23,294	13,724
Contractual Svcs	1,067,322	212,824	286,469	73,005	43,013
<b>Departmental Totals</b>					
Total Expenditures	16,970,913	3,292,317	4,498,509	1,143,636	680,168
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	16,970,913	3,292,317	4,498,509	1,143,636	680,168
<b>Allocation Step 1</b>					
Inbound- All Others	1,050,911	1,050,911	0	0	0
Reallocate Admin Costs		( 4,343,228)	1,428,366	363,129	215,967
Unallocated Costs	( 9,692,049)	0	0	0	0
1st Allocation	8,329,775	0	5,926,875	1,506,765	896,135
<b>Allocation Step 2</b>					
Inbound- All Others	2,893,713	2,893,713	0	0	0
Reallocate Admin Costs		( 2,893,713)	951,661	241,938	143,890
Unallocated Costs	( 1,556,224)	0	0	0	0
2nd Allocation	1,337,489	0	951,661	241,938	143,890
<b>Total For 10009000010000 Legal Department</b>					
Total Allocated	9,667,264	0	6,878,536	1,748,703	1,040,025



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Legal Department**

	Legal Other
<b>Wages &amp; Benefits</b>	
Salaries & Wages	4,885,101
Fringe Benefits	1,874,944
<b>Other Expense &amp; Cost</b>	
Supplies	144,227
Contractual Svcs	452,011
<b>Departmental Totals</b>	
Total Expenditures	7,356,283
<b>Deductions</b>	
Total Deductions	0
Functional Cost	7,356,283
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	2,335,766
Unallocated Costs	( 9,692,049)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	1,556,224
Unallocated Costs	( 1,556,224)
2nd Allocation	0
<b>Total For 10009000010000 Legal Department</b>	
Total Allocated	0



**City Of Houston, Texas**  
**OMB A-87 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	2	0.0042	249		249		249
Fin-Dir. Office	3,070	6.4602	382,886		382,886		382,886
Fin.-Public Fin.	1,749	3.6804	218,133		218,133	54,277	272,410
IT - Director	169	0.3556	21,077		21,077		21,077
IT - Admin & Applications	106	0.2231	13,220		13,220		13,220
Office Bus. Opportunity	249	0.5240	31,055		31,055		31,055
Mayor's Office	1,352	2.8450	168,619		168,619		168,619
Human Resources Dept.	1,193	2.5104	148,789		148,789		148,789
Legal Department	10,715	22.5476	1,336,360		1,336,360		1,336,360
City Secretary	207	0.4356	25,817		25,817	6,424	32,241
City Council	5,410	11.3842	674,727		674,727	167,888	842,615
City Controller's Office	955	2.0096	119,106		119,106	29,637	148,743
Health Administration	2,893	6.0877	360,811		360,811	89,779	450,590
Planning & Development Admin	2,145	4.5137	267,521		267,521	66,566	334,087
PWE - Administration	1,522	3.2027	189,822	-51,494	138,328	47,232	185,560
General Services Department	2,894	6.0898	360,935		360,935	89,810	450,745
HEC	430	0.9048	53,629		53,629	13,344	66,973
Police	4,759	10.0143	593,536		593,536	147,687	741,223
Fire	932	1.9612	116,238		116,238	28,923	145,161
Municipal Court Department	534	1.1237	66,599		66,599	16,572	83,171
PWE - All Other	259	0.5450	32,302	-305,521	-273,219	8,038	-265,181
Solid Waste Management	1,031	2.1695	128,585		128,585	31,995	160,580
Housing and Community Devp.	346	0.7281	43,153		43,153	10,737	53,890
Library	305	0.6418	38,039		38,039	9,465	47,504
Parks & Recreation	641	1.3488	79,945		79,945	19,892	99,837
PWE-Sign Adm	602	1.2668	75,081		75,081	18,682	93,763



**City Of Houston, Texas**  
**OMB A-87 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.	310	0.6523	38,663		38,663	9,620	48,283
PWE - Stormwater Fund	677	1.4246	84,434	-660	83,774	21,009	104,783
PWE - Houston Transtar	107	0.2252	13,345		13,345	3,321	16,666
Houston Airport System (HAS)	266	0.5597	33,175		33,175	8,255	41,430
PWE - Water & Sewer System	1,104	2.3231	137,689	-4,318	133,371	34,261	167,632
Conv and Ent Optns	370	0.7786	46,146		46,146	11,482	57,628
Parking	218	0.4587	27,189		27,189	6,765	33,954
<b>SubTotal</b>	<b>47,522</b>	<b>100.0000</b>	<b>5,926,875</b>	<b>-361,993</b>	<b>5,564,882</b>	<b>951,661</b>	<b>6,516,543</b>
<b>Direct Billed</b>				<b>361,993</b>	<b>361,993</b>		<b>361,993</b>
<b>Total</b>	<b>47,522</b>	<b>100.0000</b>	<b>5,926,875</b>		<b>5,926,875</b>	<b>951,661</b>	<b>6,878,536</b>

Allocation Basis: Number of Legal staff hours expended per department

Allocation Source: Legal - Merceron



**City Of Houston, Texas**  
**OMB A-87 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	1,506,765		1,506,765	241,938	1,748,703
SubTotal	100	100.0000	1,506,765		1,506,765	241,938	1,748,703
Total	100	100.0000	1,506,765		1,506,765	241,938	1,748,703

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A



**City Of Houston, Texas**  
**OMB A-87 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	33,896		33,896		33,896
IT - Director	5	1.1820	10,593		10,593		10,593
Office Bus. Opportunity	1	0.2364	2,119		2,119		2,119
Mayor's Office	5	1.1820	10,593		10,593		10,593
Human Resources Dept.	2	0.4728	4,237		4,237		4,237
Legal Department	3	0.7092	6,356		6,356		6,356
City Council	3	0.7092	6,356		6,356	1,104	7,460
City Controller's Office	5	1.1820	10,593		10,593	1,840	12,433
Health Administration	28	6.6194	59,319		59,319	10,304	69,623
Planning & Development Admin	1	0.2364	2,119		2,119	368	2,487
PWE - Administration	144	34.0428	305,063		305,063	52,993	358,056
General Services Department	6	1.4184	12,711		12,711	2,208	14,919
HEC	6	1.4184	12,711		12,711	2,208	14,919
Police	13	3.0733	27,541		27,541	4,784	32,325
Fire	99	23.4043	209,734		209,734	36,433	246,167
Municipal Court Department	8	1.8913	16,948		16,948	2,944	19,892
Solid Waste Management	17	4.0189	36,015		36,015	6,256	42,271
Housing and Community Devp.	3	0.7092	6,356		6,356	1,104	7,460
Library	5	1.1820	10,593		10,593	1,840	12,433
Parks & Recreation	21	4.9645	44,489		44,489	7,728	52,217
Houston Airport System (HAS)	24	5.6738	50,845		50,845	8,832	59,677
Conv and Ent Optns	2	0.4728	4,237		4,237	736	4,973
Other	6	1.4184	12,711		12,711	2,208	14,919
<b>SubTotal</b>	<b>423</b>	<b>100.0000</b>	<b>896,135</b>		<b>896,135</b>	<b>143,890</b>	<b>1,040,025</b>
<b>Total</b>	<b>423</b>	<b>100.0000</b>	<b>896,135</b>		<b>896,135</b>	<b>143,890</b>	<b>1,040,025</b>



**City Of Houston, Texas**  
**OMB A-87 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

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Legal Department**

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
Nondepartmental - Gen Gov	249	249	0	0
Fin-Dir. Office	382,886	382,886	0	0
Fin.-Public Fin.	272,410	272,410	0	0
ARA Director's Office	33,896	0	0	33,896
IT - Director	31,670	21,077	0	10,593
IT - Admin & Applications	13,220	13,220	0	0
Office Bus. Opportunity	33,174	31,055	0	2,119
Mayor's Office	179,212	168,619	0	10,593
Human Resources Dept.	153,026	148,789	0	4,237
Legal Department	1,342,716	1,336,360	0	6,356
City Secretary	32,241	32,241	0	0
City Council	850,075	842,615	0	7,460
City Controller's Office	161,176	148,743	0	12,433
Municipal Court	80,635	60,743	0	19,892
Health Administration	520,213	450,590	0	69,623
Planning & Development	336,574	334,087	0	2,487
PWE - Administration	543,616	185,560	0	358,056
General Services Department	465,664	450,745	0	14,919
HEC	81,892	66,973	0	14,919
Police	773,548	741,223	0	32,325
Fire	391,328	145,161	0	246,167
Municipal Court Judicial	22,428	22,428	0	0
PWE - All Other	1,483,522	( 265,181)	1,748,703	0
Solid Waste Management	202,851	160,580	0	42,271
Housing and Community	61,350	53,890	0	7,460
Library	59,937	47,504	0	12,433
Parks & Recreation	152,054	99,837	0	52,217
PWE-Sign Adm	93,763	93,763	0	0
PWE-Bldg Insp.	48,283	48,283	0	0
PWE - Stormwater Fund	104,783	104,783	0	0
PWE - Houston Transtar	16,666	16,666	0	0
Houston Airport System	101,107	41,430	0	59,677
PWE - Water & Sewer	167,632	167,632	0	0
Conv and Ent Optns	62,601	57,628	0	4,973



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Legal Department**

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
ARA Parking	33,954	33,954	0	0
Other	14,919	0	0	14,919
Direct Billed	361,993	361,993	0	0
<b>Total</b>	<b>9,667,264</b>	<b>6,878,536</b>	<b>1,748,703</b>	<b>1,040,025</b>



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**CITY CONTROLLER'S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**OMB A-87 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	229,894	15,549	245,443	
Fin-OMB	1,947	372	2,319	
Fin-Genl. Acctg	3,032	251	3,283	
Fin-Auditing	2,084	274	2,358	
Fin-Grants	816	116	932	
Fin.-Tax&Rev. Acctg.	7,201	285	7,486	
Fin - Bus Services	1,071	100	1,171	
ARA Admin Svcs	35,672	4,347	40,019	
ARA Strategic Purchasing	21,875	2,008	23,883	
ARA 3-1-1	1,361	118	1,479	
ARA Central Payroll	18,680	817	19,497	
IT - Admin & Applications	142,754	20,995	163,749	
IT - Infrastructure	39,277	7,657	46,934	
IT - Radio Comm Service	27,205	2,668	29,873	
Office Bus. Opportunity	6,166	162	6,328	
Mayor's Office	11,176	2,187	13,363	
Human Resources Dept.	19,273	2,632	21,905	
Legal Department	129,699	31,477	161,176	
City Controller's Office		6,475	6,475	
HPD- Inspector General		5,930	5,930	
General Services Department		178,520	178,520	
Total Allocated Additions:	<u>819,637</u>	<u>282,940</u>	<u>1,102,577</u>	<u>1,102,577</u>
Total To Be Allocated:	<u><u>8,208,896</u></u>	<u><u>282,940</u></u>		<u><u>8,491,836</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Controller's Office**

	Total	General & Admin	Financial Svcs	Treasury	Controller's Admin
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,779,822	333,870	3,330,344	521,222	594,386
Fringe Benefits	1,742,664	123,783	1,264,137	179,007	175,737
<b>Other Expense &amp; Cost</b>					
Supplies	126,554	58,076	64,509	1,903	2,066
Contractual Svcs	740,219	167,354	360,543	202,193	10,129
<b>Departmental Totals</b>					
Total Expenditures	7,389,259	683,083	5,019,533	904,325	782,318
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	7,389,259	683,083	5,019,533	904,325	782,318
<b>Allocation Step 1</b>					
Inbound- All Others	819,637	819,637	0	0	0
Reallocate Admin Costs		( 1,502,720)	1,124,777	202,642	175,301
Unallocated Costs	( 2,064,586)	0	0	( 1,106,967)	( 957,619)
1st Allocation	6,144,310	0	6,144,310	0	0
<b>Allocation Step 2</b>					
Inbound- All Others	282,940	282,940	0	0	0
Reallocate Admin Costs		( 282,940)	211,779	38,154	33,007
Unallocated Costs	( 71,161)	0	0	( 38,154)	( 33,007)
2nd Allocation	211,779	0	211,779	0	0
<b>Total For 10006000010000 City Controller's</b>					
Total Allocated	6,356,089	0	6,356,089	0	0



**City Of Houston, Texas**  
**OMB A-87 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	2,076,952		2,076,952		2,076,952
Fin-Dir. Office	12	0.0003	21		21		21
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	17		17		17
ARA Director's Office	1,628	0.0462	2,837		2,837		2,837
ARA Admin Svcs	3,517	0.0997	6,128		6,128		6,128
ARA Strategic Purchasing	564	0.0160	983		983		983
ARA City Council Admin	937	0.0266	1,633		1,633		1,633
ARA 3-1-1	1,221	0.0346	2,127		2,127		2,127
ARA Central Payroll	1,093	0.0310	1,904		1,904		1,904
ARA Regulatory Services	6,907	0.1959	12,035		12,035	668	12,703
IT - Director	14,942	0.4237	26,035		26,035		26,035
IT - Admin & Applications	6,214	0.1762	10,827		10,827		10,827
IT - Infrastructure	55,788	1.5820	97,204		97,204		97,204
IT - Radio Comm Service	1,320	0.0374	2,300		2,300		2,300
Office Bus. Opportunity	6	0.0002	10		10		10
Mayor's Office	235	0.0067	409		409		409
Human Resources Dept.	43,946	1.2462	76,570		76,570		76,570
Legal Department	7,923	0.2247	13,805		13,805		13,805
City Secretary	1,715	0.0486	2,988		2,988	166	3,154
City Council	2	0.0001	4		4		4
City Controller's Office	3,716	0.1054	6,475		6,475		6,475
Health Administration	35	0.0010	61		61	3	64
Planning & Development Admin	1,495	0.0424	2,605		2,605	144	2,749



**City Of Houston, Texas**  
**OMB A-87 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	259,077		259,077	14,370	273,447
CIP Sal Rec PWE Adm	5,409	0.1534	9,425		9,425	523	9,948
HPD - Police Records	1,531	0.0434	2,668		2,668	148	2,816
HPD- Inspector General	432	0.0123	753		753	42	795
General Services Department	59,394	1.6843	103,487		103,487	5,740	109,227
HEC	2,536	0.0719	4,419		4,419	245	4,664
Police	259,771	7.3665	452,618		452,618	25,106	477,724
Fire	317,829	9.0128	553,777		553,777	30,717	584,494
Municipal Court Department	86,084	2.4411	149,991		149,991	8,319	158,310
Solid Waste Management	80,203	2.2744	139,744		139,744	7,751	147,495
Housing and Community Devp.	44,352	1.2577	77,278		77,278	4,286	81,564
Library	54,369	1.5418	94,731		94,731	5,255	99,986
Parks & Recreation	166,592	4.7241	290,266		290,266	16,100	306,366
Health & Human Services	1,247	0.0354	2,173		2,173	121	2,294
ARA Ins. Mgmt.	592	0.0168	1,032		1,032	57	1,089
ARA Alarm Permitting	299	0.0085	521		521	29	550
ARA Exec Svcs	3,174	0.0900	5,530		5,530	307	5,837
ARA Mayor's Antigang	598	0.0170	1,042		1,042	58	1,100
ARA BARC	9,890	0.2805	17,232		17,232	956	18,188
ARA-Other	25,006	0.7091	43,570		43,570	2,417	45,987
Planning & Development	8,394	0.2380	14,625		14,625	811	15,436
CIP S/R Planning	583	0.0165	1,016		1,016	56	1,072
CIP Sal Rec RE	1,496	0.0424	2,607		2,607	145	2,752
CIP S/R Engrg	22,035	0.6249	38,393		38,393	2,130	40,523
CIP S/R Constr.	9,544	0.2706	16,629		16,629	922	17,551
CIP S/R Eng/Const	368	0.0104	641		641	36	677
CIP S/R GeoEnv.	2,061	0.0584	3,591		3,591	199	3,790

**City Of Houston, Texas**  
**OMB A-87 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	4,891		4,891	271	5,162
CIP S/R GSD	3,195	0.0906	5,567		5,567	309	5,876
Prop & Cas Legal	7,734	0.2193	13,476		13,476	747	14,223
PWE - Fleet Management	22,798	0.6465	39,723		39,723	2,203	41,926
Wrkr Comp - HR	19,406	0.5503	33,813		33,813	1,876	35,689
Wrkr Comp Legal	954	0.0271	1,662		1,662	92	1,754
HEC Director	973	0.0276	1,695		1,695	94	1,789
HEC - IT	1,992	0.0565	3,471		3,471	193	3,664
HEC - 9-1-1 Network	1,550	0.0440	2,701		2,701	150	2,851
HEC - Police Call Takers	2,125	0.0603	3,703		3,703	205	3,908
PWE-Sign Adm	51	0.0014	89		89	5	94
PWE-Bldg Insp.	32,395	0.9186	56,444		56,444	3,131	59,575
PWE - Stormwater Fund	24,278	0.6885	42,301		42,301	2,346	44,647
CABLE TV	48	0.0014	84		84	5	89
PWE - Houston Transtar	3,648	0.1034	6,356		6,356	353	6,709
Hurricane Ike Aid & Recovery	1,495	0.0424	2,605		2,605	144	2,749
ARRA Reimbursement Fund	20,825	0.5905	36,285		36,285	2,013	38,298
TIRZ	5,086	0.1442	8,862		8,862	492	9,354
Houston Airport System (HAS)	177,947	5.0461	310,050		310,050	17,198	327,248
PWE - Water & Sewer System	376,211	10.6684	655,500		655,500	36,358	691,858
Conv and Ent Optns	654	0.0185	1,140		1,140	63	1,203
Parking	22,809	0.6468	39,742		39,742	2,204	41,946
Health Benefits Fund	139,415	3.9535	242,913		242,913	13,474	256,387
Long Term Disability	266	0.0075	463		463	26	489
<b>SubTotal</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>6,144,310</b>		<b>6,144,310</b>	<b>211,779</b>	<b>6,356,089</b>
<b>Total</b>	<b>3,526,401</b>	<b>100.0000</b>	<b>6,144,310</b>		<b>6,144,310</b>	<b>211,779</b>	<b>6,356,089</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Controller's Office**

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

Allocation Source: Information Technology

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs
Nondepartmental - Gen Gov	2,076,952	2,076,952
Fin-Dir. Office	21	21
Fin.-Public Fin.	2	2
Fin-Genl. Acctg	4	4
Fin-Auditing	2	2
Fin - Bus Services	17	17
ARA Director's Office	2,837	2,837
ARA Admin Svcs	6,128	6,128
ARA Strategic Purchasing	983	983
ARA City Council Admin	1,633	1,633
ARA 3-1-1	2,127	2,127
ARA Central Payroll	1,904	1,904
ARA Regulatory Services	12,703	12,703
IT - Director	26,035	26,035
IT - Admin & Applications	10,827	10,827
IT - Infrastructure	97,204	97,204
IT - Radio Comm Service	2,300	2,300
Office Bus. Opportunity	10	10
Mayor's Office	409	409
Human Resources Dept.	76,570	76,570
Legal Department	13,805	13,805
City Secretary	3,154	3,154
City Council	4	4
City Controller's Office	6,475	6,475
Municipal Court	149,816	149,816
Health Administration	64	64
Planning & Development	2,749	2,749
PWE - Administration	273,447	273,447
CIP Sal Rec PWE Adm	9,948	9,948
HPD - Police Records	2,816	2,816
HPD- Inspector General	795	795
General Services Department	109,227	109,227
HEC	4,664	4,664
Police	477,724	477,724

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs
Fire	584,494	584,494
Municipal Court Judicial	8,494	8,494
Solid Waste Management	147,495	147,495
Housing and Community	81,564	81,564
Library	99,986	99,986
Parks & Recreation	306,366	306,366
Health & Human Services	2,294	2,294
ARA Ins. Mgmt.	1,089	1,089
ARA Alarm Permitting	550	550
ARA Exec Svcs	5,837	5,837
ARA Mayor's Antigang	1,100	1,100
ARA BARC	18,188	18,188
ARA-Other	45,987	45,987
Planning & Development	15,436	15,436
CIP S/R Planning	1,072	1,072
CIP Sal Rec RE	2,752	2,752
CIP S/R Engrg	40,523	40,523
CIP S/R Constr.	17,551	17,551
CIP S/R Eng/Const	677	677
CIP S/R GeoEnv.	3,790	3,790
CIP S/R Other	5,162	5,162
CIP S/R GSD	5,876	5,876
Prop & Cas Legal	14,223	14,223
PWE - Fleet Management	41,926	41,926
Wrkr Comp - HR	35,689	35,689
Wrkr Comp Legal	1,754	1,754
HEC Director	1,789	1,789
HEC - IT	3,664	3,664
HEC - 9-1-1 Network	2,851	2,851
HEC - Police Call Takers	3,908	3,908
PWE-Sign Adm	94	94
PWE-Bldg Insp.	59,575	59,575
PWE - Stormwater Fund	44,647	44,647
CABLE TV	89	89
PWE - Houston Transtar	6,709	6,709

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department City Controller's Office**

Receiving Department	Total	Financial Svcs
Hurricane Ike Aid & Recovery	2,749	2,749
ARRA Reimbursement Fund	38,298	38,298
TIRZ	9,354	9,354
Houston Airport System	327,248	327,248
PWE - Water & Sewer	691,858	691,858
Conv and Ent Optns	1,203	1,203
ARA Parking	41,946	41,946
Health Benefits Fund	256,387	256,387
Long Term Disability	489	489
Direct Billed	0	0
<b>Total</b>	<b>6,356,089</b>	<b>6,356,089</b>



**SCHEDULE 27.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	333,121	22,464	355,585	
Fin-OMB	18	3	21	
Fin-Genl. Acctg	32,660	1,875	34,535	
Fin-Auditing	2,431	319	2,750	
Fin-Grants	937	134	1,071	
Fin.-Tax&Rev. Acctg.	8,402	332	8,734	
Fin - Bus Services	1,231	115	1,346	
Finance - Fleet Management	8,583	1,139	9,722	
ARA Admin Svcs	24,078	2,769	26,847	
ARA Strategic Purchasing	2,195	201	2,396	
ARA 3-1-1	122,682	10,625	133,307	
ARA Central Payroll	28,096	1,228	29,324	
IT - Admin & Applications	262,525	35,721	298,246	
IT - Infrastructure	757,323	143,798	901,121	
IT - Radio Comm Service	256	25	281	
Office Bus. Opportunity	7,525	197	7,722	
Mayor's Office	16,809	3,289	20,098	
Human Resources Dept.	117,386	16,388	133,774	
Legal Department	420,130	100,083	520,213	
City Controller's Office	61	3	64	
HPD- Inspector General		33,210	33,210	
General Services Department		7,625,392	7,625,392	
Total Allocated Additions:	2,423,362	7,999,310	10,422,672	10,422,672



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Health Administration**

Total To Be Allocated:

11,026,729	7,999,310
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19,026,039
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**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Health Administration**

	Total	General & Admin	Dept. Admin.
<b>Wages &amp; Benefits</b>			
Salaries & Wages	4,882,258	0	4,882,258
Fringe Benefits	1,916,183	0	1,916,183
<b>Other Expense &amp; Cost</b>			
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
<b>Departmental Totals</b>			
Total Expenditures	8,620,099	16,732	8,603,367
<b>Deductions</b>			
Total Deductions	( 16,732)	( 16,732)	0
<b>Functional Cost</b>			
Functional Cost	8,603,367	0	8,603,367
<b>Allocation Step 1</b>			
Inbound- All Others	2,423,362	2,423,362	0
Reallocate Admin Costs	( 2,423,362)	( 2,423,362)	2,423,362
1st Allocation	11,026,729	0	11,026,729
<b>Allocation Step 2</b>			
Inbound- All Others	7,999,310	7,999,310	0
Reallocate Admin Costs	( 7,999,310)	( 7,999,310)	7,999,310
2nd Allocation	7,999,310	0	7,999,310
<b>Total For 10003800010000 Health Administration</b>			
Total Allocated	19,026,039	0	19,026,039



**City Of Houston, Texas**  
**OMB A-87 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	11,026,729		11,026,729	7,999,310	19,026,039
SubTotal	100	100.0000	11,026,729		11,026,729	7,999,310	19,026,039
Total	100	100.0000	11,026,729		11,026,729	7,999,310	19,026,039

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Health Administration**

Receiving Department	Total	Dept. Admin.
Health & Human Services	19,026,039	19,026,039
Direct Billed	0	0
Total	<u>19,026,039</u>	<u>19,026,039</u>



**SCHEDULE 28.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**PLANNING AND DEVELOPMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	54,874	3,715	58,589	
Fin-OMB	783	149	932	
Fin-Genl. Acctg	2,483	173	2,656	
Fin-Auditing	434	57	491	
Fin-Grants	166	24	190	
Fin.-Tax&Rev. Acctg.	1,500	59	1,559	
Fin - Bus Services	218	20	238	
Finance - Fleet Management	252	34	286	
ARA Admin Svcs	2,578	307	2,885	
ARA Strategic Purchasing	244	22	266	
ARA 3-1-1	6,794	588	7,382	
ARA Central Payroll	4,544	199	4,743	
IT - Admin & Applications	24,708	3,274	27,982	
IT - Infrastructure	58,055	11,068	69,123	
Office Bus. Opportunity	1,302	34	1,336	
Mayor's Office	2,718	532	3,250	
Human Resources Dept.	7,776	1,079	8,855	
Legal Department	269,640	66,934	336,574	
City Controller's Office	2,605	144	2,749	
HPD- Inspector General		1,186	1,186	
Total Allocated Additions:	442,376	89,598	531,974	531,974
Total To Be Allocated:	8,611,106	89,598		8,700,704



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Planning & Development Admin**

	Total	General & Admin	Dept Admin	Operations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	5,491,418	0	954,424	4,536,994
Fringe Benefits	2,056,289	0	357,915	1,698,374
<b>Other Expense &amp; Cost</b>				
Supplies	26,454	0	21,487	4,967
Contractual Svcs	594,569	0	204,987	389,582
<b>Departmental Totals</b>				
Total Expenditures	8,168,730	0	1,538,813	6,629,917
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	8,168,730	0	1,538,813	6,629,917
<b>Allocation Step 1</b>				
Inbound- All Others	442,376	442,376	0	0
Reallocate Admin Costs		( 442,376)	83,334	359,042
Unallocated Costs	( 6,988,959)	0	0	( 6,988,959)
1st Allocation	1,622,147	0	1,622,147	0
<b>Allocation Step 2</b>				
Inbound- All Others	89,598	89,598	0	0
Reallocate Admin Costs		( 89,598)	16,878	72,720
Unallocated Costs	( 72,720)	0	0	( 72,720)
2nd Allocation	16,878	0	16,878	0
<b>Total For 10007000010000 Planning &amp;</b>				
Total Allocated	1,639,025	0	1,639,025	0



**City Of Houston, Texas**  
**OMB A-87 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	1,622,147		1,622,147	16,878	1,639,025
SubTotal	100	100.0000	1,622,147		1,622,147	16,878	1,639,025
Total	100	100.0000	1,622,147		1,622,147	16,878	1,639,025

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Planning & Development Admin**

Receiving Department	Total	Dept Admin
Planning & Development	1,639,025	1,639,025
Direct Billed	0	0
<b>Total</b>	<b>1,639,025</b>	<b>1,639,025</b>



**SCHEDULE 29.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**PUBLIC WORKS & ENGINEERING - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	33,953	3,443	37,396	
Fin-OMB	77,907	14,867	92,774	
Fin-Genl. Acctg	105,827	9,174	115,001	
Finance - Fleet Management	1,767	235	2,002	
ARA Strategic Purchasing	628,590	57,702	686,292	
ARA 3-1-1	864,300	74,854	939,154	
IT - Admin & Applications	27,531	6,481	34,012	
IT - Infrastructure	1,082,987	209,415	1,292,402	
Human Resources Dept.	543,298	77,112	620,410	
Legal Department	443,391	100,225	543,616	
City Controller's Office	259,077	14,370	273,447	
HPD - Police Records		67,613	67,613	
HPD- Inspector General		170,797	170,797	
General Services Department		1,773,410	1,773,410	
Total Allocated Additions:	<u>4,068,628</u>	<u>2,579,698</u>	<u>6,648,326</u>	<u>6,648,326</u>
Total To Be Allocated:	<u><u>4,068,628</u></u>	<u><u>2,579,698</u></u>		<u><u>6,648,326</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PWE - Administration**

	Total	General & Admin	Adm - Exp.	Adm - FTE
<b>Wages &amp; Benefits</b>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
<b>Allocation Step 1</b>				
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	628,590	0	628,590	0
Inbound- Human Resources Dept. - All Unspecified Activities	543,298	0	0	543,298
Inbound- All Others	2,896,740	0	1,448,370	1,448,370
1st Allocation	4,068,628	0	2,076,960	1,991,668
<b>Allocation Step 2</b>				
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	57,702	0	57,702	0
Inbound- Human Resources Dept. - All Unspecified Activities	77,112	0	0	77,112
Inbound- All Others	2,444,884	0	1,222,442	1,222,442
2nd Allocation	2,579,698	0	1,280,144	1,299,554
<b>Total For 10002000010001 PWE - Administration</b>				
Total Allocated	6,648,326	0	3,357,104	3,291,222



**City Of Houston, Texas**  
**OMB A-87 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	8,525		8,525	5,255	13,780
PWE - All Other	82,446,592	14.2294	295,538		295,538	182,156	477,694
CIP S/R Planning	1,099,829	0.1898	3,942		3,942	2,430	6,372
CIP Sal Rec RE	3,464,161	0.5979	12,418		12,418	7,654	20,072
CIP S/R Engrg	10,464,104	1.8060	37,510		37,510	23,119	60,629
CIP S/R Constr.	9,700,860	1.6743	34,774		34,774	21,433	56,207
CIP S/R Eng/Const	396,488	0.0684	1,421		1,421	876	2,297
CIP S/R GeoEnv.	1,033,194	0.1783	3,704		3,704	2,283	5,987
CIP S/R Other	8,441,381	1.4569	30,259		30,259	18,650	48,909
PWE - Fleet Management	22,827,025	3.9397	81,826		81,826	50,434	132,260
PWE-Sign Adm	3,263,046	0.5632	11,697		11,697	7,209	18,906
PWE-Bldg Insp.	38,127,909	6.5804	136,673		136,673	84,239	220,912
PWE - Stormwater Fund	34,957,489	6.0333	125,309		125,309	77,235	202,544
PWE - Houston Transtar	2,413,492	0.4165	8,651		8,651	5,332	13,983
PWE - Water & Sewer System	358,398,089	61.8554	1,284,713		1,284,713	791,839	2,076,552
SubTotal	579,411,924	100.0000	2,076,960		2,076,960	1,280,144	3,357,104
Total	579,411,924	100.0000	2,076,960		2,076,960	1,280,144	3,357,104

Allocation Basis: PWE Department's FY 2011 operating expenditures

Allocation Source: Financial summary reports



**City Of Houston, Texas**  
**OMB A-87 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	10,292		10,292	6,715	17,007
PWE - All Other	512	12.6666	252,276		252,276	164,609	416,885
CIP S/R Planning	11	0.2744	5,466		5,466	3,567	9,033
CIP Sal Rec RE	36	0.9000	17,925		17,925	11,696	29,621
CIP S/R Engrg	104	2.5887	51,558		51,558	33,642	85,200
CIP S/R Constr.	112	2.7890	55,547		55,547	36,244	91,791
CIP S/R Eng/Const	3	0.0841	1,674		1,674	1,092	2,766
CIP S/R GeoEnv.	9	0.2423	4,826		4,826	3,149	7,975
CIP S/R Other	46	1.1547	22,997		22,997	15,005	38,002
PWE - Fleet Management	101	2.5096	49,983		49,983	32,613	82,596
PWE-Sign Adm	47	1.1645	23,194		23,194	15,134	38,328
PWE-Bldg Insp.	442	10.9309	217,707		217,707	142,053	359,760
PWE - Stormwater Fund	375	9.2892	185,009		185,009	120,718	305,727
PWE - Houston Transtar	7	0.1731	3,447		3,447	2,249	5,696
PWE - Water & Sewer System	2,213	54.7161	1,089,767		1,089,767	711,068	1,800,835
SubTotal	4,044	100.0000	1,991,668		1,991,668	1,299,554	3,291,222
Total	4,044	100.0000	1,991,668		1,991,668	1,299,554	3,291,222

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

Allocation Source: PWE

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PWE - Administration**

Receiving Department	Total	Adm - Exp.	Adm - FTE
CIP Sal Rec PWE Adm	30,787	13,780	17,007
PWE - All Other	894,579	477,694	416,885
CIP S/R Planning	15,405	6,372	9,033
CIP Sal Rec RE	49,693	20,072	29,621
CIP S/R Engrg	145,829	60,629	85,200
CIP S/R Constr.	147,998	56,207	91,791
CIP S/R Eng/Const	5,063	2,297	2,766
CIP S/R GeoEnv.	13,962	5,987	7,975
CIP S/R Other	86,911	48,909	38,002
PWE - Fleet Management	214,856	132,260	82,596
PWE-Sign Adm	57,234	18,906	38,328
PWE-Bldg Insp.	580,672	220,912	359,760
PWE - Stormwater Fund	508,271	202,544	305,727
PWE - Houston Transtar	19,679	13,983	5,696
PWE - Water & Sewer	3,877,387	2,076,552	1,800,835
Direct Billed	0	0	0
<b>Total</b>	<b>6,648,326</b>	<b>3,357,104</b>	<b>3,291,222</b>



**SCHEDULE 30.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**CIP SALARY RECOVERY – PWE ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	125	1,360	
Fin-OMB	2,834	541	3,375	
Fin-Genl. Acctg	3,850	334	4,184	
Fin-Grants	256	36	292	
Fin - Bus Services	336	31	367	
ARA Strategic Purchasing	1,641	151	1,792	
ARA Central Payroll	5,276	231	5,507	
IT - Infrastructure	4,676	1,256	5,932	
Office Bus. Opportunity	1,896	50	1,946	
Mayor's Office	3,156	618	3,774	
Human Resources Dept.	2,230	290	2,520	
City Controller's Office	9,425	523	9,948	
PWE - Administration	18,817	11,970	30,787	
CIP Sal Rec PWE Adm		3,127	3,127	
Total Allocated Additions:	55,628	19,283	74,911	74,911
Total To Be Allocated:	55,628	19,283		74,911



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CIP Sal Rec PWE Adm**

	Total	General & Admin	Admin. Svcs.
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	55,628	0	55,628
1st Allocation	55,628	0	55,628
<b>Allocation Step 2</b>			
Inbound- All Others	19,283	0	19,283
2nd Allocation	19,283	0	19,283
<b>Total For 10012000070001 CIP Sal Rec PWE</b>			
Total Allocated	74,911	0	74,911



**City Of Houston, Texas**  
**OMB A-87 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	3,127		3,127		3,127
CIP S/R Planning	11	2.9855	1,661		1,661	610	2,271
CIP Sal Rec RE	36	9.7902	5,446		5,446	2,000	7,446
CIP S/R Engrg	104	28.1603	15,665		15,665	5,754	21,419
CIP S/R Constr.	112	30.3389	16,877		16,877	6,198	23,075
CIP S/R Eng/Const	3	0.9145	509		509	187	696
CIP S/R GeoEnv.	9	2.6358	1,466		1,466	539	2,005
CIP S/R Other	46	12.5605	6,987		6,987	2,566	9,553
CIP S/R GSD	26	6.9930	3,890		3,890	1,429	5,319
SubTotal	371	100.0000	55,628		55,628	19,283	74,911
Total	371	100.0000	55,628		55,628	19,283	74,911

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

Allocation Source: Human Resources



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CIP Sal Rec PWE Adm**

Receiving Department	Total	Admin. Svcs.
CIP Sal Rec PWE Adm	3,127	3,127
CIP S/R Planning	2,271	2,271
CIP Sal Rec RE	7,446	7,446
CIP S/R Engrg	21,419	21,419
CIP S/R Constr.	23,075	23,075
CIP S/R Eng/Const	696	696
CIP S/R GeoEnv.	2,005	2,005
CIP S/R Other	9,553	9,553
CIP S/R GSD	5,319	5,319
Direct Billed	0	0
<b>Total</b>	<b>74,911</b>	<b>74,911</b>



**SCHEDULE 31.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**POLICE - RECORDS**  
**NATURE AND EXTENT OF SERVICES**

The Records Division of the Police Department provides Records Management services to other City departments as well as the Police Department. The costs of providing records to other City departments have been allocated based on the number of reports provided to each department. All other police services costs provided internally within the Records Division have not been allocated within the plan.

**City Of Houston, Texas**  
**OMB A-87 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	268,342	18,083	286,425	
Fin-OMB	802	153	955	
Fin-Genl. Acctg	1,089	94	1,183	
Fin-Auditing	1,407	185	1,592	
Fin-Grants	537	77	614	
Fin.-Tax&Rev. Acctg.	4,864	192	5,056	
Fin - Bus Services	706	66	772	
ARA Strategic Purchasing	171	16	187	
ARA Central Payroll	24,915	1,089	26,004	
IT - Infrastructure	1,324	355	1,679	
Office Bus. Opportunity	4,896	129	5,025	
Mayor's Office	14,906	2,917	17,823	
Human Resources Dept.	10,714	1,391	12,105	
City Controller's Office	2,668	148	2,816	
Total Allocated Additions:	<u>342,373</u>	<u>24,895</u>	<u>367,268</u>	<u>367,268</u>
Total To Be Allocated:	<u><u>3,936,038</u></u>	<u><u>24,895</u></u>		<u><u>3,960,933</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HPD - Police Records**

	Total	General & Admin	Records Mgmt	Police Services
<b>Wages &amp; Benefits</b>				
Salaries & Wages	3,470,966	0	2,499,096	971,870
Fringe Benefits	1,311,639	0	944,380	367,259
<b>Other Expense &amp; Cost</b>				
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)
<b>Departmental Totals</b>				
Total Expenditures	3,593,665	0	3,593,665	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	3,593,665	0	3,593,665	0
<b>Allocation Step 1</b>				
Inbound- All Others	342,373	342,373	0	0
Reallocate Admin Costs		( 342,373)	342,373	0
1st Allocation	3,936,038	0	3,936,038	0
<b>Allocation Step 2</b>				
Inbound- All Others	24,895	24,895	0	0
Reallocate Admin Costs		( 24,895)	24,895	0
2nd Allocation	24,895	0	24,895	0
<b>Total For 10001000010063 HPD - Police Records</b>				
Total Allocated	3,960,933	0	3,960,933	0



**City Of Houston, Texas**  
**OMB A-87 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	8,267		8,267		8,267
Legal Department	4,057	30.4328	1,197,848		1,197,848		1,197,848
PWE - Administration	229	1.7178	67,613		67,613		67,613
Police	160	1.2002	47,241		47,241	442	47,683
Fire	7	0.0525	2,067		2,067	19	2,086
Housing and Community Devp.	115	0.8627	33,954		33,954	318	34,272
Library	1	0.0075	295		295	3	298
Parks & Recreation	3	0.0225	886		886	8	894
Houston Airport System (HAS)	8	0.0600	2,362		2,362	22	2,384
Other	8,723	65.4340	2,575,505		2,575,505	24,083	2,599,588
SubTotal	13,331	100.0000	3,936,038		3,936,038	24,895	3,960,933
Total	13,331	100.0000	3,936,038		3,936,038	24,895	3,960,933

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Department report



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HPD - Police Records**

Receiving Department	Total	Records Mgmt
Mayor's Office	8,267	8,267
Legal Department	1,197,848	1,197,848
PWE - Administration	67,613	67,613
Police	47,683	47,683
Fire	2,086	2,086
Housing and Community	34,272	34,272
Library	298	298
Parks & Recreation	894	894
Houston Airport System	2,384	2,384
Other	2,599,588	2,599,588
Direct Billed	0	0
<b>Total</b>	<b>3,960,933</b>	<b>3,960,933</b>



**SCHEDULE 32.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**POLICE – OFFICE OF THE INSPECTOR GENERAL**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	25,478	1,719	27,197	
Fin-OMB	226	43	269	
Fin-Genl. Acctg	308	26	334	
Fin-Auditing	128	17	145	
Fin-Grants	49	7	56	
Fin.-Tax&Rev. Acctg.	441	17	458	
Fin - Bus Services	65	6	71	
ARA Strategic Purchasing	10	1	11	
ARA Central Payroll	6,715	294	7,009	
IT - Infrastructure	373	100	473	
Office Bus. Opportunity	744	19	763	
Mayor's Office	4,017	786	4,803	
Human Resources Dept.	3,396	440	3,836	
City Controller's Office	753	42	795	
Total Allocated Additions:	49,033	3,517	52,550	52,550
Total To Be Allocated:	501,707	3,517		505,224



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HPD- Inspector General**

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	331,965	0	331,965
Fringe Benefits	120,668	0	120,668
<b>Other Expense &amp; Cost</b>			
Contractual Svcs	41	0	41
<b>Departmental Totals</b>			
Total Expenditures	452,674	0	452,674
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	452,674	0	452,674
<b>Allocation Step 1</b>			
Inbound- All Others	49,033	49,033	0
Reallocate Admin Costs		( 49,033)	49,033
1st Allocation	501,707	0	501,707
<b>Allocation Step 2</b>			
Inbound- All Others	3,517	3,517	0
Reallocate Admin Costs		( 3,517)	3,517
2nd Allocation	3,517	0	3,517
<b>Total For 10001000010009 HPD- Inspector</b>			
Total Allocated	505,224	0	505,224



**City Of Houston, Texas**  
**OMB A-87 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	18,977		18,977		18,977
IT - Director	5	1.1820	5,930		5,930		5,930
Office Bus. Opportunity	1	0.2364	1,186		1,186		1,186
Mayor's Office	5	1.1820	5,930		5,930		5,930
Human Resources Dept.	2	0.4728	2,372		2,372		2,372
Legal Department	3	0.7092	3,558		3,558		3,558
City Council	3	0.7092	3,558		3,558	50	3,608
City Controller's Office	5	1.1820	5,930		5,930		5,930
Health Administration	28	6.6194	33,210		33,210		33,210
Planning & Development Admin	1	0.2364	1,186		1,186		1,186
PWE - Administration	144	34.0428	170,797		170,797		170,797
General Services Department	6	1.4184	7,116		7,116	99	7,215
HEC	6	1.4184	7,116		7,116	99	7,215
Police	13	3.0733	15,419		15,419	215	15,634
Fire	99	23.4043	117,421		117,421	1,633	119,054
Municipal Court Department	8	1.8913	9,489		9,489	132	9,621
Solid Waste Management	17	4.0189	20,163		20,163	281	20,444
Housing and Community Devp.	3	0.7092	3,558		3,558	50	3,608
Library	5	1.1820	5,930		5,930	83	6,013
Parks & Recreation	21	4.9645	24,907		24,907	347	25,254
Houston Airport System (HAS)	24	5.6738	28,466		28,466	396	28,862
Conv and Ent Optns	2	0.4728	2,372		2,372	33	2,405
Other	6	1.4184	7,116		7,116	99	7,215
<b>SubTotal</b>	<b>423</b>	<b>100.0000</b>	<b>501,707</b>		<b>501,707</b>	<b>3,517</b>	<b>505,224</b>
<b>Total</b>	<b>423</b>	<b>100.0000</b>	<b>501,707</b>		<b>501,707</b>	<b>3,517</b>	<b>505,224</b>



**City Of Houston, Texas**  
**OMB A-87 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

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HPD- Inspector General**

Receiving Department	Total	Services
ARA Director's Office	18,977	18,977
IT - Director	5,930	5,930
Office Bus. Opportunity	1,186	1,186
Mayor's Office	5,930	5,930
Human Resources Dept.	2,372	2,372
Legal Department	3,558	3,558
City Council	3,608	3,608
City Controller's Office	5,930	5,930
Municipal Court	9,621	9,621
Health Administration	33,210	33,210
Planning & Development	1,186	1,186
PWE - Administration	170,797	170,797
General Services Department	7,215	7,215
HEC	7,215	7,215
Police	15,634	15,634
Fire	119,054	119,054
Solid Waste Management	20,444	20,444
Housing and Community	3,608	3,608
Library	6,013	6,013
Parks & Recreation	25,254	25,254
Houston Airport System	28,862	28,862
Conv and Ent Optns	2,405	2,405
Other	7,215	7,215
Direct Billed	0	0
Total	505,224	505,224



**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**GENERAL SERVICES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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

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

**City Of Houston, Texas**  
**OMB A-87 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:	<u>( 1,905,479)</u>			( 1,905,479)
Building Usage Charge	35,701		35,701	
Equipment Usage Charge	168,090		168,090	
Nondepartmental - Gen Gov	770,645	52,729	823,374	
Fin-OMB	31,119	5,938	37,057	
Fin-Genl. Acctg	55,945	4,450	60,395	
Fin-Auditing	12,425	1,632	14,057	
Fin-Grants	23,161	3,301	26,462	
Fin.-Tax&Rev. Acctg.	42,946	1,698	44,644	
Fin - Bus Services	30,424	2,833	33,257	
Finance - Fleet Management	8,120	1,078	9,198	
ARA Admin Svcs	18,028	2,128	20,156	
ARA Strategic Purchasing	65,876	6,047	71,923	
ARA 3-1-1	4,787	415	5,202	
ARA Central Payroll	62,856	2,748	65,604	
IT - Admin & Applications	133,996	39,418	173,414	
IT - Infrastructure	135,713	29,784	165,497	
IT - Radio Comm Service	434,823	42,640	477,463	
Office Bus. Opportunity	144,108	3,801	147,909	
Mayor's Office	37,605	7,358	44,963	
Human Resources Dept.	44,134	5,942	50,076	
Legal Department	373,646	92,018	465,664	
City Controller's Office	103,487	5,740	109,227	
HPD- Inspector General	7,116	99	7,215	
General Services Department		2,170,460	2,170,460	
Total Allocated Additions:	<u>2,744,751</u>	<u>2,482,257</u>	<u>5,227,008</u>	5,227,008



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department General Services Department**

Total To Be Allocated:

46,811,442	2,482,257
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49,293,699
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**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Services Department**

	Total	General & Admin	Adm/Design Constr.	Building Svcs	Utilities
<b>Wages &amp; Benefits</b>					
Salaries & Wages	9,197,626	0	1,922,619	7,275,007	0
Fringe Benefits	3,960,207	0	614,972	3,345,235	0
<b>Other Expense &amp; Cost</b>					
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
<b>Departmental Totals</b>					
Total Expenditures	45,972,170	1,905,479	4,524,741	26,808,012	12,733,938
<b>Deductions</b>					
Total Deductions	( 1,905,479)	( 1,905,479)	0	0	0
<b>Functional Cost</b>					
Functional Cost	44,066,691	0	4,524,741	26,808,012	12,733,938
<b>Allocation Step 1</b>					
Inbound- All Others	2,744,751	2,744,751	0	0	0
Reallocate Admin Costs		( 2,744,751)	281,828	1,669,772	793,151
1st Allocation	46,811,442	0	4,806,569	28,477,784	13,527,089
<b>Allocation Step 2</b>					
Inbound- All Others	2,482,257	2,482,257	0	0	0
Reallocate Admin Costs		( 2,482,257)	254,876	1,510,083	717,298
2nd Allocation	2,482,257	0	254,876	1,510,083	717,298
<b>Total For 10022500010000 General Services</b>					
Total Allocated	49,293,699	0	5,061,445	29,987,867	14,244,387



**City Of Houston, Texas**  
**OMB A-87 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	373,844		373,844		373,844
Health Administration	365,000	6.0531	290,945		290,945		290,945
Police	520,000	8.6235	414,497		414,497	25,507	440,004
Fire	3,000,000	49.7512	2,391,328		2,391,328	147,158	2,538,486
PWE - All Other	105,000	1.7413	83,696		83,696	5,150	88,846
Solid Waste Management	193,000	3.2007	153,842		153,842	9,467	163,309
Library	448,000	7.4295	357,105		357,105	21,975	379,080
Parks & Recreation	930,000	15.4229	741,312		741,312	45,619	786,931
<b>SubTotal</b>	<b>6,030,000</b>	<b>100.0000</b>	<b>4,806,569</b>		<b>4,806,569</b>	<b>254,876</b>	<b>5,061,445</b>
<b>Total</b>	<b>6,030,000</b>	<b>100.0000</b>	<b>4,806,569</b>		<b>4,806,569</b>	<b>254,876</b>	<b>5,061,445</b>

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

Allocation Source: General Services Dept. FY11 RCA

**City Of Houston, Texas**  
**OMB A-87 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	325,665		325,665		325,665
IT - Director	86,110	0.3345	95,266		95,266		95,266
Mayor's Office	218,409	0.8485	241,632		241,632		241,632
Legal Department	142,135	0.5522	157,248		157,248		157,248
City Secretary	17,661	0.0686	19,539		19,539	1,573	21,112
City Council	65,109	0.2529	72,032		72,032	5,800	77,832
City Controller's Office	99,917	0.3882	110,541		110,541		110,541
Health Administration	4,634,568	18.0047	5,127,345		5,127,345		5,127,345
PWE - Administration	1,602,972	6.2273	1,773,410		1,773,410		1,773,410
General Services Department	1,709,230	6.6401	1,890,966		1,890,966		1,890,966
HEC	731,399	2.8414	809,166		809,166	65,149	874,315
Police	7,900,746	30.6936	8,740,802		8,740,802	703,750	9,444,552
Fire	3,888,836	15.1076	4,302,322		4,302,322	346,394	4,648,716
Municipal Court Department	262,730	1.0207	290,665		290,665	23,402	314,067
Library	3,863,373	15.0087	4,274,151		4,274,151	344,126	4,618,277
Parks & Recreation	98,854	0.3840	109,365		109,365	8,805	118,170
HEC - 9-1-1 Network	18,797	0.0730	20,796		20,796	1,674	22,470
Other	105,641	0.4104	116,873		116,873	9,410	126,283
<b>SubTotal</b>	<b>25,740,853</b>	<b>100.0000</b>	<b>28,477,784</b>		<b>28,477,784</b>	<b>1,510,083</b>	<b>29,987,867</b>
<b>Total</b>	<b>25,740,853</b>	<b>100.0000</b>	<b>28,477,784</b>		<b>28,477,784</b>	<b>1,510,083</b>	<b>29,987,867</b>

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.



**City Of Houston, Texas**  
**OMB A-87 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	63,934		63,934		63,934
IT - Director	66,066	0.4331	58,586		58,586		58,586
Mayor's Office	167,355	1.0971	148,406		148,406		148,406
Legal Department	108,836	0.7135	96,513		96,513		96,513
City Secretary	13,550	0.0888	12,016		12,016	813	12,829
City Council	49,739	0.3261	44,107		44,107	2,983	47,090
City Controller's Office	76,659	0.5025	67,979		67,979		67,979
Health Administration	2,488,915	16.3162	2,207,102		2,207,102		2,207,102
General Services Department	315,181	2.0662	279,494		279,494		279,494
HEC	97,199	0.6372	86,193		86,193	5,830	92,023
Police	6,055,314	39.6958	5,369,685		5,369,685	363,191	5,732,876
Fire	2,870,347	18.8167	2,545,345		2,545,345	172,160	2,717,505
Municipal Court Department	198,292	1.2999	175,840		175,840	11,893	187,733
Library	2,503,426	16.4113	2,219,970		2,219,970	150,153	2,370,123
Parks & Recreation	75,844	0.4972	67,256		67,256	4,549	71,805
HEC - 9-1-1 Network	14,422	0.0945	12,789		12,789	865	13,654
Other	81,051	0.5313	71,874		71,874	4,861	76,735
<b>SubTotal</b>	<b>15,254,293</b>	<b>100.0000</b>	<b>13,527,089</b>		<b>13,527,089</b>	<b>717,298</b>	<b>14,244,387</b>
<b>Total</b>	<b>15,254,293</b>	<b>100.0000</b>	<b>13,527,089</b>		<b>13,527,089</b>	<b>717,298</b>	<b>14,244,387</b>

Allocation Basis: Dollar amount of utility cost

Allocation Source: General Services Depart.



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department General Services Department**

Receiving Department	Total	Adm/Design Constr.	Building Svcs	Utilities
Nondepartmental - Gen Gov	373,844	373,844	0	0
ARA Director's Office	389,599	0	325,665	63,934
IT - Director	153,852	0	95,266	58,586
Mayor's Office	390,038	0	241,632	148,406
Legal Department	253,761	0	157,248	96,513
City Secretary	33,941	0	21,112	12,829
City Council	124,922	0	77,832	47,090
City Controller's Office	178,520	0	110,541	67,979
Municipal Court	501,800	0	314,067	187,733
Health Administration	7,625,392	290,945	5,127,345	2,207,102
PWE - Administration	1,773,410	0	1,773,410	0
General Services Department	2,170,460	0	1,890,966	279,494
HEC	966,338	0	874,315	92,023
Police	15,617,432	440,004	9,444,552	5,732,876
Fire	9,904,707	2,538,486	4,648,716	2,717,505
PWE - All Other	88,846	88,846	0	0
Solid Waste Management	163,309	163,309	0	0
Library	7,367,480	379,080	4,618,277	2,370,123
Parks & Recreation	976,906	786,931	118,170	71,805
HEC - 9-1-1 Network	36,124	0	22,470	13,654
Other	203,018	0	126,283	76,735
Direct Billed	0	0	0	0
<b>Total</b>	<b>49,293,699</b>	<b>5,061,445</b>	<b>29,987,867</b>	<b>14,244,387</b>



**SCHEDULE 34.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 COST ALLOCATION PLAN**  
**HOUSTON EMERGENCY CENTER**  
**NATURE AND EXTENT OF SERVICES**

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

**City Of Houston, Texas**  
**OMB A-87 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	59	640	
Fin-OMB	1,329	254	1,583	
Fin-Genl. Acctg	1,934	164	2,098	
Fin-Grants	2,207	315	2,522	
Fin - Bus Services	2,899	270	3,169	
Finance - Fleet Management	168	22	190	
ARA Admin Svcs	95	11	106	
ARA Strategic Purchasing	5,408	496	5,904	
ARA 3-1-1	613	53	666	
ARA Central Payroll	62,604	2,737	65,341	
IT - Admin & Applications	34,810	4,669	39,479	
IT - Infrastructure	101,896	18,219	120,115	
Office Bus. Opportunity	17,483	459	17,942	
Mayor's Office	37,454	7,329	44,783	
Human Resources Dept.	47,830	6,443	54,273	
Legal Department	66,340	15,552	81,892	
City Controller's Office	4,419	245	4,664	
HPD- Inspector General	7,116	99	7,215	
General Services Department	895,359	70,979	966,338	
Total Allocated Additions:	<u>1,290,545</u>	<u>128,375</u>	<u>1,418,920</u>	<u>1,418,920</u>
Total To Be Allocated:	<u><u>1,290,545</u></u>	<u><u>128,375</u></u>		<u><u>1,418,920</u></u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	7,116	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	37,454	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	17,483	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	4,419	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	2,899	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,329	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	1,934	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,207	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	5,408	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	95	95	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	62,604	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	613	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	34,810	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	101,896	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	47,830	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	66,340	0	0	66,340	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	581	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	895,359	0	895,359	0	0
Inbound- All Others	168	168	0	0	0
Reallocate Admin Costs		( 263)	182	14	0
1st Allocation	1,290,545	0	895,541	66,354	0
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	99	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	7,329	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activitie	459	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	245	0	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	270	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	254	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	164	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	315	0	0	0	0



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Total	General & Admin	General Svcs	Legal - 911	Legal - Other
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	496	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	11	11	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	2,737	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	53	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	4,669	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	18,219	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	6,443	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	15,552	0	0	15,552	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	59	0	0	0	0
Inbound- General Services Department - All Unspecified Activ	70,979	0	70,979	0	0
Inbound- All Others	22	22	0	0	0
Reallocate Admin Costs		( 33)	23	2	0
2nd Allocation	128,375	0	71,002	15,554	0
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>1,418,920</b>	<b>0</b>	<b>966,543</b>	<b>81,908</b>	<b>0</b>



**City Of Houston, Texas**  
**OMB A-87 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.
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- 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 Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Fin - Bus Services - 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	1,934
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	2,207	0
Inbound- ARA Strategic Purchasing - All Unspecified Activities	0	0	5,408	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 Activities	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activities	581	0	0	0	0
Inbound- General Services Department - All Unspecified Activities	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	5,409	2,207	1,934
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus. Opportunity - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Fin - Bus Services - 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	164
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	315	0

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**City Of Houston, Texas**  
**OMB A-87 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.
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	496	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	53	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	0	0	0	0	0
Inbound- Legal Department - All Unspecified Activities	0	0	0	0	0
Inbound- Nondepartmental - Gen Gov - All Unspecified Activit	59	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	59	53	496	315	164
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>640</b>	<b>666</b>	<b>5,905</b>	<b>2,522</b>	<b>2,098</b>



**City Of Houston, Texas**  
**OMB A-87 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
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	37,454
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	17,483	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-OMB - All Unspecified Activities	1,329	0	0	0	0
Inbound- Fin-Genl. Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	34,810	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	101,896	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	21	4	8
1st Allocation	1,329	34,817	101,917	17,487	37,462
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	0
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	7,329
Inbound- Office Bus. Opportunity - All Unspecified Activitie	0	0	0	459	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-OMB - All Unspecified Activities	254	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



**City Of Houston, Texas**  
**OMB A-87 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
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	4,669	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	18,219	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	0	1
2nd Allocation	254	4,670	18,222	459	7,330
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>1,583</b>	<b>39,487</b>	<b>120,139</b>	<b>17,946</b>	<b>44,792</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Human Resources	City Secretary	City Council	City Controller	HPD-Insp Gen
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
<b>Allocation Step 1</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	7,116
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 Controller's Office - All Unspecified Activiti	0	0	0	4,419	0
Inbound- Fin - Bus Services - 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 Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	47,830	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	10	0	0	1	1
1st Allocation	47,840	0	0	4,420	7,117
<b>Allocation Step 2</b>					
Inbound- HPD- Inspector General - All Unspecified Activities	0	0	0	0	99
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 Controller's Office - All Unspecified Activiti	0	0	0	245	0
Inbound- Fin - Bus Services - 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



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

	Human Resources	City Secretary	City Council	City Controller	HPD-Insp Gen
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	0	0	0
Inbound- ARA 3-1-1 - All Unspecified Activities	0	0	0	0	0
Inbound- IT - Admin & Applications - All Unspecified Activit	0	0	0	0	0
Inbound- IT - Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources Dept. - All Unspecified Activities	6,443	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	0	0	0
2nd Allocation	6,444	0	0	245	99
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>54,284</b>	<b>0</b>	<b>0</b>	<b>4,665</b>	<b>7,216</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HEC**

	Fin-Debt Svc	Fin-Bus Services	ARA-Ctrl PR
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- 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 Controller's Office - All Unspecified Activiti	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	2,899	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 Admin Svcs - All Unspecified Activities	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	62,604
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- 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	1	13
1st Allocation	0	2,900	62,617
<b>Allocation Step 2</b>			
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 Controller's Office - All Unspecified Activiti	0	0	0
Inbound- Fin - Bus Services - All Unspecified Activities	0	270	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



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

	Fin-Debt Svc	Fin-Bus Services	ARA-Ctrl PR
Inbound- ARA Strategic Purchasing - All Unspecified Activiti	0	0	0
Inbound- ARA Admin Svcs - All Unspecified Activities	0	0	0
Inbound- ARA Central Payroll - All Unspecified Activities	0	0	2,737
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- 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	0	270	2,739
<b>Total For 22051500010000 HEC</b>			
<b>Total Allocated</b>	<b>0</b>	<b>3,170</b>	<b>65,356</b>



**City Of Houston, Texas**  
**OMB A-87 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	191,788		191,788	15,206	206,994
HEC - 9-1-1 Network	41,591	31.5083	282,171		282,171	22,372	304,543
HEC-HFD	14,178	10.7409	96,189		96,189	7,626	103,815
HEC-Harris Co.	6,171	4.6750	41,867		41,867	3,319	45,186
HEC-Genl Svcs Dept	13,552	10.2667	91,942		91,942	7,290	99,232
HEC-Homeland Sec	2,977	2.2553	20,197		20,197	1,601	21,798
HEC - Office of Emgcy Mgt	10,726	8.1258	72,769		72,769	5,769	78,538
HEC - HPD	14,536	11.0121	98,618		98,618	7,819	106,437
SubTotal	132,000	100.0000	895,541		895,541	71,002	966,543
Total	132,000	100.0000	895,541		895,541	71,002	966,543

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: GSD



**City Of Houston, Texas**  
**OMB A-87 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	66,354		66,354	15,554	81,908
SubTotal	100	100.0000	66,354		66,354	15,554	81,908
Total	100	100.0000	66,354		66,354	15,554	81,908

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

Allocation Source: N/A



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Legal - Other

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

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

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 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	15	161
HEC - 9-1-1 Network	10,460,351	51.0009	296		296	30	326
HEC - Police Call Takers	4,225,115	20.6002	120		120	12	132
SubTotal	20,510,111	100.0000	581		581	59	640
Total	20,510,111	100.0000	581		581	59	640

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	6	79
HEC - 9-1-1 Network	139	56.4113	346		346	30	376
HEC - Police Call Takers	72	29.3548	180		180	16	196
SubTotal	248	100.0000	613		613	53	666
Total	248	100.0000	613		613	53	666

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 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	16	195
HEC - IT	5,145,411	25.0872	1,357		1,357	124	1,481
HEC - 9-1-1 Network	10,460,351	51.0009	2,759		2,759	254	3,013
HEC - Police Call Takers	4,225,115	20.6002	1,114		1,114	102	1,216
SubTotal	20,510,111	100.0000	5,409		5,409	496	5,905
Total	20,510,111	100.0000	5,409		5,409	496	5,905

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	149		149	21	170
HEC - IT	5,145,411	51.1994	1,130		1,130	162	1,292
HEC - Police Call Takers	4,225,115	42.0419	928		928	132	1,060
SubTotal	10,049,760	100.0000	2,207		2,207	315	2,522
Total	10,049,760	100.0000	2,207		2,207	315	2,522

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

Allocation Source: FY 2011 Financial data reports



**City Of Houston, Texas**  
**OMB A-87 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	64		64	5	69
HEC - IT	5,145,411	25.0872	485		485	41	526
HEC - 9-1-1 Network	10,460,351	51.0009	987		987	84	1,071
HEC - Police Call Takers	4,225,115	20.6002	398		398	34	432
SubTotal	20,510,111	100.0000	1,934		1,934	164	2,098
Total	20,510,111	100.0000	1,934		1,934	164	2,098

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	44		44	8	52
HEC - IT	5,145,411	25.0872	333		333	64	397
HEC - 9-1-1 Network	10,460,351	51.0009	678		678	130	808
HEC - Police Call Takers	4,225,115	20.6002	274		274	52	326
SubTotal	20,510,111	100.0000	1,329		1,329	254	1,583
Total	20,510,111	100.0000	1,329		1,329	254	1,583

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	2,353		2,353	316	2,669
HEC - IT	5,145,411	51.1994	17,826		17,826	2,391	20,217
HEC - Police Call Takers	4,225,115	42.0419	14,638		14,638	1,963	16,601
SubTotal	10,049,760	100.0000	34,817		34,817	4,670	39,487
Total	10,049,760	100.0000	34,817		34,817	4,670	39,487

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

Allocation Source: FY 2011 Financial data reports



**City Of Houston, Texas**  
**OMB A-87 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	5,374		5,374	961	6,335
HEC - IT	29	27.3821	27,907		27,907	4,990	32,897
HEC - Police Call Takers	72	67.3450	68,636		68,636	12,271	80,907
SubTotal	108	100.0000	101,917		101,917	18,222	120,139
Total	108	100.0000	101,917		101,917	18,222	120,139

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

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 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	402		402	11	413
HEC - IT	29	11.9355	2,087		2,087	55	2,142
HEC - 9-1-1 Network	139	56.4113	9,865		9,865	258	10,123
HEC - Police Call Takers	72	29.3548	5,133		5,133	135	5,268
SubTotal	248	100.0000	17,487		17,487	459	17,946
Total	248	100.0000	17,487		17,487	459	17,946

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 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	1,241		1,241	243	1,484
HEC - IT	5,145,411	25.0872	9,398		9,398	1,839	11,237
HEC - 9-1-1 Network	10,460,351	51.0009	19,106		19,106	3,738	22,844
HEC - Police Call Takers	4,225,115	20.6002	7,717		7,717	1,510	9,227
SubTotal	20,510,111	100.0000	37,462		37,462	7,330	44,792
Total	20,510,111	100.0000	37,462		37,462	7,330	44,792

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	1,100		1,100	148	1,248
HEC - IT	29	11.9355	5,710		5,710	769	6,479
HEC - 9-1-1 Network	139	56.4113	26,987		26,987	3,635	30,622
HEC - Police Call Takers	72	29.3548	14,043		14,043	1,892	15,935
SubTotal	248	100.0000	47,840		47,840	6,444	54,284
Total	248	100.0000	47,840		47,840	6,444	54,284

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - City Secretary

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

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson

**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - City Council

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

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 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	146		146	8	154
HEC - IT	5,145,411	25.0872	1,109		1,109	61	1,170
HEC - 9-1-1 Network	10,460,351	51.0009	2,254		2,254	126	2,380
HEC - Police Call Takers	4,225,115	20.6002	911		911	50	961
SubTotal	20,510,111	100.0000	4,420		4,420	245	4,665
Total	20,510,111	100.0000	4,420		4,420	245	4,665

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	164		164	2	166
HEC - IT	29	11.9355	849		849	12	861
HEC - 9-1-1 Network	139	56.4113	4,015		4,015	56	4,071
HEC - Police Call Takers	72	29.3548	2,089		2,089	29	2,118
SubTotal	248	100.0000	7,117		7,117	99	7,216
Total	248	100.0000	7,117		7,117	99	7,216

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: SAP personnel report



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HEC**

Activity - Fin-Debt Svc

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

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	96		96	9	105
HEC - IT	5,145,411	25.0872	728		728	68	796
HEC - 9-1-1 Network	10,460,351	51.0009	1,479		1,479	137	1,616
HEC - Police Call Takers	4,225,115	20.6002	597		597	56	653
SubTotal	20,510,111	100.0000	2,900		2,900	270	3,170
Total	20,510,111	100.0000	2,900		2,900	270	3,170

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: FY 2011 Financial data reports - R. Dickson



**City Of Houston, Texas**  
**OMB A-87 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	4,232		4,232	185	4,417
HEC - IT	5,145,411	51.1994	32,060		32,060	1,402	33,462
HEC - Police Call Takers	4,225,115	42.0419	26,325		26,325	1,152	27,477
SubTotal	10,049,760	100.0000	62,617		62,617	2,739	65,356
Total	10,049,760	100.0000	62,617		62,617	2,739	65,356

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

Allocation Source: FY 2011 Financial data reports

**City Of Houston, Texas**  
**OMB A-87 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	17,513	0	0	0	21	15	195
HEC - IT	320,191	206,994	0	0	161	79	1,481
HEC - 9-1-1 Network	463,701	304,543	81,908	0	326	376	3,013
HEC - Police Call Takers	162,509	0	0	0	132	196	1,216
HEC-HFD	103,815	103,815	0	0	0	0	0
HEC-Harris Co.	45,186	45,186	0	0	0	0	0
HEC-Genl Svcs Dept	99,232	99,232	0	0	0	0	0
HEC-Homeland Sec	21,798	21,798	0	0	0	0	0
HEC - Office of Emgcy Mgt	78,538	78,538	0	0	0	0	0
HEC - HPD	106,437	106,437	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>1,418,920</b>	<b>966,543</b>	<b>81,908</b>	<b>0</b>	<b>640</b>	<b>666</b>	<b>5,905</b>



**City Of Houston, Texas**  
**OMB A-87 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	170	69	52	2,669	6,335	413	1,484
HEC - IT	1,292	526	397	20,217	32,897	2,142	11,237
HEC - 9-1-1 Network	0	1,071	808	0	0	10,123	22,844
HEC - Police Call Takers	1,060	432	326	16,601	80,907	5,268	9,227
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>2,522</b>	<b>2,098</b>	<b>1,583</b>	<b>39,487</b>	<b>120,139</b>	<b>17,946</b>	<b>44,792</b>



**City Of Houston, Texas**  
**OMB A-87 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	1,248	0	0	154	166	0	105
HEC - IT	6,479	0	0	1,170	861	0	796
HEC - 9-1-1 Network	30,622	0	0	2,380	4,071	0	1,616
HEC - Police Call Takers	15,935	0	0	961	2,118	0	653
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Co.	0	0	0	0	0	0	0
HEC-Genl Svcs Dept	0	0	0	0	0	0	0
HEC-Homeland Sec	0	0	0	0	0	0	0
HEC - Office of Emgcy Mgt	0	0	0	0	0	0	0
HEC - HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>54,284</b>	<b>0</b>	<b>0</b>	<b>4,665</b>	<b>7,216</b>	<b>0</b>	<b>3,170</b>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department HEC**

Receiving Department	ARA-Ctrl PR
HEC Director	4,417
HEC - IT	33,462
HEC - 9-1-1 Network	0
HEC - Police Call Takers	27,477
HEC-HFD	0
HEC-Harris Co.	0
HEC-Genl Svcs Dept	0
HEC-Homeland Sec	0
HEC - Office of Emgcy Mgt	0
HEC - HPD	0
Direct Billed	0
<b>Total</b>	<b>65,356</b>



**SCHEDULE 35.1**  
**FY 2013 OMB A-87 COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2013 OMB A-87 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**  
**OMB A-87 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:			<u>0</u>	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:	<u>( 6,780,272)</u>			( 6,780,272)
Total To Be Allocated:	<u>( 6,780,272)</u>	<u>0</u>		<u>( 6,780,272)</u>



**City Of Houston, Texas**  
**OMB A-87 Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PWE - General Fund Credit**

	Total	General & Admin	General Fund Credit
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
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)
<b>Allocation Step 1</b>			
1st Allocation	( 6,780,272)	0	( 6,780,272)
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10022500010010 PWE - General Fund</b>			
Total Allocated	( 6,780,272)	0	( 6,780,272)



**City Of Houston, Texas**  
**OMB A-87 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



**City Of Houston, Texas**  
**OMB A-87 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
<b>Total</b>	<b>( 6,780,272)</b>	<b>( 6,780,272)</b>

