

# **A COST ALLOCATION PLAN**

*for the*

## **CITY OF HOUSTON, TEXAS FY 2014 FULL COST ALLOCATION PLAN**

Based on Actual Expenditures  
For the Fiscal Year Ending June 30, 2012

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***SECTION I***  
***Introduction***

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## INTRODUCTION

The Full Cost Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the City of Houston, Texas is based on actual expenditures for the fiscal year ending June 30, 2012. 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 dollar amount allocated to each user department is also shown.
- (3) Summary of Allocation Basis (Schedule E) - shows the basis used to allocate the costs for each function of every central service department.

### **Detail Data**

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

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

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

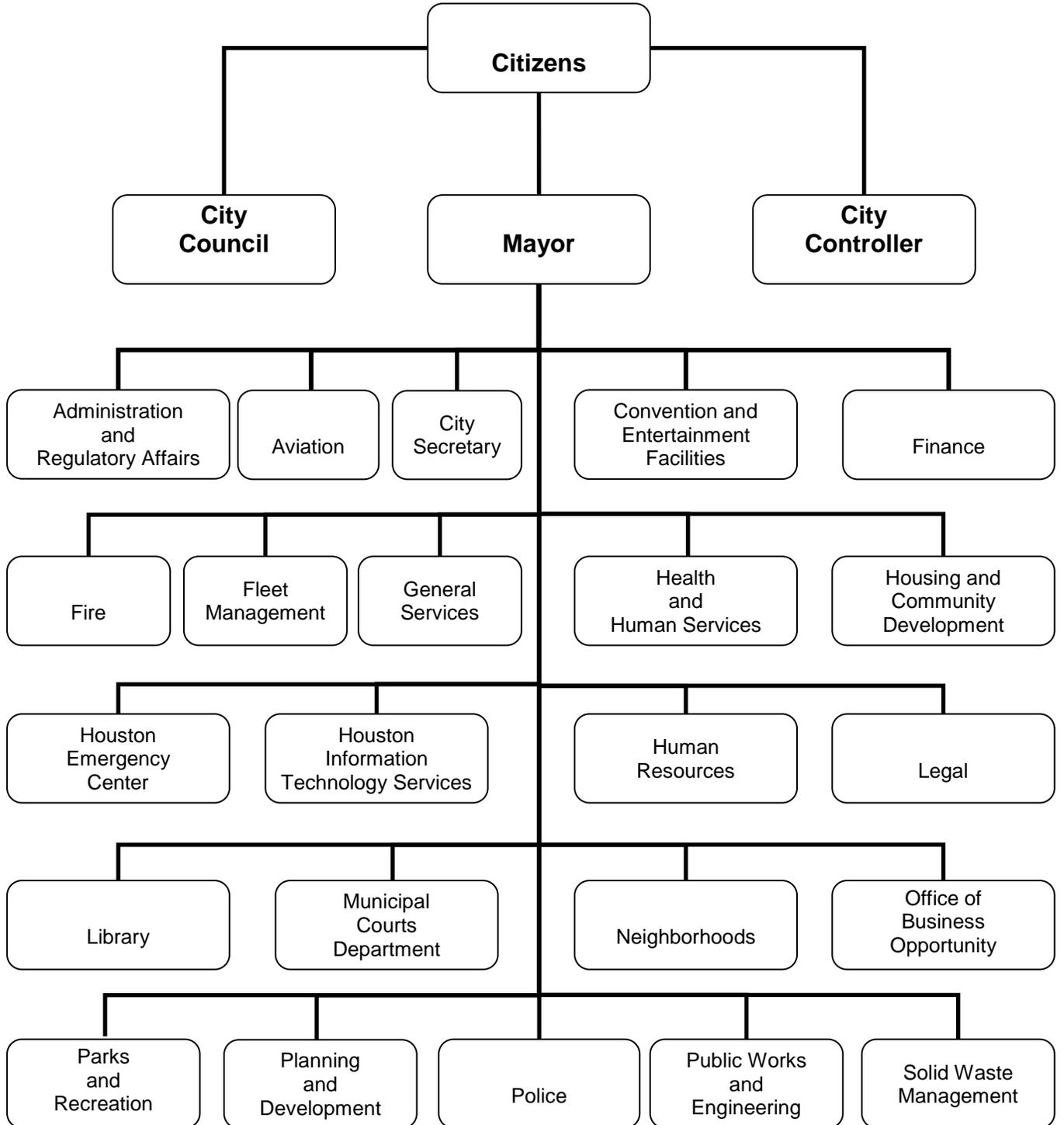
- (5) Departmental Cost Allocation Summary - The last schedule in each central service shows a summary of the costs allocated by function. The user departments are listed in the first column of the page and the central service functions are listed across the top of the page.

***SECTION II***

***Organizational Chart***

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# ORGANIZATION CHART



***SECTION III***

***Summary of Allocated Cost Schedules***

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**Allocated Costs By Department**

\* Group

Central Service Departments	Municipal Court	Police	Dept of Neighborhoods	Fire	PWE-All Other	Solid Waste Management	Housing and Community Devp
Building Usage Charge	215,864	11,145	8,989	0	0	0	0
Equipment Usage Charge	3,056	1,429,120	0	3,688,027	170,350	79,700	0
Nondepartmental-Gen Gov	957,688	9,773,558	302,237	3,024,494	1,809,410	2,231,078	13,725
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	77,530	193,189	7,857	247,234	3,027	39,849	36,825
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	0	140,578	0	97,167	0	63,612	56,745
Fin-Genl Acctg	92,532	426,522	9,312	409,539	49,467	55,161	43,644
Fin-Auditing	4,048	121,293	1,741	80,145	6,772	12,157	114
Fin-Grants	3,646	103,882	1,932	63,385	5,489	9,737	11,119
Fin-Performace Mgmt	3,240	92,285	1,716	56,314	4,877	8,651	9,879
Fin-Treasury	9,616	7,905	83	18,502	639	1,446	0
Fin-Bus Services	5,826	165,969	3,086	101,277	8,772	15,558	17,767
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	319	98,064	0	57,837	22,773	3,937	0
ARA-Strategic Purchasing	120,153	826,585	17,049	517,619	40,145	102,156	100,246
ARA-3-1-1	2,076,308	342,717	105,478	20,903	0	792,397	10,490
ARA-Payroll Services	85,290	1,866,466	28,070	1,149,032	3,136	128,024	613
ARA-Regulatory Services	70,081	2,100,080	30,146	1,387,682	117,252	210,499	1,978
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	66,273	655,097	13,630	150,149	0	81,502	109,703
IT-Infrastructure	245,969	420,028	32,593	1,624,988	3,264	165,703	160,756
IT-Radio Comm Service	0	2,181,558	526,574	0	0	130,570	0
Office Bus Opportunity	26,595	464,843	7,476	286,079	1,050	43,204	4,155
Mayor's Office	71,592	1,566,682	23,562	964,476	3,702	107,461	514
Human Resources	73,586	1,865,393	85,023	1,080,256	2,662	148,101	24,359
Legal	5,402,068	735,096	12,350	223,579	1,818,626	95,841	144,796
City Secretary	6,797	193,618	3,601	118,146	10,232	18,149	20,726
City Council	67,453	1,921,523	35,732	1,172,514	101,547	180,118	205,689
City Controller's Office	184,482	710,564	22,831	725,267	21,355	115,630	112,469
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	0	0	208,602	0	0



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

\* Group

Central Service Departments	Municipal Court	Police	Dept of Neighborhoods	Fire	PWE-All Other	Solid Waste Management	Housing and Community Devp
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	37,513	0	1,429	0	0	0
General Services	719,371	17,723,435	32,649	7,676,492	0	55,442	31
HEC	0	0	0	0	0	0	0
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>10,589,383</b>	<b>46,174,708</b>	<b>1,313,717</b>	<b>24,942,532</b>	<b>4,413,149</b>	<b>4,895,683</b>	<b>1,086,343</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>10,589,383</b>	<b>46,174,708</b>	<b>1,313,717</b>	<b>24,942,532</b>	<b>4,413,149</b>	<b>4,895,683</b>	<b>1,086,343</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>10,589,383</b>	<b>46,174,708</b>	<b>1,313,717</b>	<b>24,942,532</b>	<b>4,413,149</b>	<b>4,895,683</b>	<b>1,086,343</b>



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

\* Group

Central Service Departments	Library	Parks & Recreation	Health & Human Services	ARA-Ins Mgmt	ARA-Exec Svcs	ARA-BARC	ARA-Other
Building Usage Charge	6,072	0	0	0	0	0	0
Equipment Usage Charge	25,040	567,329	0	0	0	0	0
Nondepartmental-Gen Gov	1,298,844	2,177,420	1,182,911	100	48,552	1,721	46,383
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	37,032	121,584	141,132	631	2,907	10,851	14,187
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	41,992	147,729	0	0	0	0	0
Fin-Genl Acctg	49,892	199,627	167,269	748	3,446	12,862	16,815
Fin-Auditing	6,000	12,044	5,547	0	0	1	0
Fin-Grants	5,303	11,261	12,629	1,730	16	1,146	464
Fin-Performace Mgmt	4,712	10,005	11,220	1,538	14	1,018	412
Fin-Treasury	262	486	4,199	0	6	0	1
Fin-Bus Services	8,474	17,993	20,179	2,765	26	1,831	742
ARA-Director's Office	0	0	0	54,200	181,729	933,088	166,851
ARA-Admin Svcs & Ops	2,979	27,562	0	18,205	61,040	313,412	56,043
ARA-Strategic Purchasing	80,063	162,461	166,872	12,576	975	16,640	7,189
ARA-3-1-1	7,180	45,965	0	0	0	0	0
ARA-Payroll Services	123,380	204,757	114,384	1,490	4,994	25,646	4,586
ARA-Regulatory Services	103,895	208,538	96,040	0	8	11	( 1)
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	74,237	211,350	0	0	0	0	0
IT-Infrastructure	226,689	334,774	152,120	680	3,133	11,696	15,292
IT-Radio Comm Service	0	71,978	0	0	0	0	0
Office Bus Opportunity	33,213	64,561	32,161	354	1,189	6,103	1,092
Mayor's Office	103,563	171,869	96,011	1,251	4,193	21,527	3,849
Human Resources	113,410	312,291	69,036	1,105	3,139	20,004	3,015
Legal	76,853	166,371	0	0	0	0	0
City Secretary	9,886	20,990	23,540	3,226	30	2,136	865
City Council	98,105	208,308	233,616	32,013	298	21,199	8,587
City Controller's Office	97,544	303,976	351,679	6,005	6,598	27,504	33,221
Health Administration	0	0	20,051,300	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	0	0	0	0	0



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

\* Group

Central Service Departments	Library	Parks & Recreation	Health & Human Services	ARA-Ins Mgmt	ARA-Exec Svcs	ARA-BARC	ARA-Other
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	1,429	0	0	0	0	0
General Services	8,096,967	533,560	0	0	0	14,750	0
HEC	0	0	0	0	0	0	0
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>10,731,587</b>	<b>6,316,218</b>	<b>22,931,845</b>	<b>138,617</b>	<b>322,293</b>	<b>1,443,146</b>	<b>379,593</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>10,731,587</b>	<b>6,316,218</b>	<b>22,931,845</b>	<b>138,617</b>	<b>322,293</b>	<b>1,443,146</b>	<b>379,593</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>10,731,587</b>	<b>6,316,218</b>	<b>22,931,845</b>	<b>138,617</b>	<b>322,293</b>	<b>1,443,146</b>	<b>379,593</b>



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

\* Group

Central Service Departments	IT-Public Services	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	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	58,192	194,571	769	90	192	2,895	1,225
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	1,101	6,142	4,882	570	1,215	18,368	7,773
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	0	0	0	0	0	0	0
Fin-Genl Acctg	1,305	7,279	5,787	677	1,440	21,769	9,212
Fin-Auditing	324	994	0	0	0	0	0
Fin-Grants	918	1,088	0	157	566	1,656	1,608
Fin-Performace Mgmnt	815	967	0	139	503	1,471	1,428
Fin-Treasury	0	938	0	0	0	0	0
Fin-Bus Services	1,467	1,738	0	250	904	2,644	2,568
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	0	0	0	0
ARA-Strategic Purchasing	6,681	9,763	1,457	1,227	4,381	12,321	11,995
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	11,800	21,002	0	3,009	9,990	32,918	33,941
ARA-Regulatory Services	5,601	17,218	0	0	0	0	0
IT-Director	776,449	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	0	0
IT-Infrastructure	1,187	6,619	5,263	614	1,310	19,798	8,377
IT-Radio Comm Service	0	0	0	0	0	0	0
Office Bus Opportunity	2,808	4,998	0	715	2,377	7,834	8,076
Mayor's Office	9,905	17,628	0	2,525	8,385	27,632	28,490
Human Resources	7,617	12,676	0	1,816	6,029	19,868	20,485
Legal	0	0	0	0	0	0	0
City Secretary	1,711	2,028	0	292	1,055	3,086	2,996
City Council	16,980	20,126	0	2,897	10,467	30,621	29,733
City Controller's Office	4,913	16,729	11,010	1,700	4,239	45,801	21,781
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	1,764,446	0	0	0	0	0
PWE-Administration	0	0	0	15,863	54,285	171,514	173,339



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

\* Group

Central Service Departments	IT-Public Services	Planning & Development	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr
CIP Sal Rec PWE Adm	0	0	0	1,047	3,474	11,449	11,803
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	0	0	0	7,896
HEC	0	0	0	0	0	0	0
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>909,774</b>	<b>2,106,950</b>	<b>29,168</b>	<b>33,588</b>	<b>110,812</b>	<b>431,645</b>	<b>382,726</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>909,774</b>	<b>2,106,950</b>	<b>29,168</b>	<b>33,588</b>	<b>110,812</b>	<b>431,645</b>	<b>382,726</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>909,774</b>	<b>2,106,950</b>	<b>29,168</b>	<b>33,588</b>	<b>110,812</b>	<b>431,645</b>	<b>382,726</b>



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

\* Group

Central Service Departments	CIP S/R Eng/Const	CIP S/R GeoEnv	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	Fleet Management	Wrkr Comp-HR
Building Usage Charge	0	0	0	0	0	7,910	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	80	362	709	734	930	5,674	2,366
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	510	2,295	4,497	4,653	5,902	35,896	15,013
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	0	0	0	0	0	0	0
Fin-Genl Acctg	604	2,720	5,330	5,515	6,995	45,867	17,795
Fin-Auditing	0	0	0	0	0	1	0
Fin-Grants	56	163	1,143	404	921	12,616	2,630
Fin-Performace Mgmnt	49	145	1,016	359	819	11,209	2,337
Fin-Treasury	0	0	0	0	0	0	0
Fin-Bus Services	89	261	1,827	646	1,472	20,159	4,203
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	0	0	1,650	0
ARA-Strategic Purchasing	408	1,236	9,630	2,890	14,361	135,080	21,646
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	818	3,184	14,225	7,419	13,612	91,641	8,383
ARA-Regulatory Services	0	0	0	0	0	17	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	75,206	0
IT-Infrastructure	550	2,474	4,847	5,015	6,361	120,489	16,182
IT-Radio Comm Service	0	0	0	0	0	10,354	0
Office Bus Opportunity	196	758	3,385	1,766	3,240	33,139	1,994
Mayor's Office	686	2,672	11,940	6,228	11,425	82,453	7,037
Human Resources	494	1,921	8,585	4,478	8,215	106,681	5,060
Legal	0	0	0	0	0	8,233	0
City Secretary	105	304	2,130	754	1,718	23,517	4,902
City Council	1,037	3,013	21,145	7,474	17,047	233,387	48,649
City Controller's Office	1,299	5,607	13,166	11,562	15,748	114,337	40,815
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	4,788	16,686	89,190	0	0	0	0



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

\* Group

Central Service Departments	CIP S/R Eng/Const	CIP S/R GeoEnv	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	Fleet Management	Wrkr Comp-HR
CIP Sal Rec PWE Adm	284	1,107	4,947	2,581	0	0	0
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	0	0	28,726	0
HEC	0	0	0	0	0	0	0
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>12,053</b>	<b>44,908</b>	<b>197,712</b>	<b>62,478</b>	<b>108,766</b>	<b>1,204,242</b>	<b>199,012</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>12,053</b>	<b>44,908</b>	<b>197,712</b>	<b>62,478</b>	<b>108,766</b>	<b>1,204,242</b>	<b>199,012</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>12,053</b>	<b>44,908</b>	<b>197,712</b>	<b>62,478</b>	<b>108,766</b>	<b>1,204,242</b>	<b>199,012</b>



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

\* Group

Central Service Departments	Wrkr Comp-Legal	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris Cnty
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	122	144	191	272	343	0	0
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	779	913	1,211	1,722	2,177	0	0
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	0	0	0	0	0	0	0
Fin-Genl Acctg	924	1,082	1,435	2,042	2,581	0	0
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	47	0	0	0	0	0	0
Fin-Performace Mgmnt	41	0	0	0	0	0	0
Fin-Treasury	0	0	0	0	0	0	0
Fin-Bus Services	75	0	0	0	0	0	0
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	0	0	0	0
ARA-Strategic Purchasing	418	335	709	1,373	64	0	0
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	906	0	0	0	0	0	0
ARA-Regulatory Services	0	0	0	0	0	0	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	0	0
IT-Infrastructure	839	0	0	0	0	0	0
IT-Radio Comm Service	0	0	0	0	0	0	0
Office Bus Opportunity	216	0	0	0	0	0	0
Mayor's Office	760	0	0	0	0	0	0
Human Resources	546	0	0	0	0	0	0
Legal	0	0	0	0	0	0	0
City Secretary	88	0	0	0	0	0	0
City Council	866	0	0	0	0	0	0
City Controller's Office	1,881	2,059	2,729	3,883	4,911	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



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

\* Group

Central Service Departments	Wrkr Comp-Legal	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris Cnty
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	39,872	0	0	0
HEC	0	22,620	263,997	415,752	210,800	87,462	38,068
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>8,508</b>	<b>27,153</b>	<b>270,272</b>	<b>464,916</b>	<b>220,876</b>	<b>87,462</b>	<b>38,068</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>8,508</b>	<b>27,153</b>	<b>270,272</b>	<b>464,916</b>	<b>220,876</b>	<b>87,462</b>	<b>38,068</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,508</b>	<b>27,153</b>	<b>270,272</b>	<b>464,916</b>	<b>220,876</b>	<b>87,462</b>	<b>38,068</b>



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

\* Group

Central Service Departments	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC-Office of Emgcy Mgt	HEC-HPD	PWE-Sign Adm	PWE-Bldg Insp	PWE-Stormwater Fund
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	0	0	167	0	1	4,814	2,951
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	0	0	1,057	0	10	30,546	18,723
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	0	0	0	0	0	0	0
Fin-Genl Acctg	0	0	1,252	0	12	36,204	22,191
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	489	5,585	4,757
Fin-Performace Mgmnt	0	0	0	0	435	4,962	4,227
Fin-Treasury	0	0	0	0	0	0	0
Fin-Bus Services	0	0	0	0	782	8,923	7,602
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	0	0	0	0
ARA-Strategic Purchasing	0	0	938	0	3,495	50,316	45,239
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	0	0	0	0	12,502	80,196	71,502
ARA-Regulatory Services	0	0	0	0	0	0	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	111,179	0
IT-Infrastructure	0	0	0	0	10	32,924	20,181
IT-Radio Comm Service	0	0	0	0	0	0	0
Office Bus Opportunity	0	0	0	0	2,975	28,583	24,189
Mayor's Office	0	0	0	0	10,493	100,817	85,321
Human Resources	0	0	0	0	7,545	72,492	61,350
Legal	0	0	0	0	72,248	51,867	83,111
City Secretary	0	0	0	0	912	10,411	8,867
City Council	0	0	0	0	9,050	103,313	88,002
City Controller's Office	0	0	2,383	0	1,316	83,664	54,812
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	0	0	60,225	609,773	517,133



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

\* Group

Central Service Departments	HEC-Genl Svcs Dept	HEC-Homeland Sec	HEC-Office of Emgcy Mgt	HEC-HPD	PWE-Sign Adm	PWE-Bldg Insp	PWE-Stormwater Fund
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	0	0	12,262	0
HEC	83,601	18,364	93,847	89,670	0	0	0
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>83,601</b>	<b>18,364</b>	<b>99,644</b>	<b>89,670</b>	<b>182,500</b>	<b>1,438,831</b>	<b>1,120,158</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>83,601</b>	<b>18,364</b>	<b>99,644</b>	<b>89,670</b>	<b>182,500</b>	<b>1,438,831</b>	<b>1,120,158</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>83,601</b>	<b>18,364</b>	<b>99,644</b>	<b>89,670</b>	<b>182,500</b>	<b>1,438,831</b>	<b>1,120,158</b>



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

\* Group

Central Service Departments	PWE-DDSR	CABLE TV	PWE-Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ	Houston Airport System (HAS)
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	16,679	254	401	90	2,283	553	71,719
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	53,401	1,611	2,545	568	14,481	3,507	158,860
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	0	0	0	0	0	0	103,266
Fin-Genl Acctg	63,290	1,909	3,017	673	17,163	4,156	188,280
Fin-Auditing	0	0	0	0	0	934	0
Fin-Grants	8,556	637	251	134	3,626	0	39,350
Fin-Performace Mgmnt	7,602	566	222	120	3,222	657	34,959
Fin-Treasury	0	0	0	0	0	68	0
Fin-Bus Services	13,670	1,018	400	216	5,794	0	62,873
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	0	0	0	0
ARA-Strategic Purchasing	77,979	5,416	4,187	1,729	37,656	2,564	394,621
ARA-3-1-1	0	0	0	0	0	0	1,240
ARA-Payroll Services	104,376	3,388	2,103	0	877	0	74,408
ARA-Regulatory Services	0	0	0	0	0	16,172	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	0	442,643
IT-Infrastructure	57,557	1,736	2,744	0	0	3,780	241,755
IT-Radio Comm Service	13,385	0	0	0	0	0	0
Office Bus Opportunity	34,073	807	500	0	209	0	113,225
Mayor's Office	120,186	2,844	1,765	0	735	0	333,440
Human Resources	86,419	2,045	1,269	0	529	0	329,379
Legal	( 65,670)	0	27,337	0	0	188,553	35,514
City Secretary	15,947	1,188	466	251	6,759	1,377	73,345
City Council	158,266	11,790	4,630	2,496	67,080	13,663	727,896
City Controller's Office	143,062	5,319	6,401	1,638	42,251	7,908	462,371
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	793,792	0	16,051	0	0	0	0



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

\* Group

Central Service Departments	PWE-DDSR	CABLE TV	PWE-Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ	Houston Airport System (HAS)
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	29,296
General Services	26,093	0	994	0	0	0	0
HEC	0	0	0	0	0	0	0
PWE-General Fund Credit	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>1,728,663</b>	<b>40,528</b>	<b>75,283</b>	<b>7,915</b>	<b>202,665</b>	<b>243,892</b>	<b>3,918,440</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,728,663</b>	<b>40,528</b>	<b>75,283</b>	<b>7,915</b>	<b>202,665</b>	<b>243,892</b>	<b>3,918,440</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,728,663</b>	<b>40,528</b>	<b>75,283</b>	<b>7,915</b>	<b>202,665</b>	<b>243,892</b>	<b>3,918,440</b>



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

\* Group

Central Service Departments	PWE-Water & Sewer System	Conv and Ent Optns	ARA Parking	Health Benefits Fund	Long Term Disability	Houston Permit Center	Other
Building Usage Charge	0	0	0	0	0	0	45,470
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	47,109	1,542	3,048	15,656	29	5,177	0
Fin-Dir Office	0	0	0	0	0	0	0
Fin-OMB	298,907	9,784	19,338	99,338	183	1,044	0
Finance-City Council	0	0	0	0	0	0	0
Fin-Public Fin	268,473	25,650	0	0	0	0	0
Fin-Genl Acctg	354,261	11,595	22,920	117,734	217	1,237	0
Fin-Auditing	0	0	0	0	0	172	0
Fin-Grants	58,754	613	1,095	46,965	188	444	0
Fin-Performace Mgmnt	52,200	545	974	41,726	167	395	0
Fin-Treasury	0	0	0	0	0	236	0
Fin-Bus Services	93,876	980	1,750	75,041	300	710	0
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	0	0	0	0
ARA-Strategic Purchasing	628,134	6,563	14,679	341,407	1,445	3,627	0
ARA-3-1-1	0	2,765	192,689	0	0	0	892,678
ARA-Payroll Services	430,375	19,628	18,635	12,268	0	3,155	0
ARA-Regulatory Services	0	0	0	0	0	2,981	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	23,856	31	0	0	0	145
IT-Infrastructure	322,179	17,807	20,844	107,071	198	1,125	305,683
IT-Radio Comm Service	82,080	0	13,385	0	0	0	5,556
Office Bus Opportunity	144,730	16,284	4,434	2,920	0	751	0
Mayor's Office	510,507	16,476	15,642	10,297	0	2,648	0
Human Resources	367,076	16,448	16,597	7,404	0	1,904	0
Legal	238,339	41,828	75,420	0	0	0	32,933
City Secretary	109,514	1,144	2,042	87,541	350	828	0
City Council	1,086,840	11,352	20,265	868,777	3,473	8,223	0
City Controller's Office	829,535	23,686	46,507	348,305	911	3,531	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	4,161,489	0	0	0	0	0	0



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

\* Group

Central Service Departments	PWE-Water & Sewer System	Conv and Ent Optns	ARA Parking	Health Benefits Fund	Long Term Disability	Houston Permit Center	Other
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	4,257,183
General Services	13,413	79,933	32,373	0	0	57,478	11,590
HEC	0	0	0	0	0	0	0
PWE-General Fund Credit	( 3,924,445)	0	0	0	0	0	0
<b>Total Allocated</b>	<b>6,173,346</b>	<b>328,479</b>	<b>522,668</b>	<b>2,182,450</b>	<b>7,461</b>	<b>95,666</b>	<b>5,551,238</b>
Roll Forward	0	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>6,173,346</b>	<b>328,479</b>	<b>522,668</b>	<b>2,182,450</b>	<b>7,461</b>	<b>95,666</b>	<b>5,551,238</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>6,173,346</b>	<b>328,479</b>	<b>522,668</b>	<b>2,182,450</b>	<b>7,461</b>	<b>95,666</b>	<b>5,551,238</b>



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

\* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
Building Usage Charge	295,450	0	0	295,450
Equipment Usage Charge	5,962,622	0	0	5,962,622
Nondepartmental-Gen Gov	23,310,455	0	66,467,774	89,778,229
Fin-Dir Office	0	0	0	0
Fin-OMB	1,763,357	0	0	1,763,357
Finance-City Council	0	0	0	0
Fin-Public Fin	945,212	7,226	0	952,438
Fin-Genl Acctg	2,523,306	0	0	2,523,306
Fin-Auditing	252,287	0	0	252,287
Fin-Grants	427,156	0	0	427,156
Fin-Performace Mgmnt	380,158	0	0	380,158
Fin-Treasury	44,387	0	1,087,907	1,132,294
Fin-Bus Services	682,503	0	0	682,503
ARA-Director's Office	1,335,868	0	0	1,335,868
ARA-Admin Svcs & Ops	663,821	0	735,592	1,399,413
ARA-Strategic Purchasing	4,026,699	0	0	4,026,699
ARA-3-1-1	4,490,810	0	0	4,490,810
ARA-Payroll Services	4,826,129	645,239	0	5,471,368
ARA-Regulatory Services	4,368,198	0	0	4,368,198
IT-Director	776,449	0	0	776,449
IT-Admin & Applications	2,015,001	0	0	2,015,001
IT-Infrastructure	4,733,204	0	0	4,733,204
IT-Radio Comm Service	3,035,440	0	0	3,035,440
Office Bus Opportunity	1,417,257	0	251,734	1,668,991
Mayor's Office	4,569,189	0	1,471,002	6,040,191
Human Resources	4,976,308	0	0	4,976,308
Legal	9,465,293	73,728	0	9,539,021
City Secretary	797,570	0	0	797,570
City Council	7,915,260	0	0	7,915,260
City Controller's Office	5,106,895	0	0	5,106,895
Health Administration	20,051,300	0	0	20,051,300
Planning & Development	1,764,446	0	6,383,756	8,148,202
PWE-Administration	6,892,730	0	0	6,892,730



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

\* Group

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
CIP Sal Rec PWE Adm	36,692	0	0	36,692
HPD-Police Records	4,326,850	0	0	4,326,850
General Services	35,163,327	0	0	35,163,327
HEC	1,324,181	0	0	1,324,181
PWE-General Fund Credit	( 3,924,445)	0	0	( 3,924,445)
<b>Total Allocated</b>	<b>166,741,365</b>	<b>726,193</b>	<b>76,397,765</b>	<b>243,865,323</b>
Roll Forward	0	0	0	0
<b>Cost With Roll Forward</b>	<b>166,741,365</b>	<b>726,193</b>	<b>76,397,765</b>	<b>243,865,323</b>
Adjustments	0	0	0	0
<b>Proposed Costs</b>	<b>166,741,365</b>	<b>726,193</b>	<b>76,397,765</b>	<b>243,865,323</b>



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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Usage Charge	0	868,358	
Equipment Usage Charge	0	6,354,440	
Nondepartmental-Gen Gov	95,776,531	0	
Fin-Dir Office	702,725	0	
Fin-OMB	2,064,843	0	
Finance-City Council	350,453	0	
Fin-Public Fin	711,968	0	
Fin-Genl Acctg	15,208,179	( 12,525,419)	
Fin-Auditing	190,952	0	
Fin-Grants	295,224	0	
Fin-Performace Mgmt	283,083	0	
Fin-Treasury	1,585,442	0	
Fin-Bus Services	634,281	0	
ARA-Director's Office	1,087,114	0	
ARA-Admin Svcs & Ops	2,042,389	0	
ARA-Strategic Purchasing	3,679,042	0	
ARA-3-1-1	4,096,119	0	
ARA-Payroll Services	4,705,836	0	
ARA-Regulatory Services	4,241,989	0	
IT-Director	1,142,802	0	
IT-Admin & Applications	4,964,072	0	
IT-Infrastructure	6,392,978	14,798	
IT-Radio Comm Service	2,531,687	0	
Office Bus Opportunity	1,997,566	( 31,827)	
Mayor's Office	5,335,377	( 5,000)	
Human Resources	3,036,326	0	
Legal	12,498,882	0	
City Secretary	726,146	0	
City Council	5,477,962	( 12,650)	
City Controller's Office	6,944,812	0	
Health Administration	10,925,914	( 41,500)	
Planning & Development Admin	6,656,886	0	
PWE-Administration	0	0	
CIP Sal Rec PWE Adm	0	0	
HPD-Police Records	4,350,369	0	
General Services	44,759,485	( 2,228,866)	
HEC	0	0	
PWE-General Fund Credit	0	( 3,924,445)	



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

Department	Total Expenditures	Cost Adjustments	Total Allocated
Municipal Court			10,589,383
Police			46,174,708
Dept of Neighborhoods			1,313,717
Fire			24,942,532
PWE-All Other			4,413,149
Solid Waste Management			4,895,683
Housing and Community Devp			1,086,343
Library			10,731,587
Parks & Recreation			6,316,218
Health & Human Services			22,931,845
ARA-Ins Mgmt			138,617
ARA-Exec Svcs			322,293
ARA-BARC			1,443,146
ARA-Other			379,593
IT-Public Services			909,774
Planning & Development			2,106,950
General Debt Services			29,168
CIP S/R Planning			33,588
CIP Sal Rec RE			110,812
CIP S/R Engrg			431,645
CIP S/R Constr			382,726
CIP S/R Eng/Const			12,053
CIP S/R GeoEnv			44,908
CIP S/R Other			197,712
CIP S/R GSD			62,478
Prop & Cas Legal			108,766
Fleet Management			1,204,242
Wrkr Comp-HR			199,012
Wrkr Comp-Legal			8,508
HEC-Director			27,153
HEC-IT			270,272
HEC-911 Network			464,916
HEC-Police Call Takers			220,876
HEC-HFD			87,462
HEC-Harris Cnty			38,068
HEC-Genl Svcs Dept			83,601
HEC-Homeland Sec			18,364
HEC-Office of Emgcy Mgt			99,644

All Monetary Values Are \$ Dollars

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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
HEC-HPD			89,670	
PWE-Sign Adm			182,500	
PWE-Bldg Insp			1,438,831	
PWE-Stormwater Fund			1,120,158	
PWE-DDSR			1,728,663	
CABLE TV			40,528	
PWE-Houston Transtar			75,283	
Hurricane Ike Aid & Recovery			7,915	
ARRA Reimbursement Fund			202,665	
TIRZ			243,892	
Houston Airport System (HAS)			3,918,440	
PWE-Water & Sewer System			6,173,346	
Conv and Ent Optns			328,479	
ARA Parking			522,668	
Health Benefits Fund			2,182,450	
Long Term Disability			7,461	
Houston Permit Center			95,666	
Other			5,551,238	
Direct Billed Total			726,193	
Unallocated Total			76,397,765	
Totals	255,397,434	( 11,532,111)	243,865,323	Deviation 0

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

Department	Allocation Basis:	Allocation Source:
<b>Building Usage Charge</b>		
1.4.1 City Hall	Square footage occupied in City Hall	General Services Dept.
1.4.2 City Hall Annex	Square footage occupied in the City Hall Annex	General Services Dept.
1.4.3 Municipal Crt Bldg	Square footage occupied in the Municipal Court Bldg.	General Services 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 - Finance, OMB
3.4.2 Memberships	Total General Fund full time equivalent positions	FTE Summary - Finance, OMB
3.4.3 Accounting & Consulting	Total number of revenue & expenditure transactions per dept.	SAP
3.4.4 Interest	Total FY 2012 actual General Fund expenditures	Financial Summaries - Finance, Cost Accounting
3.4.5 Other	Total FY 2012 actual General Fund expenditures	Financial Summaries - Finance, Cost Accounting
3.4.6 Claims & Judgements	Dollar amount of claims and judgements for General Fund departments	Legal Dept.
3.4.7 Elections	Number of elected officials	City Charter
3.4.8 Legal	Service contracts expenditures	Legal Dept.
3.4.9 611 Walker Rent	Square footage occupied at 611 Walker by General Fund departments	General Services Dept.
<b>Fin-Dir Office</b>		
4.4.1 Dept Admin	Number of full time equivalent positions administered in Finance	FTE Summary - Finance, OMB
<b>Fin-OMB</b>		
5.4.1 Budget	Total number of revenue & expenditure transactions per dept.	SAP
<b>Finance-City Council</b>		
6.4.1 Support	Direct allocation to City Council	N/A
<b>Fin-Public Fin</b>		
7.4.1 Debt Svcs	Total outstanding debt (in thousands)	Comprehensive Annual Financial Report
7.4.2 Capital Projects	Public Improvement Bond summary appropriations for GO bonds	Capital Improvement Plan for 2012-2016



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

Department	Allocation Basis:	Allocation Source:
<b>Fin-Genl Acctg</b>		
8.4.1 General Acctg	Total number of revenue & expenditure transactions per dept.	SAP
8.4.2 Fixed Assets	Number of fixed and controlled assets	Asset Management Report
8.4.3 Auditing Svcs	Total number of revenue & expenditure transactions per dept.	SAP
<b>Fin-Auditing</b>		
9.4.1 Auditing	Total FY 2012 General Fund expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting
<b>Fin-Grants</b>		
10.4.1 Grants	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
<b>Fin-Performace Mgmt</b>		
11.4.1 Services	Total FY 2012 expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting
<b>Fin-Treasury</b>		
12.4.1 Services	Total revenue for General Fund and DARLEP Fund	Finance, Cost Accounting
<b>Fin-Bus Services</b>		
13.4.1 Services	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
<b>ARA-Director's Office</b>		
14.4.1 Dept Admin	Number of full time equivalent positions administered - ARA	FTE Summary - Finance, OMB
<b>ARA-Admin Svcs &amp; Ops</b>		
15.4.1 Business Office	Number of full time equivalent positions administered	HR Dept.
15.4.2 Mailroom	Number of full time equivalent positions administered	HR Dept.
15.4.3 Property	Number of fixed and controlled assets	Asset Management Report
<b>ARA-Strategic Purchasing</b>		
16.4.1 Supply	Number of purchase transactions per dept.	SAP
16.4.2 Formal Contracts	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
16.4.3 Informal Contracts	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
16.4.4 P-Cards	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting



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

Department	Allocation Basis:	Allocation Source:
ARA-3-1-1		
17.4.1 Services	Number of contacts per dept.	3-1-1 Operations
ARA-Payroll Services		
18.4.1 Payroll	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
ARA-Regulatory Services		
19.4.1 Services	Total FY 2012 General Fund expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting
IT-Director		
20.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	HR Dept.
IT-Admin & Applications		
21.4.1 Enterprise Appl	IT Application support team requests	IT Dept.
21.4.2 3-1-1 Support	Number of contacts per dept.	3-1-1 Operations
21.4.3 IT ERP	Number of SAP users	IT ERP
IT-Infrastructure		
22.4.1 Client Svcs	ITSM requests submitted per dept.	IT Dept.
22.4.2 NW Data	IT user count for network services	IT Dept.
22.4.3 NW Voice	IT user count for network services excluding Airport	IT Dept.
22.4.4 Infrastructure	IT user count for network services	IT Dept.
22.4.5 Enterprise Optns	Number of rev and exp transactions, excl HEC, Muni Cts, ARRA, & Ike	SAP
IT-Radio Comm Service		
23.4.1 Services	Number of radios per department	IT Dept.
Office Bus Opportunity		
24.4.1 Certs / Compliance	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
24.4.2 Contract Monitoring	Number of contracts monitored	Office of Business Opportunity
24.4.3 S/MWDBE Reporting	Number of awards with S/MWDBE requirements	Office of Business Opportunity
24.4.4 Contract Analysis	Number of tasks completed by Procurement Specialist	Office of Business Opportunity
24.4.5 Vendor Services	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB



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

Department	Allocation Basis:	Allocation Source:
<b>Mayor's Office</b>		
25.4.1 City Admin	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
25.4.2 Agenda Office	Direct allocation to City Council	N/A
<b>Human Resources</b>		
26.4.1 Selection	Number of selections per dept.	HR Dept.
26.4.2 Personnel Svcs	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
26.4.3 Classified Testing	Number of classified full time equivalent positions	FTE Summary - Finance, OMB
26.4.4 Training	Number of employees trained	HR Dept.
<b>Legal</b>		
27.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal Dept.
27.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
27.4.3 Inspector General	Number of complaints investigated	HPD - Office of the Inspector General
<b>City Secretary</b>		
28.4.1 City Secretary	Total FY 2012 expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting
<b>City Council</b>		
29.4.1 City Council	Total FY 2012 expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting
<b>City Controller's Office</b>		
30.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	SAP
30.4.2 Treasury	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
<b>Health Administration</b>		
31.4.1 Dept Admin	Direct allocation to Health & Human Services	N/A
<b>Planning &amp; Development Admin</b>		
32.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
<b>PWE-Administration</b>		
33.4.1 Adm - Exp	PWE Department's FY 2012 operating expenditures	Financial Summaries - Finance, Cost Accounting
33.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE Dept.



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

Department	Allocation Basis:	Allocation Source:
CIP Sal Rec PWE Adm		
34.4.1 Admin Svcs	Number of full time equivalent positions administered in CIP Sal. Rec.	HR Dept.
HPD-Police Records		
35.4.1 Records Mgmt	Number of reports issued per dept.	Police Dept. Report
General Services		
36.4.1 Design & Construction	GSD Fund 1001 expense per dept. served	General Services Dept.
36.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
36.4.3 Utilities	Dollar amount of utility cost	General Services Dept.
36.4.4 In-house Renovation	In-house renovation costs for Fund 1003	General Services Dept.
36.4.5 Real Estate	Total square footage maintained by GSD	General Services Dept.
HEC		
37.4.1 General Svcs	Square footage of occupants in HEC building	General Services Dept.
37.4.2 Legal-911	Direct allocation to HEC 911 Network	N/A
37.4.3 Legal-OIG	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
37.4.4 Citywide Gen Govt	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.5 ARA-3-1-1	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
37.4.6 ARA-Strat Purch	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.7 Fin-Grants	Total expenditures for HEC departments excluding 911 network	Financial Summaries - Finance, Cost Accounting
37.4.8 Fin-Genl Acctg	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.9 Fin-Office of Bgt	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.10 IT-Adm & App	Total expenditures for HEC departments excluding 911 network	Financial Summaries - Finance, Cost Accounting
37.4.11 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 911 network	FTE Summary - Finance, OMB
37.4.12 Office Bus Opp	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
37.4.13 Mayor's Office	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.14 Human Resources	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
37.4.15 City Secretary	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.16 City Council	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
37.4.17 City Controller	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.18 Fin-Public Finance	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.19 Fin-Bus Services	Total Expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
37.4.20 ARA-Ctrl PR	Total expenditures for HEC departments excluding 911 network	Financial Summaries - Finance, Cost Accounting



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

Department	Allocation Basis:	Allocation Source:
PWE-General Fund Credit		
38.4.1 General Fund Credit	Direct allocation to PWE - Water and Sewer (8300)	N/A



***SECTION IV***

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***Central Service Cost Allocation Plan***

**SCHEDULE 1.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**BUILDING USE CHARGE**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Usage Charge	868,358			
Total Departmental Cost Adjustments:	868,358			868,358
Total To Be Allocated:	868,358	0		868,358



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

	Total	General & Admin	City Hall	City Hall Annex	Municipal Crt Bldg
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Usage Charge	868,358	0	320,969	254,634	292,755
Functional Cost	868,358	0	320,969	254,634	292,755
<b>Allocation Step 1</b>					
1st Allocation	868,358	0	320,969	254,634	292,755
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 10001000000001 Building Usage</b>					
Total Allocated	868,358	0	320,969	254,634	292,755



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

Activity - City Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	2,600	2.9416	9,442		9,442		9,442
ARA-Director's Office	14,314	16.1947	51,980		51,980		51,980
IT-Director	1,683	1.9041	6,112		6,112		6,112
Mayor's Office	28,798	32.5817	104,575		104,575		104,575
City Controller's Office	24,860	28.1263	90,277		90,277		90,277
General Services	1,656	1.8736	6,014		6,014		6,014
Police	464	0.5250	1,685		1,685		1,685
Library	1,672	1.8917	6,072		6,072		6,072
Other	12,340	13.9613	44,812		44,812		44,812
<b>SubTotal</b>	<b>88,387</b>	<b>100.0000</b>	<b>320,969</b>		<b>320,969</b>		<b>320,969</b>
<b>Total</b>	<b>88,387</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**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Usage Charge**

Activity - City Hall Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	998	0.7676	1,954		1,954		1,954
Mayor's Office	35,303	27.1516	69,137		69,137		69,137
Legal	66,096	50.8344	129,442		129,442		129,442
General Services	18,660	14.3514	36,544		36,544		36,544
Dept of Neighborhoods	4,590	3.5302	8,989		8,989		8,989
Fleet Management	4,039	3.1064	7,910		7,910		7,910
Other	336	0.2584	658		658		658
SubTotal	130,022	100.0000	254,634		254,634		254,634
Total	130,022	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**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Usage Charge**

Activity - Municipal Crt Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT-Director	18,994	17.7843	52,064		52,064		52,064
Legal	5,606	5.2490	15,367		15,367		15,367
Municipal Court	78,751	73.7355	215,864		215,864		215,864
Police	3,451	3.2312	9,460		9,460		9,460
SubTotal	106,802	100.0000	292,755		292,755		292,755
Total	106,802	100.0000	292,755		292,755		292,755

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

Allocation Source: General Services Dept.

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

Receiving Department	Total	City Hall	City Hall Annex	Municipal Crt Bldg
Fin-Dir Office	9,442	9,442	0	0
ARA-Director's Office	53,934	51,980	1,954	0
IT-Director	58,176	6,112	0	52,064
Mayor's Office	173,712	104,575	69,137	0
Legal	144,809	0	129,442	15,367
City Controller's Office	90,277	90,277	0	0
Municipal Court	215,864	0	0	215,864
General Services	42,558	6,014	36,544	0
Police	11,145	1,685	0	9,460
Dept of Neighborhoods	8,989	0	8,989	0
Library	6,072	6,072	0	0
Fleet Management	7,910	0	7,910	0
Other	45,470	44,812	658	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>868,358</b>	<b>320,969</b>	<b>254,634</b>	<b>292,755</b>



**SCHEDULE 2.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
Equipment usage charge	6,354,440			
Total Departmental Cost Adjustments:	<u>6,354,440</u>			<u>6,354,440</u>
Total To Be Allocated:	<u><u>6,354,440</u></u>	<u><u>0</u></u>		<u><u>6,354,440</u></u>



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

	Total	General & Admin	Equipment Usage
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
Equipment usage charge	6,354,440	0	6,354,440
Functional Cost	6,354,440	0	6,354,440
<b>Allocation Step 1</b>			
1st Allocation	6,354,440	0	6,354,440
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10001000000002 Equipment Usage</b>			
Total Allocated	6,354,440	0	6,354,440



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

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	1,421	0.0224	1,422		1,422		1,422
ARA-Director's Office	60,834	0.9573	60,834		60,834		60,834
IT-Director	38,591	0.6073	38,591		38,591		38,591
Office Bus Opportunity	7,044	0.1109	7,044		7,044		7,044
Mayor's Office	9,377	0.1476	9,378		9,378		9,378
Human Resources	5,747	0.0904	5,747		5,747		5,747
Legal	5,694	0.0896	5,695		5,695		5,695
City Council	452	0.0071	453		453		453
City Controller's Office	1,858	0.0293	1,859		1,859		1,859
Municipal Court	3,055	0.0481	3,056		3,056		3,056
Health Administration	163,392	2.5713	163,393		163,393		163,393
Planning & Development Admin	13,092	0.2060	13,093		13,093		13,093
General Services	84,309	1.3268	84,309		84,309		84,309
Police	1,429,120	22.4901	1,429,120		1,429,120		1,429,120
Fire	3,688,027	58.0386	3,688,027		3,688,027		3,688,027
PWE-All Other	170,350	2.6808	170,350		170,350		170,350
Solid Waste Management	79,700	1.2542	79,700		79,700		79,700
Library	25,040	0.3941	25,040		25,040		25,040
Parks & Recreation	567,328	8.9281	567,329		567,329		567,329
SubTotal	6,354,439	100.0000	6,354,440		6,354,440		6,354,440
Total	6,354,439	100.0000	6,354,440		6,354,440		6,354,440

Allocation Basis: Equipment usage allowance per dept.

Allocation Source: Asset Management Report

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

Receiving Department	Total	Equipment Usage
Fin-Dir Office	1,422	1,422
ARA-Director's Office	60,834	60,834
IT-Director	38,591	38,591
Office Bus Opportunity	7,044	7,044
Mayor's Office	9,378	9,378
Human Resources	5,747	5,747
Legal	5,695	5,695
City Council	453	453
City Controller's Office	1,859	1,859
Municipal Court	3,056	3,056
Health Administration	163,393	163,393
Planning & Development	13,093	13,093
General Services	84,309	84,309
Police	1,429,120	1,429,120
Fire	3,688,027	3,688,027
PWE-All Other	170,350	170,350
Solid Waste Management	79,700	79,700
Library	25,040	25,040
Parks & Recreation	567,329	567,329
Direct Billed	0	0
<b>Total</b>	<b>6,354,440</b>	<b>6,354,440</b>



**SCHEDULE 3.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)**  
**NATURE AND EXTENT OF SERVICES**

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

- **Insurance, Civilian Retirement** - City contribution for health insurance for civilian retirees for all General Fund departments are allocated based upon the number of General Fund civilian full time equivalent positions.
- **Membership** - Membership fees to organizations that benefit the entire city are allocated based upon the number of full time equivalent positions in General Fund departments.
- **Accounting and Consulting Services** - Accounting and consulting services that benefit the entire City, e.g. annual audit and special studies performed are allocated based on the total number of revenue and expenditure transactions by department.
- **Interest Charges** - Interest expense for tax and revenue anticipation notes are allocated based on departmental General Fund operating expenditures.
- **Other Expenditures** – Other general expenditures (i.e. Metro commuter pass, and miscellaneous other services) have been allocated based on General Fund operating expenditures.

**SCHEDULE 3.1**  
**FY 2014 FULL COST PLAN**  
**(Continued)**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**GENERAL CITYWIDE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

- **Claims and Judgments** - Claims and settlements for General Fund departments are allocated based on the dollar amount related to litigation and payment of claims for General Fund departments.
- **Elections** - Cost of all city elections are allocated based on the number of elected City officials.
- **Legal Services Contracts** – The cost of outside legal services incurred by General Fund departments have been allocated based on the dollar amount of the service contracts by department.
- **611 Walker Rent** – Real estate rental costs for General Fund departments located in 611 Walker have been allocated to those departments based on their occupied square footage.
- **General Government** – Costs such as fund transfers, appraisal fees, and other expenses deemed as general government in nature have not been allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	95,776,531			95,776,531
Nondepartmental-Gen Gov		337,470	337,470	
Fin-OMB		770,672	770,672	
Fin-Public Fin		69,385	69,385	
Fin-Genl Acctg		818,131	818,131	
Fin-Auditing		10,430	10,430	
Fin-Grants		8,058	8,058	
Fin-Performace Mgmnt		7,312	7,312	
Fin-Treasury		18,040	18,040	
Fin-Bus Services		14,167	14,167	
ARA-Strategic Purchasing		78,966	78,966	
ARA-Regulatory Services		199,736	199,736	
IT-Infrastructure		857,824	857,824	
Legal		22,594	22,594	
City Secretary		16,861	16,861	
City Council		170,330	170,330	
City Controller's Office		1,997,179	1,997,179	
General Services		89,224	89,224	
Total Allocated Additions:		5,486,379	5,486,379	5,486,379
Total To Be Allocated:	95,776,531	5,486,379		101,262,910



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

**Schedule .3 - Costs Allocated By Activity**  
**For Department Nondepartmental-Gen Gov**

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Misc Other Svcs	1,973,596	0	0	0	0
Health/Life Ins Ret	11,747,775	0	11,747,775	0	0
Mgmt Consulting Svcs	439,734	0	0	0	439,734
Misc Support Svcs	0	0	0	0	0
Real Estate Rental	4,782,787	0	0	0	0
Ltd Purpose Annex.	35,728,677	0	0	0	0
Advertising Services	331,615	0	0	0	0
Tax Appraisal Fees	7,852,314	0	0	0	0
Elections	2,178,114	0	0	0	0
Membership & Prof Fees	1,521,425	0	0	1,521,425	0
Legal Services	575,572	0	0	0	0
Metro Commuter Pass	692,139	0	0	0	0
Banking Services	112,736	0	0	0	0
Subrecipient Contract	0	0	0	0	0
Claims & Judgments	6,825,565	0	0	0	0
Interest	2,060,503	0	0	0	0
Transfers to Other Funds	15,155,576	0	0	0	0
Veh & Motor Equip Svc	1,844,853	0	0	0	0
Fuel	1,953,550	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	95,776,531	0	11,747,775	1,521,425	439,734
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	95,776,531	0	11,747,775	1,521,425	439,734



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

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
<b>Allocation Step 1</b>					
Unallocated Costs	( 62,866,585)	0	0	0	0
1st Allocation	32,909,946	0	11,747,775	1,521,425	439,734
<b>Allocation Step 2</b>					
Inbound- All Others	5,486,379	5,486,379	0	0	0
Reallocate Admin Costs		( 5,486,379)	672,948	87,151	25,188
Unallocated Costs	( 3,601,189)	0	0	0	0
2nd Allocation	1,885,190	0	672,948	87,151	25,188
<b>Total For 10009900010000</b>					
Total Allocated	34,795,136	0	12,420,723	1,608,576	464,922



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

	Interest	Other	Claims & Judgements	Elections	Legal
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Misc Other Svcs	0	1,973,596	0	0	0
Health/Life Ins Ret	0	0	0	0	0
Mgmt Consulting Svcs	0	0	0	0	0
Misc Support Svcs	0	0	0	0	0
Real Estate Rental	0	0	0	0	0
Ltd Purpose Annex.	0	0	0	0	0
Advertising Services	0	0	0	0	0
Tax Appraisal Fees	0	0	0	0	0
Elections	0	0	0	2,178,114	0
Membership & Prof Fees	0	0	0	0	0
Legal Services	0	0	0	0	575,572
Metro Commuter Pass	0	692,139	0	0	0
Banking Services	0	112,736	0	0	0
Subrecipient Contract	0	0	0	0	0
Claims & Judgments	0	0	6,825,565	0	0
Interest	2,060,503	0	0	0	0
Transfers to Other Funds	0	0	0	0	0
Veh & Motor Equip Svc	0	0	0	0	0
Fuel	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,060,503	2,778,471	6,825,565	2,178,114	575,572
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	2,060,503	2,778,471	6,825,565	2,178,114	575,572



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

	Interest	Other	Claims & Judgements	Elections	Legal
<b>Allocation Step 1</b>					
Unallocated Costs	0	0	0	0	0
1st Allocation	2,060,503	2,778,471	6,825,565	2,178,114	575,572
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	118,034	159,160	390,992	124,771	32,973
Unallocated Costs	0	0	0	0	0
2nd Allocation	118,034	159,160	390,992	124,771	32,973
<b>Total For 10009900010000</b>					
Total Allocated	2,178,537	2,937,631	7,216,557	2,302,885	608,545



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

	611 Walker Rent	General Govt.
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	0
Fringe Benefits	0	0
<b>Other Expense &amp; Cost</b>		
Misc Other Svcs	0	0
Health/Life Ins Ret	0	0
Mgmt Consulting Svcs	0	0
Misc Support Svcs	0	0
Real Estate Rental	4,782,787	0
Ltd Purpose Annex.	0	35,728,677
Advertising Services	0	331,615
Tax Appraisal Fees	0	7,852,314
Elections	0	0
Membership & Prof Fees	0	0
Legal Services	0	0
Metro Commuter Pass	0	0
Banking Services	0	0
Subrecipient Contract	0	0
Claims & Judgments	0	0
Interest	0	0
Transfers to Other Funds	0	15,155,576
Veh & Motor Equip Svc	0	1,844,853
Fuel	0	1,953,550
<b>Departmental Totals</b>		
Total Expenditures	4,782,787	62,866,585
<b>Deductions</b>		
Total Deductions	0	0
 Functional Cost	 4,782,787	 62,866,585



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

	611 Walker Rent	General Govt.
<b>Allocation Step 1</b>		
Unallocated Costs	0	( 62,866,585)
1st Allocation	4,782,787	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	273,973	3,601,189
Unallocated Costs	0	( 3,601,189)
2nd Allocation	273,973	0
<b>Total For 10009900010000</b>		
Total Allocated	5,056,760	0



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

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental-Gen Gov**

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.1410	16,567		16,567	949	17,516
Fin-OMB	16.50	0.3580	42,055		42,055	2,409	44,464
Finance-City Council	2.50	0.0542	6,372		6,372	365	6,737
Fin-Public Fin	6.00	0.1302	15,293		15,293	876	16,169
Fin-Genl Acctg	14.20	0.3081	36,192		36,192	2,073	38,265
Fin-Auditing	2.00	0.0434	5,097		5,097	292	5,389
Fin-Grants	4.00	0.0868	10,195		10,195	584	10,779
Fin-Performace Mgmt	3.10	0.0673	7,901		7,901	453	8,354
Fin-Treasury	0.20	0.0043	510		510	29	539
Fin-Bus Services	2.90	0.0629	7,391		7,391	423	7,814
ARA-Director's Office	7.50	0.1627	19,116		19,116	1,095	20,211
ARA-Admin Svcs & Ops	24.80	0.5381	63,209		63,209	3,621	66,830
ARA-Strategic Purchasing	39.90	0.8657	101,696		101,696	5,825	107,521
ARA-3-1-1	63.20	1.3712	161,082		161,082	9,227	170,309
ARA-Payroll Services	62.80	1.3625	160,062		160,062	9,169	169,231
ARA-Regulatory Services	36.20	0.7854	92,265		92,265	5,285	97,550
IT-Director	10.70	0.2321	27,272		27,272	1,562	28,834
IT-Admin & Applications	27.30	0.5923	69,581		69,581	3,986	73,567
IT-Infrastructure	70.70	1.5339	180,198		180,198	10,322	190,520
IT-Radio Comm Service	21.80	0.4730	55,563		55,563	3,183	58,746
Office Bus Opportunity	23.30	0.5055	59,386		59,386	3,402	62,788
Mayor's Office	38.00	0.8244	96,853		96,853	5,548	102,401
Human Resources	35.90	0.7789	91,501		91,501	5,241	96,742
Legal	119.10	2.5840	303,558		303,558	17,389	320,947
City Secretary	10.90	0.2365	27,782		27,782	1,591	29,373
City Council	74.60	1.6185	190,138		190,138	10,892	201,030



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

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental-Gen Gov**

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	1.4363	168,728		168,728	9,665	178,393
Municipal Court	271.20	5.8839	691,225		691,225	39,595	730,820
Health Administration	76.70	1.6641	195,490		195,490	11,198	206,688
Planning & Development Admin	13.10	0.2842	33,389		33,389	1,913	35,302
HPD-Police Records	69.00	1.4970	175,865		175,865	10,074	185,939
General Services	188.60	4.0918	480,697		480,697	27,536	508,233
Police	1,027.60	22.2942	2,619,114		2,619,114	150,030	2,769,144
Dept of Neighborhoods	96.10	2.0850	244,937		244,937	14,031	258,968
Fire	118.60	2.5731	302,284		302,284	17,316	319,600
PWE-All Other	9.10	0.1974	23,194		23,194	1,329	24,523
Solid Waste Management	434.30	9.4225	1,106,929		1,106,929	63,408	1,170,337
Housing and Community Devp	2.10	0.0456	5,352		5,352	307	5,659
Library	401.70	8.7152	1,023,840		1,023,840	58,649	1,082,489
Parks & Recreation	617.70	13.4015	1,574,373		1,574,373	90,185	1,664,558
Health & Human Services	377.90	8.1988	963,179		963,179	55,174	1,018,353
ARA-Exec Svcs	17.10	0.3710	43,584		43,584	2,497	46,081
ARA-Other	15.70	0.3406	40,016		40,016	2,292	42,308
IT-Public Services	18.60	0.4035	47,407		47,407	2,716	50,123
Planning & Development	62.60	1.3582	159,553		159,553	9,140	168,693
Houston Permit Center	0.70	0.0152	1,784		1,784	102	1,886
SubTotal	4,609.20	100.0000	11,747,775		11,747,775	672,948	12,420,723
Total	4,609.20	100.0000	11,747,775		11,747,775	672,948	12,420,723



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

Allocation Basis: Total General Fund civilian full time equivalents

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.0474	721		721	41	762
Fin-OMB	16.50	0.1202	1,829		1,829	105	1,934
Finance-City Council	2.50	0.0182	277		277	16	293
Fin-Public Fin	6.00	0.0437	665		665	38	703
Fin-Genl Acctg	14.20	0.1035	1,574		1,574	90	1,664
Fin-Auditing	2.00	0.0146	222		222	13	235
Fin-Grants	4.00	0.0291	443		443	25	468
Fin-Performace Mgmt	3.10	0.0226	344		344	20	364
Fin-Treasury	0.20	0.0015	22		22	1	23
Fin-Bus Services	2.90	0.0211	321		321	18	339
ARA-Director's Office	7.50	0.0546	831		831	48	879
ARA-Admin Svcs & Ops	24.80	0.1807	2,749		2,749	157	2,906
ARA-Strategic Purchasing	39.90	0.2907	4,423		4,423	253	4,676
ARA-3-1-1	63.20	0.4605	7,006		7,006	401	7,407
ARA-Payroll Services	62.80	0.4576	6,962		6,962	399	7,361
ARA-Regulatory Services	36.20	0.2638	4,013		4,013	230	4,243
IT-Director	10.70	0.0780	1,186		1,186	68	1,254
IT-Admin & Applications	27.30	0.1989	3,026		3,026	173	3,199
IT-Infrastructure	70.70	0.5151	7,837		7,837	449	8,286
IT-Radio Comm Service	21.80	0.1588	2,417		2,417	138	2,555
Office Bus Opportunity	23.30	0.1698	2,583		2,583	148	2,731
Mayor's Office	38.00	0.2769	4,212		4,212	241	4,453
Human Resources	35.90	0.2616	3,980		3,980	228	4,208
Legal	119.10	0.8678	13,203		13,203	756	13,959
City Secretary	10.90	0.0794	1,208		1,208	69	1,277
City Council	74.60	0.5435	8,270		8,270	474	8,744



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

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental-Gen Gov**

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.4823	7,338		7,338	420	7,758
Municipal Court	271.20	1.9760	30,063		30,063	1,722	31,785
Health Administration	76.70	0.5588	8,502		8,502	487	8,989
Planning & Development Admin	13.10	0.0954	1,452		1,452	83	1,535
HPD-Police Records	72.70	0.5297	8,059		8,059	462	8,521
General Services	188.60	1.3742	20,907		20,907	1,198	22,105
Police	6,324.30	46.0794	701,063		701,063	40,160	741,223
Dept of Neighborhoods	96.10	0.7002	10,653		10,653	610	11,263
Fire	3,933.80	28.6620	436,071		436,071	24,979	461,050
PWE-All Other	9.10	0.0663	1,009		1,009	58	1,067
Solid Waste Management	434.30	3.1643	48,143		48,143	2,758	50,901
Housing and Community Devp	2.10	0.0153	233		233	13	246
Library	401.70	2.9268	44,529		44,529	2,551	47,080
Parks & Recreation	617.70	4.5006	68,473		68,473	3,922	72,395
Health & Human Services	377.90	2.7534	41,891		41,891	2,400	44,291
ARA-Exec Svcs	17.10	0.1246	1,896		1,896	109	2,005
ARA-Other	15.70	0.1144	1,740		1,740	100	1,840
IT-Public Services	18.60	0.1355	2,062		2,062	118	2,180
Planning & Development	62.60	0.4561	6,939		6,939	398	7,337
Houston Permit Center	0.70	0.0051	78		78	4	82
SubTotal	13,724.80	100.0000	1,521,425		1,521,425	87,151	1,608,576
Total	13,724.80	100.0000	1,521,425		1,521,425	87,151	1,608,576



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

Allocation Basis: Total General Fund full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	133,602		133,602		133,602
Fin-Dir Office	4,567	0.1187	522		522	43	565
Fin-OMB	474	0.0123	54		54	4	58
Finance-City Council	145	0.0038	17		17	1	18
Fin-Public Fin	345	0.0090	39		39	3	42
Fin-Genl Acctg	3,137	0.0815	358		358	29	387
Fin-Auditing	291	0.0076	33		33	3	36
Fin-Grants	328	0.0085	37		37	3	40
Fin-Performace Mgmt	439	0.0114	50		50	4	54
Fin-Treasury	116	0.0030	13		13	1	14
Fin-Bus Services	1,027	0.0267	117		117	10	127
ARA-Director's Office	2,753	0.0715	315		315	26	341
ARA-Admin Svcs & Ops	14,205	0.3690	1,623		1,623	134	1,757
ARA-Strategic Purchasing	534	0.0139	61		61	5	66
ARA-3-1-1	1,424	0.0370	163		163	13	176
ARA-Payroll Services	1,362	0.0354	156		156	13	169
ARA-Regulatory Services	6,937	0.1802	793		793	65	858
IT-Director	16,391	0.4258	1,873		1,873	154	2,027
IT-Admin & Applications	7,681	0.1996	878		878	72	950
IT-Infrastructure	57,928	1.5050	6,618		6,618	545	7,163
IT-Radio Comm Service	2,588	0.0672	296		296	24	320
Office Bus Opportunity	3,735	0.0970	427		427	35	462
Mayor's Office	21,731	0.5646	2,483		2,483	204	2,687
Human Resources	64,351	1.6718	7,352		7,352	605	7,957
Legal	7,293	0.1895	833		833	69	902
City Secretary	1,883	0.0489	215		215	18	233



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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	1,790		1,790	147	1,937
City Controller's Office	12,592	0.3271	1,439		1,439	118	1,557
Municipal Court	98,824	2.5675	11,290		11,290	929	12,219
Health Administration	13,969	0.3629	1,596		1,596	131	1,727
Planning & Development Admin	1,823	0.0474	208		208	17	225
PWE-Administration	109,806	2.8528	12,545		12,545	1,032	13,577
CIP Sal Rec PWE Adm	3,221	0.0837	368		368	30	398
HPD-Police Records	1,850	0.0481	211		211	17	228
General Services	48,531	1.2608	5,544		5,544	456	6,000
HEC	2,837	0.0737	324		324	27	351
Police	246,249	6.3976	28,132		28,132	2,315	30,447
Dept of Neighborhoods	10,015	0.2602	1,144		1,144	94	1,238
Fire	315,137	8.1873	36,002		36,002	2,962	38,964
PWE-All Other	3,859	0.1003	441		441	36	477
Solid Waste Management	50,794	1.3196	5,803		5,803	477	6,280
Housing and Community Devp	46,939	1.2195	5,362		5,362	441	5,803
Library	47,203	1.2263	5,393		5,393	444	5,837
Parks & Recreation	154,977	4.0263	17,705		17,705	1,457	19,162
Health & Human Services	179,895	4.6737	20,552		20,552	1,691	22,243
ARA-Ins Mgmt	805	0.0209	92		92	8	100
ARA-Exec Svcs	3,706	0.0963	423		423	35	458
ARA-BARC	13,832	0.3594	1,580		1,580	130	1,710
ARA-Other	18,084	0.4698	2,066		2,066	170	2,236
IT-Public Services	1,404	0.0365	160		160	13	173
Planning & Development	7,828	0.2034	894		894	74	968
General Debt Services	6,223	0.1617	711		711	58	769
CIP S/R Planning	727	0.0189	83		83	7	90



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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	177		177	15	192
CIP S/R Engrg	23,413	0.6083	2,675		2,675	220	2,895
CIP S/R Constr	9,907	0.2574	1,132		1,132	93	1,225
CIP S/R Eng/Const	650	0.0169	74		74	6	80
CIP S/R GeoEnv	2,926	0.0760	334		334	28	362
CIP S/R Other	5,732	0.1489	655		655	54	709
CIP S/R GSD	5,931	0.1541	678		678	56	734
Prop & Cas Legal	7,523	0.1954	859		859	71	930
Fleet Management	45,755	1.1887	5,227		5,227	430	5,657
Wrkr Comp-HR	19,137	0.4972	2,186		2,186	180	2,366
Wrkr Comp-Legal	993	0.0258	113		113	9	122
HEC-Director	1,164	0.0302	133		133	11	144
HEC-IT	1,543	0.0401	176		176	15	191
HEC-911 Network	2,195	0.0570	251		251	21	272
HEC-Police Call Takers	2,776	0.0721	317		317	26	343
HEC-Office of Emgcy Mgt	1,347	0.0350	154		154	13	167
PWE-Sign Adm	12	0.0003	1		1		1
PWE-Bldg Insp	38,936	1.0116	4,448		4,448	366	4,814
PWE-Stormwater Fund	23,866	0.6200	2,727		2,727	224	2,951
PWE-DDSR	68,067	1.7684	7,776		7,776	640	8,416
CABLE TV	2,053	0.0533	235		235	19	254
PWE-Houston Transtar	3,244	0.0843	371		371	30	401
Hurricane Ike Aid & Recovery	724	0.0188	83		83	7	90
ARRA Reimbursement Fund	18,458	0.4795	2,109		2,109	174	2,283
TIRZ	4,470	0.1161	511		511	42	553
Houston Airport System (HAS)	202,491	5.2607	23,133		23,133	1,903	25,036
PWE-Water & Sewer System	381,002	9.8985	43,527		43,527	3,582	47,109

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	1,425		1,425	117	1,542
ARA Parking	24,650	0.6404	2,816		2,816	232	3,048
Health Benefits Fund	126,621	3.2896	14,466		14,466	1,190	15,656
Long Term Disability	234	0.0061	27		27	2	29
Houston Permit Center	1,331	0.0346	152		152	13	165
<b>SubTotal</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>439,734</b>		<b>439,734</b>	<b>25,188</b>	<b>464,922</b>
<b>Total</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>439,734</b>		<b>439,734</b>	<b>25,188</b>	<b>464,922</b>

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

Allocation Source: SAP

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

Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	4.2131	86,810		86,810		86,810
Fin-Dir Office	702,725	0.0462	951		951	57	1,008
Fin-OMB	2,064,844	0.1357	2,796		2,796	167	2,963
Finance-City Council	350,453	0.0230	474		474	28	502
Fin-Public Fin	711,968	0.0468	964		964	58	1,022
Fin-Genl Acctg	2,682,761	0.1763	3,632		3,632	217	3,849
Fin-Auditing	190,952	0.0125	259		259	15	274
Fin-Grants	295,224	0.0194	400		400	24	424
Fin-Performace Mgmt	283,083	0.0186	383		383	23	406
Fin-Treasury	1,585,442	0.1042	2,147		2,147	128	2,275
Fin-Bus Services	634,281	0.0417	859		859	51	910
ARA-Director's Office	1,087,113	0.0714	1,472		1,472	88	1,560
ARA-Admin Svcs & Ops	2,042,387	0.1342	2,765		2,765	165	2,930
ARA-Strategic Purchasing	3,679,042	0.2417	4,981		4,981	298	5,279
ARA-3-1-1	4,096,119	0.2691	5,546		5,546	332	5,878
ARA-Payroll Services	4,705,836	0.3092	6,371		6,371	381	6,752
ARA-Regulatory Services	4,241,989	0.2787	5,743		5,743	343	6,086
IT-Director	1,142,802	0.0751	1,547		1,547	93	1,640
IT-Admin & Applications	4,964,074	0.3262	6,721		6,721	402	7,123
IT-Infrastructure	6,407,775	0.4210	8,675		8,675	519	9,194
IT-Radio Comm Service	2,531,687	0.1664	3,428		3,428	205	3,633
Office Bus Opportunity	1,965,740	0.1292	2,661		2,661	159	2,820
Mayor's Office	5,330,378	0.3502	7,217		7,217	432	7,649
Human Resources	3,036,327	0.1995	4,111		4,111	246	4,357
Legal	12,498,882	0.8213	16,922		16,922	1,012	17,934
City Secretary	726,146	0.0477	983		983	59	1,042



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

**Schedule .4 - Detail Activity Allocations**  
**For Department Nondepartmental-Gen Gov**

Activity - Interest

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.3591	7,399		7,399	443	7,842
City Controller's Office	6,944,811	0.4563	9,403		9,403	562	9,965
Municipal Court	21,227,345	1.3948	28,740		28,740	1,719	30,459
Health Administration	10,884,414	0.7152	14,736		14,736	881	15,617
Planning & Development Admin	1,441,510	0.0947	1,952		1,952	117	2,069
HPD-Police Records	4,350,370	0.2859	5,890		5,890	352	6,242
General Services	42,530,619	2.7946	57,582		57,582	3,444	61,026
HEC	139						
Police	636,106,384	41.7966	861,220		861,220	51,507	912,727
Dept of Neighborhoods	9,130,879	0.6000	12,362		12,362	739	13,101
Fire	420,323,406	27.6182	569,075		569,075	34,033	603,108
PWE-All Other	35,515,118	2.3336	48,084		48,084	2,876	50,960
Solid Waste Management	63,759,313	4.1894	86,324		86,324	5,162	91,486
Housing and Community Devp	598,867	0.0394	811		811	48	859
Library	31,469,240	2.0678	42,606		42,606	2,548	45,154
Parks & Recreation	63,165,449	4.1504	85,520		85,520	5,114	90,634
Health & Human Services	29,089,991	1.9114	39,385		39,385	2,355	41,740
ARA-Exec Svcs	2,553	0.0002	3		3		3
ARA-BARC	3,336	0.0002	5		5		5
ARA-Other	-280						
IT-Public Services	1,696,543	0.1115	2,297		2,297	137	2,434
Planning & Development	5,215,376	0.3427	7,061		7,061	422	7,483
Fleet Management	4,976	0.0003	7		7		7
Houston Permit Center	903,126	0.0593	1,223		1,223	73	1,296
SubTotal	1,521,905,508	100.0000	2,060,503		2,060,503	118,034	2,178,537
Total	1,521,905,508	100.0000	2,060,503		2,060,503	118,034	2,178,537



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

Allocation Basis: Total FY 2012 actual General Fund expenditures  
Allocation Source: Financial Summaries - Finance, Cost Accounting

**City Of Houston, Texas**  
**Full 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
Nondepartmental-Gen Gov	64,118,680	4.2131	117,058		117,058		117,058
Fin-Dir Office	702,725	0.0462	1,283		1,283	77	1,360
Fin-OMB	2,064,844	0.1357	3,770		3,770	225	3,995
Finance-City Council	350,453	0.0230	640		640	38	678
Fin-Public Fin	711,968	0.0468	1,300		1,300	78	1,378
Fin-Genl Acctg	2,682,761	0.1763	4,898		4,898	293	5,191
Fin-Auditing	190,952	0.0125	349		349	21	370
Fin-Grants	295,224	0.0194	539		539	32	571
Fin-Performace Mgmt	283,083	0.0186	517		517	31	548
Fin-Treasury	1,585,442	0.1042	2,894		2,894	173	3,067
Fin-Bus Services	634,281	0.0417	1,158		1,158	69	1,227
ARA-Director's Office	1,087,113	0.0714	1,985		1,985	119	2,104
ARA-Admin Svcs & Ops	2,042,387	0.1342	3,729		3,729	223	3,952
ARA-Strategic Purchasing	3,679,042	0.2417	6,717		6,717	402	7,119
ARA-3-1-1	4,096,119	0.2691	7,478		7,478	447	7,925
ARA-Payroll Services	4,705,836	0.3092	8,591		8,591	514	9,105
ARA-Regulatory Services	4,241,989	0.2787	7,744		7,744	463	8,207
IT-Director	1,142,802	0.0751	2,086		2,086	125	2,211
IT-Admin & Applications	4,964,074	0.3262	9,063		9,063	542	9,605
IT-Infrastructure	6,407,775	0.4210	11,698		11,698	700	12,398
IT-Radio Comm Service	2,531,687	0.1664	4,622		4,622	276	4,898
Office Bus Opportunity	1,965,740	0.1292	3,589		3,589	215	3,804
Mayor's Office	5,330,378	0.3502	9,731		9,731	582	10,313
Human Resources	3,036,327	0.1995	5,543		5,543	332	5,875
Legal	12,498,882	0.8213	22,819		22,819	1,365	24,184
City Secretary	726,146	0.0477	1,326		1,326	79	1,405

**City Of Houston, Texas**  
**Full 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 Council	5,465,313	0.3591	9,978		9,978	597	10,575
City Controller's Office	6,944,811	0.4563	12,679		12,679	758	13,437
Municipal Court	21,227,345	1.3948	38,754		38,754	2,318	41,072
Health Administration	10,884,414	0.7152	19,871		19,871	1,188	21,059
Planning & Development Admin	1,441,510	0.0947	2,632		2,632	157	2,789
HPD-Police Records	4,350,370	0.2859	7,942		7,942	475	8,417
General Services	42,530,619	2.7946	77,646		77,646	4,643	82,289
HEC	139						
Police	636,106,384	41.7966	1,161,310		1,161,310	69,449	1,230,759
Dept of Neighborhoods	9,130,879	0.6000	16,670		16,670	997	17,667
Fire	420,323,406	27.6182	767,365		767,365	45,891	813,256
PWE-All Other	35,515,118	2.3336	64,838		64,838	3,878	68,716
Solid Waste Management	63,759,313	4.1894	116,402		116,402	6,961	123,363
Housing and Community Devp	598,867	0.0394	1,093		1,093	65	1,158
Library	31,469,240	2.0678	57,452		57,452	3,436	60,888
Parks & Recreation	63,165,449	4.1504	115,318		115,318	6,896	122,214
Health & Human Services	29,089,991	1.9114	53,108		53,108	3,176	56,284
ARA-Exec Svcs	2,553	0.0002	5		5		5
ARA-BARC	3,336	0.0002	6		6		6
ARA-Other	-280		-1		-1		-1
IT-Public Services	1,696,543	0.1115	3,097		3,097	185	3,282
Planning & Development	5,215,376	0.3427	9,521		9,521	569	10,090
Fleet Management	4,976	0.0003	9		9	1	10
Houston Permit Center	903,126	0.0593	1,649		1,649	99	1,748
SubTotal	1,521,905,508	100.0000	2,778,471		2,778,471	159,160	2,937,631
Total	1,521,905,508	100.0000	2,778,471		2,778,471	159,160	2,937,631

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

Allocation Basis: Total FY 2012 actual General Fund expenditures  
Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Claims & Judgements

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	54,286	4.9152	335,492		335,492	19,218	354,710
IT-Director	1,740	0.1575	10,753		10,753	616	11,369
Health Administration	5,214	0.4721	32,223		32,223	1,846	34,069
General Services	9,177	0.8309	56,715		56,715	3,249	59,964
Police	592,416	53.6393	3,661,182		3,661,182	209,725	3,870,907
Fire	72,185	6.5359	446,110		446,110	25,555	471,665
PWE-All Other	254,613	23.0535	1,573,530		1,573,530	90,137	1,663,667
Solid Waste Management	74,127	6.7117	458,111		458,111	26,242	484,353
Library	8,784	0.7953	54,286		54,286	3,110	57,396
Parks & Recreation	31,903	2.8886	197,163		197,163	11,294	208,457
SubTotal	1,104,445	100.0000	6,825,565		6,825,565	390,992	7,216,557
Total	1,104,445	100.0000	6,825,565		6,825,565	390,992	7,216,557

Allocation Basis: Dollar amount of claims and judgements for General Fund departments

Allocation Source: Legal Dept.

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

Activity - Elections

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	1	6.2500	136,132		136,132	7,798	143,930
City Council	14	87.5000	1,905,850		1,905,850	109,175	2,015,025
City Controller's Office	1	6.2500	136,132		136,132	7,798	143,930
SubTotal	16	100.0000	2,178,114		2,178,114	124,771	2,302,885
Total	16	100.0000	2,178,114		2,178,114	124,771	2,302,885

Allocation Basis: Number of elected officials

Allocation Source: City Charter

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

Activity - Legal	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
Fin-Dir Office	3,424	0.5401	3,109		3,109	178	3,287
Legal	334	0.0527	303		303	17	320
Planning & Development Admin	7,908	1.2474	7,180		7,180	411	7,591
PWE-Administration	7,500	1.1831	6,809		6,809	390	7,199
Police	227,465	35.8808	206,520		206,520	11,831	218,351
Fire	330,076	52.0668	299,682		299,682	17,169	316,851
PWE-DDSR	8,608	1.3578	7,815		7,815	448	8,263
Houston Airport System (HAS)	48,632	7.6713	44,154		44,154	2,529	46,683
SubTotal	633,947	100.0000	575,572		575,572	32,973	608,545
Total	633,947	100.0000	575,572		575,572	32,973	608,545

Allocation Basis: Service contracts expenditures

Allocation Source: Legal Dept.

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

Activity - 611 Walker Rent

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	25,650	12.0283	575,288		575,288	32,954	608,242
ARA-Director's Office	22,950	10.7622	514,732		514,732	29,485	544,217
ARA-3-1-1	31,605	14.8208	708,849		708,849	40,605	749,454
IT-Director	35,725	16.7529	801,256		801,256	45,899	847,155
Office Bus Opportunity	11,675	5.4749	261,851		261,851	15,000	276,851
Human Resources	31,605	14.8208	708,849		708,849	40,605	749,454
Municipal Court	4,695	2.2017	105,301		105,301	6,032	111,333
Planning & Development Admin	30,542	14.3224	685,008		685,008	39,239	724,247
General Services	5,965	2.7972	133,785		133,785	7,664	141,449
Solid Waste Management	12,835	6.0188	287,868		287,868	16,490	304,358
SubTotal	213,247	100.0000	4,782,787		4,782,787	273,973	5,056,760
Total	213,247	100.0000	4,782,787		4,782,787	273,973	5,056,760

Allocation Basis: Square footage occupied at 611 Walker by General Fund departments

Allocation Source: General Services Dept.

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

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Interest	Other	Claims & Judgements	
Nondepartmental-Gen Gov	337,470	0	0	133,602	86,810	117,058	0
Fin-Dir Office	632,740	17,516	762	565	1,008	1,360	0
Fin-OMB	53,414	44,464	1,934	58	2,963	3,995	0
Finance-City Council	8,228	6,737	293	18	502	678	0
Fin-Public Fin	19,314	16,169	703	42	1,022	1,378	0
Fin-Genl Acctg	49,356	38,265	1,664	387	3,849	5,191	0
Fin-Auditing	6,304	5,389	235	36	274	370	0
Fin-Grants	12,282	10,779	468	40	424	571	0
Fin-Performace Mgmt	9,726	8,354	364	54	406	548	0
Fin-Treasury	5,918	539	23	14	2,275	3,067	0
Fin-Bus Services	10,417	7,814	339	127	910	1,227	0
ARA-Director's Office	924,022	20,211	879	341	1,560	2,104	354,710
ARA-Admin Svcs & Ops	78,375	66,830	2,906	1,757	2,930	3,952	0
ARA-Strategic Purchasing	124,661	107,521	4,676	66	5,279	7,119	0
ARA-3-1-1	941,149	170,309	7,407	176	5,878	7,925	0
ARA-Payroll Services	192,618	169,231	7,361	169	6,752	9,105	0
ARA-Regulatory Services	116,944	97,550	4,243	858	6,086	8,207	0
IT-Director	894,490	28,834	1,254	2,027	1,640	2,211	11,369
IT-Admin & Applications	94,444	73,567	3,199	950	7,123	9,605	0
IT-Infrastructure	227,561	190,520	8,286	7,163	9,194	12,398	0
IT-Radio Comm Service	70,152	58,746	2,555	320	3,633	4,898	0
Office Bus Opportunity	349,456	62,788	2,731	462	2,820	3,804	0
Mayor's Office	271,433	102,401	4,453	2,687	7,649	10,313	0
Human Resources	868,593	96,742	4,208	7,957	4,357	5,875	0
Legal	378,246	320,947	13,959	902	17,934	24,184	0
City Secretary	33,330	29,373	1,277	233	1,042	1,405	0
City Council	2,245,153	201,030	8,744	1,937	7,842	10,575	0
City Controller's Office	355,040	178,393	7,758	1,557	9,965	13,437	0
Municipal Court	957,688	730,820	31,785	12,219	30,459	41,072	0
Health Administration	288,149	206,688	8,989	1,727	15,617	21,059	34,069
Planning & Development	773,758	35,302	1,535	225	2,069	2,789	0
PWE-Administration	20,776	0	0	13,577	0	0	0
CIP Sal Rec PWE Adm	398	0	0	398	0	0	0
HPD-Police Records	209,347	185,939	8,521	228	6,242	8,417	0



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

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Interest	Other	Claims & Judgements
General Services	881,066	508,233	22,105	6,000	61,026	59,964
HEC	351	0	0	351	0	0
Police	9,773,558	2,769,144	741,223	30,447	912,727	3,870,907
Dept of Neighborhoods	302,237	258,968	11,263	1,238	13,101	0
Fire	3,024,494	319,600	461,050	38,964	603,108	471,665
PWE-All Other	1,809,410	24,523	1,067	477	50,960	1,663,667
Solid Waste Management	2,231,078	1,170,337	50,901	6,280	91,486	484,353
Housing and Community	13,725	5,659	246	5,803	859	0
Library	1,298,844	1,082,489	47,080	5,837	45,154	57,396
Parks & Recreation	2,177,420	1,664,558	72,395	19,162	90,634	208,457
Health & Human Services	1,182,911	1,018,353	44,291	22,243	41,740	0
ARA-Ins Mgmt	100	0	0	100	0	0
ARA-Exec Svcs	48,552	46,081	2,005	458	3	0
ARA-BARC	1,721	0	0	1,710	5	0
ARA-Other	46,383	42,308	1,840	2,236	0	0
IT-Public Services	58,192	50,123	2,180	173	2,434	0
Planning & Development	194,571	168,693	7,337	968	7,483	0
General Debt Services	769	0	0	769	0	0
CIP S/R Planning	90	0	0	90	0	0
CIP Sal Rec RE	192	0	0	192	0	0
CIP S/R Engrg	2,895	0	0	2,895	0	0
CIP S/R Constr	1,225	0	0	1,225	0	0
CIP S/R Eng/Const	80	0	0	80	0	0
CIP S/R GeoEnv	362	0	0	362	0	0
CIP S/R Other	709	0	0	709	0	0
CIP S/R GSD	734	0	0	734	0	0
Prop & Cas Legal	930	0	0	930	0	0
Fleet Management	5,674	0	0	5,657	7	0
Wrkr Comp-HR	2,366	0	0	2,366	0	0
Wrkr Comp-Legal	122	0	0	122	0	0
HEC-Director	144	0	0	144	0	0
HEC-IT	191	0	0	191	0	0
HEC-911 Network	272	0	0	272	0	0
HEC-Police Call Takers	343	0	0	343	0	0
HEC-Office of Emgcy Mgt	167	0	0	167	0	0



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

Receiving Department	Total	Insurance Retirees	Memberships	Accounting & Consulting	Interest	Other	Claims & Judgements
PWE-Sign Adm	1	0	0	1	0	0	0
PWE-Bldg Insp	4,814	0	0	4,814	0	0	0
PWE-Stormwater Fund	2,951	0	0	2,951	0	0	0
PWE-DDSR	16,679	0	0	8,416	0	0	0
CABLE TV	254	0	0	254	0	0	0
PWE-Houston Transtar	401	0	0	401	0	0	0
Hurricane Ike Aid & Recovery	90	0	0	90	0	0	0
ARRA Reimbursement Fund	2,283	0	0	2,283	0	0	0
TIRZ	553	0	0	553	0	0	0
Houston Airport System	71,719	0	0	25,036	0	0	0
PWE-Water & Sewer System	47,109	0	0	47,109	0	0	0
Conv and Ent Optns	1,542	0	0	1,542	0	0	0
ARA Parking	3,048	0	0	3,048	0	0	0
Health Benefits Fund	15,656	0	0	15,656	0	0	0
Long Term Disability	29	0	0	29	0	0	0
Houston Permit Center	5,177	1,886	82	165	1,296	1,748	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>34,795,136</b>	<b>12,420,723</b>	<b>1,608,576</b>	<b>464,922</b>	<b>2,178,537</b>	<b>2,937,631</b>	<b>7,216,557</b>



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

Receiving Department	Elections	Legal	611 Walker Rent
Nondepartmental-Gen Gov	0	0	0
Fin-Dir Office	0	3,287	608,242
Fin-OMB	0	0	0
Finance-City Council	0	0	0
Fin-Public Fin	0	0	0
Fin-Genl Acctg	0	0	0
Fin-Auditing	0	0	0
Fin-Grants	0	0	0
Fin-Performace Mgmt	0	0	0
Fin-Treasury	0	0	0
Fin-Bus Services	0	0	0
ARA-Director's Office	0	0	544,217
ARA-Admin Svcs & Ops	0	0	0
ARA-Strategic Purchasing	0	0	0
ARA-3-1-1	0	0	749,454
ARA-Payroll Services	0	0	0
ARA-Regulatory Services	0	0	0
IT-Director	0	0	847,155
IT-Admin & Applications	0	0	0
IT-Infrastructure	0	0	0
IT-Radio Comm Service	0	0	0
Office Bus Opportunity	0	0	276,851
Mayor's Office	143,930	0	0
Human Resources	0	0	749,454
Legal	0	320	0
City Secretary	0	0	0
City Council	2,015,025	0	0
City Controller's Office	143,930	0	0
Municipal Court	0	0	111,333
Health Administration	0	0	0
Planning & Development	0	7,591	724,247
PWE-Administration	0	7,199	0
CIP Sal Rec PWE Adm	0	0	0
HPD-Police Records	0	0	0



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

Receiving Department	Elections	Legal	611 Walker Rent
General Services	0	0	141,449
HEC	0	0	0
Police	0	218,351	0
Dept of Neighborhoods	0	0	0
Fire	0	316,851	0
PWE-All Other	0	0	0
Solid Waste Management	0	0	304,358
Housing and Community	0	0	0
Library	0	0	0
Parks & Recreation	0	0	0
Health & Human Services	0	0	0
ARA-Ins Mgmt	0	0	0
ARA-Exec Svcs	0	0	0
ARA-BARC	0	0	0
ARA-Other	0	0	0
IT-Public Services	0	0	0
Planning & Development	0	0	0
General Debt Services	0	0	0
CIP S/R Planning	0	0	0
CIP Sal Rec RE	0	0	0
CIP S/R Engrg	0	0	0
CIP S/R Constr	0	0	0
CIP S/R Eng/Const	0	0	0
CIP S/R GeoEnv	0	0	0
CIP S/R Other	0	0	0
CIP S/R GSD	0	0	0
Prop & Cas Legal	0	0	0
Fleet Management	0	0	0
Wrkr Comp-HR	0	0	0
Wrkr Comp-Legal	0	0	0
HEC-Director	0	0	0
HEC-IT	0	0	0
HEC-911 Network	0	0	0
HEC-Police Call Takers	0	0	0
HEC-Office of Emgcy Mgt	0	0	0



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

Receiving Department	Elections	Legal	611 Walker Rent
PWE-Sign Adm	0	0	0
PWE-Bldg Insp	0	0	0
PWE-Stormwater Fund	0	0	0
PWE-DDSR	0	8,263	0
CABLE TV	0	0	0
PWE-Houston Transtar	0	0	0
Hurricane Ike Aid & Recovery	0	0	0
ARRA Reimbursement Fund	0	0	0
TIRZ	0	0	0
Houston Airport System	0	46,683	0
PWE-Water & Sewer System	0	0	0
Conv and Ent Optns	0	0	0
ARA Parking	0	0	0
Health Benefits Fund	0	0	0
Long Term Disability	0	0	0
Houston Permit Center	0	0	0
Direct Billed	0	0	0
<b>Total</b>	<b>2,302,885</b>	<b>608,545</b>	<b>5,056,760</b>



**SCHEDULE 4.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
FINANCE– DIRECTOR’S OFFICE  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	702,725			702,725
Building Usage Charge	9,442		9,442	
Equipment Usage Charge	1,422		1,422	
Nondepartmental-Gen Gov	598,441	34,299	632,740	
Fin-OMB		3,010	3,010	
Fin-Genl Acctg		3,370	3,370	
Fin-Auditing		114	114	
Fin-Grants		109	109	
Fin-Performace Mgmt		99	99	
Fin-Bus Services		191	191	
ARA-Admin Svcs & Ops		20,269	20,269	
ARA-Strategic Purchasing		2,042	2,042	
ARA-3-1-1		5,496	5,496	
ARA-Payroll Services		1,759	1,759	
ARA-Regulatory Services		2,189	2,189	
IT-Admin & Applications		179,887	179,887	
IT-Infrastructure		86,963	86,963	
Office Bus Opportunity		11,324	11,324	
Mayor's Office		1,428	1,428	
Human Resources		18,224	18,224	
Legal		384,309	384,309	
City Secretary		228	228	
City Council		2,302	2,302	
City Controller's Office		8,038	8,038	
General Services		16,008	16,008	
Total Allocated Additions:	609,305	781,658	1,390,963	1,390,963
Total To Be Allocated:	1,312,030	781,658		2,093,688



**City Of Houston, Texas**  
**Full 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	396,563	0	396,563
Fringe Benefits	157,786	0	157,786
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	2,045	0	2,045
Contractual Services	146,331	0	146,331
<b>Departmental Totals</b>			
Total Expenditures	702,725	0	702,725
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	702,725	0	702,725
<b>Allocation Step 1</b>			
Inbound- All Others	609,305	609,305	0
Reallocate Admin Costs		( 609,305)	609,305
1st Allocation	1,312,030	0	1,312,030
<b>Allocation Step 2</b>			
Inbound- All Others	781,658	781,658	0
Reallocate Admin Costs		( 781,658)	781,658
2nd Allocation	781,658	0	781,658
<b>Total For 10006400010000 Fin-Dir Office</b>			
Total Allocated	2,093,688	0	2,093,688



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-OMB	16	32.1011	421,178		421,178	250,923	672,101
Finance-City Council	2	4.8638	63,815		63,815	38,018	101,833
Fin-Public Fin	6	11.6732	153,155		153,155	91,244	244,399
Fin-Genl Acctg	14	27.6265	362,467		362,467	215,944	578,411
Fin-Auditing	2	3.8911	51,052		51,052	30,415	81,467
Fin-Grants	4	7.7821	102,103		102,103	60,829	162,932
Fin-Performace Mgmnt	3	6.0311	79,130		79,130	47,143	126,273
Fin-Treasury	0	0.3891	5,105		5,105	3,041	8,146
Fin-Bus Services	2	5.6420	74,025		74,025	44,101	118,126
SubTotal	51	100.0000	1,312,030		1,312,030	781,658	2,093,688
Total	51	100.0000	1,312,030		1,312,030	781,658	2,093,688

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

Allocation Source: FTE Summary - Finance, OMB

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

Receiving Department	Total	Dept Admin
Fin-OMB	672,101	672,101
Finance-City Council	101,833	101,833
Fin-Public Fin	244,399	244,399
Fin-Genl Acctg	578,411	578,411
Fin-Auditing	81,467	81,467
Fin-Grants	162,932	162,932
Fin-Performace Mgmnt	126,273	126,273
Fin-Treasury	8,146	8,146
Fin-Bus Services	118,126	118,126
Direct Billed	0	0
<b>Total</b>	<b>2,093,688</b>	<b>2,093,688</b>



**SCHEDULE 5.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FINANCE– OFFICE OF BUDGET MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,064,843			2,064,843
Nondepartmental-Gen Gov	50,504	2,910	53,414	
Fin-Dir Office	421,178	250,923	672,101	
Fin-OMB		312	312	
Fin-Genl Acctg		332	332	
Fin-Auditing		336	336	
Fin-Grants		260	260	
Fin-Performace Mgmnt		235	235	
Fin-Bus Services		456	456	
ARA-Admin Svcs & Ops		51,212	51,212	
ARA-Strategic Purchasing		2,035	2,035	
ARA-Payroll Services		4,464	4,464	
ARA-Regulatory Services		6,432	6,432	
IT-Infrastructure		348	348	
Office Bus Opportunity		1,110	1,110	
Mayor's Office		3,626	3,626	
Human Resources		3,142	3,142	
City Secretary		543	543	
City Council		5,485	5,485	
City Controller's Office		1,597	1,597	
Total Allocated Additions:	<u>471,682</u>	<u>335,758</u>	<u>807,440</u>	<u>807,440</u>
Total To Be Allocated:	<u><u>2,536,525</u></u>	<u><u>335,758</u></u>		<u><u>2,872,283</u></u>



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

	Total	General & Admin	Budget
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,389,272	0	1,389,272
Fringe Benefits	611,896	0	611,896
<b>Other Expense &amp; Cost</b>			
Supplies	2,579	0	2,579
Contractual Services	61,096	0	61,096
<b>Departmental Totals</b>			
Total Expenditures	2,064,843	0	2,064,843
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,064,843	0	2,064,843
<b>Allocation Step 1</b>			
Inbound- All Others	471,682	471,682	0
Reallocate Admin Costs		( 471,682)	471,682
1st Allocation	2,536,525	0	2,536,525
<b>Allocation Step 2</b>			
Inbound- All Others	335,758	335,758	0
Reallocate Admin Costs		( 335,758)	335,758
2nd Allocation	335,758	0	335,758
<b>Total For 10006400040000 Fin-OMB</b>			
Total Allocated	2,872,283	0	2,872,283



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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	770,672		770,672		770,672
Fin-Dir Office	4,567	0.1187	3,010		3,010		3,010
Fin-OMB	474	0.0123	312		312		312
Finance-City Council	145	0.0038	96		96	18	114
Fin-Public Fin	345	0.0090	227		227	43	270
Fin-Genl Acctg	3,137	0.0815	2,067		2,067	394	2,461
Fin-Auditing	291	0.0076	192		192	37	229
Fin-Grants	328	0.0085	216		216	41	257
Fin-Performace Mgmt	439	0.0114	289		289	55	344
Fin-Treasury	116	0.0030	76		76	15	91
Fin-Bus Services	1,027	0.0267	677		677	129	806
ARA-Director's Office	2,753	0.0715	1,814		1,814	346	2,160
ARA-Admin Svcs & Ops	14,205	0.3690	9,361		9,361	1,783	11,144
ARA-Strategic Purchasing	534	0.0139	352		352	67	419
ARA-3-1-1	1,424	0.0370	938		938	179	1,117
ARA-Payroll Services	1,362	0.0354	898		898	171	1,069
ARA-Regulatory Services	6,937	0.1802	4,571		4,571	871	5,442
IT-Director	16,391	0.4258	10,802		10,802	2,058	12,860
IT-Admin & Applications	7,681	0.1996	5,062		5,062	964	6,026
IT-Infrastructure	57,928	1.5050	38,174		38,174	7,272	45,446
IT-Radio Comm Service	2,588	0.0672	1,705		1,705	325	2,030
Office Bus Opportunity	3,735	0.0970	2,461		2,461	469	2,930
Mayor's Office	21,731	0.5646	14,321		14,321	2,728	17,049
Human Resources	64,351	1.6718	42,407		42,407	8,078	50,485
Legal	7,293	0.1895	4,806		4,806	916	5,722
City Secretary	1,883	0.0489	1,241		1,241	236	1,477



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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	10,325		10,325	1,967	12,292
City Controller's Office	12,592	0.3271	8,298		8,298	1,581	9,879
Municipal Court	98,824	2.5675	65,124		65,124	12,406	77,530
Health Administration	13,969	0.3629	9,205		9,205	1,754	10,959
Planning & Development Admin	1,823	0.0474	1,201		1,201	229	1,430
PWE-Administration	109,806	2.8528	72,361		72,361	13,785	86,146
CIP Sal Rec PWE Adm	3,221	0.0837	2,123		2,123	404	2,527
HPD-Police Records	1,850	0.0481	1,219		1,219	232	1,451
General Services	48,531	1.2608	31,982		31,982	6,092	38,074
HEC	2,837	0.0737	1,870		1,870	356	2,226
Police	246,249	6.3976	162,276		162,276	30,913	193,189
Dept of Neighborhoods	10,015	0.2602	6,600		6,600	1,257	7,857
Fire	315,137	8.1873	207,673		207,673	39,561	247,234
PWE-All Other	3,859	0.1003	2,543		2,543	484	3,027
Solid Waste Management	50,794	1.3196	33,473		33,473	6,376	39,849
Housing and Community Devp	46,939	1.2195	30,932		30,932	5,893	36,825
Library	47,203	1.2263	31,106		31,106	5,926	37,032
Parks & Recreation	154,977	4.0263	102,129		102,129	19,455	121,584
Health & Human Services	179,895	4.6737	118,549		118,549	22,583	141,132
ARA-Ins Mgmt	805	0.0209	530		530	101	631
ARA-Exec Svcs	3,706	0.0963	2,442		2,442	465	2,907
ARA-BARC	13,832	0.3594	9,115		9,115	1,736	10,851
ARA-Other	18,084	0.4698	11,917		11,917	2,270	14,187
IT-Public Services	1,404	0.0365	925		925	176	1,101
Planning & Development	7,828	0.2034	5,159		5,159	983	6,142
General Debt Services	6,223	0.1617	4,101		4,101	781	4,882
CIP S/R Planning	727	0.0189	479		479	91	570



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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	1,021		1,021	194	1,215
CIP S/R Engrg	23,413	0.6083	15,429		15,429	2,939	18,368
CIP S/R Constr	9,907	0.2574	6,529		6,529	1,244	7,773
CIP S/R Eng/Const	650	0.0169	428		428	82	510
CIP S/R GeoEnv	2,926	0.0760	1,928		1,928	367	2,295
CIP S/R Other	5,732	0.1489	3,777		3,777	720	4,497
CIP S/R GSD	5,931	0.1541	3,908		3,908	745	4,653
Prop & Cas Legal	7,523	0.1954	4,958		4,958	944	5,902
Fleet Management	45,755	1.1887	30,152		30,152	5,744	35,896
Wrkr Comp-HR	19,137	0.4972	12,611		12,611	2,402	15,013
Wrkr Comp-Legal	993	0.0258	654		654	125	779
HEC-Director	1,164	0.0302	767		767	146	913
HEC-IT	1,543	0.0401	1,017		1,017	194	1,211
HEC-911 Network	2,195	0.0570	1,446		1,446	276	1,722
HEC-Police Call Takers	2,776	0.0721	1,829		1,829	348	2,177
HEC-Office of Emgcy Mgt	1,347	0.0350	888		888	169	1,057
PWE-Sign Adm	12	0.0003	8		8	2	10
PWE-Bldg Insp	38,936	1.0116	25,658		25,658	4,888	30,546
PWE-Stormwater Fund	23,866	0.6200	15,727		15,727	2,996	18,723
PWE-DDSR	68,067	1.7684	44,856		44,856	8,545	53,401
CABLE TV	2,053	0.0533	1,353		1,353	258	1,611
PWE-Houston Transtar	3,244	0.0843	2,138		2,138	407	2,545
Hurricane Ike Aid & Recovery	724	0.0188	477		477	91	568
ARRA Reimbursement Fund	18,458	0.4795	12,164		12,164	2,317	14,481
TIRZ	4,470	0.1161	2,946		2,946	561	3,507
Houston Airport System (HAS)	202,491	5.2607	133,440		133,440	25,420	158,860
PWE-Water & Sewer System	381,002	9.8985	251,077		251,077	47,830	298,907

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	8,218		8,218	1,566	9,784
ARA Parking	24,650	0.6404	16,244		16,244	3,094	19,338
Health Benefits Fund	126,621	3.2896	83,442		83,442	15,896	99,338
Long Term Disability	234	0.0061	154		154	29	183
Houston Permit Center	1,331	0.0346	877		877	167	1,044
<b>SubTotal</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>2,536,525</b>		<b>2,536,525</b>	<b>335,758</b>	<b>2,872,283</b>
<b>Total</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>2,536,525</b>		<b>2,536,525</b>	<b>335,758</b>	<b>2,872,283</b>

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

Allocation Source: SAP

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

Receiving Department	Total	Budget
Nondepartmental-Gen Gov	770,672	770,672
Fin-Dir Office	3,010	3,010
Fin-OMB	312	312
Finance-City Council	114	114
Fin-Public Fin	270	270
Fin-Genl Acctg	2,461	2,461
Fin-Auditing	229	229
Fin-Grants	257	257
Fin-Performace Mgmt	344	344
Fin-Treasury	91	91
Fin-Bus Services	806	806
ARA-Director's Office	2,160	2,160
ARA-Admin Svcs & Ops	11,144	11,144
ARA-Strategic Purchasing	419	419
ARA-3-1-1	1,117	1,117
ARA-Payroll Services	1,069	1,069
ARA-Regulatory Services	5,442	5,442
IT-Director	12,860	12,860
IT-Admin & Applications	6,026	6,026
IT-Infrastructure	45,446	45,446
IT-Radio Comm Service	2,030	2,030
Office Bus Opportunity	2,930	2,930
Mayor's Office	17,049	17,049
Human Resources	50,485	50,485
Legal	5,722	5,722
City Secretary	1,477	1,477
City Council	12,292	12,292
City Controller's Office	9,879	9,879
Municipal Court	77,530	77,530
Health Administration	10,959	10,959
Planning & Development	1,430	1,430
PWE-Administration	86,146	86,146
CIP Sal Rec PWE Adm	2,527	2,527
HPD-Police Records	1,451	1,451



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

Receiving Department	Total	Budget
General Services	38,074	38,074
HEC	2,226	2,226
Police	193,189	193,189
Dept of Neighborhoods	7,857	7,857
Fire	247,234	247,234
PWE-All Other	3,027	3,027
Solid Waste Management	39,849	39,849
Housing and Community	36,825	36,825
Library	37,032	37,032
Parks & Recreation	121,584	121,584
Health & Human Services	141,132	141,132
ARA-Ins Mgmt	631	631
ARA-Exec Svcs	2,907	2,907
ARA-BARC	10,851	10,851
ARA-Other	14,187	14,187
IT-Public Services	1,101	1,101
Planning & Development	6,142	6,142
General Debt Services	4,882	4,882
CIP S/R Planning	570	570
CIP Sal Rec RE	1,215	1,215
CIP S/R Engrg	18,368	18,368
CIP S/R Constr	7,773	7,773
CIP S/R Eng/Const	510	510
CIP S/R GeoEnv	2,295	2,295
CIP S/R Other	4,497	4,497
CIP S/R GSD	4,653	4,653
Prop & Cas Legal	5,902	5,902
Fleet Management	35,896	35,896
Wrkr Comp-HR	15,013	15,013
Wrkr Comp-Legal	779	779
HEC-Director	913	913
HEC-IT	1,211	1,211
HEC-911 Network	1,722	1,722
HEC-Police Call Takers	2,177	2,177
HEC-Office of Emgcy Mgt	1,057	1,057



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

Receiving Department	Total	Budget
PWE-Sign Adm	10	10
PWE-Bldg Insp	30,546	30,546
PWE-Stormwater Fund	18,723	18,723
PWE-DDSR	53,401	53,401
CABLE TV	1,611	1,611
PWE-Houston Transtar	2,545	2,545
Hurricane Ike Aid & Recovery	568	568
ARRA Reimbursement Fund	14,481	14,481
TIRZ	3,507	3,507
Houston Airport System	158,860	158,860
PWE-Water & Sewer System	298,907	298,907
Conv and Ent Optns	9,784	9,784
ARA Parking	19,338	19,338
Health Benefits Fund	99,338	99,338
Long Term Disability	183	183
Houston Permit Center	1,044	1,044
Direct Billed	0	0
<b>Total</b>	<b>2,872,283</b>	<b>2,872,283</b>



**SCHEDULE 6.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FINANCE– CITY COUNCIL**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	350,453			350,453
Nondepartmental-Gen Gov	7,780	448	8,228	
Fin-Dir Office	63,815	38,018	101,833	
Fin-OMB	96	18	114	
Fin-Genl Acctg		101	101	
Fin-Auditing		57	57	
Fin-Grants		44	44	
Fin-Performace Mgmnt		40	40	
Fin-Bus Services		77	77	
ARA-Strategic Purchasing		336	336	
ARA-Payroll Services		676	676	
ARA-Regulatory Services		1,092	1,092	
IT-Infrastructure		106	106	
Office Bus Opportunity		168	168	
Mayor's Office		549	549	
Human Resources		776	776	
City Secretary		92	92	
City Council		931	931	
City Controller's Office		380	380	
Total Allocated Additions:	<u>71,691</u>	<u>43,909</u>	<u>115,600</u>	115,600
Total To Be Allocated:	<u><u>422,144</u></u>	<u><u>43,909</u></u>		<u><u>466,053</u></u>



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

	Total	General & Admin	Support
<b>Wages &amp; Benefits</b>			
Salaries & Wages	247,578	0	247,578
Fringe Benefits	90,892	0	90,892
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	3,053	0	3,053
Contractual Services	8,930	0	8,930
<b>Departmental Totals</b>			
Total Expenditures	350,453	0	350,453
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	350,453	0	350,453
<b>Allocation Step 1</b>			
Inbound- All Others	71,691	71,691	0
Reallocate Admin Costs		( 71,691)	71,691
1st Allocation	422,144	0	422,144
<b>Allocation Step 2</b>			
Inbound- All Others	43,909	43,909	0
Reallocate Admin Costs		( 43,909)	43,909
2nd Allocation	43,909	0	43,909
<b>Total For 10006400010006 Finance-City Council</b>			
Total Allocated	466,053	0	466,053



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

Activity - Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	100	100.0000	422,144		422,144	43,909	466,053
SubTotal	100	100.0000	422,144		422,144	43,909	466,053
Total	100	100.0000	422,144		422,144	43,909	466,053

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A

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

Receiving Department	Total	Support
City Council	466,053	466,053
Direct Billed	0	0
Total	<u>466,053</u>	<u>466,053</u>



**SCHEDULE 7.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
FINANCE– PUBLIC FINANCE  
NATURE AND EXTENT OF SERVICES**

Public Finance is responsible for monitoring and administering all debt instruments for the City. It manages all existing and prospective City debt by assessing the need to borrow, monitoring the credit markets and briefing the Director of Finance. Costs have been identified and allocated as follows:

- **Debt Services** – costs associated with administering and monitoring all debt instruments have been allocated based on the amount of total outstanding debt (in thousands).
- **Capital Projects** – costs associated with assisting in the initial process of the capital projects have been allocated based on the Public Improvement Bond Summary Appropriations for GO Bonds.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	711,968			711,968
Nondepartmental-Gen Gov	18,261	1,053	19,314	
Fin-Dir Office	153,155	91,244	244,399	
Fin-OMB	227	43	270	
Fin-Genl Acctg		241	241	
Fin-Auditing		116	116	
Fin-Grants		89	89	
Fin-Performace Mgmnt		81	81	
Fin-Treasury		6	6	
Fin-Bus Services		157	157	
ARA-Admin Svcs & Ops		18,623	18,623	
ARA-Strategic Purchasing		703	703	
ARA-Payroll Services		1,623	1,623	
ARA-Regulatory Services		2,218	2,218	
IT-Infrastructure		253	253	
Office Bus Opportunity		404	404	
Mayor's Office		1,318	1,318	
Human Resources		1,041	1,041	
Legal		159,403	159,403	
City Secretary		187	187	
City Council		1,891	1,891	
City Controller's Office		857	857	
Total Allocated Additions:	171,643	281,551	453,194	453,194
Total To Be Allocated:	883,611	281,551		1,165,162



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

	Total	General & Admin	Debt Svcs	Capital Projects
<b>Wages &amp; Benefits</b>				
Salaries & Wages	500,215	25,011	226,948	248,256
Fringe Benefits	190,560	9,528	86,457	94,575
<b>Other Expense &amp; Cost</b>				
Consumable Supplies	206	10	93	103
Contractual Services	20,987	1,049	9,522	10,416
<b>Departmental Totals</b>				
Total Expenditures	711,968	35,598	323,020	353,350
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	711,968	35,598	323,020	353,350
<b>Allocation Step 1</b>				
Inbound- All Others	171,643	171,643	0	0
Reallocate Admin Costs		( 207,241)	98,974	108,267
1st Allocation	883,611	0	421,994	461,617
<b>Allocation Step 2</b>				
Inbound- All Others	281,551	281,551	0	0
Reallocate Admin Costs		( 281,551)	134,463	147,088
2nd Allocation	281,551	0	134,463	147,088
<b>Total For 10006400030000 Fin-Public Fin</b>				
Total Allocated	1,165,162	0	556,457	608,705



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

Activity - Debt Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	419,946	3.3404	14,096		14,096		14,096
Health Administration	640,055	5.0912	21,485		21,485	7,082	28,567
Police	627,723	4.9931	21,071		21,071	6,946	28,017
Fire	433,882	3.4512	14,564		14,564	4,801	19,365
Solid Waste Management	284,046	2.2594	9,535		9,535	3,143	12,678
Housing and Community Devp	253,387	2.0155	8,505		8,505	2,804	11,309
Library	187,506	1.4915	6,294		6,294	2,075	8,369
Parks & Recreation	659,650	5.2471	22,142		22,142	7,299	29,441
Houston Airport System (HAS)	2,396,928	19.0660	80,457	-3,714	76,743	26,523	103,266
PWE-Water & Sewer System	6,015,249	47.8474	201,913		201,913	66,560	268,473
Conv and Ent Optns	653,377	5.1972	21,932	-3,512	18,420	7,230	25,650
<b>SubTotal</b>	<b>12,571,749</b>	<b>100.0000</b>	<b>421,994</b>	<b>-7,226</b>	<b>414,768</b>	<b>134,463</b>	<b>549,231</b>
Direct Billed				7,226	7,226		7,226
<b>Total</b>	<b>12,571,749</b>	<b>100.0000</b>	<b>421,994</b>		<b>421,994</b>	<b>134,463</b>	<b>556,457</b>

Allocation Basis: Total outstanding debt (in thousands)  
Allocation Source: Comprehensive Annual Financial Report

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

Activity - Capital Projects

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	4,972	11.9773	55,289		55,289		55,289
Health Administration	7,578	18.2550	84,268		84,268	30,504	114,772
Police	7,432	17.9033	82,644		82,644	29,917	112,561
Fire	5,137	12.3747	57,124		57,124	20,678	77,802
Solid Waste Management	3,363	8.1013	37,397		37,397	13,537	50,934
Housing and Community Devp	3,000	7.2268	33,360		33,360	12,076	45,436
Library	2,220	5.3479	24,687		24,687	8,936	33,623
Parks & Recreation	7,810	18.8137	86,848		86,848	31,440	118,288
SubTotal	41,512	100.0000	461,617		461,617	147,088	608,705
Total	41,512	100.0000	461,617		461,617	147,088	608,705

Allocation Basis: Public Improvement Bond summary appropriations for GO bonds

Allocation Source: Capital Improvement Plan for 2012-2016

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

Receiving Department	Total	Debt Svcs	Capital Projects
Nondepartmental-Gen Gov	69,385	14,096	55,289
Health Administration	143,339	28,567	114,772
Police	140,578	28,017	112,561
Fire	97,167	19,365	77,802
Solid Waste Management	63,612	12,678	50,934
Housing and Community	56,745	11,309	45,436
Library	41,992	8,369	33,623
Parks & Recreation	147,729	29,441	118,288
Houston Airport System	103,266	103,266	0
PWE-Water & Sewer System	268,473	268,473	0
Conv and Ent Optns	25,650	25,650	0
Direct Billed	7,226	7,226	0
<b>Total</b>	<b>1,165,162</b>	<b>556,457</b>	<b>608,705</b>



**SCHEDULE 8.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
FINANCE– GENERAL ACCOUNTING  
NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,208,179			15,208,179
Contributions	( 12,525,419)			
Total Deductions:	( 12,525,419)			( 12,525,419)
Nondepartmental-Gen Gov	46,654	2,702	49,356	
Fin-Dir Office	362,467	215,944	578,411	
Fin-OMB	2,067	394	2,461	
Fin-Genl Acctg		2,195	2,195	
Fin-Auditing		436	436	
Fin-Grants		337	337	
Fin-Performace Mgmnt		306	306	
Fin-Treasury		401,481	401,481	
Fin-Bus Services		593	593	
ARA-Admin Svcs & Ops		44,073	44,073	
ARA-Strategic Purchasing		2,734	2,734	
ARA-Payroll Services		3,842	3,842	
ARA-Regulatory Services		8,357	8,357	
IT-Infrastructure		2,301	2,301	
Office Bus Opportunity		956	956	
Mayor's Office		3,120	3,120	
Human Resources		2,660	2,660	
City Secretary		705	705	
City Council		7,127	7,127	
City Controller's Office		6,328	6,328	
Total Allocated Additions:	411,188	706,591	1,117,779	1,117,779
Total To Be Allocated:	3,093,948	706,591		3,800,539



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

	Total	General & Admin	General Acctg	Fixed Assets	Auditing Svcs
<b>Wages &amp; Benefits</b>					
Salaries & Wages	778,164	0	530,786	247,378	0
Fringe Benefits	293,182	0	199,979	93,203	0
<b>Other Expense &amp; Cost</b>					
Consumable Supplies	8,863	0	6,045	2,818	0
Contractual Services	14,122	0	9,633	4,489	0
Auditing Sevices	1,588,429	0	0	0	1,588,429
*Contributions	12,525,419	12,525,419	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	15,208,179	12,525,419	746,443	347,888	1,588,429
<b>Deductions</b>					
Total Deductions	( 12,525,419)	( 12,525,419)	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,682,760	0	746,443	347,888	1,588,429
<b>Allocation Step 1</b>					
Inbound- All Others	411,188	411,188	0	0	0
Reallocate Admin Costs		( 411,188)	114,408	53,321	243,459
1st Allocation	3,093,948	0	860,851	401,209	1,831,888
<b>Allocation Step 2</b>					
Inbound- All Others	706,591	706,591	0	0	0
Reallocate Admin Costs		( 706,591)	196,600	91,627	418,364
2nd Allocation	706,591	0	196,600	91,627	418,364
<b>Total For 10006400050001 Fin-Genl Acctg</b>					
Total Allocated	3,800,539	0	1,057,451	492,836	2,250,252



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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	261,553		261,553		261,553
Fin-Dir Office	4,567	0.1187	1,021		1,021		1,021
Fin-OMB	474	0.0123	106		106		106
Finance-City Council	145	0.0038	32		32		32
Fin-Public Fin	345	0.0090	77		77		77
Fin-Genl Acctg	3,137	0.0815	702		702		702
Fin-Auditing	291	0.0076	65		65	21	86
Fin-Grants	328	0.0085	73		73	24	97
Fin-Performace Mgmt	439	0.0114	98		98	32	130
Fin-Treasury	116	0.0030	26		26	9	35
Fin-Bus Services	1,027	0.0267	230		230	76	306
ARA-Director's Office	2,753	0.0715	616		616	203	819
ARA-Admin Svcs & Ops	14,205	0.3690	3,177		3,177	1,046	4,223
ARA-Strategic Purchasing	534	0.0139	119		119	39	158
ARA-3-1-1	1,424	0.0370	318		318	105	423
ARA-Payroll Services	1,362	0.0354	305		305	100	405
ARA-Regulatory Services	6,937	0.1802	1,551		1,551	511	2,062
IT-Director	16,391	0.4258	3,666		3,666	1,206	4,872
IT-Admin & Applications	7,681	0.1996	1,718		1,718	565	2,283
IT-Infrastructure	57,928	1.5050	12,956		12,956	4,264	17,220
IT-Radio Comm Service	2,588	0.0672	579		579	190	769
Office Bus Opportunity	3,735	0.0970	835		835	275	1,110
Mayor's Office	21,731	0.5646	4,860		4,860	1,600	6,460
Human Resources	64,351	1.6718	14,392		14,392	4,737	19,129
Legal	7,293	0.1895	1,631		1,631	537	2,168
City Secretary	1,883	0.0489	421		421	139	560

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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	3,504		3,504	1,153	4,657
City Controller's Office	12,592	0.3271	2,816		2,816	927	3,743
Municipal Court	98,824	2.5675	22,102		22,102	7,274	29,376
Health Administration	13,969	0.3629	3,124		3,124	1,028	4,152
Planning & Development Admin	1,823	0.0474	408		408	134	542
PWE-Administration	109,806	2.8528	24,558		24,558	8,082	32,640
CIP Sal Rec PWE Adm	3,221	0.0837	720		720	237	957
HPD-Police Records	1,850	0.0481	414		414	136	550
General Services	48,531	1.2608	10,854		10,854	3,572	14,426
HEC	2,837	0.0737	634		634	209	843
Police	246,249	6.3976	55,074		55,074	18,125	73,199
Dept of Neighborhoods	10,015	0.2602	2,240		2,240	737	2,977
Fire	315,137	8.1873	70,480		70,480	23,196	93,676
PWE-All Other	3,859	0.1003	863		863	284	1,147
Solid Waste Management	50,794	1.3196	11,360		11,360	3,739	15,099
Housing and Community Devp	46,939	1.2195	10,498		10,498	3,455	13,953
Library	47,203	1.2263	10,557		10,557	3,474	14,031
Parks & Recreation	154,977	4.0263	34,661		34,661	11,407	46,068
Health & Human Services	179,895	4.6737	40,233		40,233	13,241	53,474
ARA-Ins Mgmt	805	0.0209	180		180	59	239
ARA-Exec Svcs	3,706	0.0963	829		829	273	1,102
ARA-BARC	13,832	0.3594	3,094		3,094	1,018	4,112
ARA-Other	18,084	0.4698	4,044		4,044	1,331	5,375
IT-Public Services	1,404	0.0365	314		314	103	417
Planning & Development	7,828	0.2034	1,751		1,751	576	2,327
General Debt Services	6,223	0.1617	1,392		1,392	458	1,850
CIP S/R Planning	727	0.0189	163		163	54	217



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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	346		346	114	460
CIP S/R Engrg	23,413	0.6083	5,236		5,236	1,723	6,959
CIP S/R Constr	9,907	0.2574	2,216		2,216	729	2,945
CIP S/R Eng/Const	650	0.0169	145		145	48	193
CIP S/R GeoEnv	2,926	0.0760	654		654	215	869
CIP S/R Other	5,732	0.1489	1,282		1,282	422	1,704
CIP S/R GSD	5,931	0.1541	1,326		1,326	437	1,763
Prop & Cas Legal	7,523	0.1954	1,683		1,683	554	2,237
Fleet Management	45,755	1.1887	10,233		10,233	3,368	13,601
Wrkr Comp-HR	19,137	0.4972	4,280		4,280	1,409	5,689
Wrkr Comp-Legal	993	0.0258	222		222	73	295
HEC-Director	1,164	0.0302	260		260	86	346
HEC-IT	1,543	0.0401	345		345	114	459
HEC-911 Network	2,195	0.0570	491		491	162	653
HEC-Police Call Takers	2,776	0.0721	621		621	204	825
HEC-Office of Emgcy Mgt	1,347	0.0350	301		301	99	400
PWE-Sign Adm	12	0.0003	3		3	1	4
PWE-Bldg Insp	38,936	1.0116	8,708		8,708	2,866	11,574
PWE-Stormwater Fund	23,866	0.6200	5,338		5,338	1,757	7,095
PWE-DDSR	68,067	1.7684	15,223		15,223	5,010	20,233
CABLE TV	2,053	0.0533	459		459	151	610
PWE-Houston Transtar	3,244	0.0843	726		726	239	965
Hurricane Ike Aid & Recovery	724	0.0188	162		162	53	215
ARRA Reimbursement Fund	18,458	0.4795	4,128		4,128	1,359	5,487
TIRZ	4,470	0.1161	1,000		1,000	329	1,329
Houston Airport System (HAS)	202,491	5.2607	45,287		45,287	14,905	60,192
PWE-Water & Sewer System	381,002	9.8985	85,211		85,211	28,045	113,256



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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	2,789		2,789	918	3,707
ARA Parking	24,650	0.6404	5,513		5,513	1,814	7,327
Health Benefits Fund	126,621	3.2896	28,319		28,319	9,320	37,639
Long Term Disability	234	0.0061	52		52	17	69
Houston Permit Center	1,331	0.0346	298		298	98	396
SubTotal	3,849,102	100.0000	860,851		860,851	196,600	1,057,451
Total	3,849,102	100.0000	860,851		860,851	196,600	1,057,451

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

Allocation Source: SAP

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

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	2	0.0435	175		175		175
ARA-Director's Office	65	1.4137	5,672		5,672	1,296	6,968
IT-Director	48	1.0439	4,188		4,188	957	5,145
Office Bus Opportunity	8	0.1740	698		698	159	857
Mayor's Office	14	0.3045	1,222		1,222	279	1,501
Human Resources	6	0.1305	524		524	120	644
Legal	21	0.4567	1,832		1,832	419	2,251
City Council	1	0.0217	87		87	20	107
City Controller's Office	3	0.0652	262		262	60	322
Municipal Court	6	0.1305	524		524	120	644
Health Administration	264	5.7416	23,036		23,036	5,263	28,299
Planning & Development Admin	11	0.2392	960		960	219	1,179
General Services	107	2.3271	9,337		9,337	2,133	11,470
HEC	5	0.1087	436		436	100	536
Police	1,843	40.0828	160,814		160,814	36,742	197,556
Fire	1,087	23.6407	94,849		94,849	21,671	116,520
PWE-All Other	428	9.3084	37,346		37,346	8,533	45,879
Solid Waste Management	74	1.6094	6,457		6,457	1,475	7,932
Library	56	1.2179	4,886		4,886	1,116	6,002
Parks & Recreation	518	11.2658	45,199		45,199	10,327	55,526
Fleet Management	31	0.6742	2,705		2,705	618	3,323
<b>SubTotal</b>	<b>4,598</b>	<b>100.0000</b>	<b>401,209</b>		<b>401,209</b>	<b>91,627</b>	<b>492,836</b>
<b>Total</b>	<b>4,598</b>	<b>100.0000</b>	<b>401,209</b>		<b>401,209</b>	<b>91,627</b>	<b>492,836</b>



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

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Asset Management Report

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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	556,578		556,578		556,578
Fin-Dir Office	4,567	0.1187	2,174		2,174		2,174
Fin-OMB	474	0.0123	226		226		226
Finance-City Council	145	0.0038	69		69		69
Fin-Public Fin	345	0.0090	164		164		164
Fin-Genl Acctg	3,137	0.0815	1,493		1,493		1,493
Fin-Auditing	291	0.0076	138		138	46	184
Fin-Grants	328	0.0085	156		156	51	207
Fin-Performace Mgmt	439	0.0114	209		209	69	278
Fin-Treasury	116	0.0030	55		55	18	73
Fin-Bus Services	1,027	0.0267	489		489	161	650
ARA-Director's Office	2,753	0.0715	1,310		1,310	431	1,741
ARA-Admin Svcs & Ops	14,205	0.3690	6,761		6,761	2,225	8,986
ARA-Strategic Purchasing	534	0.0139	254		254	84	338
ARA-3-1-1	1,424	0.0370	678		678	223	901
ARA-Payroll Services	1,362	0.0354	648		648	213	861
ARA-Regulatory Services	6,937	0.1802	3,302		3,302	1,087	4,389
IT-Director	16,391	0.4258	7,801		7,801	2,567	10,368
IT-Admin & Applications	7,681	0.1996	3,656		3,656	1,203	4,859
IT-Infrastructure	57,928	1.5050	27,569		27,569	9,073	36,642
IT-Radio Comm Service	2,588	0.0672	1,232		1,232	405	1,637
Office Bus Opportunity	3,735	0.0970	1,778		1,778	585	2,363
Mayor's Office	21,731	0.5646	10,342		10,342	3,404	13,746
Human Resources	64,351	1.6718	30,626		30,626	10,080	40,706
Legal	7,293	0.1895	3,471		3,471	1,142	4,613
City Secretary	1,883	0.0489	896		896	295	1,191



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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	7,457		7,457	2,454	9,911
City Controller's Office	12,592	0.3271	5,993		5,993	1,972	7,965
Municipal Court	98,824	2.5675	47,033		47,033	15,479	62,512
Health Administration	13,969	0.3629	6,648		6,648	2,188	8,836
Planning & Development Admin	1,823	0.0474	868		868	286	1,154
PWE-Administration	109,806	2.8528	52,260		52,260	17,199	69,459
CIP Sal Rec PWE Adm	3,221	0.0837	1,533		1,533	505	2,038
HPD-Police Records	1,850	0.0481	880		880	290	1,170
General Services	48,531	1.2608	23,097		23,097	7,602	30,699
HEC	2,837	0.0737	1,350		1,350	444	1,794
Police	246,249	6.3976	117,196		117,196	38,571	155,767
Dept of Neighborhoods	10,015	0.2602	4,766		4,766	1,569	6,335
Fire	315,137	8.1873	149,982		149,982	49,361	199,343
PWE-All Other	3,859	0.1003	1,837		1,837	604	2,441
Solid Waste Management	50,794	1.3196	24,174		24,174	7,956	32,130
Housing and Community Devp	46,939	1.2195	22,339		22,339	7,352	29,691
Library	47,203	1.2263	22,465		22,465	7,394	29,859
Parks & Recreation	154,977	4.0263	73,758		73,758	24,275	98,033
Health & Human Services	179,895	4.6737	85,617		85,617	28,178	113,795
ARA-Ins Mgmt	805	0.0209	383		383	126	509
ARA-Exec Svcs	3,706	0.0963	1,764		1,764	580	2,344
ARA-BARC	13,832	0.3594	6,583		6,583	2,167	8,750
ARA-Other	18,084	0.4698	8,607		8,607	2,833	11,440
IT-Public Services	1,404	0.0365	668		668	220	888
Planning & Development	7,828	0.2034	3,726		3,726	1,226	4,952
General Debt Services	6,223	0.1617	2,962		2,962	975	3,937
CIP S/R Planning	727	0.0189	346		346	114	460



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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	737		737	243	980
CIP S/R Engrg	23,413	0.6083	11,143		11,143	3,667	14,810
CIP S/R Constr	9,907	0.2574	4,715		4,715	1,552	6,267
CIP S/R Eng/Const	650	0.0169	309		309	102	411
CIP S/R GeoEnv	2,926	0.0760	1,393		1,393	458	1,851
CIP S/R Other	5,732	0.1489	2,728		2,728	898	3,626
CIP S/R GSD	5,931	0.1541	2,823		2,823	929	3,752
Prop & Cas Legal	7,523	0.1954	3,580		3,580	1,178	4,758
Fleet Management	45,755	1.1887	21,776		21,776	7,167	28,943
Wrkr Comp-HR	19,137	0.4972	9,108		9,108	2,998	12,106
Wrkr Comp-Legal	993	0.0258	473		473	156	629
HEC-Director	1,164	0.0302	554		554	182	736
HEC-IT	1,543	0.0401	734		734	242	976
HEC-911 Network	2,195	0.0570	1,045		1,045	344	1,389
HEC-Police Call Takers	2,776	0.0721	1,321		1,321	435	1,756
HEC-Office of Emgcy Mgt	1,347	0.0350	641		641	211	852
PWE-Sign Adm	12	0.0003	6		6	2	8
PWE-Bldg Insp	38,936	1.0116	18,531		18,531	6,099	24,630
PWE-Stormwater Fund	23,866	0.6200	11,358		11,358	3,738	15,096
PWE-DDSR	68,067	1.7684	32,395		32,395	10,662	43,057
CABLE TV	2,053	0.0533	977		977	322	1,299
PWE-Houston Transtar	3,244	0.0843	1,544		1,544	508	2,052
Hurricane Ike Aid & Recovery	724	0.0188	345		345	113	458
ARRA Reimbursement Fund	18,458	0.4795	8,785		8,785	2,891	11,676
TIRZ	4,470	0.1161	2,127		2,127	700	2,827
Houston Airport System (HAS)	202,491	5.2607	96,371		96,371	31,717	128,088
PWE-Water & Sewer System	381,002	9.8985	181,329		181,329	59,676	241,005

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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	5,935		5,935	1,953	7,888
ARA Parking	24,650	0.6404	11,732		11,732	3,861	15,593
Health Benefits Fund	126,621	3.2896	60,262		60,262	19,833	80,095
Long Term Disability	234	0.0061	111		111	37	148
Houston Permit Center	1,331	0.0346	633		633	208	841
<b>SubTotal</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>1,831,888</b>		<b>1,831,888</b>	<b>418,364</b>	<b>2,250,252</b>
<b>Total</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>1,831,888</b>		<b>1,831,888</b>	<b>418,364</b>	<b>2,250,252</b>

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

Allocation Source: SAP

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

Receiving Department	Total	General Acctg	Fixed Assets	Auditing Svcs
Nondepartmental-Gen Gov	818,131	261,553	0	556,578
Fin-Dir Office	3,370	1,021	175	2,174
Fin-OMB	332	106	0	226
Finance-City Council	101	32	0	69
Fin-Public Fin	241	77	0	164
Fin-Genl Acctg	2,195	702	0	1,493
Fin-Auditing	270	86	0	184
Fin-Grants	304	97	0	207
Fin-Performace Mgmt	408	130	0	278
Fin-Treasury	108	35	0	73
Fin-Bus Services	956	306	0	650
ARA-Director's Office	9,528	819	6,968	1,741
ARA-Admin Svcs & Ops	13,209	4,223	0	8,986
ARA-Strategic Purchasing	496	158	0	338
ARA-3-1-1	1,324	423	0	901
ARA-Payroll Services	1,266	405	0	861
ARA-Regulatory Services	6,451	2,062	0	4,389
IT-Director	20,385	4,872	5,145	10,368
IT-Admin & Applications	7,142	2,283	0	4,859
IT-Infrastructure	53,862	17,220	0	36,642
IT-Radio Comm Service	2,406	769	0	1,637
Office Bus Opportunity	4,330	1,110	857	2,363
Mayor's Office	21,707	6,460	1,501	13,746
Human Resources	60,479	19,129	644	40,706
Legal	9,032	2,168	2,251	4,613
City Secretary	1,751	560	0	1,191
City Council	14,675	4,657	107	9,911
City Controller's Office	12,030	3,743	322	7,965
Municipal Court	92,532	29,376	644	62,512
Health Administration	41,287	4,152	28,299	8,836
Planning & Development	2,875	542	1,179	1,154
PWE-Administration	102,099	32,640	0	69,459
CIP Sal Rec PWE Adm	2,995	957	0	2,038
HPD-Police Records	1,720	550	0	1,170



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

Receiving Department	Total	General Acctg	Fixed Assets	Auditing Svcs
General Services	56,595	14,426	11,470	30,699
HEC	3,173	843	536	1,794
Police	426,522	73,199	197,556	155,767
Dept of Neighborhoods	9,312	2,977	0	6,335
Fire	409,539	93,676	116,520	199,343
PWE-All Other	49,467	1,147	45,879	2,441
Solid Waste Management	55,161	15,099	7,932	32,130
Housing and Community	43,644	13,953	0	29,691
Library	49,892	14,031	6,002	29,859
Parks & Recreation	199,627	46,068	55,526	98,033
Health & Human Services	167,269	53,474	0	113,795
ARA-Ins Mgmt	748	239	0	509
ARA-Exec Svcs	3,446	1,102	0	2,344
ARA-BARC	12,862	4,112	0	8,750
ARA-Other	16,815	5,375	0	11,440
IT-Public Services	1,305	417	0	888
Planning & Development	7,279	2,327	0	4,952
General Debt Services	5,787	1,850	0	3,937
CIP S/R Planning	677	217	0	460
CIP Sal Rec RE	1,440	460	0	980
CIP S/R Engrg	21,769	6,959	0	14,810
CIP S/R Constr	9,212	2,945	0	6,267
CIP S/R Eng/Const	604	193	0	411
CIP S/R GeoEnv	2,720	869	0	1,851
CIP S/R Other	5,330	1,704	0	3,626
CIP S/R GSD	5,515	1,763	0	3,752
Prop & Cas Legal	6,995	2,237	0	4,758
Fleet Management	45,867	13,601	3,323	28,943
Wrkr Comp-HR	17,795	5,689	0	12,106
Wrkr Comp-Legal	924	295	0	629
HEC-Director	1,082	346	0	736
HEC-IT	1,435	459	0	976
HEC-911 Network	2,042	653	0	1,389
HEC-Police Call Takers	2,581	825	0	1,756
HEC-Office of Emgcy Mgt	1,252	400	0	852



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

Receiving Department	Total	General Acctg	Fixed Assets	Auditing Svcs
PWE-Sign Adm	12	4	0	8
PWE-Bldg Insp	36,204	11,574	0	24,630
PWE-Stormwater Fund	22,191	7,095	0	15,096
PWE-DDSR	63,290	20,233	0	43,057
CABLE TV	1,909	610	0	1,299
PWE-Houston Transtar	3,017	965	0	2,052
Hurricane Ike Aid & Recovery	673	215	0	458
ARRA Reimbursement Fund	17,163	5,487	0	11,676
TIRZ	4,156	1,329	0	2,827
Houston Airport System	188,280	60,192	0	128,088
PWE-Water & Sewer System	354,261	113,256	0	241,005
Conv and Ent Optns	11,595	3,707	0	7,888
ARA Parking	22,920	7,327	0	15,593
Health Benefits Fund	117,734	37,639	0	80,095
Long Term Disability	217	69	0	148
Houston Permit Center	1,237	396	0	841
Direct Billed	0	0	0	0
<b>Total</b>	<b>3,800,539</b>	<b>1,057,451</b>	<b>492,836</b>	<b>2,250,252</b>



**SCHEDULE 9.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FINANCE – AUDIT SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	190,952			190,952
Nondepartmental-Gen Gov	5,960	344	6,304	
Fin-Dir Office	51,052	30,415	81,467	
Fin-OMB	192	37	229	
Fin-Genl Acctg	203	67	270	
Fin-Auditing		31	31	
Fin-Grants		24	24	
Fin-Performace Mgmnt		22	22	
Fin-Bus Services		42	42	
ARA-Admin Svcs & Ops		6,208	6,208	
ARA-Strategic Purchasing		186	186	
ARA-Payroll Services		541	541	
ARA-Regulatory Services		595	595	
IT-Infrastructure		213	213	
Office Bus Opportunity		134	134	
Mayor's Office		440	440	
Human Resources		359	359	
City Secretary		50	50	
City Council		507	507	
City Controller's Office		565	565	
Total Allocated Additions:	<u>57,407</u>	<u>40,780</u>	<u>98,187</u>	<u>98,187</u>
Total To Be Allocated:	<u><u>248,359</u></u>	<u><u>40,780</u></u>		<u><u>289,139</u></u>



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

	Total	General & Admin	Auditing
<b>Wages &amp; Benefits</b>			
Salaries & Wages	143,772	0	143,772
Fringe Benefits	46,833	0	46,833
<b>Other Expense &amp; Cost</b>			
Consumable Supplies	367	0	367
Contractual Services	( 20)	0	( 20)
<b>Departmental Totals</b>			
Total Expenditures	190,952	0	190,952
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	190,952	0	190,952
<b>Allocation Step 1</b>			
Inbound- All Others	57,407	57,407	0
Reallocate Admin Costs		( 57,407)	57,407
1st Allocation	248,359	0	248,359
<b>Allocation Step 2</b>			
Inbound- All Others	40,780	40,780	0
Reallocate Admin Costs		( 40,780)	40,780
2nd Allocation	40,780	0	40,780
<b>Total For 10006400050002 Fin-Auditing</b>			
Total Allocated	289,139	0	289,139



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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	4.1995	10,430		10,430		10,430
Fin-Dir Office	702,725	0.0460	114		114		114
Fin-OMB	2,064,844	0.1352	336		336		336
Finance-City Council	350,453	0.0230	57		57		57
Fin-Public Fin	711,968	0.0466	116		116		116
Fin-Genl Acctg	2,682,761	0.1757	436		436		436
Fin-Auditing	190,952	0.0125	31		31		31
Fin-Grants	295,224	0.0193	48		48	8	56
Fin-Performace Mgmnt	283,083	0.0185	46		46	8	54
Fin-Treasury	1,585,442	0.1038	258		258	44	302
Fin-Bus Services	634,281	0.0415	103		103	18	121
ARA-Director's Office	1,087,113	0.0712	177		177	30	207
ARA-Admin Svcs & Ops	2,042,387	0.1338	332		332	57	389
ARA-Strategic Purchasing	3,679,042	0.2410	598		598	103	701
ARA-3-1-1	4,096,119	0.2683	666		666	115	781
ARA-Payroll Services	4,705,836	0.3082	765		765	132	897
ARA-Regulatory Services	4,241,989	0.2778	690		690	119	809
IT-Director	1,142,802	0.0748	186		186	32	218
IT-Admin & Applications	4,964,074	0.3251	807		807	139	946
IT-Infrastructure	6,407,775	0.4197	1,042		1,042	179	1,221
IT-Radio Comm Service	2,531,687	0.1658	412		412	71	483
Office Bus Opportunity	1,965,740	0.1287	320		320	55	375
Mayor's Office	5,330,378	0.3491	867		867	149	1,016
Human Resources	3,036,327	0.1989	494		494	85	579
Legal	12,498,882	0.8186	2,033		2,033	350	2,383
City Secretary	726,146	0.0476	118		118	20	138



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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.3580	889		889	153	1,042
City Controller's Office	6,944,811	0.4549	1,130		1,130	195	1,325
Municipal Court	21,227,345	1.3903	3,453		3,453	595	4,048
Health Administration	10,884,414	0.7129	1,771		1,771	305	2,076
Planning & Development Admin	1,441,510	0.0944	234		234	40	274
HPD-Police Records	4,350,370	0.2849	708		708	122	830
General Services	42,530,619	2.7856	6,918		6,918	1,191	8,109
HEC	139						
Police	636,106,384	41.6630	103,476		103,476	17,817	121,293
Dept of Neighborhoods	9,130,879	0.5980	1,485		1,485	256	1,741
Fire	420,323,406	27.5296	68,372		68,372	11,773	80,145
PWE-All Other	35,515,118	2.3261	5,777		5,777	995	6,772
Solid Waste Management	63,759,313	4.1760	10,371		10,371	1,786	12,157
Housing and Community Devp	598,867	0.0392	97		97	17	114
Library	31,469,240	2.0611	5,119		5,119	881	6,000
Parks & Recreation	63,165,449	4.1371	10,275		10,275	1,769	12,044
Health & Human Services	29,089,991	1.9053	4,732		4,732	815	5,547
ARA-Exec Svcs	2,553	0.0002					
ARA-BARC	3,336	0.0002	1		1		1
ARA-Other	-280						
IT-Public Services	1,696,543	0.1111	276		276	48	324
Planning & Development	5,215,376	0.3416	848		848	146	994
Fleet Management	4,976	0.0003	1		1		1
TIRZ	4,898,308	0.3208	797		797	137	934
Houston Permit Center	903,126	0.0592	147		147	25	172
<b>SubTotal</b>	<b>1,526,803,816</b>	<b>100.0000</b>	<b>248,359</b>		<b>248,359</b>	<b>40,780</b>	<b>289,139</b>
<b>Total</b>	<b>1,526,803,816</b>	<b>100.0000</b>	<b>248,359</b>		<b>248,359</b>	<b>40,780</b>	<b>289,139</b>



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

Allocation Basis: Total FY 2012 General Fund expenditures including TIRZ

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Auditing
Nondepartmental-Gen Gov	10,430	10,430
Fin-Dir Office	114	114
Fin-OMB	336	336
Finance-City Council	57	57
Fin-Public Fin	116	116
Fin-Genl Acctg	436	436
Fin-Auditing	31	31
Fin-Grants	56	56
Fin-Performace Mgmnt	54	54
Fin-Treasury	302	302
Fin-Bus Services	121	121
ARA-Director's Office	207	207
ARA-Admin Svcs & Ops	389	389
ARA-Strategic Purchasing	701	701
ARA-3-1-1	781	781
ARA-Payroll Services	897	897
ARA-Regulatory Services	809	809
IT-Director	218	218
IT-Admin & Applications	946	946
IT-Infrastructure	1,221	1,221
IT-Radio Comm Service	483	483
Office Bus Opportunity	375	375
Mayor's Office	1,016	1,016
Human Resources	579	579
Legal	2,383	2,383
City Secretary	138	138
City Council	1,042	1,042
City Controller's Office	1,325	1,325
Municipal Court	4,048	4,048
Health Administration	2,076	2,076
Planning & Development	274	274
HPD-Police Records	830	830
General Services	8,109	8,109
Police	121,293	121,293



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

Receiving Department	Total	Auditing
Dept of Neighborhoods	1,741	1,741
Fire	80,145	80,145
PWE-All Other	6,772	6,772
Solid Waste Management	12,157	12,157
Housing and Community	114	114
Library	6,000	6,000
Parks & Recreation	12,044	12,044
Health & Human Services	5,547	5,547
ARA-BARC	1	1
IT-Public Services	324	324
Planning & Development	994	994
Fleet Management	1	1
TIRZ	934	934
Houston Permit Center	172	172
Direct Billed	0	0
<b>Total</b>	<b>289,139</b>	<b>289,139</b>



**SCHEDULE 10.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
FINANCE– GRANTS MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	295,224			295,224
Nondepartmental-Gen Gov	11,614	668	12,282	
Fin-Dir Office	102,103	60,829	162,932	
Fin-OMB	216	41	257	
Fin-Genl Acctg	229	75	304	
Fin-Auditing	48	8	56	
Fin-Grants		37	37	
Fin-Performace Mgmnt		34	34	
Fin-Bus Services		65	65	
ARA-Admin Svcs & Ops		12,415	12,415	
ARA-Strategic Purchasing		292	292	
ARA-Payroll Services		1,082	1,082	
ARA-Regulatory Services		920	920	
IT-Infrastructure		241	241	
Office Bus Opportunity		269	269	
Mayor's Office		879	879	
Human Resources		644	644	
City Secretary		78	78	
City Council		787	787	
City Controller's Office		667	667	
Total Allocated Additions:	<u>114,210</u>	<u>80,031</u>	<u>194,241</u>	<u>194,241</u>
Total To Be Allocated:	<u><u>409,434</u></u>	<u><u>80,031</u></u>		<u><u>489,465</u></u>



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

	Total	General & Admin	Grants
<b>Wages &amp; Benefits</b>			
Salaries & Wages	206,425	0	206,425
Fringe Benefits	83,623	0	83,623
<b>Other Expense &amp; Cost</b>			
Contractual Services	5,176	0	5,176
<b>Departmental Totals</b>			
Total Expenditures	295,224	0	295,224
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	295,224	0	295,224
<b>Allocation Step 1</b>			
Inbound- All Others	114,210	114,210	0
Reallocate Admin Costs		( 114,210)	114,210
1st Allocation	409,434	0	409,434
<b>Allocation Step 2</b>			
Inbound- All Others	80,031	80,031	0
Reallocate Admin Costs		( 80,031)	80,031
2nd Allocation	80,031	0	80,031
<b>Total For 10006400050003 Fin-Grants</b>			
Total Allocated	489,465	0	489,465



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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	8,058		8,058		8,058
Fin-Dir Office	866,478	0.0266	109		109		109
Fin-OMB	2,064,844	0.0634	260		260		260
Finance-City Council	350,453	0.0108	44		44		44
Fin-Public Fin	711,968	0.0219	89		89		89
Fin-Genl Acctg	2,682,761	0.0823	337		337		337
Fin-Auditing	190,952	0.0059	24		24		24
Fin-Grants	296,224	0.0091	37		37		37
Fin-Performace Mgmt	283,083	0.0087	36		36	7	43
Fin-Treasury	1,585,442	0.0487	199		199	40	239
Fin-Bus Services	634,281	0.0195	80		80	16	96
ARA-Director's Office	1,087,113	0.0334	137		137	27	164
ARA-Admin Svcs & Ops	2,317,397	0.0711	291		291	58	349
ARA-Strategic Purchasing	3,679,042	0.1129	462		462	92	554
ARA-3-1-1	4,096,119	0.1257	515		515	103	618
ARA-Payroll Services	5,506,137	0.1690	692		692	138	830
ARA-Regulatory Services	4,241,989	0.1302	533		533	107	640
IT-Director	1,167,467	0.0358	147		147	29	176
IT-Admin & Applications	6,994,291	0.2147	879		879	176	1,055
IT-Infrastructure	22,834,058	0.7009	2,870		2,870	573	3,443
IT-Radio Comm Service	2,531,687	0.0777	318		318	64	382
Office Bus Opportunity	2,012,896	0.0618	253		253	51	304
Mayor's Office	35,265,542	1.0825	4,432		4,432	886	5,318
Human Resources	3,036,327	0.0932	382		382	76	458
Legal	12,498,883	0.3837	1,571		1,571	314	1,885
City Secretary	726,146	0.0223	91		91	18	109

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	687		687	137	824
City Controller's Office	6,942,515	0.2131	873		873	174	1,047
Municipal Court	24,182,198	0.7423	3,039		3,039	607	3,646
Health Administration	11,452,252	0.3515	1,439		1,439	288	1,727
Planning & Development Admin	1,441,510	0.0442	181		181	36	217
CIP Sal Rec PWE Adm	2,238,810	0.0687	281		281	56	337
HPD-Police Records	4,350,370	0.1335	547		547	109	656
General Services	189,986,135	5.8316	23,877		23,877	4,772	28,649
HEC	21,424,640	0.6576	2,693		2,693	538	3,231
Police	688,877,161	21.1449	86,575		86,575	17,307	103,882
Dept of Neighborhoods	12,810,166	0.3932	1,610		1,610	322	1,932
Fire	420,352,969	12.9028	52,828		52,828	10,557	63,385
PWE-All Other	36,405,273	1.1175	4,575		4,575	914	5,489
Solid Waste Management	64,573,422	1.9821	8,115		8,115	1,622	9,737
Housing and Community Devp	73,740,695	2.2635	9,267		9,267	1,852	11,119
Library	35,171,201	1.0796	4,420		4,420	883	5,303
Parks & Recreation	74,679,554	2.2923	9,385		9,385	1,876	11,261
Health & Human Services	83,752,821	2.5708	10,526		10,526	2,103	12,629
ARA-Ins Mgmt	11,476,890	0.3523	1,442		1,442	288	1,730
ARA-Exec Svcs	106,905	0.0033	13		13	3	16
ARA-BARC	7,599,941	0.2333	955		955	191	1,146
ARA-Other	3,078,416	0.0945	387		387	77	464
IT-Public Services	6,087,206	0.1868	765		765	153	918
Planning & Development	7,215,344	0.2215	907		907	181	1,088
CIP S/R Planning	1,038,486	0.0319	131		131	26	157
CIP Sal Rec RE	3,752,347	0.1152	472		472	94	566
CIP S/R Engrg	10,977,676	0.3370	1,380		1,380	276	1,656

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	1,340		1,340	268	1,608
CIP S/R Eng/Const	371,833	0.0114	47		47	9	56
CIP S/R GeoEnv	1,079,987	0.0332	136		136	27	163
CIP S/R Other	7,580,632	0.2327	953		953	190	1,143
CIP S/R GSD	2,679,523	0.0822	337		337	67	404
Prop & Cas Legal	6,111,640	0.1876	768		768	153	921
Fleet Management	83,670,663	2.5683	10,515		10,515	2,101	12,616
Wrkr Comp-HR	17,441,286	0.5354	2,192		2,192	438	2,630
Wrkr Comp-Legal	310,685	0.0095	39		39	8	47
PWE-Sign Adm	3,244,625	0.0996	408		408	81	489
PWE-Bldg Insp	37,038,377	1.1369	4,655		4,655	930	5,585
PWE-Stormwater Fund	31,549,256	0.9684	3,965		3,965	792	4,757
PWE-DDSR	56,739,336	1.7416	7,131		7,131	1,425	8,556
CABLE TV	4,226,629	0.1297	531		531	106	637
PWE-Houston Transtar	1,659,899	0.0510	209		209	42	251
Hurricane Ike Aid & Recovery	894,724	0.0275	112		112	22	134
ARRA Reimbursement Fund	24,048,732	0.7382	3,022		3,022	604	3,626
Houston Airport System (HAS)	260,955,157	8.0100	32,796		32,796	6,554	39,350
PWE-Water & Sewer System	389,638,658	11.9600	48,968		48,968	9,786	58,754
Conv and Ent Optns	4,069,612	0.1249	511		511	102	613
ARA Parking	7,265,086	0.2230	913		913	182	1,095
Health Benefits Fund	311,461,599	9.5603	39,143		39,143	7,822	46,965
Long Term Disability	1,245,271	0.0382	157		157	31	188
Houston Permit Center	2,947,781	0.0905	370		370	74	444
<b>SubTotal</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>409,434</b>		<b>409,434</b>	<b>80,031</b>	<b>489,465</b>
<b>Total</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>409,434</b>		<b>409,434</b>	<b>80,031</b>	<b>489,465</b>



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

Allocation Basis: Total FY 2012 actual expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Grants
Nondepartmental-Gen Gov	8,058	8,058
Fin-Dir Office	109	109
Fin-OMB	260	260
Finance-City Council	44	44
Fin-Public Fin	89	89
Fin-Genl Acctg	337	337
Fin-Auditing	24	24
Fin-Grants	37	37
Fin-Performace Mgmnt	43	43
Fin-Treasury	239	239
Fin-Bus Services	96	96
ARA-Director's Office	164	164
ARA-Admin Svcs & Ops	349	349
ARA-Strategic Purchasing	554	554
ARA-3-1-1	618	618
ARA-Payroll Services	830	830
ARA-Regulatory Services	640	640
IT-Director	176	176
IT-Admin & Applications	1,055	1,055
IT-Infrastructure	3,443	3,443
IT-Radio Comm Service	382	382
Office Bus Opportunity	304	304
Mayor's Office	5,318	5,318
Human Resources	458	458
Legal	1,885	1,885
City Secretary	109	109
City Council	824	824
City Controller's Office	1,047	1,047
Municipal Court	3,646	3,646
Health Administration	1,727	1,727
Planning & Development	217	217
CIP Sal Rec PWE Adm	337	337
HPD-Police Records	656	656
General Services	28,649	28,649

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

Receiving Department	Total	Grants
HEC	3,231	3,231
Police	103,882	103,882
Dept of Neighborhoods	1,932	1,932
Fire	63,385	63,385
PWE-All Other	5,489	5,489
Solid Waste Management	9,737	9,737
Housing and Community	11,119	11,119
Library	5,303	5,303
Parks & Recreation	11,261	11,261
Health & Human Services	12,629	12,629
ARA-Ins Mgmt	1,730	1,730
ARA-Exec Svcs	16	16
ARA-BARC	1,146	1,146
ARA-Other	464	464
IT-Public Services	918	918
Planning & Development	1,088	1,088
CIP S/R Planning	157	157
CIP Sal Rec RE	566	566
CIP S/R Engrg	1,656	1,656
CIP S/R Constr	1,608	1,608
CIP S/R Eng/Const	56	56
CIP S/R GeoEnv	163	163
CIP S/R Other	1,143	1,143
CIP S/R GSD	404	404
Prop & Cas Legal	921	921
Fleet Management	12,616	12,616
Wrkr Comp-HR	2,630	2,630
Wrkr Comp-Legal	47	47
PWE-Sign Adm	489	489
PWE-Bldg Insp	5,585	5,585
PWE-Stormwater Fund	4,757	4,757
PWE-DDSR	8,556	8,556
CABLE TV	637	637
PWE-Houston Transtar	251	251
Hurricane Ike Aid & Recovery	134	134

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

Receiving Department	Total	Grants
ARRA Reimbursement Fund	3,626	3,626
Houston Airport System	39,350	39,350
PWE-Water & Sewer System	58,754	58,754
Conv and Ent Optns	613	613
ARA Parking	1,095	1,095
Health Benefits Fund	46,965	46,965
Long Term Disability	188	188
Houston Permit Center	444	444
Direct Billed	0	0
<b>Total</b>	<b>489,465</b>	<b>489,465</b>



**SCHEDULE 11.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FINANCE – PERFORMANCE MANAGEMENT**  
**NATURE AND EXTENT OF SERVICES**

The Performance Management Division of the Finance Department leads financial performance improvement projects to improve accounts receivable, collections, revenue, and financial efficiency. Costs have been allocated based upon total expenditures, including TIRZ.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	283,083			283,083
Nondepartmental-Gen Gov	9,195	531	9,726	
Fin-Dir Office	79,130	47,143	126,273	
Fin-OMB	289	55	344	
Fin-Genl Acctg	307	101	408	
Fin-Auditing	46	8	54	
Fin-Grants	36	7	43	
Fin-Performance Mgmnt		32	32	
Fin-Bus Services		63	63	
ARA-Admin Svcs & Ops		9,622	9,622	
ARA-Strategic Purchasing		552	552	
ARA-Payroll Services		839	839	
ARA-Regulatory Services		882	882	
IT-Infrastructure		322	322	
Office Bus Opportunity		209	209	
Mayor's Office		681	681	
Human Resources		872	872	
City Secretary		74	74	
City Council		752	752	
City Controller's Office		849	849	
Total Allocated Additions:	89,003	63,594	152,597	152,597
Total To Be Allocated:	372,086	63,594		435,680



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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	222,121	0	222,121
Fringe Benefits	60,368	0	60,368
<b>Other Expense &amp; Cost</b>			
Contractual Services	594	0	594
<b>Departmental Totals</b>			
Total Expenditures	283,083	0	283,083
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	283,083	0	283,083
<b>Allocation Step 1</b>			
Inbound- All Others	89,003	89,003	0
Reallocate Admin Costs		( 89,003)	89,003
1st Allocation	372,086	0	372,086
<b>Allocation Step 2</b>			
Inbound- All Others	63,594	63,594	0
Reallocate Admin Costs		( 63,594)	63,594
2nd Allocation	63,594	0	63,594
<b>Total For 10006400080000 Fin-Performace</b>			
Total Allocated	435,680	0	435,680



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9652	7,312		7,312		7,312
Fin-Dir Office	866,478	0.0266	99		99		99
Fin-OMB	2,064,844	0.0633	235		235		235
Finance-City Council	350,453	0.0107	40		40		40
Fin-Public Fin	711,968	0.0218	81		81		81
Fin-Genl Acctg	2,682,761	0.0822	306		306		306
Fin-Auditing	190,952	0.0059	22		22		22
Fin-Grants	296,224	0.0091	34		34		34
Fin-Performace Mgmnt	283,083	0.0087	32		32		32
Fin-Treasury	1,585,442	0.0486	181		181	32	213
Fin-Bus Services	634,281	0.0194	72		72	13	85
ARA-Director's Office	1,087,113	0.0333	124		124	22	146
ARA-Admin Svcs & Ops	2,317,397	0.0710	264		264	46	310
ARA-Strategic Purchasing	3,679,042	0.1128	420		420	73	493
ARA-3-1-1	4,096,119	0.1255	467		467	82	549
ARA-Payroll Services	5,506,137	0.1688	628		628	110	738
ARA-Regulatory Services	4,241,989	0.1300	484		484	85	569
IT-Director	1,167,467	0.0358	133		133	23	156
IT-Admin & Applications	6,994,291	0.2144	798		798	139	937
IT-Infrastructure	22,834,058	0.6998	2,604		2,604	455	3,059
IT-Radio Comm Service	2,531,687	0.0776	289		289	50	339
Office Bus Opportunity	2,012,896	0.0617	230		230	40	270
Mayor's Office	35,265,542	1.0809	4,022		4,022	703	4,725
Human Resources	3,036,327	0.0931	346		346	61	407
Legal	12,498,883	0.3831	1,425		1,425	249	1,674
City Secretary	726,146	0.0223	83		83	14	97



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1675	623		623	109	732
City Controller's Office	6,942,515	0.2128	792		792	138	930
Municipal Court	24,182,198	0.7412	2,758		2,758	482	3,240
Health Administration	11,452,252	0.3510	1,306		1,306	228	1,534
Planning & Development Admin	1,441,510	0.0442	164		164	29	193
CIP Sal Rec PWE Adm	2,238,810	0.0686	255		255	45	300
HPD-Police Records	4,350,370	0.1333	496		496	87	583
General Services	189,986,135	5.8229	21,666		21,666	3,786	25,452
HEC	21,424,640	0.6566	2,443		2,443	427	2,870
Police	688,877,161	21.1132	78,559		78,559	13,726	92,285
Dept of Neighborhoods	12,810,166	0.3926	1,461		1,461	255	1,716
Fire	420,352,969	12.8834	47,937		47,937	8,377	56,314
PWE-All Other	36,405,273	1.1158	4,152		4,152	725	4,877
Solid Waste Management	64,573,422	1.9791	7,364		7,364	1,287	8,651
Housing and Community Devp	73,740,695	2.2601	8,409		8,409	1,470	9,879
Library	35,171,201	1.0780	4,011		4,011	701	4,712
Parks & Recreation	74,679,554	2.2889	8,517		8,517	1,488	10,005
Health & Human Services	83,752,821	2.5669	9,551		9,551	1,669	11,220
ARA-Ins Mgmt	11,476,890	0.3518	1,309		1,309	229	1,538
ARA-Exec Svcs	106,905	0.0033	12		12	2	14
ARA-BARC	7,599,941	0.2329	867		867	151	1,018
ARA-Other	3,078,416	0.0944	351		351	61	412
IT-Public Services	6,087,206	0.1866	694		694	121	815
Planning & Development	7,215,344	0.2211	823		823	144	967
CIP S/R Planning	1,038,486	0.0318	118		118	21	139
CIP Sal Rec RE	3,752,347	0.1150	428		428	75	503
CIP S/R Engrg	10,977,676	0.3365	1,252		1,252	219	1,471



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Fin-Performance Mgmnt

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3267	1,216		1,216	212	1,428
CIP S/R Eng/Const	371,833	0.0114	42		42	7	49
CIP S/R GeoEnv	1,079,987	0.0331	123		123	22	145
CIP S/R Other	7,580,632	0.2323	865		865	151	1,016
CIP S/R GSD	2,679,523	0.0821	306		306	53	359
Prop & Cas Legal	6,111,640	0.1873	697		697	122	819
Fleet Management	83,670,663	2.5644	9,542		9,542	1,667	11,209
Wrkr Comp-HR	17,441,286	0.5346	1,989		1,989	348	2,337
Wrkr Comp-Legal	310,685	0.0095	35		35	6	41
PWE-Sign Adm	3,244,625	0.0994	370		370	65	435
PWE-Bldg Insp	37,038,377	1.1352	4,224		4,224	738	4,962
PWE-Stormwater Fund	31,549,256	0.9670	3,598		3,598	629	4,227
PWE-DDSR	56,739,336	1.7390	6,471		6,471	1,131	7,602
CABLE TV	4,226,629	0.1295	482		482	84	566
PWE-Houston Transtar	1,659,899	0.0509	189		189	33	222
Hurricane Ike Aid & Recovery	894,724	0.0274	102		102	18	120
ARRA Reimbursement Fund	24,048,732	0.7371	2,743		2,743	479	3,222
TIRZ	4,898,308	0.1501	559		559	98	657
Houston Airport System (HAS)	260,955,157	7.9980	29,759		29,759	5,200	34,959
PWE-Water & Sewer System	389,638,658	11.9420	44,435		44,435	7,765	52,200
Conv and Ent Optns	4,069,612	0.1247	464		464	81	545
ARA Parking	7,265,086	0.2227	829		829	145	974
Health Benefits Fund	311,461,599	9.5460	35,519		35,519	6,207	41,726
Long Term Disability	1,245,271	0.0382	142		142	25	167
Houston Permit Center	2,947,781	0.0903	336		336	59	395
<b>SubTotal</b>	<b>3,262,749,244</b>	<b>100.0000</b>	<b>372,086</b>		<b>372,086</b>	<b>63,594</b>	<b>435,680</b>
<b>Total</b>	<b>3,262,749,244</b>	<b>100.0000</b>	<b>372,086</b>		<b>372,086</b>	<b>63,594</b>	<b>435,680</b>



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

Allocation Basis: Total FY 2012 expenditures including TIRZ

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Services
Nondepartmental-Gen Gov	7,312	7,312
Fin-Dir Office	99	99
Fin-OMB	235	235
Finance-City Council	40	40
Fin-Public Fin	81	81
Fin-Genl Acctg	306	306
Fin-Auditing	22	22
Fin-Grants	34	34
Fin-Performace Mgmnt	32	32
Fin-Treasury	213	213
Fin-Bus Services	85	85
ARA-Director's Office	146	146
ARA-Admin Svcs & Ops	310	310
ARA-Strategic Purchasing	493	493
ARA-3-1-1	549	549
ARA-Payroll Services	738	738
ARA-Regulatory Services	569	569
IT-Director	156	156
IT-Admin & Applications	937	937
IT-Infrastructure	3,059	3,059
IT-Radio Comm Service	339	339
Office Bus Opportunity	270	270
Mayor's Office	4,725	4,725
Human Resources	407	407
Legal	1,674	1,674
City Secretary	97	97
City Council	732	732
City Controller's Office	930	930
Municipal Court	3,240	3,240
Health Administration	1,534	1,534
Planning & Development	193	193
CIP Sal Rec PWE Adm	300	300
HPD-Police Records	583	583
General Services	25,452	25,452



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

Receiving Department	Total	Services
HEC	2,870	2,870
Police	92,285	92,285
Dept of Neighborhoods	1,716	1,716
Fire	56,314	56,314
PWE-All Other	4,877	4,877
Solid Waste Management	8,651	8,651
Housing and Community	9,879	9,879
Library	4,712	4,712
Parks & Recreation	10,005	10,005
Health & Human Services	11,220	11,220
ARA-Ins Mgmt	1,538	1,538
ARA-Exec Svcs	14	14
ARA-BARC	1,018	1,018
ARA-Other	412	412
IT-Public Services	815	815
Planning & Development	967	967
CIP S/R Planning	139	139
CIP Sal Rec RE	503	503
CIP S/R Engrg	1,471	1,471
CIP S/R Constr	1,428	1,428
CIP S/R Eng/Const	49	49
CIP S/R GeoEnv	145	145
CIP S/R Other	1,016	1,016
CIP S/R GSD	359	359
Prop & Cas Legal	819	819
Fleet Management	11,209	11,209
Wrkr Comp-HR	2,337	2,337
Wrkr Comp-Legal	41	41
PWE-Sign Adm	435	435
PWE-Bldg Insp	4,962	4,962
PWE-Stormwater Fund	4,227	4,227
PWE-DDSR	7,602	7,602
CABLE TV	566	566
PWE-Houston Transtar	222	222
Hurricane Ike Aid & Recovery	120	120



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department Fin-Performance Mgmnt**

Receiving Department	Total	Services
ARRA Reimbursement Fund	3,222	3,222
TIRZ	657	657
Houston Airport System	34,959	34,959
PWE-Water & Sewer System	52,200	52,200
Conv and Ent Optns	545	545
ARA Parking	974	974
Health Benefits Fund	41,726	41,726
Long Term Disability	167	167
Houston Permit Center	395	395
Direct Billed	0	0
<b>Total</b>	<b>435,680</b>	<b>435,680</b>



**SCHEDULE 12.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FINANCE – TREASURY**  
**NATURE AND EXTENT OF SERVICES**

The Treasury Division of the Finance Department implements the treasury functions including revenue generation and maintenance, fiduciary accountability of funds, strengthen account receivable/collections activities to maximize revenue retention and provide City departments oversight of vendor accounts receivable activities related to performance ensuring compliance and optimal finance functionality. Costs have been allocated to funds served based on revenue amounts, which includes the General Fund and DARLEP Fund.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,585,442			1,585,442
Nondepartmental-Gen Gov	5,586	332	5,918	
Fin-Dir Office	5,105	3,041	8,146	
Fin-OMB	76	15	91	
Fin-Genl Acctg	81	27	108	
Fin-Auditing	258	44	302	
Fin-Grants	199	40	239	
Fin-Performace Mgmnt	181	32	213	
Fin-Bus Services		350	350	
ARA-Strategic Purchasing		1,519	1,519	
ARA-Payroll Services		54	54	
ARA-Regulatory Services		4,939	4,939	
IT-Infrastructure		85	85	
Office Bus Opportunity		13	13	
Mayor's Office		44	44	
Human Resources		32	32	
City Secretary		417	417	
City Council		4,212	4,212	
City Controller's Office		809	809	
Total Allocated Additions:	<u>11,486</u>	<u>16,005</u>	<u>27,491</u>	<u>27,491</u>
Total To Be Allocated:	<u><u>1,596,928</u></u>	<u><u>16,005</u></u>		<u><u>1,612,933</u></u>



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

	Total	General & Admin	Services	Collection Services
<b>Wages &amp; Benefits</b>				
Salaries & Wages	376,219	0	376,219	0
Fringe Benefits	132,719	0	132,719	0
<b>Other Expense &amp; Cost</b>				
Supplies	1,000	0	1,000	0
Contractual Services	1,075,504	0	6,139	1,069,365
<b>Departmental Totals</b>				
Total Expenditures	1,585,442	0	516,077	1,069,365
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	1,585,442	0	516,077	1,069,365
<b>Allocation Step 1</b>				
Inbound- All Others	11,486	11,486	0	0
Reallocate Admin Costs		( 11,486)	3,739	7,747
Unallocated Costs	( 1,077,112)	0	0	( 1,077,112)
1st Allocation	519,816	0	519,816	0
<b>Allocation Step 2</b>				
Inbound- All Others	16,005	16,005	0	0
Reallocate Admin Costs		( 16,005)	5,210	10,795
Unallocated Costs	( 10,795)	0	0	( 10,795)
2nd Allocation	5,210	0	5,210	0
<b>Total For 10006400090001 Fin-Treasury</b>				
Total Allocated	525,026	0	525,026	0



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,530,755	3.4705	18,040		18,040		18,040
Fin-Public Fin	22,426	0.0012	6		6		6
Fin-Genl Acctg	1,436,141,279	77.2354	401,481		401,481		401,481
ARA-Admin Svcs & Ops	377,654	0.0203	106		106	5	111
ARA-Strategic Purchasing	164,413	0.0088	46		46	2	48
ARA-Payroll Services	797,676	0.0429	223		223	12	235
ARA-Regulatory Services	196,774,417	10.5825	55,009		55,009	2,860	57,869
IT-Radio Comm Service	17,680	0.0010	5		5		5
Office Bus Opportunity	103,178	0.0055	29		29	1	30
Human Resources	12,903	0.0007	4		4		4
Legal	1,183,255	0.0636	331		331	17	348
City Secretary	14,493	0.0008	4		4		4
City Controller's Office	4,531,392	0.2437	1,267		1,267	66	1,333
Municipal Court	32,697,380	1.7585	9,141		9,141	475	9,616
Health Administration	206,635	0.0111	58		58	3	61
Planning & Development Admin	104,004	0.0056	29		29	2	31
HPD-Police Records	690,284	0.0371	193		193	10	203
General Services	2,823,942	0.1519	789		789	41	830
Police	26,882,115	1.4457	7,515		7,515	390	7,905
Dept of Neighborhoods	283,479	0.0152	79		79	4	83
Fire	62,914,381	3.3835	17,588		17,588	914	18,502
PWE-All Other	2,172,311	0.1168	607		607	32	639
Solid Waste Management	4,917,582	0.2645	1,375		1,375	71	1,446
Library	891,808	0.0480	249		249	13	262
Parks & Recreation	1,651,161	0.0888	462		462	24	486
Health & Human Services	14,279,337	0.7679	3,992		3,992	207	4,199



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Exec Svcs	20,016	0.0011	6		6		6
ARA-Other	3,216	0.0002	1		1		1
Planning & Development	3,190,996	0.1716	892		892	46	938
TIRZ	231,000	0.0124	65		65	3	68
Houston Permit Center	802,581	0.0432	224		224	12	236
<b>SubTotal</b>	<b>1,859,433,749</b>	<b>100.0000</b>	<b>519,816</b>		<b>519,816</b>	<b>5,210</b>	<b>525,026</b>
<b>Total</b>	<b>1,859,433,749</b>	<b>100.0000</b>	<b>519,816</b>		<b>519,816</b>	<b>5,210</b>	<b>525,026</b>

Allocation Basis: Total revenue for General Fund and DARLEP Fund

Allocation Source: Finance, Cost Accounting

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

Receiving Department	Total	Services
Nondepartmental-Gen Gov	18,040	18,040
Fin-Public Fin	6	6
Fin-Genl Acctg	401,481	401,481
ARA-Admin Svcs & Ops	111	111
ARA-Strategic Purchasing	48	48
ARA-Payroll Services	235	235
ARA-Regulatory Services	57,869	57,869
IT-Radio Comm Service	5	5
Office Bus Opportunity	30	30
Human Resources	4	4
Legal	348	348
City Secretary	4	4
City Controller's Office	1,333	1,333
Municipal Court	9,616	9,616
Health Administration	61	61
Planning & Development	31	31
HPD-Police Records	203	203
General Services	830	830
Police	7,905	7,905
Dept of Neighborhoods	83	83
Fire	18,502	18,502
PWE-All Other	639	639
Solid Waste Management	1,446	1,446
Library	262	262
Parks & Recreation	486	486
Health & Human Services	4,199	4,199
ARA-Exec Svcs	6	6
ARA-Other	1	1
Planning & Development	938	938
TIRZ	68	68
Houston Permit Center	236	236

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

Receiving Department	Total	Services
Direct Billed	0	0
Total	<u>525,026</u>	<u>525,026</u>



**SCHEDULE 13.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**FINANCE – BUSINESS SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	634,281			634,281
Nondepartmental-Gen Gov	9,846	571	10,417	
Fin-Dir Office	74,025	44,101	118,126	
Fin-OMB	677	129	806	
Fin-Genl Acctg	719	237	956	
Fin-Auditing	103	18	121	
Fin-Grants	80	16	96	
Fin-Performace Mgmnt	72	13	85	
Fin-Bus Services		140	140	
ARA-Admin Svcs & Ops		9,001	9,001	
ARA-Strategic Purchasing		772	772	
ARA-Payroll Services		785	785	
ARA-Regulatory Services		1,976	1,976	
IT-Infrastructure		753	753	
Office Bus Opportunity		196	196	
Mayor's Office		637	637	
Human Resources		467	467	
City Secretary		167	167	
City Council		1,685	1,685	
City Controller's Office		1,977	1,977	
Total Allocated Additions:	85,522	63,641	149,163	149,163
Total To Be Allocated:	719,803	63,641		783,444



**City Of Houston, Texas**  
**Full 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	164,516	0	164,516
Fringe Benefits	72,612	0	72,612
<b>Other Expense &amp; Cost</b>			
Supplies	59,056	0	59,056
Contractual Services	338,097	0	338,097
<b>Departmental Totals</b>			
Total Expenditures	634,281	0	634,281
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	634,281	0	634,281
<b>Allocation Step 1</b>			
Inbound- All Others	85,522	85,522	0
Reallocate Admin Costs		( 85,522)	85,522
1st Allocation	719,803	0	719,803
<b>Allocation Step 2</b>			
Inbound- All Others	63,641	63,641	0
Reallocate Admin Costs		( 63,641)	63,641
2nd Allocation	63,641	0	63,641
<b>Total For 10006400010003 Fin-Bus Services</b>			
Total Allocated	783,444	0	783,444



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	14,167		14,167		14,167
Fin-Dir Office	866,478	0.0266	191		191		191
Fin-OMB	2,064,844	0.0634	456		456		456
Finance-City Council	350,453	0.0108	77		77		77
Fin-Public Fin	711,968	0.0219	157		157		157
Fin-Genl Acctg	2,682,761	0.0823	593		593		593
Fin-Auditing	190,952	0.0059	42		42		42
Fin-Grants	296,224	0.0091	65		65		65
Fin-Performace Mgmnt	283,083	0.0087	63		63		63
Fin-Treasury	1,585,442	0.0487	350		350		350
Fin-Bus Services	634,281	0.0195	140		140		140
ARA-Director's Office	1,087,113	0.0334	240		240	22	262
ARA-Admin Svcs & Ops	2,317,397	0.0711	512		512	46	558
ARA-Strategic Purchasing	3,679,042	0.1129	813		813	74	887
ARA-3-1-1	4,096,119	0.1257	905		905	82	987
ARA-Payroll Services	5,506,137	0.1690	1,217		1,217	110	1,327
ARA-Regulatory Services	4,241,989	0.1302	937		937	85	1,022
IT-Director	1,167,467	0.0358	258		258	23	281
IT-Admin & Applications	6,994,291	0.2147	1,545		1,545	140	1,685
IT-Infrastructure	22,834,058	0.7009	5,045		5,045	456	5,501
IT-Radio Comm Service	2,531,687	0.0777	559		559	51	610
Office Bus Opportunity	2,012,896	0.0618	445		445	40	485
Mayor's Office	35,265,542	1.0825	7,792		7,792	705	8,497
Human Resources	3,036,327	0.0932	671		671	61	732
Legal	12,498,883	0.3837	2,762		2,762	250	3,012
City Secretary	726,146	0.0223	160		160	15	175



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	1,208		1,208	109	1,317
City Controller's Office	6,942,515	0.2131	1,534		1,534	139	1,673
Municipal Court	24,182,198	0.7423	5,343		5,343	483	5,826
Health Administration	11,452,252	0.3515	2,530		2,530	229	2,759
Planning & Development Admin	1,441,510	0.0442	318		318	29	347
CIP Sal Rec PWE Adm	2,238,810	0.0687	495		495	45	540
HPD-Police Records	4,350,370	0.1335	961		961	87	1,048
General Services	189,986,135	5.8316	41,976		41,976	3,797	45,773
HEC	21,424,640	0.6576	4,734		4,734	428	5,162
Police	688,877,161	21.1449	152,203		152,203	13,766	165,969
Dept of Neighborhoods	12,810,166	0.3932	2,830		2,830	256	3,086
Fire	420,352,969	12.9028	92,875		92,875	8,402	101,277
PWE-All Other	36,405,273	1.1175	8,044		8,044	728	8,772
Solid Waste Management	64,573,422	1.9821	14,267		14,267	1,291	15,558
Housing and Community Devp	73,740,695	2.2635	16,293		16,293	1,474	17,767
Library	35,171,201	1.0796	7,771		7,771	703	8,474
Parks & Recreation	74,679,554	2.2923	16,500		16,500	1,493	17,993
Health & Human Services	83,752,821	2.5708	18,505		18,505	1,674	20,179
ARA-Ins Mgmt	11,476,890	0.3523	2,536		2,536	229	2,765
ARA-Exec Svcs	106,905	0.0033	24		24	2	26
ARA-BARC	7,599,941	0.2333	1,679		1,679	152	1,831
ARA-Other	3,078,416	0.0945	680		680	62	742
IT-Public Services	6,087,206	0.1868	1,345		1,345	122	1,467
Planning & Development	7,215,344	0.2215	1,594		1,594	144	1,738
CIP S/R Planning	1,038,486	0.0319	229		229	21	250
CIP Sal Rec RE	3,752,347	0.1152	829		829	75	904
CIP S/R Engrg	10,977,676	0.3370	2,425		2,425	219	2,644



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	2,355		2,355	213	2,568
CIP S/R Eng/Const	371,833	0.0114	82		82	7	89
CIP S/R GeoEnv	1,079,987	0.0332	239		239	22	261
CIP S/R Other	7,580,632	0.2327	1,675		1,675	152	1,827
CIP S/R GSD	2,679,523	0.0822	592		592	54	646
Prop & Cas Legal	6,111,640	0.1876	1,350		1,350	122	1,472
Fleet Management	83,670,663	2.5683	18,487		18,487	1,672	20,159
Wrkr Comp-HR	17,441,286	0.5354	3,854		3,854	349	4,203
Wrkr Comp-Legal	310,685	0.0095	69		69	6	75
PWE-Sign Adm	3,244,625	0.0996	717		717	65	782
PWE-Bldg Insp	37,038,377	1.1369	8,183		8,183	740	8,923
PWE-Stormwater Fund	31,549,256	0.9684	6,971		6,971	631	7,602
PWE-DDSR	56,739,336	1.7416	12,536		12,536	1,134	13,670
CABLE TV	4,226,629	0.1297	934		934	84	1,018
PWE-Houston Transtar	1,659,899	0.0510	367		367	33	400
Hurricane Ike Aid & Recovery	894,724	0.0275	198		198	18	216
ARRA Reimbursement Fund	24,048,732	0.7382	5,313		5,313	481	5,794
Houston Airport System (HAS)	260,955,157	8.0100	57,657		57,657	5,216	62,873
PWE-Water & Sewer System	389,638,658	11.9600	86,088		86,088	7,788	93,876
Conv and Ent Optns	4,069,612	0.1249	899		899	81	980
ARA Parking	7,265,086	0.2230	1,605		1,605	145	1,750
Health Benefits Fund	311,461,599	9.5603	68,816		68,816	6,225	75,041
Long Term Disability	1,245,271	0.0382	275		275	25	300
Houston Permit Center	2,947,781	0.0905	651		651	59	710
<b>SubTotal</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>719,803</b>		<b>719,803</b>	<b>63,641</b>	<b>783,444</b>
<b>Total</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>719,803</b>		<b>719,803</b>	<b>63,641</b>	<b>783,444</b>



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

Allocation Basis: Total FY 2012 actual expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Services
Nondepartmental-Gen Gov	14,167	14,167
Fin-Dir Office	191	191
Fin-OMB	456	456
Finance-City Council	77	77
Fin-Public Fin	157	157
Fin-Genl Acctg	593	593
Fin-Auditing	42	42
Fin-Grants	65	65
Fin-Performace Mgmnt	63	63
Fin-Treasury	350	350
Fin-Bus Services	140	140
ARA-Director's Office	262	262
ARA-Admin Svcs & Ops	558	558
ARA-Strategic Purchasing	887	887
ARA-3-1-1	987	987
ARA-Payroll Services	1,327	1,327
ARA-Regulatory Services	1,022	1,022
IT-Director	281	281
IT-Admin & Applications	1,685	1,685
IT-Infrastructure	5,501	5,501
IT-Radio Comm Service	610	610
Office Bus Opportunity	485	485
Mayor's Office	8,497	8,497
Human Resources	732	732
Legal	3,012	3,012
City Secretary	175	175
City Council	1,317	1,317
City Controller's Office	1,673	1,673
Municipal Court	5,826	5,826
Health Administration	2,759	2,759
Planning & Development	347	347
CIP Sal Rec PWE Adm	540	540
HPD-Police Records	1,048	1,048
General Services	45,773	45,773



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

Receiving Department	Total	Services
HEC	5,162	5,162
Police	165,969	165,969
Dept of Neighborhoods	3,086	3,086
Fire	101,277	101,277
PWE-All Other	8,772	8,772
Solid Waste Management	15,558	15,558
Housing and Community	17,767	17,767
Library	8,474	8,474
Parks & Recreation	17,993	17,993
Health & Human Services	20,179	20,179
ARA-Ins Mgmt	2,765	2,765
ARA-Exec Svcs	26	26
ARA-BARC	1,831	1,831
ARA-Other	742	742
IT-Public Services	1,467	1,467
Planning & Development	1,738	1,738
CIP S/R Planning	250	250
CIP Sal Rec RE	904	904
CIP S/R Engrg	2,644	2,644
CIP S/R Constr	2,568	2,568
CIP S/R Eng/Const	89	89
CIP S/R GeoEnv	261	261
CIP S/R Other	1,827	1,827
CIP S/R GSD	646	646
Prop & Cas Legal	1,472	1,472
Fleet Management	20,159	20,159
Wrkr Comp-HR	4,203	4,203
Wrkr Comp-Legal	75	75
PWE-Sign Adm	782	782
PWE-Bldg Insp	8,923	8,923
PWE-Stormwater Fund	7,602	7,602
PWE-DDSR	13,670	13,670
CABLE TV	1,018	1,018
PWE-Houston Transtar	400	400
Hurricane Ike Aid & Recovery	216	216



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

Receiving Department	Total	Services
ARRA Reimbursement Fund	5,794	5,794
Houston Airport System	62,873	62,873
PWE-Water & Sewer System	93,876	93,876
Conv and Ent Optns	980	980
ARA Parking	1,750	1,750
Health Benefits Fund	75,041	75,041
Long Term Disability	300	300
Houston Permit Center	710	710
Direct Billed	0	0
<b>Total</b>	<b>783,444</b>	<b>783,444</b>



**SCHEDULE 14.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR’S OFFICE**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,087,114			1,087,114
Building Usage Charge	53,934		53,934	
Equipment Usage Charge	60,834		60,834	
Nondepartmental-Gen Gov	873,943	50,079	924,022	
Fin-OMB	1,814	346	2,160	
Fin-Genl Acctg	7,598	1,930	9,528	
Fin-Auditing	177	30	207	
Fin-Grants	137	27	164	
Fin-Performace Mgmt	124	22	146	
Fin-Bus Services	240	22	262	
ARA-Director's Office		43,444	43,444	
ARA-Admin Svcs & Ops		26,358	26,358	
ARA-Strategic Purchasing		1,515	1,515	
ARA-3-1-1		116,752	116,752	
ARA-Payroll Services		2,029	2,029	
ARA-Regulatory Services		3,386	3,386	
IT-Admin & Applications		293,258	293,258	
IT-Infrastructure		253,857	253,857	
Office Bus Opportunity		9,488	9,488	
Mayor's Office		1,648	1,648	
Human Resources		75,988	75,988	
Legal		28,461	28,461	
City Secretary		286	286	
City Council		2,888	2,888	
City Controller's Office		5,063	5,063	
General Services		787,883	787,883	
Total Allocated Additions:	998,801	1,704,760	2,703,561	2,703,561
Total To Be Allocated:	2,085,915	1,704,760		3,790,675



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

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	374,688	0	374,688
Fringe Benefits	126,178	0	126,178
<b>Other Expense &amp; Cost</b>			
Supplies	31,342	0	31,342
Contractual Services	552,993	0	552,993
Non Capitalized Equipment	1,913	0	1,913
<b>Departmental Totals</b>			
Total Expenditures	1,087,114	0	1,087,114
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,087,114	0	1,087,114
<b>Allocation Step 1</b>			
Inbound- All Others	998,801	998,801	0
Reallocate Admin Costs		( 998,801)	998,801
1st Allocation	2,085,915	0	2,085,915
<b>Allocation Step 2</b>			
Inbound- All Others	1,704,760	1,704,760	0
Reallocate Admin Costs		( 1,704,760)	1,704,760
2nd Allocation	1,704,760	0	1,704,760
<b>Total For 10006500010000 ARA-Director's Office</b>			
Total Allocated	3,790,675	0	3,790,675



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	7	2.0828	43,444		43,444		43,444
ARA-Admin Svcs & Ops	24	6.8870	143,656		143,656	119,904	263,560
ARA-Strategic Purchasing	39	11.0803	231,125		231,125	192,910	424,035
ARA-3-1-1	63	17.5507	366,092		366,092	305,561	671,653
ARA-Payroll Services	62	17.4396	363,775		363,775	303,627	667,402
ARA-Regulatory Services	36	10.0528	209,692		209,692	175,021	384,713
ARA-Ins Mgmt	5	1.4163	29,542		29,542	24,658	54,200
ARA-Exec Svcs	17	4.7487	99,053		99,053	82,676	181,729
ARA-BARC	87	24.3819	508,592		508,592	424,496	933,088
ARA-Other	15	4.3599	90,944		90,944	75,907	166,851
<b>SubTotal</b>	<b>360</b>	<b>100.0000</b>	<b>2,085,915</b>		<b>2,085,915</b>	<b>1,704,760</b>	<b>3,790,675</b>
<b>Total</b>	<b>360</b>	<b>100.0000</b>	<b>2,085,915</b>		<b>2,085,915</b>	<b>1,704,760</b>	<b>3,790,675</b>

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

Allocation Source: FTE Summary - Finance, OMB

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

Receiving Department	Total	Dept Admin
ARA-Director's Office	43,444	43,444
ARA-Admin Svcs & Ops	263,560	263,560
ARA-Strategic Purchasing	424,035	424,035
ARA-3-1-1	671,653	671,653
ARA-Payroll Services	667,402	667,402
ARA-Regulatory Services	384,713	384,713
ARA-Ins Mgmt	54,200	54,200
ARA-Exec Svcs	181,729	181,729
ARA-BARC	933,088	933,088
ARA-Other	166,851	166,851
Direct Billed	0	0
<b>Total</b>	<b>3,790,675</b>	<b>3,790,675</b>



**SCHEDULE 15.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS - ADMINISTRATIVE SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

- **Business Office** – Costs of departmental administrative and accounting supports have been allocated based upon the number of full time equivalent positions in departments served.
- **Mailroom** - Costs associated with the mailroom have been allocated based upon the number of full time equivalent positions in departments served.
- **Property** – Costs associated with the disposal of City property have been allocated based upon the number of fixed and controlled assets.
- **Records Management** – Costs of maintaining records per state statute are charged directly and not allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,042,389			2,042,389
Nondepartmental-Gen Gov	74,075	4,300	78,375	
Fin-OMB	9,361	1,783	11,144	
Fin-Genl Acctg	9,938	3,271	13,209	
Fin-Auditing	332	57	389	
Fin-Grants	291	58	349	
Fin-Performace Mgmnt	264	46	310	
Fin-Treasury	106	5	111	
Fin-Bus Services	512	46	558	
ARA-Director's Office	143,656	119,904	263,560	
ARA-Admin Svcs & Ops		76,974	76,974	
ARA-Strategic Purchasing		2,712	2,712	
ARA-Payroll Services		6,710	6,710	
ARA-Regulatory Services		6,362	6,362	
IT-Infrastructure		10,420	10,420	
Office Bus Opportunity		1,670	1,670	
Mayor's Office		5,450	5,450	
Human Resources		4,888	4,888	
City Secretary		609	609	
City Council		6,156	6,156	
City Controller's Office		24,853	24,853	
Total Allocated Additions:	238,535	276,274	514,809	514,809
Total To Be Allocated:	2,280,924	276,274		2,557,198



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

	Total	General & Admin	Business Office	Mailroom	Property
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,109,466	0	526,244	127,359	52,585
Fringe Benefits	522,839	0	199,159	62,698	106,116
<b>Other Expense &amp; Cost</b>					
Supplies	22,140	0	8,373	1,904	11,018
Contractual Services	387,944	0	306,061	28,001	25,367
<b>Departmental Totals</b>					
Total Expenditures	2,042,389	0	1,039,837	219,962	195,086
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,042,389	0	1,039,837	219,962	195,086
<b>Allocation Step 1</b>					
Inbound- All Others	238,535	238,535	0	0	0
Reallocate Admin Costs		( 238,535)	121,444	25,690	22,785
Unallocated Costs	( 656,120)	0	0	0	0
1st Allocation	1,624,804	0	1,161,281	245,652	217,871
<b>Allocation Step 2</b>					
Inbound- All Others	276,274	276,274	0	0	0
Reallocate Admin Costs		( 276,274)	140,659	29,754	26,389
Unallocated Costs	( 79,472)	0	0	0	0
2nd Allocation	196,802	0	140,659	29,754	26,389
<b>Total For 10006500050000 ARA-Admin Svcs &amp;</b>					
Total Allocated	1,821,606	0	1,301,940	275,406	244,260



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

Records Management

<u>Wages &amp; Benefits</u>	
Salaries & Wages	403,278
Fringe Benefits	154,866
<u>Other Expense &amp; Cost</u>	
Supplies	845
Contractual Services	28,515
<u>Departmental Totals</u>	
Total Expenditures	587,504
<u>Deductions</u>	
Total Deductions	0
Functional Cost	587,504
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	68,616
Unallocated Costs	( 656,120)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	79,472
Unallocated Costs	( 79,472)
2nd Allocation	0
<u>Total For 10006500050000 ARA-Admin Svcs &amp;</u>	
Total Allocated	0



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

Activity - Business Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6	1.4339	16,652		16,652		16,652
Fin-OMB	16	3.6400	42,270		42,270		42,270
Fin-Public Fin	6	1.3236	15,371		15,371		15,371
Fin-Genl Acctg	14	3.1326	36,378		36,378		36,378
Fin-Auditing	2	0.4412	5,124		5,124		5,124
Fin-Grants	4	0.8824	10,247		10,247		10,247
Fin-Performace Mgmnt	3	0.6839	7,942		7,942		7,942
Fin-Bus Services	2	0.6398	7,429		7,429		7,429
ARA-Director's Office	7	1.6545	19,214		19,214		19,214
ARA-Admin Svcs & Ops	24	5.4710	63,534		63,534		63,534
ARA-Strategic Purchasing	39	8.8021	102,217		102,217	15,343	117,560
ARA-3-1-1	63	13.9422	161,908		161,908	24,302	186,210
ARA-Payroll Services	62	13.8540	160,883		160,883	24,148	185,031
ARA-Regulatory Services	36	7.9859	92,739		92,739	13,920	106,659
Mayor's Office	38	8.3830	97,350		97,350	14,612	111,962
ARA-Ins Mgmt	5	1.1251	13,065		13,065	1,961	15,026
ARA-Exec Svcs	17	3.7723	43,807		43,807	6,575	50,382
ARA-BARC	87	19.3690	224,930		224,930	33,761	258,691
ARA-Other	15	3.4635	40,221		40,221	6,037	46,258
SubTotal	453	100.0000	1,161,281		1,161,281	140,659	1,301,940
Total	453	100.0000	1,161,281		1,161,281	140,659	1,301,940

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: HR Dept.

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

Activity - Mailroom

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6	1.4339	3,522		3,522		3,522
Fin-OMB	16	3.6400	8,942		8,942		8,942
Fin-Public Fin	6	1.3236	3,252		3,252		3,252
Fin-Genl Acctg	14	3.1326	7,695		7,695		7,695
Fin-Auditing	2	0.4412	1,084		1,084		1,084
Fin-Grants	4	0.8824	2,168		2,168		2,168
Fin-Performace Mgmnt	3	0.6839	1,680		1,680		1,680
Fin-Bus Services	2	0.6398	1,572		1,572		1,572
ARA-Director's Office	7	1.6545	4,064		4,064		4,064
ARA-Admin Svcs & Ops	24	5.4710	13,440		13,440		13,440
ARA-Strategic Purchasing	39	8.8021	21,623		21,623	3,245	24,868
ARA-3-1-1	63	13.9422	34,249		34,249	5,141	39,390
ARA-Payroll Services	62	13.8540	34,033		34,033	5,108	39,141
ARA-Regulatory Services	36	7.9859	19,617		19,617	2,944	22,561
Mayor's Office	38	8.3830	20,593		20,593	3,091	23,684
ARA-Ins Mgmt	5	1.1251	2,764		2,764	415	3,179
ARA-Exec Svcs	17	3.7723	9,267		9,267	1,391	10,658
ARA-BARC	87	19.3690	47,579		47,579	7,142	54,721
ARA-Other	15	3.4635	8,508		8,508	1,277	9,785
SubTotal	453	100.0000	245,652		245,652	29,754	275,406
Total	453	100.0000	245,652		245,652	29,754	275,406

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: HR Dept.

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

Activity - Property

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	2	0.0435	95		95		95
ARA-Director's Office	65	1.4137	3,080		3,080		3,080
IT-Director	48	1.0439	2,274		2,274	280	2,554
Office Bus Opportunity	8	0.1740	379		379	47	426
Mayor's Office	14	0.3045	663		663	82	745
Human Resources	6	0.1305	284		284	35	319
Legal	21	0.4567	995		995	122	1,117
City Council	1	0.0217	47		47	6	53
City Controller's Office	3	0.0652	142		142	17	159
Municipal Court	6	0.1305	284		284	35	319
Health Administration	264	5.7416	12,509		12,509	1,538	14,047
Planning & Development Admin	11	0.2392	521		521	64	585
General Services	107	2.3271	5,070		5,070	623	5,693
HEC	5	0.1087	237		237	29	266
Police	1,843	40.0828	87,332		87,332	10,732	98,064
Fire	1,087	23.6407	51,506		51,506	6,331	57,837
PWE-All Other	428	9.3084	20,280		20,280	2,493	22,773
Solid Waste Management	74	1.6094	3,506		3,506	431	3,937
Library	56	1.2179	2,653		2,653	326	2,979
Parks & Recreation	518	11.2658	24,545		24,545	3,017	27,562
Fleet Management	31	0.6742	1,469		1,469	181	1,650
<b>SubTotal</b>	<b>4,598</b>	<b>100.0000</b>	<b>217,871</b>		<b>217,871</b>	<b>26,389</b>	<b>244,260</b>
<b>Total</b>	<b>4,598</b>	<b>100.0000</b>	<b>217,871</b>		<b>217,871</b>	<b>26,389</b>	<b>244,260</b>

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

Allocation Basis: Number of fixed and controlled assets

Allocation Source: Asset Management Report

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

Receiving Department	Total	Business Office	Mailroom	Property
Fin-Dir Office	20,269	16,652	3,522	95
Fin-OMB	51,212	42,270	8,942	0
Fin-Public Fin	18,623	15,371	3,252	0
Fin-Genl Acctg	44,073	36,378	7,695	0
Fin-Auditing	6,208	5,124	1,084	0
Fin-Grants	12,415	10,247	2,168	0
Fin-Performace Mgmt	9,622	7,942	1,680	0
Fin-Bus Services	9,001	7,429	1,572	0
ARA-Director's Office	26,358	19,214	4,064	3,080
ARA-Admin Svcs & Ops	76,974	63,534	13,440	0
ARA-Strategic Purchasing	142,428	117,560	24,868	0
ARA-3-1-1	225,600	186,210	39,390	0
ARA-Payroll Services	224,172	185,031	39,141	0
ARA-Regulatory Services	129,220	106,659	22,561	0
IT-Director	2,554	0	0	2,554
Office Bus Opportunity	426	0	0	426
Mayor's Office	136,391	111,962	23,684	745
Human Resources	319	0	0	319
Legal	1,117	0	0	1,117
City Council	53	0	0	53
City Controller's Office	159	0	0	159
Municipal Court	319	0	0	319
Health Administration	14,047	0	0	14,047
Planning & Development	585	0	0	585
General Services	5,693	0	0	5,693
HEC	266	0	0	266
Police	98,064	0	0	98,064
Fire	57,837	0	0	57,837
PWE-All Other	22,773	0	0	22,773
Solid Waste Management	3,937	0	0	3,937
Library	2,979	0	0	2,979
Parks & Recreation	27,562	0	0	27,562
ARA-Ins Mgmt	18,205	15,026	3,179	0
ARA-Exec Svcs	61,040	50,382	10,658	0



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

Receiving Department	Total	Business Office	Mailroom	Property
ARA-BARC	313,412	258,691	54,721	0
ARA-Other	56,043	46,258	9,785	0
Fleet Management	1,650	0	0	1,650
Direct Billed	0	0	0	0
<b>Total</b>	<b>1,821,606</b>	<b>1,301,940</b>	<b>275,406</b>	<b>244,260</b>



**SCHEDULE 16.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – STRATEGIC PURCHASING**  
**NATURE AND EXTENT OF SERVICES**

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

- **Supply** – Costs of supply activities have been allocated based on the number of purchase transactions processed.
- **Formal Contracts** – Costs of reviewing and negotiating formal contractual services have been allocated based upon total expenditures.
- **Informal Contracts** – Costs of reviewing and negotiating informal contracts have been allocated based upon total expenditures.
- **P-Cards** – Costs to manage the purchasing cards program have been allocated based upon total expenditures.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,679,042			3,679,042
Nondepartmental-Gen Gov	117,878	6,783	124,661	
Fin-OMB	352	67	419	
Fin-Genl Acctg	373	123	496	
Fin-Auditing	598	103	701	
Fin-Grants	462	92	554	
Fin-Performace Mgmnt	420	73	493	
Fin-Treasury	46	2	48	
Fin-Bus Services	813	74	887	
ARA-Director's Office	231,125	192,910	424,035	
ARA-Admin Svcs & Ops	123,840	18,588	142,428	
ARA-Strategic Purchasing		3,772	3,772	
ARA-Payroll Services		10,795	10,795	
ARA-Regulatory Services		11,461	11,461	
IT-Admin & Applications		151,514	151,514	
IT-Infrastructure		392	392	
Office Bus Opportunity		71,078	71,078	
Mayor's Office		8,768	8,768	
Human Resources		6,835	6,835	
City Secretary		967	967	
City Council		9,773	9,773	
City Controller's Office		2,323	2,323	
General Services		6,992	6,992	
Total Allocated Additions:	475,907	503,485	979,392	979,392
Total To Be Allocated:	4,154,949	503,485		4,658,434



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

	Total	General & Admin	Supply	Formal Contracts	Informal Contracts
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,541,666	333,721	549,508	1,005,229	224,937
Fringe Benefits	997,107	130,920	215,575	394,355	88,244
<b>Other Expense &amp; Cost</b>					
Supplies	13,780	1,809	2,979	5,450	1,220
Contractual Svcs	126,489	16,608	27,347	50,027	11,194
<b>Departmental Totals</b>					
Total Expenditures	3,679,042	483,058	795,409	1,455,061	325,595
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	3,679,042	483,058	795,409	1,455,061	325,595
<b>Allocation Step 1</b>					
Inbound- All Others	475,907	475,907	0	0	0
Reallocate Admin Costs		( 958,965)	238,665	436,595	97,696
1st Allocation	4,154,949	0	1,034,074	1,891,656	423,291
<b>Allocation Step 2</b>					
Inbound- All Others	503,485	503,485	0	0	0
Reallocate Admin Costs		( 503,485)	125,306	229,226	51,293
2nd Allocation	503,485	0	125,306	229,226	51,293
<b>Total For 10006500020000 ARA-Strategic</b>					
Total Allocated	4,658,434	0	1,159,380	2,120,882	474,584



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

	P-Cards
<b>Wages &amp; Benefits</b>	
Salaries & Wages	428,271
Fringe Benefits	168,013
<b>Other Expense &amp; Cost</b>	
Supplies	2,322
Contractual Svcs	21,313
<b>Departmental Totals</b>	
Total Expenditures	619,919
<b>Deductions</b>	
Total Deductions	0
<b>Functional Cost</b>	
Functional Cost	619,919
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	186,009
1st Allocation	805,928
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	97,660
2nd Allocation	97,660
<b>Total For 10006500020000 ARA-Strategic</b>	
Total Allocated	903,588



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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	11,724	1.6965	17,543		17,543		17,543
Fin-Dir Office	810	0.1172	1,212		1,212		1,212
Fin-OMB	38	0.0055	57		57		57
Fin-Public Fin	14	0.0020	21		21		21
Fin-Genl Acctg	109	0.0158	163		163		163
Fin-Auditing	2	0.0003	3		3		3
Fin-Grants	6	0.0009	9		9		9
Fin-Performace Mgmt	188	0.0272	281		281		281
Fin-Bus Services	110	0.0159	165		165		165
ARA-Director's Office	317	0.0459	474		474		474
ARA-Admin Svcs & Ops	329	0.0476	492		492		492
ARA-Strategic Purchasing	166	0.0240	248		248		248
ARA-3-1-1	134	0.0194	201		201	25	226
ARA-Payroll Services	202	0.0292	302		302	37	339
ARA-Regulatory Services	404	0.0585	605		605	75	680
IT-Director	8,218	1.1891	12,297		12,297	1,520	13,817
IT-Admin & Applications	1,149	0.1663	1,719		1,719	213	1,932
IT-Infrastructure	4,927	0.7129	7,372		7,372	912	8,284
IT-Radio Comm Service	526	0.0761	787		787	97	884
Office Bus Opportunity	460	0.0666	688		688	85	773
Mayor's Office	5,676	0.8213	8,493		8,493	1,050	9,543
Human Resources	6,699	0.9693	10,024		10,024	1,239	11,263
Legal	2,224	0.3218	3,328		3,328	411	3,739
City Secretary	68	0.0098	102		102	13	115
City Council	993	0.1437	1,486		1,486	184	1,670
City Controller's Office	1,766	0.2555	2,642		2,642	327	2,969



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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court	55,974	8.0994	83,754		83,754	10,356	94,110
Health Administration	2,020	0.2923	3,023		3,023	374	3,397
Planning & Development Admin	262	0.0379	392		392	48	440
PWE-Administration	30,892	4.4701	46,224		46,224	5,715	51,939
CIP Sal Rec PWE Adm	933	0.1350	1,396		1,396	173	1,569
HPD-Police Records	88	0.0127	132		132	16	148
General Services	28,112	4.0678	42,064		42,064	5,201	47,265
HEC	1,127	0.1631	1,686		1,686	209	1,895
Police	50,357	7.2866	75,349		75,349	9,317	84,666
Dept of Neighborhoods	1,935	0.2800	2,895		2,895	358	3,253
Fire	38,602	5.5857	57,760		57,760	7,142	64,902
PWE-All Other	557	0.0806	833		833	103	936
Solid Waste Management	19,396	2.8066	29,022		29,022	3,589	32,611
Housing and Community Devp	12,387	1.7924	18,535		18,535	2,292	20,827
Library	25,089	3.6304	37,541		37,541	4,642	42,183
Parks & Recreation	48,790	7.0599	73,005		73,005	9,027	82,032
Health & Human Services	45,601	6.5985	68,233		68,233	8,437	76,670
ARA-Ins Mgmt	128	0.0185	192		192	24	216
ARA-Exec Svcs	511	0.0739	765		765	95	860
ARA-BARC	5,029	0.7277	7,525		7,525	930	8,455
ARA-Other	2,304	0.3334	3,447		3,447	426	3,873
IT-Public Services	74	0.0107	111		111	14	125
Planning & Development	1,185	0.1715	1,773		1,773	219	1,992
General Debt Services	867	0.1255	1,297		1,297	160	1,457
CIP S/R Planning	64	0.0093	96		96	12	108
CIP Sal Rec RE	202	0.0292	302		302	37	339
CIP S/R Engrg	297	0.0430	444		444	55	499

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	306	0.0443	458		458	57	515
CIP S/R Eng/Const	5	0.0007	7		7	1	8
CIP S/R GeoEnv	44	0.0064	66		66	8	74
CIP S/R Other	872	0.1262	1,305		1,305	161	1,466
CIP S/R GSD	3	0.0004	4		4	1	5
Prop & Cas Legal	4,626	0.6694	6,922		6,922	856	7,778
Fleet Management	26,746	3.8701	40,020		40,020	4,948	44,968
Wrkr Comp-HR	1,702	0.2463	2,547		2,547	315	2,862
Wrkr Comp-Legal	50	0.0072	75		75	9	84
HEC-Director	199	0.0288	298		298	37	335
HEC-IT	422	0.0611	631		631	78	709
HEC-911 Network	817	0.1182	1,222		1,222	151	1,373
HEC-Police Call Takers	38	0.0055	57		57	7	64
HEC-Office of Emgcy Mgt	558	0.0807	835		835	103	938
PWE-Bldg Insp	6,201	0.8973	9,279		9,279	1,147	10,426
PWE-Stormwater Fund	6,698	0.9692	10,022		10,022	1,239	11,261
PWE-DDSR	10,035	1.4521	15,015		15,015	1,857	16,872
CABLE TV	514	0.0744	769		769	95	864
PWE-Houston Transtar	1,426	0.2063	2,134		2,134	264	2,398
Hurricane Ike Aid & Recovery	455	0.0658	681		681	84	765
ARRA Reimbursement Fund	6,992	1.0117	10,462		10,462	1,294	11,756
TIRZ	1,525	0.2207	2,282		2,282	282	2,564
Houston Airport System (HAS)	67,551	9.7746	101,077		101,077	12,498	113,575
PWE-Water & Sewer System	124,007	17.9438	185,552		185,552	22,944	208,496
Conv and Ent Optns	1,296	0.1875	1,939		1,939	240	2,179
ARA Parking	4,078	0.5901	6,102		6,102	754	6,856
Health Benefits Fund	3,548	0.5134	5,309		5,309	656	5,965



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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Long Term Disability	62	0.0090	93		93	11	104
Houston Permit Center	268	0.0388	401		401	50	451
SubTotal	<u>691,086</u>	<u>100.0000</u>	<u>1,034,074</u>		<u>1,034,074</u>	<u>125,306</u>	<u>1,159,380</u>
Total	<u><u>691,086</u></u>	<u><u>100.0000</u></u>	<u><u>1,034,074</u></u>		<u><u>1,034,074</u></u>	<u><u>125,306</u></u>	<u><u>1,159,380</u></u>

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

**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department 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	64,118,680	1.9681	37,230		37,230		37,230
Fin-Dir Office	866,478	0.0266	503		503		503
Fin-OMB	2,064,844	0.0634	1,199		1,199		1,199
Finance-City Council	350,453	0.0108	203		203		203
Fin-Public Fin	711,968	0.0219	413		413		413
Fin-Genl Acctg	2,682,761	0.0823	1,558		1,558		1,558
Fin-Auditing	190,952	0.0059	111		111		111
Fin-Grants	296,224	0.0091	172		172		172
Fin-Performace Mgmnt	283,083	0.0087	164		164		164
Fin-Treasury	1,585,442	0.0487	921		921		921
Fin-Bus Services	634,281	0.0195	368		368		368
ARA-Director's Office	1,087,113	0.0334	631		631		631
ARA-Admin Svcs & Ops	2,317,397	0.0711	1,346		1,346		1,346
ARA-Strategic Purchasing	3,679,042	0.1129	2,136		2,136		2,136
ARA-3-1-1	4,096,119	0.1257	2,378		2,378	296	2,674
ARA-Payroll Services	5,506,137	0.1690	3,197		3,197	397	3,594
ARA-Regulatory Services	4,241,989	0.1302	2,463		2,463	306	2,769
IT-Director	1,167,467	0.0358	678		678	84	762
IT-Admin & Applications	6,994,291	0.2147	4,061		4,061	505	4,566
IT-Infrastructure	22,834,058	0.7009	13,258		13,258	1,648	14,906
IT-Radio Comm Service	2,531,687	0.0777	1,470		1,470	183	1,653
Office Bus Opportunity	2,012,896	0.0618	1,169		1,169	145	1,314
Mayor's Office	35,265,542	1.0825	20,477		20,477	2,544	23,021
Human Resources	3,036,327	0.0932	1,763		1,763	219	1,982
Legal	12,498,883	0.3837	7,257		7,257	902	8,159
City Secretary	726,146	0.0223	422		422	52	474



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

**Schedule .4 - Detail Activity Allocations**  
**For Department ARA-Strategic Purchasing**

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	3,173		3,173	394	3,567
City Controller's Office	6,942,515	0.2131	4,031		4,031	501	4,532
Municipal Court	24,182,198	0.7423	14,041		14,041	1,745	15,786
Health Administration	11,452,252	0.3515	6,650		6,650	826	7,476
Planning & Development Admin	1,441,510	0.0442	837		837	104	941
CIP Sal Rec PWE Adm	2,238,810	0.0687	1,300		1,300	162	1,462
HPD-Police Records	4,350,370	0.1335	2,526		2,526	314	2,840
General Services	189,986,135	5.8316	110,315		110,315	13,708	124,023
HEC	21,424,640	0.6576	12,440		12,440	1,546	13,986
Police	688,877,161	21.1449	399,995		399,995	49,704	449,699
Dept of Neighborhoods	12,810,166	0.3932	7,438		7,438	924	8,362
Fire	420,352,969	12.9028	244,076		244,076	30,329	274,405
PWE-All Other	36,405,273	1.1175	21,139		21,139	2,627	23,766
Solid Waste Management	64,573,422	1.9821	37,494		37,494	4,659	42,153
Housing and Community Devp	73,740,695	2.2635	42,817		42,817	5,321	48,138
Library	35,171,201	1.0796	20,422		20,422	2,538	22,960
Parks & Recreation	74,679,554	2.2923	43,362		43,362	5,388	48,750
Health & Human Services	83,752,821	2.5708	48,631		48,631	6,043	54,674
ARA-Ins Mgmt	11,476,890	0.3523	6,664		6,664	828	7,492
ARA-Exec Svcs	106,905	0.0033	62		62	8	70
ARA-BARC	7,599,941	0.2333	4,413		4,413	548	4,961
ARA-Other	3,078,416	0.0945	1,787		1,787	222	2,009
IT-Public Services	6,087,206	0.1868	3,535		3,535	439	3,974
Planning & Development	7,215,344	0.2215	4,190		4,190	521	4,711
CIP S/R Planning	1,038,486	0.0319	603		603	75	678
CIP Sal Rec RE	3,752,347	0.1152	2,179		2,179	271	2,450
CIP S/R Engrg	10,977,676	0.3370	6,374		6,374	792	7,166



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

**Schedule .4 - Detail Activity Allocations**  
**For Department ARA-Strategic Purchasing**

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	6,189		6,189	769	6,958
CIP S/R Eng/Const	371,833	0.0114	216		216	27	243
CIP S/R GeoEnv	1,079,987	0.0332	627		627	78	705
CIP S/R Other	7,580,632	0.2327	4,402		4,402	547	4,949
CIP S/R GSD	2,679,523	0.0822	1,556		1,556	193	1,749
Prop & Cas Legal	6,111,640	0.1876	3,549		3,549	441	3,990
Fleet Management	83,670,663	2.5683	48,583		48,583	6,037	54,620
Wrkr Comp-HR	17,441,286	0.5354	10,127		10,127	1,258	11,385
Wrkr Comp-Legal	310,685	0.0095	180		180	22	202
PWE-Sign Adm	3,244,625	0.0996	1,884		1,884	234	2,118
PWE-Bldg Insp	37,038,377	1.1369	21,506		21,506	2,672	24,178
PWE-Stormwater Fund	31,549,256	0.9684	18,319		18,319	2,276	20,595
PWE-DDSR	56,739,336	1.7416	32,945		32,945	4,094	37,039
CABLE TV	4,226,629	0.1297	2,454		2,454	305	2,759
PWE-Houston Transtar	1,659,899	0.0510	964		964	120	1,084
Hurricane Ike Aid & Recovery	894,724	0.0275	520		520	65	585
ARRA Reimbursement Fund	24,048,732	0.7382	13,964		13,964	1,735	15,699
Houston Airport System (HAS)	260,955,157	8.0100	151,522		151,522	18,828	170,350
PWE-Water & Sewer System	389,638,658	11.9600	226,242		226,242	28,113	254,355
Conv and Ent Optns	4,069,612	0.1249	2,363		2,363	294	2,657
ARA Parking	7,265,086	0.2230	4,218		4,218	524	4,742
Health Benefits Fund	311,461,599	9.5603	180,849		180,849	22,473	203,322
Long Term Disability	1,245,271	0.0382	723		723	90	813
Houston Permit Center	2,947,781	0.0905	1,712		1,712	213	1,925
<b>SubTotal</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>1,891,656</b>		<b>1,891,656</b>	<b>229,226</b>	<b>2,120,882</b>
<b>Total</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>1,891,656</b>		<b>1,891,656</b>	<b>229,226</b>	<b>2,120,882</b>



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

Allocation Basis: Total FY 2012 actual expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Informal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	8,331		8,331		8,331
Fin-Dir Office	866,478	0.0266	113		113		113
Fin-OMB	2,064,844	0.0634	268		268		268
Finance-City Council	350,453	0.0108	46		46		46
Fin-Public Fin	711,968	0.0219	93		93		93
Fin-Genl Acctg	2,682,761	0.0823	349		349		349
Fin-Auditing	190,952	0.0059	25		25		25
Fin-Grants	296,224	0.0091	38		38		38
Fin-Performace Mgmt	283,083	0.0087	37		37		37
Fin-Treasury	1,585,442	0.0487	206		206		206
Fin-Bus Services	634,281	0.0195	82		82		82
ARA-Director's Office	1,087,113	0.0334	141		141		141
ARA-Admin Svcs & Ops	2,317,397	0.0711	301		301		301
ARA-Strategic Purchasing	3,679,042	0.1129	478		478		478
ARA-3-1-1	4,096,119	0.1257	532		532	66	598
ARA-Payroll Services	5,506,137	0.1690	715		715	89	804
ARA-Regulatory Services	4,241,989	0.1302	551		551	68	619
IT-Director	1,167,467	0.0358	152		152	19	171
IT-Admin & Applications	6,994,291	0.2147	909		909	113	1,022
IT-Infrastructure	22,834,058	0.7009	2,967		2,967	369	3,336
IT-Radio Comm Service	2,531,687	0.0777	329		329	41	370
Office Bus Opportunity	2,012,896	0.0618	262		262	32	294
Mayor's Office	35,265,542	1.0825	4,582		4,582	569	5,151
Human Resources	3,036,327	0.0932	395		395	49	444
Legal	12,498,883	0.3837	1,624		1,624	202	1,826
City Secretary	726,146	0.0223	94		94	12	106



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

Activity - Informal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	710		710	88	798
City Controller's Office	6,942,515	0.2131	902		902	112	1,014
Municipal Court	24,182,198	0.7423	3,142		3,142	390	3,532
Health Administration	11,452,252	0.3515	1,488		1,488	185	1,673
Planning & Development Admin	1,441,510	0.0442	187		187	23	210
CIP Sal Rec PWE Adm	2,238,810	0.0687	291		291	36	327
HPD-Police Records	4,350,370	0.1335	565		565	70	635
General Services	189,986,135	5.8316	24,685		24,685	3,067	27,752
HEC	21,424,640	0.6576	2,784		2,784	346	3,130
Police	688,877,161	21.1449	89,506		89,506	11,123	100,629
Dept of Neighborhoods	12,810,166	0.3932	1,664		1,664	207	1,871
Fire	420,352,969	12.9028	54,616		54,616	6,787	61,403
PWE-All Other	36,405,273	1.1175	4,730		4,730	588	5,318
Solid Waste Management	64,573,422	1.9821	8,390		8,390	1,043	9,433
Housing and Community Devp	73,740,695	2.2635	9,581		9,581	1,191	10,772
Library	35,171,201	1.0796	4,570		4,570	568	5,138
Parks & Recreation	74,679,554	2.2923	9,703		9,703	1,206	10,909
Health & Human Services	83,752,821	2.5708	10,882		10,882	1,352	12,234
ARA-Ins Mgmt	11,476,890	0.3523	1,491		1,491	185	1,676
ARA-Exec Svcs	106,905	0.0033	14		14	2	16
ARA-BARC	7,599,941	0.2333	987		987	123	1,110
ARA-Other	3,078,416	0.0945	400		400	50	450
IT-Public Services	6,087,206	0.1868	791		791	98	889
Planning & Development	7,215,344	0.2215	937		937	116	1,053
CIP S/R Planning	1,038,486	0.0319	135		135	17	152
CIP Sal Rec RE	3,752,347	0.1152	488		488	61	549
CIP S/R Engrg	10,977,676	0.3370	1,426		1,426	177	1,603



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

**Schedule .4 - Detail Activity Allocations**  
**For Department ARA-Strategic Purchasing**

Activity - Informal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	1,385		1,385	172	1,557
CIP S/R Eng/Const	371,833	0.0114	48		48	6	54
CIP S/R GeoEnv	1,079,987	0.0332	140		140	17	157
CIP S/R Other	7,580,632	0.2327	985		985	122	1,107
CIP S/R GSD	2,679,523	0.0822	348		348	43	391
Prop & Cas Legal	6,111,640	0.1876	794		794	99	893
Fleet Management	83,670,663	2.5683	10,871		10,871	1,351	12,222
Wrkr Comp-HR	17,441,286	0.5354	2,266		2,266	282	2,548
Wrkr Comp-Legal	310,685	0.0095	40		40	5	45
PWE-Sign Adm	3,244,625	0.0996	422		422	52	474
PWE-Bldg Insp	37,038,377	1.1369	4,812		4,812	598	5,410
PWE-Stormwater Fund	31,549,256	0.9684	4,099		4,099	509	4,608
PWE-DDSR	56,739,336	1.7416	7,372		7,372	916	8,288
CABLE TV	4,226,629	0.1297	549		549	68	617
PWE-Houston Transtar	1,659,899	0.0510	216		216	27	243
Hurricane Ike Aid & Recovery	894,724	0.0275	116		116	14	130
ARRA Reimbursement Fund	24,048,732	0.7382	3,125		3,125	388	3,513
Houston Airport System (HAS)	260,955,157	8.0100	33,906		33,906	4,213	38,119
PWE-Water & Sewer System	389,638,658	11.9600	50,626		50,626	6,291	56,917
Conv and Ent Optns	4,069,612	0.1249	529		529	66	595
ARA Parking	7,265,086	0.2230	944		944	117	1,061
Health Benefits Fund	311,461,599	9.5603	40,468		40,468	5,029	45,497
Long Term Disability	1,245,271	0.0382	162		162	20	182
Houston Permit Center	2,947,781	0.0905	383		383	48	431
<b>SubTotal</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>423,291</b>		<b>423,291</b>	<b>51,293</b>	<b>474,584</b>
<b>Total</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>423,291</b>		<b>423,291</b>	<b>51,293</b>	<b>474,584</b>



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

Allocation Basis: Total FY 2012 actual expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - P-Cards

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	15,862		15,862		15,862
Fin-Dir Office	866,478	0.0266	214		214		214
Fin-OMB	2,064,844	0.0634	511		511		511
Finance-City Council	350,453	0.0108	87		87		87
Fin-Public Fin	711,968	0.0219	176		176		176
Fin-Genl Acctg	2,682,761	0.0823	664		664		664
Fin-Auditing	190,952	0.0059	47		47		47
Fin-Grants	296,224	0.0091	73		73		73
Fin-Performace Mgmnt	283,083	0.0087	70		70		70
Fin-Treasury	1,585,442	0.0487	392		392		392
Fin-Bus Services	634,281	0.0195	157		157		157
ARA-Director's Office	1,087,113	0.0334	269		269		269
ARA-Admin Svcs & Ops	2,317,397	0.0711	573		573		573
ARA-Strategic Purchasing	3,679,042	0.1129	910		910		910
ARA-3-1-1	4,096,119	0.1257	1,013		1,013	126	1,139
ARA-Payroll Services	5,506,137	0.1690	1,362		1,362	169	1,531
ARA-Regulatory Services	4,241,989	0.1302	1,049		1,049	130	1,179
IT-Director	1,167,467	0.0358	289		289	36	325
IT-Admin & Applications	6,994,291	0.2147	1,730		1,730	215	1,945
IT-Infrastructure	22,834,058	0.7009	5,649		5,649	702	6,351
IT-Radio Comm Service	2,531,687	0.0777	626		626	78	704
Office Bus Opportunity	2,012,896	0.0618	498		498	62	560
Mayor's Office	35,265,542	1.0825	8,724		8,724	1,084	9,808
Human Resources	3,036,327	0.0932	751		751	93	844
Legal	12,498,883	0.3837	3,092		3,092	384	3,476
City Secretary	726,146	0.0223	180		180	22	202



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

Activity - P-Cards

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	1,352		1,352	168	1,520
City Controller's Office	6,942,515	0.2131	1,717		1,717	213	1,930
Municipal Court	24,182,198	0.7423	5,982		5,982	743	6,725
Health Administration	11,452,252	0.3515	2,833		2,833	352	3,185
Planning & Development Admin	1,441,510	0.0442	357		357	44	401
CIP Sal Rec PWE Adm	2,238,810	0.0687	554		554	69	623
HPD-Police Records	4,350,370	0.1335	1,076		1,076	134	1,210
General Services	189,986,135	5.8316	46,999		46,999	5,840	52,839
HEC	21,424,640	0.6576	5,300		5,300	659	5,959
Police	688,877,161	21.1449	170,415		170,415	21,176	191,591
Dept of Neighborhoods	12,810,166	0.3932	3,169		3,169	394	3,563
Fire	420,352,969	12.9028	103,987		103,987	12,922	116,909
PWE-All Other	36,405,273	1.1175	9,006		9,006	1,119	10,125
Solid Waste Management	64,573,422	1.9821	15,974		15,974	1,985	17,959
Housing and Community Devp	73,740,695	2.2635	18,242		18,242	2,267	20,509
Library	35,171,201	1.0796	8,701		8,701	1,081	9,782
Parks & Recreation	74,679,554	2.2923	18,474		18,474	2,296	20,770
Health & Human Services	83,752,821	2.5708	20,719		20,719	2,575	23,294
ARA-Ins Mgmt	11,476,890	0.3523	2,839		2,839	353	3,192
ARA-Exec Svcs	106,905	0.0033	26		26	3	29
ARA-BARC	7,599,941	0.2333	1,880		1,880	234	2,114
ARA-Other	3,078,416	0.0945	762		762	95	857
IT-Public Services	6,087,206	0.1868	1,506		1,506	187	1,693
Planning & Development	7,215,344	0.2215	1,785		1,785	222	2,007
CIP S/R Planning	1,038,486	0.0319	257		257	32	289
CIP Sal Rec RE	3,752,347	0.1152	928		928	115	1,043
CIP S/R Engrg	10,977,676	0.3370	2,716		2,716	337	3,053

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

**Schedule .4 - Detail Activity Allocations**  
**For Department ARA-Strategic Purchasing**

Activity - P-Cards

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	2,637		2,637	328	2,965
CIP S/R Eng/Const	371,833	0.0114	92		92	11	103
CIP S/R GeoEnv	1,079,987	0.0332	267		267	33	300
CIP S/R Other	7,580,632	0.2327	1,875		1,875	233	2,108
CIP S/R GSD	2,679,523	0.0822	663		663	82	745
Prop & Cas Legal	6,111,640	0.1876	1,512		1,512	188	1,700
Fleet Management	83,670,663	2.5683	20,698		20,698	2,572	23,270
Wrkr Comp-HR	17,441,286	0.5354	4,315		4,315	536	4,851
Wrkr Comp-Legal	310,685	0.0095	77		77	10	87
PWE-Sign Adm	3,244,625	0.0996	803		803	100	903
PWE-Bldg Insp	37,038,377	1.1369	9,163		9,163	1,139	10,302
PWE-Stormwater Fund	31,549,256	0.9684	7,805		7,805	970	8,775
PWE-DDSR	56,739,336	1.7416	14,036		14,036	1,744	15,780
CABLE TV	4,226,629	0.1297	1,046		1,046	130	1,176
PWE-Houston Transtar	1,659,899	0.0510	411		411	51	462
Hurricane Ike Aid & Recovery	894,724	0.0275	221		221	28	249
ARRA Reimbursement Fund	24,048,732	0.7382	5,949		5,949	739	6,688
Houston Airport System (HAS)	260,955,157	8.0100	64,555		64,555	8,022	72,577
PWE-Water & Sewer System	389,638,658	11.9600	96,389		96,389	11,977	108,366
Conv and Ent Optns	4,069,612	0.1249	1,007		1,007	125	1,132
ARA Parking	7,265,086	0.2230	1,797		1,797	223	2,020
Health Benefits Fund	311,461,599	9.5603	77,049		77,049	9,574	86,623
Long Term Disability	1,245,271	0.0382	308		308	38	346
Houston Permit Center	2,947,781	0.0905	729		729	91	820
<b>SubTotal</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>805,928</b>		<b>805,928</b>	<b>97,660</b>	<b>903,588</b>
<b>Total</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>805,928</b>		<b>805,928</b>	<b>97,660</b>	<b>903,588</b>



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

Allocation Basis: Total FY 2012 actual expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Supply	Formal Contracts	Informal Contracts	P-Cards
Nondepartmental-Gen Gov	78,966	17,543	37,230	8,331	15,862
Fin-Dir Office	2,042	1,212	503	113	214
Fin-OMB	2,035	57	1,199	268	511
Finance-City Council	336	0	203	46	87
Fin-Public Fin	703	21	413	93	176
Fin-Genl Acctg	2,734	163	1,558	349	664
Fin-Auditing	186	3	111	25	47
Fin-Grants	292	9	172	38	73
Fin-Performace Mgmt	552	281	164	37	70
Fin-Treasury	1,519	0	921	206	392
Fin-Bus Services	772	165	368	82	157
ARA-Director's Office	1,515	474	631	141	269
ARA-Admin Svcs & Ops	2,712	492	1,346	301	573
ARA-Strategic Purchasing	3,772	248	2,136	478	910
ARA-3-1-1	4,637	226	2,674	598	1,139
ARA-Payroll Services	6,268	339	3,594	804	1,531
ARA-Regulatory Services	5,247	680	2,769	619	1,179
IT-Director	15,075	13,817	762	171	325
IT-Admin & Applications	9,465	1,932	4,566	1,022	1,945
IT-Infrastructure	32,877	8,284	14,906	3,336	6,351
IT-Radio Comm Service	3,611	884	1,653	370	704
Office Bus Opportunity	2,941	773	1,314	294	560
Mayor's Office	47,523	9,543	23,021	5,151	9,808
Human Resources	14,533	11,263	1,982	444	844
Legal	17,200	3,739	8,159	1,826	3,476
City Secretary	897	115	474	106	202
City Council	7,555	1,670	3,567	798	1,520
City Controller's Office	10,445	2,969	4,532	1,014	1,930
Municipal Court	120,153	94,110	15,786	3,532	6,725
Health Administration	15,731	3,397	7,476	1,673	3,185
Planning & Development	1,992	440	941	210	401
PWE-Administration	51,939	51,939	0	0	0
CIP Sal Rec PWE Adm	3,981	1,569	1,462	327	623
HPD-Police Records	4,833	148	2,840	635	1,210



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

Receiving Department	Total	Supply	Formal Contracts	Informal Contracts	P-Cards
General Services	251,879	47,265	124,023	27,752	52,839
HEC	24,970	1,895	13,986	3,130	5,959
Police	826,585	84,666	449,699	100,629	191,591
Dept of Neighborhoods	17,049	3,253	8,362	1,871	3,563
Fire	517,619	64,902	274,405	61,403	116,909
PWE-All Other	40,145	936	23,766	5,318	10,125
Solid Waste Management	102,156	32,611	42,153	9,433	17,959
Housing and Community	100,246	20,827	48,138	10,772	20,509
Library	80,063	42,183	22,960	5,138	9,782
Parks & Recreation	162,461	82,032	48,750	10,909	20,770
Health & Human Services	166,872	76,670	54,674	12,234	23,294
ARA-Ins Mgmt	12,576	216	7,492	1,676	3,192
ARA-Exec Svcs	975	860	70	16	29
ARA-BARC	16,640	8,455	4,961	1,110	2,114
ARA-Other	7,189	3,873	2,009	450	857
IT-Public Services	6,681	125	3,974	889	1,693
Planning & Development	9,763	1,992	4,711	1,053	2,007
General Debt Services	1,457	1,457	0	0	0
CIP S/R Planning	1,227	108	678	152	289
CIP Sal Rec RE	4,381	339	2,450	549	1,043
CIP S/R Engrg	12,321	499	7,166	1,603	3,053
CIP S/R Constr	11,995	515	6,958	1,557	2,965
CIP S/R Eng/Const	408	8	243	54	103
CIP S/R GeoEnv	1,236	74	705	157	300
CIP S/R Other	9,630	1,466	4,949	1,107	2,108
CIP S/R GSD	2,890	5	1,749	391	745
Prop & Cas Legal	14,361	7,778	3,990	893	1,700
Fleet Management	135,080	44,968	54,620	12,222	23,270
Wrkr Comp-HR	21,646	2,862	11,385	2,548	4,851
Wrkr Comp-Legal	418	84	202	45	87
HEC-Director	335	335	0	0	0
HEC-IT	709	709	0	0	0
HEC-911 Network	1,373	1,373	0	0	0
HEC-Police Call Takers	64	64	0	0	0
HEC-Office of Emgcy Mgt	938	938	0	0	0



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

Receiving Department	Total	Supply	Formal Contracts	Informal Contracts	P-Cards
PWE-Sign Adm	3,495	0	2,118	474	903
PWE-Bldg Insp	50,316	10,426	24,178	5,410	10,302
PWE-Stormwater Fund	45,239	11,261	20,595	4,608	8,775
PWE-DDSR	77,979	16,872	37,039	8,288	15,780
CABLE TV	5,416	864	2,759	617	1,176
PWE-Houston Transtar	4,187	2,398	1,084	243	462
Hurricane Ike Aid & Recovery	1,729	765	585	130	249
ARRA Reimbursement Fund	37,656	11,756	15,699	3,513	6,688
TIRZ	2,564	2,564	0	0	0
Houston Airport System	394,621	113,575	170,350	38,119	72,577
PWE-Water & Sewer System	628,134	208,496	254,355	56,917	108,366
Conv and Ent Optns	6,563	2,179	2,657	595	1,132
ARA Parking	14,679	6,856	4,742	1,061	2,020
Health Benefits Fund	341,407	5,965	203,322	45,497	86,623
Long Term Disability	1,445	104	813	182	346
Houston Permit Center	3,627	451	1,925	431	820
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>4,658,434</b>	<b>1,159,380</b>	<b>2,120,882</b>	<b>474,584</b>	<b>903,588</b>



**SCHEDULE 17.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
ADMINISTRATION AND REGULATORY AFFAIRS – 3-1-1 CALL CENTER  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,096,119			4,096,119
Nondepartmental-Gen Gov	890,124	51,025	941,149	
Fin-OMB	938	179	1,117	
Fin-Genl Acctg	996	328	1,324	
Fin-Auditing	666	115	781	
Fin-Grants	515	103	618	
Fin-Performace Mgmnt	467	82	549	
Fin-Bus Services	905	82	987	
ARA-Director's Office	366,092	305,561	671,653	
ARA-Admin Svcs & Ops	196,157	29,443	225,600	
ARA-Strategic Purchasing	4,124	513	4,637	
ARA-Payroll Services		17,099	17,099	
ARA-Regulatory Services		12,760	12,760	
IT-Infrastructure		24,149	24,149	
Office Bus Opportunity		4,254	4,254	
Mayor's Office		13,888	13,888	
Human Resources		10,625	10,625	
City Secretary		1,077	1,077	
City Council		10,881	10,881	
City Controller's Office		3,985	3,985	
General Services		6,230	6,230	
Total Allocated Additions:	<u>1,460,984</u>	<u>492,379</u>	<u>1,953,363</u>	<u>1,953,363</u>
Total To Be Allocated:	<u><u>5,557,103</u></u>	<u><u>492,379</u></u>		<u><u>6,049,482</u></u>



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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,592,551	0	2,592,551
Fringe Benefits	1,256,186	0	1,256,186
<b>Other Expense &amp; Cost</b>			
Supplies	45,712	0	45,712
Contractual Services	201,670	0	201,670
<b>Departmental Totals</b>			
Total Expenditures	4,096,119	0	4,096,119
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	4,096,119	0	4,096,119
<b>Allocation Step 1</b>			
Inbound- All Others	1,460,984	1,460,984	0
Reallocate Admin Costs		( 1,460,984)	1,460,984
1st Allocation	5,557,103	0	5,557,103
<b>Allocation Step 2</b>			
Inbound- All Others	492,379	492,379	0
Reallocate Admin Costs		( 492,379)	492,379
2nd Allocation	492,379	0	492,379
<b>Total For 10006500080003 ARA-3-1-1</b>			
Total Allocated	6,049,482	0	6,049,482



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	1,986	0.0989	5,496		5,496		5,496
ARA-Director's Office	42,189	2.1010	116,752		116,752		116,752
IT-Director	4,925	0.2453	13,629		13,629	1,235	14,864
Office Bus Opportunity	256	0.0127	708		708	64	772
Mayor's Office	7,319	0.3645	20,254		20,254	1,835	22,089
Human Resources	7,379	0.3675	20,420		20,420	1,850	22,270
Legal	1,856	0.0924	5,136		5,136	465	5,601
City Secretary	2,087	0.1039	5,775		5,775	523	6,298
City Council	3,829	0.1907	10,596		10,596	960	11,556
City Controller's Office	512	0.0255	1,417		1,417	128	1,545
Municipal Court	687,958	34.2592	1,903,827		1,903,827	172,481	2,076,308
Health Administration	56,230	2.8002	155,608		155,608	14,098	169,706
Planning & Development Admin	2,246	0.1118	6,216		6,216	563	6,779
PWE-Administration	387,506	19.2972	1,072,367		1,072,367	97,153	1,169,520
General Services	1,614	0.0804	4,467		4,467	405	4,872
HEC	183	0.0091	506		506	46	552
Police	113,555	5.6549	314,247		314,247	28,470	342,717
Dept of Neighborhoods	34,949	1.7404	96,716		96,716	8,762	105,478
Fire	6,926	0.3449	19,167		19,167	1,736	20,903
Solid Waste Management	262,551	13.0747	726,572		726,572	65,825	792,397
Housing and Community Devp	3,476	0.1731	9,619		9,619	871	10,490
Library	2,379	0.1185	6,584		6,584	596	7,180
Parks & Recreation	15,230	0.7584	42,147		42,147	3,818	45,965
Houston Airport System (HAS)	411	0.0205	1,137		1,137	103	1,240
Conv and Ent Optns	916	0.0456	2,535		2,535	230	2,765
ARA Parking	63,845	3.1794	176,682		176,682	16,007	192,689



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other	295,778	14.7293	818,523		818,523	74,155	892,678
SubTotal	2,008,091	100.0000	5,557,103		5,557,103	492,379	6,049,482
Total	2,008,091	100.0000	5,557,103		5,557,103	492,379	6,049,482

Allocation Basis: Number of contacts per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Services
Fin-Dir Office	5,496	5,496
ARA-Director's Office	116,752	116,752
IT-Director	14,864	14,864
Office Bus Opportunity	772	772
Mayor's Office	22,089	22,089
Human Resources	22,270	22,270
Legal	5,601	5,601
City Secretary	6,298	6,298
City Council	11,556	11,556
City Controller's Office	1,545	1,545
Municipal Court	2,076,308	2,076,308
Health Administration	169,706	169,706
Planning & Development	6,779	6,779
PWE-Administration	1,169,520	1,169,520
General Services	4,872	4,872
HEC	552	552
Police	342,717	342,717
Dept of Neighborhoods	105,478	105,478
Fire	20,903	20,903
Solid Waste Management	792,397	792,397
Housing and Community	10,490	10,490
Library	7,180	7,180
Parks & Recreation	45,965	45,965
Houston Airport System	1,240	1,240
Conv and Ent Optns	2,765	2,765
ARA Parking	192,689	192,689
Other	892,678	892,678
Direct Billed	0	0



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

Receiving Department	Total	Services
Total	6,049,482	6,049,482



**SCHEDULE 18.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – CENTRAL PAYROLL**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,705,836			4,705,836
Nondepartmental-Gen Gov	182,142	10,476	192,618	
Fin-OMB	898	171	1,069	
Fin-Genl Acctg	953	313	1,266	
Fin-Auditing	765	132	897	
Fin-Grants	692	138	830	
Fin-Performace Mgmnt	628	110	738	
Fin-Treasury	223	12	235	
Fin-Bus Services	1,217	110	1,327	
ARA-Director's Office	363,775	303,627	667,402	
ARA-Admin Svcs & Ops	194,916	29,256	224,172	
ARA-Strategic Purchasing	5,576	692	6,268	
ARA-Payroll Services		16,991	16,991	
ARA-Regulatory Services		14,659	14,659	
IT-Infrastructure		999	999	
Office Bus Opportunity		4,227	4,227	
Mayor's Office		13,800	13,800	
Human Resources		12,762	12,762	
City Secretary		1,448	1,448	
City Council		14,627	14,627	
City Controller's Office		4,424	4,424	
Total Allocated Additions:	<u>751,785</u>	<u>428,974</u>	<u>1,180,759</u>	<u>1,180,759</u>
Total To Be Allocated:	<u><u>5,457,621</u></u>	<u><u>428,974</u></u>		<u><u>5,886,595</u></u>



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

	Total	General & Admin	Payroll
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,191,491	0	3,191,491
Fringe Benefits	1,368,049	0	1,368,049
<b>Other Expense &amp; Cost</b>			
Supplies	11,260	0	11,260
Contractual Services	135,036	0	135,036
<b>Departmental Totals</b>			
Total Expenditures	4,705,836	0	4,705,836
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,705,836	0	4,705,836
<b>Allocation Step 1</b>			
Inbound- All Others	751,785	751,785	0
Reallocate Admin Costs		( 751,785)	751,785
1st Allocation	5,457,621	0	5,457,621
<b>Allocation Step 2</b>			
Inbound- All Others	428,974	428,974	0
Reallocate Admin Costs		( 428,974)	428,974
2nd Allocation	428,974	0	428,974
<b>Total For 10006500070000 ARA-Payroll Services</b>			
Total Allocated	5,886,595	0	5,886,595



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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.0322	1,759		1,759		1,759
Fin-OMB	16.50	0.0818	4,464		4,464		4,464
Finance-City Council	2.50	0.0124	676		676		676
Fin-Public Fin	6.00	0.0297	1,623		1,623		1,623
Fin-Genl Acctg	14.20	0.0704	3,842		3,842		3,842
Fin-Auditing	2.00	0.0099	541		541		541
Fin-Grants	4.00	0.0198	1,082		1,082		1,082
Fin-Performace Mgmt	3.10	0.0154	839		839		839
Fin-Treasury	0.20	0.0010	54		54		54
Fin-Bus Services	2.90	0.0144	785		785		785
ARA-Director's Office	7.50	0.0372	2,029		2,029		2,029
ARA-Admin Svcs & Ops	24.80	0.1229	6,710		6,710		6,710
ARA-Strategic Purchasing	39.90	0.1978	10,795		10,795		10,795
ARA-3-1-1	63.20	0.3133	17,099		17,099		17,099
ARA-Payroll Services	62.80	0.3113	16,991		16,991		16,991
ARA-Regulatory Services	36.20	0.1795	9,794		9,794	780	10,574
IT-Director	10.70	0.0530	2,895		2,895	230	3,125
IT-Admin & Applications	28.20	0.1398	7,630		7,630	607	8,237
IT-Infrastructure	70.70	0.3505	19,128		19,128	1,523	20,651
IT-Radio Comm Service	21.80	0.1081	5,898		5,898	470	6,368
Office Bus Opportunity	23.30	0.1155	6,304		6,304	502	6,806
Mayor's Office	38.00	0.1884	10,281		10,281	818	11,099
Human Resources	156.90	0.7778	42,450		42,450	3,379	45,829
Legal	119.10	0.5904	32,223		32,223	2,565	34,788
City Secretary	10.90	0.0540	2,949		2,949	235	3,184
City Council	74.60	0.3698	20,183		20,183	1,607	21,790

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.3282	17,911		17,911	1,426	19,337
Municipal Court	292.00	1.4475	79,001		79,001	6,289	85,290
Health Administration	79.60	0.3946	21,536		21,536	1,715	23,251
Planning & Development Admin	13.10	0.0649	3,544		3,544	282	3,826
CIP Sal Rec PWE Adm	14.20	0.0704	3,842	-27,853	-24,011	306	-23,705
HPD-Police Records	72.70	0.3604	19,669		19,669	1,566	21,235
General Services	220.90	1.0951	59,765		59,765	4,758	64,523
HEC	222.60	1.1035	60,225		60,225	4,795	65,020
Police	6,390.00	31.6773	1,728,833		1,728,833	137,633	1,866,466
Dept of Neighborhoods	96.10	0.4764	26,000		26,000	2,070	28,070
Fire	3,933.80	19.5012	1,064,301		1,064,301	84,731	1,149,032
PWE-All Other	15.10	0.0749	4,085	-1,274	2,811	325	3,136
Solid Waste Management	438.30	2.1728	118,583		118,583	9,441	128,024
Housing and Community Devp	2.10	0.0104	568		568	45	613
Library	422.40	2.0940	114,282		114,282	9,098	123,380
Parks & Recreation	701.00	3.4751	189,658		189,658	15,099	204,757
Health & Human Services	391.60	1.9413	105,949		105,949	8,435	114,384
ARA-Ins Mgmt	5.10	0.0253	1,380		1,380	110	1,490
ARA-Exec Svcs	17.10	0.0848	4,626		4,626	368	4,994
ARA-BARC	87.80	0.4353	23,755		23,755	1,891	25,646
ARA-Other	15.70	0.0778	4,248		4,248	338	4,586
IT-Public Services	40.40	0.2003	10,930		10,930	870	11,800
Planning & Development	71.90	0.3564	19,453		19,453	1,549	21,002
CIP S/R Planning	10.30	0.0511	2,787		2,787	222	3,009
CIP Sal Rec RE	34.20	0.1695	9,253		9,253	737	9,990
CIP S/R Engrg	112.70	0.5587	30,491		30,491	2,427	32,918
CIP S/R Constr	116.20	0.5760	31,438		31,438	2,503	33,941

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

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Eng/Const	2.80	0.0139	758		758	60	818
CIP S/R GeoEnv	10.90	0.0540	2,949		2,949	235	3,184
CIP S/R Other	48.70	0.2414	13,176		13,176	1,049	14,225
CIP S/R GSD	25.40	0.1259	6,872		6,872	547	7,419
Prop & Cas Legal	46.60	0.2310	12,608		12,608	1,004	13,612
Fleet Management	336.30	1.6672	90,987	-6,590	84,397	7,244	91,641
Wrkr Comp-HR	28.70	0.1423	7,765		7,765	618	8,383
Wrkr Comp-Legal	3.10	0.0154	839		839	67	906
PWE-Sign Adm	42.80	0.2122	11,580		11,580	922	12,502
PWE-Bldg Insp	411.20	2.0385	111,251	-39,912	71,339	8,857	80,196
PWE-Stormwater Fund	348.00	1.7252	94,152	-30,146	64,006	7,496	71,502
PWE-DDSR	490.20	2.4301	132,625	-38,808	93,817	10,559	104,376
CABLE TV	11.60	0.0575	3,138		3,138	250	3,388
PWE-Houston Transtar	7.20	0.0357	1,948		1,948	155	2,103
ARRA Reimbursement Fund	3.00	0.0149	812		812	65	877
Houston Airport System (HAS)	1,360.00	6.7420	367,952	-322,837	45,115	29,293	74,408
PWE-Water & Sewer System	2,082.20	10.3222	563,345	-177,819	385,526	44,849	430,375
Conv and Ent Optns	67.20	0.3331	18,181		18,181	1,447	19,628
ARA Parking	63.80	0.3163	17,261		17,261	1,374	18,635
Health Benefits Fund	42.00	0.2082	11,363		11,363	905	12,268
Houston Permit Center	10.80	0.0535	2,922		2,922	233	3,155
<b>SubTotal</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>5,457,621</b>	<b>-645,239</b>	<b>4,812,382</b>	<b>428,974</b>	<b>5,241,356</b>
Direct Billed				645,239	645,239		645,239
<b>Total</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>5,457,621</b>		<b>5,457,621</b>	<b>428,974</b>	<b>5,886,595</b>



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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE Summary - Finance, OMB

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

Receiving Department	Total	Payroll
Fin-Dir Office	1,759	1,759
Fin-OMB	4,464	4,464
Finance-City Council	676	676
Fin-Public Fin	1,623	1,623
Fin-Genl Acctg	3,842	3,842
Fin-Auditing	541	541
Fin-Grants	1,082	1,082
Fin-Performace Mgmt	839	839
Fin-Treasury	54	54
Fin-Bus Services	785	785
ARA-Director's Office	2,029	2,029
ARA-Admin Svcs & Ops	6,710	6,710
ARA-Strategic Purchasing	10,795	10,795
ARA-3-1-1	17,099	17,099
ARA-Payroll Services	16,991	16,991
ARA-Regulatory Services	10,574	10,574
IT-Director	3,125	3,125
IT-Admin & Applications	8,237	8,237
IT-Infrastructure	20,651	20,651
IT-Radio Comm Service	6,368	6,368
Office Bus Opportunity	6,806	6,806
Mayor's Office	11,099	11,099
Human Resources	45,829	45,829
Legal	34,788	34,788
City Secretary	3,184	3,184
City Council	21,790	21,790
City Controller's Office	19,337	19,337
Municipal Court	85,290	85,290
Health Administration	23,251	23,251
Planning & Development	3,826	3,826
CIP Sal Rec PWE Adm	( 23,705)	( 23,705)
HPD-Police Records	21,235	21,235
General Services	64,523	64,523
HEC	65,020	65,020



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

Receiving Department	Total	Payroll
Police	1,866,466	1,866,466
Dept of Neighborhoods	28,070	28,070
Fire	1,149,032	1,149,032
PWE-All Other	3,136	3,136
Solid Waste Management	128,024	128,024
Housing and Community	613	613
Library	123,380	123,380
Parks & Recreation	204,757	204,757
Health & Human Services	114,384	114,384
ARA-Ins Mgmt	1,490	1,490
ARA-Exec Svcs	4,994	4,994
ARA-BARC	25,646	25,646
ARA-Other	4,586	4,586
IT-Public Services	11,800	11,800
Planning & Development	21,002	21,002
CIP S/R Planning	3,009	3,009
CIP Sal Rec RE	9,990	9,990
CIP S/R Engrg	32,918	32,918
CIP S/R Constr	33,941	33,941
CIP S/R Eng/Const	818	818
CIP S/R GeoEnv	3,184	3,184
CIP S/R Other	14,225	14,225
CIP S/R GSD	7,419	7,419
Prop & Cas Legal	13,612	13,612
Fleet Management	91,641	91,641
Wrkr Comp-HR	8,383	8,383
Wrkr Comp-Legal	906	906
PWE-Sign Adm	12,502	12,502
PWE-Bldg Insp	80,196	80,196
PWE-Stormwater Fund	71,502	71,502
PWE-DDSR	104,376	104,376
CABLE TV	3,388	3,388
PWE-Houston Transtar	2,103	2,103
ARRA Reimbursement Fund	877	877
Houston Airport System	74,408	74,408



All Monetary Values Are \$ Dollars  
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department ARA-Payroll Services**

Receiving Department	Total	Payroll
PWE-Water & Sewer System	430,375	430,375
Conv and Ent Optns	19,628	19,628
ARA Parking	18,635	18,635
Health Benefits Fund	12,268	12,268
Houston Permit Center	3,155	3,155
Direct Billed	645,239	645,239
<b>Total</b>	<b>5,886,595</b>	<b>5,886,595</b>



**SCHEDULE 19.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,241,989			4,241,989
Nondepartmental-Gen Gov	110,558	6,386	116,944	
Fin-OMB	4,571	871	5,442	
Fin-Genl Acctg	4,853	1,598	6,451	
Fin-Auditing	690	119	809	
Fin-Grants	533	107	640	
Fin-Performace Mgmnt	484	85	569	
Fin-Treasury	55,009	2,860	57,869	
Fin-Bus Services	937	85	1,022	
ARA-Director's Office	209,692	175,021	384,713	
ARA-Admin Svcs & Ops	112,356	16,864	129,220	
ARA-Strategic Purchasing	4,668	579	5,247	
ARA-Payroll Services	9,794	780	10,574	
ARA-Regulatory Services		13,214	13,214	
IT-Infrastructure		5,088	5,088	
Office Bus Opportunity		2,437	2,437	
Mayor's Office		7,955	7,955	
Human Resources		7,359	7,359	
City Secretary		1,115	1,115	
City Council		11,269	11,269	
City Controller's Office		13,339	13,339	
Total Allocated Additions:	514,145	267,131	781,276	781,276
Total To Be Allocated:	4,756,134	267,131		5,023,265



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

	Total	General & Admin	Services
<b>Wages &amp; Benefits</b>			
Salaries & Wages	1,707,738	0	1,707,738
Fringe Benefits	806,370	0	806,370
<b>Other Expense &amp; Cost</b>			
Supplies	41,142	0	41,142
Contractual Services	1,686,739	0	1,686,739
<b>Departmental Totals</b>			
Total Expenditures	4,241,989	0	4,241,989
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	4,241,989	0	4,241,989
<b>Allocation Step 1</b>			
Inbound- All Others	514,145	514,145	0
Reallocate Admin Costs		( 514,145)	514,145
1st Allocation	4,756,134	0	4,756,134
<b>Allocation Step 2</b>			
Inbound- All Others	267,131	267,131	0
Reallocate Admin Costs		( 267,131)	267,131
2nd Allocation	267,131	0	267,131
<b>Total For 10006500030000 ARA-Regulatory</b>			
Total Allocated	5,023,265	0	5,023,265



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	4.1995	199,736		199,736		199,736
Fin-Dir Office	702,725	0.0460	2,189		2,189		2,189
Fin-OMB	2,064,844	0.1352	6,432		6,432		6,432
Finance-City Council	350,453	0.0230	1,092		1,092		1,092
Fin-Public Fin	711,968	0.0466	2,218		2,218		2,218
Fin-Genl Acctg	2,682,761	0.1757	8,357		8,357		8,357
Fin-Auditing	190,952	0.0125	595		595		595
Fin-Grants	295,224	0.0193	920		920		920
Fin-Performace Mgmnt	283,083	0.0185	882		882		882
Fin-Treasury	1,585,442	0.1038	4,939		4,939		4,939
Fin-Bus Services	634,281	0.0415	1,976		1,976		1,976
ARA-Director's Office	1,087,113	0.0712	3,386		3,386		3,386
ARA-Admin Svcs & Ops	2,042,387	0.1338	6,362		6,362		6,362
ARA-Strategic Purchasing	3,679,042	0.2410	11,461		11,461		11,461
ARA-3-1-1	4,096,119	0.2683	12,760		12,760		12,760
ARA-Payroll Services	4,705,836	0.3082	14,659		14,659		14,659
ARA-Regulatory Services	4,241,989	0.2778	13,214		13,214		13,214
IT-Director	1,142,802	0.0748	3,560		3,560	213	3,773
IT-Admin & Applications	4,964,074	0.3251	15,464		15,464	925	16,389
IT-Infrastructure	6,407,775	0.4197	19,961		19,961	1,194	21,155
IT-Radio Comm Service	2,531,687	0.1658	7,886		7,886	472	8,358
Office Bus Opportunity	1,965,740	0.1287	6,123		6,123	366	6,489
Mayor's Office	5,330,378	0.3491	16,605		16,605	993	17,598
Human Resources	3,036,327	0.1989	9,458		9,458	566	10,024
Legal	12,498,882	0.8186	38,935		38,935	2,329	41,264
City Secretary	726,146	0.0476	2,262		2,262	135	2,397



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

**Schedule .4 - Detail Activity Allocations**  
**For Department ARA-Regulatory Services**

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.3580	17,025		17,025	1,019	18,044
City Controller's Office	6,944,811	0.4549	21,634		21,634	1,294	22,928
Municipal Court	21,227,345	1.3903	66,125		66,125	3,956	70,081
Health Administration	10,884,414	0.7129	33,906		33,906	2,029	35,935
Planning & Development Admin	1,441,510	0.0944	4,490		4,490	269	4,759
HPD-Police Records	4,350,370	0.2849	13,552		13,552	811	14,363
General Services	42,530,619	2.7856	132,487		132,487	7,926	140,413
HEC	139						
Police	636,106,384	41.6630	1,981,528		1,981,528	118,552	2,100,080
Dept of Neighborhoods	9,130,879	0.5980	28,444		28,444	1,702	30,146
Fire	420,323,406	27.5296	1,309,346		1,309,346	78,336	1,387,682
PWE-All Other	35,515,118	2.3261	110,633		110,633	6,619	117,252
Solid Waste Management	63,759,313	4.1760	198,616		198,616	11,883	210,499
Housing and Community Devp	598,867	0.0392	1,866		1,866	112	1,978
Library	31,469,240	2.0611	98,030		98,030	5,865	103,895
Parks & Recreation	63,165,449	4.1371	196,766		196,766	11,772	208,538
Health & Human Services	29,089,991	1.9053	90,618		90,618	5,422	96,040
ARA-Exec Svcs	2,553	0.0002	8		8		8
ARA-BARC	3,336	0.0002	10		10	1	11
ARA-Other	-280		-1		-1		-1
IT-Public Services	1,696,543	0.1111	5,285		5,285	316	5,601
Planning & Development	5,215,376	0.3416	16,246		16,246	972	17,218
Fleet Management	4,976	0.0003	16		16	1	17
TIRZ	4,898,308	0.3208	15,259		15,259	913	16,172
Houston Permit Center	903,126	0.0592	2,813		2,813	168	2,981
<b>SubTotal</b>	<b>1,526,803,816</b>	<b>100.0000</b>	<b>4,756,134</b>		<b>4,756,134</b>	<b>267,131</b>	<b>5,023,265</b>
<b>Total</b>	<b>1,526,803,816</b>	<b>100.0000</b>	<b>4,756,134</b>		<b>4,756,134</b>	<b>267,131</b>	<b>5,023,265</b>



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

Allocation Basis: Total FY 2012 General Fund expenditures including TIRZ

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Services
Nondepartmental-Gen Gov	199,736	199,736
Fin-Dir Office	2,189	2,189
Fin-OMB	6,432	6,432
Finance-City Council	1,092	1,092
Fin-Public Fin	2,218	2,218
Fin-Genl Acctg	8,357	8,357
Fin-Auditing	595	595
Fin-Grants	920	920
Fin-Performace Mgmnt	882	882
Fin-Treasury	4,939	4,939
Fin-Bus Services	1,976	1,976
ARA-Director's Office	3,386	3,386
ARA-Admin Svcs & Ops	6,362	6,362
ARA-Strategic Purchasing	11,461	11,461
ARA-3-1-1	12,760	12,760
ARA-Payroll Services	14,659	14,659
ARA-Regulatory Services	13,214	13,214
IT-Director	3,773	3,773
IT-Admin & Applications	16,389	16,389
IT-Infrastructure	21,155	21,155
IT-Radio Comm Service	8,358	8,358
Office Bus Opportunity	6,489	6,489
Mayor's Office	17,598	17,598
Human Resources	10,024	10,024
Legal	41,264	41,264
City Secretary	2,397	2,397
City Council	18,044	18,044
City Controller's Office	22,928	22,928
Municipal Court	70,081	70,081
Health Administration	35,935	35,935
Planning & Development	4,759	4,759
HPD-Police Records	14,363	14,363
General Services	140,413	140,413
Police	2,100,080	2,100,080



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

Receiving Department	Total	Services
Dept of Neighborhoods	30,146	30,146
Fire	1,387,682	1,387,682
PWE-All Other	117,252	117,252
Solid Waste Management	210,499	210,499
Housing and Community	1,978	1,978
Library	103,895	103,895
Parks & Recreation	208,538	208,538
Health & Human Services	96,040	96,040
ARA-Exec Svcs	8	8
ARA-BARC	11	11
ARA-Other	( 1)	( 1)
IT-Public Services	5,601	5,601
Planning & Development	17,218	17,218
Fleet Management	17	17
TIRZ	16,172	16,172
Houston Permit Center	2,981	2,981
Direct Billed	0	0
<b>Total</b>	<b>5,023,265</b>	<b>5,023,265</b>



**SCHEDULE 20.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,142,802			1,142,802
Building Usage Charge	58,176		58,176	
Equipment Usage Charge	38,591		38,591	
Nondepartmental-Gen Gov	845,973	48,517	894,490	
Fin-OMB	10,802	2,058	12,860	
Fin-Genl Acctg	15,655	4,730	20,385	
Fin-Auditing	186	32	218	
Fin-Grants	147	29	176	
Fin-Performace Mgmt	133	23	156	
Fin-Bus Services	258	23	281	
ARA-Admin Svcs & Ops	2,274	280	2,554	
ARA-Strategic Purchasing	13,416	1,659	15,075	
ARA-3-1-1	13,629	1,235	14,864	
ARA-Payroll Services	2,895	230	3,125	
ARA-Regulatory Services	3,560	213	3,773	
IT-Director		133,812	133,812	
IT-Admin & Applications		280,078	280,078	
IT-Infrastructure		288,958	288,958	
Office Bus Opportunity		16,792	16,792	
Mayor's Office		2,351	2,351	
Human Resources		27,701	27,701	
Legal		11,642	11,642	
City Secretary		307	307	
City Council		3,101	3,101	
City Controller's Office		28,096	28,096	
General Services		229,635	229,635	
Total Allocated Additions:	1,005,695	1,081,502	2,087,197	2,087,197
Total To Be Allocated:	2,148,497	1,081,502		3,229,999



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

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	501,963	0	501,963
Fringe Benefits	277,968	0	277,968
<b>Other Expense &amp; Cost</b>			
Supplies	16,822	0	16,822
Contractual Svcs	346,049	0	346,049
<b>Departmental Totals</b>			
Total Expenditures	1,142,802	0	1,142,802
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	1,142,802	0	1,142,802
<b>Allocation Step 1</b>			
Inbound- All Others	1,005,695	1,005,695	0
Reallocate Admin Costs		( 1,005,695)	1,005,695
1st Allocation	2,148,497	0	2,148,497
<b>Allocation Step 2</b>			
Inbound- All Others	1,081,502	1,081,502	0
Reallocate Admin Costs		( 1,081,502)	1,081,502
2nd Allocation	1,081,502	0	1,081,502
<b>Total For 10006800010000 IT-Director</b>			
Total Allocated	3,229,999	0	3,229,999



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT-Director	10	6.2282	133,812		133,812		133,812
IT-Admin & Applications	28	16.4144	352,664		352,664	189,313	541,977
IT-Infrastructure	70	41.1525	884,160		884,160	474,625	1,358,785
IT-Radio Comm Service	21	12.6892	272,627		272,627	146,349	418,976
IT-Public Services	40	23.5157	505,234		505,234	271,215	776,449
SubTotal	171	100.0000	2,148,497		2,148,497	1,081,502	3,229,999
Total	171	100.0000	2,148,497		2,148,497	1,081,502	3,229,999

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

Allocation Source: HR Dept.

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

Receiving Department	Total	Dept Admin
IT-Director	133,812	133,812
IT-Admin & Applications	541,977	541,977
IT-Infrastructure	1,358,785	1,358,785
IT-Radio Comm Service	418,976	418,976
IT-Public Services	776,449	776,449
Direct Billed	0	0
Total	<u>3,229,999</u>	<u>3,229,999</u>



**SCHEDULE 21.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS**  
**NATURE AND EXTENT OF SERVICES**

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

- **Enterprise Applications** – Costs for the support of enterprise applications have been allocated based on the number of support team requests per department for the Application group.
- **311 Support** – Costs for support of the 311 system have been allocated to departments based on the number of transactional contacts received by the 311 staff.
- **IT ERP** – Costs of the ERP system support have been allocated based on the total number of SAP users per department.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,964,072			4,964,072
Nondepartmental-Gen Gov	89,269	5,175	94,444	
Fin-OMB	5,062	964	6,026	
Fin-Genl Acctg	5,374	1,768	7,142	
Fin-Auditing	807	139	946	
Fin-Grants	879	176	1,055	
Fin-Performace Mgmnt	798	139	937	
Fin-Bus Services	1,545	140	1,685	
ARA-Strategic Purchasing	8,419	1,046	9,465	
ARA-Payroll Services	7,630	607	8,237	
ARA-Regulatory Services	15,464	925	16,389	
IT-Director	352,664	189,313	541,977	
IT-Admin & Applications		81,109	81,109	
IT-Infrastructure		5,634	5,634	
Office Bus Opportunity		1,898	1,898	
Mayor's Office		6,197	6,197	
Human Resources		5,324	5,324	
Legal		73,898	73,898	
City Secretary		1,839	1,839	
City Council		18,580	18,580	
City Controller's Office		15,657	15,657	
Total Allocated Additions:	487,911	410,528	898,439	898,439
Total To Be Allocated:	5,451,983	410,528		5,862,511



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

	Total	General & Admin	Enterprise Appl	3-1-1 Support	IT ERP
<b>Wages &amp; Benefits</b>					
Salaries & Wages	2,243,366	0	838,323	0	1,405,043
Fringe Benefits	834,095	0	342,738	0	491,357
<b>Other Expense &amp; Cost</b>					
Supplies	76,915	66,621	7,367	0	2,927
Contractual Svcs	1,809,696	719,528	69,124	703	1,020,341
<b>Departmental Totals</b>					
Total Expenditures	4,964,072	786,149	1,257,552	703	2,919,668
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	4,964,072	786,149	1,257,552	703	2,919,668
<b>Allocation Step 1</b>					
Inbound- All Others	487,911	487,911	0	0	0
Reallocate Admin Costs		( 1,274,060)	383,491	214	890,355
1st Allocation	5,451,983	0	1,641,043	917	3,810,023
<b>Allocation Step 2</b>					
Inbound- All Others	410,528	410,528	0	0	0
Reallocate Admin Costs		( 410,528)	123,569	69	286,890
2nd Allocation	410,528	0	123,569	69	286,890
<b>Total For 10006800020000 IT-Admin &amp;</b>					
Total Allocated	5,862,511	0	1,764,612	986	4,096,913



**City Of Houston, Texas**

**Full Cost Allocation Plan**

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

Activity - Enterprise Appl

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	38	2.4707	40,546		40,546		40,546
ARA-Strategic Purchasing	142	9.2328	151,514		151,514		151,514
IT-Director	128	8.3225	136,576		136,576		136,576
Office Bus Opportunity	3	0.1951	3,201		3,201	301	3,502
Mayor's Office	14	0.9103	14,938		14,938	1,406	16,344
Human Resources	952	61.8986	1,015,781		1,015,781	95,639	1,111,420
Legal	6	0.3901	6,402		6,402	603	7,005
City Secretary	1	0.0650	1,067		1,067	100	1,167
City Council	1	0.0650	1,067		1,067	100	1,167
City Controller's Office	6	0.3901	6,402		6,402	603	7,005
Municipal Court	4	0.2601	4,268		4,268	402	4,670
Health Administration	23	1.4954	24,541		24,541	2,311	26,852
PWE-Administration	34	2.2107	36,278		36,278	3,416	39,694
General Services	10	0.6502	10,670		10,670	1,005	11,675
HEC	25	1.6255	26,675		26,675	2,512	29,187
Police	48	3.1209	51,216		51,216	4,822	56,038
Fire	12	0.7802	12,804		12,804	1,206	14,010
Solid Waste Management	25	1.6255	26,675		26,675	2,512	29,187
Housing and Community Devp	24	1.5605	25,608		25,608	2,411	28,019
Library	15	0.9753	16,005		16,005	1,507	17,512
Parks & Recreation	10	0.6502	10,670		10,670	1,005	11,675
Fleet Management	10	0.6502	10,670		10,670	1,005	11,675
Houston Airport System (HAS)	6	0.3901	6,402		6,402	603	7,005
Conv and Ent Optns	1	0.0650	1,067		1,067	100	1,167
<b>SubTotal</b>	<b>1,538</b>	<b>100.0000</b>	<b>1,641,043</b>		<b>1,641,043</b>	<b>123,569</b>	<b>1,764,612</b>
<b>Total</b>	<b>1,538</b>	<b>100.0000</b>	<b>1,641,043</b>		<b>1,641,043</b>	<b>123,569</b>	<b>1,764,612</b>



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

Allocation Basis: IT Application support team requests  
Allocation Source: IT Dept.

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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	67	3.6572	139,340		139,340		139,340
ARA-Director's Office	141	7.6965	293,239		293,239		293,239
IT-Director	69	3.7664	143,500		143,500		143,500
IT-Admin & Applications	39	2.1288	81,109		81,109		81,109
Office Bus Opportunity	11	0.6004	22,877		22,877	2,082	24,959
Mayor's Office	9	0.4913	18,717		18,717	1,703	20,420
Human Resources	196	10.6987	407,623		407,623	37,091	444,714
Legal	7	0.3821	14,558		14,558	1,325	15,883
City Secretary	2	0.1092	4,159		4,159	378	4,537
City Controller's Office	60	3.2751	124,782		124,782	11,354	136,136
Municipal Court	27	1.4738	56,152		56,152	5,110	61,262
Health Administration	96	5.2402	199,652		199,652	18,167	217,819
Planning & Development Admin	11	0.6004	22,877		22,877	2,082	24,959
PWE-Administration	302	16.4846	628,071		628,071	57,152	685,223
HEC	14	0.7642	29,116		29,116	2,649	31,765
Police	264	14.4105	549,043		549,043	49,960	599,003
Dept of Neighborhoods	6	0.3275	12,478		12,478	1,135	13,613
Fire	60	3.2751	124,782		124,782	11,354	136,136
Solid Waste Management	23	1.2555	47,833		47,833	4,353	52,186
Housing and Community Devp	36	1.9651	74,869		74,869	6,813	81,682
Library	25	1.3646	51,993		51,993	4,731	56,724
Parks & Recreation	88	4.8035	183,014		183,014	16,653	199,667
Fleet Management	28	1.5284	58,232		58,232	5,299	63,531
PWE-Bldg Insp	49	2.6747	101,906		101,906	9,273	111,179
Houston Airport System (HAS)	192	10.4803	399,304		399,304	36,334	435,638
Conv and Ent Optns	10	0.5459	20,797		20,797	1,892	22,689



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

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,832	100.0000	3,810,023		3,810,023	286,890	4,096,913
Total	1,832	100.0000	3,810,023		3,810,023	286,890	4,096,913

Allocation Basis: Number of SAP users

Allocation Source: IT ERP

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

Activity - 3-1-1 Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	1,986	0.0989	1		1		1
ARA-Director's Office	42,189	2.1010	19		19		19
IT-Director	4,925	0.2453	2		2		2
Office Bus Opportunity	256	0.0127					
Mayor's Office	7,319	0.3645	3		3		3
Human Resources	7,379	0.3675	3		3		3
Legal	1,856	0.0924	1		1		1
City Secretary	2,087	0.1039	1		1		1
City Council	3,829	0.1907	2		2		2
City Controller's Office	512	0.0255					
Municipal Court	687,958	34.2592	315		315	26	341
Health Administration	56,230	2.8002	26		26	2	28
Planning & Development Admin	2,246	0.1118	1		1		1
PWE-Administration	387,506	19.2972	177		177	14	191
General Services	1,614	0.0804	1		1		1
HEC	183	0.0091					
Police	113,555	5.6549	52		52	4	56
Dept of Neighborhoods	34,949	1.7404	16		16	1	17
Fire	6,926	0.3449	3		3		3
Solid Waste Management	262,551	13.0747	120		120	9	129
Housing and Community Devp	3,476	0.1731	2		2		2
Library	2,379	0.1185	1		1		1
Parks & Recreation	15,230	0.7584	7		7	1	8
Houston Airport System (HAS)	411	0.0205					
Conv and Ent Optns	916	0.0456					
ARA Parking	63,845	3.1794	29		29	2	31



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

Activity - 3-1-1 Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other	295,778	14.7293	135		135	10	145
SubTotal	2,008,091	100.0000	917		917	69	986
Total	2,008,091	100.0000	917		917	69	986

Allocation Basis: Number of contacts per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Enterprise Appl	3-1-1 Support	IT ERP
Fin-Dir Office	179,887	40,546	1	139,340
ARA-Director's Office	293,258	0	19	293,239
ARA-Strategic Purchasing	151,514	151,514	0	0
IT-Director	280,078	136,576	2	143,500
IT-Admin & Applications	81,109	0	0	81,109
Office Bus Opportunity	28,461	3,502	0	24,959
Mayor's Office	36,767	16,344	3	20,420
Human Resources	1,556,137	1,111,420	3	444,714
Legal	22,889	7,005	1	15,883
City Secretary	5,705	1,167	1	4,537
City Council	1,169	1,167	2	0
City Controller's Office	143,141	7,005	0	136,136
Municipal Court	66,273	4,670	341	61,262
Health Administration	244,699	26,852	28	217,819
Planning & Development	24,960	0	1	24,959
PWE-Administration	725,108	39,694	191	685,223
General Services	11,676	11,675	1	0
HEC	60,952	29,187	0	31,765
Police	655,097	56,038	56	599,003
Dept of Neighborhoods	13,630	0	17	13,613
Fire	150,149	14,010	3	136,136
Solid Waste Management	81,502	29,187	129	52,186
Housing and Community	109,703	28,019	2	81,682
Library	74,237	17,512	1	56,724
Parks & Recreation	211,350	11,675	8	199,667
Fleet Management	75,206	11,675	0	63,531
PWE-Bldg Insp	111,179	0	0	111,179
Houston Airport System	442,643	7,005	0	435,638
Conv and Ent Optns	23,856	1,167	0	22,689
ARA Parking	31	0	31	0
Other	145	0	145	0



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

Receiving Department	Total	Enterprise Appl	3-1-1 Support	IT ERP
Direct Billed	0	0	0	0
Total	<u>5,862,511</u>	<u>1,764,612</u>	<u>986</u>	<u>4,096,913</u>



**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
INFORMATION TECHNOLOGY - INFRASTRUCTURE  
NATURE AND EXTENT OF SERVICES**

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

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the number of ITSM requests submitted per department.
- **Network Data** – Costs of the service and maintenance of the citywide network infrastructure have been allocated based on the total number of users per department using network services.
- **Network Voice** – Costs of the service and maintenance of the citywide telecommunications systems have been allocated based on the total number of users per department using network services, excluding the Airport.
- **Infrastructure** – Costs of infrastructure support and services have been allocated based on the total number of users per department using network services.
- **Enterprise Operations** – Costs of enterprise management, server operations and storage management have been allocated based on the number of revenue and expenditure transactions per department, excluding HEC, Municipal Courts, ARRA, and Hurricane Ike.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,392,978			6,392,978
Capital Outlay	14,798			
Total Deductions:	<u>14,798</u>			14,798
Nondepartmental-Gen Gov	215,026	12,535	227,561	
Fin-OMB	38,174	7,272	45,446	
Fin-Genl Acctg	40,525	13,337	53,862	
Fin-Auditing	1,042	179	1,221	
Fin-Grants	2,870	573	3,443	
Fin-Performace Mgmnt	2,604	455	3,059	
Fin-Bus Services	5,045	456	5,501	
ARA-Strategic Purchasing	29,246	3,631	32,877	
ARA-Payroll Services	19,128	1,523	20,651	
ARA-Regulatory Services	19,961	1,194	21,155	
IT-Director	884,160	474,625	1,358,785	
IT-Infrastructure		42,491	42,491	
Office Bus Opportunity		4,759	4,759	
Mayor's Office		15,536	15,536	
Human Resources		13,474	13,474	
City Secretary		6,004	6,004	
City Council		60,658	60,658	
City Controller's Office		106,523	106,523	
Total Allocated Additions:	<u>1,257,781</u>	<u>765,225</u>	<u>2,023,006</u>	2,023,006
Total To Be Allocated:	<u><u>7,665,557</u></u>	<u><u>765,225</u></u>		<u><u>8,430,782</u></u>



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

	Total	General & Admin	Client Svcs	NW Data	NW Voice
<b>Wages &amp; Benefits</b>					
Salaries & Wages	4,459,163	0	1,091,783	534,941	935,028
Fringe Benefits	1,805,043	0	469,307	197,208	404,927
<b>Other Expense &amp; Cost</b>					
Supplies	39,449	0	7,355	0	7,339
Contractual Svcs	104,121	0	7,799	13,376	34,219
*Capital Outlay	( 14,798)	( 14,798)	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	6,392,978	( 14,798)	1,576,244	745,525	1,381,513
<b>Deductions</b>					
Total Deductions	14,798	14,798	0	0	0
<b>Functional Cost</b>					
Functional Cost	6,407,776	0	1,576,244	745,525	1,381,513
<b>Allocation Step 1</b>					
Inbound- All Others	1,257,781	1,257,781	0	0	0
Reallocate Admin Costs		( 1,257,781)	309,400	146,339	271,176
1st Allocation	7,665,557	0	1,885,644	891,864	1,652,689
<b>Allocation Step 2</b>					
Inbound- All Others	765,225	765,225	0	0	0
Reallocate Admin Costs		( 765,225)	188,237	89,032	164,982
2nd Allocation	765,225	0	188,237	89,032	164,982
<b>Total For 10006800030000 IT-Infrastructure</b>					
Total Allocated	8,430,782	0	2,073,881	980,896	1,817,671



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

	Infrastructure	Enterprise Optns
<b>Wages &amp; Benefits</b>		
Salaries & Wages	296,287	1,601,124
Fringe Benefits	110,655	622,946
<b>Other Expense &amp; Cost</b>		
Supplies	0	24,755
Contractual Svcs	17,076	31,651
*Capital Outlay	0	0
<b>Departmental Totals</b>		
Total Expenditures	424,018	2,280,476
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	424,018	2,280,476
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	83,230	447,636
1st Allocation	507,248	2,728,112
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	50,636	272,338
2nd Allocation	50,636	272,338
<b>Total For 10006800030000 IT-Infrastructure</b>		
Total Allocated	557,884	3,000,450



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

Activity - Client Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	1,326	3.3132	62,475		62,475		62,475
ARA-Director's Office	3,754	9.3798	176,870		176,870		176,870
IT-Director	4,944	12.3532	232,937		232,937		232,937
Office Bus Opportunity	251	0.6272	11,826		11,826	1,575	13,401
Mayor's Office	893	2.2313	42,074		42,074	5,604	47,678
Human Resources	3,870	9.6697	182,336		182,336	24,284	206,620
Legal	334	0.8345	15,736		15,736	2,096	17,832
City Secretary	61	0.1524	2,874		2,874	383	3,257
City Council	401	1.0019	18,893		18,893	2,516	21,409
City Controller's Office	260	0.6496	12,250		12,250	1,631	13,881
Municipal Court	332	0.8295	15,642		15,642	2,083	17,725
Health Administration	889	2.2213	41,885		41,885	5,578	47,463
Planning & Development Admin	813	2.0314	38,305		38,305	5,102	43,407
PWE-Administration	5,477	13.6850	258,051		258,051	34,369	292,420
General Services	1,105	2.7610	52,062		52,062	6,934	58,996
HEC	183	0.4572	8,622		8,622	1,148	9,770
Police	3,967	9.9120	186,906		186,906	24,893	211,799
Dept of Neighborhoods	4	0.0100	188		188	25	213
Fire	4,828	12.0634	227,472		227,472	30,296	257,768
Solid Waste Management	1,093	2.7310	51,497		51,497	6,859	58,356
Housing and Community Devp	1,438	3.5930	67,752		67,752	9,023	76,775
Library	689	1.7216	32,462		32,462	4,323	36,785
Parks & Recreation	752	1.8790	35,431		35,431	4,719	40,150
Fleet Management	901	2.2513	42,451		42,451	5,654	48,105
Houston Airport System (HAS)	1,321	3.3007	62,239		62,239	8,289	70,528
Conv and Ent Optns	136	0.3398	6,408		6,408	853	7,261



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

Activity - Client Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	40,022	100.0000	1,885,644		1,885,644	188,237	2,073,881
Total	40,022	100.0000	1,885,644		1,885,644	188,237	2,073,881

Allocation Basis: ITSM requests submitted per dept.

Allocation Source: IT Dept.

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

Activity - NW Data

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	86	0.6927	6,178		6,178		6,178
ARA-Director's Office	305	2.4565	21,909		21,909		21,909
ARA-3-1-1	94	0.7571	6,752		6,752		6,752
IT-Director	179	1.4417	12,858		12,858		12,858
Office Bus Opportunity	31	0.2497	2,227		2,227	235	2,462
Mayor's Office	118	0.9504	8,476		8,476	894	9,370
Human Resources	341	2.7465	24,495		24,495	2,583	27,078
Legal	204	1.6430	14,654		14,654	1,545	16,199
City Secretary	12	0.0966	862		862	91	953
City Council	110	0.8860	7,902		7,902	833	8,735
Municipal Court	840	6.7655	60,339		60,339	6,364	66,703
Health Administration	1,428	11.5013	102,576		102,576	10,818	113,394
Planning & Development Admin	104	0.8376	7,471		7,471	788	8,259
PWE-Administration	884	7.1198	63,499		63,499	6,697	70,196
General Services	379	3.0525	27,224		27,224	2,871	30,095
HEC	359	2.8914	25,788		25,788	2,720	28,508
Dept of Neighborhoods	88	0.7088	6,321		6,321	667	6,988
Fire	4,051	32.6272	290,988		290,988	30,691	321,679
Solid Waste Management	237	1.9088	17,024		17,024	1,795	18,819
Housing and Community Devp	163	1.3128	11,709		11,709	1,235	12,944
Library	552	4.4459	39,651		39,651	4,182	43,833
Parks & Recreation	602	4.8486	43,243		43,243	4,561	47,804
Fleet Management	124	0.9987	8,907		8,907	939	9,846
Other	1,125	9.0609	80,811		80,811	8,523	89,334
<b>SubTotal</b>	<b>12,416</b>	<b>100.0000</b>	<b>891,864</b>		<b>891,864</b>	<b>89,032</b>	<b>980,896</b>
<b>Total</b>	<b>12,416</b>	<b>100.0000</b>	<b>891,864</b>		<b>891,864</b>	<b>89,032</b>	<b>980,896</b>



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

Allocation Basis: IT user count for network services

Allocation Source: IT Dept.

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

Activity - NW Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	86	0.6927	11,447		11,447		11,447
ARA-Director's Office	305	2.4565	40,598		40,598		40,598
ARA-3-1-1	94	0.7571	12,512		12,512		12,512
IT-Director	179	1.4417	23,827		23,827		23,827
Office Bus Opportunity	31	0.2497	4,126		4,126	435	4,561
Mayor's Office	118	0.9504	15,707		15,707	1,657	17,364
Human Resources	341	2.7465	45,390		45,390	4,787	50,177
Legal	204	1.6430	27,154		27,154	2,864	30,018
City Secretary	12	0.0966	1,597		1,597	168	1,765
City Council	110	0.8860	14,642		14,642	1,544	16,186
Municipal Court	840	6.7655	111,812		111,812	11,792	123,604
Health Administration	1,428	11.5013	190,081		190,081	20,047	210,128
Planning & Development Admin	104	0.8376	13,843		13,843	1,460	15,303
PWE-Administration	884	7.1198	117,669		117,669	12,410	130,079
General Services	379	3.0525	50,449		50,449	5,321	55,770
HEC	359	2.8914	47,786		47,786	5,040	52,826
Dept of Neighborhoods	88	0.7088	11,714		11,714	1,235	12,949
Fire	4,051	32.6272	539,228		539,228	56,873	596,101
Solid Waste Management	237	1.9088	31,547		31,547	3,327	34,874
Housing and Community Devp	163	1.3128	21,697		21,697	2,288	23,985
Library	552	4.4459	73,477		73,477	7,749	81,226
Parks & Recreation	602	4.8486	80,132		80,132	8,451	88,583
Fleet Management	124	0.9987	16,506		16,506	1,741	18,247
Other	1,125	9.0609	149,748		149,748	15,793	165,541
<b>SubTotal</b>	<b>12,416</b>	<b>100.0000</b>	<b>1,652,689</b>		<b>1,652,689</b>	<b>164,982</b>	<b>1,817,671</b>
<b>Total</b>	<b>12,416</b>	<b>100.0000</b>	<b>1,652,689</b>		<b>1,652,689</b>	<b>164,982</b>	<b>1,817,671</b>



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

Allocation Basis: IT user count for network services excluding Airport

Allocation Source: IT Dept.

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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	86	0.6927	3,513		3,513		3,513
ARA-Director's Office	305	2.4565	12,461		12,461		12,461
ARA-3-1-1	94	0.7571	3,840		3,840		3,840
IT-Director	179	1.4417	7,313		7,313		7,313
Office Bus Opportunity	31	0.2497	1,266		1,266	134	1,400
Mayor's Office	118	0.9504	4,821		4,821	508	5,329
Human Resources	341	2.7465	13,931		13,931	1,469	15,400
Legal	204	1.6430	8,334		8,334	879	9,213
City Secretary	12	0.0966	490		490	52	542
City Council	110	0.8860	4,494		4,494	474	4,968
Municipal Court	840	6.7655	34,318		34,318	3,619	37,937
Health Administration	1,428	11.5013	58,340		58,340	6,153	64,493
Planning & Development Admin	104	0.8376	4,249		4,249	448	4,697
PWE-Administration	884	7.1198	36,115		36,115	3,809	39,924
General Services	379	3.0525	15,484		15,484	1,633	17,117
HEC	359	2.8914	14,667		14,667	1,547	16,214
Dept of Neighborhoods	88	0.7088	3,595		3,595	379	3,974
Fire	4,051	32.6272	165,503		165,503	17,456	182,959
Solid Waste Management	237	1.9088	9,682		9,682	1,021	10,703
Housing and Community Devp	163	1.3128	6,659		6,659	702	7,361
Library	552	4.4459	22,552		22,552	2,378	24,930
Parks & Recreation	602	4.8486	24,594		24,594	2,594	27,188
Fleet Management	124	0.9987	5,066		5,066	534	5,600
Other	1,125	9.0609	45,961		45,961	4,847	50,808
<b>SubTotal</b>	<b>12,416</b>	<b>100.0000</b>	<b>507,248</b>		<b>507,248</b>	<b>50,636</b>	<b>557,884</b>
<b>Total</b>	<b>12,416</b>	<b>100.0000</b>	<b>507,248</b>		<b>507,248</b>	<b>50,636</b>	<b>557,884</b>



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

Allocation Basis: IT user count for network services

Allocation Source: IT Dept.

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	31.4439	857,824		857,824		857,824
Fin-Dir Office	4,567	0.1228	3,350		3,350		3,350
Fin-OMB	474	0.0127	348		348		348
Finance-City Council	145	0.0039	106		106		106
Fin-Public Fin	345	0.0093	253		253		253
Fin-Genl Acctg	3,137	0.0843	2,301		2,301		2,301
Fin-Auditing	291	0.0078	213		213		213
Fin-Grants	328	0.0088	241		241		241
Fin-Performace Mgmnt	439	0.0118	322		322		322
Fin-Treasury	116	0.0031	85		85		85
Fin-Bus Services	1,027	0.0276	753		753		753
ARA-Director's Office	2,753	0.0740	2,019		2,019		2,019
ARA-Admin Svcs & Ops	14,205	0.3819	10,420		10,420		10,420
ARA-Strategic Purchasing	534	0.0144	392		392		392
ARA-3-1-1	1,424	0.0383	1,045		1,045		1,045
ARA-Payroll Services	1,362	0.0366	999		999		999
ARA-Regulatory Services	6,937	0.1865	5,088		5,088		5,088
IT-Director	16,391	0.4407	12,023		12,023		12,023
IT-Admin & Applications	7,681	0.2065	5,634		5,634		5,634
IT-Infrastructure	57,928	1.5575	42,491		42,491		42,491
IT-Radio Comm Service	2,588	0.0696	1,898		1,898	290	2,188
Office Bus Opportunity	3,735	0.1004	2,740		2,740	419	3,159
Mayor's Office	21,731	0.5843	15,940		15,940	2,436	18,376
Human Resources	64,351	1.7302	47,202		47,202	7,213	54,415
Legal	7,293	0.1961	5,350		5,350	817	6,167
City Secretary	1,883	0.0506	1,381		1,381	211	1,592



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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4213	11,493		11,493	1,756	13,249
City Controller's Office	12,592	0.3386	9,236		9,236	1,411	10,647
Health Administration	13,969	0.3756	10,246		10,246	1,566	11,812
Planning & Development Admin	1,823	0.0490	1,337		1,337	204	1,541
PWE-Administration	109,806	2.9524	80,544		80,544	12,308	92,852
CIP Sal Rec PWE Adm	3,221	0.0866	2,363		2,363	361	2,724
HPD-Police Records	1,850	0.0497	1,357		1,357	207	1,564
General Services	48,531	1.3049	35,598		35,598	5,440	41,038
Police	246,249	6.6210	180,627		180,627	27,602	208,229
Dept of Neighborhoods	10,015	0.2693	7,346		7,346	1,123	8,469
Fire	315,137	8.4732	231,158		231,158	35,323	266,481
PWE-All Other	3,859	0.1038	2,831		2,831	433	3,264
Solid Waste Management	50,794	1.3657	37,258		37,258	5,693	42,951
Housing and Community Devp	46,939	1.2621	34,430		34,430	5,261	39,691
Library	47,203	1.2692	34,624		34,624	5,291	39,915
Parks & Recreation	154,977	4.1669	113,678		113,678	17,371	131,049
Health & Human Services	179,895	4.8369	131,956		131,956	20,164	152,120
ARA-Ins Mgmt	805	0.0216	590		590	90	680
ARA-Exec Svcs	3,706	0.0996	2,718		2,718	415	3,133
ARA-BARC	13,832	0.3719	10,146		10,146	1,550	11,696
ARA-Other	18,084	0.4862	13,265		13,265	2,027	15,292
IT-Public Services	1,404	0.0378	1,030		1,030	157	1,187
Planning & Development	7,828	0.2105	5,742		5,742	877	6,619
General Debt Services	6,223	0.1673	4,565		4,565	698	5,263
CIP S/R Planning	727	0.0195	533		533	81	614
CIP Sal Rec RE	1,549	0.0416	1,136		1,136	174	1,310
CIP S/R Engrg	23,413	0.6295	17,174		17,174	2,624	19,798



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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	9,907	0.2664	7,267		7,267	1,110	8,377
CIP S/R Eng/Const	650	0.0175	477		477	73	550
CIP S/R GeoEnv	2,926	0.0787	2,146		2,146	328	2,474
CIP S/R Other	5,732	0.1541	4,205		4,205	642	4,847
CIP S/R GSD	5,931	0.1595	4,350		4,350	665	5,015
Prop & Cas Legal	7,523	0.2023	5,518		5,518	843	6,361
Fleet Management	45,755	1.2302	33,562		33,562	5,129	38,691
Wrkr Comp-HR	19,137	0.5145	14,037		14,037	2,145	16,182
Wrkr Comp-Legal	993	0.0267	728		728	111	839
PWE-Sign Adm	12	0.0003	9		9	1	10
PWE-Bldg Insp	38,936	1.0469	28,560		28,560	4,364	32,924
PWE-Stormwater Fund	23,866	0.6417	17,506		17,506	2,675	20,181
PWE-DDSR	68,067	1.8301	49,928		49,928	7,629	57,557
CABLE TV	2,053	0.0552	1,506		1,506	230	1,736
PWE-Houston Transtar	3,244	0.0872	2,380		2,380	364	2,744
TIRZ	4,470	0.1202	3,279		3,279	501	3,780
Houston Airport System (HAS)	202,491	5.4444	148,530		148,530	22,697	171,227
PWE-Water & Sewer System	381,002	10.2441	279,470		279,470	42,709	322,179
Conv and Ent Optns	12,471	0.3353	9,148		9,148	1,398	10,546
ARA Parking	24,650	0.6628	18,081		18,081	2,763	20,844
Health Benefits Fund	126,621	3.4045	92,878		92,878	14,193	107,071
Long Term Disability	234	0.0063	172		172	26	198
Houston Permit Center	1,331	0.0358	976		976	149	1,125
<b>SubTotal</b>	<b>3,719,234</b>	<b>100.0000</b>	<b>2,728,112</b>		<b>2,728,112</b>	<b>272,338</b>	<b>3,000,450</b>
<b>Total</b>	<b>3,719,234</b>	<b>100.0000</b>	<b>2,728,112</b>		<b>2,728,112</b>	<b>272,338</b>	<b>3,000,450</b>



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

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

Allocation Source: SAP

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

Receiving Department	Total	Client Svcs	NW Data	NW Voice	Infrastructure	Enterprise Optns
Nondepartmental-Gen Gov	857,824	0	0	0	0	857,824
Fin-Dir Office	86,963	62,475	6,178	11,447	3,513	3,350
Fin-OMB	348	0	0	0	0	348
Finance-City Council	106	0	0	0	0	106
Fin-Public Fin	253	0	0	0	0	253
Fin-Genl Acctg	2,301	0	0	0	0	2,301
Fin-Auditing	213	0	0	0	0	213
Fin-Grants	241	0	0	0	0	241
Fin-Performace Mgmt	322	0	0	0	0	322
Fin-Treasury	85	0	0	0	0	85
Fin-Bus Services	753	0	0	0	0	753
ARA-Director's Office	253,857	176,870	21,909	40,598	12,461	2,019
ARA-Admin Svcs & Ops	10,420	0	0	0	0	10,420
ARA-Strategic Purchasing	392	0	0	0	0	392
ARA-3-1-1	24,149	0	6,752	12,512	3,840	1,045
ARA-Payroll Services	999	0	0	0	0	999
ARA-Regulatory Services	5,088	0	0	0	0	5,088
IT-Director	288,958	232,937	12,858	23,827	7,313	12,023
IT-Admin & Applications	5,634	0	0	0	0	5,634
IT-Infrastructure	42,491	0	0	0	0	42,491
IT-Radio Comm Service	2,188	0	0	0	0	2,188
Office Bus Opportunity	24,983	13,401	2,462	4,561	1,400	3,159
Mayor's Office	98,117	47,678	9,370	17,364	5,329	18,376
Human Resources	353,690	206,620	27,078	50,177	15,400	54,415
Legal	79,429	17,832	16,199	30,018	9,213	6,167
City Secretary	8,109	3,257	953	1,765	542	1,592
City Council	64,547	21,409	8,735	16,186	4,968	13,249
City Controller's Office	24,528	13,881	0	0	0	10,647
Municipal Court	245,969	17,725	66,703	123,604	37,937	0
Health Administration	447,290	47,463	113,394	210,128	64,493	11,812
Planning & Development	73,207	43,407	8,259	15,303	4,697	1,541
PWE-Administration	625,471	292,420	70,196	130,079	39,924	92,852
CIP Sal Rec PWE Adm	2,724	0	0	0	0	2,724
HPD-Police Records	1,564	0	0	0	0	1,564



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

Receiving Department	Total	Client Svcs	NW Data	NW Voice	Infrastructure	Enterprise Optns
General Services	203,016	58,996	30,095	55,770	17,117	41,038
HEC	107,318	9,770	28,508	52,826	16,214	0
Police	420,028	211,799	0	0	0	208,229
Dept of Neighborhoods	32,593	213	6,988	12,949	3,974	8,469
Fire	1,624,988	257,768	321,679	596,101	182,959	266,481
PWE-All Other	3,264	0	0	0	0	3,264
Solid Waste Management	165,703	58,356	18,819	34,874	10,703	42,951
Housing and Community	160,756	76,775	12,944	23,985	7,361	39,691
Library	226,689	36,785	43,833	81,226	24,930	39,915
Parks & Recreation	334,774	40,150	47,804	88,583	27,188	131,049
Health & Human Services	152,120	0	0	0	0	152,120
ARA-Ins Mgmt	680	0	0	0	0	680
ARA-Exec Svcs	3,133	0	0	0	0	3,133
ARA-BARC	11,696	0	0	0	0	11,696
ARA-Other	15,292	0	0	0	0	15,292
IT-Public Services	1,187	0	0	0	0	1,187
Planning & Development	6,619	0	0	0	0	6,619
General Debt Services	5,263	0	0	0	0	5,263
CIP S/R Planning	614	0	0	0	0	614
CIP Sal Rec RE	1,310	0	0	0	0	1,310
CIP S/R Engrg	19,798	0	0	0	0	19,798
CIP S/R Constr	8,377	0	0	0	0	8,377
CIP S/R Eng/Const	550	0	0	0	0	550
CIP S/R GeoEnv	2,474	0	0	0	0	2,474
CIP S/R Other	4,847	0	0	0	0	4,847
CIP S/R GSD	5,015	0	0	0	0	5,015
Prop & Cas Legal	6,361	0	0	0	0	6,361
Fleet Management	120,489	48,105	9,846	18,247	5,600	38,691
Wrkr Comp-HR	16,182	0	0	0	0	16,182
Wrkr Comp-Legal	839	0	0	0	0	839
PWE-Sign Adm	10	0	0	0	0	10
PWE-Bldg Insp	32,924	0	0	0	0	32,924
PWE-Stormwater Fund	20,181	0	0	0	0	20,181
PWE-DDSR	57,557	0	0	0	0	57,557
CABLE TV	1,736	0	0	0	0	1,736



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

Receiving Department	Total	Client Svcs	NW Data	NW Voice	Infrastructure	Enterprise Optns
PWE-Houston Transtar	2,744	0	0	0	0	2,744
TIRZ	3,780	0	0	0	0	3,780
Houston Airport System	241,755	70,528	0	0	0	171,227
PWE-Water & Sewer System	322,179	0	0	0	0	322,179
Conv and Ent Optns	17,807	7,261	0	0	0	10,546
ARA Parking	20,844	0	0	0	0	20,844
Health Benefits Fund	107,071	0	0	0	0	107,071
Long Term Disability	198	0	0	0	0	198
Houston Permit Center	1,125	0	0	0	0	1,125
Other	305,683	0	89,334	165,541	50,808	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>8,430,782</b>	<b>2,073,881</b>	<b>980,896</b>	<b>1,817,671</b>	<b>557,884</b>	<b>3,000,450</b>



**SCHEDULE 23.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**INFORMATION TECHNOLOGY – RADIO COMM SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,531,687			2,531,687
Nondepartmental-Gen Gov	66,326	3,826	70,152	
Fin-OMB	1,705	325	2,030	
Fin-Genl Acctg	1,811	595	2,406	
Fin-Auditing	412	71	483	
Fin-Grants	318	64	382	
Fin-Performace Mgmnt	289	50	339	
Fin-Treasury	5		5	
Fin-Bus Services	559	51	610	
ARA-Strategic Purchasing	3,212	399	3,611	
ARA-Payroll Services	5,898	470	6,368	
ARA-Regulatory Services	7,886	472	8,358	
IT-Director	272,627	146,349	418,976	
IT-Infrastructure	1,898	290	2,188	
IT-Radio Comm Service		11,619	11,619	
Office Bus Opportunity		1,467	1,467	
Mayor's Office		4,791	4,791	
Human Resources		3,958	3,958	
City Secretary		666	666	
City Council		6,725	6,725	
City Controller's Office		5,343	5,343	
Total Allocated Additions:	362,946	187,531	550,477	550,477
Total To Be Allocated:	2,894,633	187,531		3,082,164



**City Of Houston, Texas**  
**Full 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	984,209	0	984,209
Fringe Benefits	430,401	0	430,401
<b>Other Expense &amp; Cost</b>			
Supplies	317,918	0	317,918
Contractual Services	799,159	0	799,159
<b>Departmental Totals</b>			
Total Expenditures	2,531,687	0	2,531,687
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	2,531,687	0	2,531,687
<b>Allocation Step 1</b>			
Inbound- All Others	362,946	362,946	0
Reallocate Admin Costs		( 362,946)	362,946
1st Allocation	2,894,633	0	2,894,633
<b>Allocation Step 2</b>			
Inbound- All Others	187,531	187,531	0
Reallocate Admin Costs		( 187,531)	187,531
2nd Allocation	187,531	0	187,531
<b>Total For 10006800050000 IT-Radio Comm</b>			
Total Allocated	3,082,164	0	3,082,164



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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT-Radio Comm Service	49	0.4014	11,619		11,619		11,619
Mayor's Office	6	0.0492	1,423		1,423	93	1,516
Health Administration	78	0.6390	18,496		18,496	1,203	19,699
General Services	29	0.2376	6,877		6,877	447	7,324
HEC	26	0.2130	6,165		6,165	401	6,566
Police	8,638	70.7625	2,048,319		2,048,319	133,239	2,181,558
Dept of Neighborhoods	2,085	17.0804	494,414		494,414	32,160	526,574
Solid Waste Management	517	4.2353	122,596		122,596	7,974	130,570
Parks & Recreation	285	2.3347	67,582		67,582	4,396	71,978
Fleet Management	41	0.3359	9,722		9,722	632	10,354
PWE-DDSR	53	0.4342	12,568		12,568	817	13,385
PWE-Water & Sewer System	325	2.6624	77,067		77,067	5,013	82,080
ARA Parking	53	0.4342	12,568		12,568	817	13,385
Other	22	0.1802	5,217		5,217	339	5,556
<b>SubTotal</b>	<b>12,207</b>	<b>100.0000</b>	<b>2,894,633</b>		<b>2,894,633</b>	<b>187,531</b>	<b>3,082,164</b>
<b>Total</b>	<b>12,207</b>	<b>100.0000</b>	<b>2,894,633</b>		<b>2,894,633</b>	<b>187,531</b>	<b>3,082,164</b>

Allocation Basis: Number of radios per department

Allocation Source: IT Dept.

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

Receiving Department	Total	Services
IT-Radio Comm Service	11,619	11,619
Mayor's Office	1,516	1,516
Health Administration	19,699	19,699
General Services	7,324	7,324
HEC	6,566	6,566
Police	2,181,558	2,181,558
Dept of Neighborhoods	526,574	526,574
Solid Waste Management	130,570	130,570
Parks & Recreation	71,978	71,978
Fleet Management	10,354	10,354
PWE-DDSR	13,385	13,385
PWE-Water & Sewer System	82,080	82,080
ARA Parking	13,385	13,385
Other	5,556	5,556
Direct Billed	0	0
<b>Total</b>	<b>3,082,164</b>	<b>3,082,164</b>



**SCHEDULE 24.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**OFFICE OF BUSINESS OPPORTUNITY**  
**NATURE AND EXTENT OF SERVICES**

The Office of Business Opportunity provides technical assistance to the Small/Minority/Women/Disadvantaged Business Enterprise Program (S/MWDBE), serves as an advocate for persons with disabilities, administers city ordinances that equalize opportunities for S/MWDBE's, operates the Houston Business Solutions 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:

- **Certification / Compliance** –The Certification and Business Development function administer aspects of the City's S/MWDBE programs, administer the Houston Business Solutions Center, and conduct weekly pre-certification workshops for interested businesses. The cost of these functions has been allocated based on the number of full time equivalent positions.
- **Contract Monitoring** – The Contract Compliance function within OBO enforces prevailing wage compliance, monitors S/MWDBE utilization on City contracts with goals, and ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month. Costs have been allocated based on the number of contracts monitored per department.
- **S/MWDBE Reporting** – The S/MWDBE reporting function within OBO has been allocated based on the number of contracts awarded with S/MWDBE requirements.
- **Contract Analysis** – The person responsible for analyzing City contracts participates in the procurement process by assisting City departments and certified vendors with subcontracting opportunities before a contract has been awarded. Their costs have been allocated based on the number of tasks completed by the Procurement Specialist per department. These tasks include waivers, reduced goals, denied requests, and RCA's reviewed.

**SCHEDULE 24.1**  
**FY 2014 FULL COST PLAN**  
**(Continued)**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**OFFICE OF BUSINESS OPPORTUNITY**  
**NATURE AND EXTENT OF SERVICES**

- **Vendor Services-** Vendor Services gathers the information on certified businesses. These costs have been allocated based on the number of full time equivalent positions.
- **External Affairs** – This division’s key objective is to raise program awareness and increase the number of companies seeking certification. These costs have not been allocated within the plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,997,566			1,997,566
Capital Outlay	( 31,827)			
Total Deductions:	( 31,827)			( 31,827)
Equipment Usage Charge	7,044		7,044	
Nondepartmental-Gen Gov	330,497	18,959	349,456	
Fin-OMB	2,461	469	2,930	
Fin-Genl Acctg	3,311	1,019	4,330	
Fin-Auditing	320	55	375	
Fin-Grants	253	51	304	
Fin-Performace Mgmnt	230	40	270	
Fin-Treasury	29	1	30	
Fin-Bus Services	445	40	485	
ARA-Admin Svcs & Ops	379	47	426	
ARA-Strategic Purchasing	2,617	324	2,941	
ARA-3-1-1	708	64	772	
ARA-Payroll Services	6,304	502	6,806	
ARA-Regulatory Services	6,123	366	6,489	
IT-Admin & Applications	26,078	2,383	28,461	
IT-Infrastructure	22,185	2,798	24,983	
Office Bus Opportunity		1,568	1,568	
Mayor's Office		5,120	5,120	
Human Resources		9,593	9,593	
Legal		12,644	12,644	
City Secretary		529	529	
City Council		5,347	5,347	
City Controller's Office		7,077	7,077	
General Services		6,863	6,863	
Total Allocated Additions:	408,984	75,859	484,843	484,843



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

Total To Be Allocated:

<u>2,374,723</u>	<u>75,859</u>
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<u>2,450,582</u>
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Office Bus Opportunity**

	Total	General & Admin	Certs / Compliance	Contract Monitoring	S/MWDBE Reporting
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,137,481	356,828	399,143	194,054	14,446
Fringe Benefits	503,303	157,886	176,610	85,863	6,392
<b>Other Expense &amp; Cost</b>					
Supplies	42,682	13,389	14,977	7,282	542
Contractual Svcs.	282,273	88,549	99,050	48,156	3,585
*Capital Outlay	31,827	31,827	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,997,566	648,479	689,780	335,355	24,965
<b>Deductions</b>					
Total Deductions	( 31,827)	( 31,827)	0	0	0
Functional Cost	1,965,739	616,652	689,780	335,355	24,965
<b>Allocation Step 1</b>					
Inbound- All Others	408,984	408,984	0	0	0
Reallocate Admin Costs		( 1,025,636)	524,403	254,952	18,979
Unallocated Costs	( 243,941)	0	0	0	0
1st Allocation	2,130,782	0	1,214,183	590,307	43,944
<b>Allocation Step 2</b>					
Inbound- All Others	75,859	75,859	0	0	0
Reallocate Admin Costs		( 75,859)	38,786	18,857	1,404
Unallocated Costs	( 7,793)	0	0	0	0
2nd Allocation	68,066	0	38,786	18,857	1,404
<b>Total For 10005100010000 Office Bus</b>					
Total Allocated	2,198,848	0	1,252,969	609,164	45,348



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

	Contract Analysis	Vendor Services	External Affairs
<b>Wages &amp; Benefits</b>			
Salaries & Wages	45,613	47,205	80,192
Fringe Benefits	20,182	20,887	35,483
<b>Other Expense &amp; Cost</b>			
Supplies	1,712	1,771	3,009
Contractual Svcs.	11,319	11,714	19,900
*Capital Outlay	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	78,826	81,577	138,584
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	78,826	81,577	138,584
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	59,927	62,018	105,357
Unallocated Costs	0	0	( 243,941)
1st Allocation	138,753	143,595	0
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	4,432	4,587	7,793
Unallocated Costs	0	0	( 7,793)
2nd Allocation	4,432	4,587	0
<b>Total For 10005100010000 Office Bus</b>			
Total Allocated	143,185	148,182	0



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

Activity - Certs / Compliance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.0322	391		391		391
Fin-OMB	16.50	0.0818	993		993		993
Finance-City Council	2.50	0.0124	150		150		150
Fin-Public Fin	6.00	0.0297	361		361		361
Fin-Genl Acctg	14.20	0.0704	855		855		855
Fin-Auditing	2.00	0.0099	120		120		120
Fin-Grants	4.00	0.0198	241		241		241
Fin-Performace Mgmt	3.10	0.0154	187		187		187
Fin-Treasury	0.20	0.0010	12		12		12
Fin-Bus Services	2.90	0.0144	175		175		175
ARA-Director's Office	7.50	0.0372	451		451		451
ARA-Admin Svcs & Ops	24.80	0.1229	1,493		1,493		1,493
ARA-Strategic Purchasing	39.90	0.1978	2,402		2,402		2,402
ARA-3-1-1	63.20	0.3133	3,804		3,804		3,804
ARA-Payroll Services	62.80	0.3113	3,780		3,780		3,780
ARA-Regulatory Services	36.20	0.1795	2,179		2,179		2,179
IT-Director	10.70	0.0530	644		644		644
IT-Admin & Applications	28.20	0.1398	1,697		1,697		1,697
IT-Infrastructure	70.70	0.3505	4,256		4,256		4,256
IT-Radio Comm Service	21.80	0.1081	1,312		1,312		1,312
Office Bus Opportunity	23.30	0.1155	1,402		1,402		1,402
Mayor's Office	38.00	0.1884	2,287		2,287	75	2,362
Human Resources	156.90	0.7778	9,444		9,444	309	9,753
Legal	119.10	0.5904	7,169		7,169	234	7,403
City Secretary	10.90	0.0540	656		656	21	677
City Council	74.60	0.3698	4,490		4,490	147	4,637



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

Activity - Certs / Compliance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.3282	3,985		3,985	130	4,115
Municipal Court	292.00	1.4475	17,576		17,576	574	18,150
Health Administration	79.60	0.3946	4,791		4,791	157	4,948
Planning & Development Admin	13.10	0.0649	789		789	26	815
CIP Sal Rec PWE Adm	14.20	0.0704	855		855	28	883
HPD-Police Records	72.70	0.3604	4,376		4,376	143	4,519
General Services	220.90	1.0951	13,296		13,296	434	13,730
HEC	222.60	1.1035	13,399		13,399	438	13,837
Police	6,390.00	31.6773	384,620		384,620	12,565	397,185
Dept of Neighborhoods	96.10	0.4764	5,784		5,784	189	5,973
Fire	3,933.80	19.5012	236,780		236,780	7,735	244,515
PWE-All Other	15.10	0.0749	909		909	30	939
Solid Waste Management	438.30	2.1728	26,382		26,382	862	27,244
Housing and Community Devp	2.10	0.0104	126		126	4	130
Library	422.40	2.0940	25,425		25,425	831	26,256
Parks & Recreation	701.00	3.4751	42,194		42,194	1,378	43,572
Health & Human Services	391.60	1.9413	23,571		23,571	770	24,341
ARA-Ins Mgmt	5.10	0.0253	307		307	10	317
ARA-Exec Svcs	17.10	0.0848	1,029		1,029	34	1,063
ARA-BARC	87.80	0.4353	5,285		5,285	173	5,458
ARA-Other	15.70	0.0778	945		945	31	976
IT-Public Services	40.40	0.2003	2,432		2,432	79	2,511
Planning & Development	71.90	0.3564	4,328		4,328	141	4,469
CIP S/R Planning	10.30	0.0511	620		620	20	640
CIP Sal Rec RE	34.20	0.1695	2,059		2,059	67	2,126
CIP S/R Engrg	112.70	0.5587	6,784		6,784	222	7,006
CIP S/R Constr	116.20	0.5760	6,994		6,994	228	7,222



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

Activity - Certs / Compliance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Eng/Const	2.80	0.0139	169		169	6	175
CIP S/R GeoEnv	10.90	0.0540	656		656	21	677
CIP S/R Other	48.70	0.2414	2,931		2,931	96	3,027
CIP S/R GSD	25.40	0.1259	1,529		1,529	50	1,579
Prop & Cas Legal	46.60	0.2310	2,805		2,805	92	2,897
Fleet Management	336.30	1.6672	20,242		20,242	661	20,903
Wrkr Comp-HR	28.70	0.1423	1,727		1,727	56	1,783
Wrkr Comp-Legal	3.10	0.0154	187		187	6	193
PWE-Sign Adm	42.80	0.2122	2,576		2,576	84	2,660
PWE-Bldg Insp	411.20	2.0385	24,751		24,751	809	25,560
PWE-Stormwater Fund	348.00	1.7252	20,947		20,947	684	21,631
PWE-DDSR	490.20	2.4301	29,506		29,506	964	30,470
CABLE TV	11.60	0.0575	698		698	23	721
PWE-Houston Transtar	7.20	0.0357	433		433	14	447
ARRA Reimbursement Fund	3.00	0.0149	181		181	6	187
Houston Airport System (HAS)	1,360.00	6.7420	81,860		81,860	2,674	84,534
PWE-Water & Sewer System	2,082.20	10.3222	125,330		125,330	4,094	129,424
Conv and Ent Optns	67.20	0.3331	4,045		4,045	132	4,177
ARA Parking	63.80	0.3163	3,840		3,840	125	3,965
Health Benefits Fund	42.00	0.2082	2,528		2,528	83	2,611
Houston Permit Center	10.80	0.0535	650		650	21	671
<b>SubTotal</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>1,214,183</b>		<b>1,214,183</b>	<b>38,786</b>	<b>1,252,969</b>
<b>Total</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>1,214,183</b>		<b>1,214,183</b>	<b>38,786</b>	<b>1,252,969</b>



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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Contract Monitoring

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	27	1.6005	9,448		9,448		9,448
ARA-Director's Office	12	0.7113	4,199		4,199		4,199
ARA-Strategic Purchasing	170	10.0771	59,486		59,486		59,486
IT-Director	29	1.7190	10,148		10,148		10,148
Mayor's Office	13	0.7706	4,549		4,549	169	4,718
Human Resources	19	1.1263	6,648		6,648	247	6,895
Legal	7	0.4149	2,449		2,449	91	2,540
City Controller's Office	11	0.6520	3,849		3,849	143	3,992
Municipal Court	7	0.4149	2,449		2,449	91	2,540
Planning & Development Admin	3	0.1778	1,050		1,050	39	1,089
PWE-Administration	992	58.8027	347,117		347,117	12,912	360,029
General Services	245	14.5228	85,729		85,729	3,188	88,917
Police	57	3.3788	19,945		19,945	742	20,687
Fire	12	0.7113	4,199		4,199	156	4,355
Solid Waste Management	21	1.2448	7,348		7,348	273	7,621
Library	3	0.1778	1,050		1,050	39	1,089
Parks & Recreation	19	1.1263	6,648		6,648	247	6,895
Health & Human Services	8	0.4742	2,799		2,799	104	2,903
Conv and Ent Optns	32	1.8969	11,197		11,197	416	11,613
<b>SubTotal</b>	<b>1,687</b>	<b>100.0000</b>	<b>590,307</b>		<b>590,307</b>	<b>18,857</b>	<b>609,164</b>
<b>Total</b>	<b>1,687</b>	<b>100.0000</b>	<b>590,307</b>		<b>590,307</b>	<b>18,857</b>	<b>609,164</b>

Allocation Basis: Number of contracts monitored

Allocation Source: Office of Business Opportunity

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

Activity - S/MWDBE Reporting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	95	0.1801	79		79		79
ARA-Director's Office	1,661	3.1491	1,384		1,384		1,384
ARA-Strategic Purchasing	77	0.1460	64		64		64
IT-Director	580	1.0996	483		483		483
Mayor's Office	473	0.8968	394		394	13	407
Human Resources	592	1.1224	493		493	17	510
Legal	290	0.5498	242		242	8	250
City Secretary	6	0.0114	5		5		5
City Controller's Office	267	0.5062	222		222	7	229
Municipal Court	1,087	2.0609	906		906	30	936
Planning & Development Admin	113	0.2142	94		94	3	97
PWE-Administration	17,565	33.3017	14,634		14,634	490	15,124
HPD-Police Records	3,542	6.7153	2,951		2,951	99	3,050
General Services	4,735	8.9772	3,945		3,945	132	4,077
HEC	648	1.2286	540		540	18	558
Dept of Neighborhoods	107	0.2029	89		89	3	92
Fire	2,256	4.2772	1,880		1,880	63	1,943
Solid Waste Management	1,028	1.9490	856		856	29	885
Housing and Community Devp	560	1.0617	467		467	16	483
Library	751	1.4238	626		626	21	647
Parks & Recreation	5,468	10.3669	4,556		4,556	153	4,709
Health & Human Services	2,367	4.4876	1,972		1,972	66	2,038
Fleet Management	1,510	2.8628	1,258		1,258	42	1,300
Houston Airport System (HAS)	6,967	13.2088	5,804		5,804	194	5,998
<b>SubTotal</b>	<b>52,745</b>	<b>100.0000</b>	<b>43,944</b>		<b>43,944</b>	<b>1,404</b>	<b>45,348</b>
<b>Total</b>	<b>52,745</b>	<b>100.0000</b>	<b>43,944</b>		<b>43,944</b>	<b>1,404</b>	<b>45,348</b>



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

Allocation Basis: Number of awards with S/MWDBE requirements

Allocation Source: Office of Business Opportunity

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

Activity - Contract Analysis

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	2	0.9804	1,360		1,360		1,360
ARA-Director's Office	5	2.4510	3,401		3,401		3,401
ARA-Strategic Purchasing	13	6.3725	8,842		8,842		8,842
IT-Director	8	3.9216	5,441		5,441		5,441
Mayor's Office	2	0.9804	1,360		1,360	50	1,410
Legal	2	0.9804	1,360		1,360	50	1,410
Municipal Court	4	1.9608	2,721		2,721	101	2,822
Health Administration	2	0.9804	1,360		1,360	50	1,410
PWE-Administration	71	34.8038	48,294		48,294	1,789	50,083
HPD-Police Records	18	8.8235	12,243		12,243	453	12,696
General Services	15	7.3529	10,202		10,202	378	10,580
HEC	2	0.9804	1,360		1,360	50	1,410
Dept of Neighborhoods	1	0.4902	680		680	25	705
Fire	9	4.4118	6,121		6,121	227	6,348
Solid Waste Management	6	2.9412	4,081		4,081	151	4,232
Housing and Community Devp	5	2.4510	3,401		3,401	126	3,527
Library	3	1.4706	2,040		2,040	76	2,116
Parks & Recreation	6	2.9412	4,081		4,081	151	4,232
Fleet Management	12	5.8824	8,162		8,162	302	8,464
Houston Airport System (HAS)	18	8.8235	12,243		12,243	453	12,696
SubTotal	204	100.0000	138,753		138,753	4,432	143,185
Total	204	100.0000	138,753		138,753	4,432	143,185



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

Allocation Basis: Number of tasks completed by Procurement Specialist

Allocation Source: Office of Business Opportunity

City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department Office Bus Opportunity

Activity - Vendor Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.0322	46		46		46
Fin-OMB	16.50	0.0818	117		117		117
Finance-City Council	2.50	0.0124	18		18		18
Fin-Public Fin	6.00	0.0297	43		43		43
Fin-Genl Acctg	14.20	0.0704	101		101		101
Fin-Auditing	2.00	0.0099	14		14		14
Fin-Grants	4.00	0.0198	28		28		28
Fin-Performace Mgmt	3.10	0.0154	22		22		22
Fin-Treasury	0.20	0.0010	1		1		1
Fin-Bus Services	2.90	0.0144	21		21		21
ARA-Director's Office	7.50	0.0372	53		53		53
ARA-Admin Svcs & Ops	24.80	0.1229	177		177		177
ARA-Strategic Purchasing	39.90	0.1978	284		284		284
ARA-3-1-1	63.20	0.3133	450		450		450
ARA-Payroll Services	62.80	0.3113	447		447		447
ARA-Regulatory Services	36.20	0.1795	258		258		258
IT-Director	10.70	0.0530	76		76		76
IT-Admin & Applications	28.20	0.1398	201		201		201
IT-Infrastructure	70.70	0.3505	503		503		503
IT-Radio Comm Service	21.80	0.1081	155		155		155
Office Bus Opportunity	23.30	0.1155	166		166		166
Mayor's Office	38.00	0.1884	271		271	9	280
Human Resources	156.90	0.7778	1,117		1,117	36	1,153
Legal	119.10	0.5904	848		848	28	876
City Secretary	10.90	0.0540	78		78	3	81
City Council	74.60	0.3698	531		531	17	548



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

Activity - Vendor Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.3282	471		471	15	486
Municipal Court	292.00	1.4475	2,079		2,079	68	2,147
Health Administration	79.60	0.3946	567		567	19	586
Planning & Development Admin	13.10	0.0649	93		93	3	96
CIP Sal Rec PWE Adm	14.20	0.0704	101		101	3	104
HPD-Police Records	72.70	0.3604	518		518	17	535
General Services	220.90	1.0951	1,572		1,572	51	1,623
HEC	222.60	1.1035	1,585		1,585	52	1,637
Police	6,390.00	31.6773	45,487		45,487	1,484	46,971
Dept of Neighborhoods	96.10	0.4764	684		684	22	706
Fire	3,933.80	19.5012	28,003		28,003	915	28,918
PWE-All Other	15.10	0.0749	107		107	4	111
Solid Waste Management	438.30	2.1728	3,120		3,120	102	3,222
Housing and Community Devp	2.10	0.0104	15		15		15
Library	422.40	2.0940	3,007		3,007	98	3,105
Parks & Recreation	701.00	3.4751	4,990		4,990	163	5,153
Health & Human Services	391.60	1.9413	2,788		2,788	91	2,879
ARA-Ins Mgmt	5.10	0.0253	36		36	1	37
ARA-Exec Svcs	17.10	0.0848	122		122	4	126
ARA-BARC	87.80	0.4353	625		625	20	645
ARA-Other	15.70	0.0778	112		112	4	116
IT-Public Services	40.40	0.2003	288		288	9	297
Planning & Development	71.90	0.3564	512		512	17	529
CIP S/R Planning	10.30	0.0511	73		73	2	75
CIP Sal Rec RE	34.20	0.1695	243		243	8	251
CIP S/R Engrg	112.70	0.5587	802		802	26	828
CIP S/R Constr	116.20	0.5760	827		827	27	854



**City Of Houston, Texas**

**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations  
For Department Office Bus Opportunity**

Activity - Vendor Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Eng/Const	2.80	0.0139	20		20	1	21
CIP S/R GeoEnv	10.90	0.0540	78		78	3	81
CIP S/R Other	48.70	0.2414	347		347	11	358
CIP S/R GSD	25.40	0.1259	181		181	6	187
Prop & Cas Legal	46.60	0.2310	332		332	11	343
Fleet Management	336.30	1.6672	2,394		2,394	78	2,472
Wrkr Comp-HR	28.70	0.1423	204		204	7	211
Wrkr Comp-Legal	3.10	0.0154	22		22	1	23
PWE-Sign Adm	42.80	0.2122	305		305	10	315
PWE-Bldg Insp	411.20	2.0385	2,927		2,927	96	3,023
PWE-Stormwater Fund	348.00	1.7252	2,477		2,477	81	2,558
PWE-DDSR	490.20	2.4301	3,489		3,489	114	3,603
CABLE TV	11.60	0.0575	83		83	3	86
PWE-Houston Transtar	7.20	0.0357	51		51	2	53
ARRA Reimbursement Fund	3.00	0.0149	21		21	1	22
Houston Airport System (HAS)	1,360.00	6.7420	9,681		9,681	316	9,997
PWE-Water & Sewer System	2,082.20	10.3222	14,822		14,822	484	15,306
Conv and Ent Optns	67.20	0.3331	478		478	16	494
ARA Parking	63.80	0.3163	454		454	15	469
Health Benefits Fund	42.00	0.2082	299		299	10	309
Houston Permit Center	10.80	0.0535	77		77	3	80
<b>SubTotal</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>143,595</b>		<b>143,595</b>	<b>4,587</b>	<b>148,182</b>
<b>Total</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>143,595</b>		<b>143,595</b>	<b>4,587</b>	<b>148,182</b>



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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE Summary - Finance, OMB

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

Receiving Department	Total	Certs / Compliance	Contract Monitoring	S/MWDBE Reporting	Contract Analysis	Vendor Services
Fin-Dir Office	11,324	391	9,448	79	1,360	46
Fin-OMB	1,110	993	0	0	0	117
Finance-City Council	168	150	0	0	0	18
Fin-Public Fin	404	361	0	0	0	43
Fin-Genl Acctg	956	855	0	0	0	101
Fin-Auditing	134	120	0	0	0	14
Fin-Grants	269	241	0	0	0	28
Fin-Performace Mgmnt	209	187	0	0	0	22
Fin-Treasury	13	12	0	0	0	1
Fin-Bus Services	196	175	0	0	0	21
ARA-Director's Office	9,488	451	4,199	1,384	3,401	53
ARA-Admin Svcs & Ops	1,670	1,493	0	0	0	177
ARA-Strategic Purchasing	71,078	2,402	59,486	64	8,842	284
ARA-3-1-1	4,254	3,804	0	0	0	450
ARA-Payroll Services	4,227	3,780	0	0	0	447
ARA-Regulatory Services	2,437	2,179	0	0	0	258
IT-Director	16,792	644	10,148	483	5,441	76
IT-Admin & Applications	1,898	1,697	0	0	0	201
IT-Infrastructure	4,759	4,256	0	0	0	503
IT-Radio Comm Service	1,467	1,312	0	0	0	155
Office Bus Opportunity	1,568	1,402	0	0	0	166
Mayor's Office	9,177	2,362	4,718	407	1,410	280
Human Resources	18,311	9,753	6,895	510	0	1,153
Legal	12,479	7,403	2,540	250	1,410	876
City Secretary	763	677	0	5	0	81
City Council	5,185	4,637	0	0	0	548
City Controller's Office	8,822	4,115	3,992	229	0	486
Municipal Court	26,595	18,150	2,540	936	2,822	2,147
Health Administration	6,944	4,948	0	0	1,410	586
Planning & Development	2,097	815	1,089	97	0	96
PWE-Administration	425,236	0	360,029	15,124	50,083	0
CIP Sal Rec PWE Adm	987	883	0	0	0	104
HPD-Police Records	20,800	4,519	0	3,050	12,696	535
General Services	118,927	13,730	88,917	4,077	10,580	1,623



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

Receiving Department	Total	Certs / Compliance	Contract Monitoring	S/MWDBE Reporting	Contract Analysis	Vendor Services
HEC	17,442	13,837	0	558	1,410	1,637
Police	464,843	397,185	20,687	0	0	46,971
Dept of Neighborhoods	7,476	5,973	0	92	705	706
Fire	286,079	244,515	4,355	1,943	6,348	28,918
PWE-All Other	1,050	939	0	0	0	111
Solid Waste Management	43,204	27,244	7,621	885	4,232	3,222
Housing and Community	4,155	130	0	483	3,527	15
Library	33,213	26,256	1,089	647	2,116	3,105
Parks & Recreation	64,561	43,572	6,895	4,709	4,232	5,153
Health & Human Services	32,161	24,341	2,903	2,038	0	2,879
ARA-Ins Mgmt	354	317	0	0	0	37
ARA-Exec Svcs	1,189	1,063	0	0	0	126
ARA-BARC	6,103	5,458	0	0	0	645
ARA-Other	1,092	976	0	0	0	116
IT-Public Services	2,808	2,511	0	0	0	297
Planning & Development	4,998	4,469	0	0	0	529
CIP S/R Planning	715	640	0	0	0	75
CIP Sal Rec RE	2,377	2,126	0	0	0	251
CIP S/R Engrg	7,834	7,006	0	0	0	828
CIP S/R Constr	8,076	7,222	0	0	0	854
CIP S/R Eng/Const	196	175	0	0	0	21
CIP S/R GeoEnv	758	677	0	0	0	81
CIP S/R Other	3,385	3,027	0	0	0	358
CIP S/R GSD	1,766	1,579	0	0	0	187
Prop & Cas Legal	3,240	2,897	0	0	0	343
Fleet Management	33,139	20,903	0	1,300	8,464	2,472
Wrkr Comp-HR	1,994	1,783	0	0	0	211
Wrkr Comp-Legal	216	193	0	0	0	23
PWE-Sign Adm	2,975	2,660	0	0	0	315
PWE-Bldg Insp	28,583	25,560	0	0	0	3,023
PWE-Stormwater Fund	24,189	21,631	0	0	0	2,558
PWE-DDSR	34,073	30,470	0	0	0	3,603
CABLE TV	807	721	0	0	0	86
PWE-Houston Transtar	500	447	0	0	0	53
ARRA Reimbursement Fund	209	187	0	0	0	22



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

Receiving Department	Total	Certs / Compliance	Contract Monitoring	S/MWDBE Reporting	Contract Analysis	Vendor Services
Houston Airport System	113,225	84,534	0	5,998	12,696	9,997
PWE-Water & Sewer System	144,730	129,424	0	0	0	15,306
Conv and Ent Optns	16,284	4,177	11,613	0	0	494
ARA Parking	4,434	3,965	0	0	0	469
Health Benefits Fund	2,920	2,611	0	0	0	309
Houston Permit Center	751	671	0	0	0	80
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>2,198,848</b>	<b>1,252,969</b>	<b>609,164</b>	<b>45,348</b>	<b>143,185</b>	<b>148,182</b>



**SCHEDULE 25.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**MAYOR'S OFFICE - EXECUTIVE**  
**NATURE AND EXTENT OF SERVICES**

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

- **City Administration** - Administration provides support functions necessary to fulfill the charter requirements of the Mayor and oversee departmental activity. It also provides timely and effective customer service to the public and City of Houston department. Its costs are allocated based on the number of the full time equivalent positions per department.
- **Agenda Office** – The Agenda Office assists with processing contracts, awards, and ordinance amendments through efficient communication with City departments and City Council. Costs have been allocated directly to City Council.
- **Special Events** – Special Events produces and co-produces events that enhance the image of the City and highlights Houston's diverse culture. These costs have not been allocated in the plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,335,377			5,335,377
Contingency	( 5,000)			
Total Deductions:	<u>( 5,000)</u>			( 5,000)
Building Usage Charge	173,712		173,712	
Equipment Usage Charge	9,378		9,378	
Nondepartmental-Gen Gov	256,628	14,805	271,433	
Fin-OMB	14,321	2,728	17,049	
Fin-Genl Acctg	16,424	5,283	21,707	
Fin-Auditing	867	149	1,016	
Fin-Grants	4,432	886	5,318	
Fin-Performace Mgmnt	4,022	703	4,725	
Fin-Bus Services	7,792	705	8,497	
ARA-Admin Svcs & Ops	118,606	17,785	136,391	
ARA-Strategic Purchasing	42,276	5,247	47,523	
ARA-3-1-1	20,254	1,835	22,089	
ARA-Payroll Services	10,281	818	11,099	
ARA-Regulatory Services	16,605	993	17,598	
IT-Admin & Applications	33,658	3,109	36,767	
IT-Infrastructure	87,018	11,099	98,117	
IT-Radio Comm Service	1,423	93	1,516	
Office Bus Opportunity	8,861	316	9,177	
Mayor's Office		8,350	8,350	
Human Resources		24,923	24,923	
Legal		175,466	175,466	
City Secretary		9,273	9,273	
City Council		93,682	93,682	
City Controller's Office		50,277	50,277	
HPD-Police Records		4,978	4,978	
General Services		261,819	261,819	



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

Total Allocated Additions:	826,558	695,322	1,521,880	1,521,880
Total To Be Allocated:	6,156,935	695,322		6,852,257

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

	Total	General & Admin	City Admin	Agenda Office	Special Events
<b>Wages &amp; Benefits</b>					
Salaries & Wages	3,567,101	0	2,689,159	214,384	663,558
Fringe Benefits	1,274,768	0	936,151	96,483	242,134
<b>Other Expense &amp; Cost</b>					
Supplies	107,843	0	13,999	4,044	89,800
Contractual Svcs.	380,665	0	198,385	33,479	148,801
*Contingency	5,000	5,000	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	5,335,377	5,000	3,837,694	348,390	1,144,293
<b>Deductions</b>					
Total Deductions	( 5,000)	( 5,000)	0	0	0
<b>Functional Cost</b>					
Functional Cost	5,330,377	0	3,837,694	348,390	1,144,293
<b>Allocation Step 1</b>					
Inbound- All Others	826,558	826,558	0	0	0
Reallocate Admin Costs		( 826,558)	595,094	54,023	177,441
Unallocated Costs	( 1,321,734)	0	0	0	( 1,321,734)
1st Allocation	4,835,201	0	4,432,788	402,413	0
<b>Allocation Step 2</b>					
Inbound- All Others	695,322	695,322	0	0	0
Reallocate Admin Costs		( 695,322)	500,608	45,446	149,268
Unallocated Costs	( 149,268)	0	0	0	( 149,268)
2nd Allocation	546,054	0	500,608	45,446	0
<b>Total For 10005000010000 Mayor's Office</b>					
Total Allocated	5,381,255	0	4,933,396	447,859	0



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

Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.0322	1,428		1,428		1,428
Fin-OMB	16.50	0.0818	3,626		3,626		3,626
Finance-City Council	2.50	0.0124	549		549		549
Fin-Public Fin	6.00	0.0297	1,318		1,318		1,318
Fin-Genl Acctg	14.20	0.0704	3,120		3,120		3,120
Fin-Auditing	2.00	0.0099	440		440		440
Fin-Grants	4.00	0.0198	879		879		879
Fin-Performace Mgmt	3.10	0.0154	681		681		681
Fin-Treasury	0.20	0.0010	44		44		44
Fin-Bus Services	2.90	0.0144	637		637		637
ARA-Director's Office	7.50	0.0372	1,648		1,648		1,648
ARA-Admin Svcs & Ops	24.80	0.1229	5,450		5,450		5,450
ARA-Strategic Purchasing	39.90	0.1978	8,768		8,768		8,768
ARA-3-1-1	63.20	0.3133	13,888		13,888		13,888
ARA-Payroll Services	62.80	0.3113	13,800		13,800		13,800
ARA-Regulatory Services	36.20	0.1795	7,955		7,955		7,955
IT-Director	10.70	0.0530	2,351		2,351		2,351
IT-Admin & Applications	28.20	0.1398	6,197		6,197		6,197
IT-Infrastructure	70.70	0.3505	15,536		15,536		15,536
IT-Radio Comm Service	21.80	0.1081	4,791		4,791		4,791
Office Bus Opportunity	23.30	0.1155	5,120		5,120		5,120
Mayor's Office	38.00	0.1884	8,350		8,350		8,350
Human Resources	156.90	0.7778	34,479		34,479	3,990	38,469
Legal	119.10	0.5904	26,172		26,172	3,029	29,201
City Secretary	10.90	0.0540	2,395		2,395	277	2,672
City Council	74.60	0.3698	16,393		16,393	1,897	18,290



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

Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.3282	14,547		14,547	1,683	16,230
Municipal Court	292.00	1.4475	64,167		64,167	7,425	71,592
Health Administration	79.60	0.3946	17,492		17,492	2,024	19,516
Planning & Development Admin	13.10	0.0649	2,879		2,879	333	3,212
CIP Sal Rec PWE Adm	14.20	0.0704	3,120		3,120	361	3,481
HPD-Police Records	72.70	0.3604	15,976		15,976	1,849	17,825
General Services	220.90	1.0951	48,542		48,542	5,617	54,159
HEC	222.60	1.1035	48,916		48,916	5,660	54,576
Police	6,390.00	31.6773	1,404,197		1,404,197	162,485	1,566,682
Dept of Neighborhoods	96.10	0.4764	21,118		21,118	2,444	23,562
Fire	3,933.80	19.5012	864,446		864,446	100,030	964,476
PWE-All Other	15.10	0.0749	3,318		3,318	384	3,702
Solid Waste Management	438.30	2.1728	96,316		96,316	11,145	107,461
Housing and Community Devp	2.10	0.0104	461		461	53	514
Library	422.40	2.0940	92,822		92,822	10,741	103,563
Parks & Recreation	701.00	3.4751	154,044		154,044	17,825	171,869
Health & Human Services	391.60	1.9413	86,053		86,053	9,958	96,011
ARA-Ins Mgmt	5.10	0.0253	1,121		1,121	130	1,251
ARA-Exec Svcs	17.10	0.0848	3,758		3,758	435	4,193
ARA-BARC	87.80	0.4353	19,294		19,294	2,233	21,527
ARA-Other	15.70	0.0778	3,450		3,450	399	3,849
IT-Public Services	40.40	0.2003	8,878		8,878	1,027	9,905
Planning & Development	71.90	0.3564	15,800		15,800	1,828	17,628
CIP S/R Planning	10.30	0.0511	2,263		2,263	262	2,525
CIP Sal Rec RE	34.20	0.1695	7,515		7,515	870	8,385
CIP S/R Engrg	112.70	0.5587	24,766		24,766	2,866	27,632
CIP S/R Constr	116.20	0.5760	25,535		25,535	2,955	28,490



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

Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Eng/Const	2.80	0.0139	615		615	71	686
CIP S/R GeoEnv	10.90	0.0540	2,395		2,395	277	2,672
CIP S/R Other	48.70	0.2414	10,702		10,702	1,238	11,940
CIP S/R GSD	25.40	0.1259	5,582		5,582	646	6,228
Prop & Cas Legal	46.60	0.2310	10,240		10,240	1,185	11,425
Fleet Management	336.30	1.6672	73,901		73,901	8,552	82,453
Wrkr Comp-HR	28.70	0.1423	6,307		6,307	730	7,037
Wrkr Comp-Legal	3.10	0.0154	681		681	79	760
PWE-Sign Adm	42.80	0.2122	9,405		9,405	1,088	10,493
PWE-Bldg Insp	411.20	2.0385	90,361		90,361	10,456	100,817
PWE-Stormwater Fund	348.00	1.7252	76,472		76,472	8,849	85,321
PWE-DDSR	490.20	2.4301	107,721		107,721	12,465	120,186
CABLE TV	11.60	0.0575	2,549		2,549	295	2,844
PWE-Houston Transtar	7.20	0.0357	1,582		1,582	183	1,765
ARRA Reimbursement Fund	3.00	0.0149	659		659	76	735
Houston Airport System (HAS)	1,360.00	6.7420	298,858		298,858	34,582	333,440
PWE-Water & Sewer System	2,082.20	10.3222	457,560		457,560	52,947	510,507
Conv and Ent Optns	67.20	0.3331	14,767		14,767	1,709	16,476
ARA Parking	63.80	0.3163	14,020		14,020	1,622	15,642
Health Benefits Fund	42.00	0.2082	9,229		9,229	1,068	10,297
Houston Permit Center	10.80	0.0535	2,373		2,373	275	2,648
<b>SubTotal</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>4,432,788</b>		<b>4,432,788</b>	<b>500,608</b>	<b>4,933,396</b>
<b>Total</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>4,432,788</b>		<b>4,432,788</b>	<b>500,608</b>	<b>4,933,396</b>



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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Agenda Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	100	100.0000	402,413		402,413	45,446	447,859
SubTotal	100	100.0000	402,413		402,413	45,446	447,859
<b>Total</b>	<b>100</b>	<b>100.0000</b>	<b>402,413</b>		<b>402,413</b>	<b>45,446</b>	<b>447,859</b>

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A

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

Receiving Department	Total	City Admin	Agenda Office
Fin-Dir Office	1,428	1,428	0
Fin-OMB	3,626	3,626	0
Finance-City Council	549	549	0
Fin-Public Fin	1,318	1,318	0
Fin-Genl Acctg	3,120	3,120	0
Fin-Auditing	440	440	0
Fin-Grants	879	879	0
Fin-Performace Mgmt	681	681	0
Fin-Treasury	44	44	0
Fin-Bus Services	637	637	0
ARA-Director's Office	1,648	1,648	0
ARA-Admin Svcs & Ops	5,450	5,450	0
ARA-Strategic Purchasing	8,768	8,768	0
ARA-3-1-1	13,888	13,888	0
ARA-Payroll Services	13,800	13,800	0
ARA-Regulatory Services	7,955	7,955	0
IT-Director	2,351	2,351	0
IT-Admin & Applications	6,197	6,197	0
IT-Infrastructure	15,536	15,536	0
IT-Radio Comm Service	4,791	4,791	0
Office Bus Opportunity	5,120	5,120	0
Mayor's Office	8,350	8,350	0
Human Resources	38,469	38,469	0
Legal	29,201	29,201	0
City Secretary	2,672	2,672	0
City Council	466,149	18,290	447,859
City Controller's Office	16,230	16,230	0
Municipal Court	71,592	71,592	0
Health Administration	19,516	19,516	0
Planning & Development	3,212	3,212	0
CIP Sal Rec PWE Adm	3,481	3,481	0
HPD-Police Records	17,825	17,825	0
General Services	54,159	54,159	0
HEC	54,576	54,576	0



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

Receiving Department	Total	City Admin	Agenda Office
Police	1,566,682	1,566,682	0
Dept of Neighborhoods	23,562	23,562	0
Fire	964,476	964,476	0
PWE-All Other	3,702	3,702	0
Solid Waste Management	107,461	107,461	0
Housing and Community	514	514	0
Library	103,563	103,563	0
Parks & Recreation	171,869	171,869	0
Health & Human Services	96,011	96,011	0
ARA-Ins Mgmt	1,251	1,251	0
ARA-Exec Svcs	4,193	4,193	0
ARA-BARC	21,527	21,527	0
ARA-Other	3,849	3,849	0
IT-Public Services	9,905	9,905	0
Planning & Development	17,628	17,628	0
CIP S/R Planning	2,525	2,525	0
CIP Sal Rec RE	8,385	8,385	0
CIP S/R Engrg	27,632	27,632	0
CIP S/R Constr	28,490	28,490	0
CIP S/R Eng/Const	686	686	0
CIP S/R GeoEnv	2,672	2,672	0
CIP S/R Other	11,940	11,940	0
CIP S/R GSD	6,228	6,228	0
Prop & Cas Legal	11,425	11,425	0
Fleet Management	82,453	82,453	0
Wrkr Comp-HR	7,037	7,037	0
Wrkr Comp-Legal	760	760	0
PWE-Sign Adm	10,493	10,493	0
PWE-Bldg Insp	100,817	100,817	0
PWE-Stormwater Fund	85,321	85,321	0
PWE-DDSR	120,186	120,186	0
CABLE TV	2,844	2,844	0
PWE-Houston Transtar	1,765	1,765	0
ARRA Reimbursement Fund	735	735	0
Houston Airport System	333,440	333,440	0



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

Receiving Department	Total	City Admin	Agenda Office
PWE-Water & Sewer System	510,507	510,507	0
Conv and Ent Optns	16,476	16,476	0
ARA Parking	15,642	15,642	0
Health Benefits Fund	10,297	10,297	0
Houston Permit Center	2,648	2,648	0
Direct Billed	0	0	0
<b>Total</b>	<b>5,381,255</b>	<b>4,933,396</b>	<b>447,859</b>



**SCHEDULE 26.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**HUMAN RESOURCES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,036,326			3,036,326
Equipment Usage Charge	5,747		5,747	
Nondepartmental-Gen Gov	821,336	47,257	868,593	
Fin-OMB	42,407	8,078	50,485	
Fin-Genl Acctg	45,542	14,937	60,479	
Fin-Auditing	494	85	579	
Fin-Grants	382	76	458	
Fin-Performace Mgmnt	346	61	407	
Fin-Treasury	4		4	
Fin-Bus Services	671	61	732	
ARA-Admin Svcs & Ops	284	35	319	
ARA-Strategic Purchasing	12,933	1,600	14,533	
ARA-3-1-1	20,420	1,850	22,270	
ARA-Payroll Services	42,450	3,379	45,829	
ARA-Regulatory Services	9,458	566	10,024	
IT-Admin & Applications	1,423,407	132,730	1,556,137	
IT-Infrastructure	313,354	40,336	353,690	
Office Bus Opportunity	17,702	609	18,311	
Mayor's Office	34,479	3,990	38,469	
Human Resources		95,730	95,730	
Legal		46,670	46,670	
City Secretary		798	798	
City Council		8,066	8,066	
City Controller's Office		109,706	109,706	
General Services		18,236	18,236	
Total Allocated Additions:	<u>2,791,416</u>	<u>534,856</u>	<u>3,326,272</u>	<u>3,326,272</u>
Total To Be Allocated:	<u><u>5,827,742</u></u>	<u><u>534,856</u></u>		<u><u>6,362,598</u></u>



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

	Total	General & Admin	Selection	Personnel Svcs	Classified Testing
<b>Wages &amp; Benefits</b>					
Salaries & Wages	1,950,300	202,328	535,448	968,536	99,781
Fringe Benefits	765,278	70,826	215,365	385,403	45,643
<b>Other Expense &amp; Cost</b>					
Supplies	44,994	9,979	7,684	24,476	2,855
Contractual Svcs.	259,924	53,392	64,069	115,911	22,282
Non Capital Equipment	15,830	0	0	10,490	0
<b>Departmental Totals</b>					
Total Expenditures	3,036,326	336,525	822,566	1,504,816	170,561
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	3,036,326	336,525	822,566	1,504,816	170,561
<b>Allocation Step 1</b>					
Inbound- All Others	2,791,416	2,791,416	0	0	0
Reallocate Admin Costs		( 3,127,941)	953,012	1,743,451	197,608
1st Allocation	5,827,742	0	1,775,578	3,248,267	368,169
<b>Allocation Step 2</b>					
Inbound- All Others	534,856	534,856	0	0	0
Reallocate Admin Costs		( 534,856)	162,958	298,118	33,790
2nd Allocation	534,856	0	162,958	298,118	33,790
<b>Total For 10008000010000 Human Resources</b>					
Total Allocated	6,362,598	0	1,938,536	3,546,385	401,959



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

	Training
<b>Wages &amp; Benefits</b>	
Salaries & Wages	144,207
Fringe Benefits	48,041
<b>Other Expense &amp; Cost</b>	
Supplies	0
Contractual Svcs.	4,270
Non Capital Equipment	5,340
<b>Departmental Totals</b>	
Total Expenditures	201,858
<b>Deductions</b>	
Total Deductions	0
Functional Cost	201,858
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	233,870
1st Allocation	435,728
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	39,990
2nd Allocation	39,990
<b>Total For 10008000010000 Human Resources</b>	
Total Allocated	475,718



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

Activity - Selection

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	61	0.9653	17,140		17,140		17,140
ARA-Director's Office	266	4.2095	74,743		74,743		74,743
IT-Director	89	1.4085	25,008		25,008		25,008
Office Bus Opportunity	18	0.2849	5,058		5,058		5,058
Mayor's Office	64	1.0128	17,983		17,983		17,983
Human Resources	133	2.1048	37,372		37,372		37,372
Legal	57	0.9020	16,016		16,016	1,633	17,649
City Council	79	1.2502	22,198		22,198	2,263	24,461
City Controller's Office	13	0.2057	3,653		3,653	372	4,025
Municipal Court	54	0.8546	15,173		15,173	1,547	16,720
Health Administration	330	5.2223	92,727		92,727	9,454	102,181
Planning & Development Admin	36	0.5697	10,116		10,116	1,031	11,147
PWE-Administration	1,444	22.8517	405,750		405,750	41,370	447,120
General Services	38	0.6014	10,678		10,678	1,089	11,767
HEC	85	1.3452	23,884		23,884	2,435	26,319
Police	1,496	23.6746	420,363		420,363	42,861	463,224
Dept of Neighborhoods	201	3.1809	56,479		56,479	5,759	62,238
Fire	682	10.7928	191,635		191,635	19,539	211,174
Solid Waste Management	197	3.1176	55,355		55,355	5,644	60,999
Housing and Community Devp	40	0.6330	11,240		11,240	1,146	12,386
Library	79	1.2502	22,198		22,198	2,263	24,461
Parks & Recreation	509	8.0551	143,024		143,024	14,583	157,607
Fleet Management	93	1.4718	26,132		26,132	2,664	28,796
Houston Airport System (HAS)	242	3.8297	68,000		68,000	6,933	74,933
Conv and Ent Optns	13	0.2057	3,653		3,653	372	4,025
<b>SubTotal</b>	<b>6,319</b>	<b>100.0000</b>	<b>1,775,578</b>		<b>1,775,578</b>	<b>162,958</b>	<b>1,938,536</b>

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

Activity - Selection

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	6,319	100.0000	1,775,578		1,775,578	162,958	1,938,536

Allocation Basis: Number of selections per dept.

Allocation Source: HR Dept.

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

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	6.50	0.0322	1,047		1,047		1,047
Fin-OMB	16.50	0.0818	2,657		2,657		2,657
Finance-City Council	2.50	0.0124	403		403		403
Fin-Public Fin	6.00	0.0297	966		966		966
Fin-Genl Acctg	14.20	0.0704	2,287		2,287		2,287
Fin-Auditing	2.00	0.0099	322		322		322
Fin-Grants	4.00	0.0198	644		644		644
Fin-Performace Mgmt	3.10	0.0154	499		499		499
Fin-Treasury	0.20	0.0010	32		32		32
Fin-Bus Services	2.90	0.0144	467		467		467
ARA-Director's Office	7.50	0.0372	1,208		1,208		1,208
ARA-Admin Svcs & Ops	24.80	0.1229	3,993		3,993		3,993
ARA-Strategic Purchasing	39.90	0.1978	6,425		6,425		6,425
ARA-3-1-1	63.20	0.3133	10,177		10,177		10,177
ARA-Payroll Services	62.80	0.3113	10,113		10,113		10,113
ARA-Regulatory Services	36.20	0.1795	5,829		5,829		5,829
IT-Director	10.70	0.0530	1,723		1,723		1,723
IT-Admin & Applications	28.20	0.1398	4,541		4,541		4,541
IT-Infrastructure	70.70	0.3505	11,385		11,385		11,385
IT-Radio Comm Service	21.80	0.1081	3,510		3,510		3,510
Office Bus Opportunity	23.30	0.1155	3,752		3,752		3,752
Mayor's Office	38.00	0.1884	6,119		6,119		6,119
Human Resources	156.90	0.7778	25,265		25,265		25,265
Legal	119.10	0.5904	19,178		19,178	1,818	20,996
City Secretary	10.90	0.0540	1,755		1,755	166	1,921
City Council	74.60	0.3698	12,013		12,013	1,139	13,152



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

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.3282	10,660		10,660	1,011	11,671
Municipal Court	292.00	1.4475	47,020		47,020	4,457	51,477
Health Administration	79.60	0.3946	12,818		12,818	1,215	14,033
Planning & Development Admin	13.10	0.0649	2,109		2,109	200	2,309
CIP Sal Rec PWE Adm	14.20	0.0704	2,287		2,287	217	2,504
HPD-Police Records	72.70	0.3604	11,707		11,707	1,110	12,817
General Services	220.90	1.0951	35,571		35,571	3,372	38,943
HEC	222.60	1.1035	35,845		35,845	3,398	39,243
Police	6,390.00	31.6773	1,028,965		1,028,965	97,539	1,126,504
Dept of Neighborhoods	96.10	0.4764	15,475		15,475	1,467	16,942
Fire	3,933.80	19.5012	633,451		633,451	60,047	693,498
PWE-All Other	15.10	0.0749	2,432		2,432	230	2,662
Solid Waste Management	438.30	2.1728	70,578		70,578	6,690	77,268
Housing and Community Devp	2.10	0.0104	338		338	32	370
Library	422.40	2.0940	68,018		68,018	6,448	74,466
Parks & Recreation	701.00	3.4751	112,880		112,880	10,700	123,580
Health & Human Services	391.60	1.9413	63,058		63,058	5,978	69,036
ARA-Ins Mgmt	5.10	0.0253	821		821	78	899
ARA-Exec Svcs	17.10	0.0848	2,754		2,754	261	3,015
ARA-BARC	87.80	0.4353	14,138		14,138	1,340	15,478
ARA-Other	15.70	0.0778	2,528		2,528	240	2,768
IT-Public Services	40.40	0.2003	6,506		6,506	617	7,123
Planning & Development	71.90	0.3564	11,578		11,578	1,098	12,676
CIP S/R Planning	10.30	0.0511	1,659		1,659	157	1,816
CIP Sal Rec RE	34.20	0.1695	5,507		5,507	522	6,029
CIP S/R Engrg	112.70	0.5587	18,148		18,148	1,720	19,868
CIP S/R Constr	116.20	0.5760	18,711		18,711	1,774	20,485



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

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Eng/Const	2.80	0.0139	451		451	43	494
CIP S/R GeoEnv	10.90	0.0540	1,755		1,755	166	1,921
CIP S/R Other	48.70	0.2414	7,842		7,842	743	8,585
CIP S/R GSD	25.40	0.1259	4,090		4,090	388	4,478
Prop & Cas Legal	46.60	0.2310	7,504		7,504	711	8,215
Fleet Management	336.30	1.6672	54,154		54,154	5,133	59,287
Wrkr Comp-HR	28.70	0.1423	4,622		4,622	438	5,060
Wrkr Comp-Legal	3.10	0.0154	499		499	47	546
PWE-Sign Adm	42.80	0.2122	6,892		6,892	653	7,545
PWE-Bldg Insp	411.20	2.0385	66,215		66,215	6,277	72,492
PWE-Stormwater Fund	348.00	1.7252	56,038		56,038	5,312	61,350
PWE-DDSR	490.20	2.4301	78,936		78,936	7,483	86,419
CABLE TV	11.60	0.0575	1,868		1,868	177	2,045
PWE-Houston Transtar	7.20	0.0357	1,159		1,159	110	1,269
ARRA Reimbursement Fund	3.00	0.0149	483		483	46	529
Houston Airport System (HAS)	1,360.00	6.7420	218,998		218,998	20,760	239,758
PWE-Water & Sewer System	2,082.20	10.3222	335,292		335,292	31,784	367,076
Conv and Ent Optns	67.20	0.3331	10,821		10,821	1,026	11,847
ARA Parking	63.80	0.3163	10,274		10,274	974	11,248
Health Benefits Fund	42.00	0.2082	6,763		6,763	641	7,404
Houston Permit Center	10.80	0.0535	1,739		1,739	165	1,904
<b>SubTotal</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>3,248,267</b>		<b>3,248,267</b>	<b>298,118</b>	<b>3,546,385</b>
<b>Total</b>	<b>20,172.10</b>	<b>100.0000</b>	<b>3,248,267</b>		<b>3,248,267</b>	<b>298,118</b>	<b>3,546,385</b>



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

Allocation Basis: Total full time equivalent positions for all funds

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Classified Testing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HPD-Police Records	3	0.0409	151		151	14	165
Police	5,244	57.9559	213,375		213,375	19,583	232,958
Fire	3,801	42.0032	154,643		154,643	14,193	168,836
SubTotal	9,049	100.0000	368,169		368,169	33,790	401,959
Total	9,049	100.0000	368,169		368,169	33,790	401,959

Allocation Basis: Number of classified full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	1	0.0086	37		37		37
Fin-OMB	13	0.1113	485		485		485
Finance-City Council	10	0.0856	373		373		373
Fin-Public Fin	2	0.0171	75		75		75
Fin-Genl Acctg	10	0.0856	373		373		373
Fin-Auditing	1	0.0086	37		37		37
Fin-Performace Mgmnt	10	0.0856	373		373		373
ARA-Director's Office	1	0.0086	37		37		37
ARA-Admin Svcs & Ops	24	0.2055	895		895		895
ARA-Strategic Purchasing	11	0.0942	410		410		410
ARA-3-1-1	12	0.1027	448		448		448
ARA-Payroll Services	71	0.6079	2,649		2,649		2,649
ARA-Regulatory Services	41	0.3511	1,530		1,530		1,530
IT-Director	26	0.2226	970		970		970
IT-Admin & Applications	21	0.1798	783		783		783
IT-Infrastructure	56	0.4795	2,089		2,089		2,089
IT-Radio Comm Service	12	0.1027	448		448		448
Office Bus Opportunity	21	0.1798	783		783		783
Mayor's Office	22	0.1884	821		821		821
Human Resources	887	7.5948	33,093		33,093		33,093
Legal	22	0.1884	821		821	84	905
City Council	5	0.0428	187		187	19	206
City Controller's Office	45	0.3853	1,679		1,679	173	1,852
Municipal Court	131	1.1217	4,887		4,887	502	5,389
Health Administration	737	6.3105	27,496		27,496	2,827	30,323
Planning & Development Admin	29	0.2483	1,082		1,082	111	1,193

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

Activity - Training

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Administration	5,143	44.0363	191,879		191,879	19,723	211,602
HPD-Police Records	26	0.2226	970		970	100	1,070
General Services	132	1.1302	4,925		4,925	506	5,431
HEC	95	0.8134	3,544		3,544	364	3,908
Police	1,038	8.8877	38,726		38,726	3,981	42,707
Dept of Neighborhoods	142	1.2159	5,298		5,298	545	5,843
Fire	164	1.4042	6,119		6,119	629	6,748
Solid Waste Management	239	2.0464	8,917		8,917	917	9,834
Housing and Community Devp	282	2.4146	10,521		10,521	1,082	11,603
Library	352	3.0140	13,133		13,133	1,350	14,483
Parks & Recreation	756	6.4732	28,205		28,205	2,899	31,104
ARA-Ins Mgmt	5	0.0428	187		187	19	206
ARA-Exec Svcs	3	0.0257	112		112	12	124
ARA-BARC	110	0.9419	4,104		4,104	422	4,526
ARA-Other	6	0.0514	224		224	23	247
IT-Public Services	12	0.1027	448		448	46	494
Fleet Management	452	3.8702	16,864		16,864	1,734	18,598
Houston Airport System (HAS)	357	3.0568	13,319		13,319	1,369	14,688
Conv and Ent Optns	14	0.1199	522		522	54	576
ARA Parking	130	1.1131	4,850		4,850	499	5,349
<b>SubTotal</b>	<b>11,679</b>	<b>100.0000</b>	<b>435,728</b>		<b>435,728</b>	<b>39,990</b>	<b>475,718</b>
<b>Total</b>	<b>11,679</b>	<b>100.0000</b>	<b>435,728</b>		<b>435,728</b>	<b>39,990</b>	<b>475,718</b>



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

Allocation Basis: Number of employees trained

Allocation Source: HR Dept.

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

Receiving Department	Total	Selection	Personnel Svcs	Classified Testing	Training
Fin-Dir Office	18,224	17,140	1,047	0	37
Fin-OMB	3,142	0	2,657	0	485
Finance-City Council	776	0	403	0	373
Fin-Public Fin	1,041	0	966	0	75
Fin-Genl Acctg	2,660	0	2,287	0	373
Fin-Auditing	359	0	322	0	37
Fin-Grants	644	0	644	0	0
Fin-Performace Mgmt	872	0	499	0	373
Fin-Treasury	32	0	32	0	0
Fin-Bus Services	467	0	467	0	0
ARA-Director's Office	75,988	74,743	1,208	0	37
ARA-Admin Svcs & Ops	4,888	0	3,993	0	895
ARA-Strategic Purchasing	6,835	0	6,425	0	410
ARA-3-1-1	10,625	0	10,177	0	448
ARA-Payroll Services	12,762	0	10,113	0	2,649
ARA-Regulatory Services	7,359	0	5,829	0	1,530
IT-Director	27,701	25,008	1,723	0	970
IT-Admin & Applications	5,324	0	4,541	0	783
IT-Infrastructure	13,474	0	11,385	0	2,089
IT-Radio Comm Service	3,958	0	3,510	0	448
Office Bus Opportunity	9,593	5,058	3,752	0	783
Mayor's Office	24,923	17,983	6,119	0	821
Human Resources	95,730	37,372	25,265	0	33,093
Legal	39,550	17,649	20,996	0	905
City Secretary	1,921	0	1,921	0	0
City Council	37,819	24,461	13,152	0	206
City Controller's Office	17,548	4,025	11,671	0	1,852
Municipal Court	73,586	16,720	51,477	0	5,389
Health Administration	146,537	102,181	14,033	0	30,323
Planning & Development	14,649	11,147	2,309	0	1,193
PWE-Administration	658,722	447,120	0	0	211,602
CIP Sal Rec PWE Adm	2,504	0	2,504	0	0
HPD-Police Records	14,052	0	12,817	165	1,070
General Services	56,141	11,767	38,943	0	5,431



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

Receiving Department	Total	Selection	Personnel Svcs	Classified Testing	Training
HEC	69,470	26,319	39,243	0	3,908
Police	1,865,393	463,224	1,126,504	232,958	42,707
Dept of Neighborhoods	85,023	62,238	16,942	0	5,843
Fire	1,080,256	211,174	693,498	168,836	6,748
PWE-All Other	2,662	0	2,662	0	0
Solid Waste Management	148,101	60,999	77,268	0	9,834
Housing and Community	24,359	12,386	370	0	11,603
Library	113,410	24,461	74,466	0	14,483
Parks & Recreation	312,291	157,607	123,580	0	31,104
Health & Human Services	69,036	0	69,036	0	0
ARA-Ins Mgmt	1,105	0	899	0	206
ARA-Exec Svcs	3,139	0	3,015	0	124
ARA-BARC	20,004	0	15,478	0	4,526
ARA-Other	3,015	0	2,768	0	247
IT-Public Services	7,617	0	7,123	0	494
Planning & Development	12,676	0	12,676	0	0
CIP S/R Planning	1,816	0	1,816	0	0
CIP Sal Rec RE	6,029	0	6,029	0	0
CIP S/R Engrg	19,868	0	19,868	0	0
CIP S/R Constr	20,485	0	20,485	0	0
CIP S/R Eng/Const	494	0	494	0	0
CIP S/R GeoEnv	1,921	0	1,921	0	0
CIP S/R Other	8,585	0	8,585	0	0
CIP S/R GSD	4,478	0	4,478	0	0
Prop & Cas Legal	8,215	0	8,215	0	0
Fleet Management	106,681	28,796	59,287	0	18,598
Wrkr Comp-HR	5,060	0	5,060	0	0
Wrkr Comp-Legal	546	0	546	0	0
PWE-Sign Adm	7,545	0	7,545	0	0
PWE-Bldg Insp	72,492	0	72,492	0	0
PWE-Stormwater Fund	61,350	0	61,350	0	0
PWE-DDSR	86,419	0	86,419	0	0
CABLE TV	2,045	0	2,045	0	0
PWE-Houston Transtar	1,269	0	1,269	0	0
ARRA Reimbursement Fund	529	0	529	0	0



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

Receiving Department	Total	Selection	Personnel Svcs	Classified Testing	Training
Houston Airport System	329,379	74,933	239,758	0	14,688
PWE-Water & Sewer System	367,076	0	367,076	0	0
Conv and Ent Optns	16,448	4,025	11,847	0	576
ARA Parking	16,597	0	11,248	0	5,349
Health Benefits Fund	7,404	0	7,404	0	0
Houston Permit Center	1,904	0	1,904	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>6,362,598</b>	<b>1,938,536</b>	<b>3,546,385</b>	<b>401,959</b>	<b>475,718</b>



**SCHEDULE 27.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**LEGAL SERVICES**  
**NATURE AND EXTENT OF SERVICES**

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

- **Legal Services** - The Department identifies time spent by individual attorney, case, and department. The number of total actual hours expended for the City departments is the basis for allocation.
- **PWE Legal** - Public Works and Engineering provides funding for legal representation, and these costs have been allocated directly to Public Works and Engineering.
- **Inspector General** – This office is tasked with conducting investigations of alleged misconduct and violations by City employees. Costs have been allocated based on the number of complaints investigated.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	12,498,882			12,498,882
Building Usage Charge	144,809		144,809	
Equipment Usage Charge	5,695		5,695	
Nondepartmental-Gen Gov	357,638	20,608	378,246	
Fin-OMB	4,806	916	5,722	
Fin-Genl Acctg	6,934	2,098	9,032	
Fin-Auditing	2,033	350	2,383	
Fin-Grants	1,571	314	1,885	
Fin-Performace Mgmnt	1,425	249	1,674	
Fin-Treasury	331	17	348	
Fin-Bus Services	2,762	250	3,012	
ARA-Admin Svcs & Ops	995	122	1,117	
ARA-Strategic Purchasing	15,301	1,899	17,200	
ARA-3-1-1	5,136	465	5,601	
ARA-Payroll Services	32,223	2,565	34,788	
ARA-Regulatory Services	38,935	2,329	41,264	
IT-Admin & Applications	20,961	1,928	22,889	
IT-Infrastructure	71,228	8,201	79,429	
Office Bus Opportunity	12,068	411	12,479	
Mayor's Office	26,172	3,029	29,201	
Human Resources	36,015	3,535	39,550	
Legal		1,156,585	1,156,585	
City Secretary		3,287	3,287	
City Council		33,203	33,203	
City Controller's Office		17,129	17,129	
HPD-Police Records		231,138	231,138	
General Services		434,047	434,047	
<b>Total Allocated Additions:</b>	<b>787,038</b>	<b>1,924,675</b>	<b>2,711,713</b>	<b>2,711,713</b>



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

Total To Be Allocated:

<u>13,285,920</u>	<u>1,924,675</u>
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<u>15,210,595</u>
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Legal**

	Total	General & Admin	Legal Svcs	PWE Legal	Inspector General
<b>Wages &amp; Benefits</b>					
Salaries & Wages	8,452,937	1,452,074	5,737,532	804,340	458,991
Fringe Benefits	3,163,716	531,401	2,127,825	294,308	210,182
<b>Other Expense &amp; Cost</b>					
Supplies	341,411	341,411	0	0	0
Contractual Svcs	540,818	412,122	128,639	56	1
<b>Departmental Totals</b>					
Total Expenditures	12,498,882	2,737,008	7,993,996	1,098,704	669,174
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	12,498,882	2,737,008	7,993,996	1,098,704	669,174
<b>Allocation Step 1</b>					
Inbound- All Others	787,038	787,038	0	0	0
Reallocate Admin Costs		( 3,524,046)	2,885,838	396,635	241,573
1st Allocation	13,285,920	0	10,879,834	1,495,339	910,747
<b>Allocation Step 2</b>					
Inbound- All Others	1,924,675	1,924,675	0	0	0
Reallocate Admin Costs		( 1,924,675)	1,576,115	216,624	131,936
2nd Allocation	1,924,675	0	1,576,115	216,624	131,936
<b>Total For 10009000010000 Legal</b>					
Total Allocated	15,210,595	0	12,455,949	1,711,963	1,042,683



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

Activity - Legal Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	218	0.2077	22,594		22,594		22,594
Fin-Dir Office	3,708	3.5323	384,309		384,309		384,309
Fin-Public Fin	1,538	1.4651	159,403		159,403		159,403
IT-Director	78	0.0743	8,084		8,084		8,084
IT-Admin & Applications	713	0.6792	73,898		73,898		73,898
Office Bus Opportunity	122	0.1162	12,644		12,644		12,644
Mayor's Office	1,590	1.5147	164,793		164,793		164,793
Human Resources	313	0.2982	32,440		32,440		32,440
Legal	11,022	10.4997	1,142,355		1,142,355		1,142,355
City Secretary	658	0.6268	68,197		68,197	12,105	80,302
City Council	428	0.4077	44,359		44,359	7,874	52,233
City Controller's Office	859	0.8183	89,029		89,029	15,803	104,832
Municipal Court	44,096	42.0064	4,570,248		4,570,248	811,237	5,381,485
Health Administration	3,329	3.1713	345,028		345,028	61,244	406,272
Planning & Development Admin	4,402	4.1934	456,237		456,237	80,984	537,221
PWE-Administration	2,100	2.0005	217,651		217,651	38,634	256,285
General Services	12,898	12.2869	1,336,789		1,336,789	237,286	1,574,075
Police	5,821	5.5452	603,307		603,307	107,089	710,396
Fire	449	0.4277	46,536		46,536	8,260	54,796
PWE-All Other	874	0.8326	90,584		90,584	16,079	106,663
Solid Waste Management	448	0.4268	46,432		46,432	8,242	54,674
Housing and Community Devp	1,119	1.0660	115,977		115,977	20,586	136,563
Library	596	0.5678	61,771		61,771	10,965	72,736
Parks & Recreation	891	0.8488	92,346		92,346	16,392	108,738
PWE-Sign Adm	592	0.5639	61,357		61,357	10,891	72,248
PWE-Bldg Insp	425	0.4049	44,048		44,048	7,819	51,867

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

Activity - Legal Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Stormwater Fund	720	0.6859	74,623	-4,758	69,865	13,246	83,111
PWE-DDSR	0			-65,670	-65,670		-65,670
PWE-Houston Transtar	224	0.2134	23,216		23,216	4,121	27,337
TIRZ	1,545	1.4718	160,129		160,129	28,424	188,553
Houston Airport System (HAS)	291	0.2772	30,160		30,160	5,354	35,514
PWE-Water & Sewer System	1,980	1.8862	205,213	-3,300	201,913	36,426	238,339
Conv and Ent Optns	309	0.2944	32,026		32,026	5,685	37,711
ARA Parking	618	0.5887	64,051		64,051	11,369	75,420
<b>SubTotal</b>	<b>104,974</b>	<b>100.0000</b>	<b>10,879,834</b>	<b>-73,728</b>	<b>10,806,106</b>	<b>1,576,115</b>	<b>12,382,221</b>
<b>Direct Billed</b>				<b>73,728</b>	<b>73,728</b>		<b>73,728</b>
<b>Total</b>	<b>104,974</b>	<b>100.0000</b>	<b>10,879,834</b>		<b>10,879,834</b>	<b>1,576,115</b>	<b>12,455,949</b>

Allocation Basis: Number of Legal staff hours expended per department

Allocation Source: Legal Dept.

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

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	1,495,339		1,495,339	216,624	1,711,963
SubTotal	100	100.0000	1,495,339		1,495,339	216,624	1,711,963
Total	100	100.0000	1,495,339		1,495,339	216,624	1,711,963

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

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

Activity - Inspector General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	8	3.1250	28,461		28,461		28,461
IT-Director	1	0.3906	3,558		3,558		3,558
Mayor's Office	3	1.1719	10,673		10,673		10,673
Human Resources	4	1.5625	14,230		14,230		14,230
Legal	4	1.5625	14,230		14,230		14,230
City Council	4	1.5625	14,230		14,230	2,236	16,466
City Controller's Office	1	0.3906	3,558		3,558	559	4,117
Municipal Court	5	1.9531	17,788		17,788	2,795	20,583
Health Administration	10	3.9063	35,576		35,576	5,591	41,167
PWE-Administration	124	48.4373	441,142		441,142	69,323	510,465
General Services	1	0.3906	3,558		3,558	559	4,117
HEC	3	1.1719	10,673		10,673	1,677	12,350
Police	6	2.3438	21,346		21,346	3,354	24,700
Dept of Neighborhoods	3	1.1719	10,673		10,673	1,677	12,350
Fire	41	16.0156	145,862		145,862	22,921	168,783
Solid Waste Management	10	3.9063	35,576		35,576	5,591	41,167
Housing and Community Devp	2	0.7813	7,115		7,115	1,118	8,233
Library	1	0.3906	3,558		3,558	559	4,117
Parks & Recreation	14	5.4688	49,806		49,806	7,827	57,633
Fleet Management	2	0.7813	7,115		7,115	1,118	8,233
Conv and Ent Optns	1	0.3906	3,558		3,558	559	4,117
Other	8	3.1250	28,461		28,461	4,472	32,933
<b>SubTotal</b>	<b>256</b>	<b>100.0000</b>	<b>910,747</b>		<b>910,747</b>	<b>131,936</b>	<b>1,042,683</b>
<b>Total</b>	<b>256</b>	<b>100.0000</b>	<b>910,747</b>		<b>910,747</b>	<b>131,936</b>	<b>1,042,683</b>



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

Allocation Basis: Number of complaints investigated

Allocation Source: HPD - Office of the Inspector General

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

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
Nondepartmental-Gen Gov	22,594	22,594	0	0
Fin-Dir Office	384,309	384,309	0	0
Fin-Public Fin	159,403	159,403	0	0
ARA-Director's Office	28,461	0	0	28,461
IT-Director	11,642	8,084	0	3,558
IT-Admin & Applications	73,898	73,898	0	0
Office Bus Opportunity	12,644	12,644	0	0
Mayor's Office	175,466	164,793	0	10,673
Human Resources	46,670	32,440	0	14,230
Legal	1,156,585	1,142,355	0	14,230
City Secretary	80,302	80,302	0	0
City Council	68,699	52,233	0	16,466
City Controller's Office	108,949	104,832	0	4,117
Municipal Court	5,402,068	5,381,485	0	20,583
Health Administration	447,439	406,272	0	41,167
Planning & Development	537,221	537,221	0	0
PWE-Administration	766,750	256,285	0	510,465
General Services	1,578,192	1,574,075	0	4,117
HEC	12,350	0	0	12,350
Police	735,096	710,396	0	24,700
Dept of Neighborhoods	12,350	0	0	12,350
Fire	223,579	54,796	0	168,783
PWE-All Other	1,818,626	106,663	1,711,963	0
Solid Waste Management	95,841	54,674	0	41,167
Housing and Community	144,796	136,563	0	8,233
Library	76,853	72,736	0	4,117
Parks & Recreation	166,371	108,738	0	57,633
Fleet Management	8,233	0	0	8,233
PWE-Sign Adm	72,248	72,248	0	0
PWE-Bldg Insp	51,867	51,867	0	0
PWE-Stormwater Fund	83,111	83,111	0	0
PWE-DDSR	( 65,670)	( 65,670)	0	0
PWE-Houston Transtar	27,337	27,337	0	0
TIRZ	188,553	188,553	0	0



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

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
Houston Airport System	35,514	35,514	0	0
PWE-Water & Sewer System	238,339	238,339	0	0
Conv and Ent Optns	41,828	37,711	0	4,117
ARA Parking	75,420	75,420	0	0
Other	32,933	0	0	32,933
Direct Billed	73,728	73,728	0	0
<b>Total</b>	<b>15,210,595</b>	<b>12,455,949</b>	<b>1,711,963</b>	<b>1,042,683</b>



**SCHEDULE 28.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
CITY SECRETARY'S OFFICE  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	726,146			726,146
Nondepartmental-Gen Gov	31,514	1,816	33,330	
Fin-OMB	1,241	236	1,477	
Fin-Genl Acctg	1,317	434	1,751	
Fin-Auditing	118	20	138	
Fin-Grants	91	18	109	
Fin-Performace Mgmnt	83	14	97	
Fin-Treasury	4		4	
Fin-Bus Services	160	15	175	
ARA-Strategic Purchasing	798	99	897	
ARA-3-1-1	5,775	523	6,298	
ARA-Payroll Services	2,949	235	3,184	
ARA-Regulatory Services	2,262	135	2,397	
IT-Admin & Applications	5,227	478	5,705	
IT-Infrastructure	7,204	905	8,109	
Office Bus Opportunity	739	24	763	
Mayor's Office	2,395	277	2,672	
Human Resources	1,755	166	1,921	
Legal	68,197	12,105	80,302	
City Secretary		191	191	
City Council		1,929	1,929	
City Controller's Office		3,457	3,457	
General Services		32,701	32,701	
Total Allocated Additions:	<u>131,829</u>	<u>55,778</u>	<u>187,607</u>	<u>187,607</u>
Total To Be Allocated:	<u><u>857,975</u></u>	<u><u>55,778</u></u>		<u><u>913,753</u></u>



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

	Total	General & Admin	City Secretary
<b>Wages &amp; Benefits</b>			
Salaries & Wages	450,161	0	450,161
Fringe Benefits	181,556	0	181,556
<b>Other Expense &amp; Cost</b>			
Supplies	11,416	0	11,416
Contractual Svcs	83,013	0	83,013
<b>Departmental Totals</b>			
Total Expenditures	726,146	0	726,146
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	726,146	0	726,146
<b>Allocation Step 1</b>			
Inbound- All Others	131,829	131,829	0
Reallocate Admin Costs		( 131,829)	131,829
1st Allocation	857,975	0	857,975
<b>Allocation Step 2</b>			
Inbound- All Others	55,778	55,778	0
Reallocate Admin Costs		( 55,778)	55,778
2nd Allocation	55,778	0	55,778
<b>Total For 10007500010000 City Secretary</b>			
Total Allocated	913,753	0	913,753



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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9652	16,861		16,861		16,861
Fin-Dir Office	866,478	0.0266	228		228		228
Fin-OMB	2,064,844	0.0633	543		543		543
Finance-City Council	350,453	0.0107	92		92		92
Fin-Public Fin	711,968	0.0218	187		187		187
Fin-Genl Acctg	2,682,761	0.0822	705		705		705
Fin-Auditing	190,952	0.0059	50		50		50
Fin-Grants	296,224	0.0091	78		78		78
Fin-Performace Mgmnt	283,083	0.0087	74		74		74
Fin-Treasury	1,585,442	0.0486	417		417		417
Fin-Bus Services	634,281	0.0194	167		167		167
ARA-Director's Office	1,087,113	0.0333	286		286		286
ARA-Admin Svcs & Ops	2,317,397	0.0710	609		609		609
ARA-Strategic Purchasing	3,679,042	0.1128	967		967		967
ARA-3-1-1	4,096,119	0.1255	1,077		1,077		1,077
ARA-Payroll Services	5,506,137	0.1688	1,448		1,448		1,448
ARA-Regulatory Services	4,241,989	0.1300	1,115		1,115		1,115
IT-Director	1,167,467	0.0358	307		307		307
IT-Admin & Applications	6,994,291	0.2144	1,839		1,839		1,839
IT-Infrastructure	22,834,058	0.6998	6,004		6,004		6,004
IT-Radio Comm Service	2,531,687	0.0776	666		666		666
Office Bus Opportunity	2,012,896	0.0617	529		529		529
Mayor's Office	35,265,542	1.0809	9,273		9,273		9,273
Human Resources	3,036,327	0.0931	798		798		798
Legal	12,498,883	0.3831	3,287		3,287		3,287
City Secretary	726,146	0.0223	191		191		191



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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1675	1,437		1,437	99	1,536
City Controller's Office	6,942,515	0.2128	1,826		1,826	126	1,952
Municipal Court	24,182,198	0.7412	6,359		6,359	438	6,797
Health Administration	11,452,252	0.3510	3,011		3,011	207	3,218
Planning & Development Admin	1,441,510	0.0442	379		379	26	405
CIP Sal Rec PWE Adm	2,238,810	0.0686	589		589	41	630
HPD-Police Records	4,350,370	0.1333	1,144		1,144	79	1,223
General Services	189,986,135	5.8229	49,959		49,959	3,440	53,399
HEC	21,424,640	0.6566	5,634		5,634	388	6,022
Police	688,877,161	21.1132	181,153		181,153	12,465	193,618
Dept of Neighborhoods	12,810,166	0.3926	3,369		3,369	232	3,601
Fire	420,352,969	12.8834	110,536		110,536	7,610	118,146
PWE-All Other	36,405,273	1.1158	9,573		9,573	659	10,232
Solid Waste Management	64,573,422	1.9791	16,980		16,980	1,169	18,149
Housing and Community Devp	73,740,695	2.2601	19,391		19,391	1,335	20,726
Library	35,171,201	1.0780	9,249		9,249	637	9,886
Parks & Recreation	74,679,554	2.2889	19,638		19,638	1,352	20,990
Health & Human Services	83,752,821	2.5669	22,024		22,024	1,516	23,540
ARA-Ins Mgmt	11,476,890	0.3518	3,018		3,018	208	3,226
ARA-Exec Svcs	106,905	0.0033	28		28	2	30
ARA-BARC	7,599,941	0.2329	1,998		1,998	138	2,136
ARA-Other	3,078,416	0.0944	809		809	56	865
IT-Public Services	6,087,206	0.1866	1,601		1,601	110	1,711
Planning & Development	7,215,344	0.2211	1,897		1,897	131	2,028
CIP S/R Planning	1,038,486	0.0318	273		273	19	292
CIP Sal Rec RE	3,752,347	0.1150	987		987	68	1,055
CIP S/R Engrg	10,977,676	0.3365	2,887		2,887	199	3,086



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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3267	2,803		2,803	193	2,996
CIP S/R Eng/Const	371,833	0.0114	98		98	7	105
CIP S/R GeoEnv	1,079,987	0.0331	284		284	20	304
CIP S/R Other	7,580,632	0.2323	1,993		1,993	137	2,130
CIP S/R GSD	2,679,523	0.0821	705		705	49	754
Prop & Cas Legal	6,111,640	0.1873	1,607		1,607	111	1,718
Fleet Management	83,670,663	2.5644	22,002		22,002	1,515	23,517
Wrkr Comp-HR	17,441,286	0.5346	4,586		4,586	316	4,902
Wrkr Comp-Legal	310,685	0.0095	82		82	6	88
PWE-Sign Adm	3,244,625	0.0994	853		853	59	912
PWE-Bldg Insp	37,038,377	1.1352	9,740		9,740	671	10,411
PWE-Stormwater Fund	31,549,256	0.9670	8,296		8,296	571	8,867
PWE-DDSR	56,739,336	1.7390	14,920		14,920	1,027	15,947
CABLE TV	4,226,629	0.1295	1,111		1,111	77	1,188
PWE-Houston Transtar	1,659,899	0.0509	436		436	30	466
Hurricane Ike Aid & Recovery	894,724	0.0274	235		235	16	251
ARRA Reimbursement Fund	24,048,732	0.7371	6,324		6,324	435	6,759
TIRZ	4,898,308	0.1501	1,288		1,288	89	1,377
Houston Airport System (HAS)	260,955,157	7.9980	68,621		68,621	4,724	73,345
PWE-Water & Sewer System	389,638,658	11.9420	102,460		102,460	7,054	109,514
Conv and Ent Optns	4,069,612	0.1247	1,070		1,070	74	1,144
ARA Parking	7,265,086	0.2227	1,910		1,910	132	2,042
Health Benefits Fund	311,461,599	9.5460	81,902		81,902	5,639	87,541
Long Term Disability	1,245,271	0.0382	327		327	23	350
Houston Permit Center	2,947,781	0.0903	775		775	53	828
<b>SubTotal</b>	<b>3,262,749,244</b>	<b>100.0000</b>	<b>857,975</b>		<b>857,975</b>	<b>55,778</b>	<b>913,753</b>
<b>Total</b>	<b>3,262,749,244</b>	<b>100.0000</b>	<b>857,975</b>		<b>857,975</b>	<b>55,778</b>	<b>913,753</b>



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

Allocation Basis: Total FY 2012 expenditures including TIRZ

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	City Secretary
Nondepartmental-Gen Gov	16,861	16,861
Fin-Dir Office	228	228
Fin-OMB	543	543
Finance-City Council	92	92
Fin-Public Fin	187	187
Fin-Genl Acctg	705	705
Fin-Auditing	50	50
Fin-Grants	78	78
Fin-Performace Mgmnt	74	74
Fin-Treasury	417	417
Fin-Bus Services	167	167
ARA-Director's Office	286	286
ARA-Admin Svcs & Ops	609	609
ARA-Strategic Purchasing	967	967
ARA-3-1-1	1,077	1,077
ARA-Payroll Services	1,448	1,448
ARA-Regulatory Services	1,115	1,115
IT-Director	307	307
IT-Admin & Applications	1,839	1,839
IT-Infrastructure	6,004	6,004
IT-Radio Comm Service	666	666
Office Bus Opportunity	529	529
Mayor's Office	9,273	9,273
Human Resources	798	798
Legal	3,287	3,287
City Secretary	191	191
City Council	1,536	1,536
City Controller's Office	1,952	1,952
Municipal Court	6,797	6,797
Health Administration	3,218	3,218
Planning & Development	405	405
CIP Sal Rec PWE Adm	630	630
HPD-Police Records	1,223	1,223
General Services	53,399	53,399



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

Receiving Department	Total	City Secretary
HEC	6,022	6,022
Police	193,618	193,618
Dept of Neighborhoods	3,601	3,601
Fire	118,146	118,146
PWE-All Other	10,232	10,232
Solid Waste Management	18,149	18,149
Housing and Community	20,726	20,726
Library	9,886	9,886
Parks & Recreation	20,990	20,990
Health & Human Services	23,540	23,540
ARA-Ins Mgmt	3,226	3,226
ARA-Exec Svcs	30	30
ARA-BARC	2,136	2,136
ARA-Other	865	865
IT-Public Services	1,711	1,711
Planning & Development	2,028	2,028
CIP S/R Planning	292	292
CIP Sal Rec RE	1,055	1,055
CIP S/R Engrg	3,086	3,086
CIP S/R Constr	2,996	2,996
CIP S/R Eng/Const	105	105
CIP S/R GeoEnv	304	304
CIP S/R Other	2,130	2,130
CIP S/R GSD	754	754
Prop & Cas Legal	1,718	1,718
Fleet Management	23,517	23,517
Wrkr Comp-HR	4,902	4,902
Wrkr Comp-Legal	88	88
PWE-Sign Adm	912	912
PWE-Bldg Insp	10,411	10,411
PWE-Stormwater Fund	8,867	8,867
PWE-DDSR	15,947	15,947
CABLE TV	1,188	1,188
PWE-Houston Transtar	466	466
Hurricane Ike Aid & Recovery	251	251



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

Receiving Department	Total	City Secretary
ARRA Reimbursement Fund	6,759	6,759
TIRZ	1,377	1,377
Houston Airport System	73,345	73,345
PWE-Water & Sewer System	109,514	109,514
Conv and Ent Optns	1,144	1,144
ARA Parking	2,042	2,042
Health Benefits Fund	87,541	87,541
Long Term Disability	350	350
Houston Permit Center	828	828
Direct Billed	0	0
<b>Total</b>	<b>913,753</b>	<b>913,753</b>



**SCHEDULE 29.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**CITY COUNCIL**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,477,962			5,477,962
Contingency	( 12,650)			
Total Deductions:	<u>( 12,650)</u>			( 12,650)
Equipment Usage Charge	453		453	
Nondepartmental-Gen Gov	2,123,425	121,728	2,245,153	
Fin-OMB	10,325	1,967	12,292	
Finance-City Council	422,144	43,909	466,053	
Fin-Genl Acctg	11,048	3,627	14,675	
Fin-Auditing	889	153	1,042	
Fin-Grants	687	137	824	
Fin-Performace Mgmnt	623	109	732	
Fin-Bus Services	1,208	109	1,317	
ARA-Admin Svcs & Ops	47	6	53	
ARA-Strategic Purchasing	6,721	834	7,555	
ARA-3-1-1	10,596	960	11,556	
ARA-Payroll Services	20,183	1,607	21,790	
ARA-Regulatory Services	17,025	1,019	18,044	
IT-Admin & Applications	1,069	100	1,169	
IT-Infrastructure	57,424	7,123	64,547	
Office Bus Opportunity	5,021	164	5,185	
Mayor's Office	418,806	47,343	466,149	
Human Resources	34,398	3,421	37,819	
Legal	58,589	10,110	68,699	
City Secretary	1,437	99	1,536	
City Council		14,518	14,518	
City Controller's Office		28,537	28,537	
General Services		121,071	121,071	
Total Allocated Additions:	<u>3,202,118</u>	<u>408,651</u>	<u>3,610,769</u>	3,610,769



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

Total To Be Allocated:

8,667,430	408,651
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9,076,081
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**City Of Houston, Texas**  
**Full Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Council**

	Total	General & Admin	City Council
<b>Wages &amp; Benefits</b>			
Salaries & Wages	3,810,253	0	3,810,253
Fringe Benefits	1,366,153	0	1,366,153
<b>Other Expense &amp; Cost</b>			
Supplies	73,045	0	73,045
Contractual Svcs	215,861	0	215,861
*Contingency	12,650	12,650	0
<b>Departmental Totals</b>			
Total Expenditures	5,477,962	12,650	5,465,312
<b>Deductions</b>			
Total Deductions	( 12,650)	( 12,650)	0
<b>Functional Cost</b>			
Functional Cost	5,465,312	0	5,465,312
<b>Allocation Step 1</b>			
Inbound- All Others	3,202,118	3,202,118	0
Reallocate Admin Costs		( 3,202,118)	3,202,118
1st Allocation	8,667,430	0	8,667,430
<b>Allocation Step 2</b>			
Inbound- All Others	408,651	408,651	0
Reallocate Admin Costs		( 408,651)	408,651
2nd Allocation	408,651	0	408,651
<b>Total For 10005500010000 City Council</b>			
Total Allocated	9,076,081	0	9,076,081



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9652	170,330		170,330		170,330
Fin-Dir Office	866,478	0.0266	2,302		2,302		2,302
Fin-OMB	2,064,844	0.0633	5,485		5,485		5,485
Finance-City Council	350,453	0.0107	931		931		931
Fin-Public Fin	711,968	0.0218	1,891		1,891		1,891
Fin-Genl Acctg	2,682,761	0.0822	7,127		7,127		7,127
Fin-Auditing	190,952	0.0059	507		507		507
Fin-Grants	296,224	0.0091	787		787		787
Fin-Performace Mgmnt	283,083	0.0087	752		752		752
Fin-Treasury	1,585,442	0.0486	4,212		4,212		4,212
Fin-Bus Services	634,281	0.0194	1,685		1,685		1,685
ARA-Director's Office	1,087,113	0.0333	2,888		2,888		2,888
ARA-Admin Svcs & Ops	2,317,397	0.0710	6,156		6,156		6,156
ARA-Strategic Purchasing	3,679,042	0.1128	9,773		9,773		9,773
ARA-3-1-1	4,096,119	0.1255	10,881		10,881		10,881
ARA-Payroll Services	5,506,137	0.1688	14,627		14,627		14,627
ARA-Regulatory Services	4,241,989	0.1300	11,269		11,269		11,269
IT-Director	1,167,467	0.0358	3,101		3,101		3,101
IT-Admin & Applications	6,994,291	0.2144	18,580		18,580		18,580
IT-Infrastructure	22,834,058	0.6998	60,658		60,658		60,658
IT-Radio Comm Service	2,531,687	0.0776	6,725		6,725		6,725
Office Bus Opportunity	2,012,896	0.0617	5,347		5,347		5,347
Mayor's Office	35,265,542	1.0809	93,682		93,682		93,682
Human Resources	3,036,327	0.0931	8,066		8,066		8,066
Legal	12,498,883	0.3831	33,203		33,203		33,203
City Secretary	726,146	0.0223	1,929		1,929		1,929



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1675	14,518		14,518		14,518
City Controller's Office	6,942,515	0.2128	18,443		18,443	922	19,365
Municipal Court	24,182,198	0.7412	64,240		64,240	3,213	67,453
Health Administration	11,452,252	0.3510	30,423		30,423	1,522	31,945
Planning & Development Admin	1,441,510	0.0442	3,829		3,829	192	4,021
CIP Sal Rec PWE Adm	2,238,810	0.0686	5,947		5,947	297	6,244
HPD-Police Records	4,350,370	0.1333	11,557		11,557	578	12,135
General Services	189,986,135	5.8229	504,694		504,694	25,244	529,938
HEC	21,424,640	0.6566	56,914		56,914	2,847	59,761
Police	688,877,161	21.1132	1,829,989		1,829,989	91,534	1,921,523
Dept of Neighborhoods	12,810,166	0.3926	34,030		34,030	1,702	35,732
Fire	420,352,969	12.8834	1,116,660		1,116,660	55,854	1,172,514
PWE-All Other	36,405,273	1.1158	96,710		96,710	4,837	101,547
Solid Waste Management	64,573,422	1.9791	171,538		171,538	8,580	180,118
Housing and Community Devp	73,740,695	2.2601	195,891		195,891	9,798	205,689
Library	35,171,201	1.0780	93,432		93,432	4,673	98,105
Parks & Recreation	74,679,554	2.2889	198,385		198,385	9,923	208,308
Health & Human Services	83,752,821	2.5669	222,488		222,488	11,128	233,616
ARA-Ins Mgmt	11,476,890	0.3518	30,488		30,488	1,525	32,013
ARA-Exec Svcs	106,905	0.0033	284		284	14	298
ARA-BARC	7,599,941	0.2329	20,189		20,189	1,010	21,199
ARA-Other	3,078,416	0.0944	8,178		8,178	409	8,587
IT-Public Services	6,087,206	0.1866	16,171		16,171	809	16,980
Planning & Development	7,215,344	0.2211	19,167		19,167	959	20,126
CIP S/R Planning	1,038,486	0.0318	2,759		2,759	138	2,897
CIP Sal Rec RE	3,752,347	0.1150	9,968		9,968	499	10,467
CIP S/R Engrg	10,977,676	0.3365	29,162		29,162	1,459	30,621



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3267	28,317		28,317	1,416	29,733
CIP S/R Eng/Const	371,833	0.0114	988		988	49	1,037
CIP S/R GeoEnv	1,079,987	0.0331	2,869		2,869	144	3,013
CIP S/R Other	7,580,632	0.2323	20,138		20,138	1,007	21,145
CIP S/R GSD	2,679,523	0.0821	7,118		7,118	356	7,474
Prop & Cas Legal	6,111,640	0.1873	16,235		16,235	812	17,047
Fleet Management	83,670,663	2.5644	222,269		222,269	11,118	233,387
Wrkr Comp-HR	17,441,286	0.5346	46,332		46,332	2,317	48,649
Wrkr Comp-Legal	310,685	0.0095	825		825	41	866
PWE-Sign Adm	3,244,625	0.0994	8,619		8,619	431	9,050
PWE-Bldg Insp	37,038,377	1.1352	98,392		98,392	4,921	103,313
PWE-Stormwater Fund	31,549,256	0.9670	83,810		83,810	4,192	88,002
PWE-DDSR	56,739,336	1.7390	150,727		150,727	7,539	158,266
CABLE TV	4,226,629	0.1295	11,228		11,228	562	11,790
PWE-Houston Transtar	1,659,899	0.0509	4,409		4,409	221	4,630
Hurricane Ike Aid & Recovery	894,724	0.0274	2,377		2,377	119	2,496
ARRA Reimbursement Fund	24,048,732	0.7371	63,885		63,885	3,195	67,080
TIRZ	4,898,308	0.1501	13,012		13,012	651	13,663
Houston Airport System (HAS)	260,955,157	7.9980	693,222		693,222	34,674	727,896
PWE-Water & Sewer System	389,638,658	11.9420	1,035,068		1,035,068	51,772	1,086,840
Conv and Ent Optns	4,069,612	0.1247	10,811		10,811	541	11,352
ARA Parking	7,265,086	0.2227	19,300		19,300	965	20,265
Health Benefits Fund	311,461,599	9.5460	827,392		827,392	41,385	868,777
Long Term Disability	1,245,271	0.0382	3,308		3,308	165	3,473
Houston Permit Center	2,947,781	0.0903	7,831		7,831	392	8,223
<b>SubTotal</b>	<b>3,262,749,244</b>	<b>100.0000</b>	<b>8,667,430</b>		<b>8,667,430</b>	<b>408,651</b>	<b>9,076,081</b>
<b>Total</b>	<b>3,262,749,244</b>	<b>100.0000</b>	<b>8,667,430</b>		<b>8,667,430</b>	<b>408,651</b>	<b>9,076,081</b>



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

Allocation Basis: Total FY 2012 expenditures including TIRZ

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	City Council
Nondepartmental-Gen Gov	170,330	170,330
Fin-Dir Office	2,302	2,302
Fin-OMB	5,485	5,485
Finance-City Council	931	931
Fin-Public Fin	1,891	1,891
Fin-Genl Acctg	7,127	7,127
Fin-Auditing	507	507
Fin-Grants	787	787
Fin-Performace Mgmnt	752	752
Fin-Treasury	4,212	4,212
Fin-Bus Services	1,685	1,685
ARA-Director's Office	2,888	2,888
ARA-Admin Svcs & Ops	6,156	6,156
ARA-Strategic Purchasing	9,773	9,773
ARA-3-1-1	10,881	10,881
ARA-Payroll Services	14,627	14,627
ARA-Regulatory Services	11,269	11,269
IT-Director	3,101	3,101
IT-Admin & Applications	18,580	18,580
IT-Infrastructure	60,658	60,658
IT-Radio Comm Service	6,725	6,725
Office Bus Opportunity	5,347	5,347
Mayor's Office	93,682	93,682
Human Resources	8,066	8,066
Legal	33,203	33,203
City Secretary	1,929	1,929
City Council	14,518	14,518
City Controller's Office	19,365	19,365
Municipal Court	67,453	67,453
Health Administration	31,945	31,945
Planning & Development	4,021	4,021
CIP Sal Rec PWE Adm	6,244	6,244
HPD-Police Records	12,135	12,135
General Services	529,938	529,938



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

Receiving Department	Total	City Council
HEC	59,761	59,761
Police	1,921,523	1,921,523
Dept of Neighborhoods	35,732	35,732
Fire	1,172,514	1,172,514
PWE-All Other	101,547	101,547
Solid Waste Management	180,118	180,118
Housing and Community	205,689	205,689
Library	98,105	98,105
Parks & Recreation	208,308	208,308
Health & Human Services	233,616	233,616
ARA-Ins Mgmt	32,013	32,013
ARA-Exec Svcs	298	298
ARA-BARC	21,199	21,199
ARA-Other	8,587	8,587
IT-Public Services	16,980	16,980
Planning & Development	20,126	20,126
CIP S/R Planning	2,897	2,897
CIP Sal Rec RE	10,467	10,467
CIP S/R Engrg	30,621	30,621
CIP S/R Constr	29,733	29,733
CIP S/R Eng/Const	1,037	1,037
CIP S/R GeoEnv	3,013	3,013
CIP S/R Other	21,145	21,145
CIP S/R GSD	7,474	7,474
Prop & Cas Legal	17,047	17,047
Fleet Management	233,387	233,387
Wrkr Comp-HR	48,649	48,649
Wrkr Comp-Legal	866	866
PWE-Sign Adm	9,050	9,050
PWE-Bldg Insp	103,313	103,313
PWE-Stormwater Fund	88,002	88,002
PWE-DDSR	158,266	158,266
CABLE TV	11,790	11,790
PWE-Houston Transtar	4,630	4,630
Hurricane Ike Aid & Recovery	2,496	2,496



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

Receiving Department	Total	City Council
ARRA Reimbursement Fund	67,080	67,080
TIRZ	13,663	13,663
Houston Airport System	727,896	727,896
PWE-Water & Sewer System	1,086,840	1,086,840
Conv and Ent Optns	11,352	11,352
ARA Parking	20,265	20,265
Health Benefits Fund	868,777	868,777
Long Term Disability	3,473	3,473
Houston Permit Center	8,223	8,223
 Direct Billed	 0	 0
 Total	 <u>9,076,081</u>	 <u>9,076,081</u>



**SCHEDULE 30.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
CONTROLLER'S OFFICE  
NATURE AND EXTENT OF SERVICES**

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

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,944,812			6,944,812
Building Usage Charge	90,277		90,277	
Equipment Usage Charge	1,859		1,859	
Nondepartmental-Gen Gov	335,719	19,321	355,040	
Fin-OMB	8,298	1,581	9,879	
Fin-Genl Acctg	9,071	2,959	12,030	
Fin-Auditing	1,130	195	1,325	
Fin-Grants	873	174	1,047	
Fin-Performace Mgmnt	792	138	930	
Fin-Treasury	1,267	66	1,333	
Fin-Bus Services	1,534	139	1,673	
ARA-Admin Svcs & Ops	142	17	159	
ARA-Strategic Purchasing	9,292	1,153	10,445	
ARA-3-1-1	1,417	128	1,545	
ARA-Payroll Services	17,911	1,426	19,337	
ARA-Regulatory Services	21,634	1,294	22,928	
IT-Admin & Applications	131,184	11,957	143,141	
IT-Infrastructure	21,486	3,042	24,528	
Office Bus Opportunity	8,527	295	8,822	
Mayor's Office	14,547	1,683	16,230	
Human Resources	15,992	1,556	17,548	
Legal	92,587	16,362	108,949	
City Secretary	1,826	126	1,952	
City Council	18,443	922	19,365	
City Controller's Office		23,919	23,919	
General Services		150,964	150,964	
Total Allocated Additions:	805,808	239,417	1,045,225	1,045,225
Total To Be Allocated:	7,750,620	239,417		7,990,037



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

	Total	General & Admin	Financial Svcs	Treasury
<b>Wages &amp; Benefits</b>				
Salaries & Wages	4,453,501	810,320	3,127,150	516,031
Fringe Benefits	1,753,235	293,700	1,260,119	199,416
<b>Other Expense &amp; Cost</b>				
Supplies	74,009	58,137	14,989	883
Contractual Svcs	664,067	182,523	288,351	193,193
<b>Departmental Totals</b>				
Total Expenditures	6,944,812	1,344,680	4,690,609	909,523
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	6,944,812	1,344,680	4,690,609	909,523
<b>Allocation Step 1</b>				
Inbound- All Others	805,808	805,808	0	0
Reallocate Admin Costs		( 2,150,488)	1,801,225	349,263
1st Allocation	7,750,620	0	6,491,834	1,258,786
<b>Allocation Step 2</b>				
Inbound- All Others	239,417	239,417	0	0
Reallocate Admin Costs		( 239,417)	200,533	38,884
2nd Allocation	239,417	0	200,533	38,884
<b>Total For 10006000010000 City Controller's</b>				
Total Allocated	7,990,037	0	6,692,367	1,297,670



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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	1,972,404		1,972,404		1,972,404
Fin-Dir Office	4,567	0.1187	7,703		7,703		7,703
Fin-OMB	474	0.0123	799		799		799
Finance-City Council	145	0.0038	245		245		245
Fin-Public Fin	345	0.0090	582		582		582
Fin-Genl Acctg	3,137	0.0815	5,291		5,291		5,291
Fin-Auditing	291	0.0076	491		491		491
Fin-Grants	328	0.0085	553		553		553
Fin-Performace Mgmt	439	0.0114	740		740		740
Fin-Treasury	116	0.0030	196		196		196
Fin-Bus Services	1,027	0.0267	1,732		1,732		1,732
ARA-Director's Office	2,753	0.0715	4,643		4,643		4,643
ARA-Admin Svcs & Ops	14,205	0.3690	23,958		23,958		23,958
ARA-Strategic Purchasing	534	0.0139	901		901		901
ARA-3-1-1	1,424	0.0370	2,402		2,402		2,402
ARA-Payroll Services	1,362	0.0354	2,297		2,297		2,297
ARA-Regulatory Services	6,937	0.1802	11,700		11,700		11,700
IT-Director	16,391	0.4258	27,645		27,645		27,645
IT-Admin & Applications	7,681	0.1996	12,955		12,955		12,955
IT-Infrastructure	57,928	1.5050	97,700		97,700		97,700
IT-Radio Comm Service	2,588	0.0672	4,365		4,365		4,365
Office Bus Opportunity	3,735	0.0970	6,299		6,299		6,299
Mayor's Office	21,731	0.5646	36,651		36,651		36,651
Human Resources	64,351	1.6718	108,533		108,533		108,533
Legal	7,293	0.1895	12,300		12,300		12,300
City Secretary	1,883	0.0489	3,176		3,176		3,176



**City Of Houston, Texas**

**Full Cost Allocation Plan**

**Schedule .4 - Detail Activity Allocations  
For Department City Controller's Office**

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	26,425		26,425		26,425
City Controller's Office	12,592	0.3271	21,237		21,237		21,237
Municipal Court	98,824	2.5675	166,675		166,675	8,156	174,831
Health Administration	13,969	0.3629	23,560		23,560	1,153	24,713
Planning & Development Admin	1,823	0.0474	3,075		3,075	150	3,225
PWE-Administration	109,806	2.8528	185,197		185,197	9,063	194,260
CIP Sal Rec PWE Adm	3,221	0.0837	5,432		5,432	266	5,698
HPD-Police Records	1,850	0.0481	3,120		3,120	153	3,273
General Services	48,531	1.2608	81,852		81,852	4,005	85,857
HEC	2,837	0.0737	4,785		4,785	234	5,019
Police	246,249	6.3976	415,320		415,320	20,324	435,644
Dept of Neighborhoods	10,015	0.2602	16,891		16,891	827	17,718
Fire	315,137	8.1873	531,505		531,505	26,009	557,514
PWE-All Other	3,859	0.1003	6,509		6,509	318	6,827
Solid Waste Management	50,794	1.3196	85,668		85,668	4,192	89,860
Housing and Community Devp	46,939	1.2195	79,167		79,167	3,874	83,041
Library	47,203	1.2263	79,612		79,612	3,896	83,508
Parks & Recreation	154,977	4.0263	261,382		261,382	12,791	274,173
Health & Human Services	179,895	4.6737	303,408		303,408	14,847	318,255
ARA-Ins Mgmt	805	0.0209	1,358		1,358	66	1,424
ARA-Exec Svcs	3,706	0.0963	6,250		6,250	306	6,556
ARA-BARC	13,832	0.3594	23,329		23,329	1,142	24,471
ARA-Other	18,084	0.4698	30,500		30,500	1,493	31,993
IT-Public Services	1,404	0.0365	2,368		2,368	116	2,484
Planning & Development	7,828	0.2034	13,203		13,203	646	13,849
General Debt Services	6,223	0.1617	10,496		10,496	514	11,010
CIP S/R Planning	727	0.0189	1,226		1,226	60	1,286



City Of Houston, Texas

Full Cost Allocation Plan

Schedule .4 - Detail Activity Allocations  
For Department City Controller's Office

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	2,613		2,613	128	2,741
CIP S/R Engrg	23,413	0.6083	39,488		39,488	1,932	41,420
CIP S/R Constr	9,907	0.2574	16,709		16,709	818	17,527
CIP S/R Eng/Const	650	0.0169	1,096		1,096	54	1,150
CIP S/R GeoEnv	2,926	0.0760	4,935		4,935	241	5,176
CIP S/R Other	5,732	0.1489	9,668		9,668	473	10,141
CIP S/R GSD	5,931	0.1541	10,003		10,003	490	10,493
Prop & Cas Legal	7,523	0.1954	12,688		12,688	621	13,309
Fleet Management	45,755	1.1887	77,170		77,170	3,776	80,946
Wrkr Comp-HR	19,137	0.4972	32,276		32,276	1,579	33,855
Wrkr Comp-Legal	993	0.0258	1,675		1,675	82	1,757
HEC-Director	1,164	0.0302	1,963		1,963	96	2,059
HEC-IT	1,543	0.0401	2,602		2,602	127	2,729
HEC-911 Network	2,195	0.0570	3,702		3,702	181	3,883
HEC-Police Call Takers	2,776	0.0721	4,682		4,682	229	4,911
HEC-Office of Emgcy Mgt	1,347	0.0350	2,272		2,272	111	2,383
PWE-Sign Adm	12	0.0003	20		20	1	21
PWE-Bldg Insp	38,936	1.0116	65,669		65,669	3,214	68,883
PWE-Stormwater Fund	23,866	0.6200	40,252		40,252	1,970	42,222
PWE-DDSR	68,067	1.7684	114,801		114,801	5,618	120,419
CABLE TV	2,053	0.0533	3,463		3,463	169	3,632
PWE-Houston Transtar	3,244	0.0843	5,471		5,471	268	5,739
Hurricane Ike Aid & Recovery	724	0.0188	1,221		1,221	60	1,281
ARRA Reimbursement Fund	18,458	0.4795	31,131		31,131	1,523	32,654
TIRZ	4,470	0.1161	7,539		7,539	369	7,908
Houston Airport System (HAS)	202,491	5.2607	341,518		341,518	16,712	358,230
PWE-Water & Sewer System	381,002	9.8985	642,592		642,592	31,447	674,039



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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	21,033		21,033	1,029	22,062
ARA Parking	24,650	0.6404	41,574		41,574	2,034	43,608
Health Benefits Fund	126,621	3.2896	213,557		213,557	10,451	224,008
Long Term Disability	234	0.0061	395		395	19	414
Houston Permit Center	1,331	0.0346	2,245		2,245	110	2,355
<b>SubTotal</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>6,491,834</b>		<b>6,491,834</b>	<b>200,533</b>	<b>6,692,367</b>
<b>Total</b>	<b>3,849,102</b>	<b>100.0000</b>	<b>6,491,834</b>		<b>6,491,834</b>	<b>200,533</b>	<b>6,692,367</b>

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

Allocation Source: SAP



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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	24,775		24,775		24,775
Fin-Dir Office	866,478	0.0266	335		335		335
Fin-OMB	2,064,844	0.0634	798		798		798
Finance-City Council	350,453	0.0108	135		135		135
Fin-Public Fin	711,968	0.0219	275		275		275
Fin-Genl Acctg	2,682,761	0.0823	1,037		1,037		1,037
Fin-Auditing	190,952	0.0059	74		74		74
Fin-Grants	296,224	0.0091	114		114		114
Fin-Performace Mgmnt	283,083	0.0087	109		109		109
Fin-Treasury	1,585,442	0.0487	613		613		613
Fin-Bus Services	634,281	0.0195	245		245		245
ARA-Director's Office	1,087,113	0.0334	420		420		420
ARA-Admin Svcs & Ops	2,317,397	0.0711	895		895		895
ARA-Strategic Purchasing	3,679,042	0.1129	1,422		1,422		1,422
ARA-3-1-1	4,096,119	0.1257	1,583		1,583		1,583
ARA-Payroll Services	5,506,137	0.1690	2,127		2,127		2,127
ARA-Regulatory Services	4,241,989	0.1302	1,639		1,639		1,639
IT-Director	1,167,467	0.0358	451		451		451
IT-Admin & Applications	6,994,291	0.2147	2,702		2,702		2,702
IT-Infrastructure	22,834,058	0.7009	8,823		8,823		8,823
IT-Radio Comm Service	2,531,687	0.0777	978		978		978
Office Bus Opportunity	2,012,896	0.0618	778		778		778
Mayor's Office	35,265,542	1.0825	13,626		13,626		13,626
Human Resources	3,036,327	0.0932	1,173		1,173		1,173
Legal	12,498,883	0.3837	4,829		4,829		4,829
City Secretary	726,146	0.0223	281		281		281



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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	2,112		2,112		2,112
City Controller's Office	6,942,515	0.2131	2,682		2,682		2,682
Municipal Court	24,182,198	0.7423	9,344		9,344	307	9,651
Health Administration	11,452,252	0.3515	4,425		4,425	145	4,570
Planning & Development Admin	1,441,510	0.0442	557		557	18	575
CIP Sal Rec PWE Adm	2,238,810	0.0687	865		865	28	893
HPD-Police Records	4,350,370	0.1335	1,681		1,681	55	1,736
General Services	189,986,135	5.8316	73,408		73,408	2,411	75,819
HEC	21,424,640	0.6576	8,278		8,278	272	8,550
Police	688,877,161	21.1449	266,174		266,174	8,746	274,920
Dept of Neighborhoods	12,810,166	0.3932	4,950		4,950	163	5,113
Fire	420,352,969	12.9028	162,418		162,418	5,335	167,753
PWE-All Other	36,405,273	1.1175	14,066		14,066	462	14,528
Solid Waste Management	64,573,422	1.9821	24,950		24,950	820	25,770
Housing and Community Devp	73,740,695	2.2635	28,492		28,492	936	29,428
Library	35,171,201	1.0796	13,590		13,590	446	14,036
Parks & Recreation	74,679,554	2.2923	28,855		28,855	948	29,803
Health & Human Services	83,752,821	2.5708	32,361		32,361	1,063	33,424
ARA-Ins Mgmt	11,476,890	0.3523	4,435		4,435	146	4,581
ARA-Exec Svcs	106,905	0.0033	41		41	1	42
ARA-BARC	7,599,941	0.2333	2,937		2,937	96	3,033
ARA-Other	3,078,416	0.0945	1,189		1,189	39	1,228
IT-Public Services	6,087,206	0.1868	2,352		2,352	77	2,429
Planning & Development	7,215,344	0.2215	2,788		2,788	92	2,880
CIP S/R Planning	1,038,486	0.0319	401		401	13	414
CIP Sal Rec RE	3,752,347	0.1152	1,450		1,450	48	1,498
CIP S/R Engrg	10,977,676	0.3370	4,242		4,242	139	4,381



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

Activity - Treasury

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	4,119		4,119	135	4,254
CIP S/R Eng/Const	371,833	0.0114	144		144	5	149
CIP S/R GeoEnv	1,079,987	0.0332	417		417	14	431
CIP S/R Other	7,580,632	0.2327	2,929		2,929	96	3,025
CIP S/R GSD	2,679,523	0.0822	1,035		1,035	34	1,069
Prop & Cas Legal	6,111,640	0.1876	2,361		2,361	78	2,439
Fleet Management	83,670,663	2.5683	32,329		32,329	1,062	33,391
Wrkr Comp-HR	17,441,286	0.5354	6,739		6,739	221	6,960
Wrkr Comp-Legal	310,685	0.0095	120		120	4	124
PWE-Sign Adm	3,244,625	0.0996	1,254		1,254	41	1,295
PWE-Bldg Insp	37,038,377	1.1369	14,311		14,311	470	14,781
PWE-Stormwater Fund	31,549,256	0.9684	12,190		12,190	400	12,590
PWE-DDSR	56,739,336	1.7416	21,923		21,923	720	22,643
CABLE TV	4,226,629	0.1297	1,633		1,633	54	1,687
PWE-Houston Transtar	1,659,899	0.0510	641		641	21	662
Hurricane Ike Aid & Recovery	894,724	0.0275	346		346	11	357
ARRA Reimbursement Fund	24,048,732	0.7382	9,292		9,292	305	9,597
Houston Airport System (HAS)	260,955,157	8.0100	100,829		100,829	3,312	104,141
PWE-Water & Sewer System	389,638,658	11.9600	150,551		150,551	4,945	155,496
Conv and Ent Optns	4,069,612	0.1249	1,572		1,572	52	1,624
ARA Parking	7,265,086	0.2230	2,807		2,807	92	2,899
Health Benefits Fund	311,461,599	9.5603	120,344		120,344	3,953	124,297
Long Term Disability	1,245,271	0.0382	481		481	16	497
Houston Permit Center	2,947,781	0.0905	1,139		1,139	37	1,176
<b>SubTotal</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>1,258,786</b>		<b>1,258,786</b>	<b>38,884</b>	<b>1,297,670</b>
<b>Total</b>	<b>3,257,850,936</b>	<b>100.0000</b>	<b>1,258,786</b>		<b>1,258,786</b>	<b>38,884</b>	<b>1,297,670</b>



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

Allocation Basis: Total FY 2012 actual expenditures

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Financial Svcs	Treasury
Nondepartmental-Gen Gov	1,997,179	1,972,404	24,775
Fin-Dir Office	8,038	7,703	335
Fin-OMB	1,597	799	798
Finance-City Council	380	245	135
Fin-Public Fin	857	582	275
Fin-Genl Acctg	6,328	5,291	1,037
Fin-Auditing	565	491	74
Fin-Grants	667	553	114
Fin-Performace Mgmt	849	740	109
Fin-Treasury	809	196	613
Fin-Bus Services	1,977	1,732	245
ARA-Director's Office	5,063	4,643	420
ARA-Admin Svcs & Ops	24,853	23,958	895
ARA-Strategic Purchasing	2,323	901	1,422
ARA-3-1-1	3,985	2,402	1,583
ARA-Payroll Services	4,424	2,297	2,127
ARA-Regulatory Services	13,339	11,700	1,639
IT-Director	28,096	27,645	451
IT-Admin & Applications	15,657	12,955	2,702
IT-Infrastructure	106,523	97,700	8,823
IT-Radio Comm Service	5,343	4,365	978
Office Bus Opportunity	7,077	6,299	778
Mayor's Office	50,277	36,651	13,626
Human Resources	109,706	108,533	1,173
Legal	17,129	12,300	4,829
City Secretary	3,457	3,176	281
City Council	28,537	26,425	2,112
City Controller's Office	23,919	21,237	2,682
Municipal Court	184,482	174,831	9,651
Health Administration	29,283	24,713	4,570
Planning & Development	3,800	3,225	575
PWE-Administration	194,260	194,260	0
CIP Sal Rec PWE Adm	6,591	5,698	893
HPD-Police Records	5,009	3,273	1,736



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

Receiving Department	Total	Financial Svcs	Treasury
General Services	161,676	85,857	75,819
HEC	13,569	5,019	8,550
Police	710,564	435,644	274,920
Dept of Neighborhoods	22,831	17,718	5,113
Fire	725,267	557,514	167,753
PWE-All Other	21,355	6,827	14,528
Solid Waste Management	115,630	89,860	25,770
Housing and Community	112,469	83,041	29,428
Library	97,544	83,508	14,036
Parks & Recreation	303,976	274,173	29,803
Health & Human Services	351,679	318,255	33,424
ARA-Ins Mgmt	6,005	1,424	4,581
ARA-Exec Svcs	6,598	6,556	42
ARA-BARC	27,504	24,471	3,033
ARA-Other	33,221	31,993	1,228
IT-Public Services	4,913	2,484	2,429
Planning & Development	16,729	13,849	2,880
General Debt Services	11,010	11,010	0
CIP S/R Planning	1,700	1,286	414
CIP Sal Rec RE	4,239	2,741	1,498
CIP S/R Engrg	45,801	41,420	4,381
CIP S/R Constr	21,781	17,527	4,254
CIP S/R Eng/Const	1,299	1,150	149
CIP S/R GeoEnv	5,607	5,176	431
CIP S/R Other	13,166	10,141	3,025
CIP S/R GSD	11,562	10,493	1,069
Prop & Cas Legal	15,748	13,309	2,439
Fleet Management	114,337	80,946	33,391
Wrkr Comp-HR	40,815	33,855	6,960
Wrkr Comp-Legal	1,881	1,757	124
HEC-Director	2,059	2,059	0
HEC-IT	2,729	2,729	0
HEC-911 Network	3,883	3,883	0
HEC-Police Call Takers	4,911	4,911	0
HEC-Office of Emgcy Mgt	2,383	2,383	0



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

Receiving Department	Total	Financial Svcs	Treasury
PWE-Sign Adm	1,316	21	1,295
PWE-Bldg Insp	83,664	68,883	14,781
PWE-Stormwater Fund	54,812	42,222	12,590
PWE-DDSR	143,062	120,419	22,643
CABLE TV	5,319	3,632	1,687
PWE-Houston Transtar	6,401	5,739	662
Hurricane Ike Aid & Recovery	1,638	1,281	357
ARRA Reimbursement Fund	42,251	32,654	9,597
TIRZ	7,908	7,908	0
Houston Airport System	462,371	358,230	104,141
PWE-Water & Sewer System	829,535	674,039	155,496
Conv and Ent Optns	23,686	22,062	1,624
ARA Parking	46,507	43,608	2,899
Health Benefits Fund	348,305	224,008	124,297
Long Term Disability	911	414	497
Houston Permit Center	3,531	2,355	1,176
Direct Billed	0	0	0
<b>Total</b>	<b>7,990,037</b>	<b>6,692,367</b>	<b>1,297,670</b>



**SCHEDULE 31.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	10,925,914			10,925,914
Capital Outlay	( 41,500)			
Total Deductions:	( 41,500)			( 41,500)
Equipment Usage Charge	163,393		163,393	
Nondepartmental-Gen Gov	272,418	15,731	288,149	
Fin-OMB	9,205	1,754	10,959	
Fin-Public Fin	105,753	37,586	143,339	
Fin-Genl Acctg	32,808	8,479	41,287	
Fin-Auditing	1,771	305	2,076	
Fin-Grants	1,439	288	1,727	
Fin-Performace Mgmnt	1,306	228	1,534	
Fin-Treasury	58	3	61	
Fin-Bus Services	2,530	229	2,759	
ARA-Admin Svcs & Ops	12,509	1,538	14,047	
ARA-Strategic Purchasing	13,994	1,737	15,731	
ARA-3-1-1	155,608	14,098	169,706	
ARA-Payroll Services	21,536	1,715	23,251	
ARA-Regulatory Services	33,906	2,029	35,935	
IT-Admin & Applications	224,219	20,480	244,699	
IT-Infrastructure	403,128	44,162	447,290	
IT-Radio Comm Service	18,496	1,203	19,699	
Office Bus Opportunity	6,718	226	6,944	
Mayor's Office	17,492	2,024	19,516	
Human Resources	133,041	13,496	146,537	
Legal	380,604	66,835	447,439	
City Secretary	3,011	207	3,218	
City Council	30,423	1,522	31,945	
City Controller's Office	27,985	1,298	29,283	
General Services		6,856,362	6,856,362	



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

Total Allocated Additions:	<u>2,073,351</u>	<u>7,093,535</u>	<u>9,166,886</u>	<u>9,166,886</u>
Total To Be Allocated:	<u><u>12,957,765</u></u>	<u><u>7,093,535</u></u>		<u><u>20,051,300</u></u>

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

	Total	General & Admin	Dept Admin
<b>Wages &amp; Benefits</b>			
Salaries & Wages	4,511,759	0	4,511,759
Fringe Benefits	2,748,058	0	2,748,058
<b>Other Expense &amp; Cost</b>			
Supplies	404,830	0	404,830
Contractual Services	3,207,955	0	3,207,955
Non Capitalized Equipment	11,812	11,811	1
*Capital Outlay	41,500	41,500	0
<b>Departmental Totals</b>			
Total Expenditures	10,925,914	53,311	10,872,603
<b>Deductions</b>			
Total Deductions	( 41,500)	( 41,500)	0
Functional Cost	10,884,414	11,811	10,872,603
<b>Allocation Step 1</b>			
Inbound- All Others	2,073,351	2,073,351	0
Reallocate Admin Costs		( 2,085,162)	2,085,162
1st Allocation	12,957,765	0	12,957,765
<b>Allocation Step 2</b>			
Inbound- All Others	7,093,535	7,093,535	0
Reallocate Admin Costs		( 7,093,535)	7,093,535
2nd Allocation	7,093,535	0	7,093,535
<b>Total For 10003800010000 Health Administration</b>			
Total Allocated	20,051,300	0	20,051,300



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	100	100.0000	12,957,765		12,957,765	7,093,535	20,051,300
SubTotal	100	100.0000	12,957,765		12,957,765	7,093,535	20,051,300
Total	100	100.0000	12,957,765		12,957,765	7,093,535	20,051,300

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A

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

Receiving Department	Total	Dept Admin
Health & Human Services	20,051,300	20,051,300
Direct Billed	0	0
Total	<u>20,051,300</u>	<u>20,051,300</u>



**SCHEDULE 32.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**PLANNING AND DEVELOPMENT - ADMINISTRATION**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,656,886			6,656,886
Equipment Usage Charge	13,093		13,093	
Nondepartmental-Gen Gov	731,821	41,937	773,758	
Fin-OMB	1,201	229	1,430	
Fin-Genl Acctg	2,236	639	2,875	
Fin-Auditing	234	40	274	
Fin-Grants	181	36	217	
Fin-Performace Mgmnt	164	29	193	
Fin-Treasury	29	2	31	
Fin-Bus Services	318	29	347	
ARA-Admin Svcs & Ops	521	64	585	
ARA-Strategic Purchasing	1,773	219	1,992	
ARA-3-1-1	6,216	563	6,779	
ARA-Payroll Services	3,544	282	3,826	
ARA-Regulatory Services	4,490	269	4,759	
IT-Admin & Applications	22,878	2,082	24,960	
IT-Infrastructure	65,205	8,002	73,207	
Office Bus Opportunity	2,026	71	2,097	
Mayor's Office	2,879	333	3,212	
Human Resources	13,307	1,342	14,649	
Legal	456,237	80,984	537,221	
City Secretary	379	26	405	
City Council	3,829	192	4,021	
City Controller's Office	3,632	168	3,800	
General Services		17,585	17,585	
Total Allocated Additions:	1,336,193	155,123	1,491,316	1,491,316
Total To Be Allocated:	7,993,079	155,123		8,148,202



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

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

	Total	General & Admin	Dept Admin	Operations
<b>Wages &amp; Benefits</b>				
Salaries & Wages	4,229,882	0	834,049	3,395,833
Fringe Benefits	1,806,227	0	403,094	1,403,133
<b>Other Expense &amp; Cost</b>				
Supplies	55,874	0	43,971	11,903
Contractual Svcs	564,903	0	160,396	404,507
<b>Departmental Totals</b>				
Total Expenditures	6,656,886	0	1,441,510	5,215,376
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	6,656,886	0	1,441,510	5,215,376
<b>Allocation Step 1</b>				
Inbound- All Others	1,336,193	1,336,193	0	0
Reallocate Admin Costs		( 1,336,193)	289,345	1,046,848
Unallocated Costs	( 6,262,224)	0	0	( 6,262,224)
1st Allocation	1,730,855	0	1,730,855	0
<b>Allocation Step 2</b>				
Inbound- All Others	155,123	155,123	0	0
Reallocate Admin Costs		( 155,123)	33,591	121,532
Unallocated Costs	( 121,532)	0	0	( 121,532)
2nd Allocation	33,591	0	33,591	0
<b>Total For 10007000010000 Planning &amp;</b>				
Total Allocated	1,764,446	0	1,764,446	0



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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	100	100.0000	1,730,855		1,730,855	33,591	1,764,446
SubTotal	100	100.0000	1,730,855		1,730,855	33,591	1,764,446
Total	100	100.0000	1,730,855		1,730,855	33,591	1,764,446

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A

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

Receiving Department	Total	Dept Admin
Planning & Development	1,764,446	1,764,446
Direct Billed	0	0
Total	<u>1,764,446</u>	<u>1,764,446</u>



**SCHEDULE 33.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
PUBLIC WORKS & ENGINEERING - ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The responsibilities of the Public Works and Engineering department are distributed among the departments and funds it supports. The direct costs of Public Works & Engineering Director are not within the General Fund and are not allocated in this Plan. Only the indirect costs that have been allocated to Public Works & Engineering are being allocated. In order to calculate and allocate in more diverse and equitable manner, fifty percent of the total departmental costs are to be allocated based on departmental total expenditures and the remaining fifty percent of costs will be allocated based on the number of full time equivalent positions in the departments administered by the Public Works & Engineering Administration.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental-Gen Gov	19,354	1,422	20,776	
Fin-OMB	72,361	13,785	86,146	
Fin-Genl Acctg	76,818	25,281	102,099	
ARA-Strategic Purchasing	46,224	5,715	51,939	
ARA-3-1-1	1,072,367	97,153	1,169,520	
IT-Admin & Applications	664,526	60,582	725,108	
IT-Infrastructure	555,878	69,593	625,471	
Office Bus Opportunity	410,045	15,191	425,236	
Human Resources	597,629	61,093	658,722	
Legal	658,793	107,957	766,750	
City Controller's Office	185,197	9,063	194,260	
HPD-Police Records		116,280	116,280	
General Services		1,976,581	1,976,581	
<b>Total Allocated Additions:</b>	<b>4,359,192</b>	<b>2,559,696</b>	<b>6,918,888</b>	<b>6,918,888</b>
<b>Total To Be Allocated:</b>	<b>4,359,192</b>	<b>2,559,696</b>		<b>6,918,888</b>



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

	Total	General & Admin	Adm - Exp	Adm - FTE
<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	46,224	0	46,224	0
Inbound- Human Resources - All Unspecified Activities	597,629	0	0	597,629
Inbound- All Others	3,715,339	0	1,857,669	1,857,670
1st Allocation	4,359,192	0	1,903,893	2,455,299
<b>Allocation Step 2</b>				
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	5,715	0	5,715	0
Inbound- Human Resources - All Unspecified Activities	61,093	0	0	61,093
Inbound- All Others	2,492,888	0	1,246,444	1,246,444
2nd Allocation	2,559,696	0	1,252,159	1,307,537
<b>Total For 10002000010001 PWE-Administration</b>				
Total Allocated	6,918,888	0	3,156,052	3,762,836



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

Activity - Adm - Exp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	2,238,810	0.3769	7,176		7,176	4,720	11,896
PWE-All Other	36,405,273	6.1291	116,691		116,691	76,746	193,437
CIP S/R Planning	1,038,486	0.1748	3,329		3,329	2,189	5,518
CIP Sal Rec RE	3,752,347	0.6317	12,028		12,028	7,910	19,938
CIP S/R Engrg	10,977,676	1.8482	35,187		35,187	23,142	58,329
CIP S/R Constr	10,659,469	1.7946	34,167		34,167	22,471	56,638
CIP S/R Eng/Const	371,833	0.0626	1,192		1,192	784	1,976
CIP S/R GeoEnv	1,079,987	0.1818	3,462		3,462	2,277	5,739
CIP S/R Other	7,580,632	1.2763	24,299		24,299	15,981	40,280
PWE-Sign Adm	3,244,625	0.5463	10,400		10,400	6,840	17,240
PWE-Bldg Insp	37,038,377	6.2357	118,721		118,721	78,081	196,802
PWE-Stormwater Fund	31,549,256	5.3115	101,126		101,126	66,509	167,635
PWE-DDSR	56,739,336	9.5525	181,869		181,869	119,612	301,481
PWE-Houston Transtar	1,659,899	0.2795	5,321		5,321	3,499	8,820
PWE-Water & Sewer System	389,638,658	65.5985	1,248,925		1,248,925	821,398	2,070,323
SubTotal	593,974,664	100.0000	1,903,893		1,903,893	1,252,159	3,156,052
Total	593,974,664	100.0000	1,903,893		1,903,893	1,252,159	3,156,052

Allocation Basis: PWE Department's FY 2012 operating expenditures  
Allocation Source: Financial Summaries - Finance, Cost Accounting



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

Activity - Adm - FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	14	0.3790	9,306		9,306	4,956	14,262
PWE-All Other	15	0.4030	9,895		9,895	5,270	15,165
CIP S/R Planning	10	0.2749	6,750		6,750	3,595	10,345
CIP Sal Rec RE	34	0.9128	22,412		22,412	11,935	34,347
CIP S/R Engrg	112	3.0080	73,855		73,855	39,330	113,185
CIP S/R Constr	116	3.1014	76,149		76,149	40,552	116,701
CIP S/R Eng/Const	2	0.0747	1,835		1,835	977	2,812
CIP S/R GeoEnv	10	0.2909	7,143		7,143	3,804	10,947
CIP S/R Other	48	1.2998	31,914		31,914	16,996	48,910
PWE-Sign Adm	42	1.1423	28,048		28,048	14,937	42,985
PWE-Bldg Insp	411	10.9750	269,469		269,469	143,502	412,971
PWE-Stormwater Fund	348	9.2882	228,052		228,052	121,446	349,498
PWE-DDSR	490	13.0835	321,239		321,239	171,072	492,311
PWE-Houston Transtar	7	0.1922	4,718		4,718	2,513	7,231
PWE-Water & Sewer System	2,082	55.5743	1,364,514		1,364,514	726,652	2,091,166
SubTotal	3,746	100.0000	2,455,299		2,455,299	1,307,537	3,762,836
Total	3,746	100.0000	2,455,299		2,455,299	1,307,537	3,762,836

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

Allocation Source: PWE Dept.



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

Receiving Department	Total	Adm - Exp	Adm - FTE
CIP Sal Rec PWE Adm	26,158	11,896	14,262
PWE-All Other	208,602	193,437	15,165
CIP S/R Planning	15,863	5,518	10,345
CIP Sal Rec RE	54,285	19,938	34,347
CIP S/R Engrg	171,514	58,329	113,185
CIP S/R Constr	173,339	56,638	116,701
CIP S/R Eng/Const	4,788	1,976	2,812
CIP S/R GeoEnv	16,686	5,739	10,947
CIP S/R Other	89,190	40,280	48,910
PWE-Sign Adm	60,225	17,240	42,985
PWE-Bldg Insp	609,773	196,802	412,971
PWE-Stormwater Fund	517,133	167,635	349,498
PWE-DDSR	793,792	301,481	492,311
PWE-Houston Transtar	16,051	8,820	7,231
PWE-Water & Sewer System	4,161,489	2,070,323	2,091,166
Direct Billed	0	0	0
<b>Total</b>	<b>6,918,888</b>	<b>3,156,052</b>	<b>3,762,836</b>



**SCHEDULE 34.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
CIP SALARY RECOVERY – PWE ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental-Gen Gov	368	30	398	
Fin-OMB	2,123	404	2,527	
Fin-Genl Acctg	2,253	742	2,995	
Fin-Grants	281	56	337	
Fin-Performace Mgmnt	255	45	300	
Fin-Bus Services	495	45	540	
ARA-Strategic Purchasing	3,541	440	3,981	
ARA-Payroll Services	( 24,011)	306	( 23,705)	
IT-Infrastructure	2,363	361	2,724	
Office Bus Opportunity	956	31	987	
Mayor's Office	3,120	361	3,481	
Human Resources	2,287	217	2,504	
City Secretary	589	41	630	
City Council	5,947	297	6,244	
City Controller's Office	6,297	294	6,591	
PWE-Administration	16,482	9,676	26,158	
CIP Sal Rec PWE Adm		883	883	
Total Allocated Additions:	<u>23,346</u>	<u>14,229</u>	<u>37,575</u>	<u>37,575</u>
Total To Be Allocated:	<u><u>23,346</u></u>	<u><u>14,229</u></u>		<u><u>37,575</u></u>



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

	Total	General & Admin	Admin Svcs
<b>Departmental Totals</b>			
Total Expenditures	0	0	0
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	0	0	0
<b>Allocation Step 1</b>			
Inbound- All Others	23,346	0	23,346
1st Allocation	23,346	0	23,346
<b>Allocation Step 2</b>			
Inbound- All Others	14,229	0	14,229
2nd Allocation	14,229	0	14,229
<b>Total For 10012000070001 CIP Sal Rec PWE</b>			
Total Allocated	37,575	0	37,575



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

Activity - Admin Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	14	3.7826	883		883		883
CIP S/R Planning	10	2.7437	641		641	406	1,047
CIP Sal Rec RE	34	9.1103	2,127		2,127	1,347	3,474
CIP S/R Engrg	112	30.0213	7,009		7,009	4,440	11,449
CIP S/R Constr	116	30.9537	7,225		7,225	4,578	11,803
CIP S/R Eng/Const	2	0.7459	174		174	110	284
CIP S/R GeoEnv	10	2.9036	678		678	429	1,107
CIP S/R Other	48	12.9728	3,029		3,029	1,918	4,947
CIP S/R GSD	25	6.7661	1,580		1,580	1,001	2,581
<b>SubTotal</b>	<b>375</b>	<b>100.0000</b>	<b>23,346</b>		<b>23,346</b>	<b>14,229</b>	<b>37,575</b>
<b>Total</b>	<b>375</b>	<b>100.0000</b>	<b>23,346</b>		<b>23,346</b>	<b>14,229</b>	<b>37,575</b>

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

Allocation Source: HR Dept.

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

Receiving Department	Total	Admin Svcs
CIP Sal Rec PWE Adm	883	883
CIP S/R Planning	1,047	1,047
CIP Sal Rec RE	3,474	3,474
CIP S/R Engrg	11,449	11,449
CIP S/R Constr	11,803	11,803
CIP S/R Eng/Const	284	284
CIP S/R GeoEnv	1,107	1,107
CIP S/R Other	4,947	4,947
CIP S/R GSD	2,581	2,581
Direct Billed	0	0
<b>Total</b>	<b>37,575</b>	<b>37,575</b>



**SCHEDULE 35.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**POLICE - RECORDS**  
**NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,350,369			4,350,369
Nondepartmental-Gen Gov	197,967	11,380	209,347	
Fin-OMB	1,219	232	1,451	
Fin-Genl Acctg	1,294	426	1,720	
Fin-Auditing	708	122	830	
Fin-Grants	547	109	656	
Fin-Performace Mgmnt	496	87	583	
Fin-Treasury	193	10	203	
Fin-Bus Services	961	87	1,048	
ARA-Strategic Purchasing	4,299	534	4,833	
ARA-Payroll Services	19,669	1,566	21,235	
ARA-Regulatory Services	13,552	811	14,363	
IT-Infrastructure	1,357	207	1,564	
Office Bus Opportunity	20,088	712	20,800	
Mayor's Office	15,976	1,849	17,825	
Human Resources	12,828	1,224	14,052	
City Secretary	1,144	79	1,223	
City Council	11,557	578	12,135	
City Controller's Office	4,801	208	5,009	
Total Allocated Additions:	<u>308,656</u>	<u>20,221</u>	<u>328,877</u>	328,877
Total To Be Allocated:	<u><u>4,659,025</u></u>	<u><u>20,221</u></u>		<u><u>4,679,246</u></u>



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

	Total	General & Admin	Records Mgmt
<b>Wages &amp; Benefits</b>			
Salaries & Wages	2,970,540	0	2,970,540
Fringe Benefits	1,363,964	0	1,363,964
<b>Other Expense &amp; Cost</b>			
Supplies	14,051	0	14,051
Contractual Svcs	1,814	0	1,814
<b>Departmental Totals</b>			
Total Expenditures	4,350,369	0	4,350,369
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	4,350,369	0	4,350,369
<b>Allocation Step 1</b>			
Inbound- All Others	308,656	308,656	0
Reallocate Admin Costs		( 308,656)	308,656
1st Allocation	4,659,025	0	4,659,025
<b>Allocation Step 2</b>			
Inbound- All Others	20,221	20,221	0
Reallocate Admin Costs		( 20,221)	20,221
2nd Allocation	20,221	0	20,221
<b>Total For 10001000010063 HPD-Police Records</b>			
Total Allocated	4,679,246	0	4,679,246



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

Activity - Records Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	14	0.1069	4,978		4,978		4,978
Legal	650	4.9611	231,138		231,138		231,138
PWE-Administration	327	2.4958	116,280		116,280		116,280
Police	105	0.8014	37,338		37,338	175	37,513
Fire	4	0.0305	1,422		1,422	7	1,429
Parks & Recreation	4	0.0305	1,422		1,422	7	1,429
Houston Airport System (HAS)	82	0.6259	29,159		29,159	137	29,296
Other	11,916	90.9479	4,237,288		4,237,288	19,895	4,257,183
SubTotal	13,102	100.0000	4,659,025		4,659,025	20,221	4,679,246
Total	13,102	100.0000	4,659,025		4,659,025	20,221	4,679,246

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Dept. Report

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

Receiving Department	Total	Records Mgmt
Mayor's Office	4,978	4,978
Legal	231,138	231,138
PWE-Administration	116,280	116,280
Police	37,513	37,513
Fire	1,429	1,429
Parks & Recreation	1,429	1,429
Houston Airport System	29,296	29,296
Other	4,257,183	4,257,183
Direct Billed	0	0
<b>Total</b>	<b>4,679,246</b>	<b>4,679,246</b>



**SCHEDULE 36.1**  
**FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS**  
**FY 2014 FULL COST ALLOCATION PLAN**  
**GENERAL SERVICES DEPARTMENT**  
**NATURE AND EXTENT OF SERVICES**

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

- **Admin/Design Construction** – Costs related to administration and design construction have been allocated based upon Administrative and Design Construction expense per departments served.
- **Building Services** – Costs related to property management and security management 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.
- **In-house Renovation** – In-house renovation provides overall management and administrative support for the In-House Renovation Group. Costs have been allocated based on total cost for Fund 1003 per department.
- **Real Estate** – Real Estate identifies and implements real estate solutions that meet the City of Houston's unique requirements while minimizing cost and maximizing value. Costs have been allocated based on total square footage maintained by GSD.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	44,759,485			44,759,485
Capital Outlay	( 13,361)			
Transfers	( 2,215,505)			
Total Deductions:	( 2,228,866)			( 2,228,866)
Building Usage Charge	42,558		42,558	
Equipment Usage Charge	84,309		84,309	
Nondepartmental-Gen Gov	832,876	48,190	881,066	
Fin-OMB	31,982	6,092	38,074	
Fin-Genl Acctg	43,288	13,307	56,595	
Fin-Auditing	6,918	1,191	8,109	
Fin-Grants	23,877	4,772	28,649	
Fin-Performace Mgmnt	21,666	3,786	25,452	
Fin-Treasury	789	41	830	
Fin-Bus Services	41,976	3,797	45,773	
ARA-Admin Svcs & Ops	5,070	623	5,693	
ARA-Strategic Purchasing	224,063	27,816	251,879	
ARA-3-1-1	4,467	405	4,872	
ARA-Payroll Services	59,765	4,758	64,523	
ARA-Regulatory Services	132,487	7,926	140,413	
IT-Admin & Applications	10,671	1,005	11,676	
IT-Infrastructure	180,817	22,199	203,016	
IT-Radio Comm Service	6,877	447	7,324	
Office Bus Opportunity	114,744	4,183	118,927	
Mayor's Office	48,542	5,617	54,159	
Human Resources	51,174	4,967	56,141	
Legal	1,340,347	237,845	1,578,192	
City Secretary	49,959	3,440	53,399	
City Council	504,694	25,244	529,938	
City Controller's Office	155,260	6,416	161,676	
General Services		2,684,959	2,684,959	



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

Total Allocated Additions:	<u>4,019,176</u>	<u>3,119,026</u>	<u>7,138,202</u>	<u>7,138,202</u>
Total To Be Allocated:	<u><u>46,549,795</u></u>	<u><u>3,119,026</u></u>		<u><u>49,668,821</u></u>

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

	Total	General & Admin	Design & Construction	Building Svcs	Utilities
<b>Wages &amp; Benefits</b>					
Salaries & Wages	8,330,997	876,397	436,988	6,442,560	0
Fringe Benefits	3,891,933	322,675	180,443	3,164,942	( 16)
<b>Other Expense &amp; Cost</b>					
Supplies	1,391,406	13,739	10,738	1,056,109	304,998
Contractual Svcs	16,115,090	104,465	185,815	13,712,643	640,930
Utilities	12,787,470	0	0	0	12,787,470
Non Capital Equipment	13,723	0	0	13,723	0
*Capital Outlay	13,361	13,361	0	0	0
*Transfers	2,215,505	2,215,505	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	44,759,485	3,546,142	813,984	24,389,977	13,733,382
<b>Deductions</b>					
Total Deductions	( 2,228,866)	( 2,228,866)	0	0	0
Functional Cost	42,530,619	1,317,276	813,984	24,389,977	13,733,382
<b>Allocation Step 1</b>					
Inbound- All Others	4,019,176	4,019,176	0	0	0
Reallocate Admin Costs		( 5,336,452)	105,400	3,158,096	1,778,250
1st Allocation	46,549,795	0	919,384	27,548,073	15,511,632
<b>Allocation Step 2</b>					
Inbound- All Others	3,119,026	3,119,026	0	0	0
Reallocate Admin Costs		( 3,119,026)	61,604	1,845,829	1,039,344
2nd Allocation	3,119,026	0	61,604	1,845,829	1,039,344
<b>Total For 10022500010000 General Services</b>					
Total Allocated	49,668,821	0	980,988	29,393,902	16,550,976



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

	In-house Renovation	Real Estate
<b>Wages &amp; Benefits</b>		
Salaries & Wages	225,577	349,475
Fringe Benefits	91,942	131,947
<b>Other Expense &amp; Cost</b>		
Supplies	2,250	3,572
Contractual Svcs	0	1,471,237
Utilities	0	0
Non Capital Equipment	0	0
*Capital Outlay	0	0
*Transfers	0	0
<b>Departmental Totals</b>		
Total Expenditures	319,769	1,956,231
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	319,769	1,956,231
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	41,406	253,300
1st Allocation	361,175	2,209,531
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	24,201	148,048
2nd Allocation	24,201	148,048
<b>Total For 10022500010000 General Services</b>		
Total Allocated	385,376	2,357,579



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

Activity - Design & Construction

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	260,040	9.7047	89,224		89,224		89,224
IT-Director	120,668	4.5033	41,403		41,403		41,403
Office Bus Opportunity	410	0.0153	141		141		141
Human Resources	118	0.0044	40		40		40
Health Administration	394,883	14.7371	135,490		135,490		135,490
General Services	18,935	0.7067	6,497		6,497		6,497
Police	382,282	14.2668	131,167		131,167	12,497	143,664
Fire	36,394	1.3582	12,487		12,487	1,190	13,677
Solid Waste Management	125,920	4.6993	43,205		43,205	4,116	47,321
Housing and Community Devp	82	0.0031	28		28	3	31
Library	311,680	11.6319	106,942		106,942	10,189	117,131
Parks & Recreation	835,274	31.1725	286,595		286,595	27,305	313,900
ARA-BARC	319	0.0119	109		109	10	119
CIP S/R Constr	21,010	0.7841	7,209		7,209	687	7,896
PWE-Bldg Insp	32,627	1.2176	11,195		11,195	1,067	12,262
PWE-DDSR	69,432	2.5912	23,823		23,823	2,270	26,093
PWE-Water & Sewer System	29,736	1.1098	10,203		10,203	972	11,175
Conv and Ent Optns	39,712	1.4821	13,626		13,626	1,298	14,924
<b>SubTotal</b>	<b>2,679,522</b>	<b>100.0000</b>	<b>919,384</b>		<b>919,384</b>	<b>61,604</b>	<b>980,988</b>
<b>Total</b>	<b>2,679,522</b>	<b>100.0000</b>	<b>919,384</b>		<b>919,384</b>	<b>61,604</b>	<b>980,988</b>

Allocation Basis: GSD Fund 1001 expense per dept. served  
Allocation Source: General Services Dept.

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

Activity - Building Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	461,394	1.8957	522,216		522,216		522,216
IT-Director	85,187	0.3500	96,417		96,417		96,417
Mayor's Office	114,227	0.4693	129,285		129,285		129,285
Legal	196,783	0.8085	222,723		222,723		222,723
City Secretary	16,694	0.0686	18,895		18,895		18,895
City Council	63,581	0.2612	71,962		71,962		71,962
City Controller's Office	71,018	0.2918	80,380		80,380		80,380
Municipal Court	317,592	1.3048	359,458		359,458	36,529	395,987
Health Administration	3,650,195	14.9970	4,131,371		4,131,371		4,131,371
PWE-Administration	1,630,759	6.7000	1,845,729		1,845,729		1,845,729
General Services	2,001,464	8.2231	2,265,301		2,265,301		2,265,301
HEC	525,571	2.1593	594,853		594,853	60,450	655,303
Police	7,798,332	32.0398	8,826,322		8,826,322	896,943	9,723,265
Dept of Neighborhoods	13,374	0.0549	15,137		15,137	1,538	16,675
Fire	3,352,350	13.7732	3,794,264		3,794,264	385,578	4,179,842
Library	3,861,134	15.8636	4,370,117		4,370,117	444,097	4,814,214
Parks & Recreation	97,795	0.4018	110,687		110,687	11,248	121,935
Fleet Management	11,767	0.0483	13,318		13,318	1,353	14,671
HEC-911 Network	18,596	0.0764	21,047		21,047	2,139	23,186
Conv and Ent Optns	28,613	0.1176	32,385		32,385	3,291	35,676
ARA Parking	23,154	0.0951	26,206		26,206	2,663	28,869
<b>SubTotal</b>	<b>24,339,580</b>	<b>100.0000</b>	<b>27,548,073</b>		<b>27,548,073</b>	<b>1,845,829</b>	<b>29,393,902</b>
<b>Total</b>	<b>24,339,580</b>	<b>100.0000</b>	<b>27,548,073</b>		<b>27,548,073</b>	<b>1,845,829</b>	<b>29,393,902</b>

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

Allocation Basis: General Services Department expenditures per dept. served

Allocation Source: General Services Dept.

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

Activity - Utilities

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	216,773	1.5784	244,841		244,841		244,841
IT-Director	62,368	0.4541	70,444		70,444		70,444
Mayor's Office	80,559	0.5866	90,990		90,990		90,990
Legal	141,001	1.0267	159,258		159,258		159,258
City Secretary	12,223	0.0890	13,806		13,806		13,806
City Council	43,479	0.3166	49,109		49,109		49,109
City Controller's Office	51,995	0.3786	58,728		58,728		58,728
Municipal Court	229,450	1.6707	259,160		259,160	22,047	281,207
Health Administration	1,991,193	14.4989	2,249,018		2,249,018		2,249,018
General Services	317,066	2.3087	358,120		358,120		358,120
HEC	91,760	0.6682	103,641		103,641	8,817	112,458
Police	5,706,383	41.5513	6,445,258		6,445,258	548,306	6,993,564
Dept of Neighborhoods	9,791	0.0713	11,059		11,059	941	12,000
Fire	2,346,291	17.0846	2,650,095		2,650,095	225,447	2,875,542
Library	2,318,289	16.8807	2,618,467		2,618,467	222,757	2,841,224
Parks & Recreation	71,599	0.5213	80,870		80,870	6,880	87,750
Fleet Management	8,615	0.0627	9,730		9,730	828	10,558
HEC-911 Network	13,615	0.0991	15,378		15,378	1,308	16,686
Conv and Ent Optns	20,948	0.1525	23,660		23,660	2,013	25,673
<b>SubTotal</b>	<b>13,733,398</b>	<b>100.0000</b>	<b>15,511,632</b>		<b>15,511,632</b>	<b>1,039,344</b>	<b>16,550,976</b>
<b>Total</b>	<b>13,733,398</b>	<b>100.0000</b>	<b>15,511,632</b>		<b>15,511,632</b>	<b>1,039,344</b>	<b>16,550,976</b>

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

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

Activity - In-house Renovation

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Administration	346,294	8.5998	31,060		31,060		31,060
General Services	13,216	0.3282	1,185		1,185		1,185
Police	704,513	17.4957	63,190		63,190	4,649	67,839
Fire	2,913,536	72.3539	261,325		261,325	19,227	280,552
ARA-BARC	895	0.0222	80		80	6	86
PWE-Houston Transtar	10,324	0.2564	926		926	68	994
Conv and Ent Optns	38,003	0.9438	3,409		3,409	251	3,660
SubTotal	4,026,781	100.0000	361,175		361,175	24,201	385,376
Total	4,026,781	100.0000	361,175		361,175	24,201	385,376

Allocation Basis: In-house renovation costs for Fund 1003

Allocation Source: General Services Dept.

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

Activity - Real Estate

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Dir Office	57,235	0.7245	16,008		16,008		16,008
ARA-Director's Office	74,462	0.9426	20,826		20,826		20,826
ARA-Strategic Purchasing	25,000	0.3165	6,992		6,992		6,992
ARA-3-1-1	22,273	0.2819	6,230		6,230		6,230
IT-Director	76,411	0.9672	21,371		21,371		21,371
Office Bus Opportunity	24,033	0.3042	6,722		6,722		6,722
Mayor's Office	148,536	1.8802	41,544		41,544		41,544
Human Resources	65,059	0.8235	18,196		18,196		18,196
Legal	186,158	2.3564	52,066		52,066		52,066
City Controller's Office	42,391	0.5366	11,856		11,856		11,856
Municipal Court	137,219	1.7370	38,379		38,379	3,798	42,177
Health Administration	1,106,310	14.0040	309,423		309,423		309,423
Planning & Development Admin	62,872	0.7959	17,585		17,585		17,585
PWE-Administration	467,848	5.9222	130,852		130,852		130,852
General Services	192,558	2.4375	53,856		53,856		53,856
HEC	132,000	1.6709	36,919		36,919	3,654	40,573
Police	2,586,817	32.7446	723,505		723,505	71,598	795,103
Dept of Neighborhoods	12,928	0.1636	3,616		3,616	358	3,974
Fire	1,063,476	13.4618	297,443		297,443	29,436	326,879
Solid Waste Management	26,422	0.3345	7,390		7,390	731	8,121
Library	1,055,408	13.3597	295,186		295,186	29,212	324,398
Parks & Recreation	32,453	0.4108	9,077		9,077	898	9,975
ARA-BARC	47,319	0.5990	13,235		13,235	1,310	14,545
Fleet Management	11,376	0.1440	3,182		3,182	315	3,497
PWE-Water & Sewer System	7,280	0.0922	2,036		2,036	202	2,238
ARA Parking	11,400	0.1443	3,188		3,188	316	3,504



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

Activity - Real Estate

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Houston Permit Center	187,000	2.3671	52,302		52,302	5,176	57,478
Other	37,705	0.4773	10,546		10,546	1,044	11,590
SubTotal	7,899,949	100.0000	2,209,531		2,209,531	148,048	2,357,579
Total	7,899,949	100.0000	2,209,531		2,209,531	148,048	2,357,579

Allocation Basis: Total square footage maintained by GSD

Allocation Source: General Services Dept.

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

Receiving Department	Total	Design & Construction	Building Svcs	Utilities	In-house Renovation	Real Estate
Nondepartmental-Gen Gov	89,224	89,224	0	0	0	0
Fin-Dir Office	16,008	0	0	0	0	16,008
ARA-Director's Office	787,883	0	522,216	244,841	0	20,826
ARA-Strategic Purchasing	6,992	0	0	0	0	6,992
ARA-3-1-1	6,230	0	0	0	0	6,230
IT-Director	229,635	41,403	96,417	70,444	0	21,371
Office Bus Opportunity	6,863	141	0	0	0	6,722
Mayor's Office	261,819	0	129,285	90,990	0	41,544
Human Resources	18,236	40	0	0	0	18,196
Legal	434,047	0	222,723	159,258	0	52,066
City Secretary	32,701	0	18,895	13,806	0	0
City Council	121,071	0	71,962	49,109	0	0
City Controller's Office	150,964	0	80,380	58,728	0	11,856
Municipal Court	719,371	0	395,987	281,207	0	42,177
Health Administration	6,856,362	135,490	4,131,371	2,249,018	31,060	309,423
Planning & Development	17,585	0	0	0	0	17,585
PWE-Administration	1,976,581	0	1,845,729	0	0	130,852
General Services	2,684,959	6,497	2,265,301	358,120	1,185	53,856
HEC	808,334	0	655,303	112,458	0	40,573
Police	17,723,435	143,664	9,723,265	6,993,564	67,839	795,103
Dept of Neighborhoods	32,649	0	16,675	12,000	0	3,974
Fire	7,676,492	13,677	4,179,842	2,875,542	280,552	326,879
Solid Waste Management	55,442	47,321	0	0	0	8,121
Housing and Community	31	31	0	0	0	0
Library	8,096,967	117,131	4,814,214	2,841,224	0	324,398
Parks & Recreation	533,560	313,900	121,935	87,750	0	9,975
ARA-BARC	14,750	119	0	0	86	14,545
CIP S/R Constr	7,896	7,896	0	0	0	0
Fleet Management	28,726	0	14,671	10,558	0	3,497
HEC-911 Network	39,872	0	23,186	16,686	0	0
PWE-Bldg Insp	12,262	12,262	0	0	0	0
PWE-DDSR	26,093	26,093	0	0	0	0
PWE-Houston Transtar	994	0	0	0	994	0
PWE-Water & Sewer System	13,413	11,175	0	0	0	2,238



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

Receiving Department	Total	Design & Construction	Building Svcs	Utilities	In-house Renovation	Real Estate
Conv and Ent Optns	79,933	14,924	35,676	25,673	3,660	0
ARA Parking	32,373	0	28,869	0	0	3,504
Houston Permit Center	57,478	0	0	0	0	57,478
Other	11,590	0	0	0	0	11,590
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>49,668,821</b>	<b>980,988</b>	<b>29,393,902</b>	<b>16,550,976</b>	<b>385,376</b>	<b>2,357,579</b>



**SCHEDULE 37.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
HOUSTON EMERGENCY CENTER  
NATURE AND EXTENT OF SERVICES**

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental-Gen Gov	324	27	351	
Fin-OMB	1,870	356	2,226	
Fin-Genl Acctg	2,420	753	3,173	
Fin-Grants	2,693	538	3,231	
Fin-Performace Mgmnt	2,443	427	2,870	
Fin-Bus Services	4,734	428	5,162	
ARA-Admin Svcs & Ops	237	29	266	
ARA-Strategic Purchasing	22,210	2,760	24,970	
ARA-3-1-1	506	46	552	
ARA-Payroll Services	60,225	4,795	65,020	
IT-Admin & Applications	55,791	5,161	60,952	
IT-Infrastructure	96,863	10,455	107,318	
IT-Radio Comm Service	6,165	401	6,566	
Office Bus Opportunity	16,884	558	17,442	
Mayor's Office	48,916	5,660	54,576	
Human Resources	63,273	6,197	69,470	
Legal	10,673	1,677	12,350	
City Secretary	5,634	388	6,022	
City Council	56,914	2,847	59,761	
City Controller's Office	13,063	506	13,569	
General Services	735,413	72,921	808,334	
Total Allocated Additions:	<u>1,207,251</u>	<u>116,930</u>	<u>1,324,181</u>	<u>1,324,181</u>
Total To Be Allocated:	<u><u>1,207,251</u></u>	<u><u>116,930</u></u>		<u><u>1,324,181</u></u>



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

	Total	General & Admin	General Svcs	Legal-911	Legal-OIG
<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- Mayor's Office - All Unspecified Activities	48,916	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	16,884	0	0	0	0
Inbound- City Council - All Unspecified Activities	56,914	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activities	13,063	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	4,734	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,870	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	2,420	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,693	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activities	22,210	0	0	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	237	237	0	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	60,225	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	506	0	0	0	0
Inbound- IT-Admin & Applications - All Unspecified Activities	55,791	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	96,863	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	5,634	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	63,273	0	0	0	0
Inbound- Legal: Inspector General	10,673	0	0	0	10,673
Inbound- Nondepartmental-Gen Gov - All Unspecified Activities	324	0	0	0	0
Inbound- General Services - All Unspecified Activities	735,413	0	735,413	0	0
Inbound- All Others	8,608	8,608	0	0	0
Reallocate Admin Costs		( 8,845)	5,427	0	79
1st Allocation	1,207,251	0	740,840	0	10,752



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

	Total	General & Admin	General Svcs	Legal-911	Legal-OIG
<b>Allocation Step 2</b>					
Inbound- Mayor's Office - All Unspecified Activities	5,660	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	558	0	0	0	0
Inbound- City Council - All Unspecified Activities	2,847	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	506	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	428	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	356	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	753	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	538	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	2,760	0	0	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	29	29	0	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	4,795	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	46	0	0	0	0
Inbound- IT-Admin & Applications - All Unspecified Activitie	5,161	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	10,455	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	388	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	6,197	0	0	0	0
Inbound- Legal: Inspector General	1,677	0	0	0	1,677
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	27	0	0	0	0
Inbound- General Services - All Unspecified Activities	72,921	0	72,921	0	0
Inbound- All Others	828	828	0	0	0
Reallocate Admin Costs		( 857)	527	0	8
2nd Allocation	116,930	0	73,448	0	1,685
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>1,324,181</b>	<b>0</b>	<b>814,288</b>	<b>0</b>	<b>12,437</b>



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

	Citywide Gen Govt	ARA-3-1-1	ARA-Strat Purch	Fin-Grants	Fin-Genl Acctg
<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- 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 Council - 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	2,420
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	2,693	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activities	0	0	22,210	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	0	506	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- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	0	0	0	0	0
Inbound- Legal: Inspector General	0	0	0	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activities	324	0	0	0	0
Inbound- General Services - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2	4	164	20	18
1st Allocation	326	510	22,374	2,713	2,438



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

	Citywide Gen Govt	ARA-3-1-1	ARA-Strat Purch	Fin-Grants	Fin-Genl Acctg
<b>Allocation Step 2</b>					
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 Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0	0	0	753
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	538	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	2,760	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	0	46	0	0	0
Inbound- IT-Admin & Applications - All Unspecified Activitie	0	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	0	0	0	0	0
Inbound- Legal: Inspector General	0	0	0	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	27	0	0	0	0
Inbound- General Services - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	16	2	2
2nd Allocation	27	46	2,776	540	755
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>353</b>	<b>556</b>	<b>25,150</b>	<b>3,253</b>	<b>3,193</b>



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

	Fin-Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
<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- Mayor's Office - All Unspecified Activities	0	0	0	0	48,916
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	16,884	0
Inbound- City Council - 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	1,870	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 Activities	0	0	0	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Payroll Services - 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 Activities	0	55,791	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	96,863	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	0	0	0	0	0
Inbound- Legal: Inspector General	0	0	0	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	14	412	715	125	361
1st Allocation	1,884	56,203	97,578	17,009	49,277



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

	Fin-Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
<b>Allocation Step 2</b>					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	5,660
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	558	0
Inbound- City Council - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	356	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Payroll Services - 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 Activitie	0	5,161	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	10,455	0	0
Inbound- City Secretary - All Unspecified Activities	0	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	0	0	0	0	0
Inbound- Legal: Inspector General	0	0	0	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	0	0	0	0	0
Inbound- General Services - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1	40	69	12	35
2nd Allocation	357	5,201	10,524	570	5,695
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>2,241</b>	<b>61,404</b>	<b>108,102</b>	<b>17,579</b>	<b>54,972</b>



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

	Human Resources	City Secretary	City Council	City Controller	Fin-Public Finance
<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- 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 Council - All Unspecified Activities	0	0	56,914	0	0
Inbound- City Controller's Office - All Unspecified Activities	0	0	0	13,063	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 Activities	0	0	0	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Payroll Services - 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 Activities	0	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	5,634	0	0	0
Inbound- Human Resources - All Unspecified Activities	63,273	0	0	0	0
Inbound- Legal: Inspector General	0	0	0	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activities	0	0	0	0	0
Inbound- General Services - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	467	42	420	96	0
1st Allocation	63,740	5,676	57,334	13,159	0



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

Allocation Step 2	Human Resources	City Secretary	City Council	City Controller	Fin-Public Finance
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 Council - All Unspecified Activities	0	0	2,847	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	506	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-Regulatory Services - All Unspecified Activitie	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Payroll Services - 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 Activitie	0	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	0	0	0
Inbound- City Secretary - All Unspecified Activities	0	388	0	0	0
Inbound- Human Resources - All Unspecified Activities	6,197	0	0	0	0
Inbound- Legal: Inspector General	0	0	0	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	0	0	0	0	0
Inbound- General Services - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	45	4	41	9	0
2nd Allocation	6,242	392	2,888	515	0
<b>Total For 22051500010000 HEC</b>					
<b>Total Allocated</b>	<b>69,982</b>	<b>6,068</b>	<b>60,222</b>	<b>13,674</b>	<b>0</b>



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

	Fin-Bus Services	ARA-Ctrl PR
<b>Departmental Totals</b>		
Total Expenditures	0	0
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	0	0
<b>Allocation Step 1</b>		
Inbound- Mayor's Office - All Unspecified Activities	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0
Inbound- City Council - All Unspecified Activities	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	4,734	0
Inbound- Fin-OMB - All Unspecified Activities	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activitie	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	0	60,225
Inbound- ARA-3-1-1 - All Unspecified Activities	0	0
Inbound- IT-Admin & Applications - All Unspecified Activitie	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0
Inbound- City Secretary - All Unspecified Activities	0	0
Inbound- Human Resources - All Unspecified Activities	0	0
Inbound- Legal: Inspector General	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	0	0
Inbound- General Services - All Unspecified Activities	0	0
Inbound- All Others	0	0
Reallocate Admin Costs	35	444
1st Allocation	4,769	60,669



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

Allocation Step 2	Fin-Bus Services	ARA-Ctrl PR
Inbound- Mayor's Office - All Unspecified Activities	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0
Inbound- City Council - All Unspecified Activities	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	428	0
Inbound- Fin-OMB - All Unspecified Activities	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0
Inbound- ARA-Regulatory Services - All Unspecified Activitie	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	0	4,795
Inbound- ARA-3-1-1 - All Unspecified Activities	0	0
Inbound- IT-Admin & Applications - All Unspecified Activitie	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0
Inbound- City Secretary - All Unspecified Activities	0	0
Inbound- Human Resources - All Unspecified Activities	0	0
Inbound- Legal: Inspector General	0	0
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	0	0
Inbound- General Services - All Unspecified Activities	0	0
Inbound- All Others	0	0
Reallocate Admin Costs	3	43
2nd Allocation	431	4,838
<b>Total For 22051500010000 HEC</b>		
<b>Total Allocated</b>	<b>5,200</b>	<b>65,507</b>



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

Activity - General Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-IT	28,269	21.4159	158,658		158,658	15,730	174,388
HEC-911 Network	41,591	31.5083	233,426		233,426	23,142	256,568
HEC-HFD	14,178	10.7409	79,573		79,573	7,889	87,462
HEC-Harris Cnty	6,171	4.6750	34,634		34,634	3,434	38,068
HEC-Genl Svcs Dept	13,552	10.2667	76,060		76,060	7,541	83,601
HEC-Homeland Sec	2,977	2.2553	16,708		16,708	1,656	18,364
HEC-Office of Emgcy Mgt	10,726	8.1258	60,199		60,199	5,968	66,167
HEC-HPD	14,536	11.0121	81,582		81,582	8,088	89,670
SubTotal	132,000	100.0000	740,840		740,840	73,448	814,288
Total	132,000	100.0000	740,840		740,840	73,448	814,288

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: General Services Dept.

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

Activity - Legal-911

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

Allocation Basis: Direct allocation to HEC 911 Network

Allocation Source: N/A

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

Activity - Legal-OIG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	203		203	32	235
HEC-IT	3	1.3477	145		145	23	168
HEC-911 Network	143	64.5103	6,936		6,936	1,086	8,022
HEC-Police Call Takers	63	28.6613	3,082		3,082	483	3,565
HEC-Office of Emgcy Mgt	8	3.5939	386		386	61	447
SubTotal	222	100.0000	10,752		10,752	1,685	12,437
Total	222	100.0000	10,752		10,752	1,685	12,437

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB



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

Activity - Citywide Gen Govt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	12		12	1	13
HEC-IT	4,716,384	22.4384	73		73	6	79
HEC-911 Network	10,518,467	50.0419	163		163	13	176
HEC-Police Call Takers	4,381,360	20.8445	68		68	6	74
HEC-Office of Emgcy Mgt	619,864	2.9490	10		10	1	11
SubTotal	21,019,296	100.0000	326		326	27	353
Total	21,019,296	100.0000	326		326	27	353

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - ARA-3-1-1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	10		10	1	11
HEC-IT	3	1.3477	7		7	1	8
HEC-911 Network	143	64.5103	329		329	29	358
HEC-Police Call Takers	63	28.6613	146		146	13	159
HEC-Office of Emgcy Mgt	8	3.5939	18		18	2	20
SubTotal	222	100.0000	510		510	46	556
Total	222	100.0000	510		510	46	556

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB



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

Activity - ARA-Strat Purch

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	834		834	103	937
HEC-IT	4,716,384	22.4384	5,020		5,020	623	5,643
HEC-911 Network	10,518,467	50.0419	11,196		11,196	1,389	12,585
HEC-Police Call Takers	4,381,360	20.8445	4,664		4,664	579	5,243
HEC-Office of Emgcy Mgt	619,864	2.9490	660		660	82	742
SubTotal	21,019,296	100.0000	22,374		22,374	2,776	25,150
Total	21,019,296	100.0000	22,374		22,374	2,776	25,150

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	7.4586	202		202	40	242
HEC-IT	4,716,384	44.9144	1,219		1,219	243	1,462
HEC-Police Call Takers	4,381,360	41.7240	1,132		1,132	225	1,357
HEC-Office of Emgcy Mgt	619,864	5.9030	160		160	32	192
SubTotal	10,500,828	100.0000	2,713		2,713	540	3,253
Total	10,500,828	100.0000	2,713		2,713	540	3,253

Allocation Basis: Total expenditures for HEC departments excluding 911 network

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Genl Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	91		91	28	119
HEC-IT	4,716,384	22.4384	547		547	169	716
HEC-911 Network	10,518,467	50.0419	1,220		1,220	379	1,599
HEC-Police Call Takers	4,381,360	20.8445	508		508	157	665
HEC-Office of Emgcy Mgt	619,864	2.9490	72		72	22	94
SubTotal	21,019,296	100.0000	2,438		2,438	755	3,193
Total	21,019,296	100.0000	2,438		2,438	755	3,193

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Office of Bgt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	70		70	13	83
HEC-IT	4,716,384	22.4384	423		423	80	503
HEC-911 Network	10,518,467	50.0419	942		942	179	1,121
HEC-Police Call Takers	4,381,360	20.8445	393		393	74	467
HEC-Office of Emgcy Mgt	619,864	2.9490	56		56	11	67
SubTotal	21,019,296	100.0000	1,884		1,884	357	2,241
Total	21,019,296	100.0000	1,884		1,884	357	2,241

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - IT-Adm & App

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	7.4586	4,192		4,192	388	4,580
HEC-IT	4,716,384	44.9144	25,243		25,243	2,336	27,579
HEC-Police Call Takers	4,381,360	41.7240	23,450		23,450	2,170	25,620
HEC-Office of Emgcy Mgt	619,864	5.9030	3,318		3,318	307	3,625
SubTotal	10,500,828	100.0000	56,203		56,203	5,201	61,404
Total	10,500,828	100.0000	56,203		56,203	5,201	61,404

Allocation Basis: Total expenditures for HEC departments excluding 911 network

Allocation Source: Financial Summaries - Finance, Cost Accounting



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

Activity - IT-Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	5.3165	5,188		5,188	560	5,748
HEC-IT	3	3.7975	3,705		3,705	400	4,105
HEC-Police Call Takers	63	80.7594	78,804		78,804	8,498	87,302
HEC-Office of Emgcy Mgt	8	10.1266	9,881		9,881	1,066	10,947
SubTotal	79	100.0000	97,578		97,578	10,524	108,102
Total	79	100.0000	97,578		97,578	10,524	108,102

Allocation Basis: Number of full time equivalent positions for HEC excl. 911 network

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Office Bus Opp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	321		321	11	332
HEC-IT	3	1.3477	229		229	8	237
HEC-911 Network	143	64.5103	10,973		10,973	368	11,341
HEC-Police Call Takers	63	28.6613	4,875		4,875	163	5,038
HEC-Office of Emgcy Mgt	8	3.5939	611		611	20	631
SubTotal	222	100.0000	17,009		17,009	570	17,579
Total	222	100.0000	17,009		17,009	570	17,579

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Mayor's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	1,836		1,836	212	2,048
HEC-IT	4,716,384	22.4384	11,057		11,057	1,278	12,335
HEC-911 Network	10,518,467	50.0419	24,659		24,659	2,850	27,509
HEC-Police Call Takers	4,381,360	20.8445	10,272		10,272	1,187	11,459
HEC-Office of Emgcy Mgt	619,864	2.9490	1,453		1,453	168	1,621
SubTotal	21,019,296	100.0000	49,277		49,277	5,695	54,972
Total	21,019,296	100.0000	49,277		49,277	5,695	54,972

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	1,203		1,203	118	1,321
HEC-IT	3	1.3477	859		859	84	943
HEC-911 Network	143	64.5103	41,118		41,118	4,027	45,145
HEC-Police Call Takers	63	28.6613	18,269		18,269	1,789	20,058
HEC-Office of Emgcy Mgt	8	3.5939	2,291		2,291	224	2,515
SubTotal	222	100.0000	63,740		63,740	6,242	69,982
Total	222	100.0000	63,740		63,740	6,242	69,982

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB

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

Activity - City Secretary

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	211		211	15	226
HEC-IT	4,716,384	22.4384	1,274		1,274	88	1,362
HEC-911 Network	10,518,467	50.0419	2,841		2,841	195	3,036
HEC-Police Call Takers	4,381,360	20.8445	1,183		1,183	82	1,265
HEC-Office of Emgcy Mgt	619,864	2.9490	167		167	12	179
SubTotal	21,019,296	100.0000	5,676		5,676	392	6,068
Total	21,019,296	100.0000	5,676		5,676	392	6,068

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting



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

Activity - City Council

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	1,082		1,082	54	1,136
HEC-IT	3	1.3477	773		773	39	812
HEC-911 Network	143	64.5103	36,985		36,985	1,863	38,848
HEC-Police Call Takers	63	28.6613	16,433		16,433	828	17,261
HEC-Office of Emgcy Mgt	8	3.5939	2,061		2,061	104	2,165
SubTotal	222	100.0000	57,334		57,334	2,888	60,222
Total	222	100.0000	57,334		57,334	2,888	60,222

Allocation Basis: Total number of HEC full time equivalent positions

Allocation Source: FTE Summary - Finance, OMB

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

Activity - City Controller

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	490		490	19	509
HEC-IT	4,716,384	22.4384	2,953		2,953	116	3,069
HEC-911 Network	10,518,467	50.0419	6,585		6,585	258	6,843
HEC-Police Call Takers	4,381,360	20.8445	2,743		2,743	107	2,850
HEC-Office of Emgcy Mgt	619,864	2.9490	388		388	15	403
SubTotal	21,019,296	100.0000	13,159		13,159	515	13,674
Total	21,019,296	100.0000	13,159		13,159	515	13,674

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Public Finance

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: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Bus Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	178		178	16	194
HEC-IT	4,716,384	22.4384	1,070		1,070	97	1,167
HEC-911 Network	10,518,467	50.0419	2,386		2,386	215	2,601
HEC-Police Call Takers	4,381,360	20.8445	994		994	90	1,084
HEC-Office of Emgcy Mgt	619,864	2.9490	141		141	13	154
SubTotal	21,019,296	100.0000	4,769		4,769	431	5,200
Total	21,019,296	100.0000	4,769		4,769	431	5,200

Allocation Basis: Total Expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - ARA-Ctrl PR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	7.4586	4,525		4,525	361	4,886
HEC-IT	4,716,384	44.9144	27,249		27,249	2,172	29,421
HEC-Police Call Takers	4,381,360	41.7240	25,314		25,314	2,019	27,333
HEC-Office of Emgcy Mgt	619,864	5.9030	3,581		3,581	286	3,867
SubTotal	10,500,828	100.0000	60,669		60,669	4,838	65,507
Total	10,500,828	100.0000	60,669		60,669	4,838	65,507

Allocation Basis: Total expenditures for HEC departments excluding 911 network

Allocation Source: Financial Summaries - Finance, Cost Accounting



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

Receiving Department	Total	General Svcs	Legal-911	Legal-OIG	Citywide Gen Govt	ARA-3-1-1	ARA-Strat Purch
HEC-Director	22,620	0	0	235	13	11	937
HEC-IT	263,997	174,388	0	168	79	8	5,643
HEC-911 Network	415,752	256,568	0	8,022	176	358	12,585
HEC-Police Call Takers	210,800	0	0	3,565	74	159	5,243
HEC-HFD	87,462	87,462	0	0	0	0	0
HEC-Harris Cnty	38,068	38,068	0	0	0	0	0
HEC-Genl Svcs Dept	83,601	83,601	0	0	0	0	0
HEC-Homeland Sec	18,364	18,364	0	0	0	0	0
HEC-Office of Emgcy Mgt	93,847	66,167	0	447	11	20	742
HEC-HPD	89,670	89,670	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>1,324,181</b>	<b>814,288</b>	<b>0</b>	<b>12,437</b>	<b>353</b>	<b>556</b>	<b>25,150</b>



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

Receiving Department	Fin-Grants	Fin-Genl Acctg	Fin-Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
HEC-Director	242	119	83	4,580	5,748	332	2,048
HEC-IT	1,462	716	503	27,579	4,105	237	12,335
HEC-911 Network	0	1,599	1,121	0	0	11,341	27,509
HEC-Police Call Takers	1,357	665	467	25,620	87,302	5,038	11,459
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Cnty	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	192	94	67	3,625	10,947	631	1,621
HEC-HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>3,253</b>	<b>3,193</b>	<b>2,241</b>	<b>61,404</b>	<b>108,102</b>	<b>17,579</b>	<b>54,972</b>



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

Receiving Department	Human Resources	City Secretary	City Council	City Controller	Fin-Public Finance	Fin-Bus Services	ARA-Ctrl PR
HEC-Director	1,321	226	1,136	509	0	194	4,886
HEC-IT	943	1,362	812	3,069	0	1,167	29,421
HEC-911 Network	45,145	3,036	38,848	6,843	0	2,601	0
HEC-Police Call Takers	20,058	1,265	17,261	2,850	0	1,084	27,333
HEC-HFD	0	0	0	0	0	0	0
HEC-Harris Cnty	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	2,515	179	2,165	403	0	154	3,867
HEC-HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>69,982</b>	<b>6,068</b>	<b>60,222</b>	<b>13,674</b>	<b>0</b>	<b>5,200</b>	<b>65,507</b>



**SCHEDULE 38.1  
FY 2014 FULL COST PLAN**

**CITY OF HOUSTON, TEXAS  
FY 2014 FULL COST ALLOCATION PLAN  
PWE – GENERAL FUND CREDIT  
NATURE AND EXTENT OF SERVICES**

This department has been created within the plan to reflect the services that PWE Water/Sewer Fund provides to the various General Fund departments. This credit reflects the cost of services provided and has been allocated directly to PWE – Water and Sewer.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Services provided by 8300 to Genl Fund	( 1,552,345)			
Security Services	( 881,349)			
Legal Services	( 771,592)			
General Svcs-Real Estate	( 110,900)			
General Svcs-Facility Mtce.	( 603,528)			
Finance Personnel for Bond Issues	( 4,731)			
Total Departmental Cost Adjustments:	( 3,924,445)		( 3,924,445)	
Total To Be Allocated:	( 3,924,445)	0	( 3,924,445)	



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

	Total	General & Admin	General Fund Credit
<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	( 1,552,345)	0	( 1,552,345)
Security Services	( 881,349)	0	( 881,349)
Legal Services	( 771,592)	0	( 771,592)
General Svcs-Real Estate	( 110,900)	0	( 110,900)
General Svcs-Facility Mtce.	( 603,528)	0	( 603,528)
Finance Personnel for Bond Issues	( 4,731)	0	( 4,731)
Functional Cost	( 3,924,445)	0	( 3,924,445)
<b>Allocation Step 1</b>			
1st Allocation	( 3,924,445)	0	( 3,924,445)
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 10022500010010 PWE-General Fund</b>			
Total Allocated	( 3,924,445)	0	( 3,924,445)



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

Activity - General Fund Credit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Water & Sewer System	100	100.0000	-3,924,445		-3,924,445		-3,924,445
SubTotal	100	100.0000	-3,924,445		-3,924,445		-3,924,445
Total	100	100.0000	-3,924,445		-3,924,445		-3,924,445

Allocation Basis: Direct allocation to PWE - Water and Sewer (8300)

Allocation Source: N/A

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

Receiving Department	Total	General Fund Credit
PWE-Water & Sewer System	( 3,924,445)	( 3,924,445)
Direct Billed	0	0
Total	<u>( 3,924,445)</u>	<u>( 3,924,445)</u>

