A COST ALLOCATION PLAN

for the

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN

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

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Helping Government Serve the People
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SECTION I

Introduction

INTRODUCTION

The OMB A-87 Indirect Cost Allocation Plan (Plan) for indirect services provided by central service departments for the City of Houston, Texas is based on actual expenditures for the fiscal year ending June 30, 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

Certification by the Responsible City Official

CITY OF HOUSTON

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish cost allocations for the period July 1, 2011 through June 30, 2012 and billings for the period July 1, 2013 through June 30, 2014, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston

Signature: Arif Rasheed

Name of Official: Arif Rasheed

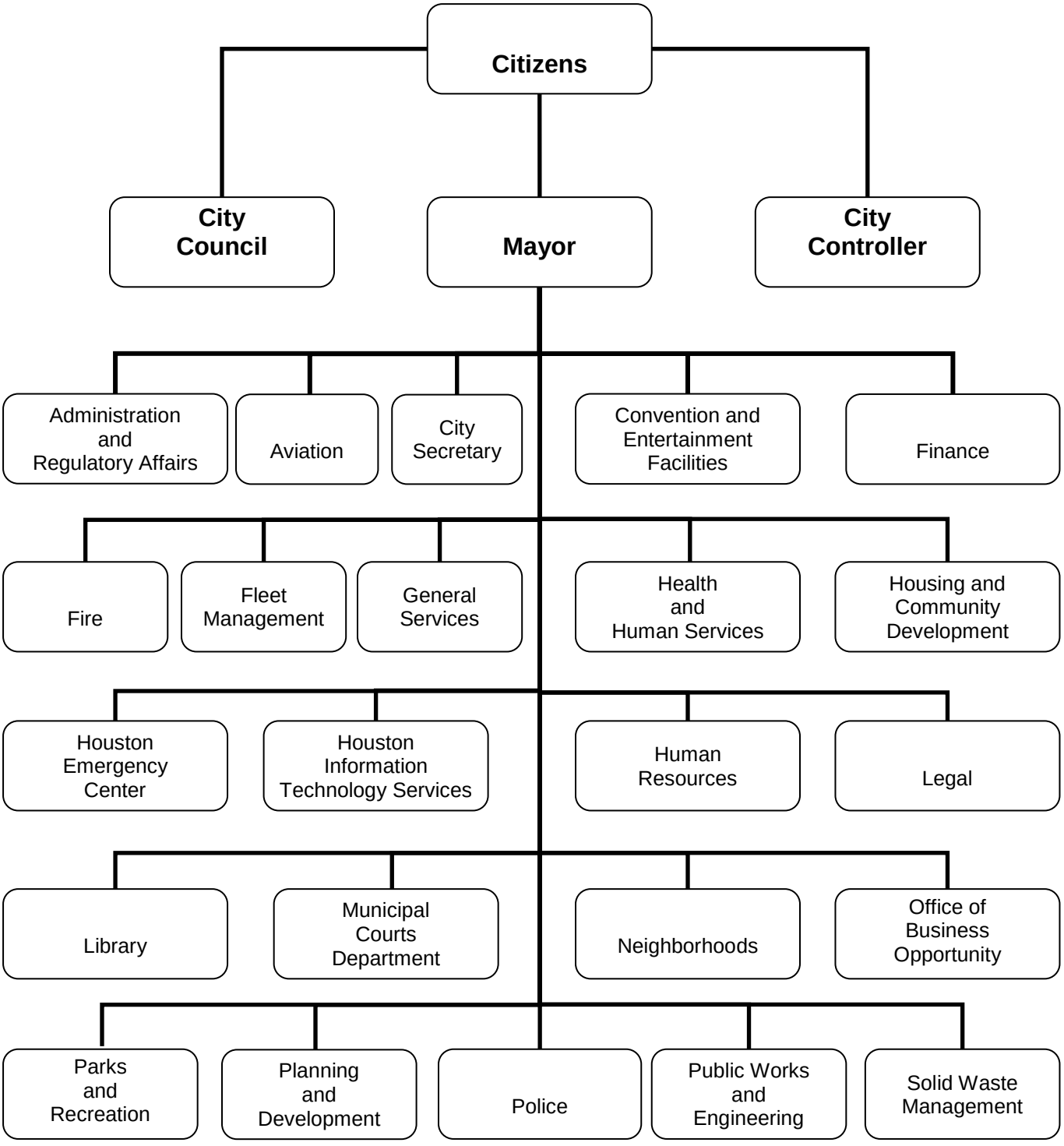
Title: Finance Department, Deputy Director

Date of Execution: 8/12/2013

SECTION III

Organizational Chart

ORGANIZATION CHART



SECTION IV

Reconciliation of Cost Allocation Plan to General Fund

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES FOR FY 2012
RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost Allocations (Schedule A - Total)	Unallocated Direct Costs	Unallocated Overhead Costs	Direct Billings	Indirect Costs Allocated (Schedule A - Subtotal)
1000	1000	Police Records	$ 4,334,504	$ 15,865	$ 4,350,370			$ 4,350,369				$ 4,350,369
1021	1000	Police - Grant Matching	21,199		21,199	21,199						-
1000	1000	Police - All Other	592,378,691	43,727,693	636,106,384	636,106,384						-
9002	1000	Police-See all of 9002 below	-	573,252	573,252	573,252						-
		Total Police	596,734,394	44,316,810	641,051,205							-
1000	1100	Dept of Neighborhoods (DON)	7,204,785	1,926,094	9,130,879	9,130,879						-
												-
1000	1200	Fire	390,643,613	29,679,793	420,323,406	420,323,406						-
		Total Fire	390,643,613	29,679,793	420,323,406							-
1000	1500	Houston Emergency Center (HEC)		139	139	139						-
					-							-
1000	1600	Courts - Admin.	17,550,351	3,673,560	21,223,911	21,223,911						-
2206	1600	Courts - Admin.	957,410	1,281	958,691	958,691						-
1000	1700	Courts - Justice	750	2,684	3,434	3,434						-
1000	2000	Public Works	724,139	34,790,979	35,515,118	35,515,118	3,924,445	(3,924,445)				(3,924,445)
2302	2000	Public Works - Stormwater Fund	19,245,476	13,466,627	32,712,104	32,712,104						-
		Total Public Works	19,969,615	48,257,607	68,227,221							-
1000	2100	Solid Waste	26,408,085	37,351,228	63,759,313	63,759,313						-
1000	2500	General Services Department	12,222,930	30,307,689	42,530,619			42,530,619				42,530,619
1000	3200	Housing and Community Development	255,523	343,344	598,867	598,867						-
1000	3400	Library	22,641,476	8,827,765	31,469,240	31,469,240						-
1000	3600	Parks	34,835,803	28,329,645	63,165,449	63,165,449						-
1000	3800	Health - Administration	7,259,817	3,624,597	10,884,414			10,884,414				10,884,414
9002	3800	Health - Administration		14,382	14,382							-
1000	3800	Health - All Other	25,522,647	3,567,344	29,089,991	29,089,991						-
		Total Health and Human Services	32,782,464	7,206,323	39,988,787							-
1000	4200	Convention and Entertainment			6	6						-
												-
1000	5000	Mayor's Office	4,841,870	493,508	5,335,378			5,330,377	1,433,557	317,320		3,579,500
		Total Mayor's Office	4,841,870	493,508	5,335,378							-
1000	5500	City Council	5,176,407	301,556	5,477,963	5,477,963						-
1000	5100	Office of Business Opportunity	1,640,784	324,955	1,965,740			1,965,739	220,161	183,522		1,562,056
1000	6000	Controller	6,206,735	738,076	6,944,811			6,944,812	1,744,169	363,155		4,837,488
1000	6400	Finance- Director's Office	554,349	148,377	702,725			702,725				702,725
1000	6400	Finance- Office of Budget Management	2,001,168	63,675	2,064,844			2,064,843				2,064,843
1000	6400	Finance- General Accounting	1,071,347	14,136,833	15,208,180			2,682,760				2,682,760
1000	6400	Finance- Auditing	190,605	347	190,952			190,952				190,952
1000	6400	Finance- Grants	290,048	5,176	295,224			295,224				295,224
1000	6400	Finance-Performance Management	282,489	594	283,083			283,083				283,083
1000	6400	Finance - Public Finance	690,775	21,193	711,968	711,968						-
1000	6400	Finance - Treasury	508,938	1,076,504	1,585,442	1,585,442						-
1000	6400	Finance - Econ Dev-TIRZ	(225)	26	(199)	(199)						-
1000	6400	Finance - Business Services	237,128	397,153	634,281			634,281				634,281
1000	6400	Finance - City Council	338,470	11,983	350,453			350,453				350,453
		Total Finance & Admin.	6,165,092	15,861,862	22,026,954							-
1000	6500	Admin & Reg. Affairs - Director	500,867	586,247	1,087,114			1,087,114				1,087,114
1000	6500	Admin & Reg. Affairs - Admin Services	1,632,304	410,083	2,042,387			2,042,389	587,504	132,510		1,322,375
1000	6500	Admin & Reg. Affairs - Strategic Purch.	3,538,773	140,269	3,679,042			3,679,042				3,679,042
1000	6500	Admin & Reg. Affairs - 3-1-1	3,848,737	247,382	4,096,119			4,096,119				4,096,119
1000	6500	Admin & Reg. Affairs - Central Payroll	4,559,540	146,296	4,705,836			4,705,836			645,239	4,060,597

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES FOR FY 2012
RECONCILIATION OF COST ALLOCATION PLAN TO GENERAL FUND

Fund	Department	Description	Personnel Services	Other Expenditures	Total Expenditures	Direct Costs	Cost Adjustments	Total Cost Allocations (Schedule A - Total)	Unallocated Direct Costs	Unallocated Overhead Costs	Direct Billings	Indirect Costs Allocated (Schedule A - Subtotal)
1000	6500	Admin & Reg. Affairs - Regulatory Svcs	2,514,108	1,727,881	4,241,989	4,241,989						-
1000	6500	Admin & Reg. Affairs - Executive Services	(264)	2,818	2,554	2,554						-
1000	6500	Admin & Reg. Affairs - BARC	2,068	1,269	3,337	3,337						-
2427	6500	Admin & Reg. Affairs - BARC	5,265,606	2,303,025	7,568,631	7,568,631						-
9002	6500	Admin & Reg. Affairs - BARC		17,872	17,872	17,872						-
1000	6500	Admin & Reg. Affairs - Other	(733)	454	(279)	(279)						-
		Total Admin & Regulatory Affairs	21,861,007	5,583,596	27,444,602							-
1000	6700	Fleet Management	3,543	1,433	4,976	4,976						-
9002	6700	Fleet Management		40,448	40,448	40,448						-
1000	6800	Information Technology - Director	779,931	362,871	1,142,802			1,142,802				1,142,802
1000	6800	Information Technology - Admin & App	3,077,462	1,886,612	4,964,074			4,964,072				4,964,072
1000	6800	Information Technology -Infrastucture	6,264,206	143,569	6,407,775			6,407,776				6,407,776
1000	6800	Information Technology - Public Services	1,695,014	1,529	1,696,543	1,696,543						-
1000	6800	Information Technology -Radio Comm Service	1,414,610	1,117,077	2,531,687			2,531,687				2,531,687
		Total Information Technology	13,231,223	3,511,658	16,742,881							-
1000	7000	Planning & Development	6,036,110	620,777	6,656,886			6,656,886	5,215,376	853,305		588,205
1000	7500	City Secretary	631,718	94,429	726,146	726,146						-
1000	8000	Human Resources	2,715,579	320,748	3,036,327			3,036,326				3,036,326
1000	9000	Legal	11,616,653	882,229	12,498,882			12,498,882	5,268,064	2,767,726	73,728	4,389,364
1000	9900	Banking Services		112,736	112,736			112,736				112,736
1000	9900	Term Pay-Civilian	1,387,781		1,387,781			1,387,781				1,387,781
1000	9900	Mgmt Consulting Svcs		439,733	439,733			439,734				439,734
1000	9900	Real Estate Rental		4,782,787	4,782,787			4,782,787				4,782,787
1000	9900	Ltd Purpose Annexati		35,728,677	35,728,677			35,728,677	35,728,677			-
1000	9900	Printing & Reprod Sv		(72,811)	(72,811)			(72,811)				(72,811)
1000	9900	Advertising Services		331,615	331,615			331,615	331,615			-
1000	9900	Tax Appraisal Fees		7,616,223	7,616,223			7,616,223	7,616,223			-
1000	9900	Ch380 Sales Tax Ref		236,091	236,091			236,091	236,091			-
1000	9900	Elections		2,178,114	2,178,114			2,178,114	2,178,114	103,917		(103,917)
1000	9900	Membership & Prof Fe		1,521,425	1,521,425			1,521,425				1,521,425
1000	9900	Legal Services		575,572	575,572			575,572	575,572	27,462		(27,462)
1000	9900	Metro Commuter Pass		692,139	692,139			692,139				692,139
1000	9900	Misc Other Svcs & Ch		2,046,407	2,046,407			2,046,407				2,046,407
1000	9900	Claims & Judgments		6,825,565	6,825,565			6,825,565	6,825,565	325,643		(325,643)
	9900	Veh & Motor Equip Svc		1,844,853	1,844,853			1,844,853	1,844,853			-
1000	9900	Fuel		1,953,550	1,953,550			1,953,550	1,953,550			-
1000	9900	Retirement Benefits		10,359,994	10,359,994			10,359,994				10,359,994
	9900	Transfers		15,155,576	15,155,576			15,155,576	15,155,576			-
	9900	Interest		2,060,503	2,060,503			2,060,503	2,060,503	98,306		(98,306)
		Total City-wide General Services	1,387,781	94,388,749	95,776,531					2,999,294		(2,999,294)
		Total	$ 1,243,721,699	$ 363,387,987	$ 1,607,109,692	$ 1,366,728,774	$ 3,924,445	$ 223,911,669	$ 88,975,170	$ 8,172,160	$ 718,967	$ 126,045,372
		Capital Outlay		63,197,191	63,197,191							
		Less Transfers		(15,155,576)	(15,155,576)							
		Reconciling Items		1,921,534	1,921,534							
		Total General Fund Expenditures (Note A)	$ 1,243,721,699	$ 413,351,136	$ 1,657,072,841							
		Cost Adjustments:										
		Building Depreciation		868,358	868,358	-	868,358	868,358				868,358
		Equipment Depreciation		6,354,440	6,354,440	-	6,354,440	6,354,440				6,354,440
		Total	$ 1,243,721,699	$ 420,573,934	$ 1,664,295,639	$ 1,366,728,774	$ 11,147,243	$ 231,134,467	$ 88,975,170	$ 8,172,160	$ 718,967	$ 133,268,170

(A) Reconciles to Statement of Revenues, Expenditures, and Changes in Fund Balances, Government Funds, June 30, 2012 on Page 20 of the Comprehensive Annual Financial Report

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

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Central Service Departments	Fin-Public Fin	Fin-Treasury	ARA-Regulatory Services	City Secretary	City Council	Municipal Court	Police
Building Usage Charge	0	0	0	0	0	215,864	11,145
Equipment Usage Charge	0	0	0	0	453	3,056	1,429,120
Nondepartmental-Gen Gov	18,127	3,609	109,848	31,995	220,262	918,773	4,727,794
Fin-Director's Office	233,500	7,783	0	0	0	0	0
Fin-OMB	265	89	5,321	1,445	12,018	75,805	188,892
Finance-City Council	0	0	0	0	458,563	0	0
Fin-Genl Acctg	270	91	5,434	1,475	12,368	77,991	367,048
Fin-Auditing	133	296	793	136	1,022	3,968	118,906
Fin-Grants	105	234	626	107	807	3,570	101,695
Fin-Performace Mgmnt	93	208	557	96	718	3,176	90,492
Fin-Bus Services	169	377	1,008	172	1,298	5,743	163,591
ARA-Director's Office	0	0	342,872	0	0	0	0
ARA-Admin Svcs & Ops	20,879	0	125,978	0	52	312	95,973
ARA-Strategic Purchasing	775	1,670	5,142	879	7,418	119,202	809,774
ARA-3-1-1	0	0	0	6,170	11,320	2,033,907	335,719
ARA-Payroll Services	1,716	57	10,353	3,117	21,334	83,505	1,827,380
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	5,569	1,141	64,679	639,337
IT-Infrastructure	284	96	5,718	7,934	63,148	241,158	409,935
IT-Radio Comm Service	0	0	0	0	0	0	2,160,561
Office Bus Opportunity	377	12	2,270	684	4,680	23,725	421,718
Mayor’s Office	1,292	43	7,791	2,346	441,562	62,847	1,375,309
Human Resources	1,119	35	7,919	1,886	37,109	72,224	1,831,021
Legal	201,150	0	0	86,058	53,245	52,560	273,299
City Controller's Office	516	173	10,372	2,816	23,426	147,758	368,182
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	37,149
General Services	0	0	0	34,171	126,544	686,727	16,919,397
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0

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

* Group

Central Service Departments	Fin-Public Fin	Fin-Treasury	ARA-Regulatory Services	City Secretary	City Council	Municipal Court	Police
Total Allocated	480,770	14,773	642,002	187,056	1,498,488	4,896,550	34,703,437
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	480,770	14,773	642,002	187,056	1,498,488	4,896,550	34,703,437
Adjustments	0	0	0	0	0	0	0
Proposed Costs	480,770	14,773	642,002	187,056	1,498,488	4,896,550	34,703,437

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

* Group

Central Service Departments	Dept of Neighborhoods	Fire	PWE-All Other	Solid Waste Management	Housing and Community Devp	Library	Parks & Recreation
Building Usage Charge	8,989	0	0	0	0	6,072	0
Equipment Usage Charge	0	3,688,027	170,350	79,700	0	25,040	567,329
Nondepartmental-Gen Gov	286,506	1,617,635	93,896	1,640,182	12,727	1,185,416	1,861,205
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	7,682	241,734	2,960	38,963	36,005	36,208	118,879
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	7,846	349,591	43,461	46,785	36,774	42,273	170,355
Fin-Auditing	1,707	78,572	6,639	11,919	112	5,882	11,808
Fin-Grants	1,891	62,052	5,374	9,532	10,885	5,191	11,024
Fin-Performace Mgmnt	1,682	55,215	4,782	8,482	9,686	4,620	9,809
Fin-Bus Services	3,042	99,825	8,645	15,334	17,512	8,352	17,735
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	56,605	22,288	3,853	0	2,916	26,975
ARA-Strategic Purchasing	16,732	507,309	39,271	100,482	98,398	79,052	160,348
ARA-3-1-1	103,324	20,477	0	776,216	10,276	7,033	45,027
ARA-Payroll Services	27,483	1,124,971	3,045	125,343	600	120,796	200,469
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	13,304	146,536	0	79,526	107,053	72,443	206,269
IT-Infrastructure	31,912	1,591,098	3,180	162,044	157,151	221,944	327,377
IT-Radio Comm Service	521,507	0	0	129,314	0	0	71,285
Office Bus Opportunity	6,740	257,570	947	39,450	3,688	29,730	55,198
Mayor’s Office	20,683	846,664	3,250	94,334	452	90,912	150,875
Human Resources	83,413	1,060,437	2,613	145,337	23,891	111,302	306,427
Legal	12,076	223,753	1,618,659	98,843	8,050	79,227	148,295
City Controller's Office	14,975	471,181	5,770	75,945	70,181	70,576	231,716
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	197,609	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	1,415	0	0	0	0	1,415
General Services	31,167	7,328,540	0	52,945	29	7,729,248	509,457
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0

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

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Central Service Departments	Dept of Neighborhoods	Fire	PWE-All Other	Solid Waste Management	Housing and Community Devp	Library	Parks & Recreation
Total Allocated	1,202,661	19,829,207	2,232,739	3,734,529	603,470	9,934,233	5,209,277
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,202,661	19,829,207	2,232,739	3,734,529	603,470	9,934,233	5,209,277
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,202,661	19,829,207	2,232,739	3,734,529	603,470	9,934,233	5,209,277

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

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Central Service Departments	Health & Human Services	ARA-Ins Mgmt	ARA-Exec Svcs	ARA-BARC	ARA-Other	IT-Public Services	Planning & Development
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	1,130,734	98	48,106	1,694	45,955	55,251	185,385
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	137,993	618	2,843	10,610	13,872	1,077	6,004
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	140,937	632	2,904	10,837	14,167	1,100	6,133
Fin-Auditing	5,438	0	0	1	0	318	975
Fin-Grants	12,363	1,694	15	1,121	454	899	1,065
Fin-Performace Mgmnt	11,001	1,508	14	998	404	800	947
Fin-Bus Services	19,890	2,726	26	1,805	731	1,446	1,714
ARA-Director's Office	0	48,306	161,964	831,608	148,705	0	0
ARA-Admin Svcs & Ops	0	17,749	59,510	305,548	54,637	0	0
ARA-Strategic Purchasing	164,563	12,300	968	16,425	7,101	6,534	9,583
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	111,988	1,459	4,890	25,109	4,490	11,554	20,562
IT-Director	0	0	0	0	0	764,258	0
IT-Admin & Applications	0	0	0	0	0	0	0
IT-Infrastructure	148,262	664	3,055	11,399	14,904	1,157	6,451
IT-Radio Comm Service	0	0	0	0	0	0	0
Office Bus Opportunity	27,494	320	1,073	5,508	985	2,534	4,510
Mayor’s Office	84,283	1,098	3,680	18,897	3,379	8,695	15,474
Human Resources	67,774	1,084	3,081	19,634	2,959	7,477	12,444
Legal	0	0	0	0	0	0	0
City Controller's Office	268,973	1,204	5,541	20,681	27,039	2,099	11,704
Health Administration	19,504,872	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	1,677,360
PWE-Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	14,083	0	0	0
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0

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

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Central Service Departments	Health & Human Services	ARA-Ins Mgmt	ARA-Exec Svcs	ARA-BARC	ARA-Other	IT-Public Services	Planning & Development
Total Allocated	21,836,565	91,460	297,670	1,295,958	339,782	865,199	1,960,311
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	21,836,565	91,460	297,670	1,295,958	339,782	865,199	1,960,311
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,836,565	91,460	297,670	1,295,958	339,782	865,199	1,960,311

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City Of Houston, Texas
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Allocated Costs By Department

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Central Service Departments	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R GeoEnv
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	760	89	189	2,858	1,210	79	357
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	4,773	557	1,188	17,959	7,599	499	2,244
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	4,876	569	1,214	18,343	7,761	510	2,291
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	153	554	1,620	1,573	55	159
Fin-Performace Mgmnt	0	136	493	1,442	1,401	49	142
Fin-Bus Services	0	247	891	2,607	2,532	88	256
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	1,451	1,201	4,289	12,058	11,737	400	1,211
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	0	2,945	9,780	32,229	33,230	801	3,117
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	0	0
IT-Infrastructure	5,128	599	1,277	19,296	8,165	536	2,411
IT-Radio Comm Service	0	0	0	0	0	0	0
Office Bus Opportunity	0	646	2,145	7,070	7,290	176	684
Mayor’s Office	0	2,217	7,361	24,256	25,010	603	2,346
Human Resources	0	1,783	5,919	19,505	20,111	485	1,886
Legal	0	0	0	0	0	0	0
City Controller's Office	9,305	1,087	2,316	35,006	14,813	972	4,375
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	15,074	51,583	163,006	164,751	4,549	15,857
CIP Sal Rec PWE Adm	0	724	2,404	7,922	8,168	197	766
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	0	7,540	0	0
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0

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

* Group

Central Service Departments	General Debt Services	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R GeoEnv
Total Allocated	26,293	28,027	91,603	365,177	322,891	9,999	38,102
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	26,293	28,027	91,603	365,177	322,891	9,999	38,102
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,293	28,027	91,603	365,177	322,891	9,999	38,102

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City Of Houston, Texas
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Allocated Costs By Department

* Group

Central Service Departments	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	Fleet Management	Wrkr Comp-HR	Wrkr Comp-Legal	HEC-Director
Building Usage Charge	0	0	0	7,910	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	700	724	918	5,594	2,336	121	142
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	4,397	4,549	5,771	35,097	14,680	761	893
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	4,491	4,646	5,894	38,775	14,993	778	912
Fin-Auditing	0	0	0	1	0	0	0
Fin-Grants	1,119	395	902	12,351	2,575	46	0
Fin-Performace Mgmnt	996	352	803	10,991	2,291	40	0
Fin-Bus Services	1,800	636	1,451	19,870	4,142	74	0
ARA-Director's Office	0	0	0	0	0	0	0
ARA-Admin Svcs & Ops	0	0	0	1,614	0	0	0
ARA-Strategic Purchasing	9,443	2,827	14,182	132,902	21,217	411	334
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	13,927	7,264	13,326	89,584	8,208	886	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	73,392	0	0	0
IT-Infrastructure	4,724	4,888	6,200	117,764	15,771	818	0
IT-Radio Comm Service	0	0	0	10,255	0	0	0
Office Bus Opportunity	3,055	1,594	2,924	29,633	1,800	194	0
Mayor’s Office	10,482	5,467	10,029	72,381	6,177	667	0
Human Resources	8,428	4,396	8,065	104,688	4,967	537	0
Legal	0	0	0	8,050	0	0	0
City Controller's Office	8,570	8,867	11,248	68,412	28,613	1,485	1,740
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	84,712	0	0	0	0	0	0
CIP Sal Rec PWE Adm	3,423	1,786	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	0	0	27,423	0	0	0
HEC	0	0	0	0	0	0	20,233
PWE - General Fund Credit	0	0	0	0	0	0	0

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

* Group

Central Service Departments	CIP S/R Other	CIP S/R GSD	Prop & Cas Legal	Fleet Management	Wrkr Comp-HR	Wrkr Comp-Legal	HEC-Director
Total Allocated	160,267	48,391	81,713	866,687	127,770	6,818	24,254
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	160,267	48,391	81,713	866,687	127,770	6,818	24,254
Adjustments	0	0	0	0	0	0	0
Proposed Costs	160,267	48,391	81,713	866,687	127,770	6,818	24,254

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Allocated Costs By Department

* Group

Central Service Departments	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris Cnty	HEC-Genl Svcs Dept	HEC-Homeland Sec
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	188	268	339	0	0	0	0
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	1,183	1,684	2,129	0	0	0	0
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	1,209	1,720	2,174	0	0	0	0
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	0	0	0	0	0
Fin-Performace Mgmnt	0	0	0	0	0	0	0
Fin-Bus Services	0	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	706	1,368	64	0	0	0	0
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	0	0	0	0	0	0	0
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	0	0	0
IT-Infrastructure	0	0	0	0	0	0	0
IT-Radio Comm Service	0	0	0	0	0	0	0
Office Bus Opportunity	0	0	0	0	0	0	0
Mayor’s Office	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Legal	0	0	0	0	0	0	0
City Controller's Office	2,307	3,282	4,151	0	0	0	0
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	0	0	0	0	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	0	0	0
General Services	0	38,064	0	0	0	0	0
HEC	248,726	351,417	184,829	83,528	36,356	79,840	17,538
PWE - General Fund Credit	0	0	0	0	0	0	0

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

* Group

Central Service Departments	HEC-IT	HEC-911 Network	HEC-Police Call Takers	HEC-HFD	HEC-Harris Cnty	HEC-Genl Svcs Dept	HEC-Homeland Sec
Total Allocated	254,319	397,803	193,686	83,528	36,356	79,840	17,538
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	254,319	397,803	193,686	83,528	36,356	79,840	17,538
Adjustments	0	0	0	0	0	0	0
Proposed Costs	254,319	397,803	193,686	83,528	36,356	79,840	17,538

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

* Group

Central Service Departments	HEC-Office of Emgcy Mgt	HEC-HPD	PWE-Sign Adm	PWE-Bldg Insp	PWE-Stormwater Fund	PWE-DDSR	CABLE TV
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	165	0	1	4,753	2,914	8,309	251
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	1,033	0	9	29,867	18,307	52,212	1,575
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	1,056	0	10	30,504	18,697	53,326	1,609
Fin-Auditing	0	0	0	0	0	0	0
Fin-Grants	0	0	479	5,468	4,657	8,376	624
Fin-Performace Mgmnt	0	0	426	4,865	4,144	7,453	555
Fin-Bus Services	0	0	771	8,796	7,492	13,474	1,003
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	935	0	3,416	49,387	44,441	76,556	5,312
ARA-3-1-1	0	0	0	0	0	0	0
ARA-Payroll Services	0	0	12,240	77,681	69,374	101,377	3,317
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	108,510	0	0	0
IT-Infrastructure	0	0	10	32,089	19,669	56,098	1,692
IT-Radio Comm Service	0	0	0	0	0	13,256	0
Office Bus Opportunity	0	0	2,685	25,795	21,831	30,751	728
Mayor’s Office	0	0	9,212	88,502	74,899	105,505	2,496
Human Resources	0	0	7,408	71,166	60,229	84,839	2,007
Legal	0	0	70,494	55,585	69,659	(65,670)	0
City Controller's Office	2,014	0	18	58,215	35,684	101,771	3,069
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	0	0	57,254	579,576	491,520	754,246	0
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	11,709	0	24,918	0
HEC	87,515	85,638	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	0	0

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

* Group

Central Service Departments	HEC-Office of Emgcy Mgt	HEC-HPD	PWE-Sign Adm	PWE-Bldg Insp	PWE-Stormwater Fund	PWE-DDSR	CABLE TV
Total Allocated	92,718	85,638	164,433	1,242,468	943,517	1,426,797	24,238
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	92,718	85,638	164,433	1,242,468	943,517	1,426,797	24,238
Adjustments	0	0	0	0	0	0	0
Proposed Costs	92,718	85,638	164,433	1,242,468	943,517	1,426,797	24,238

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

* Group

Central Service Departments	PWE-Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ	Houston Airport System (HAS)	PWE-Water & Sewer System	Conv and Ent Optns
Building Usage Charge	0	0	0	0	0	0	0
Equipment Usage Charge	0	0	0	0	0	0	0
Nondepartmental-Gen Gov	396	89	2,254	546	24,718	46,510	1,523
Fin-Director's Office	0	0	0	0	0	0	0
Fin-OMB	2,488	555	14,159	3,429	155,326	292,258	9,566
Finance-City Council	0	0	0	0	0	0	0
Fin-Genl Acctg	2,541	568	14,461	3,501	158,640	298,492	9,771
Fin-Auditing	0	0	0	915	0	0	0
Fin-Grants	245	132	3,550	0	38,522	57,518	601
Fin-Performace Mgmnt	218	118	3,159	644	34,277	51,181	534
Fin-Bus Services	394	212	5,711	0	61,971	92,531	967
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	4,137	1,704	37,034	2,554	387,929	617,981	6,456
ARA-3-1-1	0	0	0	0	1,215	0	2,708
ARA-Payroll Services	2,059	0	858	0	66,090	417,639	19,218
IT-Director	0	0	0	0	0	0	0
IT-Admin & Applications	0	0	0	0	432,013	0	23,284
IT-Infrastructure	2,673	0	0	3,684	235,810	314,013	17,375
IT-Radio Comm Service	0	0	0	0	0	81,290	0
Office Bus Opportunity	452	0	188	0	98,120	130,620	15,928
Mayor’s Office	1,550	0	645	0	292,710	448,148	14,464
Human Resources	1,246	0	519	0	323,285	360,367	16,144
Legal	29,296	0	0	1,177	9,547	154,298	28,482
City Controller's Office	4,850	1,083	27,598	6,683	302,757	569,656	18,646
Health Administration	0	0	0	0	0	0	0
Planning & Development	0	0	0	0	0	0	0
PWE-Administration	15,236	0	0	0	0	3,951,589	0
CIP Sal Rec PWE Adm	0	0	0	0	0	0	0
HPD-Police Records	0	0	0	0	29,011	0	0
General Services	951	0	0	0	0	12,808	76,315
HEC	0	0	0	0	0	0	0
PWE - General Fund Credit	0	0	0	0	0	(3,924,445)	0

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

* Group

Central Service Departments	PWE-Houston Transtar	Hurricane Ike Aid & Recovery	ARRA Reimbursement Fund	TIRZ	Houston Airport System (HAS)	PWE-Water & Sewer System	Conv and Ent Optns
Total Allocated	68,732	4,461	110,136	23,133	2,651,941	3,972,454	261,982
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	68,732	4,461	110,136	23,133	2,651,941	3,972,454	261,982
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,732	4,461	110,136	23,133	2,651,941	3,972,454	261,982

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

* Group

Central Service Departments	ARA Parking	Health Benefits Fund	Long Term Disablity	Houston Permit Center	Other	SubTotal	Direct Billed
Building Usage Charge	0	0	0	0	45,470	295,450	0
Equipment Usage Charge	0	0	0	0	0	5,963,075	0
Nondepartmental-Gen Gov	3,009	15,457	29	3,844	0	14,326,838	0
Fin-Director's Office	0	0	0	0	0	241,283	0
Fin-OMB	18,909	97,128	180	1,021	0	1,743,268	0
Finance-City Council	0	0	0	0	0	458,563	0
Fin-Genl Acctg	19,311	99,200	183	1,042	0	2,162,540	0
Fin-Auditing	0	0	0	169	0	249,710	0
Fin-Grants	1,072	45,978	184	435	0	420,047	0
Fin-Performace Mgmnt	954	40,912	164	388	0	374,416	0
Fin-Bus Services	1,726	73,965	296	700	0	675,744	0
ARA-Director's Office	0	0	0	0	0	1,533,455	0
ARA-Admin Svcs & Ops	0	0	0	0	0	794,889	0
ARA-Strategic Purchasing	14,480	333,934	1,415	3,553	0	3,970,951	0
ARA-3-1-1	188,754	0	0	0	874,450	4,416,596	0
ARA-Payroll Services	18,245	12,011	0	3,089	0	4,748,716	645,239
IT-Director	0	0	0	0	0	764,258	0
IT-Admin & Applications	31	0	0	0	142	1,973,229	0
IT-Infrastructure	20,315	104,356	193	1,097	299,778	4,705,300	0
IT-Radio Comm Service	13,256	0	0	0	5,503	3,006,227	0
Office Bus Opportunity	4,002	2,635	0	678	0	1,280,837	0
Mayor’s Office	13,731	9,039	0	2,324	0	4,464,087	0
Human Resources	16,285	7,268	0	1,869	0	4,932,588	0
Legal	80,826	0	0	0	32,201	3,329,160	73,728
City Controller's Office	36,856	189,319	350	1,990	0	3,397,936	0
Health Administration	0	0	0	0	0	19,504,872	0
Planning & Development	0	0	0	0	0	1,677,360	0
PWE-Administration	0	0	0	0	0	6,546,562	0
CIP Sal Rec PWE Adm	0	0	0	0	0	25,390	0
HPD-Police Records	0	0	0	0	4,215,786	4,284,776	0
General Services	30,892	0	0	54,878	11,065	33,728,871	0
HEC	0	0	0	0	0	1,195,620	0
PWE - General Fund Credit	0	0	0	0	0	(3,924,445)	0

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

* Group

Central Service Departments	ARA Parking	Health Benefits Fund	Long Term Disablity	Houston Permit Center	Other	SubTotal	Direct Billed
Total Allocated	482,654	1,031,202	2,994	77,077	5,484,395	133,268,169	718,967
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	482,654	1,031,202	2,994	77,077	5,484,395	133,268,169	718,967
Adjustments	0	0	0	0	0	0	0
Proposed Costs	482,654	1,031,202	2,994	77,077	5,484,395	133,268,169	718,967

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

* Group

Central Service Departments	Unallocated	Total
Building Usage Charge	0	295,450
Equipment Usage Charge	0	5,963,075
Nondepartmental-Gen Gov	78,060,961	92,387,799
Fin-Director's Office	0	241,283
Fin-OMB	0	1,743,268
Finance-City Council	0	458,563
Fin-Genl Acctg	0	2,162,540
Fin-Auditing	0	249,710
Fin-Grants	0	420,047
Fin-Performace Mgmnt	0	374,416
Fin-Bus Services	0	675,744
ARA-Director's Office	0	1,533,455
ARA-Admin Svcs & Ops	720,014	1,514,903
ARA-Strategic Purchasing	0	3,970,951
ARA-3-1-1	0	4,416,596
ARA-Payroll Services	0	5,393,955
IT-Director	0	764,258
IT-Admin & Applications	0	1,973,229
IT-Infrastructure	0	4,705,300
IT-Radio Comm Service	0	3,006,227
Office Bus Opportunity	403,683	1,684,520
Mayor’s Office	1,750,877	6,214,964
Human Resources	0	4,932,588
Legal	8,035,790	11,438,678
City Controller's Office	2,107,324	5,505,260
Health Administration	0	19,504,872
Planning & Development	6,068,681	7,746,041
PWE-Administration	0	6,546,562
CIP Sal Rec PWE Adm	0	25,390
HPD-Police Records	0	4,284,776
General Services	0	33,728,871
HEC	0	1,195,620
PWE - General Fund Credit	0	(3,924,445)

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

* Group

Central Service Departments	Unallocated	Total
Total Allocated	97,147,330	231,134,466
Roll Forward	0	0
Cost With Roll Forward	97,147,330	231,134,466
Adjustments	0	0
Proposed Costs	97,147,330	231,134,466

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City Of Houston, Texas
OMB A-87 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-Director's Office	702,725	0	
Fin-OMB	2,064,843	0	
Finance-City Council	350,453	0	
Fin-Genl Acctg	15,208,179	(12,525,419)	
Fin-Auditing	190,952	0	
Fin-Grants	295,224	0	
Fin-Performace Mgmnt	283,083	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	
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 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)	
Fin-Public Fin			480,770
Fin-Treasury			14,773
ARA-Regulatory Services			642,002
City Secretary			187,056

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

Department	Total Expenditures	Cost Adjustments	Total Allocated
City Council			1,498,488
Municipal Court			4,896,550
Police			34,703,437
Dept of Neighborhoods			1,202,661
Fire			19,829,207
PWE-All Other			2,232,739
Solid Waste Management			3,734,529
Housing and Community Devp			603,470
Library			9,934,233
Parks & Recreation			5,209,277
Health & Human Services			21,836,565
ARA-Ins Mgmt			91,460
ARA-Exec Svcs			297,670
ARA-BARC			1,295,958
ARA-Other			339,782
IT-Public Services			865,199
Planning & Development			1,960,311
General Debt Services			26,293
CIP S/R Planning			28,027
CIP Sal Rec RE			91,603
CIP S/R Engrg			365,177
CIP S/R Constr			322,891
CIP S/R Eng/Const			9,999
CIP S/R GeoEnv			38,102
CIP S/R Other			160,267
CIP S/R GSD			48,391
Prop & Cas Legal			81,713
Fleet Management			866,687
Wrkr Comp-HR			127,770
Wrkr Comp-Legal			6,818
HEC-Director			24,254
HEC-IT			254,319
HEC-911 Network			397,803
HEC-Police Call Takers			193,686
HEC-HFD			83,528
HEC-Harris Cnty			36,356
HEC-Genl Svcs Dept			79,840
HEC-Homeland Sec			17,538

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

Department	Total Expenditures	Cost Adjustments	Total Allocated	
HEC-Office of Emgcy Mgt			92,718	
HEC-HPD			85,638	
PWE-Sign Adm			164,433	
PWE-Bldg Insp			1,242,468	
PWE-Stormwater Fund			943,517	
PWE-DDSR			1,426,797	
CABLE TV			24,238	
PWE-Houston Transtar			68,732	
Hurricane Ike Aid & Recovery			4,461	
ARRA Reimbursement Fund			110,136	
TIRZ			23,133	
Houston Airport System (HAS)			2,651,941	
PWE-Water & Sewer System			3,972,454	
Conv and Ent Optns			261,982	
ARA Parking			482,654	
Health Benefits Fund			1,031,202	
Long Term Disablity			2,994	
Houston Permit Center			77,077	
Other			5,484,395	
Direct Billed Total			718,967	
Unallocated Total			97,147,330	Deviation
Totals	242,653,927	(11,519,461)	231,134,466	0

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

Department	Allocation Basis:	Allocation Source:
Building Usage Charge		
1.4.1 City Hall	Square footage occupied in City Hall	General Services Dept.
1.4.2 City Hall Annex	Square footage occupied in the City Hall Annex	General Services Dept.
1.4.3 Municipal Crt Bldg	Square footage occupied in the Municipal Court Bldg.	General Services Dept.
Equipment Usage Charge		
2.4.1 Equipment Usage	Equipment usage allowance per dept.	Asset Management Report
Nondepartmental-Gen Gov		
3.4.1 Insurance Retirees	Total General Fund civilian full time equivalents	FTE Summary - 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 Other	Total FY 2012 actual General Fund expenditures	Financial Summaries - Finance, Cost Accounting
3.4.5 611 Walker Rent	Square footage occupied at 611 Walker by GF departments	General Services Dept.
Fin-Director's Office		
4.4.1 Dept Admin	Number of full time equivalent positions administered in Finance	FTE Summary - Finance, OMB
Fin-OMB		
5.4.1 Budget	Total number of revenue & expenditure transactions per dept.	SAP
Finance-City Council		
6.4.1 Support	Direct allocation to City Council	N/A
Fin-Genl Acctg		
7.4.1 General Acctg	Total number of revenue & expenditure transactions per dept.	SAP
7.4.2 Fixed Assets	Number of fixed and controlled assets	Asset Management Report
7.4.3 Auditing Svcs	Total number of revenue & expenditure transactions per dept.	SAP
Fin-Auditing		
8.4.1 Auditing	Total FY 2012 General Fund expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting

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

Department	Allocation Basis:	Allocation Source:
Fin-Grants		
9.4.1 Grants	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
Fin-Performace Mgmnt		
10.4.1 Services	Total FY 2012 expenditures including TIRZ	Financial Summaries - Finance, Cost Accounting
Fin-Bus Services		
11.4.1 Services	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
ARA-Director's Office		
12.4.1 Dept Admin	Number of full time equivalent positions administered - ARA	HR Dept.
ARA-Admin Svcs & Ops		
13.4.1 Business Office	Number of full time equivalent positions administered	Human Resources
13.4.2 Mailroom	Number of full time equivalent positions administered	Human Resources
13.4.3 Property	Number of fixed and controlled assets	Asset Management Report
ARA-Strategic Purchasing		
14.4.1 Supply	Number of purchase transactions per dept.	SAP
14.4.2 Formal Contracts	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
14.4.3 Informal Contracts	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
14.4.4 P-Cards	Total FY 2012 actual expenditures	Financial Summaries - Finance, Cost Accounting
ARA-3-1-1		
15.4.1 Services	Number of contacts per dept.	3-1-1 Operations
ARA-Payroll Services		
16.4.1 Payroll	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
IT-Director		
17.4.1 Dept Admin	Number of full time equivalent positions administered by IT Director	HR Dept.

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

Department	Allocation Basis:	Allocation Source:
IT-Admin & Applications		
18.4.1 Enterprise Appl	IT Application support team requests	IT Dept.
18.4.2 3-1-1 Support	Number of contacts per dept.	3-1-1 Operations
18.4.3 IT ERP	Number of SAP users	IT ERP
IT-Infrastructure		
19.4.1 Client Svcs	ITSM requests submitted per dept.	IT Dept.
19.4.2 NW Data	IT user count for network services	IT Dept.
19.4.3 NW Voice	IT user count for network services excluding Airport	IT Dept.
19.4.4 Infrastructure	IT user count for network services	IT Dept.
19.4.5 Enterprise Optns	Number of rev and exp transactions, excl HEC, Muni Cts, ARRA, & Ike	SAP
IT-Radio Comm Service		
20.4.1 Services	Number of radios per department	IT Dept.
Office Bus Opportunity		
21.4.1 Certs / Compliance	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
21.4.2 Contract Monitoring	Number of contracts monitored	Office of Business Opportunity
21.4.3 Contract Analysis	Number of tasks completed by Procurement Specialist	Office of Business Opportunity
Mayor's Office		
22.4.1 City Admin	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
22.4.2 Agenda Office	Direct allocation to City Council	N/A
Human Resources		
23.4.1 Selection	Number of selections per dept.	HR Dept.
23.4.2 Personnel Svcs	Total full time equivalent positions for all funds	FTE Summary - Finance, OMB
23.4.3 Classified Testing	Number of classified full time equivalent positions	FTE Summary - Finance, OMB
23.4.4 Training	Number of employees trained	HR Dept.
Legal		
24.4.1 Legal Svcs	Number of Legal staff hours expended per department	Legal Dept.
24.4.2 PWE Legal	Direct allocation to PWE All Other	N/A
24.4.3 Inspector General	Number of complaints investigated	HPD - Office of the Inspector General

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

Department	Allocation Basis:	Allocation Source:
City Controller's Office		
25.4.1 Financial Svcs	Total number of revenue & expenditure transactions per dept.	SAP
Health Administration		
26.4.1 Dept Admin	Direct allocation to Health & Human Services	N/A
Planning & Development Admin		
27.4.1 Dept Admin	Direct allocation to Planning & Development	N/A
PWE-Administration		
28.4.1 Adm - Exp	PWE Department's FY 2012 operating expenditures	Financial Summaries - Finance, Cost Accounting
28.4.2 Adm - FTE	Number of full time equivalent positions administered by PWE Director	PWE Dept.
CIP Sal Rec PWE Adm		
29.4.1 Admin Svcs	Number of full time equivalent positions administered in CIP Sal. Rec.	HR Dept.
HPD-Police Records		
30.4.1 Records Mgmt	Number of reports issued per dept.	Police Dept. Report
General Services		
31.4.1 Design & Construction	GSD Fund 1001 expense per dept. served	General Services Dept.
31.4.2 Building Svcs	General Services Department expenditures per dept. served	General Services Dept.
31.4.3 Utilities	Dollar amount of utility cost	General Services Dept.
31.4.4 In-house Renovation	In-house Renovation Costs for Fund 1003	General Services Dept.
31.4.5 Real Estate	Total Square Footage Maintained by GSD	General Services Dept.
HEC		
32.4.1 General Svcs	Square footage of occupants in HEC building	General Services Dept.
32.4.2 Legal-911	Direct allocation to HEC 911 Network	N/A
32.4.3 Legal-OIG	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
32.4.4 Citywide Gen Govt	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.5 ARA-3-1-1	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
32.4.6 ARA-Strat Purch	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.7 Fin-Grants	Total expenditures for HEC departments excluding 911 Network	Financial Summaries - Finance, Cost Accounting
32.4.8 Fin-Genl Acctg	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.9 Fin-Office of Bgt	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.10 IT-Adm & App	Total expenditures for HEC departments excluding 911 Network	Financial Summaries - Finance, Cost Accounting
32.4.11 IT-Infrastructure	Number of full time equivalent positions for HEC excl. 911 Network	FTE Summary - Finance, OMB

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

Department	Allocation Basis:	Allocation Source:
32.4.12 Office Bus Opp	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
32.4.13 Mayor's Office	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.14 Human Resources	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
32.4.15 City Secretary	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.16 City Council	Total number of HEC full time equivalent positions	FTE Summary - Finance, OMB
32.4.17 City Controller	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.18 Fin-Public Finance	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.19 Fin-Bus Services	Total expenditures of HEC departments	Financial Summaries - Finance, Cost Accounting
32.4.20 ARA-Ctrl PR	Total expenditures for HEC departments excluding 911 Network	Financial Summaries - Finance, Cost Accounting
PWE - General Fund Credit		
33.4.1 General Fund Credit	Direct allocation to PWE - Water and Sewer (8300)	N/A

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SECTION VI

Central Service Cost Allocation Plan

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
BUILDING USE CHARGE
NATURE AND EXTENT OF SERVICES

In lieu of depreciation, a building use charge is calculated for certain City owned buildings. The building use charge is allocated to user departments occupying the City Hall, City Hall Annex, and the Municipal Courts Building. The depreciation is equivalent to two 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
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Building Usage Charge

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

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

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

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

Activity - City Hall

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's 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
SubTotal	88,387	100.0000	320,969		320,969		320,969
Total	88,387	100.0000	320,969		320,969		320,969

Allocation Basis: Square footage occupied in City Hall

Allocation Source: General Services Dept.

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

Activity - City Hall Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
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.

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

Activity - Municipal Crt Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT-Director	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.

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

Receiving Department	Total	City Hall	City Hall Annex	Municipal Crt Bldg
Fin-Director's 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
Total	868,358	320,969	254,634	292,755

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

Activity - Equipment Usage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's 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

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

Receiving Department	Total	Equipment Usage
Fin-Director's 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
Total	6,354,440	6,354,440

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)
NATURE AND EXTENT OF SERVICES

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

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

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

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

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

- **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.

- **Interest** – Costs for interest have not been allocated within this plan.

- **Claims and Judgments** – Claim and judgment expenses have not been allocated in this plan.

- **Elections** – Election expenses have not been allocated in this plan.

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)
NATURE AND EXTENT OF SERVICES

- **Legal** – Legal expenses within General Citywide Services have not been allocated in this plan.

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Nondepartmental-Gen Gov

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	95,776,531			95,776,531
Nondepartmental-Gen Gov		250,660	250,660	
Fin-OMB		769,427	769,427	
Fin-Genl Acctg		816,875	816,875	
Fin-Auditing		10,412	10,412	
Fin-Grants		8,044	8,044	
Fin-Performace Mgmnt		7,300	7,300	
Fin-Bus Services		14,145	14,145	
ARA-Strategic Purchasing		78,094	78,094	
IT-Infrastructure		853,796	853,796	
City Controller's Office		1,674,921	1,674,921	
General Services		85,724	85,724	
Total Allocated Additions:		4,569,398	4,569,398	4,569,398
Total To Be Allocated:	95,776,531	4,569,398		100,345,929

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

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	95,776,531	0	11,747,775	1,521,425	439,734
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	95,776,531	0	11,747,775	1,521,425	439,734

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

	Total	General & Admin	Insurance Retirees	Memberships	Accounting & Consulting
Allocation Step 1					
Unallocated Costs	(74,506,339)	0	0	0	0
1st Allocation	21,270,192	0	11,747,775	1,521,425	439,734
Allocation Step 2					
Inbound- All Others	4,569,398	4,569,398	0	0	0
Reallocate Admin Costs		(4,569,398)	560,473	72,585	20,978
Unallocated Costs	(3,554,622)	0	0	0	0
2nd Allocation	1,014,776	0	560,473	72,585	20,978
Total For 10009900010000					
Total Allocated	22,284,968	0	12,308,248	1,594,010	460,712

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

	Other	611 Walker Rent	Interest	Claims & Judgements	Elections
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Other Expense & Cost					
Misc Other Svcs	1,973,596	0	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	4,782,787	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	0	2,178,114
Membership & Prof Fees	0	0	0	0	0
Legal Services	0	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	0	0	0	6,825,565	0
Interest	0	0	2,060,503	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
Departmental Totals					
Total Expenditures	2,778,471	4,782,787	2,060,503	6,825,565	2,178,114
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,778,471	4,782,787	2,060,503	6,825,565	2,178,114

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

	Other	611 Walker Rent	Interest	Claims & Judgements	Elections
Allocation Step 1					
Unallocated Costs	0	0	(2,060,503)	(6,825,565)	(2,178,114)
1st Allocation	2,778,471	4,782,787	0	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	132,558	228,182	98,306	325,643	103,917
Unallocated Costs	0	0	(98,306)	(325,643)	(103,917)
2nd Allocation	132,558	228,182	0	0	0
Total For 10009900010000					
Total Allocated	2,911,029	5,010,969	0	0	0

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

	Legal	General Govt.
Wages & Benefits		
Salaries & Wages	0	0
Fringe Benefits	0	0
Other Expense & Cost		
Misc Other Svcs	0	0
Health/Life Ins Ret	0	0
Mgmt Consulting Svcs	0	0
Misc Support Svcs	0	0
Real Estate Rental	0	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	575,572	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
Departmental Totals		
Total Expenditures	575,572	62,866,585
Deductions		
Total Deductions	0	0
Functional Cost	575,572	62,866,585

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

	Legal	General Govt.
Allocation Step 1		
Unallocated Costs	(575,572)	(62,866,585)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	27,462	2,999,294
Unallocated Costs	(27,462)	(2,999,294)
2nd Allocation	0	0
Total For 10009900010000		
Total Allocated	0	0

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

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	6.50	0.1410	16,567		16,567	790	17,357
Fin-OMB	16.50	0.3580	42,055		42,055	2,006	44,061
Finance-City Council	2.50	0.0542	6,372		6,372	304	6,676
Fin-Public Fin	6.00	0.1302	15,293		15,293	730	16,023
Fin-Genl Acctg	14.20	0.3081	36,192		36,192	1,727	37,919
Fin-Auditing	2.00	0.0434	5,097		5,097	243	5,340
Fin-Grants	4.00	0.0868	10,195		10,195	486	10,681
Fin-Performace Mgmnt	3.10	0.0673	7,901		7,901	377	8,278
Fin-Treasury	0.20	0.0043	510		510	24	534
Fin-Bus Services	2.90	0.0629	7,391		7,391	353	7,744
ARA-Director's Office	7.50	0.1627	19,116		19,116	912	20,028
ARA-Admin Svcs & Ops	24.80	0.5381	63,209		63,209	3,016	66,225
ARA-Strategic Purchasing	39.90	0.8657	101,696		101,696	4,852	106,548
ARA-3-1-1	63.20	1.3712	161,082		161,082	7,685	168,767
ARA-Payroll Services	62.80	1.3625	160,062		160,062	7,636	167,698
ARA-Regulatory Services	36.20	0.7854	92,265		92,265	4,402	96,667
IT-Director	10.70	0.2321	27,272		27,272	1,301	28,573
IT-Admin & Applications	27.30	0.5923	69,581		69,581	3,320	72,901
IT-Infrastructure	70.70	1.5339	180,198		180,198	8,597	188,795
IT-Radio Comm Service	21.80	0.4730	55,563		55,563	2,651	58,214
Office Bus Opportunity	23.30	0.5055	59,386		59,386	2,833	62,219
Mayor’s Office	38.00	0.8244	96,853		96,853	4,621	101,474
Human Resources	35.90	0.7789	91,501		91,501	4,365	95,866
Legal	119.10	2.5840	303,558		303,558	14,482	318,040
City Secretary	10.90	0.2365	27,782		27,782	1,325	29,107
City Council	74.60	1.6185	190,138		190,138	9,071	199,209

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

Activity - Insurance Retirees

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	1.4363	168,728		168,728	8,050	176,778
Municipal Court	271.20	5.8839	691,225		691,225	32,978	724,203
Health Administration	76.70	1.6641	195,490		195,490	9,327	204,817
Planning & Development Admin	13.10	0.2842	33,389		33,389	1,593	34,982
HPD-Police Records	69.00	1.4970	175,865		175,865	8,390	184,255
General Services	188.60	4.0918	480,697		480,697	22,934	503,631
Police	1,027.60	22.2942	2,619,114		2,619,114	124,955	2,744,069
Dept of Neighborhoods	96.10	2.0850	244,937		244,937	11,686	256,623
Fire	118.60	2.5731	302,284		302,284	14,422	316,706
PWE-All Other	9.10	0.1974	23,194		23,194	1,107	24,301
Solid Waste Management	434.30	9.4225	1,106,929		1,106,929	52,810	1,159,739
Housing and Community Devp	2.10	0.0456	5,352		5,352	255	5,607
Library	401.70	8.7152	1,023,840		1,023,840	48,846	1,072,686
Parks & Recreation	617.70	13.4015	1,574,373		1,574,373	75,112	1,649,485
Health & Human Services	377.90	8.1988	963,179		963,179	45,952	1,009,131
ARA-Exec Svcs	17.10	0.3710	43,584		43,584	2,079	45,663
ARA-Other	15.70	0.3406	40,016		40,016	1,909	41,925
IT-Public Services	18.60	0.4035	47,407		47,407	2,262	49,669
Planning & Development	62.60	1.3582	159,553		159,553	7,612	167,165
Houston Permit Center	0.70	0.0152	1,784		1,784	85	1,869
SubTotal	4,609.20	100.0000	11,747,775		11,747,775	560,473	12,308,248
Total	4,609.20	100.0000	11,747,775		11,747,775	560,473	12,308,248

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

Allocation Basis: Total General Fund civilian full time equivalents
Allocation Source: FTE Summary - Finance, OMB

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

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	6.50	0.0474	721		721	34	755
Fin-OMB	16.50	0.1202	1,829		1,829	87	1,916
Finance-City Council	2.50	0.0182	277		277	13	290
Fin-Public Fin	6.00	0.0437	665		665	32	697
Fin-Genl Acctg	14.20	0.1035	1,574		1,574	75	1,649
Fin-Auditing	2.00	0.0146	222		222	11	233
Fin-Grants	4.00	0.0291	443		443	21	464
Fin-Performace Mgmnt	3.10	0.0226	344		344	16	360
Fin-Treasury	0.20	0.0015	22		22	1	23
Fin-Bus Services	2.90	0.0211	321		321	15	336
ARA-Director's Office	7.50	0.0546	831		831	40	871
ARA-Admin Svcs & Ops	24.80	0.1807	2,749		2,749	131	2,880
ARA-Strategic Purchasing	39.90	0.2907	4,423		4,423	211	4,634
ARA-3-1-1	63.20	0.4605	7,006		7,006	334	7,340
ARA-Payroll Services	62.80	0.4576	6,962		6,962	332	7,294
ARA-Regulatory Services	36.20	0.2638	4,013		4,013	191	4,204
IT-Director	10.70	0.0780	1,186		1,186	57	1,243
IT-Admin & Applications	27.30	0.1989	3,026		3,026	144	3,170
IT-Infrastructure	70.70	0.5151	7,837		7,837	374	8,211
IT-Radio Comm Service	21.80	0.1588	2,417		2,417	115	2,532
Office Bus Opportunity	23.30	0.1698	2,583		2,583	123	2,706
Mayor’s Office	38.00	0.2769	4,212		4,212	201	4,413
Human Resources	35.90	0.2616	3,980		3,980	190	4,170
Legal	119.10	0.8678	13,203		13,203	630	13,833
City Secretary	10.90	0.0794	1,208		1,208	58	1,266
City Council	74.60	0.5435	8,270		8,270	395	8,665

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

Activity - Memberships

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.4823	7,338		7,338	350	7,688
Municipal Court	271.20	1.9760	30,063		30,063	1,434	31,497
Health Administration	76.70	0.5588	8,502		8,502	406	8,908
Planning & Development Admin	13.10	0.0954	1,452		1,452	69	1,521
HPD-Police Records	72.70	0.5297	8,059		8,059	384	8,443
General Services	188.60	1.3742	20,907		20,907	997	21,904
Police	6,324.30	46.0794	701,063		701,063	33,450	734,513
Dept of Neighborhoods	96.10	0.7002	10,653		10,653	508	11,161
Fire	3,933.80	28.6620	436,071		436,071	20,804	456,875
PWE-All Other	9.10	0.0663	1,009		1,009	48	1,057
Solid Waste Management	434.30	3.1643	48,143		48,143	2,297	50,440
Housing and Community Devp	2.10	0.0153	233		233	11	244
Library	401.70	2.9268	44,529		44,529	2,124	46,653
Parks & Recreation	617.70	4.5006	68,473		68,473	3,267	71,740
Health & Human Services	377.90	2.7534	41,891		41,891	1,999	43,890
ARA-Exec Svcs	17.10	0.1246	1,896		1,896	90	1,986
ARA-Other	15.70	0.1144	1,740		1,740	83	1,823
IT-Public Services	18.60	0.1355	2,062		2,062	98	2,160
Planning & Development	62.60	0.4561	6,939		6,939	331	7,270
Houston Permit Center	0.70	0.0051	78		78	4	82
SubTotal	13,724.80	100.0000	1,521,425		1,521,425	72,585	1,594,010
Total	13,724.80	100.0000	1,521,425		1,521,425	72,585	1,594,010

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

Allocation Basis: Total General Fund full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	133,602		133,602		133,602
Fin-Director's Office	4,567	0.1187	522		522	36	558
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	25	383
Fin-Auditing	291	0.0076	33		33	2	35
Fin-Grants	328	0.0085	37		37	3	40
Fin-Performace Mgmnt	439	0.0114	50		50	3	53
Fin-Treasury	116	0.0030	13		13	1	14
Fin-Bus Services	1,027	0.0267	117		117	8	125
ARA-Director's Office	2,753	0.0715	315		315	22	337
ARA-Admin Svcs & Ops	14,205	0.3690	1,623		1,623	111	1,734
ARA-Strategic Purchasing	534	0.0139	61		61	4	65
ARA-3-1-1	1,424	0.0370	163		163	11	174
ARA-Payroll Services	1,362	0.0354	156		156	11	167
ARA-Regulatory Services	6,937	0.1802	793		793	54	847
IT-Director	16,391	0.4258	1,873		1,873	128	2,001
IT-Admin & Applications	7,681	0.1996	878		878	60	938
IT-Infrastructure	57,928	1.5050	6,618		6,618	453	7,071
IT-Radio Comm Service	2,588	0.0672	296		296	20	316
Office Bus Opportunity	3,735	0.0970	427		427	29	456
Mayor’s Office	21,731	0.5646	2,483		2,483	170	2,653
Human Resources	64,351	1.6718	7,352		7,352	504	7,856
Legal	7,293	0.1895	833		833	57	890
City Secretary	1,883	0.0489	215		215	15	230

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	1,790		1,790	123	1,913
City Controller's Office	12,592	0.3271	1,439		1,439	99	1,538
Municipal Court	98,824	2.5675	11,290		11,290	774	12,064
Health Administration	13,969	0.3629	1,596		1,596	109	1,705
Planning & Development Admin	1,823	0.0474	208		208	14	222
PWE-Administration	109,806	2.8528	12,545		12,545	860	13,405
CIP Sal Rec PWE Adm	3,221	0.0837	368		368	25	393
HPD-Police Records	1,850	0.0481	211		211	14	225
General Services	48,531	1.2608	5,544		5,544	380	5,924
HEC	2,837	0.0737	324		324	22	346
Police	246,249	6.3976	28,132		28,132	1,928	30,060
Dept of Neighborhoods	10,015	0.2602	1,144		1,144	78	1,222
Fire	315,137	8.1873	36,002		36,002	2,467	38,469
PWE-All Other	3,859	0.1003	441		441	30	471
Solid Waste Management	50,794	1.3196	5,803		5,803	398	6,201
Housing and Community Devp	46,939	1.2195	5,362		5,362	367	5,729
Library	47,203	1.2263	5,393		5,393	370	5,763
Parks & Recreation	154,977	4.0263	17,705		17,705	1,213	18,918
Health & Human Services	179,895	4.6737	20,552		20,552	1,408	21,960
ARA-Ins Mgmt	805	0.0209	92		92	6	98
ARA-Exec Svcs	3,706	0.0963	423		423	29	452
ARA-BARC	13,832	0.3594	1,580		1,580	108	1,688
ARA-Other	18,084	0.4698	2,066		2,066	142	2,208
IT-Public Services	1,404	0.0365	160		160	11	171
Planning & Development	7,828	0.2034	894		894	61	955
General Debt Services	6,223	0.1617	711		711	49	760
CIP S/R Planning	727	0.0189	83		83	6	89

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	177		177	12	189
CIP S/R Engrg	23,413	0.6083	2,675		2,675	183	2,858
CIP S/R Constr	9,907	0.2574	1,132		1,132	78	1,210
CIP S/R Eng/Const	650	0.0169	74		74	5	79
CIP S/R GeoEnv	2,926	0.0760	334		334	23	357
CIP S/R Other	5,732	0.1489	655		655	45	700
CIP S/R GSD	5,931	0.1541	678		678	46	724
Prop & Cas Legal	7,523	0.1954	859		859	59	918
Fleet Management	45,755	1.1887	5,227		5,227	358	5,585
Wrkr Comp-HR	19,137	0.4972	2,186		2,186	150	2,336
Wrkr Comp-Legal	993	0.0258	113		113	8	121
HEC-Director	1,164	0.0302	133		133	9	142
HEC-IT	1,543	0.0401	176		176	12	188
HEC-911 Network	2,195	0.0570	251		251	17	268
HEC-Police Call Takers	2,776	0.0721	317		317	22	339
HEC-Office of Emgcy Mgt	1,347	0.0350	154		154	11	165
PWE-Sign Adm	12	0.0003	1		1		1
PWE-Bldg Insp	38,936	1.0116	4,448		4,448	305	4,753
PWE-Stormwater Fund	23,866	0.6200	2,727		2,727	187	2,914
PWE-DDSR	68,067	1.7684	7,776		7,776	533	8,309
CABLE TV	2,053	0.0533	235		235	16	251
PWE-Houston Transtar	3,244	0.0843	371		371	25	396
Hurricane Ike Aid & Recovery	724	0.0188	83		83	6	89
ARRA Reimbursement Fund	18,458	0.4795	2,109		2,109	145	2,254
TIRZ	4,470	0.1161	511		511	35	546
Houston Airport System (HAS)	202,491	5.2607	23,133		23,133	1,585	24,718
PWE-Water & Sewer System	381,002	9.8985	43,527		43,527	2,983	46,510

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

Activity - Accounting & Consulting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	1,425		1,425	98	1,523
ARA Parking	24,650	0.6404	2,816		2,816	193	3,009
Health Benefits Fund	126,621	3.2896	14,466		14,466	991	15,457
Long Term Disablity	234	0.0061	27		27	2	29
Houston Permit Center	1,331	0.0346	152		152	10	162
SubTotal	3,849,102	100.0000	439,734		439,734	20,978	460,712
Total	3,849,102	100.0000	439,734		439,734	20,978	460,712

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

Allocation Source: SAP

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

Activity - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	4.2131	117,058		117,058		117,058
Fin-Director's Office	702,725	0.0462	1,283		1,283	64	1,347
Fin-OMB	2,064,844	0.1357	3,770		3,770	188	3,958
Finance-City Council	350,453	0.0230	640		640	32	672
Fin-Public Fin	711,968	0.0468	1,300		1,300	65	1,365
Fin-Genl Acctg	2,682,761	0.1763	4,898		4,898	244	5,142
Fin-Auditing	190,952	0.0125	349		349	17	366
Fin-Grants	295,224	0.0194	539		539	27	566
Fin-Performace Mgmnt	283,083	0.0186	517		517	26	543
Fin-Treasury	1,585,442	0.1042	2,894		2,894	144	3,038
Fin-Bus Services	634,281	0.0417	1,158		1,158	58	1,216
ARA-Director's Office	1,087,113	0.0714	1,985		1,985	99	2,084
ARA-Admin Svcs & Ops	2,042,387	0.1342	3,729		3,729	186	3,915
ARA-Strategic Purchasing	3,679,042	0.2417	6,717		6,717	335	7,052
ARA-3-1-1	4,096,119	0.2691	7,478		7,478	372	7,850
ARA-Payroll Services	4,705,836	0.3092	8,591		8,591	428	9,019
ARA-Regulatory Services	4,241,989	0.2787	7,744		7,744	386	8,130
IT-Director	1,142,802	0.0751	2,086		2,086	104	2,190
IT-Admin & Applications	4,964,074	0.3262	9,063		9,063	451	9,514
IT-Infrastructure	6,407,775	0.4210	11,698		11,698	583	12,281
IT-Radio Comm Service	2,531,687	0.1664	4,622		4,622	230	4,852
Office Bus Opportunity	1,965,740	0.1292	3,589		3,589	179	3,768
Mayor’s Office	5,330,378	0.3502	9,731		9,731	485	10,216
Human Resources	3,036,327	0.1995	5,543		5,543	276	5,819
Legal	12,498,882	0.8213	22,819		22,819	1,137	23,956
City Secretary	726,146	0.0477	1,326		1,326	66	1,392

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

Activity - Other

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.3591	9,978		9,978	497	10,475
City Controller's Office	6,944,811	0.4563	12,679		12,679	631	13,310
Municipal Court	21,227,345	1.3948	38,754		38,754	1,930	40,684
Health Administration	10,884,414	0.7152	19,871		19,871	990	20,861
Planning & Development Admin	1,441,510	0.0947	2,632		2,632	131	2,763
HPD-Police Records	4,350,370	0.2859	7,942		7,942	396	8,338
General Services	42,530,619	2.7946	77,646		77,646	3,867	81,513
HEC	139						
Police	636,106,384	41.7966	1,161,310		1,161,310	57,842	1,219,152
Dept of Neighborhoods	9,130,879	0.6000	16,670		16,670	830	17,500
Fire	420,323,406	27.6182	767,365		767,365	38,220	805,585
PWE-All Other	35,515,118	2.3336	64,838		64,838	3,229	68,067
Solid Waste Management	63,759,313	4.1894	116,402		116,402	5,798	122,200
Housing and Community Devp	598,867	0.0394	1,093		1,093	54	1,147
Library	31,469,240	2.0678	57,452		57,452	2,862	60,314
Parks & Recreation	63,165,449	4.1504	115,318		115,318	5,744	121,062
Health & Human Services	29,089,991	1.9114	53,108		53,108	2,645	55,753
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	154	3,251
Planning & Development	5,215,376	0.3427	9,521		9,521	474	9,995
Fleet Management	4,976	0.0003	9		9		9
Houston Permit Center	903,126	0.0593	1,649		1,649	82	1,731
SubTotal	1,521,905,508	100.0000	2,778,471		2,778,471	132,558	2,911,029
Total	1,521,905,508	100.0000	2,778,471		2,778,471	132,558	2,911,029

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City Of Houston, Texas
OMB A-87 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
OMB A-87 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-Director's Office	25,650	12.0283	575,288		575,288	27,446	602,734
ARA-Director's Office	22,950	10.7622	514,732		514,732	24,557	539,289
ARA-3-1-1	31,605	14.8208	708,849		708,849	33,818	742,667
IT-Director	35,725	16.7529	801,256		801,256	38,228	839,484
Office Bus Opportunity	11,675	5.4749	261,851		261,851	12,493	274,344
Human Resources	31,605	14.8208	708,849		708,849	33,818	742,667
Municipal Court	4,695	2.2017	105,301		105,301	5,024	110,325
Planning & Development Admin	30,542	14.3224	685,008		685,008	32,681	717,689
General Services	5,965	2.7972	133,785		133,785	6,383	140,168
Solid Waste Management	12,835	6.0188	287,868		287,868	13,734	301,602
SubTotal	213,247	100.0000	4,782,787		4,782,787	228,182	5,010,969
Total	213,247	100.0000	4,782,787		4,782,787	228,182	5,010,969

Allocation Basis: Square footage occupied at 611 Walker by GF departments

Allocation Source: General Services Dept.

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

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting	Other	611 Walker Rent
Nondepartmental-Gen Gov	250,660	0	0	133,602	117,058	0
Fin-Director's Office	622,751	17,357	755	558	1,347	602,734
Fin-OMB	49,993	44,061	1,916	58	3,958	0
Finance-City Council	7,656	6,676	290	18	672	0
Fin-Public Fin	18,127	16,023	697	42	1,365	0
Fin-Genl Acctg	45,093	37,919	1,649	383	5,142	0
Fin-Auditing	5,974	5,340	233	35	366	0
Fin-Grants	11,751	10,681	464	40	566	0
Fin-Performace Mgmnt	9,234	8,278	360	53	543	0
Fin-Treasury	3,609	534	23	14	3,038	0
Fin-Bus Services	9,421	7,744	336	125	1,216	0
ARA-Director's Office	562,609	20,028	871	337	2,084	539,289
ARA-Admin Svcs & Ops	74,754	66,225	2,880	1,734	3,915	0
ARA-Strategic Purchasing	118,299	106,548	4,634	65	7,052	0
ARA-3-1-1	926,798	168,767	7,340	174	7,850	742,667
ARA-Payroll Services	184,178	167,698	7,294	167	9,019	0
ARA-Regulatory Services	109,848	96,667	4,204	847	8,130	0
IT-Director	873,491	28,573	1,243	2,001	2,190	839,484
IT-Admin & Applications	86,523	72,901	3,170	938	9,514	0
IT-Infrastructure	216,358	188,795	8,211	7,071	12,281	0
IT-Radio Comm Service	65,914	58,214	2,532	316	4,852	0
Office Bus Opportunity	343,493	62,219	2,706	456	3,768	274,344
Mayor’s Office	118,756	101,474	4,413	2,653	10,216	0
Human Resources	856,378	95,866	4,170	7,856	5,819	742,667
Legal	356,719	318,040	13,833	890	23,956	0
City Secretary	31,995	29,107	1,266	230	1,392	0
City Council	220,262	199,209	8,665	1,913	10,475	0
City Controller's Office	199,314	176,778	7,688	1,538	13,310	0
Municipal Court	918,773	724,203	31,497	12,064	40,684	110,325
Health Administration	236,291	204,817	8,908	1,705	20,861	0
Planning & Development	757,177	34,982	1,521	222	2,763	717,689
PWE-Administration	13,405	0	0	13,405	0	0
CIP Sal Rec PWE Adm	393	0	0	393	0	0
HPD-Police Records	201,261	184,255	8,443	225	8,338	0

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

Receiving Department	Total	Insurance Retirees	Memberships Accounting & Consulting		Other	611 Walker Rent
General Services	753,140	503,631	21,904	5,924	81,513	140,168
HEC	346	0	0	346	0	0
Police	4,727,794	2,744,069	734,513	30,060	1,219,152	0
Dept of Neighborhoods	286,506	256,623	11,161	1,222	17,500	0
Fire	1,617,635	316,706	456,875	38,469	805,585	0
PWE-All Other	93,896	24,301	1,057	471	68,067	0
Solid Waste Management	1,640,182	1,159,739	50,440	6,201	122,200	301,602
Housing and Community	12,727	5,607	244	5,729	1,147	0
Library	1,185,416	1,072,686	46,653	5,763	60,314	0
Parks & Recreation	1,861,205	1,649,485	71,740	18,918	121,062	0
Health & Human Services	1,130,734	1,009,131	43,890	21,960	55,753	0
ARA-Ins Mgmt	98	0	0	98	0	0
ARA-Exec Svcs	48,106	45,663	1,986	452	5	0
ARA-BARC	1,694	0	0	1,688	6	0
ARA-Other	45,955	41,925	1,823	2,208	(1)	0
IT-Public Services	55,251	49,669	2,160	171	3,251	0
Planning & Development	185,385	167,165	7,270	955	9,995	0
General Debt Services	760	0	0	760	0	0
CIP S/R Planning	89	0	0	89	0	0
CIP Sal Rec RE	189	0	0	189	0	0
CIP S/R Engrg	2,858	0	0	2,858	0	0
CIP S/R Constr	1,210	0	0	1,210	0	0
CIP S/R Eng/Const	79	0	0	79	0	0
CIP S/R GeoEnv	357	0	0	357	0	0
CIP S/R Other	700	0	0	700	0	0
CIP S/R GSD	724	0	0	724	0	0
Prop & Cas Legal	918	0	0	918	0	0
Fleet Management	5,594	0	0	5,585	9	0
Wrkr Comp-HR	2,336	0	0	2,336	0	0
Wrkr Comp-Legal	121	0	0	121	0	0
HEC-Director	142	0	0	142	0	0
HEC-IT	188	0	0	188	0	0
HEC-911 Network	268	0	0	268	0	0
HEC-Police Call Takers	339	0	0	339	0	0
HEC-Office of Emgcy Mgt	165	0	0	165	0	0

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

Receiving Department	Total	Insurance Retirees	Memberships	Accounting & Consulting	Other	611 Walker Rent
PWE-Sign Adm	1	0	0	1	0	0
PWE-Bldg Insp	4,753	0	0	4,753	0	0
PWE-Stormwater Fund	2,914	0	0	2,914	0	0
PWE-DDSR	8,309	0	0	8,309	0	0
CABLE TV	251	0	0	251	0	0
PWE-Houston Transtar	396	0	0	396	0	0
Hurricane Ike Aid & Recovery	89	0	0	89	0	0
ARRA Reimbursement Fund	2,254	0	0	2,254	0	0
TIRZ	546	0	0	546	0	0
Houston Airport System	24,718	0	0	24,718	0	0
PWE-Water & Sewer System	46,510	0	0	46,510	0	0
Conv and Ent Optns	1,523	0	0	1,523	0	0
ARA Parking	3,009	0	0	3,009	0	0
Health Benefits Fund	15,457	0	0	15,457	0	0
Long Term Disablity	29	0	0	29	0	0
Houston Permit Center	3,844	1,869	82	162	1,731	0
Direct Billed	0	0	0	0	0	0
Total	22,284,968	12,308,248	1,594,010	460,712	2,911,029	5,010,969

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
FINANCE– DIRECTOR'S OFFICE
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Fin-Director's 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	594,381	28,370	622,751	
Fin-OMB		3,005	3,005	
Fin-Genl Acctg		3,364	3,364	
Fin-Auditing		114	114	
Fin-Grants		109	109	
Fin-Performace Mgmnt		99	99	
Fin-Bus Services		191	191	
ARA-Admin Svcs & Ops		20,037	20,037	
ARA-Strategic Purchasing		2,034	2,034	
ARA-3-1-1		5,430	5,430	
ARA-Payroll Services		1,737	1,737	
IT-Admin & Applications		179,061	179,061	
IT-Infrastructure		86,556	86,556	
Office Bus Opportunity		11,367	11,367	
Mayor’s Office		1,286	1,286	
Human Resources		18,139	18,139	
Legal		309,533	309,533	
City Controller's Office		6,541	6,541	
General Services		15,380	15,380	
Total Allocated Additions:	605,245	692,353	1,297,598	1,297,598
Total To Be Allocated:	1,307,970	692,353		2,000,323

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	396,563	0	396,563
Fringe Benefits	157,786	0	157,786
Other Expense & Cost			
Consumable Supplies	2,045	0	2,045
Contractual Services	146,331	0	146,331
Departmental Totals			
Total Expenditures	702,725	0	702,725
Deductions			
Total Deductions	0	0	0
Functional Cost	702,725	0	702,725
Allocation Step 1			
Inbound- All Others	605,245	605,245	0
Reallocate Admin Costs		(605,245)	605,245
1st Allocation	1,307,970	0	1,307,970
Allocation Step 2			
Inbound- All Others	692,353	692,353	0
Reallocate Admin Costs		(692,353)	692,353
2nd Allocation	692,353	0	692,353
Total For 10006400010000 Fin-Director's Office			
Total Allocated	2,000,323	0	2,000,323

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Fin-Director's 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	419,874		419,874	222,252	642,126
Finance-City Council	2	4.8638	63,617		63,617	33,675	97,292
Fin-Public Fin	6	11.6732	152,681		152,681	80,819	233,500
Fin-Genl Acctg	14	27.6265	361,346		361,346	191,273	552,619
Fin-Auditing	2	3.8911	50,894		50,894	26,940	77,834
Fin-Grants	4	7.7821	101,788		101,788	53,880	155,668
Fin-Performace Mgmnt	3	6.0311	78,885		78,885	41,757	120,642
Fin-Treasury	0	0.3891	5,089		5,089	2,694	7,783
Fin-Bus Services	2	5.6420	73,796		73,796	39,063	112,859
SubTotal	51	100.0000	1,307,970		1,307,970	692,353	2,000,323
Total	51	100.0000	1,307,970		1,307,970	692,353	2,000,323

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

Allocation Source: FTE Summary - Finance, OMB

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

Receiving Department	Total	Dept Admin
Fin-OMB	642,126	642,126
Finance-City Council	97,292	97,292
Fin-Public Fin	233,500	233,500
Fin-Genl Acctg	552,619	552,619
Fin-Auditing	77,834	77,834
Fin-Grants	155,668	155,668
Fin-Performace Mgmnt	120,642	120,642
Fin-Treasury	7,783	7,783
Fin-Bus Services	112,859	112,859
Direct Billed	0	0
Total	2,000,323	2,000,323

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SCHEDULE 5.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
FINANCE– OFFICE OF BUDGET MANAGEMENT
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,064,843			2,064,843
Nondepartmental-Gen Gov	47,708	2,285	49,993	
Fin-Director's Office	419,874	222,252	642,126	
Fin-OMB		312	312	
Fin-Genl Acctg		331	331	
Fin-Auditing		335	335	
Fin-Grants		259	259	
Fin-Performace Mgmnt		235	235	
Fin-Bus Services		456	456	
ARA-Admin Svcs & Ops		50,625	50,625	
ARA-Strategic Purchasing		2,005	2,005	
ARA-Payroll Services		4,409	4,409	
IT-Infrastructure		346	346	
Office Bus Opportunity		1,008	1,008	
Mayor’s Office		3,264	3,264	
Human Resources		3,127	3,127	
City Controller's Office		679	679	
Total Allocated Additions:	467,582	291,928	759,510	759,510
Total To Be Allocated:	2,532,425	291,928		2,824,353

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

	Total	General & Admin	Budget
Wages & Benefits			
Salaries & Wages	1,389,272	0	1,389,272
Fringe Benefits	611,896	0	611,896
Other Expense & Cost			
Supplies	2,579	0	2,579
Contractual Services	61,096	0	61,096
Departmental Totals			
Total Expenditures	2,064,843	0	2,064,843
Deductions			
Total Deductions	0	0	0
Functional Cost	2,064,843	0	2,064,843
Allocation Step 1			
Inbound- All Others	467,582	467,582	0
Reallocate Admin Costs		(467,582)	467,582
1st Allocation	2,532,425	0	2,532,425
Allocation Step 2			
Inbound- All Others	291,928	291,928	0
Reallocate Admin Costs		(291,928)	291,928
2nd Allocation	291,928	0	291,928
Total For 10006400040000 Fin-OMB			
Total Allocated	2,824,353	0	2,824,353

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	769,427		769,427		769,427
Fin-Director's Office	4,567	0.1187	3,005		3,005		3,005
Fin-OMB	474	0.0123	312		312		312
Finance-City Council	145	0.0038	95		95	16	111
Fin-Public Fin	345	0.0090	227		227	38	265
Fin-Genl Acctg	3,137	0.0815	2,064		2,064	342	2,406
Fin-Auditing	291	0.0076	191		191	32	223
Fin-Grants	328	0.0085	216		216	36	252
Fin-Performace Mgmnt	439	0.0114	289		289	48	337
Fin-Treasury	116	0.0030	76		76	13	89
Fin-Bus Services	1,027	0.0267	676		676	112	788
ARA-Director's Office	2,753	0.0715	1,811		1,811	300	2,111
ARA-Admin Svcs & Ops	14,205	0.3690	9,346		9,346	1,550	10,896
ARA-Strategic Purchasing	534	0.0139	351		351	58	409
ARA-3-1-1	1,424	0.0370	937		937	155	1,092
ARA-Payroll Services	1,362	0.0354	896		896	149	1,045
ARA-Regulatory Services	6,937	0.1802	4,564		4,564	757	5,321
IT-Director	16,391	0.4258	10,784		10,784	1,789	12,573
IT-Admin & Applications	7,681	0.1996	5,054		5,054	838	5,892
IT-Infrastructure	57,928	1.5050	38,112		38,112	6,323	44,435
IT-Radio Comm Service	2,588	0.0672	1,703		1,703	282	1,985
Office Bus Opportunity	3,735	0.0970	2,457		2,457	408	2,865
Mayor’s Office	21,731	0.5646	14,297		14,297	2,372	16,669
Human Resources	64,351	1.6718	42,338		42,338	7,024	49,362
Legal	7,293	0.1895	4,798		4,798	796	5,594
City Secretary	1,883	0.0489	1,239		1,239	206	1,445

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	10,308		10,308	1,710	12,018
City Controller's Office	12,592	0.3271	8,285		8,285	1,374	9,659
Municipal Court	98,824	2.5675	65,019		65,019	10,786	75,805
Health Administration	13,969	0.3629	9,191		9,191	1,525	10,716
Planning & Development Admin	1,823	0.0474	1,199		1,199	199	1,398
PWE-Administration	109,806	2.8528	72,244		72,244	11,985	84,229
CIP Sal Rec PWE Adm	3,221	0.0837	2,119		2,119	352	2,471
HPD-Police Records	1,850	0.0481	1,217		1,217	202	1,419
General Services	48,531	1.2608	31,930		31,930	5,297	37,227
HEC	2,837	0.0737	1,867		1,867	310	2,177
Police	246,249	6.3976	162,014		162,014	26,878	188,892
Dept of Neighborhoods	10,015	0.2602	6,589		6,589	1,093	7,682
Fire	315,137	8.1873	207,337		207,337	34,397	241,734
PWE-All Other	3,859	0.1003	2,539		2,539	421	2,960
Solid Waste Management	50,794	1.3196	33,419		33,419	5,544	38,963
Housing and Community Devp	46,939	1.2195	30,882		30,882	5,123	36,005
Library	47,203	1.2263	31,056		31,056	5,152	36,208
Parks & Recreation	154,977	4.0263	101,963		101,963	16,916	118,879
Health & Human Services	179,895	4.6737	118,358		118,358	19,635	137,993
ARA-Ins Mgmt	805	0.0209	530		530	88	618
ARA-Exec Svcs	3,706	0.0963	2,438		2,438	405	2,843
ARA-BARC	13,832	0.3594	9,100		9,100	1,510	10,610
ARA-Other	18,084	0.4698	11,898		11,898	1,974	13,872
IT-Public Services	1,404	0.0365	924		924	153	1,077
Planning & Development	7,828	0.2034	5,150		5,150	854	6,004
General Debt Services	6,223	0.1617	4,094		4,094	679	4,773
CIP S/R Planning	727	0.0189	478		478	79	557

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	1,019		1,019	169	1,188
CIP S/R Engrg	23,413	0.6083	15,404		15,404	2,555	17,959
CIP S/R Constr	9,907	0.2574	6,518		6,518	1,081	7,599
CIP S/R Eng/Const	650	0.0169	428		428	71	499
CIP S/R GeoEnv	2,926	0.0760	1,925		1,925	319	2,244
CIP S/R Other	5,732	0.1489	3,771		3,771	626	4,397
CIP S/R GSD	5,931	0.1541	3,902		3,902	647	4,549
Prop & Cas Legal	7,523	0.1954	4,950		4,950	821	5,771
Fleet Management	45,755	1.1887	30,103		30,103	4,994	35,097
Wrkr Comp-HR	19,137	0.4972	12,591		12,591	2,089	14,680
Wrkr Comp-Legal	993	0.0258	653		653	108	761
HEC-Director	1,164	0.0302	766		766	127	893
HEC-IT	1,543	0.0401	1,015		1,015	168	1,183
HEC-911 Network	2,195	0.0570	1,444		1,444	240	1,684
HEC-Police Call Takers	2,776	0.0721	1,826		1,826	303	2,129
HEC-Office of Emgcy Mgt	1,347	0.0350	886		886	147	1,033
PWE-Sign Adm	12	0.0003	8		8	1	9
PWE-Bldg Insp	38,936	1.0116	25,617		25,617	4,250	29,867
PWE-Stormwater Fund	23,866	0.6200	15,702		15,702	2,605	18,307
PWE-DDSR	68,067	1.7684	44,783		44,783	7,429	52,212
CABLE TV	2,053	0.0533	1,351		1,351	224	1,575
PWE-Houston Transtar	3,244	0.0843	2,134		2,134	354	2,488
Hurricane Ike Aid & Recovery	724	0.0188	476		476	79	555
ARRA Reimbursement Fund	18,458	0.4795	12,144		12,144	2,015	14,159
TIRZ	4,470	0.1161	2,941		2,941	488	3,429
Houston Airport System (HAS)	202,491	5.2607	133,224		133,224	22,102	155,326
PWE-Water & Sewer System	381,002	9.8985	250,671		250,671	41,587	292,258

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

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	8,205		8,205	1,361	9,566
ARA Parking	24,650	0.6404	16,218		16,218	2,691	18,909
Health Benefits Fund	126,621	3.2896	83,307		83,307	13,821	97,128
Long Term Disablity	234	0.0061	154		154	26	180
Houston Permit Center	1,331	0.0346	876		876	145	1,021
SubTotal	3,849,102	100.0000	2,532,425		2,532,425	291,928	2,824,353
Total	3,849,102	100.0000	2,532,425		2,532,425	291,928	2,824,353

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

Allocation Source: SAP

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

Receiving Department	Total	Budget
Nondepartmental-Gen Gov	769,427	769,427
Fin-Director's Office	3,005	3,005
Fin-OMB	312	312
Finance-City Council	111	111
Fin-Public Fin	265	265
Fin-Genl Acctg	2,406	2,406
Fin-Auditing	223	223
Fin-Grants	252	252
Fin-Performace Mgmnt	337	337
Fin-Treasury	89	89
Fin-Bus Services	788	788
ARA-Director's Office	2,111	2,111
ARA-Admin Svcs & Ops	10,896	10,896
ARA-Strategic Purchasing	409	409
ARA-3-1-1	1,092	1,092
ARA-Payroll Services	1,045	1,045
ARA-Regulatory Services	5,321	5,321
IT-Director	12,573	12,573
IT-Admin & Applications	5,892	5,892
IT-Infrastructure	44,435	44,435
IT-Radio Comm Service	1,985	1,985
Office Bus Opportunity	2,865	2,865
Mayor’s Office	16,669	16,669
Human Resources	49,362	49,362
Legal	5,594	5,594
City Secretary	1,445	1,445
City Council	12,018	12,018
City Controller's Office	9,659	9,659
Municipal Court	75,805	75,805
Health Administration	10,716	10,716
Planning & Development	1,398	1,398
PWE-Administration	84,229	84,229
CIP Sal Rec PWE Adm	2,471	2,471
HPD-Police Records	1,419	1,419

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

Receiving Department	Total	Budget
General Services	37,227	37,227
HEC	2,177	2,177
Police	188,892	188,892
Dept of Neighborhoods	7,682	7,682
Fire	241,734	241,734
PWE-All Other	2,960	2,960
Solid Waste Management	38,963	38,963
Housing and Community	36,005	36,005
Library	36,208	36,208
Parks & Recreation	118,879	118,879
Health & Human Services	137,993	137,993
ARA-Ins Mgmt	618	618
ARA-Exec Svcs	2,843	2,843
ARA-BARC	10,610	10,610
ARA-Other	13,872	13,872
IT-Public Services	1,077	1,077
Planning & Development	6,004	6,004
General Debt Services	4,773	4,773
CIP S/R Planning	557	557
CIP Sal Rec RE	1,188	1,188
CIP S/R Engrg	17,959	17,959
CIP S/R Constr	7,599	7,599
CIP S/R Eng/Const	499	499
CIP S/R GeoEnv	2,244	2,244
CIP S/R Other	4,397	4,397
CIP S/R GSD	4,549	4,549
Prop & Cas Legal	5,771	5,771
Fleet Management	35,097	35,097
Wrkr Comp-HR	14,680	14,680
Wrkr Comp-Legal	761	761
HEC-Director	893	893
HEC-IT	1,183	1,183
HEC-911 Network	1,684	1,684
HEC-Police Call Takers	2,129	2,129
HEC-Office of Emgcy Mgt	1,033	1,033

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

Receiving Department	Total	Budget
PWE-Sign Adm	9	9
PWE-Bldg Insp	29,867	29,867
PWE-Stormwater Fund	18,307	18,307
PWE-DDSR	52,212	52,212
CABLE TV	1,575	1,575
PWE-Houston Transtar	2,488	2,488
Hurricane Ike Aid & Recovery	555	555
ARRA Reimbursement Fund	14,159	14,159
TIRZ	3,429	3,429
Houston Airport System	155,326	155,326
PWE-Water & Sewer System	292,258	292,258
Conv and Ent Optns	9,566	9,566
ARA Parking	18,909	18,909
Health Benefits Fund	97,128	97,128
Long Term Disablity	180	180
Houston Permit Center	1,021	1,021
Direct Billed	0	0
Total	2,824,353	2,824,353

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 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
OMB A-87 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	7,306	350	7,656	
Fin-Director's Office	63,617	33,675	97,292	
Fin-OMB	95	16	111	
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		331	331	
ARA-Payroll Services		668	668	
IT-Infrastructure		106	106	
Office Bus Opportunity		153	153	
Mayor’s Office		494	494	
Human Resources		772	772	
City Controller's Office		208	208	
Total Allocated Additions:	71,018	37,092	108,110	108,110
Total To Be Allocated:	421,471	37,092		458,563

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

	Total	General & Admin	Support
Wages & Benefits			
Salaries & Wages	247,578	0	247,578
Fringe Benefits	90,892	0	90,892
Other Expense & Cost			
Consumable Supplies	3,053	0	3,053
Contractual Services	8,930	0	8,930
Departmental Totals			
Total Expenditures	350,453	0	350,453
Deductions			
Total Deductions	0	0	0
Functional Cost	350,453	0	350,453
Allocation Step 1			
Inbound- All Others	71,018	71,018	0
Reallocate Admin Costs		(71,018)	71,018
1st Allocation	421,471	0	421,471
Allocation Step 2			
Inbound- All Others	37,092	37,092	0
Reallocate Admin Costs		(37,092)	37,092
2nd Allocation	37,092	0	37,092
Total For 10006400010006 Finance-City Council			
Total Allocated	458,563	0	458,563

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City Of Houston, Texas
OMB A-87 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	421,471		421,471	37,092	458,563
SubTotal	100	100.0000	421,471		421,471	37,092	458,563
Total	100	100.0000	421,471		421,471	37,092	458,563

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A

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

Receiving Department	Total	Support
City Council	458,563	458,563
Direct Billed	0	0
Total	458,563	458,563

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
FINANCE– GENERAL ACCOUNTING
NATURE AND EXTENT OF SERVICES

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

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

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

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Fin-Genl Acctg

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,208,179			15,208,179
Contributions	(12,525,419)			
Total Deductions:	(12,525,419)			(12,525,419)
Nondepartmental-Gen Gov	43,022	2,071	45,093	
Fin-Director's Office	361,346	191,273	552,619	
Fin-OMB	2,064	342	2,406	
Fin-Genl Acctg		2,192	2,192	
Fin-Auditing		436	436	
Fin-Grants		337	337	
Fin-Performace Mgmnt		305	305	
Fin-Bus Services		592	592	
ARA-Admin Svcs & Ops		43,569	43,569	
ARA-Strategic Purchasing		2,696	2,696	
ARA-Payroll Services		3,794	3,794	
IT-Infrastructure		2,290	2,290	
Office Bus Opportunity		867	867	
Mayor's Office		2,809	2,809	
Human Resources		2,647	2,647	
City Controller's Office		4,493	4,493	
Total Allocated Additions:	406,432	260,713	667,145	667,145
Total To Be Allocated:	3,089,192	260,713		3,349,905

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

	Total	General & Admin	General Acctg	Fixed Assets	Auditing Svcs
Wages & Benefits					
Salaries & Wages	778,164	0	530,786	247,378	0
Fringe Benefits	293,182	0	199,979	93,203	0
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	15,208,179	12,525,419	746,443	347,888	1,588,429
Deductions					
Total Deductions	(12,525,419)	(12,525,419)	0	0	0
Functional Cost	2,682,760	0	746,443	347,888	1,588,429
Allocation Step 1					
Inbound- All Others	406,432	406,432	0	0	0
Reallocate Admin Costs		(406,432)	113,084	52,704	240,644
1st Allocation	3,089,192	0	859,527	400,592	1,829,073
Allocation Step 2					
Inbound- All Others	260,713	260,713	0	0	0
Reallocate Admin Costs		(260,713)	72,540	33,808	154,365
2nd Allocation	260,713	0	72,540	33,808	154,365
Total For 10006400050001 Fin-Genl Acctg					
Total Allocated	3,349,905	0	932,067	434,400	1,983,438

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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	261,150		261,150		261,150
Fin-Director's Office	4,567	0.1187	1,020		1,020		1,020
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	9	86
Fin-Genl Acctg	3,137	0.0815	701		701		701
Fin-Auditing	291	0.0076	65		65	8	73
Fin-Grants	328	0.0085	73		73	9	82
Fin-Performace Mgmnt	439	0.0114	98		98	12	110
Fin-Treasury	116	0.0030	26		26	3	29
Fin-Bus Services	1,027	0.0267	229		229	28	257
ARA-Director's Office	2,753	0.0715	615		615	75	690
ARA-Admin Svcs & Ops	14,205	0.3690	3,172		3,172	386	3,558
ARA-Strategic Purchasing	534	0.0139	119		119	15	134
ARA-3-1-1	1,424	0.0370	318		318	39	357
ARA-Payroll Services	1,362	0.0354	304		304	37	341
ARA-Regulatory Services	6,937	0.1802	1,549		1,549	188	1,737
IT-Director	16,391	0.4258	3,660		3,660	445	4,105
IT-Admin & Applications	7,681	0.1996	1,715		1,715	209	1,924
IT-Infrastructure	57,928	1.5050	12,936		12,936	1,573	14,509
IT-Radio Comm Service	2,588	0.0672	578		578	70	648
Office Bus Opportunity	3,735	0.0970	834		834	101	935
Mayor’s Office	21,731	0.5646	4,853		4,853	590	5,443
Human Resources	64,351	1.6718	14,370		14,370	1,747	16,117
Legal	7,293	0.1895	1,629		1,629	198	1,827
City Secretary	1,883	0.0489	420		420	51	471

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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	3,499		3,499	425	3,924
City Controller's Office	12,592	0.3271	2,812		2,812	342	3,154
Municipal Court	98,824	2.5675	22,068		22,068	2,684	24,752
Health Administration	13,969	0.3629	3,119		3,119	379	3,498
Planning & Development Admin	1,823	0.0474	407		407	50	457
PWE-Administration	109,806	2.8528	24,520		24,520	2,982	27,502
CIP Sal Rec PWE Adm	3,221	0.0837	719		719	87	806
HPD-Police Records	1,850	0.0481	413		413	50	463
General Services	48,531	1.2608	10,837		10,837	1,318	12,155
HEC	2,837	0.0737	634		634	77	711
Police	246,249	6.3976	54,989		54,989	6,687	61,676
Dept of Neighborhoods	10,015	0.2602	2,236		2,236	272	2,508
Fire	315,137	8.1873	70,372		70,372	8,558	78,930
PWE-All Other	3,859	0.1003	862		862	105	967
Solid Waste Management	50,794	1.3196	11,343		11,343	1,379	12,722
Housing and Community Devp	46,939	1.2195	10,482		10,482	1,275	11,757
Library	47,203	1.2263	10,541		10,541	1,282	11,823
Parks & Recreation	154,977	4.0263	34,607		34,607	4,208	38,815
Health & Human Services	179,895	4.6737	40,172		40,172	4,885	45,057
ARA-Ins Mgmt	805	0.0209	180		180	22	202
ARA-Exec Svcs	3,706	0.0963	828		828	101	929
ARA-BARC	13,832	0.3594	3,089		3,089	376	3,465
ARA-Other	18,084	0.4698	4,038		4,038	491	4,529
IT-Public Services	1,404	0.0365	314		314	38	352
Planning & Development	7,828	0.2034	1,748		1,748	213	1,961
General Debt Services	6,223	0.1617	1,390		1,390	169	1,559
CIP S/R Planning	727	0.0189	162		162	20	182

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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	346		346	42	388
CIP S/R Engrg	23,413	0.6083	5,228		5,228	636	5,864
CIP S/R Constr	9,907	0.2574	2,212		2,212	269	2,481
CIP S/R Eng/Const	650	0.0169	145		145	18	163
CIP S/R GeoEnv	2,926	0.0760	653		653	79	732
CIP S/R Other	5,732	0.1489	1,280		1,280	156	1,436
CIP S/R GSD	5,931	0.1541	1,324		1,324	161	1,485
Prop & Cas Legal	7,523	0.1954	1,680		1,680	204	1,884
Fleet Management	45,755	1.1887	10,217		10,217	1,242	11,459
Wrkr Comp-HR	19,137	0.4972	4,273		4,273	520	4,793
Wrkr Comp-Legal	993	0.0258	222		222	27	249
HEC-Director	1,164	0.0302	260		260	32	292
HEC-IT	1,543	0.0401	345		345	42	387
HEC-911 Network	2,195	0.0570	490		490	60	550
HEC-Police Call Takers	2,776	0.0721	620		620	75	695
HEC-Office of Emgcy Mgt	1,347	0.0350	301		301	37	338
PWE-Sign Adm	12	0.0003	3		3		3
PWE-Bldg Insp	38,936	1.0116	8,695		8,695	1,057	9,752
PWE-Stormwater Fund	23,866	0.6200	5,329		5,329	648	5,977
PWE-DDSR	68,067	1.7684	15,200		15,200	1,848	17,048
CABLE TV	2,053	0.0533	458		458	56	514
PWE-Houston Transtar	3,244	0.0843	724		724	88	812
Hurricane Ike Aid & Recovery	724	0.0188	162		162	20	182
ARRA Reimbursement Fund	18,458	0.4795	4,122		4,122	501	4,623
TIRZ	4,470	0.1161	998		998	121	1,119
Houston Airport System (HAS)	202,491	5.2607	45,217		45,217	5,499	50,716
PWE-Water & Sewer System	381,002	9.8985	85,080		85,080	10,346	95,426

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

Activity - General Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	2,785		2,785	339	3,124
ARA Parking	24,650	0.6404	5,504		5,504	669	6,173
Health Benefits Fund	126,621	3.2896	28,275		28,275	3,438	31,713
Long Term Disablity	234	0.0061	52		52	6	58
Houston Permit Center	1,331	0.0346	297		297	36	333
SubTotal	3,849,102	100.0000	859,527		859,527	72,540	932,067
Total	3,849,102	100.0000	859,527		859,527	72,540	932,067

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

Allocation Source: SAP

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

Activity - Fixed Assets

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	2	0.0435	174		174		174
ARA-Director's Office	65	1.4137	5,663		5,663	478	6,141
IT-Director	48	1.0439	4,182		4,182	353	4,535
Office Bus Opportunity	8	0.1740	697		697	59	756
Mayor’s Office	14	0.3045	1,220		1,220	103	1,323
Human Resources	6	0.1305	523		523	44	567
Legal	21	0.4567	1,830		1,830	154	1,984
City Council	1	0.0217	87		87	7	94
City Controller's Office	3	0.0652	261		261	22	283
Municipal Court	6	0.1305	523		523	44	567
Health Administration	264	5.7416	23,000		23,000	1,942	24,942
Planning & Development Admin	11	0.2392	958		958	81	1,039
General Services	107	2.3271	9,322		9,322	787	10,109
HEC	5	0.1087	436		436	37	473
Police	1,843	40.0828	160,567		160,567	13,559	174,126
Fire	1,087	23.6407	94,703		94,703	7,996	102,699
PWE-All Other	428	9.3084	37,289		37,289	3,148	40,437
Solid Waste Management	74	1.6094	6,447		6,447	544	6,991
Library	56	1.2179	4,879		4,879	412	5,291
Parks & Recreation	518	11.2658	45,130		45,130	3,810	48,940
Fleet Management	31	0.6742	2,701		2,701	228	2,929
SubTotal	4,598	100.0000	400,592		400,592	33,808	434,400
Total	4,598	100.0000	400,592		400,592	33,808	434,400

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

Allocation Basis: Number of fixed and controlled assets
Allocation Source: Asset Management Report

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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	555,725		555,725		555,725
Fin-Director's Office	4,567	0.1187	2,170		2,170		2,170
Fin-OMB	474	0.0123	225		225		225
Finance-City Council	145	0.0038	69		69		69
Fin-Public Fin	345	0.0090	164		164	20	184
Fin-Genl Acctg	3,137	0.0815	1,491		1,491		1,491
Fin-Auditing	291	0.0076	138		138	17	155
Fin-Grants	328	0.0085	156		156	19	175
Fin-Performace Mgmnt	439	0.0114	209		209	25	234
Fin-Treasury	116	0.0030	55		55	7	62
Fin-Bus Services	1,027	0.0267	488		488	59	547
ARA-Director's Office	2,753	0.0715	1,308		1,308	159	1,467
ARA-Admin Svcs & Ops	14,205	0.3690	6,750		6,750	821	7,571
ARA-Strategic Purchasing	534	0.0139	254		254	31	285
ARA-3-1-1	1,424	0.0370	677		677	82	759
ARA-Payroll Services	1,362	0.0354	647		647	79	726
ARA-Regulatory Services	6,937	0.1802	3,296		3,296	401	3,697
IT-Director	16,391	0.4258	7,789		7,789	947	8,736
IT-Admin & Applications	7,681	0.1996	3,650		3,650	444	4,094
IT-Infrastructure	57,928	1.5050	27,527		27,527	3,347	30,874
IT-Radio Comm Service	2,588	0.0672	1,230		1,230	150	1,380
Office Bus Opportunity	3,735	0.0970	1,775		1,775	216	1,991
Mayor’s Office	21,731	0.5646	10,326		10,326	1,256	11,582
Human Resources	64,351	1.6718	30,579		30,579	3,719	34,298
Legal	7,293	0.1895	3,466		3,466	421	3,887
City Secretary	1,883	0.0489	895		895	109	1,004

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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	7,445		7,445	905	8,350
City Controller's Office	12,592	0.3271	5,984		5,984	728	6,712
Municipal Court	98,824	2.5675	46,961		46,961	5,711	52,672
Health Administration	13,969	0.3629	6,638		6,638	807	7,445
Planning & Development Admin	1,823	0.0474	866		866	105	971
PWE-Administration	109,806	2.8528	52,179		52,179	6,345	58,524
CIP Sal Rec PWE Adm	3,221	0.0837	1,531		1,531	186	1,717
HPD-Police Records	1,850	0.0481	879		879	107	986
General Services	48,531	1.2608	23,062		23,062	2,804	25,866
HEC	2,837	0.0737	1,348		1,348	164	1,512
Police	246,249	6.3976	117,016		117,016	14,230	131,246
Dept of Neighborhoods	10,015	0.2602	4,759		4,759	579	5,338
Fire	315,137	8.1873	149,751		149,751	18,211	167,962
PWE-All Other	3,859	0.1003	1,834		1,834	223	2,057
Solid Waste Management	50,794	1.3196	24,137		24,137	2,935	27,072
Housing and Community Devp	46,939	1.2195	22,305		22,305	2,712	25,017
Library	47,203	1.2263	22,431		22,431	2,728	25,159
Parks & Recreation	154,977	4.0263	73,644		73,644	8,956	82,600
Health & Human Services	179,895	4.6737	85,485		85,485	10,395	95,880
ARA-Ins Mgmt	805	0.0209	383		383	47	430
ARA-Exec Svcs	3,706	0.0963	1,761		1,761	214	1,975
ARA-BARC	13,832	0.3594	6,573		6,573	799	7,372
ARA-Other	18,084	0.4698	8,593		8,593	1,045	9,638
IT-Public Services	1,404	0.0365	667		667	81	748
Planning & Development	7,828	0.2034	3,720		3,720	452	4,172
General Debt Services	6,223	0.1617	2,957		2,957	360	3,317
CIP S/R Planning	727	0.0189	345		345	42	387

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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	736		736	90	826
CIP S/R Engrg	23,413	0.6083	11,126		11,126	1,353	12,479
CIP S/R Constr	9,907	0.2574	4,708		4,708	572	5,280
CIP S/R Eng/Const	650	0.0169	309		309	38	347
CIP S/R GeoEnv	2,926	0.0760	1,390		1,390	169	1,559
CIP S/R Other	5,732	0.1489	2,724		2,724	331	3,055
CIP S/R GSD	5,931	0.1541	2,818		2,818	343	3,161
Prop & Cas Legal	7,523	0.1954	3,575		3,575	435	4,010
Fleet Management	45,755	1.1887	21,743		21,743	2,644	24,387
Wrkr Comp-HR	19,137	0.4972	9,094		9,094	1,106	10,200
Wrkr Comp-Legal	993	0.0258	472		472	57	529
HEC-Director	1,164	0.0302	553		553	67	620
HEC-IT	1,543	0.0401	733		733	89	822
HEC-911 Network	2,195	0.0570	1,043		1,043	127	1,170
HEC-Police Call Takers	2,776	0.0721	1,319		1,319	160	1,479
HEC-Office of Emgcy Mgt	1,347	0.0350	640		640	78	718
PWE-Sign Adm	12	0.0003	6		6	1	7
PWE-Bldg Insp	38,936	1.0116	18,502		18,502	2,250	20,752
PWE-Stormwater Fund	23,866	0.6200	11,341		11,341	1,379	12,720
PWE-DDSR	68,067	1.7684	32,345		32,345	3,933	36,278
CABLE TV	2,053	0.0533	976		976	119	1,095
PWE-Houston Transtar	3,244	0.0843	1,542		1,542	187	1,729
Hurricane Ike Aid & Recovery	724	0.0188	344		344	42	386
ARRA Reimbursement Fund	18,458	0.4795	8,771		8,771	1,067	9,838
TIRZ	4,470	0.1161	2,124		2,124	258	2,382
Houston Airport System (HAS)	202,491	5.2607	96,223		96,223	11,701	107,924
PWE-Water & Sewer System	381,002	9.8985	181,050		181,050	22,016	203,066

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

Activity - Auditing Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	5,926		5,926	721	6,647
ARA Parking	24,650	0.6404	11,714		11,714	1,424	13,138
Health Benefits Fund	126,621	3.2896	60,170		60,170	7,317	67,487
Long Term Disablity	234	0.0061	111		111	14	125
Houston Permit Center	1,331	0.0346	632		632	77	709
SubTotal	3,849,102	100.0000	1,829,073		1,829,073	154,365	1,983,438
Total	3,849,102	100.0000	1,829,073		1,829,073	154,365	1,983,438

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

Allocation Source: SAP

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

Receiving Department	Total	General Acctg	Fixed Assets	Auditing Svcs
Nondepartmental-Gen Gov	816,875	261,150	0	555,725
Fin-Director's Office	3,364	1,020	174	2,170
Fin-OMB	331	106	0	225
Finance-City Council	101	32	0	69
Fin-Public Fin	270	86	0	184
Fin-Genl Acctg	2,192	701	0	1,491
Fin-Auditing	228	73	0	155
Fin-Grants	257	82	0	175
Fin-Performace Mgmnt	344	110	0	234
Fin-Treasury	91	29	0	62
Fin-Bus Services	804	257	0	547
ARA-Director's Office	8,298	690	6,141	1,467
ARA-Admin Svcs & Ops	11,129	3,558	0	7,571
ARA-Strategic Purchasing	419	134	0	285
ARA-3-1-1	1,116	357	0	759
ARA-Payroll Services	1,067	341	0	726
ARA-Regulatory Services	5,434	1,737	0	3,697
IT-Director	17,376	4,105	4,535	8,736
IT-Admin & Applications	6,018	1,924	0	4,094
IT-Infrastructure	45,383	14,509	0	30,874
IT-Radio Comm Service	2,028	648	0	1,380
Office Bus Opportunity	3,682	935	756	1,991
Mayor’s Office	18,348	5,443	1,323	11,582
Human Resources	50,982	16,117	567	34,298
Legal	7,698	1,827	1,984	3,887
City Secretary	1,475	471	0	1,004
City Council	12,368	3,924	94	8,350
City Controller's Office	10,149	3,154	283	6,712
Municipal Court	77,991	24,752	567	52,672
Health Administration	35,885	3,498	24,942	7,445
Planning & Development	2,467	457	1,039	971
PWE-Administration	86,026	27,502	0	58,524
CIP Sal Rec PWE Adm	2,523	806	0	1,717
HPD-Police Records	1,449	463	0	986

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

Receiving Department	Total	General Acctg	Fixed Assets	Auditing Svcs
General Services	48,130	12,155	10,109	25,866
HEC	2,696	711	473	1,512
Police	367,048	61,676	174,126	131,246
Dept of Neighborhoods	7,846	2,508	0	5,338
Fire	349,591	78,930	102,699	167,962
PWE-All Other	43,461	967	40,437	2,057
Solid Waste Management	46,785	12,722	6,991	27,072
Housing and Community	36,774	11,757	0	25,017
Library	42,273	11,823	5,291	25,159
Parks & Recreation	170,355	38,815	48,940	82,600
Health & Human Services	140,937	45,057	0	95,880
ARA-Ins Mgmt	632	202	0	430
ARA-Exec Svcs	2,904	929	0	1,975
ARA-BARC	10,837	3,465	0	7,372
ARA-Other	14,167	4,529	0	9,638
IT-Public Services	1,100	352	0	748
Planning & Development	6,133	1,961	0	4,172
General Debt Services	4,876	1,559	0	3,317
CIP S/R Planning	569	182	0	387
CIP Sal Rec RE	1,214	388	0	826
CIP S/R Engrg	18,343	5,864	0	12,479
CIP S/R Constr	7,761	2,481	0	5,280
CIP S/R Eng/Const	510	163	0	347
CIP S/R GeoEnv	2,291	732	0	1,559
CIP S/R Other	4,491	1,436	0	3,055
CIP S/R GSD	4,646	1,485	0	3,161
Prop & Cas Legal	5,894	1,884	0	4,010
Fleet Management	38,775	11,459	2,929	24,387
Wrkr Comp-HR	14,993	4,793	0	10,200
Wrkr Comp-Legal	778	249	0	529
HEC-Director	912	292	0	620
HEC-IT	1,209	387	0	822
HEC-911 Network	1,720	550	0	1,170
HEC-Police Call Takers	2,174	695	0	1,479
HEC-Office of Emgcy Mgt	1,056	338	0	718

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

Receiving Department	Total	General Acctg	Fixed Assets	Auditing Svcs
PWE-Sign Adm	10	3	0	7
PWE-Bldg Insp	30,504	9,752	0	20,752
PWE-Stormwater Fund	18,697	5,977	0	12,720
PWE-DDSR	53,326	17,048	0	36,278
CABLE TV	1,609	514	0	1,095
PWE-Houston Transtar	2,541	812	0	1,729
Hurricane Ike Aid & Recovery	568	182	0	386
ARRA Reimbursement Fund	14,461	4,623	0	9,838
TIRZ	3,501	1,119	0	2,382
Houston Airport System	158,640	50,716	0	107,924
PWE-Water & Sewer System	298,492	95,426	0	203,066
Conv and Ent Optns	9,771	3,124	0	6,647
ARA Parking	19,311	6,173	0	13,138
Health Benefits Fund	99,200	31,713	0	67,487
Long Term Disablity	183	58	0	125
Houston Permit Center	1,042	333	0	709
Direct Billed	0	0	0	0
Total	3,349,905	932,067	434,400	1,983,438

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
FINANCE – AUDIT SERVICES
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	190,952			190,952
Nondepartmental-Gen Gov	5,701	273	5,974	
Fin-Director's Office	50,894	26,940	77,834	
Fin-OMB	191	32	223	
Fin-Genl Acctg	203	25	228	
Fin-Auditing		31	31	
Fin-Grants		24	24	
Fin-Performace Mgmnt		22	22	
Fin-Bus Services		42	42	
ARA-Admin Svcs & Ops		6,136	6,136	
ARA-Strategic Purchasing		183	183	
ARA-Payroll Services		534	534	
IT-Infrastructure		212	212	
Office Bus Opportunity		122	122	
Mayor’s Office		396	396	
Human Resources		358	358	
City Controller's Office		417	417	
Total Allocated Additions:	56,989	35,747	92,736	92,736
Total To Be Allocated:	247,941	35,747		283,688

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

	Total	General & Admin	Auditing
Wages & Benefits			
Salaries & Wages	143,772	0	143,772
Fringe Benefits	46,833	0	46,833
Other Expense & Cost			
Consumable Supplies	367	0	367
Contractual Services	(20)	0	(20)
Departmental Totals			
Total Expenditures	190,952	0	190,952
Deductions			
Total Deductions	0	0	0
Functional Cost	190,952	0	190,952
Allocation Step 1			
Inbound- All Others	56,989	56,989	0
Reallocate Admin Costs		(56,989)	56,989
1st Allocation	247,941	0	247,941
Allocation Step 2			
Inbound- All Others	35,747	35,747	0
Reallocate Admin Costs		(35,747)	35,747
2nd Allocation	35,747	0	35,747
Total For 10006400050002 Fin-Auditing			
Total Allocated	283,688	0	283,688

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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	4.1995	10,412		10,412		10,412
Fin-Director's Office	702,725	0.0460	114		114		114
Fin-OMB	2,064,844	0.1352	335		335		335
Finance-City Council	350,453	0.0230	57		57		57
Fin-Public Fin	711,968	0.0466	116		116	17	133
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	7	55
Fin-Performace Mgmnt	283,083	0.0185	46		46	7	53
Fin-Treasury	1,585,442	0.1038	257		257	39	296
Fin-Bus Services	634,281	0.0415	103		103	16	119
ARA-Director's Office	1,087,113	0.0712	177		177	27	204
ARA-Admin Svcs & Ops	2,042,387	0.1338	332		332	50	382
ARA-Strategic Purchasing	3,679,042	0.2410	597		597	90	687
ARA-3-1-1	4,096,119	0.2683	665		665	101	766
ARA-Payroll Services	4,705,836	0.3082	764		764	115	879
ARA-Regulatory Services	4,241,989	0.2778	689		689	104	793
IT-Director	1,142,802	0.0748	186		186	28	214
IT-Admin & Applications	4,964,074	0.3251	806		806	122	928
IT-Infrastructure	6,407,775	0.4197	1,041		1,041	157	1,198
IT-Radio Comm Service	2,531,687	0.1658	411		411	62	473
Office Bus Opportunity	1,965,740	0.1287	319		319	48	367
Mayor’s Office	5,330,378	0.3491	866		866	131	997
Human Resources	3,036,327	0.1989	493		493	75	568
Legal	12,498,882	0.8186	2,030		2,030	307	2,337
City Secretary	726,146	0.0476	118		118	18	136

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

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.3580	888		888	134	1,022
City Controller's Office	6,944,811	0.4549	1,128		1,128	170	1,298
Municipal Court	21,227,345	1.3903	3,447		3,447	521	3,968
Health Administration	10,884,414	0.7129	1,768		1,768	267	2,035
Planning & Development Admin	1,441,510	0.0944	234		234	35	269
HPD-Police Records	4,350,370	0.2849	706		706	107	813
General Services	42,530,619	2.7856	6,907		6,907	1,044	7,951
HEC	139						
Police	636,106,384	41.6630	103,297		103,297	15,609	118,906
Dept of Neighborhoods	9,130,879	0.5980	1,483		1,483	224	1,707
Fire	420,323,406	27.5296	68,257		68,257	10,315	78,572
PWE-All Other	35,515,118	2.3261	5,767		5,767	872	6,639
Solid Waste Management	63,759,313	4.1760	10,354		10,354	1,565	11,919
Housing and Community Devp	598,867	0.0392	97		97	15	112
Library	31,469,240	2.0611	5,110		5,110	772	5,882
Parks & Recreation	63,165,449	4.1371	10,258		10,258	1,550	11,808
Health & Human Services	29,089,991	1.9053	4,724		4,724	714	5,438
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	42	318
Planning & Development	5,215,376	0.3416	847		847	128	975
Fleet Management	4,976	0.0003	1		1		1
TIRZ	4,898,308	0.3208	795		795	120	915
Houston Permit Center	903,126	0.0592	147		147	22	169
SubTotal	1,526,803,816	100.0000	247,941		247,941	35,747	283,688
Total	1,526,803,816	100.0000	247,941		247,941	35,747	283,688

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City Of Houston, Texas
OMB A-87 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

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

Receiving Department	Total	Auditing
Nondepartmental-Gen Gov	10,412	10,412
Fin-Director's Office	114	114
Fin-OMB	335	335
Finance-City Council	57	57
Fin-Public Fin	133	133
Fin-Genl Acctg	436	436
Fin-Auditing	31	31
Fin-Grants	55	55
Fin-Performace Mgmnt	53	53
Fin-Treasury	296	296
Fin-Bus Services	119	119
ARA-Director's Office	204	204
ARA-Admin Svcs & Ops	382	382
ARA-Strategic Purchasing	687	687
ARA-3-1-1	766	766
ARA-Payroll Services	879	879
ARA-Regulatory Services	793	793
IT-Director	214	214
IT-Admin & Applications	928	928
IT-Infrastructure	1,198	1,198
IT-Radio Comm Service	473	473
Office Bus Opportunity	367	367
Mayor’s Office	997	997
Human Resources	568	568
Legal	2,337	2,337
City Secretary	136	136
City Council	1,022	1,022
City Controller's Office	1,298	1,298
Municipal Court	3,968	3,968
Health Administration	2,035	2,035
Planning & Development	269	269
HPD-Police Records	813	813
General Services	7,951	7,951
Police	118,906	118,906

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

Receiving Department	Total	Auditing
Dept of Neighborhoods	1,707	1,707
Fire	78,572	78,572
PWE-All Other	6,639	6,639
Solid Waste Management	11,919	11,919
Housing and Community	112	112
Library	5,882	5,882
Parks & Recreation	11,808	11,808
Health & Human Services	5,438	5,438
ARA-BARC	1	1
IT-Public Services	318	318
Planning & Development	975	975
Fleet Management	1	1
TIRZ	915	915
Houston Permit Center	169	169
Direct Billed	0	0
Total	283,688	283,688

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SCHEDULE 9.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
FINANCE– GRANTS MANAGEMENT
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	295,224			295,224
Nondepartmental-Gen Gov	11,214	537	11,751	
Fin-Director's Office	101,788	53,880	155,668	
Fin-OMB	216	36	252	
Fin-Genl Acctg	229	28	257	
Fin-Auditing	48	7	55	
Fin-Grants		37	37	
Fin-Performace Mgmnt		34	34	
Fin-Bus Services		65	65	
ARA-Admin Svcs & Ops		12,273	12,273	
ARA-Strategic Purchasing		288	288	
ARA-Payroll Services		1,069	1,069	
IT-Infrastructure		239	239	
Office Bus Opportunity		244	244	
Mayor’s Office		791	791	
Human Resources		641	641	
City Controller's Office		470	470	
Total Allocated Additions:	113,495	70,639	184,134	184,134
Total To Be Allocated:	408,719	70,639		479,358

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

	Total	General & Admin	Grants
Wages & Benefits			
Salaries & Wages	206,425	0	206,425
Fringe Benefits	83,623	0	83,623
Other Expense & Cost			
Contractual Services	5,176	0	5,176
Departmental Totals			
Total Expenditures	295,224	0	295,224
Deductions			
Total Deductions	0	0	0
Functional Cost	295,224	0	295,224
Allocation Step 1			
Inbound- All Others	113,495	113,495	0
Reallocate Admin Costs		(113,495)	113,495
1st Allocation	408,719	0	408,719
Allocation Step 2			
Inbound- All Others	70,639	70,639	0
Reallocate Admin Costs		(70,639)	70,639
2nd Allocation	70,639	0	70,639
Total For 10006400050003 Fin-Grants			
Total Allocated	479,358	0	479,358

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	8,044		8,044		8,044
Fin-Director's Office	866,478	0.0266	109		109		109
Fin-OMB	2,064,844	0.0634	259		259		259
Finance-City Council	350,453	0.0108	44		44		44
Fin-Public Fin	711,968	0.0219	89		89	16	105
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 Mgmnt	283,083	0.0087	36		36	6	42
Fin-Treasury	1,585,442	0.0487	199		199	35	234
Fin-Bus Services	634,281	0.0195	80		80	14	94
ARA-Director's Office	1,087,113	0.0334	136		136	24	160
ARA-Admin Svcs & Ops	2,317,397	0.0711	291		291	51	342
ARA-Strategic Purchasing	3,679,042	0.1129	462		462	82	544
ARA-3-1-1	4,096,119	0.1257	514		514	91	605
ARA-Payroll Services	5,506,137	0.1690	691		691	122	813
ARA-Regulatory Services	4,241,989	0.1302	532		532	94	626
IT-Director	1,167,467	0.0358	146		146	26	172
IT-Admin & Applications	6,994,291	0.2147	877		877	155	1,032
IT-Infrastructure	22,834,058	0.7009	2,865		2,865	506	3,371
IT-Radio Comm Service	2,531,687	0.0777	318		318	56	374
Office Bus Opportunity	2,012,896	0.0618	253		253	45	298
Mayor’s Office	35,265,542	1.0825	4,424		4,424	782	5,206
Human Resources	3,036,327	0.0932	381		381	67	448
Legal	12,498,883	0.3837	1,568		1,568	277	1,845
City Secretary	726,146	0.0223	91		91	16	107

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	686		686	121	807
City Controller's Office	6,942,515	0.2131	871		871	154	1,025
Municipal Court	24,182,198	0.7423	3,034		3,034	536	3,570
Health Administration	11,452,252	0.3515	1,437		1,437	254	1,691
Planning & Development Admin	1,441,510	0.0442	181		181	32	213
CIP Sal Rec PWE Adm	2,238,810	0.0687	281		281	50	331
HPD-Police Records	4,350,370	0.1335	546		546	96	642
General Services	189,986,135	5.8316	23,835		23,835	4,211	28,046
HEC	21,424,640	0.6576	2,688		2,688	475	3,163
Police	688,877,161	21.1449	86,425		86,425	15,270	101,695
Dept of Neighborhoods	12,810,166	0.3932	1,607		1,607	284	1,891
Fire	420,352,969	12.9028	52,736		52,736	9,316	62,052
PWE-All Other	36,405,273	1.1175	4,567		4,567	807	5,374
Solid Waste Management	64,573,422	1.9821	8,101		8,101	1,431	9,532
Housing and Community Devp	73,740,695	2.2635	9,251		9,251	1,634	10,885
Library	35,171,201	1.0796	4,412		4,412	779	5,191
Parks & Recreation	74,679,554	2.2923	9,369		9,369	1,655	11,024
Health & Human Services	83,752,821	2.5708	10,507		10,507	1,856	12,363
ARA-Ins Mgmt	11,476,890	0.3523	1,440		1,440	254	1,694
ARA-Exec Svcs	106,905	0.0033	13		13	2	15
ARA-BARC	7,599,941	0.2333	953		953	168	1,121
ARA-Other	3,078,416	0.0945	386		386	68	454
IT-Public Services	6,087,206	0.1868	764		764	135	899
Planning & Development	7,215,344	0.2215	905		905	160	1,065
CIP S/R Planning	1,038,486	0.0319	130		130	23	153
CIP Sal Rec RE	3,752,347	0.1152	471		471	83	554
CIP S/R Engrg	10,977,676	0.3370	1,377		1,377	243	1,620

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

Activity - Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	1,337		1,337	236	1,573
CIP S/R Eng/Const	371,833	0.0114	47		47	8	55
CIP S/R GeoEnv	1,079,987	0.0332	135		135	24	159
CIP S/R Other	7,580,632	0.2327	951		951	168	1,119
CIP S/R GSD	2,679,523	0.0822	336		336	59	395
Prop & Cas Legal	6,111,640	0.1876	767		767	135	902
Fleet Management	83,670,663	2.5683	10,497		10,497	1,854	12,351
Wrkr Comp-HR	17,441,286	0.5354	2,188		2,188	387	2,575
Wrkr Comp-Legal	310,685	0.0095	39		39	7	46
PWE-Sign Adm	3,244,625	0.0996	407		407	72	479
PWE-Bldg Insp	37,038,377	1.1369	4,647		4,647	821	5,468
PWE-Stormwater Fund	31,549,256	0.9684	3,958		3,958	699	4,657
PWE-DDSR	56,739,336	1.7416	7,118		7,118	1,258	8,376
CABLE TV	4,226,629	0.1297	530		530	94	624
PWE-Houston Transtar	1,659,899	0.0510	208		208	37	245
Hurricane Ike Aid & Recovery	894,724	0.0275	112		112	20	132
ARRA Reimbursement Fund	24,048,732	0.7382	3,017		3,017	533	3,550
Houston Airport System (HAS)	260,955,157	8.0100	32,739		32,739	5,783	38,522
PWE-Water & Sewer System	389,638,658	11.9600	48,883		48,883	8,635	57,518
Conv and Ent Optns	4,069,612	0.1249	511		511	90	601
ARA Parking	7,265,086	0.2230	911		911	161	1,072
Health Benefits Fund	311,461,599	9.5603	39,075		39,075	6,903	45,978
Long Term Disablity	1,245,271	0.0382	156		156	28	184
Houston Permit Center	2,947,781	0.0905	370		370	65	435
SubTotal	3,257,850,936	100.0000	408,719		408,719	70,639	479,358
Total	3,257,850,936	100.0000	408,719		408,719	70,639	479,358

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City Of Houston, Texas
OMB A-87 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

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

Receiving Department	Total	Grants
Nondepartmental-Gen Gov	8,044	8,044
Fin-Director's Office	109	109
Fin-OMB	259	259
Finance-City Council	44	44
Fin-Public Fin	105	105
Fin-Genl Acctg	337	337
Fin-Auditing	24	24
Fin-Grants	37	37
Fin-Performace Mgmnt	42	42
Fin-Treasury	234	234
Fin-Bus Services	94	94
ARA-Director's Office	160	160
ARA-Admin Svcs & Ops	342	342
ARA-Strategic Purchasing	544	544
ARA-3-1-1	605	605
ARA-Payroll Services	813	813
ARA-Regulatory Services	626	626
IT-Director	172	172
IT-Admin & Applications	1,032	1,032
IT-Infrastructure	3,371	3,371
IT-Radio Comm Service	374	374
Office Bus Opportunity	298	298
Mayor’s Office	5,206	5,206
Human Resources	448	448
Legal	1,845	1,845
City Secretary	107	107
City Council	807	807
City Controller's Office	1,025	1,025
Municipal Court	3,570	3,570
Health Administration	1,691	1,691
Planning & Development	213	213
CIP Sal Rec PWE Adm	331	331
HPD-Police Records	642	642
General Services	28,046	28,046

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

Receiving Department	Total	Grants
HEC	3,163	3,163
Police	101,695	101,695
Dept of Neighborhoods	1,891	1,891
Fire	62,052	62,052
PWE-All Other	5,374	5,374
Solid Waste Management	9,532	9,532
Housing and Community	10,885	10,885
Library	5,191	5,191
Parks & Recreation	11,024	11,024
Health & Human Services	12,363	12,363
ARA-Ins Mgmt	1,694	1,694
ARA-Exec Svcs	15	15
ARA-BARC	1,121	1,121
ARA-Other	454	454
IT-Public Services	899	899
Planning & Development	1,065	1,065
CIP S/R Planning	153	153
CIP Sal Rec RE	554	554
CIP S/R Engrg	1,620	1,620
CIP S/R Constr	1,573	1,573
CIP S/R Eng/Const	55	55
CIP S/R GeoEnv	159	159
CIP S/R Other	1,119	1,119
CIP S/R GSD	395	395
Prop & Cas Legal	902	902
Fleet Management	12,351	12,351
Wrkr Comp-HR	2,575	2,575
Wrkr Comp-Legal	46	46
PWE-Sign Adm	479	479
PWE-Bldg Insp	5,468	5,468
PWE-Stormwater Fund	4,657	4,657
PWE-DDSR	8,376	8,376
CABLE TV	624	624
PWE-Houston Transtar	245	245
Hurricane Ike Aid & Recovery	132	132

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

Receiving Department	Total	Grants
ARRA Reimbursement Fund	3,550	3,550
Houston Airport System	38,522	38,522
PWE-Water & Sewer System	57,518	57,518
Conv and Ent Optns	601	601
ARA Parking	1,072	1,072
Health Benefits Fund	45,978	45,978
Long Term Disablity	184	184
Houston Permit Center	435	435
Direct Billed	0	0
Total	479,358	479,358

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SCHEDULE 10.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 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
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Fin-Performace Mgmnt

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	283,083			283,083
Nondepartmental-Gen Gov	8,812	422	9,234	
Fin-Director's Office	78,885	41,757	120,642	
Fin-OMB	289	48	337	
Fin-Genl Acctg	307	37	344	
Fin-Auditing	46	7	53	
Fin-Grants	36	6	42	
Fin-Performace Mgmnt		32	32	
Fin-Bus Services		62	62	
ARA-Admin Svcs & Ops		9,512	9,512	
ARA-Strategic Purchasing		549	549	
ARA-Payroll Services		828	828	
IT-Infrastructure		321	321	
Office Bus Opportunity		189	189	
Mayor’s Office		613	613	
Human Resources		868	868	
City Controller's Office		629	629	
Total Allocated Additions:	88,375	55,880	144,255	144,255
Total To Be Allocated:	371,458	55,880		427,338

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	222,121	0	222,121
Fringe Benefits	60,368	0	60,368
Other Expense & Cost			
Contractual Services	594	0	594
Departmental Totals			
Total Expenditures	283,083	0	283,083
Deductions			
Total Deductions	0	0	0
Functional Cost	283,083	0	283,083
Allocation Step 1			
Inbound- All Others	88,375	88,375	0
Reallocate Admin Costs		(88,375)	88,375
1st Allocation	371,458	0	371,458
Allocation Step 2			
Inbound- All Others	55,880	55,880	0
Reallocate Admin Costs		(55,880)	55,880
2nd Allocation	55,880	0	55,880
Total For 10006400080000 Fin-Performace			
Total Allocated	427,338	0	427,338

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City Of Houston, Texas
OMB A-87 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	7,300		7,300		7,300
Fin-Director's 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	12	93
Fin-Genl Acctg	2,682,761	0.0822	305		305		305
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	180		180	28	208
Fin-Bus Services	634,281	0.0194	72		72	11	83
ARA-Director's Office	1,087,113	0.0333	124		124	19	143
ARA-Admin Svcs & Ops	2,317,397	0.0710	264		264	41	305
ARA-Strategic Purchasing	3,679,042	0.1128	419		419	64	483
ARA-3-1-1	4,096,119	0.1255	466		466	72	538
ARA-Payroll Services	5,506,137	0.1688	627		627	96	723
ARA-Regulatory Services	4,241,989	0.1300	483		483	74	557
IT-Director	1,167,467	0.0358	133		133	20	153
IT-Admin & Applications	6,994,291	0.2144	796		796	122	918
IT-Infrastructure	22,834,058	0.6998	2,600		2,600	400	3,000
IT-Radio Comm Service	2,531,687	0.0776	288		288	44	332
Office Bus Opportunity	2,012,896	0.0617	229		229	35	264
Mayor’s Office	35,265,542	1.0809	4,015		4,015	617	4,632
Human Resources	3,036,327	0.0931	346		346	53	399
Legal	12,498,883	0.3831	1,423		1,423	219	1,642
City Secretary	726,146	0.0223	83		83	13	96

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City Of Houston, Texas
OMB A-87 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
City Council	5,465,313	0.1675	622		622	96	718
City Controller's Office	6,942,515	0.2128	790		790	122	912
Municipal Court	24,182,198	0.7412	2,753		2,753	423	3,176
Health Administration	11,452,252	0.3510	1,304		1,304	200	1,504
Planning & Development Admin	1,441,510	0.0442	164		164	25	189
CIP Sal Rec PWE Adm	2,238,810	0.0686	255		255	39	294
HPD-Police Records	4,350,370	0.1333	495		495	76	571
General Services	189,986,135	5.8229	21,630		21,630	3,326	24,956
HEC	21,424,640	0.6566	2,439		2,439	375	2,814
Police	688,877,161	21.1132	78,428		78,428	12,064	90,492
Dept of Neighborhoods	12,810,166	0.3926	1,458		1,458	224	1,682
Fire	420,352,969	12.8834	47,856		47,856	7,359	55,215
PWE-All Other	36,405,273	1.1158	4,145		4,145	637	4,782
Solid Waste Management	64,573,422	1.9791	7,352		7,352	1,130	8,482
Housing and Community Devp	73,740,695	2.2601	8,395		8,395	1,291	9,686
Library	35,171,201	1.0780	4,004		4,004	616	4,620
Parks & Recreation	74,679,554	2.2889	8,502		8,502	1,307	9,809
Health & Human Services	83,752,821	2.5669	9,535		9,535	1,466	11,001
ARA-Ins Mgmt	11,476,890	0.3518	1,307		1,307	201	1,508
ARA-Exec Svcs	106,905	0.0033	12		12	2	14
ARA-BARC	7,599,941	0.2329	865		865	133	998
ARA-Other	3,078,416	0.0944	350		350	54	404
IT-Public Services	6,087,206	0.1866	693		693	107	800
Planning & Development	7,215,344	0.2211	821		821	126	947
CIP S/R Planning	1,038,486	0.0318	118		118	18	136
CIP Sal Rec RE	3,752,347	0.1150	427		427	66	493
CIP S/R Engrg	10,977,676	0.3365	1,250		1,250	192	1,442

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City Of Houston, Texas
OMB A-87 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
CIP S/R Constr	10,659,469	0.3267	1,214		1,214	187	1,401
CIP S/R Eng/Const	371,833	0.0114	42		42	7	49
CIP S/R GeoEnv	1,079,987	0.0331	123		123	19	142
CIP S/R Other	7,580,632	0.2323	863		863	133	996
CIP S/R GSD	2,679,523	0.0821	305		305	47	352
Prop & Cas Legal	6,111,640	0.1873	696		696	107	803
Fleet Management	83,670,663	2.5644	9,526		9,526	1,465	10,991
Wrkr Comp-HR	17,441,286	0.5346	1,986		1,986	305	2,291
Wrkr Comp-Legal	310,685	0.0095	35		35	5	40
PWE-Sign Adm	3,244,625	0.0994	369		369	57	426
PWE-Bldg Insp	37,038,377	1.1352	4,217		4,217	648	4,865
PWE-Stormwater Fund	31,549,256	0.9670	3,592		3,592	552	4,144
PWE-DDSR	56,739,336	1.7390	6,460		6,460	993	7,453
CABLE TV	4,226,629	0.1295	481		481	74	555
PWE-Houston Transtar	1,659,899	0.0509	189		189	29	218
Hurricane Ike Aid & Recovery	894,724	0.0274	102		102	16	118
ARRA Reimbursement Fund	24,048,732	0.7371	2,738		2,738	421	3,159
TIRZ	4,898,308	0.1501	558		558	86	644
Houston Airport System (HAS)	260,955,157	7.9980	29,709		29,709	4,568	34,277
PWE-Water & Sewer System	389,638,658	11.9420	44,360		44,360	6,821	51,181
Conv and Ent Optns	4,069,612	0.1247	463		463	71	534
ARA Parking	7,265,086	0.2227	827		827	127	954
Health Benefits Fund	311,461,599	9.5460	35,459		35,459	5,453	40,912
Long Term Disablity	1,245,271	0.0382	142		142	22	164
Houston Permit Center	2,947,781	0.0903	336		336	52	388
SubTotal	3,262,749,244	100.0000	371,458		371,458	55,880	427,338
Total	3,262,749,244	100.0000	371,458		371,458	55,880	427,338

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

Allocation Basis: Total FY 2012 expenditures including TIRZ
Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	Services
Nondepartmental-Gen Gov	7,300	7,300
Fin-Director's Office	99	99
Fin-OMB	235	235
Finance-City Council	40	40
Fin-Public Fin	93	93
Fin-Genl Acctg	305	305
Fin-Auditing	22	22
Fin-Grants	34	34
Fin-Performace Mgmnt	32	32
Fin-Treasury	208	208
Fin-Bus Services	83	83
ARA-Director's Office	143	143
ARA-Admin Svcs & Ops	305	305
ARA-Strategic Purchasing	483	483
ARA-3-1-1	538	538
ARA-Payroll Services	723	723
ARA-Regulatory Services	557	557
IT-Director	153	153
IT-Admin & Applications	918	918
IT-Infrastructure	3,000	3,000
IT-Radio Comm Service	332	332
Office Bus Opportunity	264	264
Mayor’s Office	4,632	4,632
Human Resources	399	399
Legal	1,642	1,642
City Secretary	96	96
City Council	718	718
City Controller's Office	912	912
Municipal Court	3,176	3,176
Health Administration	1,504	1,504
Planning & Development	189	189
CIP Sal Rec PWE Adm	294	294
HPD-Police Records	571	571
General Services	24,956	24,956

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

Receiving Department	Total	Services
HEC	2,814	2,814
Police	90,492	90,492
Dept of Neighborhoods	1,682	1,682
Fire	55,215	55,215
PWE-All Other	4,782	4,782
Solid Waste Management	8,482	8,482
Housing and Community	9,686	9,686
Library	4,620	4,620
Parks & Recreation	9,809	9,809
Health & Human Services	11,001	11,001
ARA-Ins Mgmt	1,508	1,508
ARA-Exec Svcs	14	14
ARA-BARC	998	998
ARA-Other	404	404
IT-Public Services	800	800
Planning & Development	947	947
CIP S/R Planning	136	136
CIP Sal Rec RE	493	493
CIP S/R Engrg	1,442	1,442
CIP S/R Constr	1,401	1,401
CIP S/R Eng/Const	49	49
CIP S/R GeoEnv	142	142
CIP S/R Other	996	996
CIP S/R GSD	352	352
Prop & Cas Legal	803	803
Fleet Management	10,991	10,991
Wrkr Comp-HR	2,291	2,291
Wrkr Comp-Legal	40	40
PWE-Sign Adm	426	426
PWE-Bldg Insp	4,865	4,865
PWE-Stormwater Fund	4,144	4,144
PWE-DDSR	7,453	7,453
CABLE TV	555	555
PWE-Houston Transtar	218	218
Hurricane Ike Aid & Recovery	118	118

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

Receiving Department	Total	Services
ARRA Reimbursement Fund	3,159	3,159
TIRZ	644	644
Houston Airport System	34,277	34,277
PWE-Water & Sewer System	51,181	51,181
Conv and Ent Optns	534	534
ARA Parking	954	954
Health Benefits Fund	40,912	40,912
Long Term Disablity	164	164
Houston Permit Center	388	388
Direct Billed	0	0
Total	427,338	427,338

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SCHEDULE 11.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
FINANCE – BUSINESS SERVICES
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	634,281			634,281
Nondepartmental-Gen Gov	8,987	434	9,421	
Fin-Director's Office	73,796	39,063	112,859	
Fin-OMB	676	112	788	
Fin-Genl Acctg	717	87	804	
Fin-Auditing	103	16	119	
Fin-Grants	80	14	94	
Fin-Performace Mgmnt	72	11	83	
Fin-Bus Services		140	140	
ARA-Admin Svcs & Ops		8,898	8,898	
ARA-Strategic Purchasing		763	763	
ARA-Payroll Services		775	775	
IT-Infrastructure		750	750	
Office Bus Opportunity		177	177	
Mayor’s Office		574	574	
Human Resources		465	465	
City Controller's Office		1,471	1,471	
Total Allocated Additions:	84,431	53,750	138,181	138,181
Total To Be Allocated:	718,712	53,750		772,462

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	164,516	0	164,516
Fringe Benefits	72,612	0	72,612
Other Expense & Cost			
Supplies	59,056	0	59,056
Contractual Services	338,097	0	338,097
Departmental Totals			
Total Expenditures	634,281	0	634,281
Deductions			
Total Deductions	0	0	0
Functional Cost	634,281	0	634,281
Allocation Step 1			
Inbound- All Others	84,431	84,431	0
Reallocate Admin Costs		(84,431)	84,431
1st Allocation	718,712	0	718,712
Allocation Step 2			
Inbound- All Others	53,750	53,750	0
Reallocate Admin Costs		(53,750)	53,750
2nd Allocation	53,750	0	53,750
Total For 10006400010003 Fin-Bus Services			
Total Allocated	772,462	0	772,462

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	14,145		14,145		14,145
Fin-Director's 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	12	169
Fin-Genl Acctg	2,682,761	0.0823	592		592		592
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	62		62		62
Fin-Treasury	1,585,442	0.0487	350		350	27	377
Fin-Bus Services	634,281	0.0195	140		140		140
ARA-Director's Office	1,087,113	0.0334	240		240	18	258
ARA-Admin Svcs & Ops	2,317,397	0.0711	511		511	39	550
ARA-Strategic Purchasing	3,679,042	0.1129	812		812	62	874
ARA-3-1-1	4,096,119	0.1257	904		904	69	973
ARA-Payroll Services	5,506,137	0.1690	1,215		1,215	93	1,308
ARA-Regulatory Services	4,241,989	0.1302	936		936	72	1,008
IT-Director	1,167,467	0.0358	258		258	20	278
IT-Admin & Applications	6,994,291	0.2147	1,543		1,543	118	1,661
IT-Infrastructure	22,834,058	0.7009	5,037		5,037	385	5,422
IT-Radio Comm Service	2,531,687	0.0777	559		559	43	602
Office Bus Opportunity	2,012,896	0.0618	444		444	34	478
Mayor’s Office	35,265,542	1.0825	7,780		7,780	595	8,375
Human Resources	3,036,327	0.0932	670		670	51	721
Legal	12,498,883	0.3837	2,757		2,757	211	2,968
City Secretary	726,146	0.0223	160		160	12	172

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	1,206		1,206	92	1,298
City Controller's Office	6,942,515	0.2131	1,532		1,532	117	1,649
Municipal Court	24,182,198	0.7423	5,335		5,335	408	5,743
Health Administration	11,452,252	0.3515	2,526		2,526	193	2,719
Planning & Development Admin	1,441,510	0.0442	318		318	24	342
CIP Sal Rec PWE Adm	2,238,810	0.0687	494		494	38	532
HPD-Police Records	4,350,370	0.1335	960		960	73	1,033
General Services	189,986,135	5.8316	41,913		41,913	3,205	45,118
HEC	21,424,640	0.6576	4,726		4,726	361	5,087
Police	688,877,161	21.1449	151,971		151,971	11,620	163,591
Dept of Neighborhoods	12,810,166	0.3932	2,826		2,826	216	3,042
Fire	420,352,969	12.9028	92,734		92,734	7,091	99,825
PWE-All Other	36,405,273	1.1175	8,031		8,031	614	8,645
Solid Waste Management	64,573,422	1.9821	14,245		14,245	1,089	15,334
Housing and Community Devp	73,740,695	2.2635	16,268		16,268	1,244	17,512
Library	35,171,201	1.0796	7,759		7,759	593	8,352
Parks & Recreation	74,679,554	2.2923	16,475		16,475	1,260	17,735
Health & Human Services	83,752,821	2.5708	18,477		18,477	1,413	19,890
ARA-Ins Mgmt	11,476,890	0.3523	2,532		2,532	194	2,726
ARA-Exec Svcs	106,905	0.0033	24		24	2	26
ARA-BARC	7,599,941	0.2333	1,677		1,677	128	1,805
ARA-Other	3,078,416	0.0945	679		679	52	731
IT-Public Services	6,087,206	0.1868	1,343		1,343	103	1,446
Planning & Development	7,215,344	0.2215	1,592		1,592	122	1,714
CIP S/R Planning	1,038,486	0.0319	229		229	18	247
CIP Sal Rec RE	3,752,347	0.1152	828		828	63	891
CIP S/R Engrg	10,977,676	0.3370	2,422		2,422	185	2,607

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

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	2,352		2,352	180	2,532
CIP S/R Eng/Const	371,833	0.0114	82		82	6	88
CIP S/R GeoEnv	1,079,987	0.0332	238		238	18	256
CIP S/R Other	7,580,632	0.2327	1,672		1,672	128	1,800
CIP S/R GSD	2,679,523	0.0822	591		591	45	636
Prop & Cas Legal	6,111,640	0.1876	1,348		1,348	103	1,451
Fleet Management	83,670,663	2.5683	18,459		18,459	1,411	19,870
Wrkr Comp-HR	17,441,286	0.5354	3,848		3,848	294	4,142
Wrkr Comp-Legal	310,685	0.0095	69		69	5	74
PWE-Sign Adm	3,244,625	0.0996	716		716	55	771
PWE-Bldg Insp	37,038,377	1.1369	8,171		8,171	625	8,796
PWE-Stormwater Fund	31,549,256	0.9684	6,960		6,960	532	7,492
PWE-DDSR	56,739,336	1.7416	12,517		12,517	957	13,474
CABLE TV	4,226,629	0.1297	932		932	71	1,003
PWE-Houston Transtar	1,659,899	0.0510	366		366	28	394
Hurricane Ike Aid & Recovery	894,724	0.0275	197		197	15	212
ARRA Reimbursement Fund	24,048,732	0.7382	5,305		5,305	406	5,711
Houston Airport System (HAS)	260,955,157	8.0100	57,569		57,569	4,402	61,971
PWE-Water & Sewer System	389,638,658	11.9600	85,958		85,958	6,573	92,531
Conv and Ent Optns	4,069,612	0.1249	898		898	69	967
ARA Parking	7,265,086	0.2230	1,603		1,603	123	1,726
Health Benefits Fund	311,461,599	9.5603	68,711		68,711	5,254	73,965
Long Term Disablity	1,245,271	0.0382	275		275	21	296
Houston Permit Center	2,947,781	0.0905	650		650	50	700
SubTotal	3,257,850,936	100.0000	718,712		718,712	53,750	772,462
Total	3,257,850,936	100.0000	718,712		718,712	53,750	772,462

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City Of Houston, Texas
OMB A-87 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

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

Receiving Department	Total	Services
Nondepartmental-Gen Gov	14,145	14,145
Fin-Director's Office	191	191
Fin-OMB	456	456
Finance-City Council	77	77
Fin-Public Fin	169	169
Fin-Genl Acctg	592	592
Fin-Auditing	42	42
Fin-Grants	65	65
Fin-Performace Mgmnt	62	62
Fin-Treasury	377	377
Fin-Bus Services	140	140
ARA-Director's Office	258	258
ARA-Admin Svcs & Ops	550	550
ARA-Strategic Purchasing	874	874
ARA-3-1-1	973	973
ARA-Payroll Services	1,308	1,308
ARA-Regulatory Services	1,008	1,008
IT-Director	278	278
IT-Admin & Applications	1,661	1,661
IT-Infrastructure	5,422	5,422
IT-Radio Comm Service	602	602
Office Bus Opportunity	478	478
Mayor’s Office	8,375	8,375
Human Resources	721	721
Legal	2,968	2,968
City Secretary	172	172
City Council	1,298	1,298
City Controller's Office	1,649	1,649
Municipal Court	5,743	5,743
Health Administration	2,719	2,719
Planning & Development	342	342
CIP Sal Rec PWE Adm	532	532
HPD-Police Records	1,033	1,033
General Services	45,118	45,118

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

Receiving Department	Total	Services
HEC	5,087	5,087
Police	163,591	163,591
Dept of Neighborhoods	3,042	3,042
Fire	99,825	99,825
PWE-All Other	8,645	8,645
Solid Waste Management	15,334	15,334
Housing and Community	17,512	17,512
Library	8,352	8,352
Parks & Recreation	17,735	17,735
Health & Human Services	19,890	19,890
ARA-Ins Mgmt	2,726	2,726
ARA-Exec Svcs	26	26
ARA-BARC	1,805	1,805
ARA-Other	731	731
IT-Public Services	1,446	1,446
Planning & Development	1,714	1,714
CIP S/R Planning	247	247
CIP Sal Rec RE	891	891
CIP S/R Engrg	2,607	2,607
CIP S/R Constr	2,532	2,532
CIP S/R Eng/Const	88	88
CIP S/R GeoEnv	256	256
CIP S/R Other	1,800	1,800
CIP S/R GSD	636	636
Prop & Cas Legal	1,451	1,451
Fleet Management	19,870	19,870
Wrkr Comp-HR	4,142	4,142
Wrkr Comp-Legal	74	74
PWE-Sign Adm	771	771
PWE-Bldg Insp	8,796	8,796
PWE-Stormwater Fund	7,492	7,492
PWE-DDSR	13,474	13,474
CABLE TV	1,003	1,003
PWE-Houston Transtar	394	394
Hurricane Ike Aid & Recovery	212	212

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

Receiving Department	Total	Services
ARRA Reimbursement Fund	5,711	5,711
Houston Airport System	61,971	61,971
PWE-Water & Sewer System	92,531	92,531
Conv and Ent Optns	967	967
ARA Parking	1,726	1,726
Health Benefits Fund	73,965	73,965
Long Term Disablity	296	296
Houston Permit Center	700	700
Direct Billed	0	0
Total	772,462	772,462

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SCHEDULE 12.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – DIRECTOR'S OFFICE
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,087,114			1,087,114
Building Usage Charge	53,934		53,934	
Equipment Usage Charge	60,834		60,834	
Nondepartmental-Gen Gov	536,979	25,630	562,609	
Fin-OMB	1,811	300	2,111	
Fin-Genl Acctg	7,586	712	8,298	
Fin-Auditing	177	27	204	
Fin-Grants	136	24	160	
Fin-Performace Mgmnt	124	19	143	
Fin-Bus Services	240	18	258	
ARA-Director's Office		36,426	36,426	
ARA-Admin Svcs & Ops		26,057	26,057	
ARA-Strategic Purchasing		1,502	1,502	
ARA-3-1-1		115,344	115,344	
ARA-Payroll Services		2,004	2,004	
IT-Admin & Applications		291,911	291,911	
IT-Infrastructure		252,667	252,667	
Office Bus Opportunity		8,172	8,172	
Mayor's Office		1,483	1,483	
Human Resources		75,632	75,632	
Legal		28,330	28,330	
City Controller's Office		3,943	3,943	
General Services		756,984	756,984	
Total Allocated Additions:	661,821	1,627,185	2,289,006	2,289,006
Total To Be Allocated:	1,748,935	1,627,185		3,376,120

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	374,688	0	374,688
Fringe Benefits	126,178	0	126,178
Other Expense & Cost			
Supplies	31,342	0	31,342
Contractual Services	552,993	0	552,993
Non Capitalized Equipment	1,913	0	1,913
Departmental Totals			
Total Expenditures	1,087,114	0	1,087,114
Deductions			
Total Deductions	0	0	0
Functional Cost	1,087,114	0	1,087,114
Allocation Step 1			
Inbound- All Others	661,821	661,821	0
Reallocate Admin Costs		(661,821)	661,821
1st Allocation	1,748,935	0	1,748,935
Allocation Step 2			
Inbound- All Others	1,627,185	1,627,185	0
Reallocate Admin Costs		(1,627,185)	1,627,185
2nd Allocation	1,627,185	0	1,627,185
Total For 10006500010000 ARA-Director's Office			
Total Allocated	3,376,120	0	3,376,120

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARA-Director's Office	7	2.0828	36,426		36,426		36,426
ARA-Admin Svcs & Ops	24	6.8870	120,449		120,449	114,448	234,897
ARA-Strategic Purchasing	39	11.0803	193,786		193,786	184,131	377,917
ARA-3-1-1	63	17.5507	306,950		306,950	291,657	598,607
ARA-Payroll Services	62	17.4396	305,007		305,007	289,811	594,818
ARA-Regulatory Services	36	10.0528	175,816		175,816	167,056	342,872
ARA-Ins Mgmt	5	1.4163	24,770		24,770	23,536	48,306
ARA-Exec Svcs	17	4.7487	83,051		83,051	78,913	161,964
ARA-BARC	87	24.3819	426,428		426,428	405,180	831,608
ARA-Other	15	4.3599	76,252		76,252	72,453	148,705
SubTotal	360	100.0000	1,748,935		1,748,935	1,627,185	3,376,120
Total	360	100.0000	1,748,935		1,748,935	1,627,185	3,376,120

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

Allocation Source: HR Dept.

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

Receiving Department	Total	Dept Admin
ARA-Director's Office	36,426	36,426
ARA-Admin Svcs & Ops	234,897	234,897
ARA-Strategic Purchasing	377,917	377,917
ARA-3-1-1	598,607	598,607
ARA-Payroll Services	594,818	594,818
ARA-Regulatory Services	342,872	342,872
ARA-Ins Mgmt	48,306	48,306
ARA-Exec Svcs	161,964	161,964
ARA-BARC	831,608	831,608
ARA-Other	148,705	148,705
Direct Billed	0	0
Total	3,376,120	3,376,120

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – ADMINISTRATION SERVICES
NATURE AND EXTENT OF SERVICES

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

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

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

- **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
OMB A-87 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	71,310	3,444	74,754	
Fin-OMB	9,346	1,550	10,896	
Fin-Genl Acctg	9,922	1,207	11,129	
Fin-Auditing	332	50	382	
Fin-Grants	291	51	342	
Fin-Performace Mgmnt	264	41	305	
Fin-Bus Services	511	39	550	
ARA-Director's Office	120,449	114,448	234,897	
ARA-Admin Svcs & Ops		76,092	76,092	
ARA-Strategic Purchasing		2,681	2,681	
ARA-Payroll Services		6,627	6,627	
IT-Infrastructure		10,371	10,371	
Office Bus Opportunity		1,515	1,515	
Mayor’s Office		4,905	4,905	
Human Resources		4,866	4,866	
City Controller's Office		20,344	20,344	
Total Allocated Additions:	212,425	248,231	460,656	460,656
Total To Be Allocated:	2,254,814	248,231		2,503,045

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

	Total	General & Admin	Business Office	Mailroom	Property
Wages & Benefits					
Salaries & Wages	1,109,466	0	526,244	127,359	52,585
Fringe Benefits	522,839	0	199,159	62,698	106,116
Other Expense & Cost					
Supplies	22,140	0	8,373	1,904	11,018
Contractual Services	387,944	0	306,061	28,001	25,367
Departmental Totals					
Total Expenditures	2,042,389	0	1,039,837	219,962	195,086
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,042,389	0	1,039,837	219,962	195,086
Allocation Step 1					
Inbound- All Others	212,425	212,425	0	0	0
Reallocate Admin Costs		(212,425)	108,151	22,878	20,291
Unallocated Costs	(648,609)	0	0	0	0
1st Allocation	1,606,205	0	1,147,988	242,840	215,377
Allocation Step 2					
Inbound- All Others	248,231	248,231	0	0	0
Reallocate Admin Costs		(248,231)	126,381	26,734	23,711
Unallocated Costs	(71,405)	0	0	0	0
2nd Allocation	176,826	0	126,381	26,734	23,711
Total For 10006500050000 ARA-Admin Svcs &					
Total Allocated	1,783,031	0	1,274,369	269,574	239,088

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

	Records Management
Wages & Benefits	
Salaries & Wages	403,278
Fringe Benefits	154,866
Other Expense & Cost	
Supplies	845
Contractual Services	28,515
Departmental Totals	
Total Expenditures	587,504
Deductions	
Total Deductions	0
Functional Cost	587,504
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	61,105
Unallocated Costs	(648,609)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	71,405
Unallocated Costs	(71,405)
2nd Allocation	0
Total For 10006500050000 ARA-Admin Svcs &	
Total Allocated	0

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City Of Houston, Texas
OMB A-87 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-Director's Office	6	1.4339	16,461		16,461		16,461
Fin-OMB	16	3.6400	41,786		41,786		41,786
Fin-Public Fin	6	1.3236	15,195		15,195	2,039	17,234
Fin-Genl Acctg	14	3.1326	35,962		35,962		35,962
Fin-Auditing	2	0.4412	5,065		5,065		5,065
Fin-Grants	4	0.8824	10,130		10,130		10,130
Fin-Performace Mgmnt	3	0.6839	7,851		7,851		7,851
Fin-Bus Services	2	0.6398	7,344		7,344		7,344
ARA-Director's Office	7	1.6545	18,994		18,994		18,994
ARA-Admin Svcs & Ops	24	5.4710	62,806		62,806		62,806
ARA-Strategic Purchasing	39	8.8021	101,047		101,047	13,563	114,610
ARA-3-1-1	63	13.9422	160,055		160,055	21,483	181,538
ARA-Payroll Services	62	13.8540	159,042		159,042	21,347	180,389
ARA-Regulatory Services	36	7.9859	91,677		91,677	12,305	103,982
Mayor's Office	38	8.3830	96,235		96,235	12,917	109,152
ARA-Ins Mgmt	5	1.1251	12,916		12,916	1,734	14,650
ARA-Exec Svcs	17	3.7723	43,306		43,306	5,813	49,119
ARA-BARC	87	19.3690	222,356		222,356	29,843	252,199
ARA-Other	15	3.4635	39,760		39,760	5,337	45,097
SubTotal	453	100.0000	1,147,988		1,147,988	126,381	1,274,369
Total	453	100.0000	1,147,988		1,147,988	126,381	1,274,369

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

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City Of Houston, Texas
OMB A-87 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-Director's Office	6	1.4339	3,482		3,482		3,482
Fin-OMB	16	3.6400	8,839		8,839		8,839
Fin-Public Fin	6	1.3236	3,214		3,214	431	3,645
Fin-Genl Acctg	14	3.1326	7,607		7,607		7,607
Fin-Auditing	2	0.4412	1,071		1,071		1,071
Fin-Grants	4	0.8824	2,143		2,143		2,143
Fin-Performace Mgmnt	3	0.6839	1,661		1,661		1,661
Fin-Bus Services	2	0.6398	1,554		1,554		1,554
ARA-Director's Office	7	1.6545	4,018		4,018		4,018
ARA-Admin Svcs & Ops	24	5.4710	13,286		13,286		13,286
ARA-Strategic Purchasing	39	8.8021	21,375		21,375	2,869	24,244
ARA-3-1-1	63	13.9422	33,857		33,857	4,544	38,401
ARA-Payroll Services	62	13.8540	33,643		33,643	4,516	38,159
ARA-Regulatory Services	36	7.9859	19,393		19,393	2,603	21,996
Mayor's Office	38	8.3830	20,357		20,357	2,732	23,089
ARA-Ins Mgmt	5	1.1251	2,732		2,732	367	3,099
ARA-Exec Svcs	17	3.7723	9,161		9,161	1,230	10,391
ARA-BARC	87	19.3690	47,036		47,036	6,313	53,349
ARA-Other	15	3.4635	8,411		8,411	1,129	9,540
SubTotal	453	100.0000	242,840		242,840	26,734	269,574
Total	453	100.0000	242,840		242,840	26,734	269,574

Allocation Basis: Number of full time equivalent positions administered

Allocation Source: Human Resources

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City Of Houston, Texas
OMB A-87 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-Director's Office	2	0.0435	94		94		94
ARA-Director's Office	65	1.4137	3,045		3,045		3,045
IT-Director	48	1.0439	2,248		2,248	251	2,499
Office Bus Opportunity	8	0.1740	375		375	42	417
Mayor’s Office	14	0.3045	656		656	73	729
Human Resources	6	0.1305	281		281	31	312
Legal	21	0.4567	984		984	110	1,094
City Council	1	0.0217	47		47	5	52
City Controller's Office	3	0.0652	141		141	16	157
Municipal Court	6	0.1305	281		281	31	312
Health Administration	264	5.7416	12,366		12,366	1,382	13,748
Planning & Development Admin	11	0.2392	515		515	58	573
General Services	107	2.3271	5,012		5,012	560	5,572
HEC	5	0.1087	234		234	26	260
Police	1,843	40.0828	86,328		86,328	9,645	95,973
Fire	1,087	23.6407	50,917		50,917	5,688	56,605
PWE-All Other	428	9.3084	20,048		20,048	2,240	22,288
Solid Waste Management	74	1.6094	3,466		3,466	387	3,853
Library	56	1.2179	2,623		2,623	293	2,916
Parks & Recreation	518	11.2658	24,264		24,264	2,711	26,975
Fleet Management	31	0.6742	1,452		1,452	162	1,614
SubTotal	4,598	100.0000	215,377		215,377	23,711	239,088
Total	4,598	100.0000	215,377		215,377	23,711	239,088

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

Receiving Department	Total	Business Office	Mailroom	Property
Fin-Director's Office	20,037	16,461	3,482	94
Fin-OMB	50,625	41,786	8,839	0
Fin-Public Fin	20,879	17,234	3,645	0
Fin-Genl Acctg	43,569	35,962	7,607	0
Fin-Auditing	6,136	5,065	1,071	0
Fin-Grants	12,273	10,130	2,143	0
Fin-Performace Mgmnt	9,512	7,851	1,661	0
Fin-Bus Services	8,898	7,344	1,554	0
ARA-Director's Office	26,057	18,994	4,018	3,045
ARA-Admin Svcs & Ops	76,092	62,806	13,286	0
ARA-Strategic Purchasing	138,854	114,610	24,244	0
ARA-3-1-1	219,939	181,538	38,401	0
ARA-Payroll Services	218,548	180,389	38,159	0
ARA-Regulatory Services	125,978	103,982	21,996	0
IT-Director	2,499	0	0	2,499
Office Bus Opportunity	417	0	0	417
Mayor's Office	132,970	109,152	23,089	729
Human Resources	312	0	0	312
Legal	1,094	0	0	1,094
City Council	52	0	0	52
City Controller's Office	157	0	0	157
Municipal Court	312	0	0	312
Health Administration	13,748	0	0	13,748
Planning & Development	573	0	0	573
General Services	5,572	0	0	5,572
HEC	260	0	0	260
Police	95,973	0	0	95,973
Fire	56,605	0	0	56,605
PWE-All Other	22,288	0	0	22,288
Solid Waste Management	3,853	0	0	3,853
Library	2,916	0	0	2,916
Parks & Recreation	26,975	0	0	26,975
ARA-Ins Mgmt	17,749	14,650	3,099	0
ARA-Exec Svcs	59,510	49,119	10,391	0

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

Receiving Department	Total	Business Office	Mailroom	Property
ARA-BARC	305,548	252,199	53,349	0
ARA-Other	54,637	45,097	9,540	0
Fleet Management	1,614	0	0	1,614
Direct Billed	0	0	0	0
Total	1,783,031	1,274,369	269,574	239,088

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – STRATEGIC PURCHASING
NATURE AND EXTENT OF SERVICES

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

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

- **Formal Contracts** – Costs of reviewing and negotiating 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
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department ARA-Strategic Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,679,042			3,679,042
Nondepartmental-Gen Gov	112,897	5,402	118,299	
Fin-OMB	351	58	409	
Fin-Genl Acctg	373	46	419	
Fin-Auditing	597	90	687	
Fin-Grants	462	82	544	
Fin-Performace Mgmnt	419	64	483	
Fin-Bus Services	812	62	874	
ARA-Director's Office	193,786	184,131	377,917	
ARA-Admin Svcs & Ops	122,422	16,432	138,854	
ARA-Strategic Purchasing		3,720	3,720	
ARA-Payroll Services		10,661	10,661	
IT-Admin & Applications		150,818	150,818	
IT-Infrastructure		390	390	
Office Bus Opportunity		71,784	71,784	
Mayor’s Office		7,892	7,892	
Human Resources		6,803	6,803	
City Controller's Office		765	765	
General Services		6,718	6,718	
Total Allocated Additions:	432,119	465,918	898,037	898,037
Total To Be Allocated:	4,111,161	465,918		4,577,079

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

	Total	General & Admin	Supply	Formal Contracts	Informal Contracts
Wages & Benefits					
Salaries & Wages	2,541,666	576,450	495,879	917,796	165,208
Fringe Benefits	997,107	226,144	194,536	360,055	64,812
Other Expense & Cost					
Supplies	13,780	3,125	2,688	4,976	896
Contractual Svcs	126,489	28,688	24,678	45,675	8,222
Departmental Totals					
Total Expenditures	3,679,042	834,407	717,781	1,328,502	239,138
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,679,042	834,407	717,781	1,328,502	239,138
Allocation Step 1					
Inbound- All Others	432,119	432,119	0	0	0
Reallocate Admin Costs		(1,266,526)	319,580	591,493	106,472
1st Allocation	4,111,161	0	1,037,361	1,919,995	345,610
Allocation Step 2					
Inbound- All Others	465,918	465,918	0	0	0
Reallocate Admin Costs		(465,918)	117,564	217,593	39,168
2nd Allocation	465,918	0	117,564	217,593	39,168
Total For 10006500020000 ARA-Strategic					
Total Allocated	4,577,079	0	1,154,925	2,137,588	384,778

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

	P-Cards
Wages & Benefits	
Salaries & Wages	386,333
Fringe Benefits	151,560
Other Expense & Cost	
Supplies	2,095
Contractual Svcs	19,226
Departmental Totals	
Total Expenditures	559,214
Deductions	
Total Deductions	0
Functional Cost	559,214
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	248,981
1st Allocation	808,195
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	91,593
2nd Allocation	91,593
Total For 10006500020000 ARA-Strategic	
Total Allocated	899,788

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	11,724	1.6965	17,598		17,598		17,598
Fin-Director's Office	810	0.1172	1,216		1,216		1,216
Fin-OMB	38	0.0055	57		57		57
Fin-Public Fin	14	0.0020	21		21	2	23
Fin-Genl Acctg	109	0.0158	164		164		164
Fin-Auditing	2	0.0003	3		3		3
Fin-Grants	6	0.0009	9		9		9
Fin-Performace Mgmnt	188	0.0272	282		282		282
Fin-Bus Services	110	0.0159	165		165		165
ARA-Director's Office	317	0.0459	476		476		476
ARA-Admin Svcs & Ops	329	0.0476	494		494		494
ARA-Strategic Purchasing	166	0.0240	249		249		249
ARA-3-1-1	134	0.0194	201		201	23	224
ARA-Payroll Services	202	0.0292	303		303	35	338
ARA-Regulatory Services	404	0.0585	606		606	70	676
IT-Director	8,218	1.1891	12,336		12,336	1,426	13,762
IT-Admin & Applications	1,149	0.1663	1,725		1,725	199	1,924
IT-Infrastructure	4,927	0.7129	7,396		7,396	855	8,251
IT-Radio Comm Service	526	0.0761	790		790	91	881
Office Bus Opportunity	460	0.0666	690		690	80	770
Mayor’s Office	5,676	0.8213	8,520		8,520	985	9,505
Human Resources	6,699	0.9693	10,056		10,056	1,163	11,219
Legal	2,224	0.3218	3,338		3,338	386	3,724
City Secretary	68	0.0098	102		102	12	114
City Council	993	0.1437	1,491		1,491	172	1,663
City Controller's Office	1,766	0.2555	2,651		2,651	307	2,958

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Municipal Court	55,974	8.0994	84,020		84,020	9,716	93,736
Health Administration	2,020	0.2923	3,032		3,032	351	3,383
Planning & Development Admin	262	0.0379	393		393	45	438
PWE-Administration	30,892	4.4701	46,371		46,371	5,362	51,733
CIP Sal Rec PWE Adm	933	0.1350	1,400		1,400	162	1,562
HPD-Police Records	88	0.0127	132		132	15	147
General Services	28,112	4.0678	42,198		42,198	4,880	47,078
HEC	1,127	0.1631	1,692		1,692	196	1,888
Police	50,357	7.2866	75,589		75,589	8,741	84,330
Dept of Neighborhoods	1,935	0.2800	2,905		2,905	336	3,241
Fire	38,602	5.5857	57,944		57,944	6,701	64,645
PWE-All Other	557	0.0806	836		836	97	933
Solid Waste Management	19,396	2.8066	29,115		29,115	3,367	32,482
Housing and Community Devp	12,387	1.7924	18,594		18,594	2,150	20,744
Library	25,089	3.6304	37,660		37,660	4,355	42,015
Parks & Recreation	48,790	7.0599	73,237		73,237	8,469	81,706
Health & Human Services	45,601	6.5985	68,450		68,450	7,915	76,365
ARA-Ins Mgmt	128	0.0185	192		192	22	214
ARA-Exec Svcs	511	0.0739	767		767	89	856
ARA-BARC	5,029	0.7277	7,549		7,549	873	8,422
ARA-Other	2,304	0.3334	3,458		3,458	400	3,858
IT-Public Services	74	0.0107	111		111	13	124
Planning & Development	1,185	0.1715	1,779		1,779	206	1,985
General Debt Services	867	0.1255	1,301		1,301	150	1,451
CIP S/R Planning	64	0.0093	96		96	11	107
CIP Sal Rec RE	202	0.0292	303		303	35	338
CIP S/R Engrg	297	0.0430	446		446	52	498

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	306	0.0443	459		459	53	512
CIP S/R Eng/Const	5	0.0007	8		8	1	9
CIP S/R GeoEnv	44	0.0064	66		66	8	74
CIP S/R Other	872	0.1262	1,309		1,309	151	1,460
CIP S/R GSD	3	0.0004	5		5	1	6
Prop & Cas Legal	4,626	0.6694	6,944		6,944	803	7,747
Fleet Management	26,746	3.8701	40,147		40,147	4,643	44,790
Wrkr Comp-HR	1,702	0.2463	2,555		2,555	295	2,850
Wrkr Comp-Legal	50	0.0072	75		75	9	84
HEC-Director	199	0.0288	299		299	35	334
HEC-IT	422	0.0611	633		633	73	706
HEC-911 Network	817	0.1182	1,226		1,226	142	1,368
HEC-Police Call Takers	38	0.0055	57		57	7	64
HEC-Office of Emgcy Mgt	558	0.0807	838		838	97	935
PWE-Bldg Insp	6,201	0.8973	9,308		9,308	1,076	10,384
PWE-Stormwater Fund	6,698	0.9692	10,054		10,054	1,163	11,217
PWE-DDSR	10,035	1.4521	15,063		15,063	1,742	16,805
CABLE TV	514	0.0744	772		772	89	861
PWE-Houston Transtar	1,426	0.2063	2,141		2,141	248	2,389
Hurricane Ike Aid & Recovery	455	0.0658	683		683	79	762
ARRA Reimbursement Fund	6,992	1.0117	10,495		10,495	1,214	11,709
TIRZ	1,525	0.2207	2,289		2,289	265	2,554
Houston Airport System (HAS)	67,551	9.7746	101,398		101,398	11,726	113,124
PWE-Water & Sewer System	124,007	17.9438	186,141		186,141	21,522	207,663
Conv and Ent Optns	1,296	0.1875	1,945		1,945	225	2,170
ARA Parking	4,078	0.5901	6,121		6,121	708	6,829
Health Benefits Fund	3,548	0.5134	5,326		5,326	616	5,942

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

Activity - Supply

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Long Term Disablity	62	0.0090	93		93	11	104
Houston Permit Center	268	0.0388	402		402	47	449
SubTotal	691,086	100.0000	1,037,361		1,037,361	117,564	1,154,925
Total	691,086	100.0000	1,037,361		1,037,361	117,564	1,154,925

Allocation Basis: Number of purchase transactions per dept.

Allocation Source: SAP

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

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	64,118,680	1.9681	37,788		37,788		37,788
Fin-Director's Office	866,478	0.0266	511		511		511
Fin-OMB	2,064,844	0.0634	1,217		1,217		1,217
Finance-City Council	350,453	0.0108	207		207		207
Fin-Public Fin	711,968	0.0219	420		420	49	469
Fin-Genl Acctg	2,682,761	0.0823	1,581		1,581		1,581
Fin-Auditing	190,952	0.0059	113		113		113
Fin-Grants	296,224	0.0091	175		175		175
Fin-Performace Mgmnt	283,083	0.0087	167		167		167
Fin-Treasury	1,585,442	0.0487	934		934	109	1,043
Fin-Bus Services	634,281	0.0195	374		374		374
ARA-Director's Office	1,087,113	0.0334	641		641		641
ARA-Admin Svcs & Ops	2,317,397	0.0711	1,366		1,366		1,366
ARA-Strategic Purchasing	3,679,042	0.1129	2,168		2,168		2,168
ARA-3-1-1	4,096,119	0.1257	2,414		2,414	280	2,694
ARA-Payroll Services	5,506,137	0.1690	3,245		3,245	377	3,622
ARA-Regulatory Services	4,241,989	0.1302	2,500		2,500	290	2,790
IT-Director	1,167,467	0.0358	688		688	80	768
IT-Admin & Applications	6,994,291	0.2147	4,122		4,122	479	4,601
IT-Infrastructure	22,834,058	0.7009	13,457		13,457	1,563	15,020
IT-Radio Comm Service	2,531,687	0.0777	1,492		1,492	173	1,665
Office Bus Opportunity	2,012,896	0.0618	1,186		1,186	138	1,324
Mayor’s Office	35,265,542	1.0825	20,784		20,784	2,414	23,198
Human Resources	3,036,327	0.0932	1,789		1,789	208	1,997
Legal	12,498,883	0.3837	7,366		7,366	855	8,221
City Secretary	726,146	0.0223	428		428	50	478

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

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	5,465,313	0.1678	3,221		3,221	374	3,595
City Controller's Office	6,942,515	0.2131	4,092		4,092	475	4,567
Municipal Court	24,182,198	0.7423	14,252		14,252	1,655	15,907
Health Administration	11,452,252	0.3515	6,749		6,749	784	7,533
Planning & Development Admin	1,441,510	0.0442	850		850	99	949
CIP Sal Rec PWE Adm	2,238,810	0.0687	1,319		1,319	153	1,472
HPD-Police Records	4,350,370	0.1335	2,564		2,564	298	2,862
General Services	189,986,135	5.8316	111,967		111,967	13,003	124,970
HEC	21,424,640	0.6576	12,626		12,626	1,466	14,092
Police	688,877,161	21.1449	405,986		405,986	47,147	453,133
Dept of Neighborhoods	12,810,166	0.3932	7,550		7,550	877	8,427
Fire	420,352,969	12.9028	247,733		247,733	28,769	276,502
PWE-All Other	36,405,273	1.1175	21,455		21,455	2,492	23,947
Solid Waste Management	64,573,422	1.9821	38,056		38,056	4,419	42,475
Housing and Community Devp	73,740,695	2.2635	43,459		43,459	5,047	48,506
Library	35,171,201	1.0796	20,728		20,728	2,407	23,135
Parks & Recreation	74,679,554	2.2923	44,012		44,012	5,111	49,123
Health & Human Services	83,752,821	2.5708	49,359		49,359	5,732	55,091
ARA-Ins Mgmt	11,476,890	0.3523	6,764		6,764	785	7,549
ARA-Exec Svcs	106,905	0.0033	63		63	7	70
ARA-BARC	7,599,941	0.2333	4,479		4,479	520	4,999
ARA-Other	3,078,416	0.0945	1,814		1,814	211	2,025
IT-Public Services	6,087,206	0.1868	3,587		3,587	417	4,004
Planning & Development	7,215,344	0.2215	4,252		4,252	494	4,746
CIP S/R Planning	1,038,486	0.0319	612		612	71	683
CIP Sal Rec RE	3,752,347	0.1152	2,211		2,211	257	2,468
CIP S/R Engrg	10,977,676	0.3370	6,470		6,470	751	7,221

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

Activity - Formal Contracts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	10,659,469	0.3272	6,282		6,282	730	7,012
CIP S/R Eng/Const	371,833	0.0114	219		219	25	244
CIP S/R GeoEnv	1,079,987	0.0332	636		636	74	710
CIP S/R Other	7,580,632	0.2327	4,468		4,468	519	4,987
CIP S/R GSD	2,679,523	0.0822	1,579		1,579	183	1,762
Prop & Cas Legal	6,111,640	0.1876	3,602		3,602	418	4,020
Fleet Management	83,670,663	2.5683	49,311		49,311	5,727	55,038
Wrkr Comp-HR	17,441,286	0.5354	10,279		10,279	1,194	11,473
Wrkr Comp-Legal	310,685	0.0095	183		183	21	204
PWE-Sign Adm	3,244,625	0.0996	1,912		1,912	222	2,134
PWE-Bldg Insp	37,038,377	1.1369	21,828		21,828	2,535	24,363
PWE-Stormwater Fund	31,549,256	0.9684	18,593		18,593	2,159	20,752
PWE-DDSR	56,739,336	1.7416	33,439		33,439	3,883	37,322
CABLE TV	4,226,629	0.1297	2,491		2,491	289	2,780
PWE-Houston Transtar	1,659,899	0.0510	978		978	114	1,092
Hurricane Ike Aid & Recovery	894,724	0.0275	527		527	61	588
ARRA Reimbursement Fund	24,048,732	0.7382	14,173		14,173	1,646	15,819
Houston Airport System (HAS)	260,955,157	8.0100	153,792		153,792	17,860	171,652
PWE-Water & Sewer System	389,638,658	11.9600	229,631		229,631	26,667	256,298
Conv and Ent Optns	4,069,612	0.1249	2,398		2,398	279	2,677
ARA Parking	7,265,086	0.2230	4,282		4,282	497	4,779
Health Benefits Fund	311,461,599	9.5603	183,558		183,558	21,317	204,875
Long Term Disablity	1,245,271	0.0382	734		734	85	819
Houston Permit Center	2,947,781	0.0905	1,737		1,737	202	1,939
SubTotal	3,257,850,936	100.0000	1,919,995		1,919,995	217,593	2,137,588
Total	3,257,850,936	100.0000	1,919,995		1,919,995	217,593	2,137,588

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City Of Houston, Texas
OMB A-87 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

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City Of Houston, Texas
OMB A-87 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	6,802		6,802		6,802
Fin-Director's Office	866,478	0.0266	92		92		92
Fin-OMB	2,064,844	0.0634	219		219		219
Finance-City Council	350,453	0.0108	37		37		37
Fin-Public Fin	711,968	0.0219	76		76	9	85
Fin-Genl Acctg	2,682,761	0.0823	285		285		285
Fin-Auditing	190,952	0.0059	20		20		20
Fin-Grants	296,224	0.0091	31		31		31
Fin-Performace Mgmnt	283,083	0.0087	30		30		30
Fin-Treasury	1,585,442	0.0487	168		168	20	188
Fin-Bus Services	634,281	0.0195	67		67		67
ARA-Director's Office	1,087,113	0.0334	115		115		115
ARA-Admin Svcs & Ops	2,317,397	0.0711	246		246		246
ARA-Strategic Purchasing	3,679,042	0.1129	390		390		390
ARA-3-1-1	4,096,119	0.1257	435		435	50	485
ARA-Payroll Services	5,506,137	0.1690	584		584	68	652
ARA-Regulatory Services	4,241,989	0.1302	450		450	52	502
IT-Director	1,167,467	0.0358	124		124	14	138
IT-Admin & Applications	6,994,291	0.2147	742		742	86	828
IT-Infrastructure	22,834,058	0.7009	2,422		2,422	281	2,703
IT-Radio Comm Service	2,531,687	0.0777	269		269	31	300
Office Bus Opportunity	2,012,896	0.0618	214		214	25	239
Mayor’s Office	35,265,542	1.0825	3,741		3,741	434	4,175
Human Resources	3,036,327	0.0932	322		322	37	359
Legal	12,498,883	0.3837	1,326		1,326	154	1,480
City Secretary	726,146	0.0223	77		77	9	86

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City Of Houston, Texas
OMB A-87 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	580		580	67	647
City Controller's Office	6,942,515	0.2131	736		736	86	822
Municipal Court	24,182,198	0.7423	2,565		2,565	298	2,863
Health Administration	11,452,252	0.3515	1,215		1,215	141	1,356
Planning & Development Admin	1,441,510	0.0442	153		153	18	171
CIP Sal Rec PWE Adm	2,238,810	0.0687	238		238	28	266
HPD-Police Records	4,350,370	0.1335	462		462	54	516
General Services	189,986,135	5.8316	20,155		20,155	2,341	22,496
HEC	21,424,640	0.6576	2,273		2,273	264	2,537
Police	688,877,161	21.1449	73,082		73,082	8,488	81,570
Dept of Neighborhoods	12,810,166	0.3932	1,359		1,359	158	1,517
Fire	420,352,969	12.9028	44,593		44,593	5,179	49,772
PWE-All Other	36,405,273	1.1175	3,862		3,862	449	4,311
Solid Waste Management	64,573,422	1.9821	6,850		6,850	796	7,646
Housing and Community Devp	73,740,695	2.2635	7,823		7,823	908	8,731
Library	35,171,201	1.0796	3,731		3,731	433	4,164
Parks & Recreation	74,679,554	2.2923	7,922		7,922	920	8,842
Health & Human Services	83,752,821	2.5708	8,885		8,885	1,032	9,917
ARA-Ins Mgmt	11,476,890	0.3523	1,218		1,218	141	1,359
ARA-Exec Svcs	106,905	0.0033	11		11	1	12
ARA-BARC	7,599,941	0.2333	806		806	94	900
ARA-Other	3,078,416	0.0945	327		327	38	365
IT-Public Services	6,087,206	0.1868	646		646	75	721
Planning & Development	7,215,344	0.2215	765		765	89	854
CIP S/R Planning	1,038,486	0.0319	110		110	13	123
CIP Sal Rec RE	3,752,347	0.1152	398		398	46	444
CIP S/R Engrg	10,977,676	0.3370	1,165		1,165	135	1,300

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City Of Houston, Texas
OMB A-87 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	1,131		1,131	131	1,262
CIP S/R Eng/Const	371,833	0.0114	39		39	5	44
CIP S/R GeoEnv	1,079,987	0.0332	115		115	13	128
CIP S/R Other	7,580,632	0.2327	804		804	93	897
CIP S/R GSD	2,679,523	0.0822	284		284	33	317
Prop & Cas Legal	6,111,640	0.1876	648		648	75	723
Fleet Management	83,670,663	2.5683	8,876		8,876	1,031	9,907
Wrkr Comp-HR	17,441,286	0.5354	1,850		1,850	215	2,065
Wrkr Comp-Legal	310,685	0.0095	33		33	4	37
PWE-Sign Adm	3,244,625	0.0996	344		344	40	384
PWE-Bldg Insp	37,038,377	1.1369	3,929		3,929	456	4,385
PWE-Stormwater Fund	31,549,256	0.9684	3,347		3,347	389	3,736
PWE-DDSR	56,739,336	1.7416	6,019		6,019	699	6,718
CABLE TV	4,226,629	0.1297	448		448	52	500
PWE-Houston Transtar	1,659,899	0.0510	176		176	20	196
Hurricane Ike Aid & Recovery	894,724	0.0275	95		95	11	106
ARRA Reimbursement Fund	24,048,732	0.7382	2,551		2,551	296	2,847
Houston Airport System (HAS)	260,955,157	8.0100	27,683		27,683	3,215	30,898
PWE-Water & Sewer System	389,638,658	11.9600	41,335		41,335	4,800	46,135
Conv and Ent Optns	4,069,612	0.1249	432		432	50	482
ARA Parking	7,265,086	0.2230	771		771	90	861
Health Benefits Fund	311,461,599	9.5603	33,041		33,041	3,837	36,878
Long Term Disablity	1,245,271	0.0382	132		132	15	147
Houston Permit Center	2,947,781	0.0905	313		313	36	349
SubTotal	3,257,850,936	100.0000	345,610		345,610	39,168	384,778
Total	3,257,850,936	100.0000	345,610		345,610	39,168	384,778

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City Of Houston, Texas
OMB A-87 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

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City Of Houston, Texas
OMB A-87 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	15,906		15,906		15,906
Fin-Director's Office	866,478	0.0266	215		215		215
Fin-OMB	2,064,844	0.0634	512		512		512
Finance-City Council	350,453	0.0108	87		87		87
Fin-Public Fin	711,968	0.0219	177		177	21	198
Fin-Genl Acctg	2,682,761	0.0823	666		666		666
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	393		393	46	439
Fin-Bus Services	634,281	0.0195	157		157		157
ARA-Director's Office	1,087,113	0.0334	270		270		270
ARA-Admin Svcs & Ops	2,317,397	0.0711	575		575		575
ARA-Strategic Purchasing	3,679,042	0.1129	913		913		913
ARA-3-1-1	4,096,119	0.1257	1,016		1,016	118	1,134
ARA-Payroll Services	5,506,137	0.1690	1,366		1,366	159	1,525
ARA-Regulatory Services	4,241,989	0.1302	1,052		1,052	122	1,174
IT-Director	1,167,467	0.0358	290		290	34	324
IT-Admin & Applications	6,994,291	0.2147	1,735		1,735	202	1,937
IT-Infrastructure	22,834,058	0.7009	5,665		5,665	658	6,323
IT-Radio Comm Service	2,531,687	0.0777	628		628	73	701
Office Bus Opportunity	2,012,896	0.0618	499		499	58	557
Mayor’s Office	35,265,542	1.0825	8,749		8,749	1,016	9,765
Human Resources	3,036,327	0.0932	753		753	87	840
Legal	12,498,883	0.3837	3,101		3,101	360	3,461
City Secretary	726,146	0.0223	180		180	21	201

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City Of Houston, Texas
OMB A-87 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	1,356		1,356	157	1,513
City Controller's Office	6,942,515	0.2131	1,722		1,722	200	1,922
Municipal Court	24,182,198	0.7423	5,999		5,999	697	6,696
Health Administration	11,452,252	0.3515	2,841		2,841	330	3,171
Planning & Development Admin	1,441,510	0.0442	358		358	42	400
CIP Sal Rec PWE Adm	2,238,810	0.0687	555		555	64	619
HPD-Police Records	4,350,370	0.1335	1,079		1,079	125	1,204
General Services	189,986,135	5.8316	47,131		47,131	5,473	52,604
HEC	21,424,640	0.6576	5,315		5,315	617	5,932
Police	688,877,161	21.1449	170,893		170,893	19,848	190,741
Dept of Neighborhoods	12,810,166	0.3932	3,178		3,178	369	3,547
Fire	420,352,969	12.9028	104,280		104,280	12,110	116,390
PWE-All Other	36,405,273	1.1175	9,031		9,031	1,049	10,080
Solid Waste Management	64,573,422	1.9821	16,019		16,019	1,860	17,879
Housing and Community Devp	73,740,695	2.2635	18,293		18,293	2,124	20,417
Library	35,171,201	1.0796	8,725		8,725	1,013	9,738
Parks & Recreation	74,679,554	2.2923	18,526		18,526	2,151	20,677
Health & Human Services	83,752,821	2.5708	20,777		20,777	2,413	23,190
ARA-Ins Mgmt	11,476,890	0.3523	2,847		2,847	331	3,178
ARA-Exec Svcs	106,905	0.0033	27		27	3	30
ARA-BARC	7,599,941	0.2333	1,885		1,885	219	2,104
ARA-Other	3,078,416	0.0945	764		764	89	853
IT-Public Services	6,087,206	0.1868	1,510		1,510	175	1,685
Planning & Development	7,215,344	0.2215	1,790		1,790	208	1,998
CIP S/R Planning	1,038,486	0.0319	258		258	30	288
CIP Sal Rec RE	3,752,347	0.1152	931		931	108	1,039
CIP S/R Engrg	10,977,676	0.3370	2,723		2,723	316	3,039

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City Of Houston, Texas
OMB A-87 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	2,644		2,644	307	2,951
CIP S/R Eng/Const	371,833	0.0114	92		92	11	103
CIP S/R GeoEnv	1,079,987	0.0332	268		268	31	299
CIP S/R Other	7,580,632	0.2327	1,881		1,881	218	2,099
CIP S/R GSD	2,679,523	0.0822	665		665	77	742
Prop & Cas Legal	6,111,640	0.1876	1,516		1,516	176	1,692
Fleet Management	83,670,663	2.5683	20,757		20,757	2,410	23,167
Wrkr Comp-HR	17,441,286	0.5354	4,327		4,327	502	4,829
Wrkr Comp-Legal	310,685	0.0095	77		77	9	86
PWE-Sign Adm	3,244,625	0.0996	805		805	93	898
PWE-Bldg Insp	37,038,377	1.1369	9,188		9,188	1,067	10,255
PWE-Stormwater Fund	31,549,256	0.9684	7,827		7,827	909	8,736
PWE-DDSR	56,739,336	1.7416	14,076		14,076	1,635	15,711
CABLE TV	4,226,629	0.1297	1,049		1,049	122	1,171
PWE-Houston Transtar	1,659,899	0.0510	412		412	48	460
Hurricane Ike Aid & Recovery	894,724	0.0275	222		222	26	248
ARRA Reimbursement Fund	24,048,732	0.7382	5,966		5,966	693	6,659
Houston Airport System (HAS)	260,955,157	8.0100	64,737		64,737	7,518	72,255
PWE-Water & Sewer System	389,638,658	11.9600	96,660		96,660	11,225	107,885
Conv and Ent Optns	4,069,612	0.1249	1,010		1,010	117	1,127
ARA Parking	7,265,086	0.2230	1,802		1,802	209	2,011
Health Benefits Fund	311,461,599	9.5603	77,266		77,266	8,973	86,239
Long Term Disablity	1,245,271	0.0382	309		309	36	345
Houston Permit Center	2,947,781	0.0905	731		731	85	816
SubTotal	3,257,850,936	100.0000	808,195		808,195	91,593	899,788
Total	3,257,850,936	100.0000	808,195		808,195	91,593	899,788

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City Of Houston, Texas
OMB A-87 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

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

Receiving Department	Total	Supply	Formal Contracts	Informal Contracts	P-Cards
Nondepartmental-Gen Gov	78,094	17,598	37,788	6,802	15,906
Fin-Director's Office	2,034	1,216	511	92	215
Fin-OMB	2,005	57	1,217	219	512
Finance-City Council	331	0	207	37	87
Fin-Public Fin	775	23	469	85	198
Fin-Genl Acctg	2,696	164	1,581	285	666
Fin-Auditing	183	3	113	20	47
Fin-Grants	288	9	175	31	73
Fin-Performace Mgmnt	549	282	167	30	70
Fin-Treasury	1,670	0	1,043	188	439
Fin-Bus Services	763	165	374	67	157
ARA-Director's Office	1,502	476	641	115	270
ARA-Admin Svcs & Ops	2,681	494	1,366	246	575
ARA-Strategic Purchasing	3,720	249	2,168	390	913
ARA-3-1-1	4,537	224	2,694	485	1,134
ARA-Payroll Services	6,137	338	3,622	652	1,525
ARA-Regulatory Services	5,142	676	2,790	502	1,174
IT-Director	14,992	13,762	768	138	324
IT-Admin & Applications	9,290	1,924	4,601	828	1,937
IT-Infrastructure	32,297	8,251	15,020	2,703	6,323
IT-Radio Comm Service	3,547	881	1,665	300	701
Office Bus Opportunity	2,890	770	1,324	239	557
Mayor’s Office	46,643	9,505	23,198	4,175	9,765
Human Resources	14,415	11,219	1,997	359	840
Legal	16,886	3,724	8,221	1,480	3,461
City Secretary	879	114	478	86	201
City Council	7,418	1,663	3,595	647	1,513
City Controller's Office	10,269	2,958	4,567	822	1,922
Municipal Court	119,202	93,736	15,907	2,863	6,696
Health Administration	15,443	3,383	7,533	1,356	3,171
Planning & Development	1,958	438	949	171	400
PWE-Administration	51,733	51,733	0	0	0
CIP Sal Rec PWE Adm	3,919	1,562	1,472	266	619
HPD-Police Records	4,729	147	2,862	516	1,204

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

Receiving Department	Total	Supply	Formal Contracts	Informal Contracts	P-Cards
General Services	247,148	47,078	124,970	22,496	52,604
HEC	24,449	1,888	14,092	2,537	5,932
Police	809,774	84,330	453,133	81,570	190,741
Dept of Neighborhoods	16,732	3,241	8,427	1,517	3,547
Fire	507,309	64,645	276,502	49,772	116,390
PWE-All Other	39,271	933	23,947	4,311	10,080
Solid Waste Management	100,482	32,482	42,475	7,646	17,879
Housing and Community	98,398	20,744	48,506	8,731	20,417
Library	79,052	42,015	23,135	4,164	9,738
Parks & Recreation	160,348	81,706	49,123	8,842	20,677
Health & Human Services	164,563	76,365	55,091	9,917	23,190
ARA-Ins Mgmt	12,300	214	7,549	1,359	3,178
ARA-Exec Svcs	968	856	70	12	30
ARA-BARC	16,425	8,422	4,999	900	2,104
ARA-Other	7,101	3,858	2,025	365	853
IT-Public Services	6,534	124	4,004	721	1,685
Planning & Development	9,583	1,985	4,746	854	1,998
General Debt Services	1,451	1,451	0	0	0
CIP S/R Planning	1,201	107	683	123	288
CIP Sal Rec RE	4,289	338	2,468	444	1,039
CIP S/R Engrg	12,058	498	7,221	1,300	3,039
CIP S/R Constr	11,737	512	7,012	1,262	2,951
CIP S/R Eng/Const	400	9	244	44	103
CIP S/R GeoEnv	1,211	74	710	128	299
CIP S/R Other	9,443	1,460	4,987	897	2,099
CIP S/R GSD	2,827	6	1,762	317	742
Prop & Cas Legal	14,182	7,747	4,020	723	1,692
Fleet Management	132,902	44,790	55,038	9,907	23,167
Wrkr Comp-HR	21,217	2,850	11,473	2,065	4,829
Wrkr Comp-Legal	411	84	204	37	86
HEC-Director	334	334	0	0	0
HEC-IT	706	706	0	0	0
HEC-911 Network	1,368	1,368	0	0	0
HEC-Police Call Takers	64	64	0	0	0
HEC-Office of Emgcy Mgt	935	935	0	0	0

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

Receiving Department	Total	Supply	Formal Contracts	Informal Contracts	P-Cards
PWE-Sign Adm	3,416	0	2,134	384	898
PWE-Bldg Insp	49,387	10,384	24,363	4,385	10,255
PWE-Stormwater Fund	44,441	11,217	20,752	3,736	8,736
PWE-DDSR	76,556	16,805	37,322	6,718	15,711
CABLE TV	5,312	861	2,780	500	1,171
PWE-Houston Transtar	4,137	2,389	1,092	196	460
Hurricane Ike Aid & Recovery	1,704	762	588	106	248
ARRA Reimbursement Fund	37,034	11,709	15,819	2,847	6,659
TIRZ	2,554	2,554	0	0	0
Houston Airport System	387,929	113,124	171,652	30,898	72,255
PWE-Water & Sewer System	617,981	207,663	256,298	46,135	107,885
Conv and Ent Optns	6,456	2,170	2,677	482	1,127
ARA Parking	14,480	6,829	4,779	861	2,011
Health Benefits Fund	333,934	5,942	204,875	36,878	86,239
Long Term Disablity	1,415	104	819	147	345
Houston Permit Center	3,553	449	1,939	349	816
Direct Billed	0	0	0	0	0
Total	4,577,079	1,154,925	2,137,588	384,778	899,788

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – 3-1-1 CALL CENTER
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department ARA-3-1-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,096,119			4,096,119
Nondepartmental-Gen Gov	884,578	42,220	926,798	
Fin-OMB	937	155	1,092	
Fin-Genl Acctg	995	121	1,116	
Fin-Auditing	665	101	766	
Fin-Grants	514	91	605	
Fin-Performace Mgmnt	466	72	538	
Fin-Bus Services	904	69	973	
ARA-Director's Office	306,950	291,657	598,607	
ARA-Admin Svcs & Ops	193,912	26,027	219,939	
ARA-Strategic Purchasing	4,066	471	4,537	
ARA-Payroll Services		16,887	16,887	
IT-Infrastructure		24,037	24,037	
Office Bus Opportunity		3,861	3,861	
Mayor’s Office		12,501	12,501	
Human Resources		10,575	10,575	
City Controller's Office		2,039	2,039	
General Services		5,985	5,985	
Total Allocated Additions:	1,393,987	436,869	1,830,856	1,830,856
Total To Be Allocated:	5,490,106	436,869		5,926,975

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	2,592,551	0	2,592,551
Fringe Benefits	1,256,186	0	1,256,186
Other Expense & Cost			
Supplies	45,712	0	45,712
Contractual Services	201,670	0	201,670
Departmental Totals			
Total Expenditures	4,096,119	0	4,096,119
Deductions			
Total Deductions	0	0	0
Functional Cost	4,096,119	0	4,096,119
Allocation Step 1			
Inbound- All Others	1,393,987	1,393,987	0
Reallocate Admin Costs		(1,393,987)	1,393,987
1st Allocation	5,490,106	0	5,490,106
Allocation Step 2			
Inbound- All Others	436,869	436,869	0
Reallocate Admin Costs		(436,869)	436,869
2nd Allocation	436,869	0	436,869
Total For 10006500080003 ARA-3-1-1			
Total Allocated	5,926,975	0	5,926,975

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ARA-3-1-1

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	1,986	0.0989	5,430		5,430		5,430
ARA-Director's Office	42,189	2.1010	115,344		115,344		115,344
IT-Director	4,925	0.2453	13,465		13,465	1,096	14,561
Office Bus Opportunity	256	0.0127	700		700	57	757
Mayor’s Office	7,319	0.3645	20,010		20,010	1,628	21,638
Human Resources	7,379	0.3675	20,174		20,174	1,641	21,815
Legal	1,856	0.0924	5,074		5,074	413	5,487
City Secretary	2,087	0.1039	5,706		5,706	464	6,170
City Council	3,829	0.1907	10,468		10,468	852	11,320
City Controller's Office	512	0.0255	1,400		1,400	114	1,514
Municipal Court	687,958	34.2592	1,880,872		1,880,872	153,035	2,033,907
Health Administration	56,230	2.8002	153,732		153,732	12,508	166,240
Planning & Development Admin	2,246	0.1118	6,141		6,141	500	6,641
PWE-Administration	387,506	19.2972	1,059,439		1,059,439	86,200	1,145,639
General Services	1,614	0.0804	4,413		4,413	359	4,772
HEC	183	0.0091	500		500	41	541
Police	113,555	5.6549	310,459		310,459	25,260	335,719
Dept of Neighborhoods	34,949	1.7404	95,550		95,550	7,774	103,324
Fire	6,926	0.3449	18,936		18,936	1,541	20,477
Solid Waste Management	262,551	13.0747	717,812		717,812	58,404	776,216
Housing and Community Devp	3,476	0.1731	9,503		9,503	773	10,276
Library	2,379	0.1185	6,504		6,504	529	7,033
Parks & Recreation	15,230	0.7584	41,639		41,639	3,388	45,027
Houston Airport System (HAS)	411	0.0205	1,124		1,124	91	1,215
Conv and Ent Optns	916	0.0456	2,504		2,504	204	2,708
ARA Parking	63,845	3.1794	174,552		174,552	14,202	188,754

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department ARA-3-1-1

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other	295,778	14.7293	808,655		808,655	65,795	874,450
SubTotal	2,008,091	100.0000	5,490,106		5,490,106	436,869	5,926,975
Total	2,008,091	100.0000	5,490,106		5,490,106	436,869	5,926,975

Allocation Basis: Number of contacts per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Services
Fin-Director's Office	5,430	5,430
ARA-Director's Office	115,344	115,344
IT-Director	14,561	14,561
Office Bus Opportunity	757	757
Mayor's Office	21,638	21,638
Human Resources	21,815	21,815
Legal	5,487	5,487
City Secretary	6,170	6,170
City Council	11,320	11,320
City Controller's Office	1,514	1,514
Municipal Court	2,033,907	2,033,907
Health Administration	166,240	166,240
Planning & Development	6,641	6,641
PWE-Administration	1,145,639	1,145,639
General Services	4,772	4,772
HEC	541	541
Police	335,719	335,719
Dept of Neighborhoods	103,324	103,324
Fire	20,477	20,477
Solid Waste Management	776,216	776,216
Housing and Community	10,276	10,276
Library	7,033	7,033
Parks & Recreation	45,027	45,027
Houston Airport System	1,215	1,215
Conv and Ent Optns	2,708	2,708
ARA Parking	188,754	188,754
Other	874,450	874,450
Direct Billed	0	0

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

Receiving Department	Total	Services
Total	5,926,975	5,926,975

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
ADMINISTRATION AND REGULATORY AFFAIRS – CENTRAL PAYROLL
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 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	175,771	8,407	184,178	
Fin-OMB	896	149	1,045	
Fin-Genl Acctg	951	116	1,067	
Fin-Auditing	764	115	879	
Fin-Grants	691	122	813	
Fin-Performace Mgmnt	627	96	723	
Fin-Bus Services	1,215	93	1,308	
ARA-Director's Office	305,007	289,811	594,818	
ARA-Admin Svcs & Ops	192,685	25,863	218,548	
ARA-Strategic Purchasing	5,498	639	6,137	
ARA-Payroll Services		16,780	16,780	
IT-Infrastructure		994	994	
Office Bus Opportunity		3,836	3,836	
Mayor’s Office		12,421	12,421	
Human Resources		12,701	12,701	
City Controller's Office		1,951	1,951	
Total Allocated Additions:	684,105	374,094	1,058,199	1,058,199
Total To Be Allocated:	5,389,941	374,094		5,764,035

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

	Total	General & Admin	Payroll
Wages & Benefits			
Salaries & Wages	3,191,491	0	3,191,491
Fringe Benefits	1,368,049	0	1,368,049
Other Expense & Cost			
Supplies	11,260	0	11,260
Contractual Services	135,036	0	135,036
Departmental Totals			
Total Expenditures	4,705,836	0	4,705,836
Deductions			
Total Deductions	0	0	0
Functional Cost	4,705,836	0	4,705,836
Allocation Step 1			
Inbound- All Others	684,105	684,105	0
Reallocate Admin Costs		(684,105)	684,105
1st Allocation	5,389,941	0	5,389,941
Allocation Step 2			
Inbound- All Others	374,094	374,094	0
Reallocate Admin Costs		(374,094)	374,094
2nd Allocation	374,094	0	374,094
Total For 10006500070000 ARA-Payroll Services			
Total Allocated	5,764,035	0	5,764,035

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City Of Houston, Texas
OMB A-87 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-Director's Office	6.50	0.0322	1,737		1,737		1,737
Fin-OMB	16.50	0.0818	4,409		4,409		4,409
Finance-City Council	2.50	0.0124	668		668		668
Fin-Public Fin	6.00	0.0297	1,603		1,603	113	1,716
Fin-Genl Acctg	14.20	0.0704	3,794		3,794		3,794
Fin-Auditing	2.00	0.0099	534		534		534
Fin-Grants	4.00	0.0198	1,069		1,069		1,069
Fin-Performace Mgmnt	3.10	0.0154	828		828		828
Fin-Treasury	0.20	0.0010	53		53	4	57
Fin-Bus Services	2.90	0.0144	775		775		775
ARA-Director's Office	7.50	0.0372	2,004		2,004		2,004
ARA-Admin Svcs & Ops	24.80	0.1229	6,627		6,627		6,627
ARA-Strategic Purchasing	39.90	0.1978	10,661		10,661		10,661
ARA-3-1-1	63.20	0.3133	16,887		16,887		16,887
ARA-Payroll Services	62.80	0.3113	16,780		16,780		16,780
ARA-Regulatory Services	36.20	0.1795	9,673		9,673	680	10,353
IT-Director	10.70	0.0530	2,859		2,859	201	3,060
IT-Admin & Applications	28.20	0.1398	7,535		7,535	530	8,065
IT-Infrastructure	70.70	0.3505	18,891		18,891	1,328	20,219
IT-Radio Comm Service	21.80	0.1081	5,825		5,825	409	6,234
Office Bus Opportunity	23.30	0.1155	6,226		6,226	438	6,664
Mayor’s Office	38.00	0.1884	10,154		10,154	714	10,868
Human Resources	156.90	0.7778	41,923		41,923	2,946	44,869
Legal	119.10	0.5904	31,823		31,823	2,236	34,059
City Secretary	10.90	0.0540	2,912		2,912	205	3,117
City Council	74.60	0.3698	19,933		19,933	1,401	21,334

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City Of Houston, Texas
OMB A-87 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	17,688		17,688	1,243	18,931
Municipal Court	292.00	1.4475	78,022		78,022	5,483	83,505
Health Administration	79.60	0.3946	21,269		21,269	1,495	22,764
Planning & Development Admin	13.10	0.0649	3,500		3,500	246	3,746
CIP Sal Rec PWE Adm	14.20	0.0704	3,794	-27,853	-24,059	267	-23,792
HPD-Police Records	72.70	0.3604	19,425		19,425	1,365	20,790
General Services	220.90	1.0951	59,024		59,024	4,148	63,172
HEC	222.60	1.1035	59,478		59,478	4,180	63,658
Police	6,390.00	31.6773	1,707,394		1,707,394	119,986	1,827,380
Dept of Neighborhoods	96.10	0.4764	25,678		25,678	1,805	27,483
Fire	3,933.80	19.5012	1,051,103		1,051,103	73,868	1,124,971
PWE-All Other	15.10	0.0749	4,035	-1,274	2,761	284	3,045
Solid Waste Management	438.30	2.1728	117,113		117,113	8,230	125,343
Housing and Community Devp	2.10	0.0104	561		561	39	600
Library	422.40	2.0940	112,864		112,864	7,932	120,796
Parks & Recreation	701.00	3.4751	187,306		187,306	13,163	200,469
Health & Human Services	391.60	1.9413	104,635		104,635	7,353	111,988
ARA-Ins Mgmt	5.10	0.0253	1,363		1,363	96	1,459
ARA-Exec Svcs	17.10	0.0848	4,569		4,569	321	4,890
ARA-BARC	87.80	0.4353	23,460		23,460	1,649	25,109
ARA-Other	15.70	0.0778	4,195		4,195	295	4,490
IT-Public Services	40.40	0.2003	10,795		10,795	759	11,554
Planning & Development	71.90	0.3564	19,212		19,212	1,350	20,562
CIP S/R Planning	10.30	0.0511	2,752		2,752	193	2,945
CIP Sal Rec RE	34.20	0.1695	9,138		9,138	642	9,780
CIP S/R Engrg	112.70	0.5587	30,113		30,113	2,116	32,229
CIP S/R Constr	116.20	0.5760	31,048		31,048	2,182	33,230

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City Of Houston, Texas
OMB A-87 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	748		748	53	801
CIP S/R GeoEnv	10.90	0.0540	2,912		2,912	205	3,117
CIP S/R Other	48.70	0.2414	13,013		13,013	914	13,927
CIP S/R GSD	25.40	0.1259	6,787		6,787	477	7,264
Prop & Cas Legal	46.60	0.2310	12,451		12,451	875	13,326
Fleet Management	336.30	1.6672	89,859	-6,590	83,269	6,315	89,584
Wrkr Comp-HR	28.70	0.1423	7,669		7,669	539	8,208
Wrkr Comp-Legal	3.10	0.0154	828		828	58	886
PWE-Sign Adm	42.80	0.2122	11,436		11,436	804	12,240
PWE-Bldg Insp	411.20	2.0385	109,872	-39,912	69,960	7,721	77,681
PWE-Stormwater Fund	348.00	1.7252	92,985	-30,146	62,839	6,535	69,374
PWE-DDSR	490.20	2.4301	130,980	-38,808	92,172	9,205	101,377
CABLE TV	11.60	0.0575	3,099		3,099	218	3,317
PWE-Houston Transtar	7.20	0.0357	1,924		1,924	135	2,059
ARRA Reimbursement Fund	3.00	0.0149	802		802	56	858
Houston Airport System (HAS)	1,360.00	6.7420	363,389	-322,837	40,552	25,538	66,090
PWE-Water & Sewer System	2,082.20	10.3222	556,359	-177,819	378,540	39,099	417,639
Conv and Ent Optns	67.20	0.3331	17,956		17,956	1,262	19,218
ARA Parking	63.80	0.3163	17,047		17,047	1,198	18,245
Health Benefits Fund	42.00	0.2082	11,222		11,222	789	12,011
Houston Permit Center	10.80	0.0535	2,886		2,886	203	3,089
SubTotal	20,172.10	100.0000	5,389,941	-645,239	4,744,702	374,094	5,118,796
Direct Billed				645,239	645,239		645,239
Total	20,172.10	100.0000	5,389,941		5,389,941	374,094	5,764,035

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City Of Houston, Texas
OMB A-87 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

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

Receiving Department	Total	Payroll
Fin-Director's Office	1,737	1,737
Fin-OMB	4,409	4,409
Finance-City Council	668	668
Fin-Public Fin	1,716	1,716
Fin-Genl Acctg	3,794	3,794
Fin-Auditing	534	534
Fin-Grants	1,069	1,069
Fin-Performace Mgmnt	828	828
Fin-Treasury	57	57
Fin-Bus Services	775	775
ARA-Director's Office	2,004	2,004
ARA-Admin Svcs & Ops	6,627	6,627
ARA-Strategic Purchasing	10,661	10,661
ARA-3-1-1	16,887	16,887
ARA-Payroll Services	16,780	16,780
ARA-Regulatory Services	10,353	10,353
IT-Director	3,060	3,060
IT-Admin & Applications	8,065	8,065
IT-Infrastructure	20,219	20,219
IT-Radio Comm Service	6,234	6,234
Office Bus Opportunity	6,664	6,664
Mayor's Office	10,868	10,868
Human Resources	44,869	44,869
Legal	34,059	34,059
City Secretary	3,117	3,117
City Council	21,334	21,334
City Controller's Office	18,931	18,931
Municipal Court	83,505	83,505
Health Administration	22,764	22,764
Planning & Development	3,746	3,746
CIP Sal Rec PWE Adm	(23,792)	(23,792)
HPD-Police Records	20,790	20,790
General Services	63,172	63,172
HEC	63,658	63,658

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

Receiving Department	Total	Payroll
Police	1,827,380	1,827,380
Dept of Neighborhoods	27,483	27,483
Fire	1,124,971	1,124,971
PWE-All Other	3,045	3,045
Solid Waste Management	125,343	125,343
Housing and Community	600	600
Library	120,796	120,796
Parks & Recreation	200,469	200,469
Health & Human Services	111,988	111,988
ARA-Ins Mgmt	1,459	1,459
ARA-Exec Svcs	4,890	4,890
ARA-BARC	25,109	25,109
ARA-Other	4,490	4,490
IT-Public Services	11,554	11,554
Planning & Development	20,562	20,562
CIP S/R Planning	2,945	2,945
CIP Sal Rec RE	9,780	9,780
CIP S/R Engrg	32,229	32,229
CIP S/R Constr	33,230	33,230
CIP S/R Eng/Const	801	801
CIP S/R GeoEnv	3,117	3,117
CIP S/R Other	13,927	13,927
CIP S/R GSD	7,264	7,264
Prop & Cas Legal	13,326	13,326
Fleet Management	89,584	89,584
Wrkr Comp-HR	8,208	8,208
Wrkr Comp-Legal	886	886
PWE-Sign Adm	12,240	12,240
PWE-Bldg Insp	77,681	77,681
PWE-Stormwater Fund	69,374	69,374
PWE-DDSR	101,377	101,377
CABLE TV	3,317	3,317
PWE-Houston Transtar	2,059	2,059
ARRA Reimbursement Fund	858	858
Houston Airport System	66,090	66,090

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

Receiving Department	Total	Payroll
PWE-Water & Sewer System	417,639	417,639
Conv and Ent Optns	19,218	19,218
ARA Parking	18,245	18,245
Health Benefits Fund	12,011	12,011
Houston Permit Center	3,089	3,089
Direct Billed	645,239	645,239
Total	5,764,035	5,764,035

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SCHEDULE 17.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,142,802			1,142,802
Building Usage Charge	58,176		58,176	
Equipment Usage Charge	38,591		38,591	
Nondepartmental-Gen Gov	833,673	39,818	873,491	
Fin-OMB	10,784	1,789	12,573	
Fin-Genl Acctg	15,631	1,745	17,376	
Fin-Auditing	186	28	214	
Fin-Grants	146	26	172	
Fin-Performace Mgmnt	133	20	153	
Fin-Bus Services	258	20	278	
ARA-Admin Svcs & Ops	2,248	251	2,499	
ARA-Strategic Purchasing	13,438	1,554	14,992	
ARA-3-1-1	13,465	1,096	14,561	
ARA-Payroll Services	2,859	201	3,060	
IT-Director		132,809	132,809	
IT-Admin & Applications		278,791	278,791	
IT-Infrastructure		287,604	287,604	
Office Bus Opportunity		16,476	16,476	
Mayor's Office		2,116	2,116	
Human Resources		27,571	27,571	
Legal		11,974	11,974	
City Controller's Office		23,475	23,475	
General Services		220,628	220,628	
Total Allocated Additions:	989,588	1,047,992	2,037,580	2,037,580
Total To Be Allocated:	2,132,390	1,047,992		3,180,382

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	501,963	0	501,963
Fringe Benefits	277,968	0	277,968
Other Expense & Cost			
Supplies	16,822	0	16,822
Contractual Svcs	346,049	0	346,049
Departmental Totals			
Total Expenditures	1,142,802	0	1,142,802
Deductions			
Total Deductions	0	0	0
Functional Cost	1,142,802	0	1,142,802
Allocation Step 1			
Inbound- All Others	989,588	989,588	0
Reallocate Admin Costs		(989,588)	989,588
1st Allocation	2,132,390	0	2,132,390
Allocation Step 2			
Inbound- All Others	1,047,992	1,047,992	0
Reallocate Admin Costs		(1,047,992)	1,047,992
2nd Allocation	1,047,992	0	1,047,992
Total For 10006800010000 IT-Director			
Total Allocated	3,180,382	0	3,180,382

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT-Director	10	6.2282	132,809		132,809		132,809
IT-Admin & Applications	28	16.4144	350,020		350,020	183,447	533,467
IT-Infrastructure	70	41.1525	877,531		877,531	459,920	1,337,451
IT-Radio Comm Service	21	12.6892	270,583		270,583	141,814	412,397
IT-Public Services	40	23.5157	501,447		501,447	262,811	764,258
SubTotal	171	100.0000	2,132,390		2,132,390	1,047,992	3,180,382
Total	171	100.0000	2,132,390		2,132,390	1,047,992	3,180,382

Allocation Basis: Number of full time equivalent positions administered by IT Director
Allocation Source: HR Dept.

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

Receiving Department	Total	Dept Admin
IT-Director	132,809	132,809
IT-Admin & Applications	533,467	533,467
IT-Infrastructure	1,337,451	1,337,451
IT-Radio Comm Service	412,397	412,397
IT-Public Services	764,258	764,258
Direct Billed	0	0
Total	3,180,382	3,180,382

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS
NATURE AND EXTENT OF SERVICES

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

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

- **3-1-1 Support –** Costs for support of the 3-1-1 system have been allocated to departments based on the number of transactional contacts received by the 3-1-1 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
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department IT-Admin & Applications

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,964,072			4,964,072
Nondepartmental-Gen Gov	82,548	3,975	86,523	
Fin-OMB	5,054	838	5,892	
Fin-Genl Acctg	5,365	653	6,018	
Fin-Auditing	806	122	928	
Fin-Grants	877	155	1,032	
Fin-Performace Mgmnt	796	122	918	
Fin-Bus Services	1,543	118	1,661	
ARA-Strategic Purchasing	8,324	966	9,290	
ARA-Payroll Services	7,535	530	8,065	
IT-Director	350,020	183,447	533,467	
IT-Admin & Applications		80,736	80,736	
IT-Infrastructure		5,608	5,608	
Office Bus Opportunity		1,723	1,723	
Mayor’s Office		5,578	5,578	
Human Resources		5,300	5,300	
Legal		12,217	12,217	
City Controller's Office		11,001	11,001	
Total Allocated Additions:	462,868	313,089	775,957	775,957
Total To Be Allocated:	5,426,940	313,089		5,740,029

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

	Total	General & Admin	Enterprise Appl	3-1-1 Support	IT ERP
Wages & Benefits					
Salaries & Wages	2,243,366	0	838,323	0	1,405,043
Fringe Benefits	834,095	0	342,738	0	491,357
Other Expense & Cost					
Supplies	76,915	66,621	7,367	0	2,927
Contractual Svcs	1,809,696	719,528	69,124	703	1,020,341
Departmental Totals					
Total Expenditures	4,964,072	786,149	1,257,552	703	2,919,668
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,964,072	786,149	1,257,552	703	2,919,668
Allocation Step 1					
Inbound- All Others	462,868	462,868	0	0	0
Reallocate Admin Costs		(1,249,017)	375,953	210	872,854
1st Allocation	5,426,940	0	1,633,505	913	3,792,522
Allocation Step 2					
Inbound- All Others	313,089	313,089	0	0	0
Reallocate Admin Costs		(313,089)	94,239	53	218,797
2nd Allocation	313,089	0	94,239	53	218,797
Total For 10006800020000 IT-Admin &					
Total Allocated	5,740,029	0	1,727,744	966	4,011,319

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department IT-Admin & Applications

Activity - Enterprise Appl

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	38	2.4707	40,360		40,360		40,360
ARA-Strategic Purchasing	142	9.2328	150,818		150,818		150,818
IT-Director	128	8.3225	135,948		135,948		135,948
Office Bus Opportunity	3	0.1951	3,186		3,186	230	3,416
Mayor’s Office	14	0.9103	14,869		14,869	1,073	15,942
Human Resources	952	61.8986	1,011,118		1,011,118	72,939	1,084,057
Legal	6	0.3901	6,373		6,373	460	6,833
City Secretary	1	0.0650	1,062		1,062	77	1,139
City Council	1	0.0650	1,062		1,062	77	1,139
City Controller's Office	6	0.3901	6,373		6,373	460	6,833
Municipal Court	4	0.2601	4,248		4,248	306	4,554
Health Administration	23	1.4954	24,428		24,428	1,762	26,190
PWE-Administration	34	2.2107	36,111		36,111	2,605	38,716
General Services	10	0.6502	10,621		10,621	766	11,387
HEC	25	1.6255	26,552		26,552	1,915	28,467
Police	48	3.1209	50,981		50,981	3,678	54,659
Fire	12	0.7802	12,745		12,745	919	13,664
Solid Waste Management	25	1.6255	26,552		26,552	1,915	28,467
Housing and Community Devp	24	1.5605	25,490		25,490	1,839	27,329
Library	15	0.9753	15,931		15,931	1,149	17,080
Parks & Recreation	10	0.6502	10,621		10,621	766	11,387
Fleet Management	10	0.6502	10,621		10,621	766	11,387
Houston Airport System (HAS)	6	0.3901	6,373		6,373	460	6,833
Conv and Ent Optns	1	0.0650	1,062		1,062	77	1,139
SubTotal	1,538	100.0000	1,633,505		1,633,505	94,239	1,727,744
Total	1,538	100.0000	1,633,505		1,633,505	94,239	1,727,744

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City Of Houston, Texas
OMB A-87 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
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department IT-Admin & Applications

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	67	3.6572	138,700		138,700		138,700
ARA-Director's Office	141	7.6965	291,892		291,892		291,892
IT-Director	69	3.7664	142,841		142,841		142,841
IT-Admin & Applications	39	2.1288	80,736		80,736		80,736
Office Bus Opportunity	11	0.6004	22,772		22,772	1,588	24,360
Mayor's Office	9	0.4913	18,631		18,631	1,299	19,930
Human Resources	196	10.6987	405,750		405,750	28,288	434,038
Legal	7	0.3821	14,491		14,491	1,010	15,501
City Secretary	2	0.1092	4,140		4,140	289	4,429
City Controller's Office	60	3.2751	124,209		124,209	8,660	132,869
Municipal Court	27	1.4738	55,894		55,894	3,897	59,791
Health Administration	96	5.2402	198,735		198,735	13,855	212,590
Planning & Development Admin	11	0.6004	22,772		22,772	1,588	24,360
PWE-Administration	302	16.4846	625,184		625,184	43,584	668,768
HEC	14	0.7642	28,982		28,982	2,021	31,003
Police	264	14.4105	546,521		546,521	38,102	584,623
Dept of Neighborhoods	6	0.3275	12,421		12,421	866	13,287
Fire	60	3.2751	124,209		124,209	8,660	132,869
Solid Waste Management	23	1.2555	47,614		47,614	3,319	50,933
Housing and Community Devp	36	1.9651	74,526		74,526	5,196	79,722
Library	25	1.3646	51,754		51,754	3,608	55,362
Parks & Recreation	88	4.8035	182,174		182,174	12,701	194,875
Fleet Management	28	1.5284	57,964		57,964	4,041	62,005
PWE-Bldg Insp	49	2.6747	101,438		101,438	7,072	108,510
Houston Airport System (HAS)	192	10.4803	397,470		397,470	27,710	425,180
Conv and Ent Optns	10	0.5459	20,702		20,702	1,443	22,145

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department IT-Admin & Applications

Activity - IT ERP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	1,832	100.0000	3,792,522		3,792,522	218,797	4,011,319
Total	1,832	100.0000	3,792,522		3,792,522	218,797	4,011,319

Allocation Basis: Number of SAP users

Allocation Source: IT ERP

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City Of Houston, Texas
OMB A-87 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-Director's 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	314		314	20	334
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	176		176	10	186
General Services	1,614	0.0804	1		1		1
HEC	183	0.0091					
Police	113,555	5.6549	52		52	3	55
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	119		119	7	126
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		7
Houston Airport System (HAS)	411	0.0205					
Conv and Ent Optns	916	0.0456					
ARA Parking	63,845	3.1794	29		29	2	31

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City Of Houston, Texas
OMB A-87 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	134		134	8	142
SubTotal	2,008,091	100.0000	913		913	53	966
Total	2,008,091	100.0000	913		913	53	966

Allocation Basis: Number of contacts per dept.

Allocation Source: 3-1-1 Operations

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

Receiving Department	Total	Enterprise Appl	3-1-1 Support	IT ERP
Fin-Director's Office	179,061	40,360	1	138,700
ARA-Director's Office	291,911	0	19	291,892
ARA-Strategic Purchasing	150,818	150,818	0	0
IT-Director	278,791	135,948	2	142,841
IT-Admin & Applications	80,736	0	0	80,736
Office Bus Opportunity	27,776	3,416	0	24,360
Mayor's Office	35,875	15,942	3	19,930
Human Resources	1,518,098	1,084,057	3	434,038
Legal	22,335	6,833	1	15,501
City Secretary	5,569	1,139	1	4,429
City Council	1,141	1,139	2	0
City Controller's Office	139,702	6,833	0	132,869
Municipal Court	64,679	4,554	334	59,791
Health Administration	238,808	26,190	28	212,590
Planning & Development	24,361	0	1	24,360
PWE-Administration	707,670	38,716	186	668,768
General Services	11,388	11,387	1	0
HEC	59,470	28,467	0	31,003
Police	639,337	54,659	55	584,623
Dept of Neighborhoods	13,304	0	17	13,287
Fire	146,536	13,664	3	132,869
Solid Waste Management	79,526	28,467	126	50,933
Housing and Community	107,053	27,329	2	79,722
Library	72,443	17,080	1	55,362
Parks & Recreation	206,269	11,387	7	194,875
Fleet Management	73,392	11,387	0	62,005
PWE-Bldg Insp	108,510	0	0	108,510
Houston Airport System	432,013	6,833	0	425,180
Conv and Ent Optns	23,284	1,139	0	22,145
ARA Parking	31	0	31	0
Other	142	0	142	0

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City Of Houston, Texas
OMB A-87 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	5,740,029	1,727,744	966	4,011,319

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY - INFRASTRUCTURE
NATURE AND EXTENT OF SERVICES

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

- **Client Services** – Costs for user desktop support and help desk functions have been allocated based on the number of 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
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department IT-Infrastructure

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,392,978			6,392,978
Capital Outlay	14,798			
Total Deductions:	14,798			14,798
Nondepartmental-Gen Gov	206,351	10,007	216,358	
Fin-OMB	38,112	6,323	44,435	
Fin-Genl Acctg	40,463	4,920	45,383	
Fin-Auditing	1,041	157	1,198	
Fin-Grants	2,865	506	3,371	
Fin-Performace Mgmnt	2,600	400	3,000	
Fin-Bus Services	5,037	385	5,422	
ARA-Strategic Purchasing	28,940	3,357	32,297	
ARA-Payroll Services	18,891	1,328	20,219	
IT-Director	877,531	459,920	1,337,451	
IT-Infrastructure		42,292	42,292	
Office Bus Opportunity		4,319	4,319	
Mayor’s Office		13,984	13,984	
Human Resources		13,410	13,410	
City Controller's Office		82,965	82,965	
Total Allocated Additions:	1,221,831	644,273	1,866,104	1,866,104
Total To Be Allocated:	7,629,607	644,273		8,273,880

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

	Total	General & Admin	Client Svcs	NW Data	NW Voice
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	6,392,978	(14,798)	1,576,244	745,525	1,381,513
Deductions					
Total Deductions	14,798	14,798	0	0	0
Functional Cost	6,407,776	0	1,576,244	745,525	1,381,513
Allocation Step 1					
Inbound- All Others	1,221,831	1,221,831	0	0	0
Reallocate Admin Costs		(1,221,831)	300,557	142,156	263,426
1st Allocation	7,629,607	0	1,876,801	887,681	1,644,939
Allocation Step 2					
Inbound- All Others	644,273	644,273	0	0	0
Reallocate Admin Costs		(644,273)	158,484	74,959	138,905
2nd Allocation	644,273	0	158,484	74,959	138,905
Total For 10006800030000 IT-Infrastructure					
Total Allocated	8,273,880	0	2,035,285	962,640	1,783,844

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

	Infrastructure	Enterprise Optns
Wages & Benefits		
Salaries & Wages	296,287	1,601,124
Fringe Benefits	110,655	622,946
Other Expense & Cost		
Supplies	0	24,755
Contractual Svcs	17,076	31,651
*Capital Outlay	0	0
Departmental Totals		
Total Expenditures	424,018	2,280,476
Deductions		
Total Deductions	0	0
Functional Cost	424,018	2,280,476
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	80,851	434,841
1st Allocation	504,869	2,715,317
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	42,633	229,292
2nd Allocation	42,633	229,292
Total For 10006800030000 IT-Infrastructure		
Total Allocated	547,502	2,944,609

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

Activity - Client Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	1,326	3.3132	62,182		62,182		62,182
ARA-Director's Office	3,754	9.3798	176,041		176,041		176,041
IT-Director	4,944	12.3532	231,845		231,845		231,845
Office Bus Opportunity	251	0.6272	11,770		11,770	1,326	13,096
Mayor’s Office	893	2.2313	41,877		41,877	4,718	46,595
Human Resources	3,870	9.6697	181,481		181,481	20,446	201,927
Legal	334	0.8345	15,663		15,663	1,765	17,428
City Secretary	61	0.1524	2,861		2,861	322	3,183
City Council	401	1.0019	18,805		18,805	2,119	20,924
City Controller's Office	260	0.6496	12,193		12,193	1,374	13,567
Municipal Court	332	0.8295	15,569		15,569	1,754	17,323
Health Administration	889	2.2213	41,689		41,689	4,697	46,386
Planning & Development Admin	813	2.0314	38,125		38,125	4,295	42,420
PWE-Administration	5,477	13.6850	256,838		256,838	28,935	285,773
General Services	1,105	2.7610	51,818		51,818	5,838	57,656
HEC	183	0.4572	8,582		8,582	967	9,549
Police	3,967	9.9120	186,029		186,029	20,958	206,987
Dept of Neighborhoods	4	0.0100	188		188	21	209
Fire	4,828	12.0634	226,405		226,405	25,507	251,912
Solid Waste Management	1,093	2.7310	51,255		51,255	5,774	57,029
Housing and Community Devp	1,438	3.5930	67,434		67,434	7,597	75,031
Library	689	1.7216	32,310		32,310	3,640	35,950
Parks & Recreation	752	1.8790	35,264		35,264	3,973	39,237
Fleet Management	901	2.2513	42,252		42,252	4,760	47,012
Houston Airport System (HAS)	1,321	3.3007	61,947		61,947	6,979	68,926
Conv and Ent Optns	136	0.3398	6,378		6,378	719	7,097

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

Activity - Client Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	40,022	100.0000	1,876,801		1,876,801	158,484	2,035,285
Total	40,022	100.0000	1,876,801		1,876,801	158,484	2,035,285

Allocation Basis: ITSM requests submitted per dept.

Allocation Source: IT Dept.

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

Activity - NW Data

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	86	0.6927	6,149		6,149		6,149
ARA-Director's Office	305	2.4565	21,806		21,806		21,806
ARA-3-1-1	94	0.7571	6,721		6,721		6,721
IT-Director	179	1.4417	12,798		12,798		12,798
Office Bus Opportunity	31	0.2497	2,216		2,216	198	2,414
Mayor's Office	118	0.9504	8,436		8,436	753	9,189
Human Resources	341	2.7465	24,380		24,380	2,175	26,555
Legal	204	1.6430	14,585		14,585	1,301	15,886
City Secretary	12	0.0966	858		858	77	935
City Council	110	0.8860	7,864		7,864	702	8,566
Municipal Court	840	6.7655	60,056		60,056	5,358	65,414
Health Administration	1,428	11.5013	102,095		102,095	9,108	111,203
Planning & Development Admin	104	0.8376	7,435		7,435	663	8,098
PWE-Administration	884	7.1198	63,202		63,202	5,639	68,841
General Services	379	3.0525	27,097		27,097	2,417	29,514
HEC	359	2.8914	25,667		25,667	2,290	27,957
Dept of Neighborhoods	88	0.7088	6,292		6,292	561	6,853
Fire	4,051	32.6272	289,624		289,624	25,837	315,461
Solid Waste Management	237	1.9088	16,944		16,944	1,512	18,456
Housing and Community Devp	163	1.3128	11,654		11,654	1,040	12,694
Library	552	4.4459	39,465		39,465	3,521	42,986
Parks & Recreation	602	4.8486	43,040		43,040	3,840	46,880
Fleet Management	124	0.9987	8,865		8,865	791	9,656
Other	1,125	9.0609	80,432		80,432	7,176	87,608
SubTotal	12,416	100.0000	887,681		887,681	74,959	962,640
Total	12,416	100.0000	887,681		887,681	74,959	962,640

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

Activity - NW Voice

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	86	0.6927	11,394		11,394		11,394
ARA-Director's Office	305	2.4565	40,408		40,408		40,408
ARA-3-1-1	94	0.7571	12,454		12,454		12,454
IT-Director	179	1.4417	23,715		23,715		23,715
Office Bus Opportunity	31	0.2497	4,107		4,107	366	4,473
Mayor's Office	118	0.9504	15,633		15,633	1,395	17,028
Human Resources	341	2.7465	45,178		45,178	4,031	49,209
Legal	204	1.6430	27,027		27,027	2,411	29,438
City Secretary	12	0.0966	1,590		1,590	142	1,732
City Council	110	0.8860	14,573		14,573	1,300	15,873
Municipal Court	840	6.7655	111,288		111,288	9,929	121,217
Health Administration	1,428	11.5013	189,189		189,189	16,879	206,068
Planning & Development Admin	104	0.8376	13,778		13,778	1,229	15,007
PWE-Administration	884	7.1198	117,117		117,117	10,449	127,566
General Services	379	3.0525	50,212		50,212	4,480	54,692
HEC	359	2.8914	47,562		47,562	4,243	51,805
Dept of Neighborhoods	88	0.7088	11,659		11,659	1,040	12,699
Fire	4,051	32.6272	536,699		536,699	47,881	584,580
Solid Waste Management	237	1.9088	31,399		31,399	2,801	34,200
Housing and Community Devp	163	1.3128	21,595		21,595	1,927	23,522
Library	552	4.4459	73,132		73,132	6,524	79,656
Parks & Recreation	602	4.8486	79,756		79,756	7,115	86,871
Fleet Management	124	0.9987	16,428		16,428	1,466	17,894
Other	1,125	9.0609	149,046		149,046	13,297	162,343
SubTotal	12,416	100.0000	1,644,939		1,644,939	138,905	1,783,844
Total	12,416	100.0000	1,644,939		1,644,939	138,905	1,783,844

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

Activity - Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	86	0.6927	3,497		3,497		3,497
ARA-Director's Office	305	2.4565	12,402		12,402		12,402
ARA-3-1-1	94	0.7571	3,822		3,822		3,822
IT-Director	179	1.4417	7,279		7,279		7,279
Office Bus Opportunity	31	0.2497	1,261		1,261	112	1,373
Mayor's Office	118	0.9504	4,798		4,798	428	5,226
Human Resources	341	2.7465	13,866		13,866	1,237	15,103
Legal	204	1.6430	8,295		8,295	740	9,035
City Secretary	12	0.0966	488		488	44	532
City Council	110	0.8860	4,473		4,473	399	4,872
Municipal Court	840	6.7655	34,157		34,157	3,047	37,204
Health Administration	1,428	11.5013	58,066		58,066	5,180	63,246
Planning & Development Admin	104	0.8376	4,229		4,229	377	4,606
PWE-Administration	884	7.1198	35,946		35,946	3,207	39,153
General Services	379	3.0525	15,411		15,411	1,375	16,786
HEC	359	2.8914	14,598		14,598	1,302	15,900
Dept of Neighborhoods	88	0.7088	3,578		3,578	319	3,897
Fire	4,051	32.6272	164,725		164,725	14,697	179,422
Solid Waste Management	237	1.9088	9,637		9,637	860	10,497
Housing and Community Devp	163	1.3128	6,628		6,628	591	7,219
Library	552	4.4459	22,446		22,446	2,003	24,449
Parks & Recreation	602	4.8486	24,479		24,479	2,184	26,663
Fleet Management	124	0.9987	5,042		5,042	450	5,492
Other	1,125	9.0609	45,746		45,746	4,081	49,827
SubTotal	12,416	100.0000	504,869		504,869	42,633	547,502
Total	12,416	100.0000	504,869		504,869	42,633	547,502

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	31.4439	853,796		853,796		853,796
Fin-Director's Office	4,567	0.1228	3,334		3,334		3,334
Fin-OMB	474	0.0127	346		346		346
Finance-City Council	145	0.0039	106		106		106
Fin-Public Fin	345	0.0093	252		252	32	284
Fin-Genl Acctg	3,137	0.0843	2,290		2,290		2,290
Fin-Auditing	291	0.0078	212		212		212
Fin-Grants	328	0.0088	239		239		239
Fin-Performace Mgmnt	439	0.0118	321		321		321
Fin-Treasury	116	0.0031	85		85	11	96
Fin-Bus Services	1,027	0.0276	750		750		750
ARA-Director's Office	2,753	0.0740	2,010		2,010		2,010
ARA-Admin Svcs & Ops	14,205	0.3819	10,371		10,371		10,371
ARA-Strategic Purchasing	534	0.0144	390		390		390
ARA-3-1-1	1,424	0.0383	1,040		1,040		1,040
ARA-Payroll Services	1,362	0.0366	994		994		994
ARA-Regulatory Services	6,937	0.1865	5,065		5,065	653	5,718
IT-Director	16,391	0.4407	11,967		11,967		11,967
IT-Admin & Applications	7,681	0.2065	5,608		5,608		5,608
IT-Infrastructure	57,928	1.5575	42,292		42,292		42,292
IT-Radio Comm Service	2,588	0.0696	1,889		1,889	243	2,132
Office Bus Opportunity	3,735	0.1004	2,727		2,727	351	3,078
Mayor’s Office	21,731	0.5843	15,865		15,865	2,045	17,910
Human Resources	64,351	1.7302	46,981		46,981	6,054	53,035
Legal	7,293	0.1961	5,324		5,324	686	6,010
City Secretary	1,883	0.0506	1,375		1,375	177	1,552

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4213	11,439		11,439	1,474	12,913
City Controller's Office	12,592	0.3386	9,193		9,193	1,185	10,378
Health Administration	13,969	0.3756	10,198		10,198	1,314	11,512
Planning & Development Admin	1,823	0.0490	1,331		1,331	172	1,503
PWE-Administration	109,806	2.9524	80,167		80,167	10,331	90,498
CIP Sal Rec PWE Adm	3,221	0.0866	2,352		2,352	303	2,655
HPD-Police Records	1,850	0.0497	1,351		1,351	174	1,525
General Services	48,531	1.3049	35,431		35,431	4,566	39,997
Police	246,249	6.6210	179,780		179,780	23,168	202,948
Dept of Neighborhoods	10,015	0.2693	7,312		7,312	942	8,254
Fire	315,137	8.4732	230,073		230,073	29,650	259,723
PWE-All Other	3,859	0.1038	2,817		2,817	363	3,180
Solid Waste Management	50,794	1.3657	37,083		37,083	4,779	41,862
Housing and Community Devp	46,939	1.2621	34,269		34,269	4,416	38,685
Library	47,203	1.2692	34,462		34,462	4,441	38,903
Parks & Recreation	154,977	4.1669	113,145		113,145	14,581	127,726
Health & Human Services	179,895	4.8369	131,337		131,337	16,925	148,262
ARA-Ins Mgmt	805	0.0216	588		588	76	664
ARA-Exec Svcs	3,706	0.0996	2,706		2,706	349	3,055
ARA-BARC	13,832	0.3719	10,098		10,098	1,301	11,399
ARA-Other	18,084	0.4862	13,203		13,203	1,701	14,904
IT-Public Services	1,404	0.0378	1,025		1,025	132	1,157
Planning & Development	7,828	0.2105	5,715		5,715	736	6,451
General Debt Services	6,223	0.1673	4,543		4,543	585	5,128
CIP S/R Planning	727	0.0195	531		531	68	599
CIP Sal Rec RE	1,549	0.0416	1,131		1,131	146	1,277
CIP S/R Engrg	23,413	0.6295	17,093		17,093	2,203	19,296

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

Activity - Enterprise Optns

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Constr	9,907	0.2664	7,233		7,233	932	8,165
CIP S/R Eng/Const	650	0.0175	475		475	61	536
CIP S/R GeoEnv	2,926	0.0787	2,136		2,136	275	2,411
CIP S/R Other	5,732	0.1541	4,185		4,185	539	4,724
CIP S/R GSD	5,931	0.1595	4,330		4,330	558	4,888
Prop & Cas Legal	7,523	0.2023	5,492		5,492	708	6,200
Fleet Management	45,755	1.2302	33,405		33,405	4,305	37,710
Wrkr Comp-HR	19,137	0.5145	13,971		13,971	1,800	15,771
Wrkr Comp-Legal	993	0.0267	725		725	93	818
PWE-Sign Adm	12	0.0003	9		9	1	10
PWE-Bldg Insp	38,936	1.0469	28,426		28,426	3,663	32,089
PWE-Stormwater Fund	23,866	0.6417	17,424		17,424	2,245	19,669
PWE-DDSR	68,067	1.8301	49,694		49,694	6,404	56,098
CABLE TV	2,053	0.0552	1,499		1,499	193	1,692
PWE-Houston Transtar	3,244	0.0872	2,368		2,368	305	2,673
TIRZ	4,470	0.1202	3,263		3,263	421	3,684
Houston Airport System (HAS)	202,491	5.4444	147,833		147,833	19,051	166,884
PWE-Water & Sewer System	381,002	10.2441	278,160		278,160	35,853	314,013
Conv and Ent Optns	12,471	0.3353	9,105		9,105	1,173	10,278
ARA Parking	24,650	0.6628	17,996		17,996	2,319	20,315
Health Benefits Fund	126,621	3.4045	92,443		92,443	11,913	104,356
Long Term Disablity	234	0.0063	171		171	22	193
Houston Permit Center	1,331	0.0358	972		972	125	1,097
SubTotal	3,719,234	100.0000	2,715,317		2,715,317	229,292	2,944,609
Total	3,719,234	100.0000	2,715,317		2,715,317	229,292	2,944,609

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City Of Houston, Texas
OMB A-87 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

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City Of Houston, Texas
OMB A-87 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	853,796	0	0	0	0	853,796
Fin-Director's Office	86,556	62,182	6,149	11,394	3,497	3,334
Fin-OMB	346	0	0	0	0	346
Finance-City Council	106	0	0	0	0	106
Fin-Public Fin	284	0	0	0	0	284
Fin-Genl Acctg	2,290	0	0	0	0	2,290
Fin-Auditing	212	0	0	0	0	212
Fin-Grants	239	0	0	0	0	239
Fin-Performace Mgmnt	321	0	0	0	0	321
Fin-Treasury	96	0	0	0	0	96
Fin-Bus Services	750	0	0	0	0	750
ARA-Director's Office	252,667	176,041	21,806	40,408	12,402	2,010
ARA-Admin Svcs & Ops	10,371	0	0	0	0	10,371
ARA-Strategic Purchasing	390	0	0	0	0	390
ARA-3-1-1	24,037	0	6,721	12,454	3,822	1,040
ARA-Payroll Services	994	0	0	0	0	994
ARA-Regulatory Services	5,718	0	0	0	0	5,718
IT-Director	287,604	231,845	12,798	23,715	7,279	11,967
IT-Admin & Applications	5,608	0	0	0	0	5,608
IT-Infrastructure	42,292	0	0	0	0	42,292
IT-Radio Comm Service	2,132	0	0	0	0	2,132
Office Bus Opportunity	24,434	13,096	2,414	4,473	1,373	3,078
Mayor’s Office	95,948	46,595	9,189	17,028	5,226	17,910
Human Resources	345,829	201,927	26,555	49,209	15,103	53,035
Legal	77,797	17,428	15,886	29,438	9,035	6,010
City Secretary	7,934	3,183	935	1,732	532	1,552
City Council	63,148	20,924	8,566	15,873	4,872	12,913
City Controller's Office	23,945	13,567	0	0	0	10,378
Municipal Court	241,158	17,323	65,414	121,217	37,204	0
Health Administration	438,415	46,386	111,203	206,068	63,246	11,512
Planning & Development	71,634	42,420	8,098	15,007	4,606	1,503
PWE-Administration	611,831	285,773	68,841	127,566	39,153	90,498
CIP Sal Rec PWE Adm	2,655	0	0	0	0	2,655
HPD-Police Records	1,525	0	0	0	0	1,525

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City Of Houston, Texas
OMB A-87 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	198,645	57,656	29,514	54,692	16,786	39,997
HEC	105,211	9,549	27,957	51,805	15,900	0
Police	409,935	206,987	0	0	0	202,948
Dept of Neighborhoods	31,912	209	6,853	12,699	3,897	8,254
Fire	1,591,098	251,912	315,461	584,580	179,422	259,723
PWE-All Other	3,180	0	0	0	0	3,180
Solid Waste Management	162,044	57,029	18,456	34,200	10,497	41,862
Housing and Community	157,151	75,031	12,694	23,522	7,219	38,685
Library	221,944	35,950	42,986	79,656	24,449	38,903
Parks & Recreation	327,377	39,237	46,880	86,871	26,663	127,726
Health & Human Services	148,262	0	0	0	0	148,262
ARA-Ins Mgmt	664	0	0	0	0	664
ARA-Exec Svcs	3,055	0	0	0	0	3,055
ARA-BARC	11,399	0	0	0	0	11,399
ARA-Other	14,904	0	0	0	0	14,904
IT-Public Services	1,157	0	0	0	0	1,157
Planning & Development	6,451	0	0	0	0	6,451
General Debt Services	5,128	0	0	0	0	5,128
CIP S/R Planning	599	0	0	0	0	599
CIP Sal Rec RE	1,277	0	0	0	0	1,277
CIP S/R Engrg	19,296	0	0	0	0	19,296
CIP S/R Constr	8,165	0	0	0	0	8,165
CIP S/R Eng/Const	536	0	0	0	0	536
CIP S/R GeoEnv	2,411	0	0	0	0	2,411
CIP S/R Other	4,724	0	0	0	0	4,724
CIP S/R GSD	4,888	0	0	0	0	4,888
Prop & Cas Legal	6,200	0	0	0	0	6,200
Fleet Management	117,764	47,012	9,656	17,894	5,492	37,710
Wrkr Comp-HR	15,771	0	0	0	0	15,771
Wrkr Comp-Legal	818	0	0	0	0	818
PWE-Sign Adm	10	0	0	0	0	10
PWE-Bldg Insp	32,089	0	0	0	0	32,089
PWE-Stormwater Fund	19,669	0	0	0	0	19,669
PWE-DDSR	56,098	0	0	0	0	56,098
CABLE TV	1,692	0	0	0	0	1,692

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City Of Houston, Texas
OMB A-87 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	2,673	0	0	0	0	2,673
TIRZ	3,684	0	0	0	0	3,684
Houston Airport System	235,810	68,926	0	0	0	166,884
PWE-Water & Sewer System	314,013	0	0	0	0	314,013
Conv and Ent Optns	17,375	7,097	0	0	0	10,278
ARA Parking	20,315	0	0	0	0	20,315
Health Benefits Fund	104,356	0	0	0	0	104,356
Long Term Disablity	193	0	0	0	0	193
Houston Permit Center	1,097	0	0	0	0	1,097
Other	299,778	0	87,608	162,343	49,827	0
Direct Billed	0	0	0	0	0	0
Total	8,273,880	2,035,285	962,640	1,783,844	547,502	2,944,609

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
INFORMATION TECHNOLOGY – RADIO COMM SERVICES
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department IT-Radio Comm Service

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,531,687			2,531,687
Nondepartmental-Gen Gov	62,898	3,016	65,914	
Fin-OMB	1,703	282	1,985	
Fin-Genl Acctg	1,808	220	2,028	
Fin-Auditing	411	62	473	
Fin-Grants	318	56	374	
Fin-Performace Mgmnt	288	44	332	
Fin-Bus Services	559	43	602	
ARA-Strategic Purchasing	3,179	368	3,547	
ARA-Payroll Services	5,825	409	6,234	
IT-Director	270,583	141,814	412,397	
IT-Infrastructure	1,889	243	2,132	
IT-Radio Comm Service		11,565	11,565	
Office Bus Opportunity		1,332	1,332	
Mayor’s Office		4,312	4,312	
Human Resources		3,940	3,940	
City Controller's Office		3,707	3,707	
Total Allocated Additions:	349,461	171,413	520,874	520,874
Total To Be Allocated:	2,881,148	171,413		3,052,561

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

	Total	General & Admin	Services
Wages & Benefits			
Salaries & Wages	984,209	0	984,209
Fringe Benefits	430,401	0	430,401
Other Expense & Cost			
Supplies	317,918	0	317,918
Contractual Services	799,159	0	799,159
Departmental Totals			
Total Expenditures	2,531,687	0	2,531,687
Deductions			
Total Deductions	0	0	0
Functional Cost	2,531,687	0	2,531,687
Allocation Step 1			
Inbound- All Others	349,461	349,461	0
Reallocate Admin Costs		(349,461)	349,461
1st Allocation	2,881,148	0	2,881,148
Allocation Step 2			
Inbound- All Others	171,413	171,413	0
Reallocate Admin Costs		(171,413)	171,413
2nd Allocation	171,413	0	171,413
Total For 10006800050000 IT-Radio Comm			
Total Allocated	3,052,561	0	3,052,561

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department IT-Radio Comm Service

Activity - Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
IT-Radio Comm Service	49	0.4014	11,565		11,565		11,565
Mayor's Office	6	0.0492	1,416		1,416	85	1,501
Health Administration	78	0.6390	18,410		18,410	1,100	19,510
General Services	29	0.2376	6,845		6,845	409	7,254
HEC	26	0.2130	6,137		6,137	367	6,504
Police	8,638	70.7625	2,038,776		2,038,776	121,785	2,160,561
Dept of Neighborhoods	2,085	17.0804	492,111		492,111	29,396	521,507
Solid Waste Management	517	4.2353	122,025		122,025	7,289	129,314
Parks & Recreation	285	2.3347	67,267		67,267	4,018	71,285
Fleet Management	41	0.3359	9,677		9,677	578	10,255
PWE-DDSR	53	0.4342	12,509		12,509	747	13,256
PWE-Water & Sewer System	325	2.6624	76,708		76,708	4,582	81,290
ARA Parking	53	0.4342	12,509		12,509	747	13,256
Other	22	0.1802	5,193		5,193	310	5,503
SubTotal	12,207	100.0000	2,881,148		2,881,148	171,413	3,052,561
Total	12,207	100.0000	2,881,148		2,881,148	171,413	3,052,561

Allocation Basis: Number of radios per department

Allocation Source: IT Dept.

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

Receiving Department	Total	Services
IT-Radio Comm Service	11,565	11,565
Mayor's Office	1,501	1,501
Health Administration	19,510	19,510
General Services	7,254	7,254
HEC	6,504	6,504
Police	2,160,561	2,160,561
Dept of Neighborhoods	521,507	521,507
Solid Waste Management	129,314	129,314
Parks & Recreation	71,285	71,285
Fleet Management	10,255	10,255
PWE-DDSR	13,256	13,256
PWE-Water & Sewer System	81,290	81,290
ARA Parking	13,256	13,256
Other	5,503	5,503
Direct Billed	0	0
Total	3,052,561	3,052,561

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
OFFICE OF BUSINESS OPPORTUNITY
NATURE AND EXTENT OF SERVICES

The Office of Business Opportunity provides technical assistance to the 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.

- **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.

- **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.

- **Vendor Services-** Vendor Services gathers the information on certified businesses. These costs have not been allocated within the plan.

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department 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	327,836	15,657	343,493	
Fin-OMB	2,457	408	2,865	
Fin-Genl Acctg	3,306	376	3,682	
Fin-Auditing	319	48	367	
Fin-Grants	253	45	298	
Fin-Performace Mgmnt	229	35	264	
Fin-Bus Services	444	34	478	
ARA-Admin Svcs & Ops	375	42	417	
ARA-Strategic Purchasing	2,589	301	2,890	
ARA-3-1-1	700	57	757	
ARA-Payroll Services	6,226	438	6,664	
IT-Admin & Applications	25,958	1,818	27,776	
IT-Infrastructure	22,081	2,353	24,434	
Office Bus Opportunity		1,423	1,423	
Mayor's Office		4,609	4,609	
Human Resources		9,548	9,548	
Legal		13,190	13,190	
City Controller's Office		5,349	5,349	
General Services		6,593	6,593	
Total Allocated Additions:	399,817	62,324	462,141	462,141
Total To Be Allocated:	2,365,556	62,324		2,427,880

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

	Total	General & Admin	Certs / Compliance	Contract Monitoring	Contract Analysis
Wages & Benefits					
Salaries & Wages	1,137,481	371,274	399,143	194,054	45,613
Fringe Benefits	503,303	164,278	176,610	85,863	20,182
Other Expense & Cost					
Supplies	42,682	13,931	14,977	7,282	1,712
Contractual Svcs.	282,273	92,134	99,050	48,156	11,319
*Capital Outlay	31,827	31,827	0	0	0
Departmental Totals					
Total Expenditures	1,997,566	673,444	689,780	335,355	78,826
Deductions					
Total Deductions	(31,827)	(31,827)	0	0	0
Functional Cost	1,965,739	641,617	689,780	335,355	78,826
Allocation Step 1					
Inbound- All Others	399,817	399,817	0	0	0
Reallocate Admin Costs		(1,041,434)	542,517	263,760	61,998
Unallocated Costs	(393,320)	0	0	0	0
1st Allocation	1,972,236	0	1,232,297	599,115	140,824
Allocation Step 2					
Inbound- All Others	62,324	62,324	0	0	0
Reallocate Admin Costs		(62,324)	32,466	15,785	3,710
Unallocated Costs	(10,363)	0	0	0	0
2nd Allocation	51,961	0	32,466	15,785	3,710
Total For 10005100010000 Office Bus					
Total Allocated	2,024,197	0	1,264,763	614,900	144,534

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

	External Affairs	Vendor Services
Wages & Benefits		
Salaries & Wages	47,205	80,192
Fringe Benefits	20,887	35,483
Other Expense & Cost		
Supplies	1,771	3,009
Contractual Svcs.	11,714	19,900
*Capital Outlay	0	0
Departmental Totals		
Total Expenditures	81,577	138,584
Deductions		
Total Deductions	0	0
Functional Cost	81,577	138,584
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	64,161	108,998
Unallocated Costs	(145,738)	(247,582)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	3,840	6,523
Unallocated Costs	(3,840)	(6,523)
2nd Allocation	0	0
Total For 10005100010000 Office Bus		
Total Allocated	0	0

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City Of Houston, Texas
OMB A-87 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-Director's Office	6.50	0.0322	397		397		397
Fin-OMB	16.50	0.0818	1,008		1,008		1,008
Finance-City Council	2.50	0.0124	153		153		153
Fin-Public Fin	6.00	0.0297	367		367	10	377
Fin-Genl Acctg	14.20	0.0704	867		867		867
Fin-Auditing	2.00	0.0099	122		122		122
Fin-Grants	4.00	0.0198	244		244		244
Fin-Performace Mgmnt	3.10	0.0154	189		189		189
Fin-Treasury	0.20	0.0010	12		12		12
Fin-Bus Services	2.90	0.0144	177		177		177
ARA-Director's Office	7.50	0.0372	458		458		458
ARA-Admin Svcs & Ops	24.80	0.1229	1,515		1,515		1,515
ARA-Strategic Purchasing	39.90	0.1978	2,437		2,437		2,437
ARA-3-1-1	63.20	0.3133	3,861		3,861		3,861
ARA-Payroll Services	62.80	0.3113	3,836		3,836		3,836
ARA-Regulatory Services	36.20	0.1795	2,211		2,211	59	2,270
IT-Director	10.70	0.0530	654		654		654
IT-Admin & Applications	28.20	0.1398	1,723		1,723		1,723
IT-Infrastructure	70.70	0.3505	4,319		4,319		4,319
IT-Radio Comm Service	21.80	0.1081	1,332		1,332		1,332
Office Bus Opportunity	23.30	0.1155	1,423		1,423		1,423
Mayor’s Office	38.00	0.1884	2,321		2,321	62	2,383
Human Resources	156.90	0.7778	9,585		9,585	258	9,843
Legal	119.10	0.5904	7,276		7,276	196	7,472
City Secretary	10.90	0.0540	666		666	18	684
City Council	74.60	0.3698	4,557		4,557	123	4,680

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City Of Houston, Texas
OMB A-87 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	4,044		4,044	109	4,153
Municipal Court	292.00	1.4475	17,838		17,838	480	18,318
Health Administration	79.60	0.3946	4,863		4,863	131	4,994
Planning & Development Admin	13.10	0.0649	800		800	22	822
CIP Sal Rec PWE Adm	14.20	0.0704	867		867	23	890
HPD-Police Records	72.70	0.3604	4,441		4,441	119	4,560
General Services	220.90	1.0951	13,495		13,495	363	13,858
HEC	222.60	1.1035	13,598		13,598	366	13,964
Police	6,390.00	31.6773	390,361		390,361	10,493	400,854
Dept of Neighborhoods	96.10	0.4764	5,871		5,871	158	6,029
Fire	3,933.80	19.5012	240,313		240,313	6,461	246,774
PWE-All Other	15.10	0.0749	922		922	25	947
Solid Waste Management	438.30	2.1728	26,775		26,775	720	27,495
Housing and Community Devp	2.10	0.0104	128		128	3	131
Library	422.40	2.0940	25,804		25,804	694	26,498
Parks & Recreation	701.00	3.4751	42,824		42,824	1,151	43,975
Health & Human Services	391.60	1.9413	23,923		23,923	643	24,566
ARA-Ins Mgmt	5.10	0.0253	312		312	8	320
ARA-Exec Svcs	17.10	0.0848	1,045		1,045	28	1,073
ARA-BARC	87.80	0.4353	5,364		5,364	144	5,508
ARA-Other	15.70	0.0778	959		959	26	985
IT-Public Services	40.40	0.2003	2,468		2,468	66	2,534
Planning & Development	71.90	0.3564	4,392		4,392	118	4,510
CIP S/R Planning	10.30	0.0511	629		629	17	646
CIP Sal Rec RE	34.20	0.1695	2,089		2,089	56	2,145
CIP S/R Engrg	112.70	0.5587	6,885		6,885	185	7,070
CIP S/R Constr	116.20	0.5760	7,099		7,099	191	7,290

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City Of Houston, Texas
OMB A-87 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	171		171	5	176
CIP S/R GeoEnv	10.90	0.0540	666		666	18	684
CIP S/R Other	48.70	0.2414	2,975		2,975	80	3,055
CIP S/R GSD	25.40	0.1259	1,552		1,552	42	1,594
Prop & Cas Legal	46.60	0.2310	2,847		2,847	77	2,924
Fleet Management	336.30	1.6672	20,544		20,544	552	21,096
Wrkr Comp-HR	28.70	0.1423	1,753		1,753	47	1,800
Wrkr Comp-Legal	3.10	0.0154	189		189	5	194
PWE-Sign Adm	42.80	0.2122	2,615		2,615	70	2,685
PWE-Bldg Insp	411.20	2.0385	25,120		25,120	675	25,795
PWE-Stormwater Fund	348.00	1.7252	21,259		21,259	572	21,831
PWE-DDSR	490.20	2.4301	29,946		29,946	805	30,751
CABLE TV	11.60	0.0575	709		709	19	728
PWE-Houston Transtar	7.20	0.0357	440		440	12	452
ARRA Reimbursement Fund	3.00	0.0149	183		183	5	188
Houston Airport System (HAS)	1,360.00	6.7420	83,081		83,081	2,234	85,315
PWE-Water & Sewer System	2,082.20	10.3222	127,200		127,200	3,420	130,620
Conv and Ent Optns	67.20	0.3331	4,105		4,105	110	4,215
ARA Parking	63.80	0.3163	3,897		3,897	105	4,002
Health Benefits Fund	42.00	0.2082	2,566		2,566	69	2,635
Houston Permit Center	10.80	0.0535	660		660	18	678
SubTotal	20,172.10	100.0000	1,232,297		1,232,297	32,466	1,264,763
Total	20,172.10	100.0000	1,232,297		1,232,297	32,466	1,264,763

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

Allocation Basis: Total full time equivalent positions for all funds
Allocation Source: FTE Summary - Finance, OMB

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City Of Houston, Texas
OMB A-87 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-Director's Office	27	1.6005	9,589		9,589		9,589
ARA-Director's Office	12	0.7113	4,262		4,262		4,262
ARA-Strategic Purchasing	170	10.0771	60,373		60,373		60,373
IT-Director	29	1.7190	10,299		10,299		10,299
Mayor’s Office	13	0.7706	4,617		4,617	142	4,759
Human Resources	19	1.1263	6,748		6,748	207	6,955
Legal	7	0.4149	2,486		2,486	76	2,562
City Controller's Office	11	0.6520	3,906		3,906	120	4,026
Municipal Court	7	0.4149	2,486		2,486	76	2,562
Planning & Development Admin	3	0.1778	1,065		1,065	33	1,098
PWE-Administration	992	58.8027	352,295		352,295	10,805	363,100
General Services	245	14.5228	87,008		87,008	2,669	89,677
Police	57	3.3788	20,243		20,243	621	20,864
Fire	12	0.7113	4,262		4,262	131	4,393
Solid Waste Management	21	1.2448	7,458		7,458	229	7,687
Library	3	0.1778	1,065		1,065	33	1,098
Parks & Recreation	19	1.1263	6,748		6,748	207	6,955
Health & Human Services	8	0.4742	2,841		2,841	87	2,928
Conv and Ent Optns	32	1.8969	11,364		11,364	349	11,713
SubTotal	1,687	100.0000	599,115		599,115	15,785	614,900
Total	1,687	100.0000	599,115		599,115	15,785	614,900

Allocation Basis: Number of contracts monitored

Allocation Source: Office of Business Opportunity

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City Of Houston, Texas
OMB A-87 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-Director's Office	2	0.9804	1,381		1,381		1,381
ARA-Director's Office	5	2.4510	3,452		3,452		3,452
ARA-Strategic Purchasing	13	6.3725	8,974		8,974		8,974
IT-Director	8	3.9216	5,523		5,523		5,523
Mayor’s Office	2	0.9804	1,381		1,381	42	1,423
Legal	2	0.9804	1,381		1,381	42	1,423
Municipal Court	4	1.9608	2,761		2,761	84	2,845
Health Administration	2	0.9804	1,381		1,381	42	1,423
PWE-Administration	71	34.8038	49,008		49,008	1,500	50,508
HPD-Police Records	18	8.8235	12,426		12,426	379	12,805
General Services	15	7.3529	10,355		10,355	316	10,671
HEC	2	0.9804	1,381		1,381	42	1,423
Dept of Neighborhoods	1	0.4902	690		690	21	711
Fire	9	4.4118	6,213		6,213	190	6,403
Solid Waste Management	6	2.9412	4,142		4,142	126	4,268
Housing and Community Devp	5	2.4510	3,452		3,452	105	3,557
Library	3	1.4706	2,071		2,071	63	2,134
Parks & Recreation	6	2.9412	4,142		4,142	126	4,268
Fleet Management	12	5.8824	8,284		8,284	253	8,537
Houston Airport System (HAS)	18	8.8235	12,426		12,426	379	12,805
SubTotal	204	100.0000	140,824		140,824	3,710	144,534
Total	204	100.0000	140,824		140,824	3,710	144,534

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

Receiving Department	Total	Certs / Compliance	Contract Monitoring	Contract Analysis
Fin-Director's Office	11,367	397	9,589	1,381
Fin-OMB	1,008	1,008	0	0
Finance-City Council	153	153	0	0
Fin-Public Fin	377	377	0	0
Fin-Genl Acctg	867	867	0	0
Fin-Auditing	122	122	0	0
Fin-Grants	244	244	0	0
Fin-Performace Mgmnt	189	189	0	0
Fin-Treasury	12	12	0	0
Fin-Bus Services	177	177	0	0
ARA-Director's Office	8,172	458	4,262	3,452
ARA-Admin Svcs & Ops	1,515	1,515	0	0
ARA-Strategic Purchasing	71,784	2,437	60,373	8,974
ARA-3-1-1	3,861	3,861	0	0
ARA-Payroll Services	3,836	3,836	0	0
ARA-Regulatory Services	2,270	2,270	0	0
IT-Director	16,476	654	10,299	5,523
IT-Admin & Applications	1,723	1,723	0	0
IT-Infrastructure	4,319	4,319	0	0
IT-Radio Comm Service	1,332	1,332	0	0
Office Bus Opportunity	1,423	1,423	0	0
Mayor's Office	8,565	2,383	4,759	1,423
Human Resources	16,798	9,843	6,955	0
Legal	11,457	7,472	2,562	1,423
City Secretary	684	684	0	0
City Council	4,680	4,680	0	0
City Controller's Office	8,179	4,153	4,026	0
Municipal Court	23,725	18,318	2,562	2,845
Health Administration	6,417	4,994	0	1,423
Planning & Development	1,920	822	1,098	0
PWE-Administration	413,608	0	363,100	50,508
CIP Sal Rec PWE Adm	890	890	0	0
HPD-Police Records	17,365	4,560	0	12,805
General Services	114,206	13,858	89,677	10,671

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

Receiving Department	Total	Certs / Compliance	Contract Monitoring	Contract Analysis
HEC	15,387	13,964	0	1,423
Police	421,718	400,854	20,864	0
Dept of Neighborhoods	6,740	6,029	0	711
Fire	257,570	246,774	4,393	6,403
PWE-All Other	947	947	0	0
Solid Waste Management	39,450	27,495	7,687	4,268
Housing and Community	3,688	131	0	3,557
Library	29,730	26,498	1,098	2,134
Parks & Recreation	55,198	43,975	6,955	4,268
Health & Human Services	27,494	24,566	2,928	0
ARA-Ins Mgmt	320	320	0	0
ARA-Exec Svcs	1,073	1,073	0	0
ARA-BARC	5,508	5,508	0	0
ARA-Other	985	985	0	0
IT-Public Services	2,534	2,534	0	0
Planning & Development	4,510	4,510	0	0
CIP S/R Planning	646	646	0	0
CIP Sal Rec RE	2,145	2,145	0	0
CIP S/R Engrg	7,070	7,070	0	0
CIP S/R Constr	7,290	7,290	0	0
CIP S/R Eng/Const	176	176	0	0
CIP S/R GeoEnv	684	684	0	0
CIP S/R Other	3,055	3,055	0	0
CIP S/R GSD	1,594	1,594	0	0
Prop & Cas Legal	2,924	2,924	0	0
Fleet Management	29,633	21,096	0	8,537
Wrkr Comp-HR	1,800	1,800	0	0
Wrkr Comp-Legal	194	194	0	0
PWE-Sign Adm	2,685	2,685	0	0
PWE-Bldg Insp	25,795	25,795	0	0
PWE-Stormwater Fund	21,831	21,831	0	0
PWE-DDSR	30,751	30,751	0	0
CABLE TV	728	728	0	0
PWE-Houston Transtar	452	452	0	0
ARRA Reimbursement Fund	188	188	0	0

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

Receiving Department	Total	Certs / Compliance	Contract Monitoring	Contract Analysis
Houston Airport System	98,120	85,315	0	12,805
PWE-Water & Sewer System	130,620	130,620	0	0
Conv and Ent Optns	15,928	4,215	11,713	0
ARA Parking	4,002	4,002	0	0
Health Benefits Fund	2,635	2,635	0	0
Houston Permit Center	678	678	0	0
Direct Billed	0	0	0	0
Total	2,024,197	1,264,763	614,900	144,534

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
MAYOR'S OFFICE - EXECUTIVE
NATURE AND EXTENT OF SERVICES

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

- **General Government** - The costs specifically for the Mayor and her expenditures are not allocated within this plan since this is an elected position and thus not allowable.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,335,377			5,335,377
Contingency	(5,000)			
Total Deductions:	(5,000)			(5,000)
Building Usage Charge	173,712		173,712	
Equipment Usage Charge	9,378		9,378	
Nondepartmental-Gen Gov	113,279	5,477	118,756	
Fin-OMB	14,297	2,372	16,669	
Fin-Genl Acctg	16,399	1,949	18,348	
Fin-Auditing	866	131	997	
Fin-Grants	4,424	782	5,206	
Fin-Performace Mgmnt	4,015	617	4,632	
Fin-Bus Services	7,780	595	8,375	
ARA-Admin Svcs & Ops	117,248	15,722	132,970	
ARA-Strategic Purchasing	41,794	4,849	46,643	
ARA-3-1-1	20,010	1,628	21,638	
ARA-Payroll Services	10,154	714	10,868	
IT-Admin & Applications	33,503	2,372	35,875	
IT-Infrastructure	86,609	9,339	95,948	
IT-Radio Comm Service	1,416	85	1,501	
Office Bus Opportunity	8,319	246	8,565	
Mayor's Office		7,516	7,516	
Human Resources		24,806	24,806	
Legal		149,876	149,876	
City Controller's Office		31,123	31,123	
HPD-Police Records		4,936	4,936	
General Services		251,552	251,552	
Total Allocated Additions:	663,203	516,687	1,179,890	1,179,890

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

Total To Be Allocated:	5,993,580	516,687	6,510,267

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

	Total	General & Admin	City Admin	Agenda Office	Special Events
Wages & Benefits					
Salaries & Wages	3,567,101	0	2,480,021	214,384	663,558
Fringe Benefits	1,274,768	0	857,206	96,483	242,134
Other Expense & Cost					
Supplies	107,843	0	12,818	4,044	89,800
Contractual Svcs.	380,665	0	198,385	33,479	148,801
*Contingency	5,000	5,000	0	0	0
Departmental Totals					
Total Expenditures	5,335,377	5,000	3,548,430	348,390	1,144,293
Deductions					
Total Deductions	(5,000)	(5,000)	0	0	0
Functional Cost	5,330,377	0	3,548,430	348,390	1,144,293
Allocation Step 1					
Inbound- All Others	663,203	663,203	0	0	0
Reallocate Admin Costs		(663,203)	441,495	43,346	142,372
Unallocated Costs	(1,611,919)	0	0	0	(1,286,665)
1st Allocation	4,381,661	0	3,989,925	391,736	0
Allocation Step 2					
Inbound- All Others	516,687	516,687	0	0	0
Reallocate Admin Costs		(516,687)	343,959	33,770	110,919
Unallocated Costs	(138,958)	0	0	0	(110,919)
2nd Allocation	377,729	0	343,959	33,770	0
Total For 10005000010000 Mayor's Office					
Total Allocated	4,759,390	0	4,333,884	425,506	0

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

	General Government
Wages & Benefits	
Salaries & Wages	209,138
Fringe Benefits	78,945
Other Expense & Cost	
Supplies	1,181
Contractual Svcs.	0
*Contingency	0
Departmental Totals	
Total Expenditures	289,264
Deductions	
Total Deductions	0
Functional Cost	289,264
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	35,990
Unallocated Costs	(325,254)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	28,039
Unallocated Costs	(28,039)
2nd Allocation	0
Total For 10005000010000 Mayor's Office	
Total Allocated	0

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

Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fin-Director's Office	6.50	0.0322	1,286		1,286		1,286
Fin-OMB	16.50	0.0818	3,264		3,264		3,264
Finance-City Council	2.50	0.0124	494		494		494
Fin-Public Fin	6.00	0.0297	1,187		1,187	105	1,292
Fin-Genl Acctg	14.20	0.0704	2,809		2,809		2,809
Fin-Auditing	2.00	0.0099	396		396		396
Fin-Grants	4.00	0.0198	791		791		791
Fin-Performace Mgmnt	3.10	0.0154	613		613		613
Fin-Treasury	0.20	0.0010	40		40	3	43
Fin-Bus Services	2.90	0.0144	574		574		574
ARA-Director's Office	7.50	0.0372	1,483		1,483		1,483
ARA-Admin Svcs & Ops	24.80	0.1229	4,905		4,905		4,905
ARA-Strategic Purchasing	39.90	0.1978	7,892		7,892		7,892
ARA-3-1-1	63.20	0.3133	12,501		12,501		12,501
ARA-Payroll Services	62.80	0.3113	12,421		12,421		12,421
ARA-Regulatory Services	36.20	0.1795	7,160		7,160	631	7,791
IT-Director	10.70	0.0530	2,116		2,116		2,116
IT-Admin & Applications	28.20	0.1398	5,578		5,578		5,578
IT-Infrastructure	70.70	0.3505	13,984		13,984		13,984
IT-Radio Comm Service	21.80	0.1081	4,312		4,312		4,312
Office Bus Opportunity	23.30	0.1155	4,609		4,609		4,609
Mayor's Office	38.00	0.1884	7,516		7,516		7,516
Human Resources	156.90	0.7778	31,034		31,034	2,735	33,769
Legal	119.10	0.5904	23,557		23,557	2,076	25,633
City Secretary	10.90	0.0540	2,156		2,156	190	2,346
City Council	74.60	0.3698	14,755		14,755	1,301	16,056

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

Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Controller's Office	66.20	0.3282	13,094		13,094	1,154	14,248
Municipal Court	292.00	1.4475	57,756		57,756	5,091	62,847
Health Administration	79.60	0.3946	15,744		15,744	1,388	17,132
Planning & Development Admin	13.10	0.0649	2,591		2,591	228	2,819
CIP Sal Rec PWE Adm	14.20	0.0704	2,809		2,809	248	3,057
HPD-Police Records	72.70	0.3604	14,380		14,380	1,267	15,647
General Services	220.90	1.0951	43,693		43,693	3,851	47,544
HEC	222.60	1.1035	44,029		44,029	3,881	47,910
Police	6,390.00	31.6773	1,263,907		1,263,907	111,402	1,375,309
Dept of Neighborhoods	96.10	0.4764	19,008		19,008	1,675	20,683
Fire	3,933.80	19.5012	778,083		778,083	68,581	846,664
PWE-All Other	15.10	0.0749	2,987		2,987	263	3,250
Solid Waste Management	438.30	2.1728	86,693		86,693	7,641	94,334
Housing and Community Devp	2.10	0.0104	415		415	37	452
Library	422.40	2.0940	83,548		83,548	7,364	90,912
Parks & Recreation	701.00	3.4751	138,654		138,654	12,221	150,875
Health & Human Services	391.60	1.9413	77,456		77,456	6,827	84,283
ARA-Ins Mgmt	5.10	0.0253	1,009		1,009	89	1,098
ARA-Exec Svcs	17.10	0.0848	3,382		3,382	298	3,680
ARA-BARC	87.80	0.4353	17,366		17,366	1,531	18,897
ARA-Other	15.70	0.0778	3,105		3,105	274	3,379
IT-Public Services	40.40	0.2003	7,991		7,991	704	8,695
Planning & Development	71.90	0.3564	14,221		14,221	1,253	15,474
CIP S/R Planning	10.30	0.0511	2,037		2,037	180	2,217
CIP Sal Rec RE	34.20	0.1695	6,765		6,765	596	7,361
CIP S/R Engrg	112.70	0.5587	22,291		22,291	1,965	24,256
CIP S/R Constr	116.20	0.5760	22,984		22,984	2,026	25,010

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

Activity - City Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP S/R Eng/Const	2.80	0.0139	554		554	49	603
CIP S/R GeoEnv	10.90	0.0540	2,156		2,156	190	2,346
CIP S/R Other	48.70	0.2414	9,633		9,633	849	10,482
CIP S/R GSD	25.40	0.1259	5,024		5,024	443	5,467
Prop & Cas Legal	46.60	0.2310	9,217		9,217	812	10,029
Fleet Management	336.30	1.6672	66,518		66,518	5,863	72,381
Wrkr Comp-HR	28.70	0.1423	5,677		5,677	500	6,177
Wrkr Comp-Legal	3.10	0.0154	613		613	54	667
PWE-Sign Adm	42.80	0.2122	8,466		8,466	746	9,212
PWE-Bldg Insp	411.20	2.0385	81,333		81,333	7,169	88,502
PWE-Stormwater Fund	348.00	1.7252	68,832		68,832	6,067	74,899
PWE-DDSR	490.20	2.4301	96,959		96,959	8,546	105,505
CABLE TV	11.60	0.0575	2,294		2,294	202	2,496
PWE-Houston Transtar	7.20	0.0357	1,424		1,424	126	1,550
ARRA Reimbursement Fund	3.00	0.0149	593		593	52	645
Houston Airport System (HAS)	1,360.00	6.7420	269,000		269,000	23,710	292,710
PWE-Water & Sewer System	2,082.20	10.3222	411,847		411,847	36,301	448,148
Conv and Ent Optns	67.20	0.3331	13,292		13,292	1,172	14,464
ARA Parking	63.80	0.3163	12,619		12,619	1,112	13,731
Health Benefits Fund	42.00	0.2082	8,307		8,307	732	9,039
Houston Permit Center	10.80	0.0535	2,136		2,136	188	2,324
SubTotal	20,172.10	100.0000	3,989,925		3,989,925	343,959	4,333,884
Total	20,172.10	100.0000	3,989,925		3,989,925	343,959	4,333,884

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

Allocation Basis: Total full time equivalent positions for all funds
Allocation Source: FTE Summary - Finance, OMB

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City Of Houston, Texas
OMB A-87 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	391,736		391,736	33,770	425,506
SubTotal	100	100.0000	391,736		391,736	33,770	425,506
Total	100	100.0000	391,736		391,736	33,770	425,506

Allocation Basis: Direct allocation to City Council

Allocation Source: N/A

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

Receiving Department	Total	City Admin	Agenda Office
Fin-Director's Office	1,286	1,286	0
Fin-OMB	3,264	3,264	0
Finance-City Council	494	494	0
Fin-Public Fin	1,292	1,292	0
Fin-Genl Acctg	2,809	2,809	0
Fin-Auditing	396	396	0
Fin-Grants	791	791	0
Fin-Performace Mgmnt	613	613	0
Fin-Treasury	43	43	0
Fin-Bus Services	574	574	0
ARA-Director's Office	1,483	1,483	0
ARA-Admin Svcs & Ops	4,905	4,905	0
ARA-Strategic Purchasing	7,892	7,892	0
ARA-3-1-1	12,501	12,501	0
ARA-Payroll Services	12,421	12,421	0
ARA-Regulatory Services	7,791	7,791	0
IT-Director	2,116	2,116	0
IT-Admin & Applications	5,578	5,578	0
IT-Infrastructure	13,984	13,984	0
IT-Radio Comm Service	4,312	4,312	0
Office Bus Opportunity	4,609	4,609	0
Mayor's Office	7,516	7,516	0
Human Resources	33,769	33,769	0
Legal	25,633	25,633	0
City Secretary	2,346	2,346	0
City Council	441,562	16,056	425,506
City Controller's Office	14,248	14,248	0
Municipal Court	62,847	62,847	0
Health Administration	17,132	17,132	0
Planning & Development	2,819	2,819	0
CIP Sal Rec PWE Adm	3,057	3,057	0
HPD-Police Records	15,647	15,647	0
General Services	47,544	47,544	0
HEC	47,910	47,910	0

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

Receiving Department	Total	City Admin	Agenda Office
Police	1,375,309	1,375,309	0
Dept of Neighborhoods	20,683	20,683	0
Fire	846,664	846,664	0
PWE-All Other	3,250	3,250	0
Solid Waste Management	94,334	94,334	0
Housing and Community	452	452	0
Library	90,912	90,912	0
Parks & Recreation	150,875	150,875	0
Health & Human Services	84,283	84,283	0
ARA-Ins Mgmt	1,098	1,098	0
ARA-Exec Svcs	3,680	3,680	0
ARA-BARC	18,897	18,897	0
ARA-Other	3,379	3,379	0
IT-Public Services	8,695	8,695	0
Planning & Development	15,474	15,474	0
CIP S/R Planning	2,217	2,217	0
CIP Sal Rec RE	7,361	7,361	0
CIP S/R Engrg	24,256	24,256	0
CIP S/R Constr	25,010	25,010	0
CIP S/R Eng/Const	603	603	0
CIP S/R GeoEnv	2,346	2,346	0
CIP S/R Other	10,482	10,482	0
CIP S/R GSD	5,467	5,467	0
Prop & Cas Legal	10,029	10,029	0
Fleet Management	72,381	72,381	0
Wrkr Comp-HR	6,177	6,177	0
Wrkr Comp-Legal	667	667	0
PWE-Sign Adm	9,212	9,212	0
PWE-Bldg Insp	88,502	88,502	0
PWE-Stormwater Fund	74,899	74,899	0
PWE-DDSR	105,505	105,505	0
CABLE TV	2,496	2,496	0
PWE-Houston Transtar	1,550	1,550	0
ARRA Reimbursement Fund	645	645	0
Houston Airport System	292,710	292,710	0

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

Receiving Department	Total	City Admin	Agenda Office
PWE-Water & Sewer System	448,148	448,148	0
Conv and Ent Optns	14,464	14,464	0
ARA Parking	13,731	13,731	0
Health Benefits Fund	9,039	9,039	0
Houston Permit Center	2,324	2,324	0
Direct Billed	0	0	0
Total	4,759,390	4,333,884	425,506

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
HUMAN RESOURCES DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

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

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

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

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

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

	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	817,225	39,153	856,378	
Fin-OMB	42,338	7,024	49,362	
Fin-Genl Acctg	45,472	5,510	50,982	
Fin-Auditing	493	75	568	
Fin-Grants	381	67	448	
Fin-Performace Mgmnt	346	53	399	
Fin-Bus Services	670	51	721	
ARA-Admin Svcs & Ops	281	31	312	
ARA-Strategic Purchasing	12,920	1,495	14,415	
ARA-3-1-1	20,174	1,641	21,815	
ARA-Payroll Services	41,923	2,946	44,869	
IT-Admin & Applications	1,416,871	101,227	1,518,098	
IT-Infrastructure	311,886	33,943	345,829	
Office Bus Opportunity	16,333	465	16,798	
Mayor’s Office	31,034	2,735	33,769	
Human Resources		95,281	95,281	
Legal		48,005	48,005	
City Controller's Office		92,164	92,164	
General Services		17,522	17,522	
Total Allocated Additions:	2,764,094	449,388	3,213,482	3,213,482
Total To Be Allocated:	5,800,420	449,388		6,249,808

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

	Total	General & Admin	Selection	Personnel Svcs	Classified Testing
Wages & Benefits					
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
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	3,036,326	336,525	822,566	1,504,816	170,561
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,036,326	336,525	822,566	1,504,816	170,561
Allocation Step 1					
Inbound- All Others	2,764,094	2,764,094	0	0	0
Reallocate Admin Costs		(3,100,619)	944,687	1,728,223	195,882
1st Allocation	5,800,420	0	1,767,253	3,233,039	366,443
Allocation Step 2					
Inbound- All Others	449,388	449,388	0	0	0
Reallocate Admin Costs		(449,388)	136,918	250,480	28,390
2nd Allocation	449,388	0	136,918	250,480	28,390
Total For 10008000010000 Human Resources					
Total Allocated	6,249,808	0	1,904,171	3,483,519	394,833

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

	Training
Wages & Benefits	
Salaries & Wages	144,207
Fringe Benefits	48,041
Other Expense & Cost	
Supplies	0
Contractual Svcs.	4,270
Non Capital Equipment	5,340
Departmental Totals	
Total Expenditures	201,858
Deductions	
Total Deductions	0
Functional Cost	201,858
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	231,827
1st Allocation	433,685
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	33,600
2nd Allocation	33,600
Total For 10008000010000 Human Resources	
Total Allocated	467,285

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City Of Houston, Texas
OMB A-87 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-Director's Office	61	0.9653	17,060		17,060		17,060
ARA-Director's Office	266	4.2095	74,393		74,393		74,393
IT-Director	89	1.4085	24,891		24,891		24,891
Office Bus Opportunity	18	0.2849	5,034		5,034		5,034
Mayor’s Office	64	1.0128	17,899		17,899		17,899
Human Resources	133	2.1048	37,196		37,196		37,196
Legal	57	0.9020	15,941		15,941	1,372	17,313
City Council	79	1.2502	22,094		22,094	1,902	23,996
City Controller's Office	13	0.2057	3,636		3,636	313	3,949
Municipal Court	54	0.8546	15,102		15,102	1,300	16,402
Health Administration	330	5.2223	92,292		92,292	7,944	100,236
Planning & Development Admin	36	0.5697	10,068		10,068	867	10,935
PWE-Administration	1,444	22.8517	403,848		403,848	34,759	438,607
General Services	38	0.6014	10,628		10,628	915	11,543
HEC	85	1.3452	23,772		23,772	2,046	25,818
Police	1,496	23.6746	418,390		418,390	36,009	454,399
Dept of Neighborhoods	201	3.1809	56,214		56,214	4,838	61,052
Fire	682	10.7928	190,737		190,737	16,417	207,154
Solid Waste Management	197	3.1176	55,096		55,096	4,742	59,838
Housing and Community Devp	40	0.6330	11,187		11,187	963	12,150
Library	79	1.2502	22,094		22,094	1,902	23,996
Parks & Recreation	509	8.0551	142,354		142,354	12,252	154,606
Fleet Management	93	1.4718	26,010		26,010	2,239	28,249
Houston Airport System (HAS)	242	3.8297	67,681		67,681	5,825	73,506
Conv and Ent Optns	13	0.2057	3,636		3,636	313	3,949
SubTotal	6,319	100.0000	1,767,253		1,767,253	136,918	1,904,171

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City Of Houston, Texas
OMB A-87 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	1,767,253		1,767,253	136,918	1,904,171

Allocation Basis: Number of selections per dept.

Allocation Source: HR Dept.

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City Of Houston, Texas
OMB A-87 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-Director's Office	6.50	0.0322	1,042		1,042		1,042
Fin-OMB	16.50	0.0818	2,644		2,644		2,644
Finance-City Council	2.50	0.0124	401		401		401
Fin-Public Fin	6.00	0.0297	962		962	77	1,039
Fin-Genl Acctg	14.20	0.0704	2,276		2,276		2,276
Fin-Auditing	2.00	0.0099	321		321		321
Fin-Grants	4.00	0.0198	641		641		641
Fin-Performace Mgmnt	3.10	0.0154	497		497		497
Fin-Treasury	0.20	0.0010	32		32	3	35
Fin-Bus Services	2.90	0.0144	465		465		465
ARA-Director's Office	7.50	0.0372	1,202		1,202		1,202
ARA-Admin Svcs & Ops	24.80	0.1229	3,975		3,975		3,975
ARA-Strategic Purchasing	39.90	0.1978	6,395		6,395		6,395
ARA-3-1-1	63.20	0.3133	10,129		10,129		10,129
ARA-Payroll Services	62.80	0.3113	10,065		10,065		10,065
ARA-Regulatory Services	36.20	0.1795	5,802		5,802	463	6,265
IT-Director	10.70	0.0530	1,715		1,715		1,715
IT-Admin & Applications	28.20	0.1398	4,520		4,520		4,520
IT-Infrastructure	70.70	0.3505	11,331		11,331		11,331
IT-Radio Comm Service	21.80	0.1081	3,494		3,494		3,494
Office Bus Opportunity	23.30	0.1155	3,734		3,734		3,734
Mayor’s Office	38.00	0.1884	6,090		6,090		6,090
Human Resources	156.90	0.7778	25,147		25,147		25,147
Legal	119.10	0.5904	19,088		19,088	1,524	20,612
City Secretary	10.90	0.0540	1,747		1,747	139	1,886
City Council	74.60	0.3698	11,956		11,956	955	12,911

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City Of Houston, Texas
OMB A-87 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	10,610		10,610	847	11,457
Municipal Court	292.00	1.4475	46,800		46,800	3,737	50,537
Health Administration	79.60	0.3946	12,758		12,758	1,019	13,777
Planning & Development Admin	13.10	0.0649	2,100		2,100	168	2,268
CIP Sal Rec PWE Adm	14.20	0.0704	2,276		2,276	182	2,458
HPD-Police Records	72.70	0.3604	11,652		11,652	930	12,582
General Services	220.90	1.0951	35,404		35,404	2,827	38,231
HEC	222.60	1.1035	35,677		35,677	2,849	38,526
Police	6,390.00	31.6773	1,024,141		1,024,141	81,777	1,105,918
Dept of Neighborhoods	96.10	0.4764	15,402		15,402	1,230	16,632
Fire	3,933.80	19.5012	630,481		630,481	50,343	680,824
PWE-All Other	15.10	0.0749	2,420		2,420	193	2,613
Solid Waste Management	438.30	2.1728	70,248		70,248	5,609	75,857
Housing and Community Devp	2.10	0.0104	337		337	27	364
Library	422.40	2.0940	67,699		67,699	5,406	73,105
Parks & Recreation	701.00	3.4751	112,351		112,351	8,971	121,322
Health & Human Services	391.60	1.9413	62,763		62,763	5,011	67,774
ARA-Ins Mgmt	5.10	0.0253	817		817	65	882
ARA-Exec Svcs	17.10	0.0848	2,741		2,741	219	2,960
ARA-BARC	87.80	0.4353	14,072		14,072	1,124	15,196
ARA-Other	15.70	0.0778	2,516		2,516	201	2,717
IT-Public Services	40.40	0.2003	6,475		6,475	517	6,992
Planning & Development	71.90	0.3564	11,524		11,524	920	12,444
CIP S/R Planning	10.30	0.0511	1,651		1,651	132	1,783
CIP Sal Rec RE	34.20	0.1695	5,481		5,481	438	5,919
CIP S/R Engrg	112.70	0.5587	18,063		18,063	1,442	19,505
CIP S/R Constr	116.20	0.5760	18,624		18,624	1,487	20,111

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City Of Houston, Texas
OMB A-87 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	449		449	36	485
CIP S/R GeoEnv	10.90	0.0540	1,747		1,747	139	1,886
CIP S/R Other	48.70	0.2414	7,805		7,805	623	8,428
CIP S/R GSD	25.40	0.1259	4,071		4,071	325	4,396
Prop & Cas Legal	46.60	0.2310	7,469		7,469	596	8,065
Fleet Management	336.30	1.6672	53,900		53,900	4,304	58,204
Wrkr Comp-HR	28.70	0.1423	4,600		4,600	367	4,967
Wrkr Comp-Legal	3.10	0.0154	497		497	40	537
PWE-Sign Adm	42.80	0.2122	6,860		6,860	548	7,408
PWE-Bldg Insp	411.20	2.0385	65,904		65,904	5,262	71,166
PWE-Stormwater Fund	348.00	1.7252	55,775		55,775	4,454	60,229
PWE-DDSR	490.20	2.4301	78,566		78,566	6,273	84,839
CABLE TV	11.60	0.0575	1,859		1,859	148	2,007
PWE-Houston Transtar	7.20	0.0357	1,154		1,154	92	1,246
ARRA Reimbursement Fund	3.00	0.0149	481		481	38	519
Houston Airport System (HAS)	1,360.00	6.7420	217,971		217,971	17,405	235,376
PWE-Water & Sewer System	2,082.20	10.3222	333,720		333,720	26,647	360,367
Conv and Ent Optns	67.20	0.3331	10,770		10,770	860	11,630
ARA Parking	63.80	0.3163	10,225		10,225	816	11,041
Health Benefits Fund	42.00	0.2082	6,731		6,731	537	7,268
Houston Permit Center	10.80	0.0535	1,731		1,731	138	1,869
SubTotal	20,172.10	100.0000	3,233,039		3,233,039	250,480	3,483,519
Total	20,172.10	100.0000	3,233,039		3,233,039	250,480	3,483,519

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City Of Houston, Texas
OMB A-87 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

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City Of Houston, Texas
OMB A-87 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	150		150	12	162
Police	5,244	57.9559	212,375		212,375	16,453	228,828
Fire	3,801	42.0032	153,918		153,918	11,925	165,843
SubTotal	9,049	100.0000	366,443		366,443	28,390	394,833
Total	9,049	100.0000	366,443		366,443	28,390	394,833

Allocation Basis: Number of classified full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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City Of Houston, Texas
OMB A-87 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-Director's Office	1	0.0086	37		37		37
Fin-OMB	13	0.1113	483		483		483
Finance-City Council	10	0.0856	371		371		371
Fin-Public Fin	2	0.0171	74		74	6	80
Fin-Genl Acctg	10	0.0856	371		371		371
Fin-Auditing	1	0.0086	37		37		37
Fin-Performace Mgmnt	10	0.0856	371		371		371
ARA-Director's Office	1	0.0086	37		37		37
ARA-Admin Svcs & Ops	24	0.2055	891		891		891
ARA-Strategic Purchasing	11	0.0942	408		408		408
ARA-3-1-1	12	0.1027	446		446		446
ARA-Payroll Services	71	0.6079	2,636		2,636		2,636
ARA-Regulatory Services	41	0.3511	1,522		1,522	132	1,654
IT-Director	26	0.2226	965		965		965
IT-Admin & Applications	21	0.1798	780		780		780
IT-Infrastructure	56	0.4795	2,079		2,079		2,079
IT-Radio Comm Service	12	0.1027	446		446		446
Office Bus Opportunity	21	0.1798	780		780		780
Mayor’s Office	22	0.1884	817		817		817
Human Resources	887	7.5948	32,938		32,938		32,938
Legal	22	0.1884	817		817	71	888
City Council	5	0.0428	186		186	16	202
City Controller's Office	45	0.3853	1,671		1,671	144	1,815
Municipal Court	131	1.1217	4,865		4,865	420	5,285
Health Administration	737	6.3105	27,368		27,368	2,365	29,733
Planning & Development Admin	29	0.2483	1,077		1,077	93	1,170

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City Of Houston, Texas
OMB A-87 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	190,979		190,979	16,504	207,483
HPD-Police Records	26	0.2226	965		965	83	1,048
General Services	132	1.1302	4,902		4,902	424	5,326
HEC	95	0.8134	3,528		3,528	305	3,833
Police	1,038	8.8877	38,545		38,545	3,331	41,876
Dept of Neighborhoods	142	1.2159	5,273		5,273	456	5,729
Fire	164	1.4042	6,090		6,090	526	6,616
Solid Waste Management	239	2.0464	8,875		8,875	767	9,642
Housing and Community Devp	282	2.4146	10,472		10,472	905	11,377
Library	352	3.0140	13,071		13,071	1,130	14,201
Parks & Recreation	756	6.4732	28,073		28,073	2,426	30,499
ARA-Ins Mgmt	5	0.0428	186		186	16	202
ARA-Exec Svcs	3	0.0257	111		111	10	121
ARA-BARC	110	0.9419	4,085		4,085	353	4,438
ARA-Other	6	0.0514	223		223	19	242
IT-Public Services	12	0.1027	446		446	39	485
Fleet Management	452	3.8702	16,784		16,784	1,451	18,235
Houston Airport System (HAS)	357	3.0568	13,257		13,257	1,146	14,403
Conv and Ent Optns	14	0.1199	520		520	45	565
ARA Parking	130	1.1131	4,827		4,827	417	5,244
SubTotal	11,679	100.0000	433,685		433,685	33,600	467,285
Total	11,679	100.0000	433,685		433,685	33,600	467,285

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

Receiving Department	Total	Selection	Personnel Svcs	Classified Testing	Training
Fin-Director's Office	18,139	17,060	1,042	0	37
Fin-OMB	3,127	0	2,644	0	483
Finance-City Council	772	0	401	0	371
Fin-Public Fin	1,119	0	1,039	0	80
Fin-Genl Acctg	2,647	0	2,276	0	371
Fin-Auditing	358	0	321	0	37
Fin-Grants	641	0	641	0	0
Fin-Performace Mgmnt	868	0	497	0	371
Fin-Treasury	35	0	35	0	0
Fin-Bus Services	465	0	465	0	0
ARA-Director's Office	75,632	74,393	1,202	0	37
ARA-Admin Svcs & Ops	4,866	0	3,975	0	891
ARA-Strategic Purchasing	6,803	0	6,395	0	408
ARA-3-1-1	10,575	0	10,129	0	446
ARA-Payroll Services	12,701	0	10,065	0	2,636
ARA-Regulatory Services	7,919	0	6,265	0	1,654
IT-Director	27,571	24,891	1,715	0	965
IT-Admin & Applications	5,300	0	4,520	0	780
IT-Infrastructure	13,410	0	11,331	0	2,079
IT-Radio Comm Service	3,940	0	3,494	0	446
Office Bus Opportunity	9,548	5,034	3,734	0	780
Mayor's Office	24,806	17,899	6,090	0	817
Human Resources	95,281	37,196	25,147	0	32,938
Legal	38,813	17,313	20,612	0	888
City Secretary	1,886	0	1,886	0	0
City Council	37,109	23,996	12,911	0	202
City Controller's Office	17,221	3,949	11,457	0	1,815
Municipal Court	72,224	16,402	50,537	0	5,285
Health Administration	143,746	100,236	13,777	0	29,733
Planning & Development	14,373	10,935	2,268	0	1,170
PWE-Administration	646,090	438,607	0	0	207,483
CIP Sal Rec PWE Adm	2,458	0	2,458	0	0
HPD-Police Records	13,792	0	12,582	162	1,048
General Services	55,100	11,543	38,231	0	5,326

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

Receiving Department	Total	Selection	Personnel Svcs	Classified Testing	Training
HEC	68,177	25,818	38,526	0	3,833
Police	1,831,021	454,399	1,105,918	228,828	41,876
Dept of Neighborhoods	83,413	61,052	16,632	0	5,729
Fire	1,060,437	207,154	680,824	165,843	6,616
PWE-All Other	2,613	0	2,613	0	0
Solid Waste Management	145,337	59,838	75,857	0	9,642
Housing and Community	23,891	12,150	364	0	11,377
Library	111,302	23,996	73,105	0	14,201
Parks & Recreation	306,427	154,606	121,322	0	30,499
Health & Human Services	67,774	0	67,774	0	0
ARA-Ins Mgmt	1,084	0	882	0	202
ARA-Exec Svcs	3,081	0	2,960	0	121
ARA-BARC	19,634	0	15,196	0	4,438
ARA-Other	2,959	0	2,717	0	242
IT-Public Services	7,477	0	6,992	0	485
Planning & Development	12,444	0	12,444	0	0
CIP S/R Planning	1,783	0	1,783	0	0
CIP Sal Rec RE	5,919	0	5,919	0	0
CIP S/R Engrg	19,505	0	19,505	0	0
CIP S/R Constr	20,111	0	20,111	0	0
CIP S/R Eng/Const	485	0	485	0	0
CIP S/R GeoEnv	1,886	0	1,886	0	0
CIP S/R Other	8,428	0	8,428	0	0
CIP S/R GSD	4,396	0	4,396	0	0
Prop & Cas Legal	8,065	0	8,065	0	0
Fleet Management	104,688	28,249	58,204	0	18,235
Wrkr Comp-HR	4,967	0	4,967	0	0
Wrkr Comp-Legal	537	0	537	0	0
PWE-Sign Adm	7,408	0	7,408	0	0
PWE-Bldg Insp	71,166	0	71,166	0	0
PWE-Stormwater Fund	60,229	0	60,229	0	0
PWE-DDSR	84,839	0	84,839	0	0
CABLE TV	2,007	0	2,007	0	0
PWE-Houston Transtar	1,246	0	1,246	0	0
ARRA Reimbursement Fund	519	0	519	0	0

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

Receiving Department	Total	Selection	Personnel Svcs	Classified Testing	Training
Houston Airport System	323,285	73,506	235,376	0	14,403
PWE-Water & Sewer System	360,367	0	360,367	0	0
Conv and Ent Optns	16,144	3,949	11,630	0	565
ARA Parking	16,285	0	11,041	0	5,244
Health Benefits Fund	7,268	0	7,268	0	0
Houston Permit Center	1,869	0	1,869	0	0
Direct Billed	0	0	0	0	0
Total	6,249,808	1,904,171	3,483,519	394,833	467,285

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
LEGAL SERVICES
NATURE AND EXTENT OF SERVICES

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

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

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

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

- **Legal Other** - The costs of other legal services such as criminal law, neighborhood services, and real estate have not been allocated in this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,498,882			12,498,882
Building Usage Charge	144,809		144,809	
Equipment Usage Charge	5,695		5,695	
Nondepartmental-Gen Gov	340,413	16,306	356,719	
Fin-OMB	4,798	796	5,594	
Fin-Genl Acctg	6,925	773	7,698	
Fin-Auditing	2,030	307	2,337	
Fin-Grants	1,568	277	1,845	
Fin-Performace Mgmnt	1,423	219	1,642	
Fin-Bus Services	2,757	211	2,968	
ARA-Admin Svcs & Ops	984	110	1,094	
ARA-Strategic Purchasing	15,131	1,755	16,886	
ARA-3-1-1	5,074	413	5,487	
ARA-Payroll Services	31,823	2,236	34,059	
IT-Admin & Applications	20,865	1,470	22,335	
IT-Infrastructure	70,894	6,903	77,797	
Office Bus Opportunity	11,143	314	11,457	
Mayor's Office	23,557	2,076	25,633	
Human Resources	35,846	2,967	38,813	
Legal		972,170	972,170	
City Controller's Office		10,445	10,445	
HPD-Police Records		229,169	229,169	
General Services		417,026	417,026	
Total Allocated Additions:	725,735	1,665,943	2,391,678	2,391,678
Total To Be Allocated:	13,224,617	1,665,943		14,890,560

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

	Total	General & Admin	Legal Svcs	PWE Legal	Inspector General
Wages & Benefits					
Salaries & Wages	8,452,937	1,452,074	2,013,141	804,340	458,991
Fringe Benefits	3,163,716	531,401	702,788	294,308	210,182
Other Expense & Cost					
Supplies	341,411	341,411	0	0	0
Contractual Svcs	540,818	412,122	10,003	56	1
Departmental Totals					
Total Expenditures	12,498,882	2,737,008	2,725,932	1,098,704	669,174
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	12,498,882	2,737,008	2,725,932	1,098,704	669,174
Allocation Step 1					
Inbound- All Others	725,735	725,735	0	0	0
Reallocate Admin Costs		(3,462,743)	966,947	389,735	237,371
Unallocated Costs	(7,136,754)	0	0	0	0
1st Allocation	6,087,863	0	3,692,879	1,488,439	906,545
Allocation Step 2					
Inbound- All Others	1,665,943	1,665,943	0	0	0
Reallocate Admin Costs		(1,665,943)	465,203	187,504	114,200
Unallocated Costs	(899,036)	0	0	0	0
2nd Allocation	766,907	0	465,203	187,504	114,200
Total For 10009000010000 Legal					
Total Allocated	6,854,770	0	4,158,082	1,675,943	1,020,745

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

	Other
Wages & Benefits	
Salaries & Wages	3,724,391
Fringe Benefits	1,425,037
Other Expense & Cost	
Supplies	0
Contractual Svcs	118,636
Departmental Totals	
Total Expenditures	5,268,064
Deductions	
Total Deductions	0
Functional Cost	5,268,064
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	1,868,690
Unallocated Costs	(7,136,754)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	899,036
Unallocated Costs	(899,036)
2nd Allocation	0
Total For 10009000010000 Legal	
Total Allocated	0

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City Of Houston, Texas
OMB A-87 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
Fin-Director's Office	2,863	8.3819	309,533		309,533		309,533
Fin-Public Fin	1,538	4.5027	166,281		166,281	34,869	201,150
IT-Director	78	0.2284	8,433		8,433		8,433
IT-Admin & Applications	113	0.3308	12,217		12,217		12,217
Office Bus Opportunity	122	0.3572	13,190		13,190		13,190
Mayor's Office	1,288	3.7708	139,252		139,252		139,252
Human Resources	313	0.9164	33,840		33,840		33,840
Legal	8,861	25.9419	958,005		958,005		958,005
City Secretary	658	1.9264	71,140		71,140	14,918	86,058
City Council	284	0.8315	30,705		30,705	6,439	37,144
City Controller's Office	859	2.5149	92,871		92,871	19,475	112,346
Municipal Court	248	0.7261	26,812		26,812	5,623	32,435
Health Administration	3,329	9.7462	359,914		359,914	75,474	435,388
Planning & Development Admin	1,272	3.7240	137,522		137,522	28,839	166,361
PWE-Administration	1,021	2.9891	110,385		110,385	23,148	133,533
General Services	3,819	11.1807	412,891		412,891	86,583	499,474
Police	1,905	5.5772	205,959		205,959	43,190	249,149
Fire	449	1.3145	48,544		48,544	10,180	58,724
PWE-All Other	-438	-1.2823	-47,354		-47,354	-9,930	-57,284
Solid Waste Management	448	1.3116	48,435		48,435	10,157	58,592
Library	575	1.6834	62,166		62,166	13,036	75,202
Parks & Recreation	703	2.0581	76,005		76,005	15,938	91,943
PWE-Sign Adm	539	1.5780	58,274		58,274	12,220	70,494
PWE-Bldg Insp	425	1.2443	45,949		45,949	9,636	55,585
PWE-Stormwater Fund	569	1.6658	61,517	-4,758	56,759	12,900	69,659
PWE-DDSR	0			-65,670	-65,670		-65,670

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City Of Houston, Texas
OMB A-87 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-Houston Transtar	224	0.6558	24,218		24,218	5,078	29,296
TIRZ	9	0.0263	973		973	204	1,177
Houston Airport System (HAS)	73	0.2137	7,892		7,892	1,655	9,547
PWE-Water & Sewer System	1,205	3.5278	130,278	-3,300	126,978	27,320	154,298
Conv and Ent Optns	187	0.5475	20,217		20,217	4,240	24,457
ARA Parking	618	1.8093	66,815		66,815	14,011	80,826
SubTotal	34,157	100.0000	3,692,879	-73,728	3,619,151	465,203	4,084,354
Direct Billed				73,728	73,728		73,728
Total	34,157	100.0000	3,692,879		3,692,879	465,203	4,158,082

Allocation Basis: Number of Legal staff hours expended per department
Allocation Source: Legal Dept.

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City Of Houston, Texas
OMB A-87 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	1,488,439		1,488,439	187,504	1,675,943
SubTotal	100	100.0000	1,488,439		1,488,439	187,504	1,675,943
Total	100	100.0000	1,488,439		1,488,439	187,504	1,675,943

Allocation Basis: Direct allocation to PWE All Other

Allocation Source: N/A

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City Of Houston, Texas
OMB A-87 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	28,330		28,330		28,330
IT-Director	1	0.3906	3,541		3,541		3,541
Mayor’s Office	3	1.1719	10,624		10,624		10,624
Human Resources	4	1.5625	14,165		14,165		14,165
Legal	4	1.5625	14,165		14,165		14,165
City Council	4	1.5625	14,165		14,165	1,936	16,101
City Controller's Office	1	0.3906	3,541		3,541	484	4,025
Municipal Court	5	1.9531	17,706		17,706	2,419	20,125
Health Administration	10	3.9063	35,412		35,412	4,839	40,251
PWE-Administration	124	48.4373	439,106		439,106	60,002	499,108
General Services	1	0.3906	3,541		3,541	484	4,025
HEC	3	1.1719	10,624		10,624	1,452	12,076
Police	6	2.3438	21,247		21,247	2,903	24,150
Dept of Neighborhoods	3	1.1719	10,624		10,624	1,452	12,076
Fire	41	16.0156	145,189		145,189	19,840	165,029
Solid Waste Management	10	3.9063	35,412		35,412	4,839	40,251
Housing and Community Devp	2	0.7813	7,082		7,082	968	8,050
Library	1	0.3906	3,541		3,541	484	4,025
Parks & Recreation	14	5.4688	49,577		49,577	6,775	56,352
Fleet Management	2	0.7813	7,082		7,082	968	8,050
Conv and Ent Optns	1	0.3906	3,541		3,541	484	4,025
Other	8	3.1250	28,330		28,330	3,871	32,201
SubTotal	256	100.0000	906,545		906,545	114,200	1,020,745
Total	256	100.0000	906,545		906,545	114,200	1,020,745

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

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
Fin-Director's Office	309,533	309,533	0	0
Fin-Public Fin	201,150	201,150	0	0
ARA-Director's Office	28,330	0	0	28,330
IT-Director	11,974	8,433	0	3,541
IT-Admin & Applications	12,217	12,217	0	0
Office Bus Opportunity	13,190	13,190	0	0
Mayor's Office	149,876	139,252	0	10,624
Human Resources	48,005	33,840	0	14,165
Legal	972,170	958,005	0	14,165
City Secretary	86,058	86,058	0	0
City Council	53,245	37,144	0	16,101
City Controller's Office	116,371	112,346	0	4,025
Municipal Court	52,560	32,435	0	20,125
Health Administration	475,639	435,388	0	40,251
Planning & Development	166,361	166,361	0	0
PWE-Administration	632,641	133,533	0	499,108
General Services	503,499	499,474	0	4,025
HEC	12,076	0	0	12,076
Police	273,299	249,149	0	24,150
Dept of Neighborhoods	12,076	0	0	12,076
Fire	223,753	58,724	0	165,029
PWE-All Other	1,618,659	(57,284)	1,675,943	0
Solid Waste Management	98,843	58,592	0	40,251
Housing and Community	8,050	0	0	8,050
Library	79,227	75,202	0	4,025
Parks & Recreation	148,295	91,943	0	56,352
Fleet Management	8,050	0	0	8,050
PWE-Sign Adm	70,494	70,494	0	0
PWE-Bldg Insp	55,585	55,585	0	0
PWE-Stormwater Fund	69,659	69,659	0	0
PWE-DDSR	(65,670)	(65,670)	0	0
PWE-Houston Transtar	29,296	29,296	0	0
TIRZ	1,177	1,177	0	0
Houston Airport System	9,547	9,547	0	0

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

Receiving Department	Total	Legal Svcs	PWE Legal	Inspector General
PWE-Water & Sewer System	154,298	154,298	0	0
Conv and Ent Optns	28,482	24,457	0	4,025
ARA Parking	80,826	80,826	0	0
Other	32,201	0	0	32,201
Direct Billed	73,728	73,728	0	0
Total	6,854,770	4,158,082	1,675,943	1,020,745

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
CITY CONTROLLER'S OFFICE
NATURE AND EXTENT OF SERVICES

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

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

- **Treasury** – Costs of the City Controller's treasury activities have not been allocated.

- **Executive** – Costs associated specifically for the Controller are unallowable and thus not allocated within this plan.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,944,812			6,944,812
Building Usage Charge	90,277		90,277	
Equipment Usage Charge	1,859		1,859	
Nondepartmental-Gen Gov	190,184	9,130	199,314	
Fin-OMB	8,285	1,374	9,659	
Fin-Genl Acctg	9,057	1,092	10,149	
Fin-Auditing	1,128	170	1,298	
Fin-Grants	871	154	1,025	
Fin-Performace Mgmnt	790	122	912	
Fin-Bus Services	1,532	117	1,649	
ARA-Admin Svcs & Ops	141	16	157	
ARA-Strategic Purchasing	9,201	1,068	10,269	
ARA-3-1-1	1,400	114	1,514	
ARA-Payroll Services	17,688	1,243	18,931	
IT-Admin & Applications	130,582	9,120	139,702	
IT-Infrastructure	21,386	2,559	23,945	
Office Bus Opportunity	7,950	229	8,179	
Mayor’s Office	13,094	1,154	14,248	
Human Resources	15,917	1,304	17,221	
Legal	96,412	19,959	116,371	
City Controller's Office		18,034	18,034	
General Services		145,043	145,043	
Total Allocated Additions:	617,754	212,002	829,756	829,756
Total To Be Allocated:	7,562,566	212,002		7,774,568

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

	Total	General & Admin	Financial Svcs	Treasury	Executive
Wages & Benefits					
Salaries & Wages	4,453,501	188,300	3,127,150	516,031	622,020
Fringe Benefits	1,753,235	92,984	1,260,119	199,416	200,716
Other Expense & Cost					
Supplies	74,009	58,166	14,989	883	(29)
Contractual Svcs	664,067	170,584	288,351	193,193	11,939
Departmental Totals					
Total Expenditures	6,944,812	510,034	4,690,609	909,523	834,646
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	6,944,812	510,034	4,690,609	909,523	834,646
Allocation Step 1					
Inbound- All Others	617,754	617,754	0	0	0
Reallocate Admin Costs		(1,127,788)	822,097	159,407	146,284
Unallocated Costs	(2,049,860)	0	0	(1,068,930)	(980,930)
1st Allocation	5,512,706	0	5,512,706	0	0
Allocation Step 2					
Inbound- All Others	212,002	212,002	0	0	0
Reallocate Admin Costs		(212,002)	154,538	29,965	27,499
Unallocated Costs	(57,464)	0	0	(29,965)	(27,499)
2nd Allocation	154,538	0	154,538	0	0
Total For 10006000010000 City Controller's					
Total Allocated	5,667,244	0	5,667,244	0	0

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Nondepartmental-Gen Gov	1,169,468	30.3828	1,674,921		1,674,921		1,674,921
Fin-Director's Office	4,567	0.1187	6,541		6,541		6,541
Fin-OMB	474	0.0123	679		679		679
Finance-City Council	145	0.0038	208		208		208
Fin-Public Fin	345	0.0090	494		494	22	516
Fin-Genl Acctg	3,137	0.0815	4,493		4,493		4,493
Fin-Auditing	291	0.0076	417		417		417
Fin-Grants	328	0.0085	470		470		470
Fin-Performace Mgmnt	439	0.0114	629		629		629
Fin-Treasury	116	0.0030	166		166	7	173
Fin-Bus Services	1,027	0.0267	1,471		1,471		1,471
ARA-Director's Office	2,753	0.0715	3,943		3,943		3,943
ARA-Admin Svcs & Ops	14,205	0.3690	20,344		20,344		20,344
ARA-Strategic Purchasing	534	0.0139	765		765		765
ARA-3-1-1	1,424	0.0370	2,039		2,039		2,039
ARA-Payroll Services	1,362	0.0354	1,951		1,951		1,951
ARA-Regulatory Services	6,937	0.1802	9,935		9,935	437	10,372
IT-Director	16,391	0.4258	23,475		23,475		23,475
IT-Admin & Applications	7,681	0.1996	11,001		11,001		11,001
IT-Infrastructure	57,928	1.5050	82,965		82,965		82,965
IT-Radio Comm Service	2,588	0.0672	3,707		3,707		3,707
Office Bus Opportunity	3,735	0.0970	5,349		5,349		5,349
Mayor’s Office	21,731	0.5646	31,123		31,123		31,123
Human Resources	64,351	1.6718	92,164		92,164		92,164
Legal	7,293	0.1895	10,445		10,445		10,445
City Secretary	1,883	0.0489	2,697		2,697	119	2,816

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
City Council	15,668	0.4071	22,440		22,440	986	23,426
City Controller's Office	12,592	0.3271	18,034		18,034		18,034
Municipal Court	98,824	2.5675	141,536		141,536	6,222	147,758
Health Administration	13,969	0.3629	20,006		20,006	879	20,885
Planning & Development Admin	1,823	0.0474	2,611		2,611	115	2,726
PWE-Administration	109,806	2.8528	157,265		157,265	6,913	164,178
CIP Sal Rec PWE Adm	3,221	0.0837	4,613		4,613	203	4,816
HPD-Police Records	1,850	0.0481	2,650		2,650	116	2,766
General Services	48,531	1.2608	69,506		69,506	3,055	72,561
HEC	2,837	0.0737	4,063		4,063	179	4,242
Police	246,249	6.3976	352,679		352,679	15,503	368,182
Dept of Neighborhoods	10,015	0.2602	14,344		14,344	631	14,975
Fire	315,137	8.1873	451,341		451,341	19,840	471,181
PWE-All Other	3,859	0.1003	5,527		5,527	243	5,770
Solid Waste Management	50,794	1.3196	72,747		72,747	3,198	75,945
Housing and Community Devp	46,939	1.2195	67,226		67,226	2,955	70,181
Library	47,203	1.2263	67,604		67,604	2,972	70,576
Parks & Recreation	154,977	4.0263	221,959		221,959	9,757	231,716
Health & Human Services	179,895	4.6737	257,647		257,647	11,326	268,973
ARA-Ins Mgmt	805	0.0209	1,153		1,153	51	1,204
ARA-Exec Svcs	3,706	0.0963	5,308		5,308	233	5,541
ARA-BARC	13,832	0.3594	19,810		19,810	871	20,681
ARA-Other	18,084	0.4698	25,900		25,900	1,139	27,039
IT-Public Services	1,404	0.0365	2,011		2,011	88	2,099
Planning & Development	7,828	0.2034	11,211		11,211	493	11,704
General Debt Services	6,223	0.1617	8,913		8,913	392	9,305
CIP S/R Planning	727	0.0189	1,041		1,041	46	1,087

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec RE	1,549	0.0402	2,218		2,218	98	2,316
CIP S/R Engrg	23,413	0.6083	33,532		33,532	1,474	35,006
CIP S/R Constr	9,907	0.2574	14,189		14,189	624	14,813
CIP S/R Eng/Const	650	0.0169	931		931	41	972
CIP S/R GeoEnv	2,926	0.0760	4,191		4,191	184	4,375
CIP S/R Other	5,732	0.1489	8,209		8,209	361	8,570
CIP S/R GSD	5,931	0.1541	8,494		8,494	373	8,867
Prop & Cas Legal	7,523	0.1954	10,774		10,774	474	11,248
Fleet Management	45,755	1.1887	65,531		65,531	2,881	68,412
Wrkr Comp-HR	19,137	0.4972	27,408		27,408	1,205	28,613
Wrkr Comp-Legal	993	0.0258	1,422		1,422	63	1,485
HEC-Director	1,164	0.0302	1,667		1,667	73	1,740
HEC-IT	1,543	0.0401	2,210		2,210	97	2,307
HEC-911 Network	2,195	0.0570	3,144		3,144	138	3,282
HEC-Police Call Takers	2,776	0.0721	3,976		3,976	175	4,151
HEC-Office of Emgcy Mgt	1,347	0.0350	1,929		1,929	85	2,014
PWE-Sign Adm	12	0.0003	17		17	1	18
PWE-Bldg Insp	38,936	1.0116	55,764		55,764	2,451	58,215
PWE-Stormwater Fund	23,866	0.6200	34,181		34,181	1,503	35,684
PWE-DDSR	68,067	1.7684	97,486		97,486	4,285	101,771
CABLE TV	2,053	0.0533	2,940		2,940	129	3,069
PWE-Houston Transtar	3,244	0.0843	4,646		4,646	204	4,850
Hurricane Ike Aid & Recovery	724	0.0188	1,037		1,037	46	1,083
ARRA Reimbursement Fund	18,458	0.4795	26,436		26,436	1,162	27,598
TIRZ	4,470	0.1161	6,402		6,402	281	6,683
Houston Airport System (HAS)	202,491	5.2607	290,009		290,009	12,748	302,757
PWE-Water & Sewer System	381,002	9.8985	545,673		545,673	23,983	569,656

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

Activity - Financial Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Conv and Ent Optns	12,471	0.3240	17,861		17,861	785	18,646
ARA Parking	24,650	0.6404	35,304		35,304	1,552	36,856
Health Benefits Fund	126,621	3.2896	181,347		181,347	7,972	189,319
Long Term Disablity	234	0.0061	335		335	15	350
Houston Permit Center	1,331	0.0346	1,906		1,906	84	1,990
SubTotal	3,849,102	100.0000	5,512,706		5,512,706	154,538	5,667,244
Total	3,849,102	100.0000	5,512,706		5,512,706	154,538	5,667,244

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

Allocation Source: SAP

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

Receiving Department	Total	Financial Svcs
Nondepartmental-Gen Gov	1,674,921	1,674,921
Fin-Director's Office	6,541	6,541
Fin-OMB	679	679
Finance-City Council	208	208
Fin-Public Fin	516	516
Fin-Genl Acctg	4,493	4,493
Fin-Auditing	417	417
Fin-Grants	470	470
Fin-Performace Mgmnt	629	629
Fin-Treasury	173	173
Fin-Bus Services	1,471	1,471
ARA-Director's Office	3,943	3,943
ARA-Admin Svcs & Ops	20,344	20,344
ARA-Strategic Purchasing	765	765
ARA-3-1-1	2,039	2,039
ARA-Payroll Services	1,951	1,951
ARA-Regulatory Services	10,372	10,372
IT-Director	23,475	23,475
IT-Admin & Applications	11,001	11,001
IT-Infrastructure	82,965	82,965
IT-Radio Comm Service	3,707	3,707
Office Bus Opportunity	5,349	5,349
Mayor’s Office	31,123	31,123
Human Resources	92,164	92,164
Legal	10,445	10,445
City Secretary	2,816	2,816
City Council	23,426	23,426
City Controller's Office	18,034	18,034
Municipal Court	147,758	147,758
Health Administration	20,885	20,885
Planning & Development	2,726	2,726
PWE-Administration	164,178	164,178
CIP Sal Rec PWE Adm	4,816	4,816
HPD-Police Records	2,766	2,766

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

Receiving Department	Total	Financial Svcs
General Services	72,561	72,561
HEC	4,242	4,242
Police	368,182	368,182
Dept of Neighborhoods	14,975	14,975
Fire	471,181	471,181
PWE-All Other	5,770	5,770
Solid Waste Management	75,945	75,945
Housing and Community	70,181	70,181
Library	70,576	70,576
Parks & Recreation	231,716	231,716
Health & Human Services	268,973	268,973
ARA-Ins Mgmt	1,204	1,204
ARA-Exec Svcs	5,541	5,541
ARA-BARC	20,681	20,681
ARA-Other	27,039	27,039
IT-Public Services	2,099	2,099
Planning & Development	11,704	11,704
General Debt Services	9,305	9,305
CIP S/R Planning	1,087	1,087
CIP Sal Rec RE	2,316	2,316
CIP S/R Engrg	35,006	35,006
CIP S/R Constr	14,813	14,813
CIP S/R Eng/Const	972	972
CIP S/R GeoEnv	4,375	4,375
CIP S/R Other	8,570	8,570
CIP S/R GSD	8,867	8,867
Prop & Cas Legal	11,248	11,248
Fleet Management	68,412	68,412
Wrkr Comp-HR	28,613	28,613
Wrkr Comp-Legal	1,485	1,485
HEC-Director	1,740	1,740
HEC-IT	2,307	2,307
HEC-911 Network	3,282	3,282
HEC-Police Call Takers	4,151	4,151
HEC-Office of Emgcy Mgt	2,014	2,014

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

Receiving Department	Total	Financial Svcs
PWE-Sign Adm	18	18
PWE-Bldg Insp	58,215	58,215
PWE-Stormwater Fund	35,684	35,684
PWE-DDSR	101,771	101,771
CABLE TV	3,069	3,069
PWE-Houston Transtar	4,850	4,850
Hurricane Ike Aid & Recovery	1,083	1,083
ARRA Reimbursement Fund	27,598	27,598
TIRZ	6,683	6,683
Houston Airport System	302,757	302,757
PWE-Water & Sewer System	569,656	569,656
Conv and Ent Optns	18,646	18,646
ARA Parking	36,856	36,856
Health Benefits Fund	189,319	189,319
Long Term Disablity	350	350
Houston Permit Center	1,990	1,990
Direct Billed	0	0
Total	5,667,244	5,667,244

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SCHEDULE 26.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	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	225,459	10,832	236,291	
Fin-OMB	9,191	1,525	10,716	
Fin-Genl Acctg	32,757	3,128	35,885	
Fin-Auditing	1,768	267	2,035	
Fin-Grants	1,437	254	1,691	
Fin-Performace Mgmnt	1,304	200	1,504	
Fin-Bus Services	2,526	193	2,719	
ARA-Admin Svcs & Ops	12,366	1,382	13,748	
ARA-Strategic Purchasing	13,837	1,606	15,443	
ARA-3-1-1	153,732	12,508	166,240	
ARA-Payroll Services	21,269	1,495	22,764	
IT-Admin & Applications	223,189	15,619	238,808	
IT-Infrastructure	401,237	37,178	438,415	
IT-Radio Comm Service	18,410	1,100	19,510	
Office Bus Opportunity	6,244	173	6,417	
Mayor's Office	15,744	1,388	17,132	
Human Resources	132,418	11,328	143,746	
Legal	395,326	80,313	475,639	
City Controller's Office	20,006	879	20,885	
General Services		6,587,477	6,587,477	
Total Allocated Additions:	1,851,613	6,768,845	8,620,458	8,620,458
Total To Be Allocated:	12,736,027	6,768,845		19,504,872

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

	Total	General & Admin	Dept Admin
Wages & Benefits			
Salaries & Wages	4,511,759	0	4,511,759
Fringe Benefits	2,748,058	0	2,748,058
Other Expense & Cost			
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
Departmental Totals			
Total Expenditures	10,925,914	53,311	10,872,603
Deductions			
Total Deductions	(41,500)	(41,500)	0
Functional Cost	10,884,414	11,811	10,872,603
Allocation Step 1			
Inbound- All Others	1,851,613	1,851,613	0
Reallocate Admin Costs		(1,863,424)	1,863,424
1st Allocation	12,736,027	0	12,736,027
Allocation Step 2			
Inbound- All Others	6,768,845	6,768,845	0
Reallocate Admin Costs		(6,768,845)	6,768,845
2nd Allocation	6,768,845	0	6,768,845
Total For 10003800010000 Health Administration			
Total Allocated	19,504,872	0	19,504,872

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

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health & Human Services	100	100.0000	12,736,027		12,736,027	6,768,845	19,504,872
SubTotal	100	100.0000	12,736,027		12,736,027	6,768,845	19,504,872
Total	100	100.0000	12,736,027		12,736,027	6,768,845	19,504,872

Allocation Basis: Direct allocation to Health & Human Services

Allocation Source: N/A

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

Receiving Department	Total	Dept Admin
Health & Human Services	19,504,872	19,504,872
Direct Billed	0	0
Total	19,504,872	19,504,872

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SCHEDULE 27.1
FY 2014 OMB A-87 COST PLAN

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
PLANNING AND DEVELOPMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Planning & Development Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,656,886			6,656,886
Equipment Usage Charge	13,093		13,093	
Nondepartmental-Gen Gov	722,689	34,488	757,177	
Fin-OMB	1,199	199	1,398	
Fin-Genl Acctg	2,231	236	2,467	
Fin-Auditing	234	35	269	
Fin-Grants	181	32	213	
Fin-Performace Mgmnt	164	25	189	
Fin-Bus Services	318	24	342	
ARA-Admin Svcs & Ops	515	58	573	
ARA-Strategic Purchasing	1,754	204	1,958	
ARA-3-1-1	6,141	500	6,641	
ARA-Payroll Services	3,500	246	3,746	
IT-Admin & Applications	22,773	1,588	24,361	
IT-Infrastructure	64,898	6,736	71,634	
Office Bus Opportunity	1,865	55	1,920	
Mayor’s Office	2,591	228	2,819	
Human Resources	13,245	1,128	14,373	
Legal	137,522	28,839	166,361	
City Controller's Office	2,611	115	2,726	
General Services		16,895	16,895	
Total Allocated Additions:	997,524	91,631	1,089,155	1,089,155
Total To Be Allocated:	7,654,410	91,631		7,746,041

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

	Total	General & Admin	Dept Admin	Operations
Wages & Benefits				
Salaries & Wages	4,229,882	0	834,049	3,395,833
Fringe Benefits	1,806,227	0	403,094	1,403,133
Other Expense & Cost				
Supplies	55,874	0	43,971	11,903
Contractual Svcs	564,903	0	160,396	404,507
Departmental Totals				
Total Expenditures	6,656,886	0	1,441,510	5,215,376
Deductions				
Total Deductions	0	0	0	0
Functional Cost	6,656,886	0	1,441,510	5,215,376
Allocation Step 1				
Inbound- All Others	997,524	997,524	0	0
Reallocate Admin Costs		(997,524)	216,008	781,516
Unallocated Costs	(5,996,892)	0	0	(5,996,892)
1st Allocation	1,657,518	0	1,657,518	0
Allocation Step 2				
Inbound- All Others	91,631	91,631	0	0
Reallocate Admin Costs		(91,631)	19,842	71,789
Unallocated Costs	(71,789)	0	0	(71,789)
2nd Allocation	19,842	0	19,842	0
Total For 10007000010000 Planning &				
Total Allocated	1,677,360	0	1,677,360	0

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Planning & Development Admin

Activity - Dept Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Planning & Development	100	100.0000	1,657,518		1,657,518	19,842	1,677,360
SubTotal	100	100.0000	1,657,518		1,657,518	19,842	1,677,360
Total	100	100.0000	1,657,518		1,657,518	19,842	1,677,360

Allocation Basis: Direct allocation to Planning & Development

Allocation Source: N/A

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

Receiving Department	Total	Dept Admin
Planning & Development	1,677,360	1,677,360
Direct Billed	0	0
Total	1,677,360	1,677,360

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
PUBLIC WORKS & ENGINEERING - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The responsibilities of the Public Works and Engineering department are distributed among 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
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department PWE-Administration

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental-Gen Gov	12,545	860	13,405	
Fin-OMB	72,244	11,985	84,229	
Fin-Genl Acctg	76,699	9,327	86,026	
ARA-Strategic Purchasing	46,371	5,362	51,733	
ARA-3-1-1	1,059,439	86,200	1,145,639	
IT-Admin & Applications	661,471	46,199	707,670	
IT-Infrastructure	553,270	58,561	611,831	
Office Bus Opportunity	401,303	12,305	413,608	
Human Resources	594,827	51,263	646,090	
Legal	549,491	83,150	632,641	
City Controller's Office	157,265	6,913	164,178	
HPD-Police Records		115,290	115,290	
General Services		1,899,065	1,899,065	
Total Allocated Additions:	4,184,925	2,386,480	6,571,405	6,571,405
Total To Be Allocated:	4,184,925	2,386,480		6,571,405

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

	Total	General & Admin	Adm - Exp	Adm - FTE
Wages & Benefits				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	46,371	0	46,371	0
Inbound- Human Resources - All Unspecified Activities	594,827	0	0	594,827
Inbound- All Others	3,543,727	0	1,771,863	1,771,864
1st Allocation	4,184,925	0	1,818,234	2,366,691
Allocation Step 2				
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	5,362	0	5,362	0
Inbound- Human Resources - All Unspecified Activities	51,263	0	0	51,263
Inbound- All Others	2,329,855	0	1,164,927	1,164,928
2nd Allocation	2,386,480	0	1,170,289	1,216,191
Total For 10002000010001 PWE-Administration				
Total Allocated	6,571,405	0	2,988,523	3,582,882

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

Activity - Adm - Exp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	2,238,810	0.3769	6,853		6,853	4,411	11,264
PWE-All Other	36,405,273	6.1291	111,441		111,441	71,728	183,169
CIP S/R Planning	1,038,486	0.1748	3,179		3,179	2,046	5,225
CIP Sal Rec RE	3,752,347	0.6317	11,486		11,486	7,393	18,879
CIP S/R Engrg	10,977,676	1.8482	33,604		33,604	21,629	55,233
CIP S/R Constr	10,659,469	1.7946	32,630		32,630	21,002	53,632
CIP S/R Eng/Const	371,833	0.0626	1,138		1,138	733	1,871
CIP S/R GeoEnv	1,079,987	0.1818	3,306		3,306	2,128	5,434
CIP S/R Other	7,580,632	1.2763	23,205		23,205	14,936	38,141
PWE-Sign Adm	3,244,625	0.5463	9,932		9,932	6,393	16,325
PWE-Bldg Insp	37,038,377	6.2357	113,379		113,379	72,976	186,355
PWE-Stormwater Fund	31,549,256	5.3115	96,576		96,576	62,160	158,736
PWE-DDSR	56,739,336	9.5525	173,687		173,687	111,792	285,479
PWE-Houston Transtar	1,659,899	0.2795	5,081		5,081	3,270	8,351
PWE-Water & Sewer System	389,638,658	65.5985	1,192,737		1,192,737	767,692	1,960,429
SubTotal	593,974,664	100.0000	1,818,234		1,818,234	1,170,289	2,988,523
Total	593,974,664	100.0000	1,818,234		1,818,234	1,170,289	2,988,523

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

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

Activity - Adm - FTE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	14	0.3790	8,970		8,970	4,609	13,579
PWE-All Other	15	0.4030	9,538		9,538	4,902	14,440
CIP S/R Planning	10	0.2749	6,506		6,506	3,343	9,849
CIP Sal Rec RE	34	0.9128	21,603		21,603	11,101	32,704
CIP S/R Engrg	112	3.0080	71,190		71,190	36,583	107,773
CIP S/R Constr	116	3.1014	73,400		73,400	37,719	111,119
CIP S/R Eng/Const	2	0.0747	1,769		1,769	909	2,678
CIP S/R GeoEnv	10	0.2909	6,885		6,885	3,538	10,423
CIP S/R Other	48	1.2998	30,763		30,763	15,808	46,571
PWE-Sign Adm	42	1.1423	27,036		27,036	13,893	40,929
PWE-Bldg Insp	411	10.9750	259,744		259,744	133,477	393,221
PWE-Stormwater Fund	348	9.2882	219,822		219,822	112,962	332,784
PWE-DDSR	490	13.0835	309,646		309,646	159,121	468,767
PWE-Houston Transtar	7	0.1922	4,548		4,548	2,337	6,885
PWE-Water & Sewer System	2,082	55.5743	1,315,271		1,315,271	675,889	1,991,160
SubTotal	3,746	100.0000	2,366,691		2,366,691	1,216,191	3,582,882
Total	3,746	100.0000	2,366,691		2,366,691	1,216,191	3,582,882

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

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

Receiving Department	Total	Adm - Exp	Adm - FTE
CIP Sal Rec PWE Adm	24,843	11,264	13,579
PWE-All Other	197,609	183,169	14,440
CIP S/R Planning	15,074	5,225	9,849
CIP Sal Rec RE	51,583	18,879	32,704
CIP S/R Engrg	163,006	55,233	107,773
CIP S/R Constr	164,751	53,632	111,119
CIP S/R Eng/Const	4,549	1,871	2,678
CIP S/R GeoEnv	15,857	5,434	10,423
CIP S/R Other	84,712	38,141	46,571
PWE-Sign Adm	57,254	16,325	40,929
PWE-Bldg Insp	579,576	186,355	393,221
PWE-Stormwater Fund	491,520	158,736	332,784
PWE-DDSR	754,246	285,479	468,767
PWE-Houston Transtar	15,236	8,351	6,885
PWE-Water & Sewer System	3,951,589	1,960,429	1,991,160
Direct Billed	0	0	0
Total	6,571,405	2,988,523	3,582,882

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
CIP SALARY RECOVERY – PWE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department CIP Sal Rec PWE Adm

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental-Gen Gov	368	25	393	
Fin-OMB	2,119	352	2,471	
Fin-Genl Acctg	2,250	273	2,523	
Fin-Grants	281	50	331	
Fin-Performace Mgmnt	255	39	294	
Fin-Bus Services	494	38	532	
ARA-Strategic Purchasing	3,512	407	3,919	
ARA-Payroll Services	(24,059)	267	(23,792)	
IT-Infrastructure	2,352	303	2,655	
Office Bus Opportunity	867	23	890	
Mayor's Office	2,809	248	3,057	
Human Resources	2,276	182	2,458	
City Controller's Office	4,613	203	4,816	
PWE-Administration	15,823	9,020	24,843	
CIP Sal Rec PWE Adm		528	528	
Total Allocated Additions:	13,960	11,958	25,918	25,918
Total To Be Allocated:	13,960	11,958		25,918

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

	Total	General & Admin	Admin Svcs
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	13,960	0	13,960
1st Allocation	13,960	0	13,960
Allocation Step 2			
Inbound- All Others	11,958	0	11,958
2nd Allocation	11,958	0	11,958
Total For 10012000070001 CIP Sal Rec PWE			
Total Allocated	25,918	0	25,918

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department CIP Sal Rec PWE Adm

Activity - Admin Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CIP Sal Rec PWE Adm	14	3.7826	528		528		528
CIP S/R Planning	10	2.7437	383		383	341	724
CIP Sal Rec RE	34	9.1103	1,272		1,272	1,132	2,404
CIP S/R Engrg	112	30.0213	4,191		4,191	3,731	7,922
CIP S/R Constr	116	30.9537	4,321		4,321	3,847	8,168
CIP S/R Eng/Const	2	0.7459	104		104	93	197
CIP S/R GeoEnv	10	2.9036	405		405	361	766
CIP S/R Other	48	12.9728	1,811		1,811	1,612	3,423
CIP S/R GSD	25	6.7661	945		945	841	1,786
SubTotal	375	100.0000	13,960		13,960	11,958	25,918
Total	375	100.0000	13,960		13,960	11,958	25,918

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

Allocation Source: HR Dept.

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

Receiving Department	Total	Admin Svcs
CIP Sal Rec PWE Adm	528	528
CIP S/R Planning	724	724
CIP Sal Rec RE	2,404	2,404
CIP S/R Engrg	7,922	7,922
CIP S/R Constr	8,168	8,168
CIP S/R Eng/Const	197	197
CIP S/R GeoEnv	766	766
CIP S/R Other	3,423	3,423
CIP S/R GSD	1,786	1,786
Direct Billed	0	0
Total	25,918	25,918

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
POLICE - RECORDS
NATURE AND EXTENT OF SERVICES

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

City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department HPD-Police Records

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,350,369			4,350,369
Nondepartmental-Gen Gov	192,077	9,184	201,261	
Fin-OMB	1,217	202	1,419	
Fin-Genl Acctg	1,292	157	1,449	
Fin-Auditing	706	107	813	
Fin-Grants	546	96	642	
Fin-Performace Mgmnt	495	76	571	
Fin-Bus Services	960	73	1,033	
ARA-Strategic Purchasing	4,237	492	4,729	
ARA-Payroll Services	19,425	1,365	20,790	
IT-Infrastructure	1,351	174	1,525	
Office Bus Opportunity	16,867	498	17,365	
Mayor’s Office	14,380	1,267	15,647	
Human Resources	12,767	1,025	13,792	
City Controller's Office	2,650	116	2,766	
Total Allocated Additions:	268,970	14,832	283,802	283,802
Total To Be Allocated:	4,619,339	14,832		4,634,171

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

	Total	General & Admin	Records Mgmt
Wages & Benefits			
Salaries & Wages	2,970,540	0	2,970,540
Fringe Benefits	1,363,964	0	1,363,964
Other Expense & Cost			
Supplies	14,051	0	14,051
Contractual Svcs	1,814	0	1,814
Departmental Totals			
Total Expenditures	4,350,369	0	4,350,369
Deductions			
Total Deductions	0	0	0
Functional Cost	4,350,369	0	4,350,369
Allocation Step 1			
Inbound- All Others	268,970	268,970	0
Reallocate Admin Costs		(268,970)	268,970
1st Allocation	4,619,339	0	4,619,339
Allocation Step 2			
Inbound- All Others	14,832	14,832	0
Reallocate Admin Costs		(14,832)	14,832
2nd Allocation	14,832	0	14,832
Total For 10001000010063 HPD-Police Records			
Total Allocated	4,634,171	0	4,634,171

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

Activity - Records Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mayor's Office	14	0.1069	4,936		4,936		4,936
Legal	650	4.9611	229,169		229,169		229,169
PWE-Administration	327	2.4958	115,290		115,290		115,290
Police	105	0.8014	37,020		37,020	129	37,149
Fire	4	0.0305	1,410		1,410	5	1,415
Parks & Recreation	4	0.0305	1,410		1,410	5	1,415
Houston Airport System (HAS)	82	0.6259	28,911		28,911	100	29,011
Other	11,916	90.9479	4,201,193		4,201,193	14,593	4,215,786
SubTotal	13,102	100.0000	4,619,339		4,619,339	14,832	4,634,171
Total	13,102	100.0000	4,619,339		4,619,339	14,832	4,634,171

Allocation Basis: Number of reports issued per dept.

Allocation Source: Police Dept. Report

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

Receiving Department	Total	Records Mgmt
Mayor's Office	4,936	4,936
Legal	229,169	229,169
PWE-Administration	115,290	115,290
Police	37,149	37,149
Fire	1,415	1,415
Parks & Recreation	1,415	1,415
Houston Airport System	29,011	29,011
Other	4,215,786	4,215,786
Direct Billed	0	0
Total	4,634,171	4,634,171

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
GENERAL SERVICES DEPARTMENT
NATURE AND EXTENT OF SERVICES

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

- **Admin/Design Construction** – Costs related to administration and design construction have been allocated based upon Administrative and Design Construction expense per departments served.

- **Building Services** – Costs related to 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
OMB A-87 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	718,579	34,561	753,140	
Fin-OMB	31,930	5,297	37,227	
Fin-Genl Acctg	43,221	4,909	48,130	
Fin-Auditing	6,907	1,044	7,951	
Fin-Grants	23,835	4,211	28,046	
Fin-Performace Mgmnt	21,630	3,326	24,956	
Fin-Bus Services	41,913	3,205	45,118	
ARA-Admin Svcs & Ops	5,012	560	5,572	
ARA-Strategic Purchasing	221,451	25,697	247,148	
ARA-3-1-1	4,413	359	4,772	
ARA-Payroll Services	59,024	4,148	63,172	
IT-Admin & Applications	10,622	766	11,388	
IT-Infrastructure	179,969	18,676	198,645	
IT-Radio Comm Service	6,845	409	7,254	
Office Bus Opportunity	110,858	3,348	114,206	
Mayor’s Office	43,693	3,851	47,544	
Human Resources	50,934	4,166	55,100	
Legal	416,432	87,067	503,499	
City Controller's Office	69,506	3,055	72,561	
General Services		2,579,665	2,579,665	
Total Allocated Additions:	2,193,641	2,788,320	4,981,961	4,981,961

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

Total To Be Allocated:	44,724,260	2,788,320	47,512,580

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

	Total	General & Admin	Design & Construction	Building Svcs	Utilities
Wages & Benefits					
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)
Other Expense & Cost					
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
Departmental Totals					
Total Expenditures	44,759,485	3,546,142	813,984	24,389,977	13,733,382
Deductions					
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
Allocation Step 1					
Inbound- All Others	2,193,641	2,193,641	0	0	0
Reallocate Admin Costs		(3,510,917)	69,344	2,077,751	1,169,932
1st Allocation	44,724,260	0	883,328	26,467,728	14,903,314
Allocation Step 2					
Inbound- All Others	2,788,320	2,788,320	0	0	0
Reallocate Admin Costs		(2,788,320)	55,072	1,650,119	929,144
2nd Allocation	2,788,320	0	55,072	1,650,119	929,144
Total For 10022500010000 General Services					
Total Allocated	47,512,580	0	938,400	28,117,847	15,832,458

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

	In-house Renovation	Real Estate
Wages & Benefits		
Salaries & Wages	225,577	349,475
Fringe Benefits	91,942	131,947
Other Expense & Cost		
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
Departmental Totals		
Total Expenditures	319,769	1,956,231
Deductions		
Total Deductions	0	0
Functional Cost	319,769	1,956,231
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	27,241	166,649
1st Allocation	347,010	2,122,880
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	21,635	132,350
2nd Allocation	21,635	132,350
Total For 10022500010000 General Services		
Total Allocated	368,645	2,255,230

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City Of Houston, Texas
OMB A-87 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	85,724		85,724		85,724
IT-Director	120,668	4.5033	39,779		39,779		39,779
Office Bus Opportunity	410	0.0153	135		135		135
Human Resources	118	0.0044	39		39		39
Health Administration	394,883	14.7371	130,177		130,177		130,177
General Services	18,935	0.7067	6,242		6,242		6,242
Police	382,282	14.2668	126,023		126,023	11,172	137,195
Fire	36,394	1.3582	11,998		11,998	1,064	13,062
Solid Waste Management	125,920	4.6993	41,511		41,511	3,680	45,191
Housing and Community Devp	82	0.0031	27		27	2	29
Library	311,680	11.6319	102,748		102,748	9,109	111,857
Parks & Recreation	835,274	31.1725	275,355		275,355	24,410	299,765
ARA-BARC	319	0.0119	105		105	9	114
CIP S/R Constr	21,010	0.7841	6,926		6,926	614	7,540
PWE-Bldg Insp	32,627	1.2176	10,756		10,756	953	11,709
PWE-DDSR	69,432	2.5912	22,889		22,889	2,029	24,918
PWE-Water & Sewer System	29,736	1.1098	9,803		9,803	869	10,672
Conv and Ent Optns	39,712	1.4821	13,091		13,091	1,161	14,252
SubTotal	2,679,522	100.0000	883,328		883,328	55,072	938,400
Total	2,679,522	100.0000	883,328		883,328	55,072	938,400

Allocation Basis: GSD Fund 1001 expense per dept. served
Allocation Source: General Services Dept.

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City Of Houston, Texas
OMB A-87 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	501,736		501,736		501,736
IT-Director	85,187	0.3500	92,635		92,635		92,635
Mayor’s Office	114,227	0.4693	124,215		124,215		124,215
Legal	196,783	0.8085	213,989		213,989		213,989
City Secretary	16,694	0.0686	18,154		18,154	1,708	19,862
City Council	63,581	0.2612	69,140		69,140	6,505	75,645
City Controller's Office	71,018	0.2918	77,228		77,228		77,228
Municipal Court	317,592	1.3048	345,361		345,361	32,493	377,854
Health Administration	3,650,195	14.9970	3,969,352		3,969,352		3,969,352
PWE-Administration	1,630,759	6.7000	1,773,345		1,773,345		1,773,345
General Services	2,001,464	8.2231	2,176,464		2,176,464		2,176,464
HEC	525,571	2.1593	571,525		571,525	53,771	625,296
Police	7,798,332	32.0398	8,480,184		8,480,184	797,852	9,278,036
Dept of Neighborhoods	13,374	0.0549	14,543		14,543	1,368	15,911
Fire	3,352,350	13.7732	3,645,465		3,645,465	342,980	3,988,445
Library	3,861,134	15.8636	4,198,735		4,198,735	395,034	4,593,769
Parks & Recreation	97,795	0.4018	106,346		106,346	10,005	116,351
Fleet Management	11,767	0.0483	12,796		12,796	1,204	14,000
HEC-911 Network	18,596	0.0764	20,222		20,222	1,903	22,125
Conv and Ent Optns	28,613	0.1176	31,115		31,115	2,927	34,042
ARA Parking	23,154	0.0951	25,178		25,178	2,369	27,547
SubTotal	24,339,580	100.0000	26,467,728		26,467,728	1,650,119	28,117,847
Total	24,339,580	100.0000	26,467,728		26,467,728	1,650,119	28,117,847

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City Of Houston, Texas
OMB A-87 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.

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City Of Houston, Texas
OMB A-87 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	235,239		235,239		235,239
IT-Director	62,368	0.4541	67,681		67,681		67,681
Mayor’s Office	80,559	0.5866	87,422		87,422		87,422
Legal	141,001	1.0267	153,012		153,012		153,012
City Secretary	12,223	0.0890	13,264		13,264	1,045	14,309
City Council	43,479	0.3166	47,183		47,183	3,716	50,899
City Controller's Office	51,995	0.3786	56,424		56,424		56,424
Municipal Court	229,450	1.6707	248,996		248,996	19,608	268,604
Health Administration	1,991,193	14.4989	2,160,818		2,160,818		2,160,818
General Services	317,066	2.3087	344,076		344,076		344,076
HEC	91,760	0.6682	99,577		99,577	7,842	107,419
Police	5,706,383	41.5513	6,192,498		6,192,498	487,658	6,680,156
Dept of Neighborhoods	9,791	0.0713	10,625		10,625	837	11,462
Fire	2,346,291	17.0846	2,546,166		2,546,166	200,511	2,746,677
Library	2,318,289	16.8807	2,515,779		2,515,779	198,118	2,713,897
Parks & Recreation	71,599	0.5213	77,698		77,698	6,119	83,817
Fleet Management	8,615	0.0627	9,349		9,349	736	10,085
HEC-911 Network	13,615	0.0991	14,775		14,775	1,164	15,939
Conv and Ent Optns	20,948	0.1525	22,732		22,732	1,790	24,522
SubTotal	13,733,398	100.0000	14,903,314		14,903,314	929,144	15,832,458
Total	13,733,398	100.0000	14,903,314		14,903,314	929,144	15,832,458

Allocation Basis: Dollar amount of utility cost

Allocation Source: General Services Dept.

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City Of Houston, Texas
OMB A-87 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	29,842		29,842		29,842
General Services	13,216	0.3282	1,139		1,139		1,139
Police	704,513	17.4957	60,712		60,712	4,156	64,868
Fire	2,913,536	72.3539	251,075		251,075	17,189	268,264
ARA-BARC	895	0.0222	77		77	5	82
PWE-Houston Transtar	10,324	0.2564	890		890	61	951
Conv and Ent Optns	38,003	0.9438	3,275		3,275	224	3,499
SubTotal	4,026,781	100.0000	347,010		347,010	21,635	368,645
Total	4,026,781	100.0000	347,010		347,010	21,635	368,645

Allocation Basis: In-house Renovation Costs for Fund 1003

Allocation Source: General Services Dept.

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City Of Houston, Texas
OMB A-87 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-Director's Office	57,235	0.7245	15,380		15,380		15,380
ARA-Director's Office	74,462	0.9426	20,009		20,009		20,009
ARA-Strategic Purchasing	25,000	0.3165	6,718		6,718		6,718
ARA-3-1-1	22,273	0.2819	5,985		5,985		5,985
IT-Director	76,411	0.9672	20,533		20,533		20,533
Office Bus Opportunity	24,033	0.3042	6,458		6,458		6,458
Mayor's Office	148,536	1.8802	39,915		39,915		39,915
Human Resources	65,059	0.8235	17,483		17,483		17,483
Legal	186,158	2.3564	50,025		50,025		50,025
City Controller's Office	42,391	0.5366	11,391		11,391		11,391
Municipal Court	137,219	1.7370	36,874		36,874	3,395	40,269
Health Administration	1,106,310	14.0040	297,288		297,288		297,288
Planning & Development Admin	62,872	0.7959	16,895		16,895		16,895
PWE-Administration	467,848	5.9222	125,720		125,720		125,720
General Services	192,558	2.4375	51,744		51,744		51,744
HEC	132,000	1.6709	35,471		35,471	3,266	38,737
Police	2,586,817	32.7446	695,133		695,133	64,009	759,142
Dept of Neighborhoods	12,928	0.1636	3,474		3,474	320	3,794
Fire	1,063,476	13.4618	285,778		285,778	26,314	312,092
Solid Waste Management	26,422	0.3345	7,100		7,100	654	7,754
Library	1,055,408	13.3597	283,610		283,610	26,115	309,725
Parks & Recreation	32,453	0.4108	8,721		8,721	803	9,524
ARA-BARC	47,319	0.5990	12,716		12,716	1,171	13,887
Fleet Management	11,376	0.1440	3,057		3,057	281	3,338
PWE-Water & Sewer System	7,280	0.0922	1,956		1,956	180	2,136
ARA Parking	11,400	0.1443	3,063		3,063	282	3,345

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City Of Houston, Texas
OMB A-87 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	50,251		50,251	4,627	54,878
Other	37,705	0.4773	10,132		10,132	933	11,065
SubTotal	7,899,949	100.0000	2,122,880		2,122,880	132,350	2,255,230
Total	7,899,949	100.0000	2,122,880		2,122,880	132,350	2,255,230

Allocation Basis: Total Square Footage Maintained by GSD

Allocation Source: General Services Dept.

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City Of Houston, Texas
OMB A-87 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	85,724	85,724	0	0	0	0
Fin-Director's Office	15,380	0	0	0	0	15,380
ARA-Director's Office	756,984	0	501,736	235,239	0	20,009
ARA-Strategic Purchasing	6,718	0	0	0	0	6,718
ARA-3-1-1	5,985	0	0	0	0	5,985
IT-Director	220,628	39,779	92,635	67,681	0	20,533
Office Bus Opportunity	6,593	135	0	0	0	6,458
Mayor's Office	251,552	0	124,215	87,422	0	39,915
Human Resources	17,522	39	0	0	0	17,483
Legal	417,026	0	213,989	153,012	0	50,025
City Secretary	34,171	0	19,862	14,309	0	0
City Council	126,544	0	75,645	50,899	0	0
City Controller's Office	145,043	0	77,228	56,424	0	11,391
Municipal Court	686,727	0	377,854	268,604	0	40,269
Health Administration	6,587,477	130,177	3,969,352	2,160,818	29,842	297,288
Planning & Development	16,895	0	0	0	0	16,895
PWE-Administration	1,899,065	0	1,773,345	0	0	125,720
General Services	2,579,665	6,242	2,176,464	344,076	1,139	51,744
HEC	771,452	0	625,296	107,419	0	38,737
Police	16,919,397	137,195	9,278,036	6,680,156	64,868	759,142
Dept of Neighborhoods	31,167	0	15,911	11,462	0	3,794
Fire	7,328,540	13,062	3,988,445	2,746,677	268,264	312,092
Solid Waste Management	52,945	45,191	0	0	0	7,754
Housing and Community	29	29	0	0	0	0
Library	7,729,248	111,857	4,593,769	2,713,897	0	309,725
Parks & Recreation	509,457	299,765	116,351	83,817	0	9,524
ARA-BARC	14,083	114	0	0	82	13,887
CIP S/R Constr	7,540	7,540	0	0	0	0
Fleet Management	27,423	0	14,000	10,085	0	3,338
HEC-911 Network	38,064	0	22,125	15,939	0	0
PWE-Bldg Insp	11,709	11,709	0	0	0	0
PWE-DDSR	24,918	24,918	0	0	0	0
PWE-Houston Transtar	951	0	0	0	951	0
PWE-Water & Sewer System	12,808	10,672	0	0	0	2,136

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City Of Houston, Texas
OMB A-87 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	76,315	14,252	34,042	24,522	3,499	0
ARA Parking	30,892	0	27,547	0	0	3,345
Houston Permit Center	54,878	0	0	0	0	54,878
Other	11,065	0	0	0	0	11,065
Direct Billed	0	0	0	0	0	0
Total	47,512,580	938,400	28,117,847	15,832,458	368,645	2,255,230

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CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
HOUSTON EMERGENCY CENTER
NATURE AND EXTENT OF SERVICES

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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Nondepartmental-Gen Gov	324	22	346	
Fin-OMB	1,867	310	2,177	
Fin-Genl Acctg	2,418	278	2,696	
Fin-Grants	2,688	475	3,163	
Fin-Performace Mgmnt	2,439	375	2,814	
Fin-Bus Services	4,726	361	5,087	
ARA-Admin Svcs & Ops	234	26	260	
ARA-Strategic Purchasing	21,906	2,543	24,449	
ARA-3-1-1	500	41	541	
ARA-Payroll Services	59,478	4,180	63,658	
IT-Admin & Applications	55,534	3,936	59,470	
IT-Infrastructure	96,409	8,802	105,211	
IT-Radio Comm Service	6,137	367	6,504	
Office Bus Opportunity	14,979	408	15,387	
Mayor's Office	44,029	3,881	47,910	
Human Resources	62,977	5,200	68,177	
Legal	10,624	1,452	12,076	
City Controller's Office	4,063	179	4,242	
General Services	706,573	64,879	771,452	
Total Allocated Additions:	1,097,905	97,715	1,195,620	1,195,620
Total To Be Allocated:	1,097,905	97,715		1,195,620

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

	Total	General & Admin	General Svcs	Legal-911	Legal-OIG
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- Mayor's Office - All Unspecified Activities	44,029	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	14,979	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	4,063	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	4,726	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,867	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	2,418	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	2,688	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	21,906	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	234	234	0	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	59,478	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	500	0	0	0	0
Inbound- IT-Admin & Applications - All Unspecified Activitie	55,534	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	96,409	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	62,977	0	0	0	0
Inbound- Legal: Inspector General	10,624	0	0	0	10,624
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	324	0	0	0	0
Inbound- General Services - All Unspecified Activities	706,573	0	706,573	0	0
Inbound- All Others	8,576	8,576	0	0	0
Reallocate Admin Costs		(8,810)	5,716	0	86
1st Allocation	1,097,905	0	712,289	0	10,710
Allocation Step 2					
Inbound- Mayor's Office - All Unspecified Activities	3,881	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	408	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	179	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	361	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	310	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	278	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	475	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	2,543	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	26	26	0	0	0

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

	Total	General & Admin	General Svcs	Legal-911	Legal-OIG
Inbound- ARA-Payroll Services - All Unspecified Activities	4,180	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	41	0	0	0	0
Inbound- IT-Admin & Applications - All Unspecified Activitie	3,936	0	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	8,802	0	0	0	0
Inbound- Human Resources - All Unspecified Activities	5,200	0	0	0	0
Inbound- Legal: Inspector General	1,452	0	0	0	1,452
Inbound- Nondepartmental-Gen Gov - All Unspecified Activitie	22	0	0	0	0
Inbound- General Services - All Unspecified Activities	64,879	0	64,879	0	0
Inbound- All Others	742	742	0	0	0
Reallocate Admin Costs		(768)	500	0	7
2nd Allocation	97,715	0	65,379	0	1,459
Total For 22051500010000 HEC					
Total Allocated	1,195,620	0	777,668	0	12,169

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

	Citywide Gen Govt	ARA-3-1-1	ARA-Strat Purch	Fin-Grants	Fin-Genl Acctg
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified 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	2,418
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	2,688	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	21,906	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	500	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- 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	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	3	4	177	22	20
1st Allocation	327	504	22,083	2,710	2,438
Allocation Step 2					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified 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	278
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	475	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	2,543	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0

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

	Citywide Gen Govt	ARA-3-1-1	ARA-Strat Purch	Fin-Grants	Fin-Genl Acctg
Inbound- ARA-Payroll Services - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-3-1-1 - All Unspecified Activities	0	41	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- 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	22	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	15	2	2
2nd Allocation	22	41	2,558	477	280
Total For 22051500010000 HEC					
Total Allocated	349	545	24,641	3,187	2,718

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

	Fin-Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	44,029
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	14,979	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	1,867	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA-Admin Svcs & 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	55,534	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	96,409	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	15	449	780	121	356
1st Allocation	1,882	55,983	97,189	15,100	44,385
Allocation Step 2					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	3,881
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	408	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	310	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0

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

	Fin-Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
Inbound- ARA-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	3,936	0	0	0
Inbound- IT-Infrastructure - All Unspecified Activities	0	0	8,802	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	39	68	11	31
2nd Allocation	311	3,975	8,870	419	3,912
Total For 22051500010000 HEC					
Total Allocated	2,193	59,958	106,059	15,519	48,297

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

	Human Resources	City Secretary	City Council	City Controller	Fin-Public Finance
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	0	0
Allocation Step 1					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	4,063	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 Activiti	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- Human Resources - All Unspecified Activities	62,977	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	509	0	0	33	0
1st Allocation	63,486	0	0	4,096	0
Allocation Step 2					
Inbound- Mayor's Office - All Unspecified Activities	0	0	0	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0	0	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0	0	179	0
Inbound- Fin-Bus Services - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-OMB - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Genl Acctg - All Unspecified Activities	0	0	0	0	0
Inbound- Fin-Grants - All Unspecified Activities	0	0	0	0	0
Inbound- ARA-Strategic Purchasing - All Unspecified Activiti	0	0	0	0	0
Inbound- ARA-Admin Svcs & Ops - All Unspecified Activities	0	0	0	0	0

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

	Human Resources	City Secretary	City Council	City Controller	Fin-Public Finance
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- Human Resources - All Unspecified Activities	5,200	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	44	0	0	3	0
2nd Allocation	5,244	0	0	182	0
Total For 22051500010000 HEC					
Total Allocated	68,730	0	0	4,278	0

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

	Fin-Bus Services	ARA-Ctrl PR
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound- Mayor's Office - All Unspecified Activities	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	4,726	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-Admin Svcs & Ops - All Unspecified Activities	0	0
Inbound- ARA-Payroll Services - All Unspecified Activities	0	59,478
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- 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	38	481
1st Allocation	4,764	59,959
Allocation Step 2		
Inbound- Mayor's Office - All Unspecified Activities	0	0
Inbound- Office Bus Opportunity - All Unspecified Activities	0	0
Inbound- City Controller's Office - All Unspecified Activiti	0	0
Inbound- Fin-Bus Services - All Unspecified Activities	361	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-Admin Svcs & Ops - All Unspecified Activities	0	0

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

	Fin-Bus Services	ARA-Ctrl PR
Inbound- ARA-Payroll Services - All Unspecified Activities	0	4,180
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- 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	42
2nd Allocation	364	4,222
Total For 22051500010000 HEC		
Total Allocated	5,128	64,181

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

Activity - General Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-IT	28,269	21.4159	152,543		152,543	14,002	166,545
HEC-911 Network	41,591	31.5083	224,431		224,431	20,600	245,031
HEC-HFD	14,178	10.7409	76,506		76,506	7,022	83,528
HEC-Harris Cnty	6,171	4.6750	33,300		33,300	3,056	36,356
HEC-Genl Svcs Dept	13,552	10.2667	73,128		73,128	6,712	79,840
HEC-Homeland Sec	2,977	2.2553	16,064		16,064	1,474	17,538
HEC-Office of Emgcy Mgt	10,726	8.1258	57,879		57,879	5,313	63,192
HEC-HPD	14,536	11.0121	78,438		78,438	7,200	85,638
SubTotal	132,000	100.0000	712,289		712,289	65,379	777,668
Total	132,000	100.0000	712,289		712,289	65,379	777,668

Allocation Basis: Square footage of occupants in HEC building

Allocation Source: General Services Dept.

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

Activity - Legal-911

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

Allocation Basis: Direct allocation to HEC 911 Network

Allocation Source: N/A

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City Of Houston, Texas
OMB A-87 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	202		202	28	230
HEC-IT	3	1.3477	144		144	20	164
HEC-911 Network	143	64.5103	6,909		6,909	941	7,850
HEC-Police Call Takers	63	28.6613	3,070		3,070	418	3,488
HEC-Office of Emgcy Mgt	8	3.5939	385		385	52	437
SubTotal	222	100.0000	10,710		10,710	1,459	12,169
Total	222	100.0000	10,710		10,710	1,459	12,169

Allocation Basis: Total number of HEC full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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

Activity - Citywide Gen Govt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	12		12	1	13
HEC-IT	4,716,384	22.4384	73		73	5	78
HEC-911 Network	10,518,467	50.0419	164		164	10	174
HEC-Police Call Takers	4,381,360	20.8445	68		68	5	73
HEC-Office of Emgcy Mgt	619,864	2.9490	10		10	1	11
SubTotal	21,019,296	100.0000	327		327	22	349
Total	21,019,296	100.0000	327		327	22	349

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - ARA-3-1-1

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	10		10	1	11
HEC-IT	3	1.3477	7		7	1	8
HEC-911 Network	143	64.5103	325		325	26	351
HEC-Police Call Takers	63	28.6613	144		144	12	156
HEC-Office of Emgcy Mgt	8	3.5939	18		18	1	19
SubTotal	222	100.0000	504		504	41	545
Total	222	100.0000	504		504	41	545

Allocation Basis: Total number of HEC full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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

Activity - ARA-Strat Purch

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	823		823	95	918
HEC-IT	4,716,384	22.4384	4,955		4,955	574	5,529
HEC-911 Network	10,518,467	50.0419	11,051		11,051	1,281	12,332
HEC-Police Call Takers	4,381,360	20.8445	4,603		4,603	533	5,136
HEC-Office of Emgcy Mgt	619,864	2.9490	651		651	75	726
SubTotal	21,019,296	100.0000	22,083		22,083	2,558	24,641
Total	21,019,296	100.0000	22,083		22,083	2,558	24,641

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Grants

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	7.4586	202		202	36	238
HEC-IT	4,716,384	44.9144	1,217		1,217	214	1,431
HEC-Police Call Takers	4,381,360	41.7240	1,131		1,131	199	1,330
HEC-Office of Emgcy Mgt	619,864	5.9030	160		160	28	188
SubTotal	10,500,828	100.0000	2,710		2,710	477	3,187
Total	10,500,828	100.0000	2,710		2,710	477	3,187

Allocation Basis: Total expenditures for HEC departments excluding 911 Network

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Genl Acctg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	91		91	10	101
HEC-IT	4,716,384	22.4384	547		547	63	610
HEC-911 Network	10,518,467	50.0419	1,220		1,220	141	1,361
HEC-Police Call Takers	4,381,360	20.8445	508		508	58	566
HEC-Office of Emgcy Mgt	619,864	2.9490	72		72	8	80
SubTotal	21,019,296	100.0000	2,438		2,438	280	2,718
Total	21,019,296	100.0000	2,438		2,438	280	2,718

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Fin-Office of Bgt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	70		70	12	82
HEC-IT	4,716,384	22.4384	422		422	70	492
HEC-911 Network	10,518,467	50.0419	942		942	155	1,097
HEC-Police Call Takers	4,381,360	20.8445	392		392	65	457
HEC-Office of Emgcy Mgt	619,864	2.9490	56		56	9	65
SubTotal	21,019,296	100.0000	1,882		1,882	311	2,193
Total	21,019,296	100.0000	1,882		1,882	311	2,193

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - IT-Adm & App

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	7.4586	4,176		4,176	296	4,472
HEC-IT	4,716,384	44.9144	25,144		25,144	1,785	26,929
HEC-Police Call Takers	4,381,360	41.7240	23,358		23,358	1,659	25,017
HEC-Office of Emgcy Mgt	619,864	5.9030	3,305		3,305	235	3,540
SubTotal	10,500,828	100.0000	55,983		55,983	3,975	59,958
Total	10,500,828	100.0000	55,983		55,983	3,975	59,958

Allocation Basis: Total expenditures for HEC departments excluding 911 Network

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - IT-Infrastructure

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	5.3165	5,167		5,167	472	5,639
HEC-IT	3	3.7975	3,691		3,691	337	4,028
HEC-Police Call Takers	63	80.7594	78,489		78,489	7,163	85,652
HEC-Office of Emgcy Mgt	8	10.1266	9,842		9,842	898	10,740
SubTotal	79	100.0000	97,189		97,189	8,870	106,059
Total	79	100.0000	97,189		97,189	8,870	106,059

Allocation Basis: Number of full time equivalent positions for HEC excl. 911 Network

Allocation Source: FTE Summary - Finance, OMB

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

Activity - Office Bus Opp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	285		285	8	293
HEC-IT	3	1.3477	204		204	6	210
HEC-911 Network	143	64.5103	9,740		9,740	270	10,010
HEC-Police Call Takers	63	28.6613	4,328		4,328	120	4,448
HEC-Office of Emgcy Mgt	8	3.5939	543		543	15	558
SubTotal	222	100.0000	15,100		15,100	419	15,519
Total	222	100.0000	15,100		15,100	419	15,519

Allocation Basis: Total number of HEC full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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

Activity - Mayor's Office

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	1,654		1,654	146	1,800
HEC-IT	4,716,384	22.4384	9,959		9,959	878	10,837
HEC-911 Network	10,518,467	50.0419	22,211		22,211	1,958	24,169
HEC-Police Call Takers	4,381,360	20.8445	9,252		9,252	815	10,067
HEC-Office of Emgcy Mgt	619,864	2.9490	1,309		1,309	115	1,424
SubTotal	21,019,296	100.0000	44,385		44,385	3,912	48,297
Total	21,019,296	100.0000	44,385		44,385	3,912	48,297

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	4	1.8868	1,198		1,198	99	1,297
HEC-IT	3	1.3477	856		856	71	927
HEC-911 Network	143	64.5103	40,954		40,954	3,383	44,337
HEC-Police Call Takers	63	28.6613	18,196		18,196	1,503	19,699
HEC-Office of Emgcy Mgt	8	3.5939	2,282		2,282	188	2,470
SubTotal	222	100.0000	63,486		63,486	5,244	68,730
Total	222	100.0000	63,486		63,486	5,244	68,730

Allocation Basis: Total number of HEC full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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

Activity - City Secretary

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

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - City Council

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

Allocation Basis: Total number of HEC full time equivalent positions
Allocation Source: FTE Summary - Finance, OMB

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

Activity - City Controller

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	153		153	7	160
HEC-IT	4,716,384	22.4384	919		919	41	960
HEC-911 Network	10,518,467	50.0419	2,049		2,049	91	2,140
HEC-Police Call Takers	4,381,360	20.8445	854		854	38	892
HEC-Office of Emgcy Mgt	619,864	2.9490	121		121	5	126
SubTotal	21,019,296	100.0000	4,096		4,096	182	4,278
Total	21,019,296	100.0000	4,096		4,096	182	4,278

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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City Of Houston, Texas
OMB A-87 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

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

Activity - Fin-Bus Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	3.7262	178		178	14	192
HEC-IT	4,716,384	22.4384	1,069		1,069	82	1,151
HEC-911 Network	10,518,467	50.0419	2,384		2,384	181	2,565
HEC-Police Call Takers	4,381,360	20.8445	993		993	76	1,069
HEC-Office of Emgcy Mgt	619,864	2.9490	140		140	11	151
SubTotal	21,019,296	100.0000	4,764		4,764	364	5,128
Total	21,019,296	100.0000	4,764		4,764	364	5,128

Allocation Basis: Total expenditures of HEC departments

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Activity - ARA-Ctrl PR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEC-Director	783,218	7.4586	4,472		4,472	315	4,787
HEC-IT	4,716,384	44.9144	26,931		26,931	1,896	28,827
HEC-Police Call Takers	4,381,360	41.7240	25,017		25,017	1,762	26,779
HEC-Office of Emgcy Mgt	619,864	5.9030	3,539		3,539	249	3,788
SubTotal	10,500,828	100.0000	59,959		59,959	4,222	64,181
Total	10,500,828	100.0000	59,959		59,959	4,222	64,181

Allocation Basis: Total expenditures for HEC departments excluding 911 Network

Allocation Source: Financial Summaries - Finance, Cost Accounting

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

Receiving Department	Total	General Svcs	Legal-911	Legal-OIG	Citywide Gen Govt	ARA-3-1-1	ARA-Strat Purch
HEC-Director	20,233	0	0	230	13	11	918
HEC-IT	248,726	166,545	0	164	78	8	5,529
HEC-911 Network	351,417	245,031	0	7,850	174	351	12,332
HEC-Police Call Takers	184,829	0	0	3,488	73	156	5,136
HEC-HFD	83,528	83,528	0	0	0	0	0
HEC-Harris Cnty	36,356	36,356	0	0	0	0	0
HEC-Genl Svcs Dept	79,840	79,840	0	0	0	0	0
HEC-Homeland Sec	17,538	17,538	0	0	0	0	0
HEC-Office of Emgcy Mgt	87,515	63,192	0	437	11	19	726
HEC-HPD	85,638	85,638	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,195,620	777,668	0	12,169	349	545	24,641

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

Receiving Department	Fin-Grants	Fin-Genl Acctg	Fin-Office of Bgt	IT-Adm & App	IT-Infrastructure	Office Bus Opp	Mayor's Office
HEC-Director	238	101	82	4,472	5,639	293	1,800
HEC-IT	1,431	610	492	26,929	4,028	210	10,837
HEC-911 Network	0	1,361	1,097	0	0	10,010	24,169
HEC-Police Call Takers	1,330	566	457	25,017	85,652	4,448	10,067
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	188	80	65	3,540	10,740	558	1,424
HEC-HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	3,187	2,718	2,193	59,958	106,059	15,519	48,297

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

Receiving Department	Human Resources	City Secretary	City Council	City Controller	Fin-Public Finance	Fin-Bus Services	ARA-Ctrl PR
HEC-Director	1,297	0	0	160	0	192	4,787
HEC-IT	927	0	0	960	0	1,151	28,827
HEC-911 Network	44,337	0	0	2,140	0	2,565	0
HEC-Police Call Takers	19,699	0	0	892	0	1,069	26,779
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	2,470	0	0	126	0	151	3,788
HEC-HPD	0	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	68,730	0	0	4,278	0	5,128	64,181

CITY OF HOUSTON, TEXAS
FY 2014 OMB A-87 COST ALLOCATION PLAN
PWE – GENERAL FUND CREDIT
NATURE AND EXTENT OF SERVICES

This department has been created within the plan to reflect the services that PWE Water/Sewer Fund provides to the various General Fund departments. This credit reflects the cost of services provided and has been allocated directly to PWE – Water and Sewer.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			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)

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

	Total	General & Admin	General Fund Credit
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
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)
Allocation Step 1			
1st Allocation	(3,924,445)	0	(3,924,445)
Allocation Step 2			
2nd Allocation	0	0	0
Total For 10022500010010 PWE - General Fund			
Total Allocated	(3,924,445)	0	(3,924,445)

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department PWE - General Fund Credit

Activity - General Fund Credit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PWE-Water & Sewer System	100	100.0000	-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

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City Of Houston, Texas
OMB A-87 Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department PWE - General Fund Credit

Receiving Department	Total	General Fund Credit
PWE-Water & Sewer System	(3,924,445)	(3,924,445)
Direct Billed	0	0
Total	(3,924,445)	(3,924,445)

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