

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

**Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2013**



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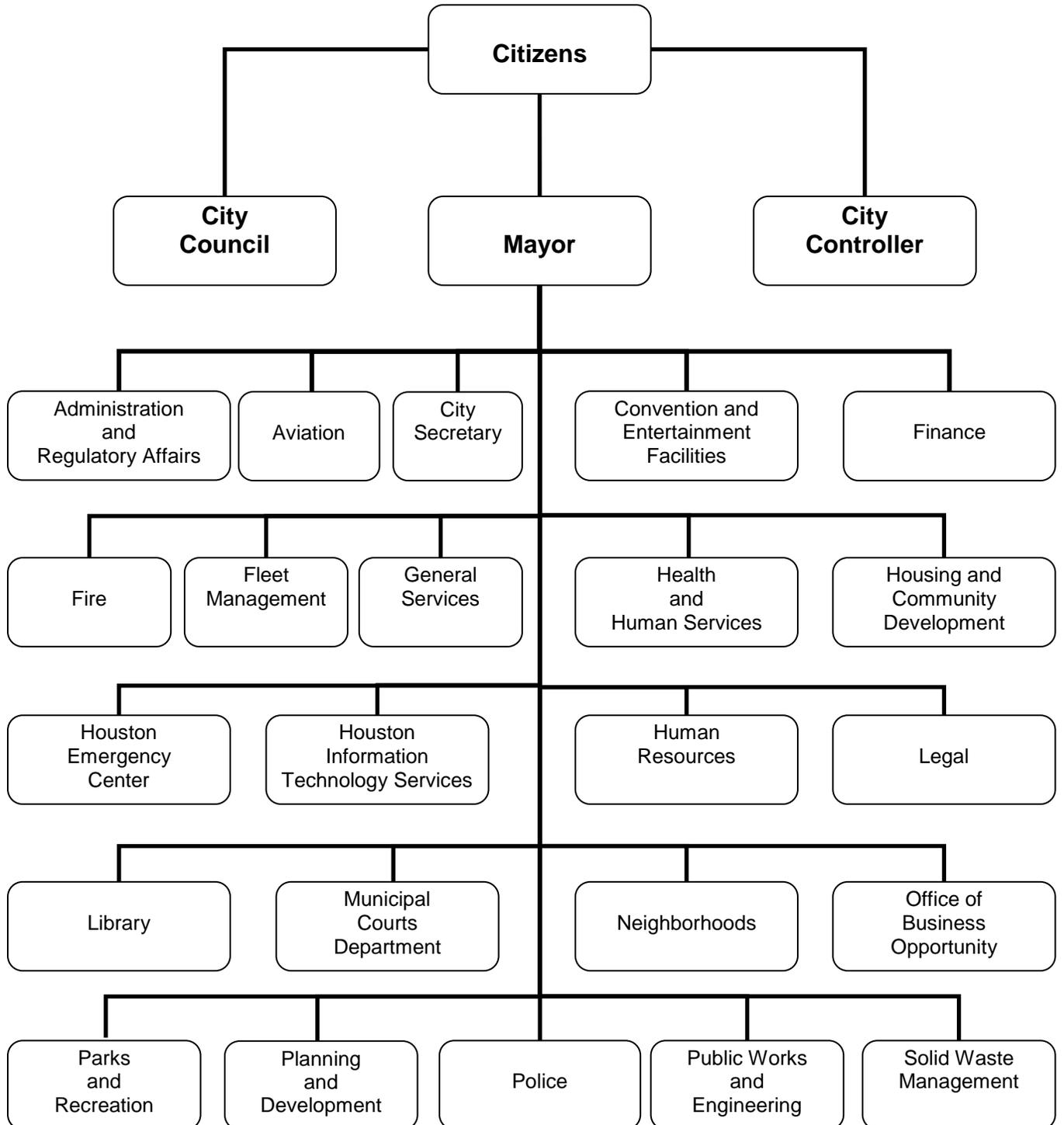
**City of Houston, Texas  
FY 2015 Full Cost Allocation Plan  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2013**

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## **SECTION I – ORGANIZATION CHART**

# ORGANIZATION CHART



## **SECTION II – OVERVIEW**

**City of Houston, Texas  
FY 2015 Full Cost Allocation Plan  
and Indirect Cost Rate Proposal  
Based on Actual Expenditures  
For the Fiscal Year Ended  
June 30, 2013**

**OVERVIEW**

A cost allocation plan is an accounting report that documents the value of indirect costs provided by central service agencies to other government agencies. Indirect costs are costs:

- (a) “incurred for a common or joint purpose benefiting more than one cost objective, and
- (b) “not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.”<sup>1</sup>

A central service agency is a unit of government that provides centralized services to other government agencies. For example, generally it would not be cost effective for each government agency to have its own payroll and accounting services. Usually, there is a centralized payroll and accounting office that assist agencies within the government.

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<sup>1</sup> 2 CFR PART 225 (Office of Management and Budget (OMB) Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments,” Attachment A, F.1.)

## **USING A COST ALLOCATION PLAN**

A cost allocation plan is primarily used for the recovery of indirect costs expended on behalf of programs of the U.S. Government. Additionally, a cost allocation plan is an important management information tool because it goes beyond budget and year-end accounting documents to describe the actual cost of providing services to the public. When the value of all central services are accumulated and added to the departmental expenditures as per the financial reports, the actual cost of providing the service is the result.<sup>2</sup>

A cost allocation plan is composed of five primary components:

- Central service agencies,
- Benefiting agencies,
- Expenditures of central service agencies,
- Functions or activities carried out by central service agencies, and
- Means of allocating the functions or activities of central service agencies.

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan.

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<sup>2</sup> There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the OMB Circular A-87.

Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

The costs of providing central services are identified from the government's financial records. Expenditures of the central service agencies are analyzed to ensure the expenditures are allowable according to federal standards and to identify expenditures that may benefit another agency or agencies disproportionately to others. After analyzing, the expenditures are distributed into cost pools called functions or activities.

One or more function or activity is identified for each central service agency. Examples of functions are payroll services, administrative coordination, building operations, and legal services. The purpose of identifying the various activities within a unit of government is to allow for different allocation bases to be used to distribute the costs of providing the function.

An allocation base is a reasonable and measurable means of distributing costs to those units of government that benefit from the service. Different allocation bases are required to recognize the value of providing a service proportionate to the service received. It is reasonable to allocate payroll services based upon the number of payroll checks issued. It is most likely not reasonable to allocate payroll based upon square footage of occupied space. The chosen allocation base must reflect the service being provided and it must reflect those who benefit from the service.

After this is accomplished, the information is entered into a cost allocation computer program. This program performs the mathematical operations of allocating costs from central service providers to benefiting agencies. The system performs two allocations. The first allocation distributes the central service agency's direct expenses to all agencies within the government that benefit from the services provided by that central service agency. Those benefiting agencies may include other central service agencies. The second allocation takes the result of the first allocation to central services agencies, the incoming indirect costs, and reallocates those indirect costs. Using a multiple allocation methodology more

equitably distributes central service costs to all agencies, including the indirect costs that come from other central service agencies.

The result of the mathematical operations, the cost allocation plan documents indirect costs. Some of the benefiting agencies may participate in programs that are eligible for recovery from the federal or state government. The sum calculated by benefiting agency is the maximum amount the government should have recovered during the fiscal year in question. In addition, the cost allocation plan provides management information by helping to more closely identify the total costs of providing services to the public.

## **READING THE COST ALLOCATION PLAN**

The cost allocation plan is produced in schedules. Except for the summary schedule, each schedule represents one central service agency. The summary is at the front of the document after the Table of Contents and it accumulates data from each of the subsequent schedules.

The Table of Contents serves to assist the reader in navigating the document but also describes the allocation base for each function that is allocated.

Each schedule is composed of the following sections:

- Department Costs
- Incoming Costs
- Total Allocated
- Allocations
- Allocation Summary

The section called Department Costs identifies the amount of costs incurred by the agency as reported on the financial records. Costs are categorized as salaries, benefits, and various operating costs, as appropriate. This section also documents the distribution of expenditures between the identified functions. Between the costs categories and the functions, the reader will find the letters “S,” “S1,” “P,” or “D.” These are codes that instruct the cost allocation system how to distribute expenditures between functions. “S” stands for salaries as documented in the Personnel Service Analysis, “S1” means based on reported salaries and wages by function, “P” indicates that a percentage has been used, and “D” means that the expenditure has been disallowed from allocation.

The next section, Incoming Costs, details the indirect costs that are allocated to the agency by other central service agencies. As noted on the previous page, the program uses a multiple allocation approach. This section documents the amount of the first and second allocation and its origin. If the reader is interested in knowing where a cost is derived, the reader can go to the referenced schedule and verify the amount of the allocation and the basis for the allocation.

Total Allocated is the sum of Department Costs plus Incoming Costs. This is the total amount by function that is allocated to benefiting agencies of the services rendered by this central service agency. The Allocation section, documents the distribution of the Total Allocated by each separate function. Benefiting departments are identified as the allocation basis and units. First and second allocations are calculated and any billings made by the central service agency to those agencies that benefit from the services are identified to provide a credit to the allocated amounts. There will be as many allocations as there are different functions that are allocated.

The last page of each schedule will be the Allocation Summary. As the name implies, this section shows the total amount allocated by function to each benefiting agency.

Each schedule of the cost allocation plan is described in the narrative section called Nature and Extent of Services. The purpose of the narrative is to explain what costs are being allocated in the cost allocation plan. The narrative describes any unusual circumstances that may have occurred during the fiscal year, describes the functions or activities that have been identified, and discusses the allocation base and source for each function. If agencies are billed for the service, that will also be noted.

## **INDIRECT COST RATE PROPOSAL**

Some governmental agencies that prepare cost allocation plans must go the additional step of creating an indirect cost rate proposal. An indirect cost rate proposal is required to substantiate the establishment of an indirect cost rate. A cost allocation plan may be used to determine a specific dollar amount that can be recovered from a particular program or grant. An indirect cost rate proposal is used to calculate a specific percentage rate that can be applied against a particular rate base to determine how many dollars can be recovered from the particular program or grant. Depending upon the types of programs operated by a governmental agency, one rate base may be more appropriate than another. A rate base could be salaries and wages or total direct costs or total modified direct costs, for example. The City of Houston's indirect cost rate is calculated as the total indirect cost pool divided by the total personnel costs. The resulting equation is the indirect cost rate for that particular program or grant.

## **ABBREVIATIONS**

In the accounting documents in Sections III the reader will find abbreviations, such as "dept" for "department" and "mgt" for "management." The reader may also find some words that appear to be misspellings, such as "adventre" instead of "adventure" or "assessrs" for "assessors." These abbreviations are necessitated by the formatting limitations that are required to present a complicated accounting document in a consistent manner. Where possible, we have spelled the name of an agency as

completely as possible. Where necessary, we have taken liberties to abbreviate words to fit most recognizably into the available space.

## **ROUNDING METHODOLOGY**

The reader may discover that in some of the cost plan schedules the software rounds decimal numbers. However, the software actually calculates using many more decimal places than shown on the printed page. These rounding conventions allow complex, multiple calculations and iterations to be presented in a consistent, simplified manner.

For example, when the software processes allocation calculations for each allocated function, the allocation basis for each individual department is divided by the total number of allocation units for that function. The resulting percentage is displayed with only 4 decimals (e.g. 10.2311%); however, the program uses the entire quotient to multiply against the entire functional cost and fully allocates the cost of the function. This means that the truncated percentages, when added on a calculator, may not always add exactly to 100%. This occurs because the percentages have been rounded to the nearest 10,000<sup>th</sup> of a percent.

It also means that when the truncated allocation percentage is multiplied by the total function cost, the dollar allocation may be slightly different. The allocation may be slightly different because the program uses a percentage with an extended number of decimal places to make the calculation, instead of the truncated number on the printed page. Hence, the allocations are made with increased accuracy, even though the printed page only shows the truncated amounts. Likewise, the allocations resulting from this calculation are rounded to the nearest dollar for presentation purposes and, when added with a calculator, may or may not add exactly to the allocated amount.

**SECTION III – SUMMARY OF ALLOCATED COSTS AND  
CAFR RECONCILIATION**

**City of Houston, Texas**  
**FY 2015 Full Cost Allocation Plan**  
**Summary of Allocated Costs and CAFR Reconciliation**  
**Based on Actual Expenditures For the Fiscal Year Ended June 30, 2013**

Department	GL	Personnel	Other Operating	Less Transfer	Adj	CAFR	Direct Costs	Allocated Indirect	Unallocated/DB
Houston Police Department-HPD	\$ 697,465,519	\$ 644,087,347	\$ 51,789,899	\$ 1,588,272	\$ (48,247)	\$ 695,829,000	\$ 690,932,753	\$ 4,896,247	\$ -
Dept of Neighborhoods (DON)	10,090,082	7,508,559	2,581,523	-	-	10,090,082	10,090,082	-	-
Houston Fire Department (HFD)	433,226,249	402,277,094	30,949,155	-	(50,249)	433,176,000	433,176,000	-	-
Houston Emergency Center (HEC)	11,855,965	-	610	11,855,355	(610)	-	-	-	-
Municipal Courts Department	22,185,308	18,334,169	3,720,674	130,465	-	22,054,843	22,054,843	-	-
Public Works & Engineering-PWE	37,708,215	1,250,552	34,638,963	1,818,700	(324,515)	35,565,000	35,565,000	-	-
Solid Waste Management	68,934,901	28,629,496	38,293,898	2,011,507	-	66,923,394	66,923,394	-	-
General Services Department	48,640,895	12,761,371	32,244,758	3,634,765	-	45,006,130	-	42,876,520	2,129,610
Housing and Community Devp.	2,482,665	248,511	2,234,154	-	-	2,482,665	2,482,665	-	-
Library	33,314,927	23,467,639	9,847,287	-	-	33,314,927	33,314,927	-	-
Parks & Recreation	64,097,930	35,822,729	27,209,926	1,065,275	-	63,032,655	63,032,655	-	-
Health & Human Services	43,952,963	33,954,855	9,998,108	-	3,037	43,956,000	30,811,705	12,877,880	266,415
Mayor	6,124,571	5,508,334	616,237	-	(72)	6,124,499	-	3,241,338	2,883,161
Business Opportunity	2,253,950	1,945,441	308,509	-	-	2,253,950	-	1,917,683	336,267
City Council	6,011,861	5,733,894	277,967	-	-	6,011,861	-	6,011,861	-
City Controller's Office	7,689,421.06	6,713,027	976,394	-	(136,612)	7,552,809	-	7,536,802	16,007
Finance	10,266,778.62	5,970,888	4,295,891	-	-	10,266,779	1,069,762	9,197,016	-
Admn. & Regulatory Affairs	27,745,670	18,016,610	3,400,029	5,926,463	-	21,819,207	559	20,871,234	947,414
Houston Information Tech Svcs	18,393,745	13,969,568	4,424,177	-	-	18,393,745	1,490,568	16,903,178	-
Planning & Development	7,119,901	6,430,712	684,189	5,000	-	7,114,901	5,607,008	1,507,893	-
City Secretary	771,516	637,740	133,776	-	3,484	775,000	3,484	771,516	-
Human Resources Dept.	3,466,550	2,779,575	686,975	-	-	3,466,550	-	2,867,543	599,007
Legal Department	13,778,810	12,803,032	975,777	-	-	13,778,810	-	12,640,492	1,138,318
Citywide General Government	128,272,685	-	110,900,790	17,371,895	154,711	111,055,501	-	39,958,420	71,097,081
<b>Grand Total</b>	<b>\$ 1,705,851,076</b>	<b>\$1,288,851,145</b>	<b>\$371,189,666</b>	<b>\$ 45,407,697</b>	<b>\$(399,073)</b>	<b>\$ 1,660,044,305</b>	<b>\$ 1,396,555,405</b>	<b>\$ 184,075,621</b>	<b>\$ 79,413,280</b>
Cost Adjustment	Building Use							624,410	
Cost Adjustment	Equipment use							7,552,320	
Cost Adjustment	PWE Credit							(193,200)	
Unallocated Indirect fr disallow functions	Non-Dept							(1,063,639)	
Unallocated Indirect fr disallow functions	OBO							(92,309)	
Unallocated Indirect fr disallow functions	HR							(2,214,657)	
Unallocated Indirect fr disallow functions	Gen Svcs							(925,664)	
<b>Summary Schedule Total</b>								<b>\$ 187,762,886</b>	

**SECTION IV – FY 2015 INDIRECT COST RATE PROPOSAL**

**CITY OF HOUSTON, TEXAS**  
**FY 2015 INDIRECT COST RATE PROPOSAL**  
**FULL COST ALLOCATION PLAN RATES**  
**(BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2013)**

	FCP Police Department	FCP General Services Department	FCP Finance Department	FCP ARA Department	FCP Legal Department	FCP PWE W & S Department	FCP Citywide Department	FCP PWE Other Department
<b><u>CARRY FORWARD COMPUTATION</u></b>								
FY 2013 FIXED RATE(BASED ON FY2011)	32.44%	60.18%	51.50%	27.87%	28.26%	2.40%	8.74%	16.95%
FY2013 ACTUAL DIRECT SAL & BENES	558,436,206	2,701,307	888,631	10,056,733	5,995,741	152,765,185	1,744,335,062	803,121
FY 2013 ACTUAL RECOVERY	181,156,705	1,625,646	457,645	2,802,811	1,694,397	3,666,364	152,454,884	136,129
FY 2013 ROLL FORWARD FROM FY 2011	1,383,457	-	-	-	-	445,097	(19,790,055)	-
FY 2013 ACTUAL INDIRECT COSTS	207,065,501	1,165,780	269,899	2,812,024	1,539,844	9,776,104	187,762,886	99,839
FY 2013 CARRY FORWARD AMOUNT	27,292,253	-	-	-	-	6,554,837	15,517,947	-
<b><u>FY 2013 INDIRECT COST RATE</u></b>								
ACTUAL FY 2013 INDIRECT COSTS	207,065,501	1,165,780	269,899	2,812,024	1,539,844	9,776,104	187,762,886	99,839
FY 2011 CARRY FORWARD AMOUNT	27,292,253	-	-	-	-	6,554,837	15,517,947	-
TOTAL INDIRECT COST POOL	234,357,754	1,165,780	269,899	2,812,024	1,539,844	16,330,941	203,280,833	99,839
FY 2013 DIRECT SALARY BASE	558,436,206	2,701,307	888,631	10,056,733	5,995,741	152,765,185	1,744,335,062	803,121
FY 2015 FIXED RATE	41.97%	43.16%	30.37%	27.96%	25.68%	10.69%	11.65%	12.43%

**SECTION V – FY 2015 FULL COST ALLOCATION PLAN  
BASED ON ACTUAL EXPENDITURES  
FOR THE FISCAL YEAR ENDED  
JUNE 30, 2013**

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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38 ARA Purchasing	Total expenditures of HEC Departments	COH Expenditure Report	416
38 Fin Grants	Total expenditures of HEC Departments excl 911 network	COH Expenditure Report	417
38 Fin Gen Acctg	Total expenditures of HEC Departments	COH Expenditure Report	418
38 Fin Office Budget	Total expenditures of HEC Departments	COH Expenditure Report	419
38 IT Admin & Apps	Total expenditures of HEC Departments excl 911 network	COH Expenditure Report	420
38 IT Infrastructure	Total number of HEC FTEs excl 911 network	COH FTE Report	421
38 Office Business Opp	Total number of HEC FTEs	COH FTE Report	422
38 Mayor's Office	Total expenditures of HEC Departments	COH Expenditure report	423
38 Human Resources	Total number of HEC FTEs	COH FTE Report	424
38 City Sec Svcs	Total expenditures of HEC Departments	COH Expenditure Report	425
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<b>Department</b>	<b>Police</b>	<b>Depart of Neighbrhds</b>	<b>Fire</b>	<b>Municipal Court</b>	<b>Solid Waste</b>	<b>Houston Airport System (HAS)</b>	<b>Housing &amp; Community Developmnt</b>	<b>Library</b>	<b>Parks &amp; Recreation</b>	<b>Health &amp; Human Services Department</b>
1 Building Use	\$4,757	\$8,949	\$0	\$80,357	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	1,667,609	34,278	4,329,205	1,932	140,472	0	0	167,238	713,601	0
3 Non-Departmental-Gen Gov	17,287,819	309,158	5,020,427	891,600	2,132,198	173,175	60,473	1,174,468	2,025,299	1,252,879
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget Management	244,470	11,745	226,899	44,398	42,817	137,062	52,787	35,472	139,257	138,693
6 Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7 Finance Public Finance	68,074	0	68,074	0	68,074	127,643	68,074	68,074	68,074	51,056
8 Finance General Accounting	574,434	14,723	321,219	55,671	56,548	169,087	65,333	67,153	197,624	171,099
9 Finance Internal Control	151,593	2,212	95,181	4,846	14,703	0	545	7,293	13,786	6,747
10 Finance Grants	48,124	10,474	3,295	0	0	63,801	266,979	6,654	18,400	196,645
11 Finance Performance Management	184,738	3,819	109,045	6,437	17,424	61,360	12,643	9,699	19,267	24,169
12 Finance Treasury	183,007	4,084	116,041	13,154	17,456	58,111	11,973	9,427	18,524	26,345
13 Finance Business Svcs	184,228	3,809	108,744	6,419	17,376	61,191	12,608	9,672	19,214	24,102
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Strategic Purchasing	301,514	32,773	128,009	96,585	89,516	577,131	36,950	37,721	330,689	195,804
17 ARA Operations	939,437	148,388	232,688	2,401,852	1,104,712	55,482	17,627	49,845	107,335	245,786
18 ARA Payroll Services	1,624,204	37,169	993,108	72,605	113,285	99,831	38,500	108,374	176,034	217,785
19 ARA Regulatory	2,270,123	33,130	1,425,351	72,562	220,184	0	8,168	109,213	206,446	101,034
20 IT Director	0	0	0	0	0	0	0	0	0	0
21 HITS Admin & Applications	532,812	118,898	137,914	59,872	68,926	411,004	145,541	52,281	180,792	223,479
22 HITS Infrastructure	514,500	126,495	1,441,202	186,999	211,163	197,730	192,539	130,163	445,377	582,890
23 HITS Radio	2,305,219	0	569,402	0	139,058	0	0	0	72,442	0
24 HITS Project Mgt Office	339,748	7,775	207,737	15,187	23,697	66,970	8,053	22,669	36,823	45,556
25 Office Business Opportunity	494,983	25,419	282,762	25,604	44,060	97,143	11,453	30,242	60,900	63,447
26 Mayor	1,239,252	28,360	757,732	55,397	86,435	244,275	29,375	82,688	134,313	166,168
27 Human Resources	825,866	27,970	738,822	47,631	79,300	147,046	30,839	118,368	184,413	145,757
28 Legal	786,852	12,097	298,472	6,091,969	72,960	42,314	42,435	59,921	293,437	0
29 City Secretary	219,455	4,537	129,537	7,647	20,698	72,891	15,019	11,522	22,888	28,711
30 City Council	1,892,626	39,127	1,117,158	65,949	178,506	628,628	129,524	99,366	197,389	247,610
31 City Controller's Office	1,038,464	40,088	842,820	136,031	152,931	500,375	171,405	117,514	424,876	432,810
32 Health Administration	0	0	0	0	0	0	0	0	0	14,686,927
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
36 HPD Police Records	62,317	0	1,335	0	0	0	0	445	5,341	0
37 General Services	19,163,479	36,521	8,270,971	773,138	17,771	0	1,931	7,675,043	272,351	6,257,548
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

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Department	Police	Depart of Neighbrhds	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Developmnt	Library	Parks & Recreation	Health & Human Services Department
<b>Total Current Allocations</b>	<u>\$55,149,702</u>	<u>\$1,121,996</u>	<u>\$27,973,153</u>	<u>\$11,213,844</u>	<u>\$5,130,269</u>	<u>\$3,992,250</u>	<u>\$1,430,775</u>	<u>\$10,260,526</u>	<u>\$6,384,892</u>	<u>\$25,533,046</u>

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<b>Department</b>	<b>Convention &amp; Entertain</b>	<b>Fleet Managemnt</b>	<b>Planning &amp; Developmnt</b>	<b>General Debt</b>	<b>Finance Other</b>	<b>ARA- Insurance</b>	<b>ARA-BARC</b>	<b>ARA Parking</b>	<b>ARA Other</b>	<b>IT Public Services</b>
1 Building Use	\$0	\$7,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	10,220	72,400	181,280	6,713	1,443	1,220	15,411	25,945	15,453	46,558
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget Management	10,997	70,612	6,169	8,619	1,377	1,248	14,141	29,129	19,824	495
6 Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7 Finance Public Finance	51,058	68,074	0	0	0	0	0	0	0	0
8 Finance General Accounting	13,566	87,358	7,611	10,633	1,699	1,540	17,445	35,936	24,456	610
9 Finance Internal Control	0	0	1,233	0	0	0	0	0	0	327
10 Finance Grants	0	0	60	0	125	0	0	0	528	0
11 Finance Performance Management	413	22,460	2,063	0	245	3,173	2,041	1,898	1,143	383
12 Finance Treasury	391	21,270	2,973	0	232	3,005	1,932	1,798	1,082	362
13 Finance Business Svcs	412	22,398	2,058	0	244	3,165	2,035	1,893	1,140	382
14 ARA Director Office	0	0	0	0	0	31,105	552,839	409,346	1,621	0
15 ARA Admin Svcs	0	0	0	0	26,210	17,508	311,187	230,416	912	0
16 ARA Strategic Purchasing	450	405,232	2,249	0	129	1,799	33,544	45,561	9,896	1,028
17 ARA Operations	1,347	14,404	2,982	0	5,188	3,465	61,592	280,104	181	656
18 ARA Payroll Services	(18,032)	76,785	17,668	0	1,785	1,193	21,195	15,694	62	3,888
19 ARA Regulatory	0	0	18,464	0	0	0	0	2	0	4,904
20 IT Director	0	0	0	0	0	0	0	0	0	505,717
21 HITS Admin & Applications	8,258	64,319	0	0	0	0	18,869	0	0	0
22 HITS Infrastructure	15,644	238,466	8,776	12,262	1,959	1,776	20,117	41,439	28,202	703
23 HITS Radio	0	10,132	0	0	0	0	0	13,171	0	0
24 HITS Project Mgt Office	1,669	17,547	3,696	0	373	249	4,434	3,283	13	813
25 Office Business Opportunity	2,227	35,771	6,101	0	498	1,752	6,624	4,379	17	1,085
26 Mayor	6,088	64,004	13,481	0	1,362	910	16,172	11,974	47	2,967
27 Human Resources	2,841	52,937	13,942	0	878	743	7,889	6,567	21	1,411
28 Legal	23,962	8,064	0	0	0	0	0	51,556	0	0
29 City Secretary	491	26,680	2,451	0	290	3,770	2,424	2,255	1,358	454
30 City Council	4,231	230,096	21,140	0	2,505	32,511	20,905	19,448	11,709	3,920
31 City Controller's Office	31,403	240,041	21,169	23,986	4,307	9,626	43,308	84,741	57,383	2,118
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	3,173,371	0	0	0	0	0	0	0
34 PWE Administration Indirect	0	116,152	0	0	0	0	0	0	0	0
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
36 HPD Police Records	0	0	0	0	0	0	3,116	0	0	0
37 General Services	65,545	31,192	0	0	0	0	17,617	5,843	0	0
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

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Department	Convention & Entertain	Fleet Managemnt	Planning & Developmnt	General Debt	Finance Other	ARA- Insurance	ARA-BARC	ARA Parking	ARA Other	IT Public Services
<b>Total Current Allocations</b>	<u>\$233,180</u>	<u>\$2,004,267</u>	<u>\$3,508,936</u>	<u>\$62,213</u>	<u>\$50,849</u>	<u>\$119,758</u>	<u>\$1,194,837</u>	<u>\$1,322,380</u>	<u>\$175,050</u>	<u>\$578,782</u>

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<b>Department</b>	<b>Legal Insurance</b>	<b>Legal Wkr Comp</b>	<b>Mayor Cable TV</b>	<b>Mayor other</b>	<b>TIRZ</b>	<b>HR Health Benefits</b>	<b>HR Long Term Disability</b>	<b>PWE Bldg Insp</b>	<b>PWE Stormwater</b>	<b>PWE DDSR</b>
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	7,917	491	2,308	10,809	43,509	136,571	113	58,654	33,600	67,056
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget Management	7,310	462	2,025	12,999	748	172,434	145	43,269	18,473	54,874
6 Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7 Finance Public Finance	0	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	9,018	570	2,498	16,036	923	212,725	178	53,379	22,789	67,695
9 Finance Internal Control	0	0	0	0	373	0	0	0	0	0
10 Finance Grants	0	0	0	112,414	0	0	0	0	0	0
11 Finance Performance Management	3,012	68	970	8,858	435	80,323	494	10,680	8,104	13,667
12 Finance Treasury	2,852	64	919	8,389	412	76,069	468	10,114	7,675	12,943
13 Finance Business Svcs	3,004	67	968	8,834	434	80,101	493	10,650	8,081	13,629
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Strategic Purchasing	108,409	0	11,567	12,402	129	27,440	0	50,895	60,277	114,321
17 ARA Operations	1,809	107	595	557	663	1,848	0	20,296	15,627	19,779
18 ARA Payroll Services	10,718	633	3,525	3,303	3,929	10,953	0	82,870	67,090	81,307
19 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
20 IT Director	0	0	0	0	0	0	0	0	0	0
21 HITS Admin & Applications	0	0	0	0	0	0	0	0	0	0
22 HITS Infrastructure	10,399	657	2,880	18,492	1,064	245,303	206	61,554	26,279	78,063
23 HITS Radio	0	0	0	0	0	0	0	0	0	0
24 HITS Project Mgt Office	2,242	132	737	691	822	2,291	0	25,158	19,370	24,517
25 Office Business Opportunity	2,991	177	984	922	1,096	3,056	0	33,561	25,840	32,706
26 Mayor	8,178	483	2,690	388,380	2,998	8,357	0	91,765	70,654	89,428
27 Human Resources	3,820	236	1,548	1,140	1,652	8,090	0	73,868	64,004	84,760
28 Legal	0	0	0	0	133,440	0	0	80,728	37,837	127,230
29 City Secretary	3,578	80	1,153	10,523	517	95,418	587	12,687	9,627	16,235
30 City Council	30,856	693	9,943	90,753	4,459	822,902	5,065	109,412	83,022	140,016
31 City Controller's Office	26,181	1,416	7,516	53,347	2,926	635,573	1,361	141,114	67,116	179,199
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	0	0	0	0	0	0	0	483,513	370,357	523,790
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	0	0	55,673	0	0	0	0	149	28	45
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

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Department	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor other	TIRZ	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater	PWE DDSR
<b>Total Current Allocations</b>	\$242,295	\$6,337	\$108,499	\$758,849	\$200,528	\$2,619,454	\$9,109	\$1,454,316	\$1,015,850	\$1,741,260

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Department	PWE Water & Storm Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	325,562	1,995	203,850	3,976	1,378	3,699	28,693	17,287	2,074	3,739
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget Management	275,534	2,137	97,186	4,896	1,073	2,532	30,789	15,297	1,746	4,152
6 Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7 Finance Public Finance	204,230	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	339,914	2,636	119,895	6,039	1,323	3,124	37,983	18,872	2,154	5,122
9 Finance Internal Control	0	0	7,885	0	0	0	0	0	0	0
10 Finance Grants	0	0	25,751	0	0	0	0	0	0	0
11 Finance Performance Management	95,428	515	12,444	1,161	322	1,016	2,590	2,597	554	286
12 Finance Treasury	90,374	488	12,374	1,099	305	962	2,453	2,460	524	271
13 Finance Business Svcs	95,164	514	12,409	1,158	321	1,013	2,583	2,590	552	286
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Strategic Purchasing	945,863	26,411	1,799	14,587	514	9,318	8,418	8,033	6,169	64
17 ARA Operations	90,253	269	607	133	442	1,404	3,834	4,370	581	411
18 ARA Payroll Services	368,325	1,594	3,597	789	2,617	8,321	22,720	25,894	3,441	2,435
19 ARA Regulatory	0	0	118,080	0	0	0	0	0	0	0
20 IT Director	0	0	0	0	0	0	0	0	0	0
21 HITS Admin & Applications	0	0	0	1,715	0	0	0	0	0	0
22 HITS Infrastructure	391,970	3,040	138,256	6,964	1,526	3,602	43,800	21,762	2,483	5,906
23 HITS Radio	0	0	0	0	0	0	0	0	0	0
24 HITS Project Mgt Office	111,874	333	752	165	547	1,741	4,753	5,416	720	509
25 Office Business Opportunity	149,242	445	1,004	220	730	2,322	6,340	7,226	960	680
26 Mayor	408,065	1,216	2,744	602	1,997	6,349	17,335	19,757	2,626	1,858
27 Human Resources	340,234	602	19,311	290	903	2,871	7,839	8,934	1,187	840
28 Legal	767,638	0	1,248,617	0	0	205,550	0	0	9,105	0
29 City Secretary	113,361	612	14,782	1,379	382	1,207	3,077	3,085	658	340
30 City Council	977,649	5,280	127,485	11,892	3,297	10,405	26,534	26,607	5,673	2,933
31 City Controller's Office	951,760	6,945	294,575	15,874	3,609	9,015	90,700	47,604	5,931	12,108
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	2,923,643	12,441	210,103	20,772	11,964	37,919	100,578	108,904	17,840	10,921
35 CIP Sal Rec PWE	0	0	0	0	(267)	(850)	(2,320)	(2,644)	(351)	(249)
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	3,220	15,515	2,955	167,789	0	0	0	0	0	0
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	(193,200)	0	0	0	0	0	0	0	0	0

**CITY OF HOUSTON, TEXAS**  
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**Summary Schedule**

Department	PWE Water & Storm Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env
<b>Total Current Allocations</b>	<u>\$9,776,104</u>	<u>\$82,990</u>	<u>\$2,676,460</u>	<u>\$261,500</u>	<u>\$32,982</u>	<u>\$311,520</u>	<u>\$438,699</u>	<u>\$344,049</u>	<u>\$64,627</u>	<u>\$52,612</u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Summary Schedule**

<b>Department</b>	<b>CIP S/R Other</b>	<b>CIP S/R GSD</b>	<b>HEC-Director</b>	<b>HEC-IT</b>	<b>HEC-911 Network</b>	<b>HEC-Police Call Talkers</b>	<b>HEC-HFD</b>	<b>HEC-Harris County</b>	<b>HEC-Genl Svcs Dept</b>	<b>HEC- Homeland Security</b>
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	3,150	6,881	0	0	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget Management	2,916	7,266	0	0	0	0	0	0	0	0
6 Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7 Finance Public Finance	0	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	3,597	8,964	0	0	0	0	0	0	0	0
9 Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	0	0	0	0	0	0	0	0	0	0
11 Finance Performance Management	645	704	0	0	0	0	0	0	0	0
12 Finance Treasury	611	667	0	0	0	0	0	0	0	0
13 Finance Business Svcs	644	702	0	0	0	0	0	0	0	0
14 ARA Director Office	0	0	0	0	0	0	0	0	0	0
15 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
16 ARA Strategic Purchasing	2,635	0	0	0	0	0	0	0	0	0
17 ARA Operations	715	994	0	0	0	0	0	0	0	0
18 ARA Payroll Services	4,235	5,889	0	0	0	0	0	0	0	0
19 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
20 IT Director	0	0	0	0	0	0	0	0	0	0
21 HITS Admin & Applications	0	0	0	0	0	0	0	0	0	0
22 HITS Infrastructure	4,148	10,337	0	0	0	0	0	0	0	0
23 HITS Radio	0	0	0	0	0	0	0	0	0	0
24 HITS Project Mgt Office	886	1,232	0	0	0	0	0	0	0	0
25 Office Business Opportunity	1,182	1,643	0	0	0	0	0	0	0	0
26 Mayor	3,231	4,493	0	0	0	0	0	0	0	0
27 Human Resources	1,461	2,032	0	0	0	0	0	0	0	0
28 Legal	0	0	0	0	0	0	0	0	0	0
29 City Secretary	767	836	0	0	0	0	0	0	0	0
30 City Council	6,613	7,213	0	0	0	0	0	0	0	0
31 City Controller's Office	9,366	21,585	0	0	0	0	0	0	0	0
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	21,372	0	0	0	0	0	0	0	0	0
35 CIP Sal Rec PWE	(432)	0	0	0	0	0	0	0	0	0
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	0	0	0	0	42,600	0	0	0	0	0
38 HEC	0	0	25,935	151,581	326,201	235,231	36,116	15,720	34,522	7,583
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

**CITY OF HOUSTON, TEXAS**  
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**Summary Schedule**

Department	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Talkers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC- Homeland Security
<b>Total Current Allocations</b>	<u>\$67,742</u>	<u>\$81,437</u>	<u>\$25,935</u>	<u>\$151,581</u>	<u>\$368,800</u>	<u>\$235,231</u>	<u>\$36,116</u>	<u>\$15,720</u>	<u>\$34,522</u>	<u>\$7,583</u>

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**Summary Schedule**

Department	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.	HITS Other	Other	2nd Allocation Orphans	Total
1 Building Use	\$0	\$0	\$0	\$0	\$0	\$0	\$60,161	\$0	\$162,098
2 Equipment Use	0	0	0	0	0	0	0	0	7,054,335
3 Non-Departmental-Gen Gov	0	0	233	367	16,053	69,495	0	0	31,753,600
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance Budget Management	0	0	299	472	18,695	87,390	0	0	2,101,327
6 Finance City Council Administration	0	0	0	0	0	0	0	0	0
7 Finance Public Finance	0	0	0	0	0	0	0	0	910,502
8 Finance General Accounting	0	0	369	582	23,063	107,809	0	0	2,961,003
9 Finance Internal Control	0	0	0	0	0	0	0	0	306,724
10 Finance Grants	0	0	1,248	18,432	0	0	0	0	772,929
11 Finance Performance Management	0	0	84	1,190	5,030	13,688	0	0	747,285
12 Finance Treasury	0	0	80	1,127	4,764	12,963	0	0	742,596
13 Finance Business Svcs	0	0	84	1,187	5,016	13,651	0	0	745,222
14 ARA Director Office	0	0	0	0	0	0	0	0	994,911
15 ARA Admin Svcs	0	0	0	0	0	0	0	0	586,234
16 ARA Strategic Purchasing	0	0	835	0	11,824	32,323	0	0	3,780,818
17 ARA Operations	0	0	0	0	1,214	1,166	808,117	0	6,648,860
18 ARA Payroll Services	0	0	0	0	7,196	6,907	0	0	4,329,419
19 ARA Regulatory	0	0	0	0	0	0	2	0	4,587,661
20 IT Director	0	0	0	0	0	0	0	0	505,717
21 HITS Admin & Applications	0	0	0	0	0	0	6,004	0	2,030,684
22 HITS Infrastructure	0	0	0	0	26,595	124,319	0	0	5,628,009
23 HITS Radio	0	0	0	0	0	0	5,572	0	3,114,996
24 HITS Project Mgt Office	0	0	0	0	1,505	1,445	0	0	1,014,131
25 Office Business Opportunity	0	0	0	0	2,008	1,927	709	0	1,472,440
26 Mayor	0	0	0	0	5,490	5,270	0	0	4,084,965
27 Human Resources	0	0	0	0	4,595	2,383	2,915	0	3,068,757
28 Legal	0	0	0	0	0	0	233,284	0	10,627,468
29 City Secretary	0	0	100	1,414	5,976	16,261	0	0	887,717
30 City Council	0	0	861	12,190	51,536	140,236	0	0	7,655,875
31 City Controller's Office	0	0	995	3,620	61,777	269,725	0	0	7,296,333
32 Health Administration	0	0	0	0	0	0	0	0	14,686,927
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	3,173,371
34 PWE Administration Indirect	0	0	0	0	0	0	0	0	4,970,269
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	(7,112)
36 HPD Police Records	0	0	0	0	0	0	4,657,324	0	4,729,879
37 General Services	0	0	0	0	0	0	24,475	0	42,901,399
38 HEC	58,818	37,028	0	0	0	0	0	0	928,735
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	(193,200)

**CITY OF HOUSTON, TEXAS  
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Summary Schedule

Department	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.	HITS Other	Other	2nd Allocation Orphans	Total
<b>Total Current Allocations</b>	<b>\$58,818</b>	<b>\$37,028</b>	<b>\$5,188</b>	<b>\$40,580</b>	<b>\$252,339</b>	<b>\$906,958</b>	<b>\$5,798,564</b>	<b>\$0</b>	<b>\$187,762,886</b>

**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**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

**Dept:1 Building Use**

Description		Amount	General Admin	City Hall	City Hall Annex	Muni Court Bldg
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost						
Building use	P	624,410	0	261,927	253,503	108,980
Subtotal - Services & Supplies		<hr/> 624,410	<hr/> 0	<hr/> 261,927	<hr/> 253,503	<hr/> 108,980
<b>Department Cost Total</b>		624,410	0	261,927	253,503	108,980
Adjustments to Cost						
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		624,410	0	261,927	253,503	108,980
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<hr/> <hr/> \$624,410		<hr/> <hr/> \$261,927	<hr/> <hr/> \$253,503	<hr/> <hr/> \$108,980

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:1 Building Use**

No Indirect Costs

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**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**City Hall Allocations**

**Dept:1 Building Use**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	2,465	2.6424%	\$6,921	\$0	\$6,921	\$0	\$6,921
14 ARA Director Office	13,570	14.5468%	38,102	0	38,102	0	38,102
20 IT Director	1,595	1.7098%	4,478	0	4,478	0	4,478
26 Mayor	27,300	29.2652%	76,653	0	76,653	0	76,653
31 City Controller's Office	23,567	25.2634%	66,172	0	66,172	0	66,172
33 Planning & Dev Admin	1,585	1.6991%	4,450	0	4,450	0	4,450
37 General Services	1,570	1.6830%	4,408	0	4,408	0	4,408
40 Police	440	0.4717%	1,235	0	1,235	0	1,235
96 Other	21,193	22.7186%	59,506	0	59,506	0	59,506
<b>Subtotal</b>	<b>93,285</b>	<b>100.0000%</b>	<b>261,927</b>	<b>0</b>	<b>261,927</b>	<b>0</b>	<b>261,927</b>
Direct Bills					0		0
<b>Total</b>					<b>\$261,927</b>		<b>\$261,927</b>

Basis Units: Square footage per dept  
Source: GSD

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**City Hall Annex Allocations**

**Dept:1 Building Use**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	965	0.7676%	\$1,946	\$0	\$1,946	\$0	\$1,946
26 Mayor	8,889	7.0704%	17,924	0	17,924	0	17,924
28 Legal	63,910	50.8344%	128,867	0	128,867	0	128,867
29 City Secretary	5,540	4.4065%	11,171	0	11,171	0	11,171
30 City Council	19,707	15.6751%	39,737	0	39,737	0	39,737
37 General Services	18,043	14.3515%	36,381	0	36,381	0	36,381
41 Depart of Neighbrhds	4,438	3.5300%	8,949	0	8,949	0	8,949
51 Fleet Managemnt	3,905	3.1061%	7,874	0	7,874	0	7,874
96 Other	325	0.2585%	655	0	655	0	655
<b>Subtotal</b>	<b>125,722</b>	<b>100.0000%</b>	<b>253,503</b>	<b>0</b>	<b>253,503</b>	<b>0</b>	<b>253,503</b>
Direct Bills					0		0
<b>Total</b>					<b>\$253,503</b>		<b>\$253,503</b>

Basis Units: Square footage per dept  
Source: GSD

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Muni Court Bldg Allocations**

**Dept:1 Building Use**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 IT Director	13,160	17.7845%	\$19,382	\$0	\$19,382	\$0	\$19,382
28 Legal	3,884	5.2489%	5,720	0	5,720	0	5,720
40 Police	2,391	3.2312%	3,521	0	3,521	0	3,521
43 Municipal Court	54,562	73.7354%	80,357	0	80,357	0	80,357
<b>Subtotal</b>	<b>73,997</b>	<b>100.0000%</b>	<b>108,980</b>	<b>0</b>	<b>108,980</b>	<b>0</b>	<b>108,980</b>
Direct Bills					0		0
<b>Total</b>					<b>\$108,980</b>		<b>\$108,980</b>

Basis Units: Square footage per dept  
Source: GSD

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:1 Building Use**

<b>Department</b>	<b>City Hall</b>	<b>City Hall Annex</b>	<b>Muni Court Bldg</b>	<b>Total</b>
4 Finance Dir Office	\$6,921	\$0	\$0	\$6,921
14 ARA Director Office	38,102	1,946	0	40,048
20 IT Director	4,478	0	19,382	23,860
26 Mayor	76,653	17,924	0	94,577
28 Legal	0	128,867	5,720	134,587
29 City Secretary	0	11,171	0	11,171
30 City Council	0	39,737	0	39,737
31 City Controller's Office	66,172	0	0	66,172
33 Planning & Dev Admin	4,450	0	0	4,450
37 General Services	4,408	36,381	0	40,790
40 Police	1,235	0	3,521	4,757
41 Depart of Neighbrhds	0	8,949	0	8,949
43 Municipal Court	0	0	80,357	80,357
51 Fleet Managemnt	0	7,874	0	7,874
96 Other	59,506	655	0	60,161
<b>Total</b>	<b>\$261,927</b>	<b>\$253,503</b>	<b>\$108,980</b>	<b>\$624,410</b>

**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  
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6/25/2014

**A. Department Costs**

**Dept:2 Equipment Use**

Description		Amount	General Admin	Equip Deprec
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Equip Use	P	7,552,320	0	7,552,320
Subtotal - Services & Supplies		<hr/> 7,552,320	<hr/> 0	<hr/> 7,552,320
<b>Department Cost Total</b>		7,552,320	0	7,552,320
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		7,552,320	0	7,552,320
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$7,552,320	<hr/> <hr/> 0	<hr/> <hr/> \$7,552,320

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:2 Equipment Use**

No Indirect Costs

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**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Equip Deprec Allocations**

**Dept:2 Equipment Use**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	2,983	0.0395%	\$2,983	\$0	\$2,983	\$0	\$2,983
14 ARA Director Office	37,687	0.4990%	37,687	0	37,687	0	37,687
20 IT Director	64,222	0.8504%	64,222	0	64,222	0	64,222
25 Office Business Opportunity	5,360	0.0710%	5,360	0	5,360	0	5,360
26 Mayor	30,882	0.4089%	30,882	0	30,882	0	30,882
27 Human Resources	6,665	0.0883%	6,665	0	6,665	0	6,665
28 Legal	26,011	0.3444%	26,011	0	26,011	0	26,011
30 City Council	453	0.0060%	453	0	453	0	453
31 City Controller's Office	3,994	0.0529%	3,994	0	3,994	0	3,994
32 Health Administration	207,513	2.7477%	207,513	0	207,513	0	207,513
33 Planning & Dev Admin	13,093	0.1734%	13,093	0	13,093	0	13,093
37 General Services	99,122	1.3125%	99,122	0	99,122	0	99,122
40 Police	1,667,610	22.0808%	1,667,609	0	1,667,609	0	1,667,609
41 Depart of Neighbrhds	34,278	0.4539%	34,278	0	34,278	0	34,278
42 Fire	4,329,207	57.3229%	4,329,205	0	4,329,205	0	4,329,205
43 Municipal Court	1,932	0.0256%	1,932	0	1,932	0	1,932
44 Solid Waste	140,472	1.8600%	140,472	0	140,472	0	140,472
47 Library	167,238	2.2144%	167,238	0	167,238	0	167,238
48 Parks & Recreation	713,601	9.4488%	713,601	0	713,601	0	713,601
<b>Subtotal</b>	<b>7,552,323</b>	<b>100.0000%</b>	<b>7,552,320</b>	<b>0</b>	<b>7,552,320</b>	<b>0</b>	<b>7,552,320</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,552,320</b>		<b>\$7,552,320</b>

Basis Units: Current year depreciation by budget control/unit  
Source: Asset Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:2 Equipment Use**

<b>Department</b>	<b>Equip Deprec</b>	<b>Total</b>
4 Finance Dir Office	\$2,983	\$2,983
14 ARA Director Office	37,687	37,687
20 IT Director	64,222	64,222
25 Office Business Opportunity	5,360	5,360
26 Mayor	30,882	30,882
27 Human Resources	6,665	6,665
28 Legal	26,011	26,011
30 City Council	453	453
31 City Controller's Office	3,994	3,994
32 Health Administration	207,513	207,513
33 Planning & Dev Admin	13,093	13,093
37 General Services	99,122	99,122
40 Police	1,667,609	1,667,609
41 Depart of Neighbrhds	34,278	34,278
42 Fire	4,329,205	4,329,205
43 Municipal Court	1,932	1,932
44 Solid Waste	140,472	140,472
47 Library	167,238	167,238
48 Parks & Recreation	713,601	713,601
<b>Total</b>	<b>\$7,552,320</b>	<b>\$7,552,320</b>

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

**GENERAL CITYWIDE SERVICES (NONDEPARTMENTAL)**  
**Continued**

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

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:3 Non-Departmental-Gen Gov**

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
<b>Personnel Costs</b>										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<b>Services &amp; Supplies Cost</b>										
Banking	P	96,929	0	0	0	0	0	96,929	0	0
Advertising	P	82,675	0	0	0	0	0	0	0	0
Misc other	P	705,426	0	0	0	0	0	0	0	0
Other Interest	P	271,948	0	0	0	0	271,948	0	0	0
Health Retire	P	762,163	0	762,163	0	0	0	0	0	0
Hlth Ins Retire	P	11,145,207	0	11,145,207	0	0	0	0	0	0
Workers comp	P	656,726	0	0	0	0	0	0	0	0
Fuel	P	565,632	0	0	0	0	0	0	0	0
Mgt consultant	P	2,119,488	0	0	0	1,866,918	0	252,570	0	0
Real Estate	P	4,003,049	0	0	0	0	0	0	0	0
Application Svcs	P	276,827	0	0	0	0	0	0	0	0
Ltd purpose	P	41,901,180	0	0	0	0	0	0	0	0
Criminal Intell	P	855,630	0	0	0	0	0	0	0	0
Advertising Svcs	P	432,102	0	0	0	0	0	0	0	0
Tax Appraisal	P	7,623,228	0	0	0	0	0	0	0	0
Elections	P	536,354	0	0	0	0	0	0	0	536,354
Contributions	P	14,029,902	0	0	0	0	0	0	0	0
Membership	P	1,489,114	0	0	1,489,114	0	0	0	0	0
Voice Svcs	P	760,334	0	0	0	0	0	0	0	0
Legal Svcs	P	2,013,166	0	0	0	0	0	0	0	0
Metro Commut	P	742,689	0	0	0	0	0	742,689	0	0
Misc other Svcs	P	2,335,931	0	104,191	0	0	0	0	0	0
Claims & Judgements	P	11,354,299	0	0	0	0	0	0	11,354,299	0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:3 Non-Departmental-Gen Gov**

Description		Amount	General Admin	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections
Other Intfd Svcs	P	681,034	0	0	0	0	0	0	0	0
Intfd Vehicles	P	2,779,180	0	0	0	0	0	0	0	0
Other Interest	P	2,680,578	0	0	0	0	2,680,578	0	0	0
Transfer to C & E	P	402,568	0	0	0	0	0	0	0	0
Transfer to CIP	P	1,147,150	0	0	0	0	0	0	0	0
Transfer to Spec Rev	P	15,822,177	0	0	0	0	0	0	0	0
Citywide Non-GF	P	2,317,696	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>130,590,382</b>	<b>0</b>	<b>12,011,561</b>	<b>1,489,114</b>	<b>1,866,918</b>	<b>2,952,526</b>	<b>1,092,188</b>	<b>11,354,299</b>	<b>536,354</b>
<b>Department Cost Total</b>		<b>130,590,382</b>	<b>0</b>	<b>12,011,561</b>	<b>1,489,114</b>	<b>1,866,918</b>	<b>2,952,526</b>	<b>1,092,188</b>	<b>11,354,299</b>	<b>536,354</b>
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>130,590,382</b>	<b>0</b>	<b>12,011,561</b>	<b>1,489,114</b>	<b>1,866,918</b>	<b>2,952,526</b>	<b>1,092,188</b>	<b>11,354,299</b>	<b>536,354</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$130,590,382</b>		<b>\$12,011,561</b>	<b>\$1,489,114</b>	<b>\$1,866,918</b>	<b>\$2,952,526</b>	<b>\$1,092,188</b>	<b>\$11,354,299</b>	<b>\$536,354</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:3 Non-Departmental-Gen Gov**

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
<b>Personnel Costs</b>						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
<b>Services &amp; Supplies Cost</b>						
Banking	P	96,929	0	0	0	0
Advertising	P	82,675	0	0	0	82,675
Misc other	P	705,426	0	0	0	705,426
Other Interest	P	271,948	0	0	0	0
Health Retire	P	762,163	0	0	0	0
Hlth Ins Retire	P	11,145,207	0	0	0	0
Workers comp	P	656,726	0	0	656,726	0
Fuel	P	565,632	0	0	0	565,632
Mgt consultant	P	2,119,488	0	0	0	0
Real Estate	P	4,003,049	0	4,003,049	0	0
Application Svcs	P	276,827	0	0	276,827	0
Ltd purpose	P	41,901,180	0	0	0	41,901,180
Criminal Intell	P	855,630	0	0	855,630	0
Advertising Svcs	P	432,102	0	0	0	432,102
Tax Appraisal	P	7,623,228	0	0	0	7,623,228
Elections	P	536,354	0	0	0	0
Contributions	P	14,029,902	0	0	0	14,029,902
Membership	P	1,489,114	0	0	0	0
Voice Svcs	P	760,334	0	0	760,334	0
Legal Svcs	P	2,013,166	1,072,870	0	940,296	0
Metro Commut	P	742,689	0	0	0	0
Misc other Svcs	P	2,335,931	0	0	89,729	2,142,011
Claims & Judgements	P	11,354,299	0	0	0	0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:3 Non-Departmental-Gen Gov**

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
Other Intfd Svcs	P	681,034	0	0	0	681,034
Intfd Vehicles	P	2,779,180	0	0	0	2,779,180
Other Interest	P	2,680,578	0	0	0	0
Transfer to C & E	P	402,568	0	0	0	402,568
Transfer to CIP	P	1,147,150	0	0	0	1,147,150
Transfer to Spec Rev	P	15,822,177	0	0	0	15,822,177
Citywide Non-GF	P	2,317,696	0	0	0	2,317,696
<b>Subtotal - Services &amp; Supplies</b>		<b>130,590,382</b>	<b>1,072,870</b>	<b>4,003,049</b>	<b>3,579,542</b>	<b>90,631,961</b>
<b>Department Cost Total</b>		<b>130,590,382</b>	<b>1,072,870</b>	<b>4,003,049</b>	<b>3,579,542</b>	<b>90,631,961</b>
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>130,590,382</b>	<b>1,072,870</b>	<b>4,003,049</b>	<b>3,579,542</b>	<b>90,631,961</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$130,590,382</b>	<b>\$1,072,870</b>	<b>\$4,003,049</b>	<b>\$3,579,542</b>	<b>\$90,631,961</b>

not allocated

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Insurance Retirees</b>	<b>Memberships</b>	<b>Accounting &amp; Consult</b>	<b>Interest Costs</b>	<b>Other Misc</b>	<b>Claims &amp; Judge</b>	<b>Elections</b>	<b>Non-Dpt. Legal Svcs/Lobby</b>
3 Accounting & Consult	\$0	\$54,545	\$5,017	\$622	\$780	\$1,233	\$456	\$4,742	\$224	\$448
3 Interest Costs	0	192,684	17,723	2,197	2,755	4,356	1,612	16,753	791	1,583
3 Other Misc	0	71,277	6,556	813	1,019	1,612	596	6,197	293	586
Subtotal - Non-Departmental-Gen Gov	0	318,507	29,296	3,632	4,553	7,201	2,664	27,693	1,308	2,617
5 Budget	0	58,784	5,407	670	840	1,329	492	5,111	241	483
Subtotal - Finance Budget Managemen	0	58,784	5,407	670	840	1,329	492	5,111	241	483
8 Gen Acctng	0	28,491	2,621	325	407	644	238	2,477	117	234
8 Fixed Assets	0	6	1	0	0	0	0	0	0	0
8 Auditing Svcs	0	52,102	4,792	594	745	1,178	436	4,530	214	428
Subtotal - Finance General Accounting	0	80,598	7,413	919	1,152	1,822	674	7,008	331	662
9 Internal Control	0	19,874	1,828	227	284	449	166	1,728	82	163
Subtotal - Finance Internal Control	0	19,874	1,828	227	284	449	166	1,728	82	163
11 Performance Improvement	0	21,356	1,964	244	305	483	179	1,857	88	175
Subtotal - Finance Performance Manag	0	21,356	1,964	244	305	483	179	1,857	88	175
12 Tax & Rev	0	11,831	1,088	135	169	267	99	1,029	49	97
12 Fin Operations	0	20,384	1,875	232	291	461	170	1,772	84	167
Subtotal - Finance Treasury	0	32,215	2,963	367	461	728	269	2,801	132	265
13 Fin Business Svcs	0	22,985	2,114	262	329	520	192	1,998	94	189
Subtotal - Finance Business Svcs	0	22,985	2,114	262	329	520	192	1,998	94	189
16 Strategic Purchasing	0	22,448	2,065	256	321	508	188	1,952	92	184
Subtotal - ARA Strategic Purchasing	0	22,448	2,065	256	321	508	188	1,952	92	184
17 Property	0	6	1	0	0	0	0	1	0	0
Subtotal - ARA Operations	0	6	1	0	0	0	0	1	0	0
19 Transportation	0	69,238	6,368	790	990	1,565	579	6,020	284	569
19 Franchise	0	57,152	5,257	652	817	1,292	478	4,969	235	470
19 Commer Permit	0	212,016	19,501	2,418	3,031	4,793	1,773	18,434	871	1,742

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Insurance Retirees</b>	<b>Memberships</b>	<b>Accounting &amp; Consult</b>	<b>Interest Costs</b>	<b>Other Misc</b>	<b>Claims &amp; Judge</b>	<b>Elections</b>	<b>Non-Dpt. Legal Svc/Lobby</b>
Subtotal - ARA Regulatory	\$0	\$338,407	\$31,126	\$3,859	\$4,838	\$7,651	\$2,830	\$29,423	\$1,390	\$2,780
22 Enterprise Optns	0	95,661	8,799	1,091	1,368	2,163	800	8,317	393	786
Subtotal - HITS Infrastructure	0	95,661	8,799	1,091	1,368	2,163	800	8,317	393	786
29 City Sec Svcs	0	27,539	2,533	314	394	623	230	2,394	113	226
Subtotal - City Secretary	0	27,539	2,533	314	394	623	230	2,394	113	226
30 City Council Svcs	0	240,331	22,105	2,740	3,436	5,434	2,010	20,896	987	1,974
Subtotal - City Council	0	240,331	22,105	2,740	3,436	5,434	2,010	20,896	987	1,974
31 Controller Fin Svcs	0	191,260	17,592	2,181	2,734	4,324	1,600	16,629	786	1,571
31 Controller Treasury	0	46,725	4,298	533	668	1,056	391	4,063	192	384
Subtotal - City Controller's Office	0	237,985	21,890	2,714	3,402	5,381	1,990	20,692	977	1,955
37 Design & Const	0	15,885	1,461	181	227	359	133	1,381	65	131
Subtotal - General Services	0	15,885	1,461	181	227	359	133	1,381	65	131
<b>Total Incoming</b>	<b>0</b>	<b>1,532,583</b>	<b>140,965</b> 9.20%	<b>17,476</b> 1.14%	<b>21,910</b> 1.43%	<b>34,650</b> 2.26%	<b>12,818</b> 0.84%	<b>133,252</b> 8.69%	<b>6,295</b> 0.41%	<b>12,591</b> 0.82%
<b>C. Total Allocated</b>		<b>\$132,122,965</b>	<b>\$12,152,526</b>	<b>\$1,506,590</b>	<b>\$1,888,828</b>	<b>\$2,987,176</b>	<b>\$1,105,006</b>	<b>\$11,487,551</b>	<b>\$542,649</b>	<b>\$1,085,461</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Walker Rent</b>	<b>Dept Specific</b>	<b>Gen Govt</b>
3 Accounting & Consult	\$0	\$54,545	\$1,672	\$1,495	\$37,855
3 Interest Costs	0	192,684	5,906	5,282	133,726
3 Other Misc	0	71,277	2,185	1,954	49,468
Subtotal - Non-Departmental-Gen Gov	0	318,507	9,763	8,730	221,049
5 Budget	0	58,784	1,802	1,611	40,797
Subtotal - Finance Budget Managemen	0	58,784	1,802	1,611	40,797
8 Gen Acctng	0	28,491	873	781	19,773
8 Fixed Assets	0	6	0	0	4
8 Auditing Svcs	0	52,102	1,597	1,428	36,160
Subtotal - Finance General Accounting	0	80,598	2,471	2,209	55,937
9 Internal Control	0	19,874	609	545	13,793
Subtotal - Finance Internal Control	0	19,874	609	545	13,793
11 Performance Improvement	0	21,356	655	585	14,822
Subtotal - Finance Performance Manag	0	21,356	655	585	14,822
12 Tax & Rev	0	11,831	363	324	8,211
12 Fin Operations	0	20,384	625	559	14,147
Subtotal - Finance Treasury	0	32,215	988	883	22,358
13 Fin Business Svcs	0	22,985	705	630	15,952
Subtotal - Finance Business Svcs	0	22,985	705	630	15,952
16 Strategic Purchasing	0	22,448	688	615	15,579
Subtotal - ARA Strategic Purchasing	0	22,448	688	615	15,579
17 Property	0	6	0	0	4
Subtotal - ARA Operations	0	6	0	0	4
19 Transportation	0	69,238	2,122	1,898	48,052
19 Franchise	0	57,152	1,752	1,567	39,665
19 Commer Permit	0	212,016	6,499	5,811	147,143

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Walker Rent</b>	<b>Dept Specific</b>	<b>Gen Govt</b>
Subtotal - ARA Regulatory	\$0	\$338,407	\$10,373	\$9,276	\$234,860
22 Enterprise Optns	0	95,661	2,932	2,622	66,390
Subtotal - HITS Infrastructure	0	95,661	2,932	2,622	66,390
29 City Sec Svcs	0	27,539	844	755	19,113
Subtotal - City Secretary	0	27,539	844	755	19,113
30 City Council Svcs	0	240,331	7,367	6,588	166,794
Subtotal - City Council	0	240,331	7,367	6,588	166,794
31 Controller Fin Svcs	0	191,260	5,863	5,243	132,738
31 Controller Treasury	0	46,725	1,432	1,281	32,428
Subtotal - City Controller's Office	0	237,985	7,295	6,523	165,166
37 Design & Const	0	15,885	487	435	11,025
Subtotal - General Services	0	15,885	487	435	11,025
<b>Total Incoming</b>	<b>0</b>	<b>1,532,583</b>	<b>46,979</b>	<b>42,009</b>	<b>1,063,639</b>
			<b>3.07%</b>	<b>2.74%</b>	<b>69.40%</b>
<b>C. Total Allocated</b>		<b>\$132,122,965</b>	<b>\$4,050,028</b>	<b>\$3,621,551</b>	<b>\$91,695,600</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Insurance Retirees Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.1395%	\$16,757	\$0	\$16,757	\$197	\$16,953
5 Finance Budget Management	14.84	0.3000%	36,039	0	36,039	423	36,462
6 Finance City Council Administration	5.00	0.1011%	12,142	0	12,142	143	12,285
7 Finance Public Finance	4.85	0.0981%	11,778	0	11,778	138	11,916
8 Finance General Accounting	8.84	0.1787%	21,468	0	21,468	252	21,720
9 Finance Internal Control	2.34	0.0473%	5,683	0	5,683	67	5,749
10 Finance Grants	5.14	0.1039%	12,482	0	12,482	146	12,629
11 Finance Performance Management	4.59	0.0928%	11,147	0	11,147	131	11,278
12 Finance Treasury	6.08	0.1229%	14,765	0	14,765	173	14,939
13 Finance Business Svcs	1.76	0.0356%	4,274	0	4,274	50	4,324
14 ARA Director Office	3.32	0.0671%	8,063	0	8,063	95	8,157
15 ARA Admin Svcs	8.39	0.1696%	20,375	0	20,375	239	20,614
16 ARA Strategic Purchasing	37.99	0.7681%	92,258	0	92,258	1,083	93,341
17 ARA Operations	93.98	1.9001%	228,230	0	228,230	2,678	230,908
18 ARA Payroll Services	56.75	1.1474%	137,817	0	137,817	1,617	139,434
19 ARA Regulatory	39.85	0.8057%	96,775	0	96,775	1,136	97,911
20 IT Director	13.24	0.2677%	32,153	0	32,153	377	32,531
21 HITS Admin & Applications	21.10	0.4266%	51,241	0	51,241	601	51,843
22 HITS Infrastructure	67.27	1.3601%	163,365	0	163,365	1,917	165,282
23 HITS Radio	21.35	0.4317%	51,848	0	51,848	608	52,457
24 HITS Project Mgt Office	5.08	0.1027%	12,337	0	12,337	145	12,482
25 Office Business Opportunity	25.10	0.5075%	60,955	0	60,955	715	61,670
26 Mayor	39.85	0.8057%	96,775	0	96,775	1,136	97,911
27 Human Resources	34.39	0.6953%	83,516	0	83,516	980	84,496
28 Legal	116.36	2.3526%	282,579	0	282,579	3,316	285,896
29 City Secretary	10.70	0.2163%	25,985	0	25,985	305	26,290
30 City Council	77.72	1.5713%	188,742	0	188,742	2,215	190,957
31 City Controller's Office	64.90	1.3121%	157,609	0	157,609	1,850	159,459
32 Health Administration	74.88	1.5139%	181,845	0	181,845	2,134	183,980
33 Planning & Dev Admin	13.15	0.2659%	31,935	0	31,935	375	32,309
36 HPD Police Records	87.80	1.7751%	213,222	0	213,222	2,502	215,724
37 General Services	193.61	3.9144%	470,180	0	470,180	5,518	475,698
40 Police	1,225.46	24.7763%	2,976,019	0	2,976,019	34,926	3,010,945
41 Depart of Neighbhrhds	104.38	2.1103%	253,486	0	253,486	2,975	256,461
42 Fire	142.27	2.8764%	345,501	0	345,501	4,055	349,556
43 Municipal Court	268.81	5.4348%	652,803	0	652,803	7,661	660,464
44 Solid Waste	471.10	9.5247%	1,144,062	0	1,144,062	13,426	1,157,489
46 Housing & Community Developmnt	2.04	0.0412%	4,954	0	4,954	58	5,012
47 Library	405.26	8.1935%	984,170	0	984,170	11,550	995,720
48 Parks & Recreation	654.06	13.2238%	1,588,379	0	1,588,379	18,641	1,607,020
49 Health & Human Services Department	395.80	8.0023%	961,197	0	961,197	11,280	972,477
52 Planning & Developmnt	62.04	1.2543%	150,664	0	150,664	1,768	152,432
59 IT Public Services	16.27	0.3289%	39,512	0	39,512	464	39,975

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Insurance Retirees Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 TIRZ	16.44	0.3324%	\$39,924	\$0	\$39,924	\$469	\$40,393
72 PWE Other	15.05	0.3043%	36,549	0	36,549	429	36,978
<b>Subtotal</b>	<b>4,946.10</b>	<b>100.0000%</b>	<b>12,011,561</b>	<b>0</b>	<b>12,011,561</b>	<b>140,965</b>	<b>12,152,526</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,011,561</b>		<b>\$12,152,526</b>

Basis Units: Total General Fund civilian full time equivalents

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Memberships Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0479%	\$713	\$0	\$713	\$8	\$721
5 Finance Budget Management	14.84	0.1029%	1,533	0	1,533	18	1,551
6 Finance City Council Administration	5.00	0.0347%	516	0	516	6	522
7 Finance Public Finance	4.85	0.0336%	501	0	501	6	507
8 Finance General Accounting	8.84	0.0613%	913	0	913	11	924
9 Finance Internal Control	2.34	0.0162%	242	0	242	3	245
10 Finance Grants	5.14	0.0356%	531	0	531	6	537
11 Finance Performance Management	4.59	0.0318%	474	0	474	6	480
12 Finance Treasury	6.08	0.0422%	628	0	628	7	635
13 Finance Business Svcs	1.76	0.0122%	182	0	182	2	184
14 ARA Director Office	3.32	0.0230%	343	0	343	4	347
15 ARA Admin Svcs	8.39	0.0582%	866	0	866	10	877
16 ARA Strategic Purchasing	37.99	0.2635%	3,924	0	3,924	46	3,970
17 ARA Operations	93.98	0.6518%	9,706	0	9,706	114	9,820
18 ARA Payroll Services	56.75	0.3936%	5,861	0	5,861	69	5,930
19 ARA Regulatory	39.85	0.2764%	4,116	0	4,116	48	4,164
20 IT Director	13.24	0.0918%	1,367	0	1,367	16	1,383
21 HITS Admin & Applications	21.10	0.1463%	2,179	0	2,179	26	2,205
22 HITS Infrastructure	67.27	0.4666%	6,947	0	6,947	82	7,029
23 HITS Radio	21.35	0.1481%	2,205	0	2,205	26	2,231
24 HITS Project Mgt Office	5.08	0.0352%	525	0	525	6	531
25 Office Business Opportunity	25.10	0.1741%	2,592	0	2,592	30	2,623
26 Mayor	39.85	0.2764%	4,116	0	4,116	48	4,164
27 Human Resources	34.39	0.2385%	3,552	0	3,552	42	3,593
28 Legal	116.36	0.8070%	12,017	0	12,017	141	12,158
29 City Secretary	10.70	0.0742%	1,105	0	1,105	13	1,118
30 City Council	77.72	0.5390%	8,027	0	8,027	94	8,121
31 City Controller's Office	64.90	0.4501%	6,703	0	6,703	79	6,781
32 Health Administration	74.88	0.5193%	7,733	0	7,733	91	7,824
33 Planning & Dev Admin	13.15	0.0912%	1,358	0	1,358	16	1,374
36 HPD Police Records	89.82	0.6229%	9,276	0	9,276	109	9,385
37 General Services	193.61	1.3428%	19,996	0	19,996	235	20,230
40 Police	6,682.60	46.3472%	690,163	0	690,163	8,100	698,262
41 Depart of Neighbrhds	104.38	0.7239%	10,780	0	10,780	127	10,907
42 Fire	4,155.57	28.8210%	429,177	0	429,177	5,037	434,214
43 Municipal Court	268.81	1.8643%	27,762	0	27,762	326	28,088
44 Solid Waste	471.10	3.2673%	48,654	0	48,654	571	49,225
46 Housing & Community Developmnt	2.04	0.0141%	211	0	211	2	213
47 Library	405.26	2.8107%	41,854	0	41,854	491	42,345
48 Parks & Recreation	654.06	4.5362%	67,550	0	67,550	793	68,342
49 Health & Human Services Department	395.80	2.7451%	40,877	0	40,877	480	41,357
52 Planning & Developmnt	62.04	0.4303%	6,407	0	6,407	75	6,483
59 IT Public Services	16.27	0.1128%	1,680	0	1,680	20	1,700

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Memberships Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 TIRZ	16.44	0.1140%	\$1,698	\$0	\$1,698	\$20	\$1,718
72 PWE Other	15.05	0.1044%	1,554	0	1,554	18	1,573
<b>Subtotal</b>	<b>14,418.56</b>	<b>100.0000%</b>	<b>1,489,114</b>	<b>0</b>	<b>1,489,114</b>	<b>17,476</b>	<b>1,506,590</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,489,114</b>		<b>\$1,506,590</b>

Basis Units: Total General Fund full time equivalents

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,024	2.9217%	\$54,545	\$0	\$54,545	\$0	\$54,545
4 Finance Dir Office	541	0.0316%	590	0	590	7	597
5 Finance Budget Management	571	0.0333%	623	0	623	8	630
6 Finance City Council Administration	912	0.0533%	994	0	994	12	1,006
7 Finance Public Finance	325	0.0190%	354	0	354	4	359
8 Finance General Accounting	1,190	0.0695%	1,298	0	1,298	16	1,313
9 Finance Internal Control	259	0.0151%	282	0	282	3	286
10 Finance Grants	337	0.0197%	367	0	367	4	372
11 Finance Performance Management	1,385	0.0809%	1,510	0	1,510	18	1,528
12 Finance Treasury	1,725	0.1007%	1,881	0	1,881	23	1,904
13 Finance Business Svcs	1,304	0.0762%	1,422	0	1,422	17	1,439
14 ARA Director Office	2,070	0.1209%	2,257	0	2,257	27	2,284
15 ARA Admin Svcs	580	0.0339%	632	0	632	8	640
16 ARA Strategic Purchasing	666	0.0389%	726	0	726	9	735
17 ARA Operations	6,658	0.3889%	7,260	0	7,260	88	7,348
18 ARA Payroll Services	986	0.0576%	1,075	0	1,075	13	1,088
19 ARA Regulatory	6,676	0.3899%	7,279	0	7,279	88	7,367
20 IT Director	1,648	0.0963%	1,797	0	1,797	22	1,819
21 HITS Admin & Applications	921	0.0538%	1,004	0	1,004	12	1,016
22 HITS Infrastructure	1,958	0.1144%	2,135	0	2,135	26	2,161
23 HITS Radio	968	0.0565%	1,055	0	1,055	13	1,068
24 HITS Project Mgt Office	264	0.0154%	288	0	288	3	291
25 Office Business Opportunity	2,402	0.1403%	2,619	0	2,619	32	2,651
26 Mayor	5,579	0.3258%	6,083	0	6,083	74	6,157
27 Human Resources	61,561	3.5955%	67,125	0	67,125	811	67,937
28 Legal	4,685	0.2736%	5,108	0	5,108	62	5,170
29 City Secretary	1,218	0.0711%	1,328	0	1,328	16	1,344
30 City Council	15,559	0.9087%	16,965	0	16,965	205	17,170
31 City Controller's Office	4,332	0.2530%	4,724	0	4,724	57	4,781
32 Health Administration	8,542	0.4989%	9,314	0	9,314	113	9,427
33 Planning & Dev Admin	1,629	0.0951%	1,776	0	1,776	21	1,798
35 CIP Sal Rec PWE	1,724	0.1007%	1,880	0	1,880	23	1,903
36 HPD Police Records	1,837	0.1073%	2,003	0	2,003	24	2,027
37 General Services	30,487	1.7806%	33,243	0	33,243	402	33,644
38 HEC	7,639	0.4462%	8,329	0	8,329	101	8,430
40 Police	172,534	10.0769%	188,128	0	188,128	2,274	190,402
41 Depart of Neighbhrhds	8,289	0.4841%	9,038	0	9,038	109	9,147
42 Fire	160,133	9.3527%	174,606	0	174,606	2,111	176,717
43 Municipal Court	31,334	1.8301%	34,166	0	34,166	413	34,579
44 Solid Waste	30,218	1.7649%	32,949	0	32,949	398	33,348
45 Houston Airport System (HAS)	96,731	5.6496%	105,474	0	105,474	1,275	106,749
46 Housing & Community Developmnt	37,254	2.1758%	40,621	0	40,621	491	41,112
47 Library	25,034	1.4621%	27,297	0	27,297	330	27,627

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	98,280	5.7401%	\$107,163	\$0	\$107,163	\$1,295	\$108,458
49 Health & Human Services Department	97,882	5.7168%	106,729	0	106,729	1,290	108,019
50 Convention&Entertain	7,761	0.4533%	8,462	0	8,462	102	8,565
51 Fleet Managemnt	49,834	2.9106%	54,338	0	54,338	657	54,995
52 Planning & Developmnt	4,354	0.2543%	4,748	0	4,748	57	4,805
53 General Debt	6,083	0.3553%	6,633	0	6,633	80	6,713
54 Finance Other	972	0.0568%	1,060	0	1,060	13	1,073
55 ARA-Insurance	881	0.0515%	961	0	961	12	972
56 ARA-BARC	9,980	0.5829%	10,882	0	10,882	132	11,014
57 ARA Parking	20,558	1.2007%	22,416	0	22,416	271	22,687
58 ARA Other	13,991	0.8172%	15,256	0	15,256	184	15,440
59 IT Public Services	349	0.0204%	381	0	381	5	385
60 Legal Insurance	5,159	0.3013%	5,625	0	5,625	68	5,693
61 Legal Wkr Comp	326	0.0190%	355	0	355	4	360
62 Mayor Cable TV	1,429	0.0835%	1,558	0	1,558	19	1,577
63 Mayor other	9,174	0.5358%	10,003	0	10,003	121	10,124
64 TIRZ	528	0.0308%	576	0	576	7	583
65 HR Health Benefits	121,695	7.1077%	132,694	0	132,694	1,604	134,298
66 HR Long Term Disability	102	0.0060%	111	0	111	1	113
67 PWE Bldg Insp	30,537	1.7835%	33,297	0	33,297	403	33,700
68 PWE Stormwater	13,037	0.7614%	14,215	0	14,215	172	14,387
69 PWE DDSR	38,727	2.2619%	42,227	0	42,227	510	42,738
70 PWE Water & Storm Sewer	194,457	11.3574%	212,033	0	212,033	2,563	214,596
71 PWE Houston Transtar	1,508	0.0881%	1,644	0	1,644	20	1,664
72 PWE Other	68,589	4.0060%	74,788	0	74,788	904	75,692
73 Houston Permit Center	3,455	0.2018%	3,767	0	3,767	46	3,813
74 CIP S/R Planning	757	0.0442%	825	0	825	10	835
75 CIP Sal Rec RE	1,787	0.1044%	1,949	0	1,949	24	1,972
76 CIP S/R Engrg	21,729	1.2691%	23,693	0	23,693	286	23,979
77 CIP S/R Constr	10,796	0.6305%	11,772	0	11,772	142	11,914
78 CIP S/R Eng/Const	1,232	0.0720%	1,343	0	1,343	16	1,360
79 CIP S/R Geo/Env	2,930	0.1711%	3,195	0	3,195	39	3,233
80 CIP S/R Other	2,058	0.1202%	2,244	0	2,244	27	2,271
81 CIP S/R GSD	5,128	0.2995%	5,591	0	5,591	68	5,659
92 Hurricane Ike Aid & Recovery	211	0.0123%	230	0	230	3	233
93 ARRA Reimburse Fund	333	0.0194%	363	0	363	4	367
94 HR-W.C.	13,194	0.7706%	14,387	0	14,387	174	14,560
95 HITS Other	61,675	3.6022%	67,249	0	67,249	813	68,062

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Accounting & Consult Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,712,167	100.0000%	1,866,918	0	1,866,918	21,910	1,888,828
Direct Bills					0		0
<b>Total</b>					<b>\$1,866,918</b>		<b>\$1,888,828</b>

Basis Units: Total number of rev and exp transactions per dept  
Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Interest Costs Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	107,948,264	6.5261%	\$192,684	\$0	\$192,684	\$0	\$192,684
4 Finance Dir Office	1,063,195	0.0643%	1,898	0	1,898	24	1,922
5 Finance Budget Management	1,490,857	0.0901%	2,661	0	2,661	33	2,695
6 Finance City Council Administration	437,196	0.0264%	780	0	780	10	790
7 Finance Public Finance	521,248	0.0315%	930	0	930	12	942
8 Finance General Accounting	2,716,964	0.1643%	4,850	0	4,850	61	4,911
9 Finance Internal Control	234,696	0.0142%	419	0	419	5	424
10 Finance Grants	501,234	0.0303%	895	0	895	11	906
11 Finance Performance Management	600,684	0.0363%	1,072	0	1,072	13	1,086
12 Finance Treasury	1,960,878	0.1185%	3,500	0	3,500	44	3,544
13 Finance Business Svcs	739,830	0.0447%	1,321	0	1,321	17	1,337
14 ARA Director Office	1,116,885	0.0675%	1,994	0	1,994	25	2,019
15 ARA Admin Svcs	991,192	0.0599%	1,769	0	1,769	22	1,791
16 ARA Strategic Purchasing	3,952,841	0.2390%	7,056	0	7,056	89	7,144
17 ARA Operations	6,412,618	0.3877%	11,446	0	11,446	144	11,590
18 ARA Payroll Services	4,391,000	0.2655%	7,838	0	7,838	98	7,936
19 ARA Regulatory	4,954,111	0.2995%	8,843	0	8,843	111	8,954
20 IT Director	3,721,508	0.2250%	6,643	0	6,643	83	6,726
21 HITS Admin & Applications	3,828,068	0.2314%	6,833	0	6,833	86	6,919
22 HITS Infrastructure	6,258,269	0.3783%	11,171	0	11,171	140	11,311
23 HITS Radio	2,430,037	0.1469%	4,338	0	4,338	54	4,392
24 HITS Project Mgt Office	665,296	0.0402%	1,188	0	1,188	15	1,202
25 Office Business Opportunity	2,253,950	0.1363%	4,023	0	4,023	51	4,074
26 Mayor	4,428,907	0.2678%	7,905	0	7,905	99	8,005
27 Human Resources	3,466,550	0.2096%	6,188	0	6,188	78	6,265
28 Legal	13,778,810	0.8330%	24,595	0	24,595	309	24,904
29 City Secretary	771,516	0.0466%	1,377	0	1,377	17	1,394
30 City Council	6,011,861	0.3635%	10,731	0	10,731	135	10,866
31 City Controller's Office	7,673,414	0.4639%	13,697	0	13,697	172	13,869
32 Health Administration	13,019,414	0.7871%	23,239	0	23,239	292	23,531
33 Planning & Dev Admin	1,507,893	0.0912%	2,692	0	2,692	34	2,725
36 HPD Police Records	4,896,247	0.2960%	8,740	0	8,740	110	8,849
37 General Services	44,968,562	2.7186%	80,268	0	80,268	1,008	81,275
38 HEC	610	0.0000%	1	0	1	0	1
40 Police	689,989,040	41.7138%	1,231,610	0	1,231,610	15,463	1,247,073
41 Depart of Neighbrhds	10,069,509	0.6088%	17,974	0	17,974	226	18,199
42 Fire	433,226,249	26.1910%	773,296	0	773,296	9,709	783,005
43 Municipal Court	22,054,843	1.3333%	39,367	0	39,367	494	39,861
44 Solid Waste	66,923,394	4.0459%	119,456	0	119,456	1,500	120,956
46 Housing & Community Developmnt	2,482,665	0.1501%	4,431	0	4,431	56	4,487
47 Library	33,194,553	2.0068%	59,251	0	59,251	744	59,995
48 Parks & Recreation	62,747,796	3.7935%	112,003	0	112,003	1,406	113,409
49 Health & Human Services Department	30,708,547	1.8565%	54,814	0	54,814	688	55,502

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Interest Costs Allocations**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
52 Planning & Developmnt	5,612,008	0.3393%	\$10,017	\$0	\$10,017	\$126	\$10,143
57 ARA Parking	513	0.0000%	1	0	1	0	1
59 IT Public Services	1,490,568	0.0901%	2,661	0	2,661	33	2,694
72 PWE Other	35,889,515	2.1697%	64,062	0	64,062	804	64,866
<b>Subtotal</b>	<b>1,654,103,805</b>	<b>100.0000%</b>	<b>2,952,526</b>	<b>0</b>	<b>2,952,526</b>	<b>34,650</b>	<b>2,987,176</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,952,526</b>		<b>\$2,987,176</b>

Basis Units: Total FY2013 actual General Fund expenditures w/o TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	107,948,264	6.5261%	\$71,277	\$0	\$71,277	\$0	\$71,277
4 Finance Dir Office	1,063,195	0.0643%	702	0	702	9	711
5 Finance Budget Management	1,490,857	0.0901%	984	0	984	12	997
6 Finance City Council Administration	437,196	0.0264%	289	0	289	4	292
7 Finance Public Finance	521,248	0.0315%	344	0	344	4	348
8 Finance General Accounting	2,716,964	0.1643%	1,794	0	1,794	23	1,817
9 Finance Internal Control	234,696	0.0142%	155	0	155	2	157
10 Finance Grants	501,234	0.0303%	331	0	331	4	335
11 Finance Performance Management	600,684	0.0363%	397	0	397	5	402
12 Finance Treasury	1,960,878	0.1185%	1,295	0	1,295	16	1,311
13 Finance Business Svcs	739,830	0.0447%	489	0	489	6	495
14 ARA Director Office	1,116,885	0.0675%	737	0	737	9	747
15 ARA Admin Svcs	991,192	0.0599%	654	0	654	8	663
16 ARA Strategic Purchasing	3,952,841	0.2390%	2,610	0	2,610	33	2,643
17 ARA Operations	6,412,618	0.3877%	4,234	0	4,234	53	4,287
18 ARA Payroll Services	4,391,000	0.2655%	2,899	0	2,899	36	2,936
19 ARA Regulatory	4,954,111	0.2995%	3,271	0	3,271	41	3,312
20 IT Director	3,721,508	0.2250%	2,457	0	2,457	31	2,488
21 HITS Admin & Applications	3,828,068	0.2314%	2,528	0	2,528	32	2,559
22 HITS Infrastructure	6,258,269	0.3783%	4,132	0	4,132	52	4,184
23 HITS Radio	2,430,037	0.1469%	1,605	0	1,605	20	1,625
24 HITS Project Mgt Office	665,296	0.0402%	439	0	439	6	445
25 Office Business Opportunity	2,253,950	0.1363%	1,488	0	1,488	19	1,507
26 Mayor	4,428,907	0.2678%	2,924	0	2,924	37	2,961
27 Human Resources	3,466,550	0.2096%	2,289	0	2,289	29	2,318
28 Legal	13,778,810	0.8330%	9,098	0	9,098	114	9,212
29 City Secretary	771,516	0.0466%	509	0	509	6	516
30 City Council	6,011,861	0.3635%	3,970	0	3,970	50	4,019
31 City Controller's Office	7,673,414	0.4639%	5,067	0	5,067	64	5,130
32 Health Administration	13,019,414	0.7871%	8,597	0	8,597	108	8,705
33 Planning & Dev Admin	1,507,893	0.0912%	996	0	996	13	1,008
36 HPD Police Records	4,896,247	0.2960%	3,233	0	3,233	41	3,274
37 General Services	44,968,562	2.7186%	29,692	0	29,692	373	30,065
38 HEC	610	0.0000%	0	0	0	0	0
40 Police	689,989,040	41.7138%	455,593	0	455,593	5,720	461,313
41 Depart of Neighbrhds	10,069,509	0.6088%	6,649	0	6,649	83	6,732
42 Fire	433,226,249	26.1910%	286,055	0	286,055	3,591	289,646
43 Municipal Court	22,054,843	1.3333%	14,563	0	14,563	183	14,745
44 Solid Waste	66,923,394	4.0459%	44,189	0	44,189	555	44,744
46 Housing & Community Developmnt	2,482,665	0.1501%	1,639	0	1,639	21	1,660
47 Library	33,194,553	2.0068%	21,918	0	21,918	275	22,193
48 Parks & Recreation	62,747,796	3.7935%	41,432	0	41,432	520	41,952
49 Health & Human Services Department	30,708,547	1.8565%	20,277	0	20,277	255	20,531

**CITY OF HOUSTON, TEXAS  
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FY 2013  
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**Other Misc Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Developmnt	5,612,008	0.3393%	\$3,706	\$0	\$3,706	\$47	\$3,752
57 ARA Parking	513	0.0000%	0	0	0	0	0
59 IT Public Services	1,490,568	0.0901%	984	0	984	12	997
72 PWE Other	35,889,515	2.1697%	23,697	0	23,697	298	23,995
<b>Subtotal</b>	<b>1,654,103,805</b>	<b>100.0000%</b>	<b>1,092,188</b>	<b>0</b>	<b>1,092,188</b>	<b>12,818</b>	<b>1,105,006</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,092,188</b>		<b>\$1,105,006</b>

Basis Units: Total FY2013 actual General Fund expenditures w/o TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Claims & Judge Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	1,536	0.0369%	\$4,184	\$0	\$4,184	\$49	\$4,233
20 IT Director	4,156	0.0997%	11,322	0	11,322	133	11,454
30 City Council	50,000	1.1996%	136,207	0	136,207	1,599	137,806
33 Planning & Dev Admin	35,544	0.8528%	96,827	0	96,827	1,136	97,963
37 General Services	9,763	0.2342%	26,596	0	26,596	312	26,908
40 Police	3,801,421	91.2045%	10,355,627	0	10,355,627	121,532	10,477,159
42 Fire	85,513	2.0516%	232,950	0	232,950	2,734	235,684
44 Solid Waste	157,048	3.7679%	427,822	0	427,822	5,021	432,843
47 Library	1,488	0.0357%	4,054	0	4,054	48	4,101
48 Parks & Recreation	17,994	0.4317%	49,018	0	49,018	575	49,594
49 Health & Human Services Department	3,558	0.0854%	9,693	0	9,693	114	9,806
<b>Subtotal</b>	<b>4,168,021</b>	<b>100.0000%</b>	<b>11,354,299</b>	<b>0</b>	<b>11,354,299</b>	<b>133,252</b>	<b>11,487,551</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,354,299</b>		<b>\$11,487,551</b>

Basis Units: Dollar amount of claims & judgments for GF depts

Source: Legal Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Elections Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 Mayor	1	5.5556%	\$29,797	\$0	\$29,797	\$350	\$30,147
30 City Council	16	88.8889%	476,759	0	476,759	5,595	482,354
31 City Controller's Office	1	5.5556%	29,797	0	29,797	350	30,147
<b>Subtotal</b>	<b>18</b>	<b>100.0000%</b>	<b>536,354</b>	<b>0</b>	<b>536,354</b>	<b>6,295</b>	<b>542,649</b>
Direct Bills					0		0
<b>Total</b>					<b>\$536,354</b>		<b>\$542,649</b>

Basis Units: Number of elected officials  
Source: City Charter

**CITY OF HOUSTON, TEXAS  
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FY 2013  
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Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$338	\$0	\$338	\$4	\$342
5 Finance Budget Management	14.84	0.0678%	727	0	727	9	736
6 Finance City Council Administration	5.00	0.0228%	245	0	245	3	248
7 Finance Public Finance	4.85	0.0222%	238	0	238	3	240
8 Finance General Accounting	8.84	0.0404%	433	0	433	5	438
9 Finance Internal Control	2.34	0.0107%	115	0	115	1	116
10 Finance Grants	5.14	0.0235%	252	0	252	3	255
11 Finance Performance Management	4.59	0.0210%	225	0	225	3	228
12 Finance Treasury	6.08	0.0278%	298	0	298	3	301
13 Finance Business Svcs	1.76	0.0080%	86	0	86	1	87
14 ARA Director Office	3.32	0.0152%	163	0	163	2	165
15 ARA Admin Svcs	8.39	0.0383%	411	0	411	5	416
16 ARA Strategic Purchasing	37.99	0.1735%	1,862	0	1,862	22	1,884
17 ARA Operations	93.98	0.4293%	4,606	0	4,606	54	4,660
18 ARA Payroll Services	56.75	0.2592%	2,781	0	2,781	33	2,814
19 ARA Regulatory	39.85	0.1820%	1,953	0	1,953	23	1,976
20 IT Director	13.24	0.0605%	649	0	649	8	657
21 HITS Admin & Applications	31.33	0.1431%	1,535	0	1,535	18	1,553
22 HITS Infrastructure	67.30	0.3074%	3,298	0	3,298	39	3,337
23 HITS Radio	26.77	0.1223%	1,312	0	1,312	15	1,327
24 HITS Project Mgt Office	6.07	0.0277%	297	0	297	3	301
25 Office Business Opportunity	27.10	0.1238%	1,328	0	1,328	16	1,344
26 Mayor	39.85	0.1820%	1,953	0	1,953	23	1,976
27 Human Resources	159.20	0.7272%	7,802	0	7,802	92	7,894
28 Legal	116.36	0.5315%	5,703	0	5,703	67	5,770
29 City Secretary	10.70	0.0489%	524	0	524	6	531
30 City Council	77.72	0.3550%	3,809	0	3,809	45	3,854
31 City Controller's Office	64.90	0.2965%	3,181	0	3,181	37	3,218
32 Health Administration	74.88	0.3421%	3,670	0	3,670	43	3,713
33 Planning & Dev Admin	13.15	0.0601%	644	0	644	8	652
35 CIP Sal Rec PWE	14.89	0.0680%	730	0	730	9	738
36 HPD Police Records	89.82	0.4103%	4,402	0	4,402	52	4,454
37 General Services	227.97	1.0414%	11,173	0	11,173	131	11,304
38 HEC	242.52	1.1078%	11,886	0	11,886	139	12,025
40 Police	6,796.33	31.0461%	333,084	0	333,084	3,909	336,993
41 Depart of Neighbrhds	155.53	0.7105%	7,622	0	7,622	89	7,712
42 Fire	4,155.57	18.9829%	203,662	0	203,662	2,390	206,052
43 Municipal Court	303.81	1.3878%	14,890	0	14,890	175	15,064
44 Solid Waste	474.03	2.1654%	23,232	0	23,232	273	23,505
45 Houston Airport System (HAS)	1,339.66	6.1197%	65,656	0	65,656	771	66,427
46 Housing & Community Developmnt	161.10	0.7359%	7,895	0	7,895	93	7,988
47 Library	453.48	2.0715%	22,225	0	22,225	261	22,486
48 Parks & Recreation	736.60	3.3648%	36,100	0	36,100	424	36,524

**CITY OF HOUSTON, TEXAS  
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FY 2013  
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Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$44,662	\$0	\$44,662	\$524	\$45,186
50 Convention&Entertain	33.39	0.1525%	1,636	0	1,636	19	1,656
51 Fleet Managemnt	351.01	1.6034%	17,203	0	17,203	202	17,405
52 Planning & Developmnt	73.93	0.3377%	3,623	0	3,623	43	3,666
54 Finance Other	7.47	0.0341%	366	0	366	4	370
55 ARA-Insurance	4.99	0.0228%	245	0	245	3	247
56 ARA-BARC	88.69	0.4051%	4,347	0	4,347	51	4,398
57 ARA Parking	65.67	0.3000%	3,218	0	3,218	38	3,256
58 ARA Other	0.26	0.0012%	13	0	13	0	13
59 IT Public Services	16.27	0.0743%	797	0	797	9	807
60 Legal Insurance	44.85	0.2049%	2,198	0	2,198	26	2,224
61 Legal Wkr Comp	2.65	0.0121%	130	0	130	2	131
62 Mayor Cable TV	14.75	0.0674%	723	0	723	8	731
63 Mayor other	13.82	0.0631%	677	0	677	8	685
64 TIRZ	16.44	0.0751%	806	0	806	9	815
65 HR Health Benefits	45.83	0.2094%	2,246	0	2,246	26	2,272
67 PWE Bldg Insp	503.26	2.2989%	24,664	0	24,664	289	24,954
68 PWE Stormwater	387.48	1.7700%	18,990	0	18,990	223	19,213
69 PWE DDSR	490.44	2.2404%	24,036	0	24,036	282	24,318
70 PWE Water & Storm Sewer	2,237.92	10.2230%	109,679	0	109,679	1,287	110,966
71 PWE Houston Transtar	6.67	0.0305%	327	0	327	4	331
72 PWE Other	15.05	0.0687%	738	0	738	9	746
73 Houston Permit Center	3.30	0.0151%	162	0	162	2	164
74 CIP S/R Planning	10.95	0.0500%	537	0	537	6	543
75 CIP Sal Rec RE	34.82	0.1591%	1,707	0	1,707	20	1,727
76 CIP S/R Engrg	95.07	0.4343%	4,659	0	4,659	55	4,714
77 CIP S/R Constr	108.35	0.4950%	5,310	0	5,310	62	5,372
78 CIP S/R Eng/Const	14.40	0.0658%	706	0	706	8	714
79 CIP S/R Geo/Env	10.19	0.0465%	499	0	499	6	505
80 CIP S/R Other	17.72	0.0809%	868	0	868	10	879
81 CIP S/R GSD	24.64	0.1126%	1,208	0	1,208	14	1,222
94 HR-W.C.	30.11	0.1375%	1,476	0	1,476	17	1,493
95 HITS Other	28.90	0.1320%	1,416	0	1,416	17	1,433
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>1,072,870</b>	<b>0</b>	<b>1,072,870</b>	<b>12,591</b>	<b>1,085,461</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,072,870</b>		<b>\$1,085,461</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Walker Rent Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	25,650	13.3273%	\$533,499	\$0	\$533,499	\$6,261	\$539,760
14 ARA Director Office	22,950	11.9244%	477,341	0	477,341	5,602	482,943
17 ARA Operations	10,820	5.6219%	225,047	0	225,047	2,641	227,688
20 IT Director	35,725	18.5621%	743,050	0	743,050	8,720	751,770
25 Office Business Opportunity	11,675	6.0661%	242,830	0	242,830	2,850	245,680
27 Human Resources	31,605	16.4214%	657,358	0	657,358	7,715	665,072
33 Planning & Dev Admin	30,542	15.8691%	635,248	0	635,248	7,455	642,703
37 General Services	5,965	3.0993%	124,067	0	124,067	1,456	125,523
43 Municipal Court	4,695	2.4394%	97,652	0	97,652	1,146	98,798
44 Solid Waste	12,835	6.6688%	266,957	0	266,957	3,133	270,090
<b>Subtotal</b>	<b>192,462</b>	<b>100.0000%</b>	<b>4,003,049</b>	<b>0</b>	<b>4,003,049</b>	<b>46,979</b>	<b>4,050,028</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,003,049</b>		<b>\$4,050,028</b>

Basis Units: Square footage per dept General Fund departments

Source: GSD

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Dept Specific Allocations**

**Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 ARA Regulatory	150,737	4.2111%	\$150,737	\$0	\$150,737	\$1,769	\$152,506
30 City Council	57,150	1.5966%	57,150	0	57,150	671	57,821
40 Police	855,630	23.9033%	855,630	0	855,630	10,042	865,672
42 Fire	2,516,025	70.2890%	2,516,025	0	2,516,025	29,528	2,545,553
<b>Subtotal</b>	<b>3,579,542</b>	<b>100.0000%</b>	<b>3,579,542</b>	<b>0</b>	<b>3,579,542</b>	<b>42,009</b>	<b>3,621,551</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,579,542</b>		<b>\$3,621,551</b>

Basis Units: Dollars expended per department

Source: Expenses

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>Insurance Retirees</b>	<b>Memberships</b>	<b>Accounting &amp; Consult</b>	<b>Interest Costs</b>	<b>Other Misc</b>	<b>Claims &amp; Judge</b>	<b>Elections</b>	<b>Non-Dpt. Legal Svcs/Lobby</b>	<b>Walker Rent</b>	<b>Dept Specific</b>
3 Non-Departmental-Gen Gov	\$0	\$0	\$54,545	\$192,684	\$71,277	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	16,953	721	597	1,922	711	0	0	342	539,760	0
5 Finance Budget Management	36,462	1,551	630	2,695	997	0	0	736	0	0
6 Finance City Council Administration	12,285	522	1,006	790	292	0	0	248	0	0
7 Finance Public Finance	11,916	507	359	942	348	0	0	240	0	0
8 Finance General Accounting	21,720	924	1,313	4,911	1,817	0	0	438	0	0
9 Finance Internal Control	5,749	245	286	424	157	0	0	116	0	0
10 Finance Grants	12,629	537	372	906	335	0	0	255	0	0
11 Finance Performance Management	11,278	480	1,528	1,086	402	0	0	228	0	0
12 Finance Treasury	14,939	635	1,904	3,544	1,311	0	0	301	0	0
13 Finance Business Svcs	4,324	184	1,439	1,337	495	0	0	87	0	0
14 ARA Director Office	8,157	347	2,284	2,019	747	4,233	0	165	482,943	0
15 ARA Admin Svcs	20,614	877	640	1,791	663	0	0	416	0	0
16 ARA Strategic Purchasing	93,341	3,970	735	7,144	2,643	0	0	1,884	0	0
17 ARA Operations	230,908	9,820	7,348	11,590	4,287	0	0	4,660	227,688	0
18 ARA Payroll Services	139,434	5,930	1,088	7,936	2,936	0	0	2,814	0	0
19 ARA Regulatory	97,911	4,164	7,367	8,954	3,312	0	0	1,976	0	152,506
20 IT Director	32,531	1,383	1,819	6,726	2,488	11,454	0	657	751,770	0
21 HITS Admin & Applications	51,843	2,205	1,016	6,919	2,559	0	0	1,553	0	0
22 HITS Infrastructure	165,282	7,029	2,161	11,311	4,184	0	0	3,337	0	0
23 HITS Radio	52,457	2,231	1,068	4,392	1,625	0	0	1,327	0	0
24 HITS Project Mgt Office	12,482	531	291	1,202	445	0	0	301	0	0
25 Office Business Opportunity	61,670	2,623	2,651	4,074	1,507	0	0	1,344	245,680	0
26 Mayor	97,911	4,164	6,157	8,005	2,961	0	30,147	1,976	0	0
27 Human Resources	84,496	3,593	67,937	6,265	2,318	0	0	7,894	665,072	0
28 Legal	285,896	12,158	5,170	24,904	9,212	0	0	5,770	0	0
29 City Secretary	26,290	1,118	1,344	1,394	516	0	0	531	0	0
30 City Council	190,957	8,121	17,170	10,866	4,019	137,806	482,354	3,854	0	57,821
31 City Controller's Office	159,459	6,781	4,781	13,869	5,130	0	30,147	3,218	0	0
32 Health Administration	183,980	7,824	9,427	23,531	8,705	0	0	3,713	0	0
33 Planning & Dev Admin	32,309	1,374	1,798	2,725	1,008	97,963	0	652	642,703	0
35 CIP Sal Rec PWE	0	0	1,903	0	0	0	0	738	0	0
36 HPD Police Records	215,724	9,385	2,027	8,849	3,274	0	0	4,454	0	0
37 General Services	475,698	20,230	33,644	81,275	30,065	26,908	0	11,304	125,523	0
38 HEC	0	0	8,430	1	0	0	0	12,025	0	0
40 Police	3,010,945	698,262	190,402	1,247,073	461,313	10,477,159	0	336,993	0	865,672
41 Depart of Neighbhrds	256,461	10,907	9,147	18,199	6,732	0	0	7,712	0	0
42 Fire	349,556	434,214	176,717	783,005	289,646	235,684	0	206,052	0	2,545,553
43 Municipal Court	660,464	28,088	34,579	39,861	14,745	0	0	15,064	98,798	0
44 Solid Waste	1,157,489	49,225	33,348	120,956	44,744	432,843	0	23,505	270,090	0
45 Houston Airport System (HAS)	0	0	106,749	0	0	0	0	66,427	0	0

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:3 Non-Departmental-Gen Gov**

<b>Department</b>	<b>Insurance Retirees</b>	<b>Memberships</b>	<b>Accounting &amp; Consult</b>	<b>Interest Costs</b>	<b>Other Misc</b>	<b>Claims &amp; Judge</b>	<b>Elections</b>	<b>Non-Dpt. Legal Svcs/Lobby</b>	<b>Walker Rent</b>	<b>Dept Specific</b>
46 Housing & Community Developmnt	\$5,012	\$213	\$41,112	\$4,487	\$1,660	\$0	\$0	\$7,988	\$0	\$0
47 Library	995,720	42,345	27,627	59,995	22,193	4,101	0	22,486	0	0
48 Parks & Recreation	1,607,020	68,342	108,458	113,409	41,952	49,594	0	36,524	0	0
49 Health & Human Services Department	972,477	41,357	108,019	55,502	20,531	9,806	0	45,186	0	0
50 Convention&Entertain	0	0	8,565	0	0	0	0	1,656	0	0
51 Fleet Managemnt	0	0	54,995	0	0	0	0	17,405	0	0
52 Planning & Developmnt	152,432	6,483	4,805	10,143	3,752	0	0	3,666	0	0
53 General Debt	0	0	6,713	0	0	0	0	0	0	0
54 Finance Other	0	0	1,073	0	0	0	0	370	0	0
55 ARA-Insurance	0	0	972	0	0	0	0	247	0	0
56 ARA-BARC	0	0	11,014	0	0	0	0	4,398	0	0
57 ARA Parking	0	0	22,687	1	0	0	0	3,256	0	0
58 ARA Other	0	0	15,440	0	0	0	0	13	0	0
59 IT Public Services	39,975	1,700	385	2,694	997	0	0	807	0	0
60 Legal Insurance	0	0	5,693	0	0	0	0	2,224	0	0
61 Legal Wkr Comp	0	0	360	0	0	0	0	131	0	0
62 Mayor Cable TV	0	0	1,577	0	0	0	0	731	0	0
63 Mayor other	0	0	10,124	0	0	0	0	685	0	0
64 TIRZ	40,393	1,718	583	0	0	0	0	815	0	0
65 HR Health Benefits	0	0	134,298	0	0	0	0	2,272	0	0
66 HR Long Term Disabilty	0	0	113	0	0	0	0	0	0	0
67 PWE Bldg Insp	0	0	33,700	0	0	0	0	24,954	0	0
68 PWE Stormwater	0	0	14,387	0	0	0	0	19,213	0	0
69 PWE DDSR	0	0	42,738	0	0	0	0	24,318	0	0
70 PWE Water & Storm Sewer	0	0	214,596	0	0	0	0	110,966	0	0
71 PWE Houston Transtar	0	0	1,664	0	0	0	0	331	0	0
72 PWE Other	36,978	1,573	75,692	64,866	23,995	0	0	746	0	0
73 Houston Permit Center	0	0	3,813	0	0	0	0	164	0	0
74 CIP S/R Planning	0	0	835	0	0	0	0	543	0	0
75 CIP Sal Rec RE	0	0	1,972	0	0	0	0	1,727	0	0
76 CIP S/R Engrg	0	0	23,979	0	0	0	0	4,714	0	0
77 CIP S/R Constr	0	0	11,914	0	0	0	0	5,372	0	0
78 CIP S/R Eng/Const	0	0	1,360	0	0	0	0	714	0	0
79 CIP S/R Geo/Env	0	0	3,233	0	0	0	0	505	0	0
80 CIP S/R Other	0	0	2,271	0	0	0	0	879	0	0
81 CIP S/R GSD	0	0	5,659	0	0	0	0	1,222	0	0
92 Hurricane Ike Aid & Recovery	0	0	233	0	0	0	0	0	0	0
93 ARRA Reimburse Fund	0	0	367	0	0	0	0	0	0	0
94 HR-W.C.	0	0	14,560	0	0	0	0	1,493	0	0
95 HITS Other	0	0	68,062	0	0	0	0	1,433	0	0

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

**Allocation Summary**

**Dept:3 Non-Departmental-Gen Gov**

Department	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific
<b>Total</b>	\$12,152,526	\$1,506,590	\$1,888,828	\$2,987,176	\$1,105,006	\$11,487,551	\$542,649	\$1,085,461	\$4,050,028	\$3,621,551

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:3 Non-Departmental-Gen Gov**

Department	Gen Govt	Total
3 Non-Departmental-Gen Gov	\$0	\$318,507
4 Finance Dir Office	0	561,005
5 Finance Budget Management	0	43,070
6 Finance City Council Administration	0	15,144
7 Finance Public Finance	0	14,313
8 Finance General Accounting	0	31,122
9 Finance Internal Control	0	6,977
10 Finance Grants	0	15,034
11 Finance Performance Management	0	15,000
12 Finance Treasury	0	22,634
13 Finance Business Svcs	0	7,866
14 ARA Director Office	0	500,895
15 ARA Admin Svcs	0	25,001
16 ARA Strategic Purchasing	0	109,716
17 ARA Operations	0	496,301
18 ARA Payroll Services	0	160,138
19 ARA Regulatory	0	276,191
20 IT Director	0	808,828
21 HITS Admin & Applications	0	66,095
22 HITS Infrastructure	0	193,304
23 HITS Radio	0	63,100
24 HITS Project Mgt Office	0	15,252
25 Office Business Opportunity	0	319,548
26 Mayor	0	151,321
27 Human Resources	0	837,575
28 Legal	0	343,110
29 City Secretary	0	31,193
30 City Council	0	912,968
31 City Controller's Office	0	223,385
32 Health Administration	0	237,179
33 Planning & Dev Admin	0	780,533
35 CIP Sal Rec PWE	0	2,641
36 HPD Police Records	0	243,713
37 General Services	0	804,648
38 HEC	0	20,457
40 Police	0	17,287,819
41 Depart of Neighbrhds	0	309,158
42 Fire	0	5,020,427
43 Municipal Court	0	891,600
44 Solid Waste	0	2,132,198
45 Houston Airport System (HAS)	0	173,175

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:3 Non-Departmental-Gen Gov**

Department	Gen Govt	Total
46 Housing & Community Developmnt	\$0	\$60,473
47 Library	0	1,174,468
48 Parks & Recreation	0	2,025,299
49 Health & Human Services Department	0	1,252,879
50 Convention&Entertain	0	10,220
51 Fleet Managemnt	0	72,400
52 Planning & Developmnt	0	181,280
53 General Debt	0	6,713
54 Finance Other	0	1,443
55 ARA-Insurance	0	1,220
56 ARA-BARC	0	15,411
57 ARA Parking	0	25,945
58 ARA Other	0	15,453
59 IT Public Services	0	46,558
60 Legal Insurance	0	7,917
61 Legal Wkr Comp	0	491
62 Mayor Cable TV	0	2,308
63 Mayor other	0	10,809
64 TIRZ	0	43,509
65 HR Health Benefits	0	136,571
66 HR Long Term Disabilty	0	113
67 PWE Bldg Insp	0	58,654
68 PWE Stormwater	0	33,600
69 PWE DDSR	0	67,056
70 PWE Water & Storm Sewer	0	325,562
71 PWE Houston Transtar	0	1,995
72 PWE Other	0	203,850
73 Houston Permit Center	0	3,976
74 CIP S/R Planning	0	1,378
75 CIP Sal Rec RE	0	3,699
76 CIP S/R Engrg	0	28,693
77 CIP S/R Constr	0	17,287
78 CIP S/R Eng/Const	0	2,074
79 CIP S/R Geo/Env	0	3,739
80 CIP S/R Other	0	3,150
81 CIP S/R GSD	0	6,881
92 Hurricane Ike Aid & Recovery	0	233
93 ARRA Reimburse Fund	0	367
94 HR-W.C.	0	16,053
95 HITS Other	0	69,495

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Gov	Total
<hr/>		
<b>Total</b>	\$0	\$40,427,365

**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 the financial affairs for the City. This office also ensure the financial integrity of the City by promoting responsible resource allocating providing oversight of resource usage and improving financial accounting and management processes. The costs of the Director’s Office have been allocated based on the number of FTE positions assigned to each administered department.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:4 Finance Dir Office

**A. Department Costs**

Description		Amount	General Admin	Finance Dept Admin
<b>Personnel Costs</b>				
Salaries	S1	600,344	0	600,344
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	251,279	0	251,279
Subtotal - Personnel Costs		<u>851,623</u>	0	<u>851,623</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	7,881	0	7,881
Services	S	203,691	0	203,691
Subtotal - Services & Supplies		<u>211,572</u>	0	<u>211,572</u>
<b>Department Cost Total</b>		1,063,195	0	1,063,195
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		1,063,195	0	1,063,195
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$1,063,195</u></u>		<u><u>\$1,063,195</u></u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:4 Finance Dir Office**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Finance Dept Admin</b>
1 City Hall	\$6,921	\$0	\$6,921
Subtotal - Building Use	6,921	0	6,921
2 Equip Deprec	2,983	0	2,983
Subtotal - Equipment Use	2,983	0	2,983
3 Insurance Retirees	16,757	197	16,953
3 Memberships	713	8	721
3 Accounting & Consult	590	7	597
3 Interest Costs	1,898	24	1,922
3 Other Misc	702	9	711
3 Non-Dpt. Legal Svcs/Lobby	338	4	342
3 Walker Rent	533,499	6,261	539,760
Subtotal - Non-Departmental-Gen Gov	554,496	6,510	561,005
5 Budget	0	636	636
Subtotal - Finance Budget Managemen	0	636	636
8 Gen Acctng	0	308	308
8 Fixed Assets	0	595	595
8 Auditing Svcs	0	563	563
Subtotal - Finance General Accounting	0	1,467	1,467
9 Internal Control	0	196	196
Subtotal - Finance Internal Control	0	196	196
11 Performance Improvement	0	236	236
Subtotal - Finance Performance Manag	0	236	236
12 Tax & Rev	0	1	1
12 Fin Operations	0	225	225
Subtotal - Finance Treasury	0	226	226
13 Fin Business Svcs	0	254	254
Subtotal - Finance Business Svcs	0	254	254
15 Busi Office	0	15,554	15,554

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:4 Finance Dir Office**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Finance Dept Admin</b>
Subtotal - ARA Admin Svcs	\$0	\$15,554	\$15,554
16 Strategic Purchasing	0	3,250	3,250
Subtotal - ARA Strategic Purchasing	0	3,250	3,250
17 Mailroom	0	4,047	4,047
17 Property	0	692	692
17 Records	0	258	258
17 3-1-1 Svcs	0	3,996	3,996
Subtotal - ARA Operations	0	8,993	8,993
18 Payroll Svcs	0	1,567	1,567
Subtotal - ARA Payroll Services	0	1,567	1,567
19 Transportation	0	682	682
19 Franchise	0	563	563
19 Commer Permit	0	2,088	2,088
Subtotal - ARA Regulatory	0	3,333	3,333
21 Enterprise Appl	0	93,010	93,010
21 IT ERP	0	207,670	207,670
Subtotal - HITS Admin & Applications	0	300,680	300,680
22 Client Svcs	0	144,473	144,473
22 NW Data	0	14,941	14,941
22 NW Voice	0	21,911	21,911
22 Enterprise Optns	0	1,035	1,035
Subtotal - HITS Infrastructure	0	182,360	182,360
24 IT Proj Mgt	0	331	331
Subtotal - HITS Project Mgt Office	0	331	331
25 Certifcn/compliance	0	409	409
25 Contract Monitor	0	9,177	9,177
25 S/MWDBE Reporting	0	7,921	7,921

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:4 Finance Dir Office

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Finance Dept Admin
25 Procurement Svcs	\$0	\$2,736	\$2,736
25 Vendor Svcs	0	37	37
Subtotal - Office Business Opportunity	0	20,280	20,280
26 City Mayor Admin	0	942	942
26 I Gov Relats	0	172	172
Subtotal - Mayor	0	1,113	1,113
27 Selection	0	9,506	9,506
27 Personnel Svcs	0	550	550
27 HR Training	0	118	118
Subtotal - Human Resources	0	10,174	10,174
28 Legal Svcs	0	436,773	436,773
Subtotal - Legal	0	436,773	436,773
29 City Sec Svcs	0	304	304
Subtotal - City Secretary	0	304	304
30 City Council Svcs	0	2,651	2,651
Subtotal - City Council	0	2,651	2,651
31 Controller Fin Svcs	0	2,068	2,068
31 Controller Treasury	0	515	515
Subtotal - City Controller's Office	0	2,584	2,584
37 Building Svcs	0	74,114	74,114
37 Utilities	0	34,176	34,176
37 In-House Renov	0	1,267	1,267
37 Real Estate	0	20,469	20,469
Subtotal - General Services	0	130,026	130,026
<b>Total Incoming</b>	564,400	1,129,496	1,693,896 100.00%
<b>C. Total Allocated</b>		<u>\$2,757,091</u>	<u>\$2,757,091</u>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Finance Dept Admin Allocations**

**Dept:4 Finance Dir Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Finance Budget Management	17.91	29.4040%	\$478,579	\$0	\$478,579	\$332,118	\$810,696
6 Finance City Council Administration	5.00	8.2088%	133,607	0	133,607	92,718	226,325
7 Finance Public Finance	4.85	7.9626%	129,598	0	129,598	89,937	219,535
8 Finance General Accounting	13.24	21.7370%	353,790	0	353,790	245,518	599,309
9 Finance Internal Control	2.34	3.8417%	62,528	0	62,528	43,392	105,920
10 Finance Grants	5.14	8.4387%	137,348	0	137,348	95,315	232,662
11 Finance Performance Management	4.59	7.5357%	122,651	0	122,651	85,116	207,766
12 Finance Treasury	6.08	9.9819%	162,466	0	162,466	112,746	275,211
13 Finance Business Svcs	1.76	2.8895%	47,030	0	47,030	32,637	79,666
<b>Subtotal</b>	<b>60.91</b>	<b>100.0000%</b>	<b>1,627,595</b>	<b>0</b>	<b>1,627,595</b>	<b>1,129,496</b>	<b>2,757,091</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,627,595</b>		<b>\$2,757,091</b>

Basis Units: Number of FTE positions supported  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
5 Finance Budget Management	\$810,696	\$810,696
6 Finance City Council Administration	226,325	226,325
7 Finance Public Finance	219,535	219,535
8 Finance General Accounting	599,309	599,309
9 Finance Internal Control	105,920	105,920
10 Finance Grants	232,662	232,662
11 Finance Performance Management	207,766	207,766
12 Finance Treasury	275,211	275,211
13 Finance Business Svcs	79,666	79,666
<b>Total</b>	<b>\$2,757,091</b>	<b>\$2,757,091</b>

**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**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

Dept:5 Finance Budget Management

**A. Department Costs**

Description		Amount	General Admin	Budget
<b>Personnel Costs</b>				
Salaries	S1	1,055,556	0	1,055,556
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	432,623	0	432,623
Subtotal - Personnel Costs		1,488,179	0	1,488,179
<b>Services &amp; Supplies Cost</b>				
Supplies	S	3,010	0	3,010
Services	S	(333)	0	(333)
Subtotal - Services & Supplies		2,677	0	2,677
<b>Department Cost Total</b>		1,490,856	0	1,490,856
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		1,490,856	0	1,490,856
General Admin Distribution			0	0
<b>Grand Total</b>		\$1,490,856		\$1,490,856

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:5 Finance Budget Management**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Budget</b>
3 Insurance Retirees	\$36,039	\$423	\$36,462
3 Memberships	1,533	18	1,551
3 Accounting & Consult	623	8	630
3 Interest Costs	2,661	33	2,695
3 Other Misc	984	12	997
3 Non-Dpt. Legal Svcs/Lobby	727	9	736
Subtotal - Non-Departmental-Gen Gov	42,567	503	43,070
4 Finance Dept Admin	478,579	332,118	810,696
Subtotal - Finance Dir Office	478,579	332,118	810,696
5 Budget	0	671	671
Subtotal - Finance Budget Managemen	0	671	671
8 Gen Acctng	0	325	325
8 Auditing Svcs	0	595	595
Subtotal - Finance General Accounting	0	920	920
9 Internal Control	0	274	274
Subtotal - Finance Internal Control	0	274	274
11 Performance Improvement	0	330	330
Subtotal - Finance Performance Manag	0	330	330
12 Fin Operations	0	315	315
Subtotal - Finance Treasury	0	315	315
13 Fin Business Svcs	0	355	355
Subtotal - Finance Business Svcs	0	355	355
15 Busi Office	0	33,453	33,453
Subtotal - ARA Admin Svcs	0	33,453	33,453
16 Strategic Purchasing	0	1,986	1,986
Subtotal - ARA Strategic Purchasing	0	1,986	1,986
17 Mailroom	0	8,705	8,705

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:5 Finance Budget Management**

Department	First Incoming	Second Incoming	Budget
17 Records	\$0	\$555	\$555
Subtotal - ARA Operations	0	9,260	9,260
18 Payroll Svcs	0	3,370	3,370
Subtotal - ARA Payroll Services	0	3,370	3,370
19 Transportation	0	956	956
19 Franchise	0	789	789
19 Commer Permit	0	2,928	2,928
Subtotal - ARA Regulatory	0	4,674	4,674
22 Enterprise Optns	0	1,092	1,092
Subtotal - HITS Infrastructure	0	1,092	1,092
24 IT Proj Mgt	0	712	712
Subtotal - HITS Project Mgt Office	0	712	712
25 Certifcn/compliance	0	879	879
25 Vendor Svcs	0	79	79
Subtotal - Office Business Opportunity	0	958	958
26 City Mayor Admin	0	2,025	2,025
26 I Gov Relats	0	369	369
Subtotal - Mayor	0	2,395	2,395
27 Personnel Svcs	0	1,183	1,183
27 HR Training	0	50	50
Subtotal - Human Resources	0	1,233	1,233
29 City Sec Svcs	0	426	426
Subtotal - City Secretary	0	426	426
30 City Council Svcs	0	3,717	3,717
Subtotal - City Council	0	3,717	3,717
31 Controller Fin Svcs	0	2,183	2,183

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Dept:5 Finance Budget Management

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Budget
31 Controller Treasury	\$0	\$723	\$723
Subtotal - City Controller's Office	0	2,906	2,906
<b>Total Incoming</b>	521,146	401,668	922,814 100.00%
<b>C. Total Allocated</b>		<b>\$2,413,670</b>	<b>\$2,413,670</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

**Budget Allocations**

**Dept:5 Finance Budget Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,024	2.9217%	\$58,784	\$0	\$58,784	\$0	\$58,784
4 Finance Dir Office	541	0.0316%	636	0	636	0	636
5 Finance Budget Management	571	0.0333%	671	0	671	0	671
6 Finance City Council Administration	912	0.0533%	1,072	0	1,072	221	1,292
7 Finance Public Finance	325	0.0190%	382	0	382	79	461
8 Finance General Accounting	1,190	0.0695%	1,398	0	1,398	288	1,686
9 Finance Internal Control	259	0.0151%	304	0	304	63	367
10 Finance Grants	337	0.0197%	396	0	396	81	478
11 Finance Performance Management	1,385	0.0809%	1,628	0	1,628	335	1,962
12 Finance Treasury	1,725	0.1007%	2,027	0	2,027	417	2,444
13 Finance Business Svcs	1,304	0.0762%	1,532	0	1,532	315	1,848
14 ARA Director Office	2,070	0.1209%	2,432	0	2,432	501	2,933
15 ARA Admin Svcs	580	0.0339%	682	0	682	140	822
16 ARA Strategic Purchasing	666	0.0389%	783	0	783	161	944
17 ARA Operations	6,658	0.3889%	7,824	0	7,824	1,610	9,434
18 ARA Payroll Services	986	0.0576%	1,159	0	1,159	238	1,397
19 ARA Regulatory	6,676	0.3899%	7,845	0	7,845	1,614	9,459
20 IT Director	1,648	0.0963%	1,937	0	1,937	399	2,335
21 HITS Admin & Applications	921	0.0538%	1,082	0	1,082	223	1,305
22 HITS Infrastructure	1,958	0.1144%	2,301	0	2,301	473	2,774
23 HITS Radio	968	0.0565%	1,138	0	1,138	234	1,372
24 HITS Project Mgt Office	264	0.0154%	310	0	310	64	374
25 Office Business Opportunity	2,402	0.1403%	2,823	0	2,823	581	3,403
26 Mayor	5,579	0.3258%	6,556	0	6,556	1,349	7,905
27 Human Resources	61,561	3.5955%	72,342	0	72,342	14,887	87,228
28 Legal	4,685	0.2736%	5,505	0	5,505	1,133	6,638
29 City Secretary	1,218	0.0711%	1,431	0	1,431	295	1,726
30 City Council	15,559	0.9087%	18,284	0	18,284	3,762	22,046
31 City Controller's Office	4,332	0.2530%	5,091	0	5,091	1,048	6,138
32 Health Administration	8,542	0.4989%	10,038	0	10,038	2,066	12,103
33 Planning & Dev Admin	1,629	0.0951%	1,914	0	1,914	394	2,308
35 CIP Sal Rec PWE	1,724	0.1007%	2,026	0	2,026	417	2,443
36 HPD Police Records	1,837	0.1073%	2,159	0	2,159	444	2,603
37 General Services	30,487	1.7806%	35,826	0	35,826	7,372	43,198
38 HEC	7,639	0.4462%	8,977	0	8,977	1,847	10,824
40 Police	172,534	10.0769%	202,748	0	202,748	41,722	244,470
41 Depart of Neighbhrds	8,289	0.4841%	9,741	0	9,741	2,004	11,745
42 Fire	160,133	9.3527%	188,175	0	188,175	38,723	226,899
43 Municipal Court	31,334	1.8301%	36,821	0	36,821	7,577	44,398
44 Solid Waste	30,218	1.7649%	35,510	0	35,510	7,307	42,817
45 Houston Airport System (HAS)	96,731	5.6496%	113,671	0	113,671	23,391	137,062
46 Housing & Community Developmnt	37,254	2.1758%	43,778	0	43,778	9,009	52,787
47 Library	25,034	1.4621%	29,418	0	29,418	6,054	35,472

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Budget Allocations**

**Dept:5 Finance Budget Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	98,280	5.7401%	\$115,491	\$0	\$115,491	\$23,766	\$139,257
49 Health & Human Services Department	97,882	5.7168%	115,023	0	115,023	23,670	138,693
50 Convention&Entertain	7,761	0.4533%	9,120	0	9,120	1,877	10,997
51 Fleet Managemnt	49,834	2.9106%	58,561	0	58,561	12,051	70,612
52 Planning & Developmnt	4,354	0.2543%	5,116	0	5,116	1,053	6,169
53 General Debt	6,083	0.3553%	7,148	0	7,148	1,471	8,619
54 Finance Other	972	0.0568%	1,142	0	1,142	235	1,377
55 ARA-Insurance	881	0.0515%	1,035	0	1,035	213	1,248
56 ARA-BARC	9,980	0.5829%	11,728	0	11,728	2,413	14,141
57 ARA Parking	20,558	1.2007%	24,158	0	24,158	4,971	29,129
58 ARA Other	13,991	0.8172%	16,441	0	16,441	3,383	19,824
59 IT Public Services	349	0.0204%	410	0	410	84	495
60 Legal Insurance	5,159	0.3013%	6,062	0	6,062	1,248	7,310
61 Legal Wkr Comp	326	0.0190%	383	0	383	79	462
62 Mayor Cable TV	1,429	0.0835%	1,679	0	1,679	346	2,025
63 Mayor other	9,174	0.5358%	10,781	0	10,781	2,218	12,999
64 TIRZ	528	0.0308%	620	0	620	128	748
65 HR Health Benefits	121,695	7.1077%	143,006	0	143,006	29,428	172,434
66 HR Long Term Disability	102	0.0060%	120	0	120	25	145
67 PWE Bldg Insp	30,537	1.7835%	35,885	0	35,885	7,384	43,269
68 PWE Stormwater	13,037	0.7614%	15,320	0	15,320	3,153	18,473
69 PWE DDSR	38,727	2.2619%	45,509	0	45,509	9,365	54,874
70 PWE Water & Storm Sewer	194,457	11.3574%	228,510	0	228,510	47,023	275,534
71 PWE Houston Transtar	1,508	0.0881%	1,772	0	1,772	365	2,137
72 PWE Other	68,589	4.0060%	80,600	0	80,600	16,586	97,186
73 Houston Permit Center	3,455	0.2018%	4,060	0	4,060	835	4,896
74 CIP S/R Planning	757	0.0442%	890	0	890	183	1,073
75 CIP Sal Rec RE	1,787	0.1044%	2,100	0	2,100	432	2,532
76 CIP S/R Engrg	21,729	1.2691%	25,534	0	25,534	5,254	30,789
77 CIP S/R Constr	10,796	0.6305%	12,687	0	12,687	2,611	15,297
78 CIP S/R Eng/Const	1,232	0.0720%	1,448	0	1,448	298	1,746
79 CIP S/R Geo/Env	2,930	0.1711%	3,443	0	3,443	709	4,152
80 CIP S/R Other	2,058	0.1202%	2,418	0	2,418	498	2,916
81 CIP S/R GSD	5,128	0.2995%	6,026	0	6,026	1,240	7,266
92 Hurricane Ike Aid & Recovery	211	0.0123%	248	0	248	51	299
93 ARRA Reimburse Fund	333	0.0194%	391	0	391	81	472
94 HR-W.C.	13,194	0.7706%	15,505	0	15,505	3,191	18,695
95 HITS Other	61,675	3.6022%	72,476	0	72,476	14,914	87,390

**CITY OF HOUSTON, TEXAS  
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**Budget Allocations**

**Dept:5 Finance Budget Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,712,167	100.0000%	2,012,002	0	2,012,002	401,668	2,413,670
Direct Bills					0		0
<b>Total</b>					<b>\$2,012,002</b>		<b>\$2,413,670</b>

Basis Units: Total number of rev and exp transactions per dept  
Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:5 Finance Budget Management**

<b>Department</b>	<b>Budget</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$58,784	\$58,784
4 Finance Dir Office	636	636
5 Finance Budget Management	671	671
6 Finance City Council Administration	1,292	1,292
7 Finance Public Finance	461	461
8 Finance General Accounting	1,686	1,686
9 Finance Internal Control	367	367
10 Finance Grants	478	478
11 Finance Performance Management	1,962	1,962
12 Finance Treasury	2,444	2,444
13 Finance Business Svcs	1,848	1,848
14 ARA Director Office	2,933	2,933
15 ARA Admin Svcs	822	822
16 ARA Strategic Purchasing	944	944
17 ARA Operations	9,434	9,434
18 ARA Payroll Services	1,397	1,397
19 ARA Regulatory	9,459	9,459
20 IT Director	2,335	2,335
21 HITS Admin & Applications	1,305	1,305
22 HITS Infrastructure	2,774	2,774
23 HITS Radio	1,372	1,372
24 HITS Project Mgt Office	374	374
25 Office Business Opportunity	3,403	3,403
26 Mayor	7,905	7,905
27 Human Resources	87,228	87,228
28 Legal	6,638	6,638
29 City Secretary	1,726	1,726
30 City Council	22,046	22,046
31 City Controller's Office	6,138	6,138
32 Health Administration	12,103	12,103
33 Planning & Dev Admin	2,308	2,308
35 CIP Sal Rec PWE	2,443	2,443
36 HPD Police Records	2,603	2,603
37 General Services	43,198	43,198
38 HEC	10,824	10,824
40 Police	244,470	244,470
41 Depart of Neighbrhds	11,745	11,745
42 Fire	226,899	226,899
43 Municipal Court	44,398	44,398
44 Solid Waste	42,817	42,817
45 Houston Airport System (HAS)	137,062	137,062

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:5 Finance Budget Management**

<b>Department</b>	<b>Budget</b>	<b>Total</b>
46 Housing & Community Developmnt	\$52,787	\$52,787
47 Library	35,472	35,472
48 Parks & Recreation	139,257	139,257
49 Health & Human Services Department	138,693	138,693
50 Convention&Entertain	10,997	10,997
51 Fleet Managemnt	70,612	70,612
52 Planning & Developmnt	6,169	6,169
53 General Debt	8,619	8,619
54 Finance Other	1,377	1,377
55 ARA-Insurance	1,248	1,248
56 ARA-BARC	14,141	14,141
57 ARA Parking	29,129	29,129
58 ARA Other	19,824	19,824
59 IT Public Services	495	495
60 Legal Insurance	7,310	7,310
61 Legal Wkr Comp	462	462
62 Mayor Cable TV	2,025	2,025
63 Mayor other	12,999	12,999
64 TIRZ	748	748
65 HR Health Benefits	172,434	172,434
66 HR Long Term Disabilty	145	145
67 PWE Bldg Insp	43,269	43,269
68 PWE Stormwater	18,473	18,473
69 PWE DDSR	54,874	54,874
70 PWE Water & Storm Sewer	275,534	275,534
71 PWE Houston Transtar	2,137	2,137
72 PWE Other	97,186	97,186
73 Houston Permit Center	4,896	4,896
74 CIP S/R Planning	1,073	1,073
75 CIP Sal Rec RE	2,532	2,532
76 CIP S/R Engrg	30,789	30,789
77 CIP S/R Constr	15,297	15,297
78 CIP S/R Eng/Const	1,746	1,746
79 CIP S/R Geo/Env	4,152	4,152
80 CIP S/R Other	2,916	2,916
81 CIP S/R GSD	7,266	7,266
92 Hurricane Ike Aid & Recovery	299	299
93 ARRA Reimburse Fund	472	472
94 HR-W.C.	18,695	18,695
95 HITS Other	87,390	87,390

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:5 Finance Budget Management

Department	Budget	Total
<hr/>		
<b>Total</b>	<u>\$2,413,670</u>	<u>\$2,413,670</u>

**FINANCE – CITY COUNCIL ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The City Council Administration 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**  
**FY 2015 FULL COST ALLOCATION PLAN**

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Dept:6 Finance City Council Administration

**A. Department Costs**

Description		Amount	General Admin	Fin City Council Support
<b>Personnel Costs</b>				
Salaries	S1	250,806	0	250,806
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	101,479	0	101,479
Subtotal - Personnel Costs		<u>352,285</u>	0	<u>352,285</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	2,165	0	2,165
Services	S	82,745	0	82,745
Subtotal - Services & Supplies		<u>84,910</u>	0	<u>84,910</u>
<b>Department Cost Total</b>		437,195	0	437,195
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		437,195	0	437,195
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$437,195</u></u>		<u><u>\$437,195</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 Finance City Council Administration

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$12,142	\$143	\$12,285
3 Memberships	516	6	522
3 Accounting & Consult	994	12	1,006
3 Interest Costs	780	10	790
3 Other Misc	289	4	292
3 Non-Dpt. Legal Svcs/Lobby	245	3	248
Subtotal - Non-Departmental-Gen Gov	14,967	177	15,144
4 Finance Dept Admin	133,607	92,718	226,325
Subtotal - Finance Dir Office	133,607	92,718	226,325
5 Budget	1,072	221	1,292
Subtotal - Finance Budget Managemen	1,072	221	1,292
8 Gen Acctng	0	519	519
8 Auditing Svcs	0	950	950
Subtotal - Finance General Accounting	0	1,469	1,469
9 Internal Control	0	80	80
Subtotal - Finance Internal Control	0	80	80
11 Performance Improvement	0	97	97
Subtotal - Finance Performance Manag	0	97	97
12 Fin Operations	0	92	92
Subtotal - Finance Treasury	0	92	92
13 Fin Business Svcs	0	104	104
Subtotal - Finance Business Svcs	0	104	104
15 Busi Office	0	11,271	11,271
Subtotal - ARA Admin Svcs	0	11,271	11,271
16 Strategic Purchasing	0	1,986	1,986
Subtotal - ARA Strategic Purchasing	0	1,986	1,986
17 Mailroom	0	2,933	2,933

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 Finance City Council Administration

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Fin City Council Support</b>
17 Records	\$0	\$187	\$187
Subtotal - ARA Operations	0	3,120	3,120
18 Payroll Svcs	0	1,135	1,135
Subtotal - ARA Payroll Services	0	1,135	1,135
19 Transportation	0	280	280
19 Franchise	0	231	231
19 Commer Permit	0	859	859
Subtotal - ARA Regulatory	0	1,371	1,371
22 Enterprise Optns	0	1,744	1,744
Subtotal - HITS Infrastructure	0	1,744	1,744
24 IT Proj Mgt	0	240	240
Subtotal - HITS Project Mgt Office	0	240	240
25 Certifcn/compliance	0	296	296
25 Vendor Svcs	0	27	27
Subtotal - Office Business Opportunity	0	323	323
26 City Mayor Admin	0	682	682
26 I Gov Relats	0	124	124
Subtotal - Mayor	0	807	807
27 Personnel Svcs	0	399	399
27 HR Training	0	168	168
Subtotal - Human Resources	0	567	567
29 City Sec Svcs	0	125	125
Subtotal - City Secretary	0	125	125
30 City Council Svcs	0	1,090	1,090
Subtotal - City Council	0	1,090	1,090
31 Controller Fin Svcs	0	3,487	3,487

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 Finance City Council Administration

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Fin City Council Support</b>
31 Controller Treasury	\$0	\$212	\$212
Subtotal - City Controller's Office	0	3,699	3,699
<b>Total Incoming</b>	<b>149,646</b>	<b>122,436</b>	<b>272,082</b> 100.00%
<b>C. Total Allocated</b>		<b>\$709,277</b>	<b>\$709,277</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Fin City Council Support Allocations**

**Dept:6 Finance City Council Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 City Council	100	100.0000%	\$586,841	\$0	\$586,841	\$122,436	\$709,277
<b>Subtotal</b>	100	100.0000%	586,841	0	586,841	122,436	709,277
Direct Bills					0		0
<b>Total</b>					<b>\$586,841</b>		<b>\$709,277</b>

Basis Units: Direct allocation to City Council  
 Source: Direct assignment

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:6 Finance City Council Administration

Department	Fin City Council Support	Total
30 City Council	\$709,277	\$709,277
<b>Total</b>	<u>\$709,277</u>	<u>\$709,277</u>

**FINANCE – PUBLIC FINANCE  
NATURE AND EXTENT OF SERVICES**

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

- **Debt Services** - costs associated with administering and monitoring all debt instruments have been allocated based on percentage of staff effort.
- **Capital Projects** - costs associated with assisting in the initial process of the capital projects have been allocated based on percentage of staff effort.

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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Dept:7 Finance Public Finance

**A. Department Costs**

Description		Amount	General Admin	Debt Svc	Capital Projects
<b>Personnel Costs</b>					
Salaries	S1	303,902	0	151,951	151,951
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	153,638	0	76,819	76,819
Subtotal - Personnel Costs		457,540	0	228,770	228,770
<b>Services &amp; Supplies Cost</b>					
supplies	S	158	0	79	79
Services	S	63,550	0	31,775	31,775
Subtotal - Services & Supplies		63,708	0	31,854	31,854
<b>Department Cost Total</b>		521,248	0	260,624	260,624
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		521,248	0	260,624	260,624
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$521,248</b>		<b>\$260,624</b>	<b>\$260,624</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:7 Finance Public Finance**

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3 Insurance Retirees	\$11,778	\$138	\$5,958	\$5,958
3 Memberships	501	6	253	253
3 Accounting & Consult	354	4	179	179
3 Interest Costs	930	12	471	471
3 Other Misc	344	4	174	174
3 Non-Dpt. Legal Svcs/Lobby	238	3	120	120
Subtotal - Non-Departmental-Gen Gov	14,146	167	7,156	7,156
4 Finance Dept Admin	129,598	89,937	109,768	109,768
Subtotal - Finance Dir Office	129,598	89,937	109,768	109,768
5 Budget	382	79	230	230
Subtotal - Finance Budget Managemen	382	79	230	230
8 Gen Acctng	0	185	93	93
8 Auditing Svcs	0	338	169	169
Subtotal - Finance General Accounting	0	524	262	262
9 Internal Control	0	96	48	48
Subtotal - Finance Internal Control	0	96	48	48
11 Performance Improvement	0	115	58	58
Subtotal - Finance Performance Manag	0	115	58	58
12 Tax & Rev	0	5	2	2
12 Fin Operations	0	110	55	55
Subtotal - Finance Treasury	0	115	57	57
13 Fin Business Svcs	0	124	62	62
Subtotal - Finance Business Svcs	0	124	62	62
15 Busi Office	0	10,933	5,467	5,467
Subtotal - ARA Admin Svcs	0	10,933	5,467	5,467
16 Strategic Purchasing	0	662	331	331

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 Finance Public Finance

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Debt Svc</b>	<b>Capital Projects</b>
Subtotal - ARA Strategic Purchasing	\$0	\$662	\$331	\$331
17 Mailroom	0	2,845	1,422	1,422
17 Records	0	181	91	91
Subtotal - ARA Operations	0	3,026	1,513	1,513
18 Payroll Svcs	0	1,101	551	551
Subtotal - ARA Payroll Services	0	1,101	551	551
19 Transportation	0	334	167	167
19 Franchise	0	276	138	138
19 Commer Permit	0	1,024	512	512
Subtotal - ARA Regulatory	0	1,634	817	817
22 Enterprise Optns	0	621	311	311
Subtotal - HITS Infrastructure	0	621	311	311
24 IT Proj Mgt	0	233	116	116
Subtotal - HITS Project Mgt Office	0	233	116	116
25 Certifcn/compliance	0	287	144	144
25 Vendor Svcs	0	26	13	13
Subtotal - Office Business Opportunity	0	313	157	157
26 City Mayor Admin	0	662	331	331
26 I Gov Relats	0	121	60	60
Subtotal - Mayor	0	783	391	391
27 Personnel Svcs	0	387	193	193
27 HR Training	0	67	34	34
Subtotal - Human Resources	0	454	227	227
28 Legal Svcs	0	241,886	120,943	120,943
Subtotal - Legal	0	241,886	120,943	120,943
29 City Sec Svcs	0	149	74	74

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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Dept:7 Finance Public Finance

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
Subtotal - City Secretary	\$0	\$149	\$74	\$74
30 City Council Svcs	0	1,300	650	650
Subtotal - City Council	0	1,300	650	650
31 Controller Fin Svcs	0	1,243	621	621
31 Controller Treasury	0	253	126	126
Subtotal - City Controller's Office	0	1,495	748	748
<b>Total Incoming</b>	144,126	355,747	249,937 50.00%	249,937 50.00%
<b>C. Total Allocated</b>	<b>\$1,021,121    \$510,561    \$510,561</b>			

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Debt Svc Allocations**

**Dept:7 Finance Public Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 IT Director	3.33	3.3331%	\$11,089	\$0	\$11,089	\$5,929	\$17,017
32 Health Administration	3.33	3.3331%	11,089	0	11,089	5,929	17,017
40 Police	3.33	3.3331%	11,089	0	11,089	5,929	17,017
42 Fire	3.33	3.3331%	11,089	0	11,089	5,929	17,017
44 Solid Waste	3.33	3.3331%	11,089	0	11,089	5,929	17,017
45 Houston Airport System (HAS)	20.00	20.0006%	66,539	0	66,539	35,576	102,115
46 Housing & Community Developmnt	3.33	3.3331%	11,089	0	11,089	5,929	17,017
47 Library	3.33	3.3331%	11,089	0	11,089	5,929	17,017
48 Parks & Recreation	3.33	3.3331%	11,089	0	11,089	5,929	17,017
50 Convention&Entertain	10.00	10.0003%	33,270	0	33,270	17,788	51,058
51 Fleet Managemnt	3.33	3.3331%	11,089	0	11,089	5,929	17,017
70 PWE Water & Storm Sewer	40.00	40.0012%	133,079	0	133,079	71,152	204,230
<b>Subtotal</b>	<b>100.00</b>	<b>100.0000%</b>	<b>332,687</b>	<b>0</b>	<b>332,687</b>	<b>177,874</b>	<b>510,561</b>
Direct Bills					0		0
<b>Total</b>					<b>\$332,687</b>		<b>\$510,561</b>

Basis Units: Percentage of effort  
Source: Finance Department

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Capital Projects Allocations**

**Dept:7 Finance Public Finance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 IT Director	10	10.0000%	\$33,269	\$0	\$33,269	\$17,787	\$51,056
34 PWE Administration Indirect	5	5.0000%	16,634	0	16,634	8,894	25,528
40 Police	10	10.0000%	33,269	0	33,269	17,787	51,056
42 Fire	10	10.0000%	33,269	0	33,269	17,787	51,056
44 Solid Waste	10	10.0000%	33,269	0	33,269	17,787	51,056
45 Houston Airport System (HAS)	5	5.0000%	16,634	0	16,634	8,894	25,528
46 Housing & Community Developmnt	10	10.0000%	33,269	0	33,269	17,787	51,056
47 Library	10	10.0000%	33,269	0	33,269	17,787	51,056
48 Parks & Recreation	10	10.0000%	33,269	0	33,269	17,787	51,056
49 Health & Human Services Department	10	10.0000%	33,269	0	33,269	17,787	51,056
51 Fleet Managemnt	10	10.0000%	33,269	0	33,269	17,787	51,056
<b>Subtotal</b>	100	100.0000%	332,687	0	332,687	177,874	510,561
Direct Bills					0		0
<b>Total</b>					<b>\$332,687</b>		<b>\$510,561</b>

Basis Units: Percentage of effort  
Source: Finance Department

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:7 Finance Public Finance**

<b>Department</b>	<b>Debt Svc</b>	<b>Capital Projects</b>	<b>Total</b>
20 IT Director	\$17,017	\$51,056	\$68,074
32 Health Administration	17,017	0	17,017
34 PWE Administration Indirect	0	25,528	25,528
40 Police	17,017	51,056	68,074
42 Fire	17,017	51,056	68,074
44 Solid Waste	17,017	51,056	68,074
45 Houston Airport System (HAS)	102,115	25,528	127,643
46 Housing & Community Developmnt	17,017	51,056	68,074
47 Library	17,017	51,056	68,074
48 Parks & Recreation	17,017	51,056	68,074
49 Health & Human Services Department	0	51,056	51,056
50 Convention&Entertain	51,058	0	51,058
51 Fleet Managemnt	17,017	51,056	68,074
70 PWE Water & Storm Sewer	204,230	0	204,230
<b>Total</b>	<b>\$510,561</b>	<b>\$510,561</b>	<b>\$1,021,121</b>

## **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 of service 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.

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**A. Department Costs**

**Dept:8 Finance General Accounting**

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs
<b>Personnel Costs</b>						
Salaries	S1	508,511	0	376,152	132,359	0
<i>Salary % Split</i>			<i>.00%</i>	<i>73.97%</i>	<i>26.03%</i>	<i>.00%</i>
Benefits	S	207,620	0	153,579	54,041	0
<b>Subtotal - Personnel Costs</b>		<b>716,131</b>	<b>0</b>	<b>529,731</b>	<b>186,400</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>						
Supplies	S	4,546	0	3,363	1,183	0
Services	S	211,676	0	156,579	55,097	0
Audit	P	1,783,285	0	0	0	1,783,285
<b>Subtotal - Services &amp; Supplies</b>		<b>1,999,507</b>	<b>0</b>	<b>159,942</b>	<b>56,280</b>	<b>1,783,285</b>
<b>Department Cost Total</b>		<b>2,715,638</b>	<b>0</b>	<b>689,673</b>	<b>242,680</b>	<b>1,783,285</b>
<b>Adjustments to Cost</b>						
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,715,638</b>	<b>0</b>	<b>689,673</b>	<b>242,680</b>	<b>1,783,285</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$2,715,638</b>		<b>\$689,673</b>	<b>\$242,680</b>	<b>\$1,783,285</b>

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 Finance General Accounting**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Gen Acctng</b>	<b>Fixed Assets</b>	<b>Auditing Svcs</b>
3 Insurance Retirees	\$21,468	\$252	\$16,066	\$5,653	\$0
3 Memberships	913	11	683	240	0
3 Accounting & Consult	1,298	16	971	342	0
3 Interest Costs	4,850	61	3,632	1,278	0
3 Other Misc	1,794	23	1,344	473	0
3 Non-Dpt. Legal Svcs/Lobby	433	5	324	114	0
Subtotal - Non-Departmental-Gen Gov	30,755	367	23,021	8,101	0
4 Finance Dept Admin	353,790	245,518	443,316	155,992	0
Subtotal - Finance Dir Office	353,790	245,518	443,316	155,992	0
5 Budget	1,398	288	1,247	439	0
Subtotal - Finance Budget Managemen	1,398	288	1,247	439	0
8 Gen Acctng	0	678	501	176	0
8 Auditing Svcs	0	1,239	917	323	0
Subtotal - Finance General Accounting	0	1,917	1,418	499	0
9 Internal Control	0	500	370	130	0
Subtotal - Finance Internal Control	0	500	370	130	0
11 Performance Improvement	0	602	445	157	0
Subtotal - Finance Performance Manag	0	602	445	157	0
12 Tax & Rev	0	226	167	59	0
12 Fin Operations	0	575	425	150	0
Subtotal - Finance Treasury	0	800	592	208	0
13 Fin Business Svcs	0	648	479	169	0
Subtotal - Finance Business Svcs	0	648	479	169	0
15 Busi Office	0	19,928	14,741	5,187	0
Subtotal - ARA Admin Svcs	0	19,928	14,741	5,187	0
16 Strategic Purchasing	0	1,083	801	282	0

**CITY OF HOUSTON, TEXAS**  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 Finance General Accounting**

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
Subtotal - ARA Strategic Purchasing	\$0	\$1,083	\$801	\$282	\$0
17 Mailroom	0	5,185	3,836	1,350	0
17 Records	0	330	244	86	0
Subtotal - ARA Operations	0	5,516	4,080	1,436	0
18 Payroll Svcs	0	2,007	1,485	522	0
Subtotal - ARA Payroll Services	0	2,007	1,485	522	0
19 Transportation	0	1,743	1,289	454	0
19 Franchise	0	1,438	1,064	374	0
19 Commer Permit	0	5,336	3,947	1,389	0
Subtotal - ARA Regulatory	0	8,517	6,300	2,217	0
22 Enterprise Optns	0	2,276	1,683	592	0
Subtotal - HITS Infrastructure	0	2,276	1,683	592	0
24 IT Proj Mgt	0	424	314	110	0
Subtotal - HITS Project Mgt Office	0	424	314	110	0
25 Certifcn/compliance	0	524	388	136	0
25 Vendor Svcs	0	47	35	12	0
Subtotal - Office Business Opportunity	0	571	422	149	0
26 City Mayor Admin	0	1,206	892	314	0
26 I Gov Relats	0	220	163	57	0
Subtotal - Mayor	0	1,426	1,055	371	0
27 Personnel Svcs	0	705	521	183	0
27 HR Training	0	521	385	136	0
Subtotal - Human Resources	0	1,226	907	319	0
29 City Sec Svcs	0	776	574	202	0
Subtotal - City Secretary	0	776	574	202	0
30 City Council Svcs	0	6,774	5,011	1,763	0

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Dept:8 Finance General Accounting

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs
Subtotal - City Council	\$0	\$6,774	\$5,011	\$1,763	\$0
31 Controller Fin Svcs	0	4,550	3,366	1,184	0
31 Controller Treasury	0	1,317	974	343	0
Subtotal - City Controller's Office	0	5,867	4,340	1,527	0
<b>Total Incoming</b>	<b>385,944</b>	<b>307,032</b>	<b>512,603</b> 35.27%	<b>180,373</b> 12.41%	<b>0</b> 52.32%
<b>C. Total Allocated</b>	<b>\$3,408,614    \$1,202,276    \$423,053    \$1,783,285</b>				

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Gen Acctng Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,024	2.9217%	\$28,491	\$0	\$28,491	\$0	\$28,491
4 Finance Dir Office	541	0.0316%	308	0	308	0	308
5 Finance Budget Management	571	0.0333%	325	0	325	0	325
6 Finance City Council Administration	912	0.0533%	519	0	519	0	519
7 Finance Public Finance	325	0.0190%	185	0	185	0	185
8 Finance General Accounting	1,190	0.0695%	678	0	678	0	678
9 Finance Internal Control	259	0.0151%	148	0	148	35	183
10 Finance Grants	337	0.0197%	192	0	192	46	238
11 Finance Performance Management	1,385	0.0809%	789	0	789	190	978
12 Finance Treasury	1,725	0.1007%	982	0	982	236	1,219
13 Finance Business Svcs	1,304	0.0762%	743	0	743	179	921
14 ARA Director Office	2,070	0.1209%	1,179	0	1,179	283	1,462
15 ARA Admin Svcs	580	0.0339%	330	0	330	79	410
16 ARA Strategic Purchasing	666	0.0389%	379	0	379	91	471
17 ARA Operations	6,658	0.3889%	3,792	0	3,792	912	4,704
18 ARA Payroll Services	986	0.0576%	562	0	562	135	697
19 ARA Regulatory	6,676	0.3899%	3,802	0	3,802	914	4,716
20 IT Director	1,648	0.0963%	939	0	939	226	1,164
21 HITS Admin & Applications	921	0.0538%	525	0	525	126	651
22 HITS Infrastructure	1,958	0.1144%	1,115	0	1,115	268	1,383
23 HITS Radio	968	0.0565%	551	0	551	133	684
24 HITS Project Mgt Office	264	0.0154%	150	0	150	36	187
25 Office Business Opportunity	2,402	0.1403%	1,368	0	1,368	329	1,697
26 Mayor	5,579	0.3258%	3,178	0	3,178	764	3,941
27 Human Resources	61,561	3.5955%	35,062	0	35,062	8,430	43,492
28 Legal	4,685	0.2736%	2,668	0	2,668	642	3,310
29 City Secretary	1,218	0.0711%	694	0	694	167	860
30 City Council	15,559	0.9087%	8,862	0	8,862	2,131	10,992
31 City Controller's Office	4,332	0.2530%	2,467	0	2,467	593	3,060
32 Health Administration	8,542	0.4989%	4,865	0	4,865	1,170	6,035
33 Planning & Dev Admin	1,629	0.0951%	928	0	928	223	1,151
35 CIP Sal Rec PWE	1,724	0.1007%	982	0	982	236	1,218
36 HPD Police Records	1,837	0.1073%	1,046	0	1,046	252	1,298
37 General Services	30,487	1.7806%	17,364	0	17,364	4,175	21,538
38 HEC	7,639	0.4462%	4,351	0	4,351	1,046	5,397
40 Police	172,534	10.0769%	98,266	0	98,266	23,625	121,892
41 Depart of Neighbhrhds	8,289	0.4841%	4,721	0	4,721	1,135	5,856
42 Fire	160,133	9.3527%	91,203	0	91,203	21,927	113,131
43 Municipal Court	31,334	1.8301%	17,846	0	17,846	4,291	22,137
44 Solid Waste	30,218	1.7649%	17,211	0	17,211	4,138	21,348
45 Houston Airport System (HAS)	96,731	5.6496%	55,093	0	55,093	13,246	68,338
46 Housing & Community Developmnt	37,254	2.1758%	21,218	0	21,218	5,101	26,319
47 Library	25,034	1.4621%	14,258	0	14,258	3,428	17,686

**CITY OF HOUSTON, TEXAS**  
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Gen Acctng Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	98,280	5.7401%	\$55,975	\$0	\$55,975	\$13,458	\$69,433
49 Health & Human Services Department	97,882	5.7168%	55,748	0	55,748	13,403	69,152
50 Convention&Entertain	7,761	0.4533%	4,420	0	4,420	1,063	5,483
51 Fleet Managemnt	49,834	2.9106%	28,383	0	28,383	6,824	35,207
52 Planning & Developmnt	4,354	0.2543%	2,480	0	2,480	596	3,076
53 General Debt	6,083	0.3553%	3,465	0	3,465	833	4,298
54 Finance Other	972	0.0568%	554	0	554	133	687
55 ARA-Insurance	881	0.0515%	502	0	502	121	622
56 ARA-BARC	9,980	0.5829%	5,684	0	5,684	1,367	7,051
57 ARA Parking	20,558	1.2007%	11,709	0	11,709	2,815	14,524
58 ARA Other	13,991	0.8172%	7,969	0	7,969	1,916	9,884
59 IT Public Services	349	0.0204%	199	0	199	48	247
60 Legal Insurance	5,159	0.3013%	2,938	0	2,938	706	3,645
61 Legal Wkr Comp	326	0.0190%	186	0	186	45	230
62 Mayor Cable TV	1,429	0.0835%	814	0	814	196	1,010
63 Mayor other	9,174	0.5358%	5,225	0	5,225	1,256	6,481
64 TIRZ	528	0.0308%	301	0	301	72	373
65 HR Health Benefits	121,695	7.1077%	69,311	0	69,311	16,664	85,975
66 HR Long Term Disability	102	0.0060%	58	0	58	14	72
67 PWE Bldg Insp	30,537	1.7835%	17,392	0	17,392	4,181	21,574
68 PWE Stormwater	13,037	0.7614%	7,425	0	7,425	1,785	9,210
69 PWE DDSR	38,727	2.2619%	22,057	0	22,057	5,303	27,360
70 PWE Water & Storm Sewer	194,457	11.3574%	110,753	0	110,753	26,627	137,380
71 PWE Houston Transtar	1,508	0.0881%	859	0	859	206	1,065
72 PWE Other	68,589	4.0060%	39,065	0	39,065	9,392	48,457
73 Houston Permit Center	3,455	0.2018%	1,968	0	1,968	473	2,441
74 CIP S/R Planning	757	0.0442%	431	0	431	104	535
75 CIP Sal Rec RE	1,787	0.1044%	1,018	0	1,018	245	1,262
76 CIP S/R Engrg	21,729	1.2691%	12,376	0	12,376	2,975	15,351
77 CIP S/R Constr	10,796	0.6305%	6,149	0	6,149	1,478	7,627
78 CIP S/R Eng/Const	1,232	0.0720%	702	0	702	169	870
79 CIP S/R Geo/Env	2,930	0.1711%	1,669	0	1,669	401	2,070
80 CIP S/R Other	2,058	0.1202%	1,172	0	1,172	282	1,454
81 CIP S/R GSD	5,128	0.2995%	2,921	0	2,921	702	3,623
92 Hurricane Ike Aid & Recovery	211	0.0123%	120	0	120	29	149
93 ARRA Reimburse Fund	333	0.0194%	190	0	190	46	235
94 HR-W.C.	13,194	0.7706%	7,515	0	7,515	1,807	9,321
95 HITS Other	61,675	3.6022%	35,127	0	35,127	8,445	43,572

**CITY OF HOUSTON, TEXAS**  
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Gen Acctng Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,712,167	100.0000%	975,161	0	975,161	227,115	1,202,276
Direct Bills					0		0
<b>Total</b>					<b>\$975,161</b>		<b>\$1,202,276</b>

Basis Units: Total number of rev and exp transactions per dept  
 Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Fixed Assets Allocations**

**Dept:8 Finance General Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	1	0.0016%	\$6	\$0	\$6	\$0	\$6
4 Finance Dir Office	107	0.1735%	595	0	595	0	595
14 ARA Director Office	491	0.7962%	2,732	0	2,732	637	3,369
20 IT Director	1,717	2.7842%	9,554	0	9,554	2,229	11,782
25 Office Business Opportunity	20	0.0324%	111	0	111	26	137
26 Mayor	343	0.5562%	1,908	0	1,908	445	2,354
27 Human Resources	69	0.1119%	384	0	384	90	473
28 Legal	71	0.1151%	395	0	395	92	487
29 City Secretary	27	0.0438%	150	0	150	35	185
30 City Council	130	0.2108%	723	0	723	169	892
31 City Controller's Office	35	0.0568%	195	0	195	45	240
32 Health Administration	3,903	6.3288%	21,717	0	21,717	5,067	26,783
33 Planning & Dev Admin	348	0.5643%	1,936	0	1,936	452	2,388
37 General Services	674	1.0929%	3,750	0	3,750	875	4,625
38 HEC	7	0.0114%	39	0	39	9	48
40 Police	39,760	64.4722%	221,227	0	221,227	51,614	272,842
41 Depart of Neighbrhds	34	0.0551%	189	0	189	44	233
42 Fire	6,019	9.7600%	33,490	0	33,490	7,814	41,304
43 Municipal Court	131	0.2124%	729	0	729	170	899
44 Solid Waste	543	0.8805%	3,021	0	3,021	705	3,726
46 Housing & Community Developmnt	31	0.0503%	172	0	172	40	213
47 Library	3,409	5.5278%	18,968	0	18,968	4,425	23,393
48 Parks & Recreation	3,764	6.1035%	20,943	0	20,943	4,886	25,829
51 Fleet Managemnt	36	0.0584%	200	0	200	47	247
<b>Subtotal</b>	<b>61,670</b>	<b>100.0000%</b>	<b>343,136</b>	<b>0</b>	<b>343,136</b>	<b>79,917</b>	<b>423,053</b>
Direct Bills					0		0
<b>Total</b>					<b>\$343,136</b>		<b>\$423,053</b>

Basis Units: Number of fixed & controlled assets excl PWE & Airport

Source: Asset Report

**CITY OF HOUSTON, TEXAS  
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**Auditing Svcs Allocations**

**Dept:8 Finance General Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,024	2.9217%	\$52,102	\$0	\$52,102	\$0	\$52,102
4 Finance Dir Office	541	0.0316%	563	0	563	0	563
5 Finance Budget Management	571	0.0333%	595	0	595	0	595
6 Finance City Council Administration	912	0.0533%	950	0	950	0	950
7 Finance Public Finance	325	0.0190%	338	0	338	0	338
8 Finance General Accounting	1,190	0.0695%	1,239	0	1,239	0	1,239
9 Finance Internal Control	259	0.0151%	270	0	270	0	270
10 Finance Grants	337	0.0197%	351	0	351	0	351
11 Finance Performance Management	1,385	0.0809%	1,443	0	1,443	0	1,443
12 Finance Treasury	1,725	0.1007%	1,797	0	1,797	0	1,797
13 Finance Business Svcs	1,304	0.0762%	1,358	0	1,358	0	1,358
14 ARA Director Office	2,070	0.1209%	2,156	0	2,156	0	2,156
15 ARA Admin Svcs	580	0.0339%	604	0	604	0	604
16 ARA Strategic Purchasing	666	0.0389%	694	0	694	0	694
17 ARA Operations	6,658	0.3889%	6,935	0	6,935	0	6,935
18 ARA Payroll Services	986	0.0576%	1,027	0	1,027	0	1,027
19 ARA Regulatory	6,676	0.3899%	6,953	0	6,953	0	6,953
20 IT Director	1,648	0.0963%	1,716	0	1,716	0	1,716
21 HITS Admin & Applications	921	0.0538%	959	0	959	0	959
22 HITS Infrastructure	1,958	0.1144%	2,039	0	2,039	0	2,039
23 HITS Radio	968	0.0565%	1,008	0	1,008	0	1,008
24 HITS Project Mgt Office	264	0.0154%	275	0	275	0	275
25 Office Business Opportunity	2,402	0.1403%	2,502	0	2,502	0	2,502
26 Mayor	5,579	0.3258%	5,811	0	5,811	0	5,811
27 Human Resources	61,561	3.5955%	64,118	0	64,118	0	64,118
28 Legal	4,685	0.2736%	4,880	0	4,880	0	4,880
29 City Secretary	1,218	0.0711%	1,269	0	1,269	0	1,269
30 City Council	15,559	0.9087%	16,205	0	16,205	0	16,205
31 City Controller's Office	4,332	0.2530%	4,512	0	4,512	0	4,512
32 Health Administration	8,542	0.4989%	8,897	0	8,897	0	8,897
33 Planning & Dev Admin	1,629	0.0951%	1,697	0	1,697	0	1,697
35 CIP Sal Rec PWE	1,724	0.1007%	1,796	0	1,796	0	1,796
36 HPD Police Records	1,837	0.1073%	1,913	0	1,913	0	1,913
37 General Services	30,487	1.7806%	31,753	0	31,753	0	31,753
38 HEC	7,639	0.4462%	7,956	0	7,956	0	7,956
40 Police	172,534	10.0769%	179,701	0	179,701	0	179,701
41 Depart of Neighbhrhds	8,289	0.4841%	8,633	0	8,633	0	8,633
42 Fire	160,133	9.3527%	166,784	0	166,784	0	166,784
43 Municipal Court	31,334	1.8301%	32,636	0	32,636	0	32,636
44 Solid Waste	30,218	1.7649%	31,473	0	31,473	0	31,473
45 Houston Airport System (HAS)	96,731	5.6496%	100,749	0	100,749	0	100,749
46 Housing & Community Developmnt	37,254	2.1758%	38,801	0	38,801	0	38,801
47 Library	25,034	1.4621%	26,074	0	26,074	0	26,074

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Auditing Svcs Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	98,280	5.7401%	\$102,362	\$0	\$102,362	\$0	\$102,362
49 Health & Human Services Department	97,882	5.7168%	101,948	0	101,948	0	101,948
50 Convention&Entertain	7,761	0.4533%	8,083	0	8,083	0	8,083
51 Fleet Managemnt	49,834	2.9106%	51,904	0	51,904	0	51,904
52 Planning & Developmnt	4,354	0.2543%	4,535	0	4,535	0	4,535
53 General Debt	6,083	0.3553%	6,336	0	6,336	0	6,336
54 Finance Other	972	0.0568%	1,012	0	1,012	0	1,012
55 ARA-Insurance	881	0.0515%	918	0	918	0	918
56 ARA-BARC	9,980	0.5829%	10,395	0	10,395	0	10,395
57 ARA Parking	20,558	1.2007%	21,412	0	21,412	0	21,412
58 ARA Other	13,991	0.8172%	14,572	0	14,572	0	14,572
59 IT Public Services	349	0.0204%	363	0	363	0	363
60 Legal Insurance	5,159	0.3013%	5,373	0	5,373	0	5,373
61 Legal Wkr Comp	326	0.0190%	340	0	340	0	340
62 Mayor Cable TV	1,429	0.0835%	1,488	0	1,488	0	1,488
63 Mayor other	9,174	0.5358%	9,555	0	9,555	0	9,555
64 TIRZ	528	0.0308%	550	0	550	0	550
65 HR Health Benefits	121,695	7.1077%	126,750	0	126,750	0	126,750
66 HR Long Term Disability	102	0.0060%	106	0	106	0	106
67 PWE Bldg Insp	30,537	1.7835%	31,805	0	31,805	0	31,805
68 PWE Stormwater	13,037	0.7614%	13,579	0	13,579	0	13,579
69 PWE DDSR	38,727	2.2619%	40,336	0	40,336	0	40,336
70 PWE Water & Storm Sewer	194,457	11.3574%	202,534	0	202,534	0	202,534
71 PWE Houston Transtar	1,508	0.0881%	1,571	0	1,571	0	1,571
72 PWE Other	68,589	4.0060%	71,438	0	71,438	0	71,438
73 Houston Permit Center	3,455	0.2018%	3,599	0	3,599	0	3,599
74 CIP S/R Planning	757	0.0442%	788	0	788	0	788
75 CIP Sal Rec RE	1,787	0.1044%	1,861	0	1,861	0	1,861
76 CIP S/R Engrg	21,729	1.2691%	22,632	0	22,632	0	22,632
77 CIP S/R Constr	10,796	0.6305%	11,244	0	11,244	0	11,244
78 CIP S/R Eng/Const	1,232	0.0720%	1,283	0	1,283	0	1,283
79 CIP S/R Geo/Env	2,930	0.1711%	3,052	0	3,052	0	3,052
80 CIP S/R Other	2,058	0.1202%	2,143	0	2,143	0	2,143
81 CIP S/R GSD	5,128	0.2995%	5,341	0	5,341	0	5,341
92 Hurricane Ike Aid & Recovery	211	0.0123%	220	0	220	0	220
93 ARRA Reimburse Fund	333	0.0194%	347	0	347	0	347
94 HR-W.C.	13,194	0.7706%	13,742	0	13,742	0	13,742
95 HITS Other	61,675	3.6022%	64,237	0	64,237	0	64,237

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

**Auditing Svcs Allocations**

**Dept:8 Finance General Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,712,167	100.0000%	1,783,285	0	1,783,285	0	1,783,285
Direct Bills					0		0
<b>Total</b>					<b>\$1,783,285</b>		<b>\$1,783,285</b>

Basis Units: Total number of rev and exp transactions per dept  
 Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:8 Finance General Accounting**

<b>Department</b>	<b>Gen Acctng</b>	<b>Fixed Assets</b>	<b>Auditing Svcs</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$28,491	\$6	\$52,102	\$80,598
4 Finance Dir Office	308	595	563	1,467
5 Finance Budget Management	325	0	595	920
6 Finance City Council Administration	519	0	950	1,469
7 Finance Public Finance	185	0	338	524
8 Finance General Accounting	678	0	1,239	1,917
9 Finance Internal Control	183	0	270	453
10 Finance Grants	238	0	351	589
11 Finance Performance Management	978	0	1,443	2,421
12 Finance Treasury	1,219	0	1,797	3,015
13 Finance Business Svcs	921	0	1,358	2,279
14 ARA Director Office	1,462	3,369	2,156	6,988
15 ARA Admin Svcs	410	0	604	1,014
16 ARA Strategic Purchasing	471	0	694	1,164
17 ARA Operations	4,704	0	6,935	11,638
18 ARA Payroll Services	697	0	1,027	1,724
19 ARA Regulatory	4,716	0	6,953	11,670
20 IT Director	1,164	11,782	1,716	14,663
21 HITS Admin & Applications	651	0	959	1,610
22 HITS Infrastructure	1,383	0	2,039	3,423
23 HITS Radio	684	0	1,008	1,692
24 HITS Project Mgt Office	187	0	275	461
25 Office Business Opportunity	1,697	137	2,502	4,336
26 Mayor	3,941	2,354	5,811	12,106
27 Human Resources	43,492	473	64,118	108,083
28 Legal	3,310	487	4,880	8,677
29 City Secretary	860	185	1,269	2,314
30 City Council	10,992	892	16,205	28,089
31 City Controller's Office	3,060	240	4,512	7,813
32 Health Administration	6,035	26,783	8,897	41,715
33 Planning & Dev Admin	1,151	2,388	1,697	5,236
35 CIP Sal Rec PWE	1,218	0	1,796	3,014
36 HPD Police Records	1,298	0	1,913	3,211
37 General Services	21,538	4,625	31,753	57,917
38 HEC	5,397	48	7,956	13,401
40 Police	121,892	272,842	179,701	574,434
41 Depart of Neighbrhds	5,856	233	8,633	14,723
42 Fire	113,131	41,304	166,784	321,219
43 Municipal Court	22,137	899	32,636	55,671
44 Solid Waste	21,348	3,726	31,473	56,548
45 Houston Airport System (HAS)	68,338	0	100,749	169,087

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:8 Finance General Accounting**

<b>Department</b>	<b>Gen Acctng</b>	<b>Fixed Assets</b>	<b>Auditing Svcs</b>	<b>Total</b>
46 Housing & Community Developmnt	\$26,319	\$213	\$38,801	\$65,333
47 Library	17,686	23,393	26,074	67,153
48 Parks & Recreation	69,433	25,829	102,362	197,624
49 Health & Human Services Department	69,152	0	101,948	171,099
50 Convention&Entertain	5,483	0	8,083	13,566
51 Fleet Managemnt	35,207	247	51,904	87,358
52 Planning & Developmnt	3,076	0	4,535	7,611
53 General Debt	4,298	0	6,336	10,633
54 Finance Other	687	0	1,012	1,699
55 ARA-Insurance	622	0	918	1,540
56 ARA-BARC	7,051	0	10,395	17,445
57 ARA Parking	14,524	0	21,412	35,936
58 ARA Other	9,884	0	14,572	24,456
59 IT Public Services	247	0	363	610
60 Legal Insurance	3,645	0	5,373	9,018
61 Legal Wkr Comp	230	0	340	570
62 Mayor Cable TV	1,010	0	1,488	2,498
63 Mayor other	6,481	0	9,555	16,036
64 TIRZ	373	0	550	923
65 HR Health Benefits	85,975	0	126,750	212,725
66 HR Long Term Disabilty	72	0	106	178
67 PWE Bldg Insp	21,574	0	31,805	53,379
68 PWE Stormwater	9,210	0	13,579	22,789
69 PWE DDSR	27,360	0	40,336	67,695
70 PWE Water & Storm Sewer	137,380	0	202,534	339,914
71 PWE Houston Transtar	1,065	0	1,571	2,636
72 PWE Other	48,457	0	71,438	119,895
73 Houston Permit Center	2,441	0	3,599	6,039
74 CIP S/R Planning	535	0	788	1,323
75 CIP Sal Rec RE	1,262	0	1,861	3,124
76 CIP S/R Engrg	15,351	0	22,632	37,983
77 CIP S/R Constr	7,627	0	11,244	18,872
78 CIP S/R Eng/Const	870	0	1,283	2,154
79 CIP S/R Geo/Env	2,070	0	3,052	5,122
80 CIP S/R Other	1,454	0	2,143	3,597
81 CIP S/R GSD	3,623	0	5,341	8,964
92 Hurricane Ike Aid & Recovery	149	0	220	369
93 ARRA Reimburse Fund	235	0	347	582
94 HR-W.C.	9,321	0	13,742	23,063
95 HITS Other	43,572	0	64,237	107,809

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:8 Finance General Accounting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Total
<b>Total</b>	<u>\$1,202,276</u>	<u>\$423,053</u>	<u>\$1,783,285</u>	<u>\$3,408,614</u>

**FINANCE – INTERNAL CONTROL  
NATURE AND EXTENT OF SERVICES**

Internal Control, within the General Accounting Division of the Finance Department, provides internal audits for programs within various City departments including the Finance Department. Its costs are allocated based on General and TIRZ Funds operating expenditures.

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:9 Finance Internal Control

**A. Department Costs**

Description		Amount	General Admin	Internal Control
<hr/>				
Personnel Costs				
Salaries	S1	172,577	0	172,577
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	62,119	0	62,119
Subtotal - Services & Supplies		<hr/> 234,696	0	<hr/> 234,696
<b>Department Cost Total</b>		234,696	0	234,696
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
<b>Total Costs After Adjustments</b>		234,696	0	234,696
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$234,696		<hr/> <hr/> \$234,696

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:9 Finance Internal Control

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Internal Control
3 Insurance Retirees	\$5,683	\$67	\$5,749
3 Memberships	242	3	245
3 Accounting & Consult	282	3	286
3 Interest Costs	419	5	424
3 Other Misc	155	2	157
3 Non-Dpt. Legal Svcs/Lobby	115	1	116
Subtotal - Non-Departmental-Gen Gov	6,895	81	6,977
4 Finance Dept Admin	62,528	43,392	105,920
Subtotal - Finance Dir Office	62,528	43,392	105,920
5 Budget	304	63	367
Subtotal - Finance Budget Managemen	304	63	367
8 Gen Acctng	148	35	183
8 Auditing Svcs	270	0	270
Subtotal - Finance General Accounting	417	35	453
9 Internal Control	0	43	43
Subtotal - Finance Internal Control	0	43	43
11 Performance Improvement	0	52	52
Subtotal - Finance Performance Manag	0	52	52
12 Fin Operations	0	50	50
Subtotal - Finance Treasury	0	50	50
13 Fin Business Svcs	0	56	56
Subtotal - Finance Business Svcs	0	56	56
15 Busi Office	0	5,275	5,275
Subtotal - ARA Admin Svcs	0	5,275	5,275
17 Mailroom	0	1,373	1,373
17 Records	0	87	87

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Dept:9 Finance Internal Control

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Internal Control
Subtotal - ARA Operations	\$0	\$1,460	\$1,460
18 Payroll Svcs	0	531	531
Subtotal - ARA Payroll Services	0	531	531
19 Transportation	0	151	151
19 Franchise	0	124	124
19 Commer Permit	0	461	461
Subtotal - ARA Regulatory	0	736	736
22 Enterprise Optns	0	495	495
Subtotal - HITS Infrastructure	0	495	495
24 IT Proj Mgt	0	112	112
Subtotal - HITS Project Mgt Office	0	112	112
25 Certifcn/compliance	0	139	139
25 Vendor Svcs	0	12	12
Subtotal - Office Business Opportunity	0	151	151
26 City Mayor Admin	0	319	319
26 I Gov Relats	0	58	58
Subtotal - Mayor	0	378	378
27 Personnel Svcs	0	187	187
27 HR Training	0	17	17
Subtotal - Human Resources	0	203	203
29 City Sec Svcs	0	67	67
Subtotal - City Secretary	0	67	67
30 City Council Svcs	0	585	585
Subtotal - City Council	0	585	585
31 Controller Fin Svcs	0	990	990

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:9 Finance Internal Control

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Internal Control
31 Controller Treasury	\$0	\$114	\$114
Subtotal - City Controller's Office	0	1,104	1,104
<b>Total Incoming</b>	70,145	54,871	125,015 100.00%
<b>C. Total Allocated</b>		<b>\$359,711</b>	<b>\$359,711</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Internal Control Allocations**

**Dept:9 Finance Internal Control**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	107,948,264	6.5194%	\$19,874	\$0	\$19,874	\$0	\$19,874
4 Finance Dir Office	1,063,195	0.0642%	196	0	196	0	196
5 Finance Budget Management	1,490,857	0.0900%	274	0	274	0	274
6 Finance City Council Administration	437,196	0.0264%	80	0	80	0	80
7 Finance Public Finance	521,248	0.0315%	96	0	96	0	96
8 Finance General Accounting	2,716,964	0.1641%	500	0	500	0	500
9 Finance Internal Control	234,696	0.0142%	43	0	43	0	43
10 Finance Grants	501,234	0.0303%	92	0	92	18	110
11 Finance Performance Management	600,684	0.0363%	111	0	111	21	132
12 Finance Treasury	1,960,878	0.1184%	361	0	361	70	431
13 Finance Business Svcs	739,830	0.0447%	136	0	136	26	163
14 ARA Director Office	1,116,885	0.0675%	206	0	206	40	245
15 ARA Admin Svcs	991,192	0.0599%	182	0	182	35	218
16 ARA Strategic Purchasing	3,952,841	0.2387%	728	0	728	141	868
17 ARA Operations	6,412,618	0.3873%	1,181	0	1,181	228	1,409
18 ARA Payroll Services	4,391,000	0.2652%	808	0	808	156	965
19 ARA Regulatory	4,954,111	0.2992%	912	0	912	176	1,088
20 IT Director	3,721,508	0.2248%	685	0	685	132	818
21 HITS Admin & Applications	3,828,068	0.2312%	705	0	705	136	841
22 HITS Infrastructure	6,258,269	0.3780%	1,152	0	1,152	223	1,375
23 HITS Radio	2,430,037	0.1468%	447	0	447	87	534
24 HITS Project Mgt Office	665,296	0.0402%	122	0	122	24	146
25 Office Business Opportunity	2,253,950	0.1361%	415	0	415	80	495
26 Mayor	4,428,907	0.2675%	815	0	815	158	973
27 Human Resources	3,466,550	0.2094%	638	0	638	123	762
28 Legal	13,778,810	0.8322%	2,537	0	2,537	491	3,027
29 City Secretary	771,516	0.0466%	142	0	142	27	170
30 City Council	6,011,861	0.3631%	1,107	0	1,107	214	1,321
31 City Controller's Office	7,673,414	0.4634%	1,413	0	1,413	273	1,686
32 Health Administration	13,019,414	0.7863%	2,397	0	2,397	463	2,860
33 Planning & Dev Admin	1,507,893	0.0911%	278	0	278	54	331
36 HPD Police Records	4,896,247	0.2957%	901	0	901	174	1,076
37 General Services	44,968,562	2.7158%	8,279	0	8,279	1,601	9,880
38 HEC	610	0.0000%	0	0	0	0	0
40 Police	689,989,040	41.6711%	127,030	0	127,030	24,562	151,593
41 Depart of Neighbrhds	10,069,509	0.6081%	1,854	0	1,854	358	2,212
42 Fire	433,226,249	26.1642%	79,759	0	79,759	15,422	95,181
43 Municipal Court	22,054,843	1.3320%	4,060	0	4,060	785	4,846
44 Solid Waste	66,923,394	4.0418%	12,321	0	12,321	2,382	14,703
46 Housing & Community Developmnt	2,482,665	0.1499%	457	0	457	88	545
47 Library	33,194,553	2.0047%	6,111	0	6,111	1,182	7,293
48 Parks & Recreation	62,747,796	3.7896%	11,552	0	11,552	2,234	13,786
49 Health & Human Services Department	30,708,547	1.8546%	5,654	0	5,654	1,093	6,747

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Internal Control Allocations**

**Dept:9 Finance Internal Control**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Developmnt	5,612,008	0.3389%	\$1,033	\$0	\$1,033	\$200	\$1,233
57 ARA Parking	513	0.0000%	0	0	0	0	0
59 IT Public Services	1,490,568	0.0900%	274	0	274	53	327
64 TIRZ	1,695,664	0.1024%	312	0	312	60	373
72 PWE Other	35,889,515	2.1675%	6,607	0	6,607	1,278	7,885
<b>Subtotal</b>	<b>1,655,799,469</b>	<b>100.0000%</b>	<b>304,841</b>	<b>0</b>	<b>304,841</b>	<b>54,871</b>	<b>359,711</b>
Direct Bills					0		0
<b>Total</b>					<b>\$304,841</b>		<b>\$359,711</b>

Basis Units: Total FY2013 actual General Fund expenditures incl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:9 Finance Internal Control

**Allocation Summary**

<b>Department</b>	<b>Internal Control</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$19,874	\$19,874
4 Finance Dir Office	196	196
5 Finance Budget Management	274	274
6 Finance City Council Administration	80	80
7 Finance Public Finance	96	96
8 Finance General Accounting	500	500
9 Finance Internal Control	43	43
10 Finance Grants	110	110
11 Finance Performance Management	132	132
12 Finance Treasury	431	431
13 Finance Business Svcs	163	163
14 ARA Director Office	245	245
15 ARA Admin Svcs	218	218
16 ARA Strategic Purchasing	868	868
17 ARA Operations	1,409	1,409
18 ARA Payroll Services	965	965
19 ARA Regulatory	1,088	1,088
20 IT Director	818	818
21 HITS Admin & Applications	841	841
22 HITS Infrastructure	1,375	1,375
23 HITS Radio	534	534
24 HITS Project Mgt Office	146	146
25 Office Business Opportunity	495	495
26 Mayor	973	973
27 Human Resources	762	762
28 Legal	3,027	3,027
29 City Secretary	170	170
30 City Council	1,321	1,321
31 City Controller's Office	1,686	1,686
32 Health Administration	2,860	2,860
33 Planning & Dev Admin	331	331
36 HPD Police Records	1,076	1,076
37 General Services	9,880	9,880
38 HEC	0	0
40 Police	151,593	151,593
41 Depart of Neighbrhds	2,212	2,212
42 Fire	95,181	95,181
43 Municipal Court	4,846	4,846
44 Solid Waste	14,703	14,703
46 Housing & Community Developmnt	545	545
47 Library	7,293	7,293

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Dept:9 Finance Internal Control

Allocation Summary

Department	Internal Control	Total
48 Parks & Recreation	\$13,786	\$13,786
49 Health & Human Services Department	6,747	6,747
52 Planning & Developmnt	1,233	1,233
57 ARA Parking	0	0
59 IT Public Services	327	327
64 TIRZ	373	373
72 PWE Other	7,885	7,885
<b>Total</b>	<b>\$359,711</b>	<b>\$359,711</b>

**FINANCE – GRANTS MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

Grants Management, within the General Accounting Division of the Finance Department, is responsible for monitoring the activity of all federal, state and private grants the City receives. Costs have been allocated based upon total grant funds expenditures by department.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:10 Finance Grants**

Description		Amount	General Admin	Grants
<hr/>				
Personnel Costs				
Salaries	S1	350,800	0	350,800
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	132,728	0	132,728
Subtotal - Personnel Costs		<hr/> 483,528	0	<hr/> 483,528
Services & Supplies Cost				
Supplies	S	1,351	0	1,351
Services	S	16,355	0	16,355
Subtotal - Services & Supplies		<hr/> 17,706	0	<hr/> 17,706
<b>Department Cost Total</b>		501,234	0	501,234
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
<b>Total Costs After Adjustments</b>		501,234	0	501,234
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$501,234		<hr/> <hr/> \$501,234

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:10 Finance Grants**

Department	First Incoming	Second Incoming	Grants
3 Insurance Retirees	\$12,482	\$146	\$12,629
3 Memberships	531	6	537
3 Accounting & Consult	367	4	372
3 Interest Costs	895	11	906
3 Other Misc	331	4	335
3 Non-Dpt. Legal Svcs/Lobby	252	3	255
Subtotal - Non-Departmental-Gen Gov	14,858	176	15,034
4 Finance Dept Admin	137,348	95,315	232,662
Subtotal - Finance Dir Office	137,348	95,315	232,662
5 Budget	396	81	478
Subtotal - Finance Budget Managemen	396	81	478
8 Gen Acctng	192	46	238
8 Auditing Svcs	351	0	351
Subtotal - Finance General Accounting	543	46	589
9 Internal Control	92	18	110
Subtotal - Finance Internal Control	92	18	110
11 Performance Improvement	0	111	111
Subtotal - Finance Performance Manag	0	111	111
12 Fin Operations	0	106	106
Subtotal - Finance Treasury	0	106	106
13 Fin Business Svcs	0	120	120
Subtotal - Finance Business Svcs	0	120	120
15 Busi Office	0	11,587	11,587
Subtotal - ARA Admin Svcs	0	11,587	11,587
16 Strategic Purchasing	0	662	662
Subtotal - ARA Strategic Purchasing	0	662	662
17 Mailroom	0	3,015	3,015

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants
17 Records	\$0	\$192	\$192
Subtotal - ARA Operations	0	3,207	3,207
18 Payroll Svcs	0	1,167	1,167
Subtotal - ARA Payroll Services	0	1,167	1,167
19 Transportation	0	321	321
19 Franchise	0	265	265
19 Commer Permit	0	984	984
Subtotal - ARA Regulatory	0	1,571	1,571
22 Enterprise Optns	0	644	644
Subtotal - HITS Infrastructure	0	644	644
24 IT Proj Mgt	0	247	247
Subtotal - HITS Project Mgt Office	0	247	247
25 Certifcn/compliance	0	305	305
25 Vendor Svcs	0	27	27
Subtotal - Office Business Opportunity	0	332	332
26 City Mayor Admin	0	702	702
26 I Gov Relats	0	128	128
Subtotal - Mayor	0	829	829
27 Personnel Svcs	0	410	410
27 HR Training	0	336	336
Subtotal - Human Resources	0	746	746
29 City Sec Svcs	0	143	143
Subtotal - City Secretary	0	143	143
30 City Council Svcs	0	1,250	1,250
Subtotal - City Council	0	1,250	1,250
31 Controller Fin Svcs	0	1,288	1,288

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:10 Finance Grants**

Department	First Incoming	Second Incoming	Grants
31 Controller Treasury	\$0	\$243	\$243
Subtotal - City Controller's Office	0	1,531	1,531
<b>Total Incoming</b>	153,237	119,889	273,126 100.00%
<b>C. Total Allocated</b>		<b>\$774,360</b>	<b>\$774,360</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Grants Allocations**

**Dept:10 Finance Grants**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 General Services	94,371	0.0383%	\$251	\$0	\$251	\$46	\$296
38 HEC	361,177	0.1465%	959	0	959	176	1,135
40 Police	15,319,979	6.2146%	40,673	0	40,673	7,451	48,124
41 Depart of Neighbrhds	3,334,339	1.3526%	8,852	0	8,852	1,622	10,474
42 Fire	1,049,001	0.4255%	2,785	0	2,785	510	3,295
45 Houston Airport System (HAS)	20,310,728	8.2391%	53,923	0	53,923	9,878	63,801
46 Housing & Community Developmnt	84,992,012	34.4774%	225,645	0	225,645	41,335	266,979
47 Library	2,118,412	0.8593%	5,624	0	5,624	1,030	6,654
48 Parks & Recreation	5,857,488	2.3761%	15,551	0	15,551	2,849	18,400
49 Health & Human Services Department	62,601,162	25.3945%	166,199	0	166,199	30,445	196,645
52 Planning & Developmnt	19,139	0.0078%	51	0	51	9	60
54 Finance Other	39,896	0.0162%	106	0	106	19	125
58 ARA Other	168,140	0.0682%	446	0	446	82	528
63 Mayor other	35,786,516	14.5170%	95,009	0	95,009	17,404	112,414
72 PWE Other	8,197,648	3.3254%	21,764	0	21,764	3,987	25,751
92 Hurricane Ike Aid & Recovery	397,312	0.1612%	1,055	0	1,055	193	1,248
93 ARRA Reimburse Fund	5,867,707	2.3803%	15,578	0	15,578	2,854	18,432
<b>Subtotal</b>	<b>246,515,027</b>	<b>100.0000%</b>	<b>654,471</b>	<b>0</b>	<b>654,471</b>	<b>119,889</b>	<b>774,360</b>
Direct Bills					0		0
<b>Total</b>					<b>\$654,471</b>		<b>\$774,360</b>

Basis Units: Total FY2013 Grant Funds expenditures  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Allocation Summary**

**Dept:10 Finance Grants**

Department	Grants	Total
37 General Services	\$296	\$296
38 HEC	1,135	1,135
40 Police	48,124	48,124
41 Depart of Neighbrhds	10,474	10,474
42 Fire	3,295	3,295
45 Houston Airport System (HAS)	63,801	63,801
46 Housing & Community Developmnt	266,979	266,979
47 Library	6,654	6,654
48 Parks & Recreation	18,400	18,400
49 Health & Human Services Department	196,645	196,645
52 Planning & Developmnt	60	60
54 Finance Other	125	125
58 ARA Other	528	528
63 Mayor other	112,414	112,414
72 PWE Other	25,751	25,751
92 Hurricane Ike Aid & Recovery	1,248	1,248
93 ARRA Reimburse Fund	18,432	18,432
<b>Total</b>	<b>\$774,360</b>	<b>\$774,360</b>

**FINANCE – PERFORMANCE MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Performance Management Division of the Finance Department leads financial performance improvement projects to improve financial and operational performance of departments citywide. This division also implements performance management processes and systems to ensure continued process excellence. Costs have been allocated based upon total expenditures, including TIRZ.

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Dept:11 Finance Performance Management

**A. Department Costs**

Description		Amount	General Admin	Performance Improvement
<b>Personnel Costs</b>				
Salaries	S1	303,622	0	303,622
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	119,529	0	119,529
Subtotal - Personnel Costs		<u>423,151</u>	0	<u>423,151</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	57	0	57
Services	S	177,477	0	177,477
Subtotal - Services & Supplies		<u>177,534</u>	0	<u>177,534</u>
<b>Department Cost Total</b>		600,685	0	600,685
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		600,685	0	600,685
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$600,685</u></u>		<u><u>\$600,685</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 Finance Performance Management

Department	First Incoming	Second Incoming	Performance Improvement
3 Insurance Retirees	\$11,147	\$131	\$11,278
3 Memberships	474	6	480
3 Accounting & Consult	1,510	18	1,528
3 Interest Costs	1,072	13	1,086
3 Other Misc	397	5	402
3 Non-Dpt. Legal Svcs/Lobby	225	3	228
Subtotal - Non-Departmental-Gen Gov	14,825	176	15,000
4 Finance Dept Admin	122,651	85,116	207,766
Subtotal - Finance Dir Office	122,651	85,116	207,766
5 Budget	1,628	335	1,962
Subtotal - Finance Budget Managemen	1,628	335	1,962
8 Gen Acctng	789	190	978
8 Auditing Svcs	1,443	0	1,443
Subtotal - Finance General Accounting	2,231	190	2,421
9 Internal Control	111	21	132
Subtotal - Finance Internal Control	111	21	132
11 Performance Improvement	0	133	133
Subtotal - Finance Performance Manag	0	133	133
12 Fin Operations	0	127	127
Subtotal - Finance Treasury	0	127	127
13 Fin Business Svcs	0	143	143
Subtotal - Finance Business Svcs	0	143	143
15 Busi Office	0	10,347	10,347
Subtotal - ARA Admin Svcs	0	10,347	10,347
17 Mailroom	0	2,692	2,692
17 Records	0	172	172

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 Finance Performance Management

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Performance Improvement</b>
Subtotal - ARA Operations	\$0	\$2,864	\$2,864
18 Payroll Svcs	0	1,042	1,042
Subtotal - ARA Payroll Services	0	1,042	1,042
19 Transportation	0	385	385
19 Franchise	0	318	318
19 Commer Permit	0	1,180	1,180
Subtotal - ARA Regulatory	0	1,883	1,883
22 Enterprise Optns	0	2,649	2,649
Subtotal - HITS Infrastructure	0	2,649	2,649
24 IT Proj Mgt	0	220	220
Subtotal - HITS Project Mgt Office	0	220	220
25 Certifcn/compliance	0	272	272
25 Vendor Svcs	0	24	24
Subtotal - Office Business Opportunity	0	296	296
26 City Mayor Admin	0	626	626
26 I Gov Relats	0	114	114
Subtotal - Mayor	0	741	741
27 Personnel Svcs	0	366	366
27 HR Training	0	84	84
Subtotal - Human Resources	0	450	450
29 City Sec Svcs	0	172	172
Subtotal - City Secretary	0	172	172
30 City Council Svcs	0	1,498	1,498
Subtotal - City Council	0	1,498	1,498
31 Controller Fin Svcs	0	5,295	5,295

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:11 Finance Performance Management**

Department	First Incoming	Second Incoming	Performance Improvement
31 Controller Treasury	\$0	\$291	\$291
Subtotal - City Controller's Office	0	5,587	5,587
<b>Total Incoming</b>	141,445	113,989	255,434 100.00%
<b>C. Total Allocated</b>		<b>\$856,119</b>	<b>\$856,119</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Performance Improvement Allocations**

**Dept:11 Finance Performance Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	96,394,832	2.8777%	\$21,356	\$0	\$21,356	\$0	\$21,356
4 Finance Dir Office	1,063,195	0.0317%	236	0	236	0	236
5 Finance Budget Management	1,490,857	0.0445%	330	0	330	0	330
6 Finance City Council Administration	437,196	0.0131%	97	0	97	0	97
7 Finance Public Finance	521,248	0.0156%	115	0	115	0	115
8 Finance General Accounting	2,716,964	0.0811%	602	0	602	0	602
9 Finance Internal Control	234,696	0.0070%	52	0	52	0	52
10 Finance Grants	501,234	0.0150%	111	0	111	0	111
11 Finance Performance Management	600,684	0.0179%	133	0	133	0	133
12 Finance Treasury	1,960,876	0.0585%	434	0	434	69	503
13 Finance Business Svcs	739,830	0.0221%	164	0	164	26	190
14 ARA Director Office	1,116,885	0.0333%	247	0	247	39	287
15 ARA Admin Svcs	991,192	0.0296%	220	0	220	35	254
16 ARA Strategic Purchasing	3,952,841	0.1180%	876	0	876	139	1,015
17 ARA Operations	6,412,618	0.1914%	1,421	0	1,421	225	1,646
18 ARA Payroll Services	4,391,000	0.1311%	973	0	973	154	1,127
19 ARA Regulatory	4,954,111	0.1479%	1,098	0	1,098	174	1,272
20 IT Director	3,721,508	0.1111%	825	0	825	131	955
21 HITS Admin & Applications	3,828,068	0.1143%	848	0	848	134	983
22 HITS Infrastructure	6,258,269	0.1868%	1,387	0	1,387	220	1,606
23 HITS Radio	4,126,328	0.1232%	914	0	914	145	1,059
24 HITS Project Mgt Office	665,296	0.0199%	147	0	147	23	171
25 Office Business Opportunity	2,751,653	0.0821%	610	0	610	97	706
26 Mayor	4,428,907	0.1322%	981	0	981	156	1,137
27 Human Resources	26,854,927	0.8017%	5,950	0	5,950	943	6,893
28 Legal	13,778,810	0.4113%	3,053	0	3,053	484	3,537
29 City Secretary	771,516	0.0230%	171	0	171	27	198
30 City Council	6,011,861	0.1795%	1,332	0	1,332	211	1,543
31 City Controller's Office	7,810,026	0.2332%	1,730	0	1,730	274	2,005
32 Health Administration	13,019,414	0.3887%	2,884	0	2,884	457	3,342
33 Planning & Dev Admin	1,507,893	0.0450%	334	0	334	53	387
35 CIP Sal Rec PWE	2,063,463	0.0616%	457	0	457	72	530
36 HPD Police Records	4,896,247	0.1462%	1,085	0	1,085	172	1,257
37 General Services	184,703,070	5.5140%	40,921	0	40,921	6,487	47,408
38 HEC	22,569,223	0.6738%	5,000	0	5,000	793	5,793
40 Police	719,751,424	21.4869%	159,461	0	159,461	25,277	184,738
41 Depart of Neighbrhds	14,879,634	0.4442%	3,297	0	3,297	523	3,819
42 Fire	424,846,809	12.6831%	94,125	0	94,125	14,920	109,045
43 Municipal Court	25,079,779	0.7487%	5,556	0	5,556	881	6,437
44 Solid Waste	67,884,416	2.0266%	15,040	0	15,040	2,384	17,424
45 Houston Airport System (HAS)	239,062,669	7.1368%	52,964	0	52,964	8,396	61,360
46 Housing & Community Developmnt	49,257,079	1.4705%	10,913	0	10,913	1,730	12,643
47 Library	37,788,197	1.1281%	8,372	0	8,372	1,327	9,699

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Performance Improvement Allocations**

**Dept:11 Finance Performance Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	75,065,573	2.2410%	\$16,631	\$0	\$16,631	\$2,636	\$19,267
49 Health & Human Services Department	94,164,048	2.8111%	20,862	0	20,862	3,307	24,169
50 Convention&Entertain	1,609,202	0.0480%	357	0	357	57	413
51 Fleet Managemnt	87,503,912	2.6123%	19,386	0	19,386	3,073	22,460
52 Planning & Developmnt	8,039,454	0.2400%	1,781	0	1,781	282	2,063
54 Finance Other	952,725	0.0284%	211	0	211	33	245
55 ARA-Insurance	12,363,578	0.3691%	2,739	0	2,739	434	3,173
56 ARA-BARC	7,950,063	0.2373%	1,761	0	1,761	279	2,041
57 ARA Parking	7,395,776	0.2208%	1,639	0	1,639	260	1,898
58 ARA Other	4,452,940	0.1329%	987	0	987	156	1,143
59 IT Public Services	1,490,568	0.0445%	330	0	330	52	383
60 Legal Insurance	11,734,472	0.3503%	2,600	0	2,600	412	3,012
61 Legal Wkr Comp	263,358	0.0079%	58	0	58	9	68
62 Mayor Cable TV	3,781,077	0.1129%	838	0	838	133	970
63 Mayor other	34,512,603	1.0303%	7,646	0	7,646	1,212	8,858
64 TIRZ	1,695,664	0.0506%	376	0	376	60	435
65 HR Health Benefits	312,943,640	9.3424%	69,333	0	69,333	10,990	80,323
66 HR Long Term Disabilty	1,926,151	0.0575%	427	0	427	68	494
67 PWE Bldg Insp	41,608,486	1.2421%	9,218	0	9,218	1,461	10,680
68 PWE Stormwater	31,572,715	0.9425%	6,995	0	6,995	1,109	8,104
69 PWE DDSR	53,247,095	1.5896%	11,797	0	11,797	1,870	13,667
70 PWE Water & Storm Sewer	371,792,668	11.0992%	82,371	0	82,371	13,057	95,428
71 PWE Houston Transtar	2,008,047	0.0599%	445	0	445	71	515
72 PWE Other	48,481,593	1.4473%	10,741	0	10,741	1,703	12,444
73 Houston Permit Center	4,522,604	0.1350%	1,002	0	1,002	159	1,161
74 CIP S/R Planning	1,253,830	0.0374%	278	0	278	44	322
75 CIP Sal Rec RE	3,957,011	0.1181%	877	0	877	139	1,016
76 CIP S/R Engrg	10,090,826	0.3012%	2,236	0	2,236	354	2,590
77 CIP S/R Constr	10,118,307	0.3021%	2,242	0	2,242	355	2,597
78 CIP S/R Eng/Const	2,157,502	0.0644%	478	0	478	76	554
79 CIP S/R Geo/Env	1,115,425	0.0333%	247	0	247	39	286
80 CIP S/R Other	2,514,791	0.0751%	557	0	557	88	645
81 CIP S/R GSD	2,743,222	0.0819%	608	0	608	96	704
92 Hurricane Ike Aid & Recovery	327,608	0.0098%	73	0	73	12	84
93 ARRA Reimburse Fund	4,635,905	0.1384%	1,027	0	1,027	163	1,190
94 HR-W.C.	19,598,703	0.5851%	4,342	0	4,342	688	5,030
95 HITS Other	53,330,614	1.5921%	11,815	0	11,815	1,873	13,688

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Performance Improvement Allocations**

Dept:11 Finance Performance Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,349,718,501	100.0000%	742,130	0	742,130	113,989	856,119
Direct Bills					0		0
<b>Total</b>					<b>\$742,130</b>		<b>\$856,119</b>

Basis Units: Total FY2013 expenditures incl TIRZ  
 Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:11 Finance Performance Management**

<b>Department</b>	<b>Performance Improvement</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$21,356	\$21,356
4 Finance Dir Office	236	236
5 Finance Budget Management	330	330
6 Finance City Council Administration	97	97
7 Finance Public Finance	115	115
8 Finance General Accounting	602	602
9 Finance Internal Control	52	52
10 Finance Grants	111	111
11 Finance Performance Management	133	133
12 Finance Treasury	503	503
13 Finance Business Svcs	190	190
14 ARA Director Office	287	287
15 ARA Admin Svcs	254	254
16 ARA Strategic Purchasing	1,015	1,015
17 ARA Operations	1,646	1,646
18 ARA Payroll Services	1,127	1,127
19 ARA Regulatory	1,272	1,272
20 IT Director	955	955
21 HITS Admin & Applications	983	983
22 HITS Infrastructure	1,606	1,606
23 HITS Radio	1,059	1,059
24 HITS Project Mgt Office	171	171
25 Office Business Opportunity	706	706
26 Mayor	1,137	1,137
27 Human Resources	6,893	6,893
28 Legal	3,537	3,537
29 City Secretary	198	198
30 City Council	1,543	1,543
31 City Controller's Office	2,005	2,005
32 Health Administration	3,342	3,342
33 Planning & Dev Admin	387	387
35 CIP Sal Rec PWE	530	530
36 HPD Police Records	1,257	1,257
37 General Services	47,408	47,408
38 HEC	5,793	5,793
40 Police	184,738	184,738
41 Depart of Neighbrhds	3,819	3,819
42 Fire	109,045	109,045
43 Municipal Court	6,437	6,437
44 Solid Waste	17,424	17,424
45 Houston Airport System (HAS)	61,360	61,360

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:11 Finance Performance Management

<b>Department</b>	<b>Performance Improvement</b>	<b>Total</b>
46 Housing & Community Developmnt	\$12,643	\$12,643
47 Library	9,699	9,699
48 Parks & Recreation	19,267	19,267
49 Health & Human Services Department	24,169	24,169
50 Convention&Entertain	413	413
51 Fleet Managemnt	22,460	22,460
52 Planning & Developmnt	2,063	2,063
54 Finance Other	245	245
55 ARA-Insurance	3,173	3,173
56 ARA-BARC	2,041	2,041
57 ARA Parking	1,898	1,898
58 ARA Other	1,143	1,143
59 IT Public Services	383	383
60 Legal Insurance	3,012	3,012
61 Legal Wkr Comp	68	68
62 Mayor Cable TV	970	970
63 Mayor other	8,858	8,858
64 TIRZ	435	435
65 HR Health Benefits	80,323	80,323
66 HR Long Term Disabilty	494	494
67 PWE Bldg Insp	10,680	10,680
68 PWE Stormwater	8,104	8,104
69 PWE DDSR	13,667	13,667
70 PWE Water & Storm Sewer	95,428	95,428
71 PWE Houston Transtar	515	515
72 PWE Other	12,444	12,444
73 Houston Permit Center	1,161	1,161
74 CIP S/R Planning	322	322
75 CIP Sal Rec RE	1,016	1,016
76 CIP S/R Engrg	2,590	2,590
77 CIP S/R Constr	2,597	2,597
78 CIP S/R Eng/Const	554	554
79 CIP S/R Geo/Env	286	286
80 CIP S/R Other	645	645
81 CIP S/R GSD	704	704
92 Hurricane Ike Aid & Recovery	84	84
93 ARRA Reimburse Fund	1,190	1,190
94 HR-W.C.	5,030	5,030
95 HITS Other	13,688	13,688

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:11 Finance Performance Management

Department	Performance Improvement	Total
<hr/>		
<b>Total</b>	<u>\$856,119</u>	<u>\$856,119</u>

**FINANCE – TREASURY  
NATURE AND EXTENT OF SERVICES**

The Treasury Division of the Finance Department implements the treasury functions including revenue generation and maintenance, fiduciary accountability of funds, strengthen account receivable/collections activities to maximize revenue retention and provide City departments oversight of vendor accounts receivable activities related to performance ensuring compliance and optimal finance functionality. Costs have been identified and allocated as follows:

- **Tax & Rev** - Costs have been allocated to funds served based on revenue amounts, which includes the General Fund and “DARLEP Fund”.
- **Collections** - Costs associated with collections have not been allocated.
- **Financial Operations** - Costs associated with the financial operations have been allocated based upon expenditures.

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:12 Finance Treasury

Description		Amount	General Admin	Tax & Rev	Collections	Fin Operations
<b>Personnel Costs</b>						
Salaries	S1	560,161	0	197,781	0	362,380
<i>Salary % Split</i>			<i>.00%</i>	<i>35.31%</i>	<i>.00%</i>	<i>64.69%</i>
Benefits	P	210,416	0	78,688	0	131,728
<b>Subtotal - Personnel Costs</b>		<b>770,577</b>	<b>0</b>	<b>276,469</b>	<b>0</b>	<b>494,108</b>
<b>Services &amp; Supplies Cost</b>						
Supplies	P	7,986	0	306	0	7,680
Services	P	113,875	0	30,532	0	83,343
Billing & Collection	P	1,066,481	0	0	1,066,481	0
<b>Subtotal - Services &amp; Supplies</b>		<b>1,188,342</b>	<b>0</b>	<b>30,838</b>	<b>1,066,481</b>	<b>91,023</b>
<b>Department Cost Total</b>		<b>1,958,919</b>	<b>0</b>	<b>307,307</b>	<b>1,066,481</b>	<b>585,131</b>
<b>Adjustments to Cost</b>						
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,958,919</b>	<b>0</b>	<b>307,307</b>	<b>1,066,481</b>	<b>585,131</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$1,958,919</b>		<b>\$307,307</b>	<b>\$1,066,481</b>	<b>\$585,131</b>
not allocated						

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:12 Finance Treasury**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Tax &amp; Rev</b>	<b>Collections</b>	<b>Fin Operations</b>
3 Insurance Retirees	\$14,765	\$173	\$5,274	\$0	\$9,664
3 Memberships	628	7	224	0	411
3 Accounting & Consult	1,881	23	672	0	1,232
3 Interest Costs	3,500	44	1,251	0	2,293
3 Other Misc	1,295	16	463	0	848
3 Non-Dpt. Legal Svcs/Lobby	298	3	106	0	195
Subtotal - Non-Departmental-Gen Gov	22,367	267	7,992	0	14,642
4 Finance Dept Admin	162,466	112,746	97,171	0	178,040
Subtotal - Finance Dir Office	162,466	112,746	97,171	0	178,040
5 Budget	2,027	417	863	0	1,581
Subtotal - Finance Budget Managemen	2,027	417	863	0	1,581
8 Gen Acctng	982	236	430	0	788
8 Auditing Svcs	1,797	0	634	0	1,162
Subtotal - Finance General Accounting	2,779	236	1,065	0	1,951
9 Internal Control	361	70	152	0	279
Subtotal - Finance Internal Control	361	70	152	0	279
11 Performance Improvement	434	69	178	0	326
Subtotal - Finance Performance Manag	434	69	178	0	326
12 Fin Operations	0	415	146	0	268
Subtotal - Finance Treasury	0	415	146	0	268
13 Fin Business Svcs	0	468	165	0	302
Subtotal - Finance Business Svcs	0	468	165	0	302
15 Busi Office	0	13,706	4,839	0	8,867
Subtotal - ARA Admin Svcs	0	13,706	4,839	0	8,867
16 Strategic Purchasing	0	181	64	0	117
Subtotal - ARA Strategic Purchasing	0	181	64	0	117
17 Mailroom	0	3,566	1,259	0	2,307

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:12 Finance Treasury**

Department	First Incoming	Second Incoming	Tax & Rev	Collections	Fin Operations
17 Records	\$0	\$227	\$80	\$0	\$147
Subtotal - ARA Operations	0	3,794	1,339	0	2,454
18 Payroll Svcs	0	1,381	487	0	893
Subtotal - ARA Payroll Services	0	1,381	487	0	893
19 Transportation	0	1,258	444	0	814
19 Franchise	0	1,038	367	0	672
19 Commer Permit	0	3,851	1,360	0	2,491
Subtotal - ARA Regulatory	0	6,147	2,170	0	3,977
22 Enterprise Optns	0	3,299	1,165	0	2,134
Subtotal - HITS Infrastructure	0	3,299	1,165	0	2,134
24 IT Proj Mgt	0	292	103	0	189
Subtotal - HITS Project Mgt Office	0	292	103	0	189
25 Certifcn/compliance	0	360	127	0	233
25 Vendor Svcs	0	32	11	0	21
Subtotal - Office Business Opportunity	0	393	139	0	254
26 City Mayor Admin	0	830	293	0	537
26 I Gov Relats	0	151	53	0	98
Subtotal - Mayor	0	981	346	0	635
27 Personnel Svcs	0	485	171	0	314
27 HR Training	0	202	71	0	130
Subtotal - Human Resources	0	686	242	0	444
29 City Sec Svcs	0	560	198	0	362
Subtotal - City Secretary	0	560	198	0	362
30 City Council Svcs	0	4,889	1,726	0	3,163
Subtotal - City Council	0	4,889	1,726	0	3,163
31 Controllor Fin Svcs	0	6,595	2,329	0	4,267

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:12 Finance Treasury**

Department	First Incoming	Second Incoming	Tax & Rev	Collections	Fin Operations
31 Controller Treasury	\$0	\$950	\$336	\$0	\$615
Subtotal - City Controller's Office	0	7,546	2,664	0	4,882
<b>Total Incoming</b>	190,434	158,540	123,215 18.65%	0 46.21%	225,759 35.14%
<b>C. Total Allocated</b>	<b>\$2,307,893    \$430,522    \$1,066,481    \$810,890</b>				

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Tax & Rev Allocations**

**Dept:12 Finance Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	62,794,752	3.1589%	\$11,831	\$0	\$11,831	\$0	\$11,831
4 Finance Dir Office	5,103	0.0003%	1	0	1	0	1
7 Finance Public Finance	24,279	0.0012%	5	0	5	0	5
8 Finance General Accounting	1,199,104	0.0603%	226	0	226	0	226
14 ARA Director Office	1,090	0.0001%	0	0	0	0	0
16 ARA Strategic Purchasing	418,143	0.0210%	79	0	79	12	91
17 ARA Operations	1,522,547,989	76.5915%	286,870	0	286,870	44,301	331,171
18 ARA Payroll Services	637,427	0.0321%	120	0	120	19	139
19 ARA Regulatory	199,781,453	10.0500%	37,642	0	37,642	5,813	43,455
23 HITS Radio	10,948	0.0006%	2	0	2	0	2
25 Office Business Opportunity	101,527	0.0051%	19	0	19	3	22
26 Mayor	30,133,974	1.5159%	5,678	0	5,678	877	6,554
27 Human Resources	357,840	0.0180%	67	0	67	10	78
28 Legal	1,292,772	0.0650%	244	0	244	38	281
29 City Secretary	13,666	0.0007%	3	0	3	0	3
31 City Controller's Office	178,610	0.0090%	34	0	34	5	39
33 Planning & Dev Admin	77,511	0.0039%	15	0	15	2	17
36 HPD Police Records	798,991	0.0402%	151	0	151	23	174
37 General Services	7,122,085	0.3583%	1,342	0	1,342	207	1,549
40 Police	37,017,889	1.8622%	6,975	0	6,975	1,077	8,052
41 Depart of Neighbrhds	2,149,186	0.1081%	405	0	405	63	467
42 Fire	58,712,100	2.9535%	11,062	0	11,062	1,708	12,771
43 Municipal Court	32,448,163	1.6323%	6,114	0	6,114	944	7,058
44 Solid Waste	4,391,117	0.2209%	827	0	827	128	955
47 Library	1,111,559	0.0559%	209	0	209	32	242
48 Parks & Recreation	1,274,639	0.0641%	240	0	240	37	277
49 Health & Human Services Department	15,887,421	0.7992%	2,993	0	2,993	462	3,456
52 Planning & Developmnt	4,683,114	0.2356%	882	0	882	136	1,019
72 PWE Other	2,707,605	0.1362%	510	0	510	79	589
<b>Subtotal</b>	<b>1,987,880,057</b>	<b>100.0000%</b>	<b>374,545</b>	<b>0</b>	<b>374,545</b>	<b>55,977</b>	<b>430,522</b>
Direct Bills					0		0
<b>Total</b>					<b>\$374,545</b>		<b>\$430,522</b>

Basis Units: Total revenue for GF and DARLEP  
Source: COH Revenue Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Fin Operations Allocations**

**Dept:12 Finance Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	96,394,832	2.8777%	\$20,384	\$0	\$20,384	\$0	\$20,384
4 Finance Dir Office	1,063,195	0.0317%	225	0	225	0	225
5 Finance Budget Management	1,490,857	0.0445%	315	0	315	0	315
6 Finance City Council Administration	437,196	0.0131%	92	0	92	0	92
7 Finance Public Finance	521,248	0.0156%	110	0	110	0	110
8 Finance General Accounting	2,716,964	0.0811%	575	0	575	0	575
9 Finance Internal Control	234,696	0.0070%	50	0	50	0	50
10 Finance Grants	501,234	0.0150%	106	0	106	0	106
11 Finance Performance Management	600,684	0.0179%	127	0	127	0	127
12 Finance Treasury	1,960,876	0.0585%	415	0	415	0	415
13 Finance Business Svcs	739,830	0.0221%	156	0	156	23	180
14 ARA Director Office	1,116,885	0.0333%	236	0	236	35	271
15 ARA Admin Svcs	991,192	0.0296%	210	0	210	31	241
16 ARA Strategic Purchasing	3,952,841	0.1180%	836	0	836	125	961
17 ARA Operations	6,412,618	0.1914%	1,356	0	1,356	203	1,559
18 ARA Payroll Services	4,391,000	0.1311%	929	0	929	139	1,067
19 ARA Regulatory	4,954,111	0.1479%	1,048	0	1,048	157	1,204
20 IT Director	3,721,508	0.1111%	787	0	787	118	905
21 HITS Admin & Applications	3,828,068	0.1143%	809	0	809	121	931
22 HITS Infrastructure	6,258,269	0.1868%	1,323	0	1,323	198	1,521
23 HITS Radio	4,126,328	0.1232%	873	0	873	130	1,003
24 HITS Project Mgt Office	665,296	0.0199%	141	0	141	21	162
25 Office Business Opportunity	2,751,653	0.0821%	582	0	582	87	669
26 Mayor	4,428,907	0.1322%	937	0	937	140	1,077
27 Human Resources	26,854,927	0.8017%	5,679	0	5,679	849	6,528
28 Legal	13,778,810	0.4113%	2,914	0	2,914	436	3,349
29 City Secretary	771,516	0.0230%	163	0	163	24	188
30 City Council	6,011,861	0.1795%	1,271	0	1,271	190	1,461
31 City Controller's Office	7,810,026	0.2332%	1,651	0	1,651	247	1,898
32 Health Administration	13,019,414	0.3887%	2,753	0	2,753	412	3,165
33 Planning & Dev Admin	1,507,893	0.0450%	319	0	319	48	367
35 CIP Sal Rec PWE	2,063,463	0.0616%	436	0	436	65	502
36 HPD Police Records	4,896,247	0.1462%	1,035	0	1,035	155	1,190
37 General Services	184,703,070	5.5140%	39,057	0	39,057	5,840	44,897
38 HEC	22,569,223	0.6738%	4,772	0	4,772	714	5,486
40 Police	719,751,424	21.4869%	152,198	0	152,198	22,757	174,955
41 Depart of Neighbhrhds	14,879,634	0.4442%	3,146	0	3,146	470	3,617
42 Fire	424,846,809	12.6831%	89,838	0	89,838	13,433	103,270
43 Municipal Court	25,079,779	0.7487%	5,303	0	5,303	793	6,096
44 Solid Waste	67,884,416	2.0266%	14,355	0	14,355	2,146	16,501
45 Houston Airport System (HAS)	239,062,669	7.1368%	50,552	0	50,552	7,559	58,111
46 Housing & Community Developmnt	49,257,079	1.4705%	10,416	0	10,416	1,557	11,973
47 Library	37,788,197	1.1281%	7,991	0	7,991	1,195	9,185

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Fin Operations Allocations

Dept:12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	75,065,573	2.2410%	\$15,873	\$0	\$15,873	\$2,373	\$18,247
49 Health & Human Services Department	94,164,048	2.8111%	19,912	0	19,912	2,977	22,889
50 Convention&Entertain	1,609,202	0.0480%	340	0	340	51	391
51 Fleet Managemnt	87,503,912	2.6123%	18,503	0	18,503	2,767	21,270
52 Planning & Developmnt	8,039,454	0.2400%	1,700	0	1,700	254	1,954
54 Finance Other	952,725	0.0284%	201	0	201	30	232
55 ARA-Insurance	12,363,578	0.3691%	2,614	0	2,614	391	3,005
56 ARA-BARC	7,950,063	0.2373%	1,681	0	1,681	251	1,932
57 ARA Parking	7,395,776	0.2208%	1,564	0	1,564	234	1,798
58 ARA Other	4,452,940	0.1329%	942	0	942	141	1,082
59 IT Public Services	1,490,568	0.0445%	315	0	315	47	362
60 Legal Insurance	11,734,472	0.3503%	2,481	0	2,481	371	2,852
61 Legal Wkr Comp	263,358	0.0079%	56	0	56	8	64
62 Mayor Cable TV	3,781,077	0.1129%	800	0	800	120	919
63 Mayor other	34,512,603	1.0303%	7,298	0	7,298	1,091	8,389
64 TIRZ	1,695,664	0.0506%	359	0	359	54	412
65 HR Health Benefits	312,943,640	9.3424%	66,175	0	66,175	9,895	76,069
66 HR Long Term Disabilty	1,926,151	0.0575%	407	0	407	61	468
67 PWE Bldg Insp	41,608,486	1.2421%	8,798	0	8,798	1,316	10,114
68 PWE Stormwater	31,572,715	0.9425%	6,676	0	6,676	998	7,675
69 PWE DDSR	53,247,095	1.5896%	11,260	0	11,260	1,684	12,943
70 PWE Water & Storm Sewer	371,792,668	11.0992%	78,619	0	78,619	11,755	90,374
71 PWE Houston Transtar	2,008,047	0.0599%	425	0	425	63	488
72 PWE Other	48,481,593	1.4473%	10,252	0	10,252	1,533	11,785
73 Houston Permit Center	4,522,604	0.1350%	956	0	956	143	1,099
74 CIP S/R Planning	1,253,830	0.0374%	265	0	265	40	305
75 CIP Sal Rec RE	3,957,011	0.1181%	837	0	837	125	962
76 CIP S/R Engrg	10,090,826	0.3012%	2,134	0	2,134	319	2,453
77 CIP S/R Constr	10,118,307	0.3021%	2,140	0	2,140	320	2,460
78 CIP S/R Eng/Const	2,157,502	0.0644%	456	0	456	68	524
79 CIP S/R Geo/Env	1,115,425	0.0333%	236	0	236	35	271
80 CIP S/R Other	2,514,791	0.0751%	532	0	532	80	611
81 CIP S/R GSD	2,743,222	0.0819%	580	0	580	87	667
92 Hurricane Ike Aid & Recovery	327,608	0.0098%	69	0	69	10	80
93 ARRA Reimburse Fund	4,635,905	0.1384%	980	0	980	147	1,127
94 HR-W.C.	19,598,703	0.5851%	4,144	0	4,144	620	4,764
95 HITS Other	53,330,614	1.5921%	11,277	0	11,277	1,686	12,963

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Fin Operations Allocations**

**Dept:12 Finance Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,349,718,501	100.0000%	708,327	0	708,327	102,563	810,890
Direct Bills					0		0
<b>Total</b>					<b>\$708,327</b>		<b>\$810,890</b>

Basis Units: Total FY2013 expenditures incl TIRZ  
 Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:12 Finance Treasury**

<b>Department</b>	<b>Tax &amp; Rev</b>	<b>Collections</b>	<b>Fin Operations</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$11,831	\$0	\$20,384	\$32,215
4 Finance Dir Office	1	0	225	226
5 Finance Budget Management	0	0	315	315
6 Finance City Council Administration	0	0	92	92
7 Finance Public Finance	5	0	110	115
8 Finance General Accounting	226	0	575	800
9 Finance Internal Control	0	0	50	50
10 Finance Grants	0	0	106	106
11 Finance Performance Management	0	0	127	127
12 Finance Treasury	0	0	415	415
13 Finance Business Svcs	0	0	180	180
14 ARA Director Office	0	0	271	272
15 ARA Admin Svcs	0	0	241	241
16 ARA Strategic Purchasing	91	0	961	1,052
17 ARA Operations	331,171	0	1,559	332,729
18 ARA Payroll Services	139	0	1,067	1,206
19 ARA Regulatory	43,455	0	1,204	44,659
20 IT Director	0	0	905	905
21 HITS Admin & Applications	0	0	931	931
22 HITS Infrastructure	0	0	1,521	1,521
23 HITS Radio	2	0	1,003	1,005
24 HITS Project Mgt Office	0	0	162	162
25 Office Business Opportunity	22	0	669	691
26 Mayor	6,554	0	1,077	7,631
27 Human Resources	78	0	6,528	6,606
28 Legal	281	0	3,349	3,631
29 City Secretary	3	0	188	191
30 City Council	0	0	1,461	1,461
31 City Controller's Office	39	0	1,898	1,937
32 Health Administration	0	0	3,165	3,165
33 Planning & Dev Admin	17	0	367	383
35 CIP Sal Rec PWE	0	0	502	502
36 HPD Police Records	174	0	1,190	1,364
37 General Services	1,549	0	44,897	46,446
38 HEC	0	0	5,486	5,486
40 Police	8,052	0	174,955	183,007
41 Depart of Neighbhrhds	467	0	3,617	4,084
42 Fire	12,771	0	103,270	116,041
43 Municipal Court	7,058	0	6,096	13,154
44 Solid Waste	955	0	16,501	17,456
45 Houston Airport System (HAS)	0	0	58,111	58,111

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Allocation Summary**

**Dept:12 Finance Treasury**

<b>Department</b>	<b>Tax &amp; Rev</b>	<b>Collections</b>	<b>Fin Operations</b>	<b>Total</b>
46 Housing & Community Developmnt	\$0	\$0	\$11,973	\$11,973
47 Library	242	0	9,185	9,427
48 Parks & Recreation	277	0	18,247	18,524
49 Health & Human Services Department	3,456	0	22,889	26,345
50 Convention&Entertain	0	0	391	391
51 Fleet Managemnt	0	0	21,270	21,270
52 Planning & Developmnt	1,019	0	1,954	2,973
54 Finance Other	0	0	232	232
55 ARA-Insurance	0	0	3,005	3,005
56 ARA-BARC	0	0	1,932	1,932
57 ARA Parking	0	0	1,798	1,798
58 ARA Other	0	0	1,082	1,082
59 IT Public Services	0	0	362	362
60 Legal Insurance	0	0	2,852	2,852
61 Legal Wkr Comp	0	0	64	64
62 Mayor Cable TV	0	0	919	919
63 Mayor other	0	0	8,389	8,389
64 TIRZ	0	0	412	412
65 HR Health Benefits	0	0	76,069	76,069
66 HR Long Term Disabilty	0	0	468	468
67 PWE Bldg Insp	0	0	10,114	10,114
68 PWE Stormwater	0	0	7,675	7,675
69 PWE DDSR	0	0	12,943	12,943
70 PWE Water & Storm Sewer	0	0	90,374	90,374
71 PWE Houston Transtar	0	0	488	488
72 PWE Other	589	0	11,785	12,374
73 Houston Permit Center	0	0	1,099	1,099
74 CIP S/R Planning	0	0	305	305
75 CIP Sal Rec RE	0	0	962	962
76 CIP S/R Engrg	0	0	2,453	2,453
77 CIP S/R Constr	0	0	2,460	2,460
78 CIP S/R Eng/Const	0	0	524	524
79 CIP S/R Geo/Env	0	0	271	271
80 CIP S/R Other	0	0	611	611
81 CIP S/R GSD	0	0	667	667
92 Hurricane Ike Aid & Recovery	0	0	80	80
93 ARRA Reimburse Fund	0	0	1,127	1,127
94 HR-W.C.	0	0	4,764	4,764
95 HITS Other	0	0	12,963	12,963

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:12 Finance Treasury

Department	Tax & Rev	Collections	Fin Operations	Total
<b>Total</b>	\$430,522	\$0	\$810,890	\$1,241,412

**FINANCE – BUSINESS SERVICES  
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS  
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Dept:13 Finance Business Svcs

**A. Department Costs**

Description		Amount	General Admin	Fin Business Svcs
<b>Personnel Costs</b>				
Salaries	S1	134,064	0	134,064
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	59,243	0	59,243
<b>Subtotal - Personnel Costs</b>		<b>193,307</b>	<b>0</b>	<b>193,307</b>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	144,729	0	144,729
Services	S	401,794	0	401,794
<b>Subtotal - Services &amp; Supplies</b>		<b>546,523</b>	<b>0</b>	<b>546,523</b>
<b>Department Cost Total</b>		<b>739,830</b>	<b>0</b>	<b>739,830</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>739,830</b>	<b>0</b>	<b>739,830</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$739,830</b>		<b>\$739,830</b>

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:13 Finance Business Svcs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Fin Business Svcs</b>
3 Insurance Retirees	\$4,274	\$50	\$4,324
3 Memberships	182	2	184
3 Accounting & Consult	1,422	17	1,439
3 Interest Costs	1,321	17	1,337
3 Other Misc	489	6	495
3 Non-Dpt. Legal Svcs/Lobby	86	1	87
Subtotal - Non-Departmental-Gen Gov	7,773	93	7,866
4 Finance Dept Admin	47,030	32,637	79,666
Subtotal - Finance Dir Office	47,030	32,637	79,666
5 Budget	1,532	315	1,848
Subtotal - Finance Budget Managemen	1,532	315	1,848
8 Gen Acctng	743	179	921
8 Auditing Svcs	1,358	0	1,358
Subtotal - Finance General Accounting	2,101	179	2,279
9 Internal Control	136	26	163
Subtotal - Finance Internal Control	136	26	163
11 Performance Improvement	164	26	190
Subtotal - Finance Performance Manag	164	26	190
12 Fin Operations	156	23	180
Subtotal - Finance Treasury	156	23	180
13 Fin Business Svcs	0	176	176
Subtotal - Finance Business Svcs	0	176	176
15 Busi Office	0	3,967	3,967
Subtotal - ARA Admin Svcs	0	3,967	3,967
16 Strategic Purchasing	0	4,995	4,995
Subtotal - ARA Strategic Purchasing	0	4,995	4,995
17 Mailroom	0	1,032	1,032

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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Dept:13 Finance Business Svcs

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Fin Business Svcs
17 Records	\$0	\$66	\$66
Subtotal - ARA Operations	0	1,098	1,098
18 Payroll Svcs	0	400	400
Subtotal - ARA Payroll Services	0	400	400
19 Transportation	0	475	475
19 Franchise	0	392	392
19 Commer Permit	0	1,453	1,453
Subtotal - ARA Regulatory	0	2,319	2,319
22 Enterprise Optns	0	2,494	2,494
Subtotal - HITS Infrastructure	0	2,494	2,494
24 IT Proj Mgt	0	84	84
Subtotal - HITS Project Mgt Office	0	84	84
25 Certifcn/compliance	0	104	104
25 Vendor Svcs	0	9	9
Subtotal - Office Business Opportunity	0	114	114
26 City Mayor Admin	0	240	240
26 I Gov Relats	0	44	44
Subtotal - Mayor	0	284	284
27 Personnel Svcs	0	140	140
27 HR Training	0	34	34
Subtotal - Human Resources	0	174	174
29 City Sec Svcs	0	211	211
Subtotal - City Secretary	0	211	211
30 City Council Svcs	0	1,845	1,845
Subtotal - City Council	0	1,845	1,845
31 Controller Fin Svcs	0	4,986	4,986

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FY 2015 FULL COST ALLOCATION PLAN**

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Dept:13 Finance Business Svcs

**B. Incoming Costs - (Default Spread Salary%)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Fin Business Svcs</b>
31 Controller Treasury	\$0	\$359	\$359
Subtotal - City Controller's Office	0	5,344	5,344
<b>Total Incoming</b>	58,892	56,806	115,698 100.00%
<b>C. Total Allocated</b>		<u>\$855,528</u>	<u>\$855,528</u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Fin Business Svcs Allocations

Dept:13 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	96,394,832	2.8777%	\$22,985	\$0	\$22,985	\$0	\$22,985
4 Finance Dir Office	1,063,195	0.0317%	254	0	254	0	254
5 Finance Budget Management	1,490,857	0.0445%	355	0	355	0	355
6 Finance City Council Administration	437,196	0.0131%	104	0	104	0	104
7 Finance Public Finance	521,248	0.0156%	124	0	124	0	124
8 Finance General Accounting	2,716,964	0.0811%	648	0	648	0	648
9 Finance Internal Control	234,696	0.0070%	56	0	56	0	56
10 Finance Grants	501,234	0.0150%	120	0	120	0	120
11 Finance Performance Management	600,684	0.0179%	143	0	143	0	143
12 Finance Treasury	1,960,876	0.0585%	468	0	468	0	468
13 Finance Business Svcs	739,830	0.0221%	176	0	176	0	176
14 ARA Director Office	1,116,885	0.0333%	266	0	266	20	286
15 ARA Admin Svcs	991,192	0.0296%	236	0	236	17	254
16 ARA Strategic Purchasing	3,952,841	0.1180%	943	0	943	69	1,012
17 ARA Operations	6,412,618	0.1914%	1,529	0	1,529	112	1,641
18 ARA Payroll Services	4,391,000	0.1311%	1,047	0	1,047	77	1,124
19 ARA Regulatory	4,954,111	0.1479%	1,181	0	1,181	87	1,268
20 IT Director	3,721,508	0.1111%	887	0	887	65	953
21 HITS Admin & Applications	3,828,068	0.1143%	913	0	913	67	980
22 HITS Infrastructure	6,258,269	0.1868%	1,492	0	1,492	110	1,602
23 HITS Radio	4,126,328	0.1232%	984	0	984	72	1,056
24 HITS Project Mgt Office	665,296	0.0199%	159	0	159	12	170
25 Office Business Opportunity	2,751,653	0.0821%	656	0	656	48	704
26 Mayor	4,428,907	0.1322%	1,056	0	1,056	78	1,134
27 Human Resources	26,854,927	0.8017%	6,403	0	6,403	470	6,874
28 Legal	13,778,810	0.4113%	3,285	0	3,285	241	3,527
29 City Secretary	771,516	0.0230%	184	0	184	14	197
30 City Council	6,011,861	0.1795%	1,433	0	1,433	105	1,539
31 City Controller's Office	7,810,026	0.2332%	1,862	0	1,862	137	1,999
32 Health Administration	13,019,414	0.3887%	3,104	0	3,104	228	3,332
33 Planning & Dev Admin	1,507,893	0.0450%	360	0	360	26	386
35 CIP Sal Rec PWE	2,063,463	0.0616%	492	0	492	36	528
36 HPD Police Records	4,896,247	0.1462%	1,167	0	1,167	86	1,253
37 General Services	184,703,070	5.5140%	44,041	0	44,041	3,235	47,277
38 HEC	22,569,223	0.6738%	5,382	0	5,382	395	5,777
40 Police	719,751,424	21.4869%	171,621	0	171,621	12,607	184,228
41 Depart of Neighbrhds	14,879,634	0.4442%	3,548	0	3,548	261	3,809
42 Fire	424,846,809	12.6831%	101,302	0	101,302	7,442	108,744
43 Municipal Court	25,079,779	0.7487%	5,980	0	5,980	439	6,419
44 Solid Waste	67,884,416	2.0266%	16,187	0	16,187	1,189	17,376
45 Houston Airport System (HAS)	239,062,669	7.1368%	57,003	0	57,003	4,187	61,191
46 Housing & Community Developmnt	49,257,079	1.4705%	11,745	0	11,745	863	12,608
47 Library	37,788,197	1.1281%	9,010	0	9,010	662	9,672

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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Fin Business Svcs Allocations

Dept:13 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	75,065,573	2.2410%	\$17,899	\$0	\$17,899	\$1,315	\$19,214
49 Health & Human Services Department	94,164,048	2.8111%	22,453	0	22,453	1,649	24,102
50 Convention&Entertain	1,609,202	0.0480%	384	0	384	28	412
51 Fleet Managemnt	87,503,912	2.6123%	20,865	0	20,865	1,533	22,398
52 Planning & Developmnt	8,039,454	0.2400%	1,917	0	1,917	141	2,058
54 Finance Other	952,725	0.0284%	227	0	227	17	244
55 ARA-Insurance	12,363,578	0.3691%	2,948	0	2,948	217	3,165
56 ARA-BARC	7,950,063	0.2373%	1,896	0	1,896	139	2,035
57 ARA Parking	7,395,776	0.2208%	1,763	0	1,763	130	1,893
58 ARA Other	4,452,940	0.1329%	1,062	0	1,062	78	1,140
59 IT Public Services	1,490,568	0.0445%	355	0	355	26	382
60 Legal Insurance	11,734,472	0.3503%	2,798	0	2,798	206	3,004
61 Legal Wkr Comp	263,358	0.0079%	63	0	63	5	67
62 Mayor Cable TV	3,781,077	0.1129%	902	0	902	66	968
63 Mayor other	34,512,603	1.0303%	8,229	0	8,229	605	8,834
64 TIRZ	1,695,664	0.0506%	404	0	404	30	434
65 HR Health Benefits	312,943,640	9.3424%	74,620	0	74,620	5,482	80,101
66 HR Long Term Disabilty	1,926,151	0.0575%	459	0	459	34	493
67 PWE Bldg Insp	41,608,486	1.2421%	9,921	0	9,921	729	10,650
68 PWE Stormwater	31,572,715	0.9425%	7,528	0	7,528	553	8,081
69 PWE DDSR	53,247,095	1.5896%	12,696	0	12,696	933	13,629
70 PWE Water & Storm Sewer	371,792,668	11.0992%	88,652	0	88,652	6,512	95,164
71 PWE Houston Transtar	2,008,047	0.0599%	479	0	479	35	514
72 PWE Other	48,481,593	1.4473%	11,560	0	11,560	849	12,409
73 Houston Permit Center	4,522,604	0.1350%	1,078	0	1,078	79	1,158
74 CIP S/R Planning	1,253,830	0.0374%	299	0	299	22	321
75 CIP Sal Rec RE	3,957,011	0.1181%	944	0	944	69	1,013
76 CIP S/R Engrg	10,090,826	0.3012%	2,406	0	2,406	177	2,583
77 CIP S/R Constr	10,118,307	0.3021%	2,413	0	2,413	177	2,590
78 CIP S/R Eng/Const	2,157,502	0.0644%	514	0	514	38	552
79 CIP S/R Geo/Env	1,115,425	0.0333%	266	0	266	20	286
80 CIP S/R Other	2,514,791	0.0751%	600	0	600	44	644
81 CIP S/R GSD	2,743,222	0.0819%	654	0	654	48	702
92 Hurricane Ike Aid & Recovery	327,608	0.0098%	78	0	78	6	84
93 ARRA Reimburse Fund	4,635,905	0.1384%	1,105	0	1,105	81	1,187
94 HR-W.C.	19,598,703	0.5851%	4,673	0	4,673	343	5,016
95 HITS Other	53,330,614	1.5921%	12,716	0	12,716	934	13,651

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Fin Business Svcs Allocations

Dept:13 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,349,718,501	100.0000%	798,722	0	798,722	56,806	855,528
Direct Bills					0		0
<b>Total</b>					<b>\$798,722</b>		<b>\$855,528</b>

Basis Units: Total FY2013 expenditures incl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Allocation Summary**

**Dept:13 Finance Business Svcs**

<b>Department</b>	<b>Fin Business Svcs</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$22,985	\$22,985
4 Finance Dir Office	254	254
5 Finance Budget Management	355	355
6 Finance City Council Administration	104	104
7 Finance Public Finance	124	124
8 Finance General Accounting	648	648
9 Finance Internal Control	56	56
10 Finance Grants	120	120
11 Finance Performance Management	143	143
12 Finance Treasury	468	468
13 Finance Business Svcs	176	176
14 ARA Director Office	286	286
15 ARA Admin Svcs	254	254
16 ARA Strategic Purchasing	1,012	1,012
17 ARA Operations	1,641	1,641
18 ARA Payroll Services	1,124	1,124
19 ARA Regulatory	1,268	1,268
20 IT Director	953	953
21 HITS Admin & Applications	980	980
22 HITS Infrastructure	1,602	1,602
23 HITS Radio	1,056	1,056
24 HITS Project Mgt Office	170	170
25 Office Business Opportunity	704	704
26 Mayor	1,134	1,134
27 Human Resources	6,874	6,874
28 Legal	3,527	3,527
29 City Secretary	197	197
30 City Council	1,539	1,539
31 City Controller's Office	1,999	1,999
32 Health Administration	3,332	3,332
33 Planning & Dev Admin	386	386
35 CIP Sal Rec PWE	528	528
36 HPD Police Records	1,253	1,253
37 General Services	47,277	47,277
38 HEC	5,777	5,777
40 Police	184,228	184,228
41 Depart of Neighbrhds	3,809	3,809
42 Fire	108,744	108,744
43 Municipal Court	6,419	6,419
44 Solid Waste	17,376	17,376
45 Houston Airport System (HAS)	61,191	61,191

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Allocation Summary**

**Dept:13 Finance Business Svcs**

Department	Fin Business Svcs	Total
46 Housing & Community Developmnt	\$12,608	\$12,608
47 Library	9,672	9,672
48 Parks & Recreation	19,214	19,214
49 Health & Human Services Department	24,102	24,102
50 Convention&Entertain	412	412
51 Fleet Managemnt	22,398	22,398
52 Planning & Developmnt	2,058	2,058
54 Finance Other	244	244
55 ARA-Insurance	3,165	3,165
56 ARA-BARC	2,035	2,035
57 ARA Parking	1,893	1,893
58 ARA Other	1,140	1,140
59 IT Public Services	382	382
60 Legal Insurance	3,004	3,004
61 Legal Wkr Comp	67	67
62 Mayor Cable TV	968	968
63 Mayor other	8,834	8,834
64 TIRZ	434	434
65 HR Health Benefits	80,101	80,101
66 HR Long Term Disabilty	493	493
67 PWE Bldg Insp	10,650	10,650
68 PWE Stormwater	8,081	8,081
69 PWE DDSR	13,629	13,629
70 PWE Water & Storm Sewer	95,164	95,164
71 PWE Houston Transtar	514	514
72 PWE Other	12,409	12,409
73 Houston Permit Center	1,158	1,158
74 CIP S/R Planning	321	321
75 CIP Sal Rec RE	1,013	1,013
76 CIP S/R Engrg	2,583	2,583
77 CIP S/R Constr	2,590	2,590
78 CIP S/R Eng/Const	552	552
79 CIP S/R Geo/Env	286	286
80 CIP S/R Other	644	644
81 CIP S/R GSD	702	702
92 Hurricane Ike Aid & Recovery	84	84
93 ARRA Reimburse Fund	1,187	1,187
94 HR-W.C.	5,016	5,016
95 HITS Other	13,651	13,651

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:13 Finance Business Svcs

Department	Fin Business Svcs	Total
<hr/>		
<b>Total</b>	<u>\$855,528</u>	<u>\$855,528</u>

**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 FTE positions assigned to each administered department.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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Dept:14 ARA Director Office

**A. Department Costs**

Description		Amount	General Admin	ARA Dept Admin
<b>Personnel Costs</b>				
Salaries	S1	308,720	0	308,720
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	139,478	0	139,478
Subtotal - Personnel Costs		<u>448,198</u>	0	<u>448,198</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	36,755	0	36,755
Services	S	631,932	0	631,932
Subtotal - Services & Supplies		<u>668,687</u>	0	<u>668,687</u>
<b>Department Cost Total</b>		1,116,885	0	1,116,885
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		1,116,885	0	1,116,885
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$1,116,885</u></u>		<u><u>\$1,116,885</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin
1 City Hall	\$38,102	\$0	\$38,102
1 City Hall Annex	1,946	0	1,946
Subtotal - Building Use	40,048	0	40,048
2 Equip Deprec	37,687	0	37,687
Subtotal - Equipment Use	37,687	0	37,687
3 Insurance Retirees	8,063	95	8,157
3 Memberships	343	4	347
3 Accounting & Consult	2,257	27	2,284
3 Interest Costs	1,994	25	2,019
3 Other Misc	737	9	747
3 Claims & Judge	4,184	49	4,233
3 Non-Dpt. Legal Svcs/Lobby	163	2	165
3 Walker Rent	477,341	5,602	482,943
Subtotal - Non-Departmental-Gen Gov	495,081	5,813	500,895
5 Budget	2,432	501	2,933
Subtotal - Finance Budget Managemen	2,432	501	2,933
8 Gen Acctng	1,179	283	1,462
8 Fixed Assets	2,732	637	3,369
8 Auditing Svcs	2,156	0	2,156
Subtotal - Finance General Accounting	6,067	921	6,988
9 Internal Control	206	40	245
Subtotal - Finance Internal Control	206	40	245
11 Performance Improvement	247	39	287
Subtotal - Finance Performance Manag	247	39	287
12 Tax & Rev	0	0	0
12 Fin Operations	236	35	271
Subtotal - Finance Treasury	236	35	272
13 Fin Business Svcs	266	20	286

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:14 ARA Director Office

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>ARA Dept Admin</b>
Subtotal - Finance Business Svcs	\$266	\$20	\$286
15 Busi Office	0	7,484	7,484
Subtotal - ARA Admin Svcs	0	7,484	7,484
16 Strategic Purchasing	0	9,750	9,750
Subtotal - ARA Strategic Purchasing	0	9,750	9,750
17 Mailroom	0	1,947	1,947
17 Property	0	3,175	3,175
17 Records	0	124	124
Subtotal - ARA Operations	0	5,246	5,246
18 Payroll Svcs	0	754	754
Subtotal - ARA Payroll Services	0	754	754
19 Transportation	0	716	716
19 Franchise	0	591	591
19 Commer Permit	0	2,194	2,194
Subtotal - ARA Regulatory	0	3,501	3,501
21 Enterprise Appl	0	124,553	124,553
Subtotal - HITS Admin & Applications	0	124,553	124,553
22 Client Svcs	0	36,158	36,158
22 NW Data	0	40,825	40,825
22 NW Voice	0	59,868	59,868
22 Enterprise Optns	0	3,958	3,958
Subtotal - HITS Infrastructure	0	140,809	140,809
24 IT Proj Mgt	0	159	159
Subtotal - HITS Project Mgt Office	0	159	159
25 Certifcn/compliance	0	197	197
25 S/MWDBE Reporting	0	4,526	4,526

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:14 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin
25 Vendor Svcs	\$0	\$18	\$18
Subtotal - Office Business Opportunity	0	4,741	4,741
26 City Mayor Admin	0	453	453
26 I Gov Relats	0	83	83
Subtotal - Mayor	0	536	536
27 Selection	0	38,721	38,721
27 Personnel Svcs	0	265	265
Subtotal - Human Resources	0	38,986	38,986
28 Inspector General	0	27,957	27,957
Subtotal - Legal	0	27,957	27,957
29 City Sec Svcs	0	319	319
Subtotal - City Secretary	0	319	319
30 City Council Svcs	0	2,785	2,785
Subtotal - City Council	0	2,785	2,785
31 Controller Fin Svcs	0	7,914	7,914
31 Controller Treasury	0	541	541
Subtotal - City Controller's Office	0	8,456	8,456
37 Building Svcs	0	248,292	248,292
37 Utilities	0	114,492	114,492
37 Real Estate	0	26,630	26,630
Subtotal - General Services	0	389,414	389,414
<b>Total Incoming</b>	582,271	772,818	1,355,089 100.00%
<b>C. Total Allocated</b>	\$2,471,974		\$2,471,974

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**ARA Dept Admin Allocations**

**Dept:14 ARA Director Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Admin Svcs	8.39	2.1156%	\$35,948	\$0	\$35,948	\$16,350	\$52,298
16 ARA Strategic Purchasing	37.99	9.5796%	162,773	0	162,773	74,033	236,806
17 ARA Operations	93.98	23.6982%	402,670	0	402,670	183,144	585,814
18 ARA Payroll Services	56.75	14.3102%	243,153	0	243,153	110,592	353,745
19 ARA Regulatory	39.85	10.0487%	170,743	0	170,743	77,658	248,400
55 ARA-Insurance	4.99	1.2583%	21,380	0	21,380	9,724	31,105
56 ARA-BARC	88.69	22.3643%	380,004	0	380,004	172,835	552,839
57 ARA Parking	65.67	16.5595%	281,372	0	281,372	127,975	409,346
58 ARA Other	0.26	0.0656%	1,114	0	1,114	507	1,621
<b>Subtotal</b>	<b>396.57</b>	<b>100.0000%</b>	<b>1,699,156</b>	<b>0</b>	<b>1,699,156</b>	<b>772,818</b>	<b>2,471,974</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,699,156</b>		<b>\$2,471,974</b>

Basis Units: Number of FTE positions supported  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:14 ARA Director Office

Department	ARA Dept Admin	Total
15 ARA Admin Svcs	\$52,298	\$52,298
16 ARA Strategic Purchasing	236,806	236,806
17 ARA Operations	585,814	585,814
18 ARA Payroll Services	353,745	353,745
19 ARA Regulatory	248,400	248,400
55 ARA-Insurance	31,105	31,105
56 ARA-BARC	552,839	552,839
57 ARA Parking	409,346	409,346
58 ARA Other	1,621	1,621
<b>Total</b>	<b>\$2,471,974</b>	<b>\$2,471,974</b>

**ADMINISTRATION AND REGULATORY AFFAIRS - ADMINISTRATIVE SERVICES  
NATURE AND EXTENT OF SERVICES**

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

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

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**A. Department Costs**

**Dept:15 ARA Admin Svcs**

Description		Amount	General Admin	Busi Office
<b>Personnel Costs</b>				
Salaries	S1	530,067	0	530,067
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	208,440	0	208,440
Subtotal - Personnel Costs		<u>738,507</u>	0	<u>738,507</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	60,291	0	60,291
Services	S	192,394	0	192,394
Subtotal - Services & Supplies		<u>252,685</u>	0	<u>252,685</u>
<b>Department Cost Total</b>		991,192	0	991,192
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		991,192	0	991,192
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$991,192</u></u>		<u><u>\$991,192</u></u>

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FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:15 ARA Admin Svcs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Busi Office</b>
3 Insurance Retirees	\$20,375	\$239	\$20,614
3 Memberships	866	10	877
3 Accounting & Consult	632	8	640
3 Interest Costs	1,769	22	1,791
3 Other Misc	654	8	663
3 Non-Dpt. Legal Svcs/Lobby	411	5	416
Subtotal - Non-Departmental-Gen Gov	24,709	292	25,001
5 Budget	682	140	822
Subtotal - Finance Budget Managemen	682	140	822
8 Gen Acctng	330	79	410
8 Auditing Svcs	604	0	604
Subtotal - Finance General Accounting	934	79	1,014
9 Internal Control	182	35	218
Subtotal - Finance Internal Control	182	35	218
11 Performance Improvement	220	35	254
Subtotal - Finance Performance Managç	220	35	254
12 Fin Operations	210	31	241
Subtotal - Finance Treasury	210	31	241
13 Fin Business Svcs	236	17	254
Subtotal - Finance Business Svcs	236	17	254
14 ARA Dept Admin	35,948	16,350	52,298
Subtotal - ARA Director Office	35,948	16,350	52,298
15 Busi Office	0	18,913	18,913
Subtotal - ARA Admin Svcs	0	18,913	18,913
16 Strategic Purchasing	0	1,926	1,926
Subtotal - ARA Strategic Purchasing	0	1,926	1,926
17 Mailroom	0	4,921	4,921

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:15 ARA Admin Svcs**

Department	First Incoming	Second Incoming	Busi Office
17 Records	\$0	\$314	\$314
17 3-1-1 Svcs	0	233,674	233,674
Subtotal - ARA Operations	0	238,909	238,909
18 Payroll Svcs	0	1,905	1,905
Subtotal - ARA Payroll Services	0	1,905	1,905
19 Transportation	0	636	636
19 Franchise	0	525	525
19 Commer Permit	0	1,947	1,947
Subtotal - ARA Regulatory	0	3,107	3,107
21 IT ERP	0	195,803	195,803
Subtotal - HITS Admin & Applications	0	195,803	195,803
22 Enterprise Optns	0	1,109	1,109
Subtotal - HITS Infrastructure	0	1,109	1,109
24 IT Proj Mgt	0	403	403
Subtotal - HITS Project Mgt Office	0	403	403
25 Certifcn/compliance	0	497	497
25 Contract Monitor	0	6,279	6,279
25 Procurement Svcs	0	2,736	2,736
25 Vendor Svcs	0	45	45
Subtotal - Office Business Opportunity	0	9,557	9,557
26 City Mayor Admin	0	1,145	1,145
26 I Gov Relats	0	209	209
Subtotal - Mayor	0	1,354	1,354
27 Personnel Svcs	0	669	669
27 HR Training	0	235	235
Subtotal - Human Resources	0	904	904
29 City Sec Svcs	0	283	283

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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Dept:15 ARA Admin Svcs

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Busi Office
Subtotal - City Secretary	\$0	\$283	\$283
30 City Council Svcs	0	2,471	2,471
Subtotal - City Council	0	2,471	2,471
31 Controller Fin Svcs	0	2,218	2,218
31 Controller Treasury	0	480	480
Subtotal - City Controller's Office	0	2,698	2,698
<b>Total Incoming</b>	63,121	496,324	559,445 100.00%
<b>C. Total Allocated</b>		<b>\$1,550,637</b>	<b>\$1,550,637</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Busi Office Allocations**

**Dept:15 ARA Admin Svcs**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	1.4753%	\$15,554	\$0	\$15,554	\$0	\$15,554
5 Finance Budget Management	14.84	3.1730%	33,453	0	33,453	0	33,453
6 Finance City Council Administration	5.00	1.0691%	11,271	0	11,271	0	11,271
7 Finance Public Finance	4.85	1.0370%	10,933	0	10,933	0	10,933
8 Finance General Accounting	8.84	1.8901%	19,928	0	19,928	0	19,928
9 Finance Internal Control	2.34	0.5003%	5,275	0	5,275	0	5,275
10 Finance Grants	5.14	1.0990%	11,587	0	11,587	0	11,587
11 Finance Performance Management	4.59	0.9814%	10,347	0	10,347	0	10,347
12 Finance Treasury	6.08	1.3000%	13,706	0	13,706	0	13,706
13 Finance Business Svcs	1.76	0.3763%	3,967	0	3,967	0	3,967
14 ARA Director Office	3.32	0.7099%	7,484	0	7,484	0	7,484
15 ARA Admin Svcs	8.39	1.7939%	18,913	0	18,913	0	18,913
16 ARA Strategic Purchasing	37.99	8.1227%	85,639	0	85,639	47,657	133,296
17 ARA Operations	93.98	20.0941%	211,854	0	211,854	117,893	329,748
18 ARA Payroll Services	56.75	12.1338%	127,929	0	127,929	71,190	199,119
19 ARA Regulatory	39.85	8.5204%	89,832	0	89,832	49,990	139,822
54 Finance Other	7.47	1.5972%	16,839	0	16,839	9,371	26,210
55 ARA-Insurance	4.99	1.0669%	11,249	0	11,249	6,260	17,508
56 ARA-BARC	88.69	18.9630%	199,929	0	199,929	111,257	311,187
57 ARA Parking	65.67	14.0411%	148,037	0	148,037	82,380	230,416
58 ARA Other	0.26	0.0556%	586	0	586	326	912
<b>Subtotal</b>	<b>467.70</b>	<b>100.0000%</b>	<b>1,054,313</b>	<b>0</b>	<b>1,054,313</b>	<b>496,324</b>	<b>1,550,637</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,054,313</b>		<b>\$1,550,637</b>

Basis Units: Number of FTE positions supported  
Source: COH FTE Report

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FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:15 ARA Admin Svcs**

<b>Department</b>	<b>Busi Office</b>	<b>Total</b>
4 Finance Dir Office	\$15,554	\$15,554
5 Finance Budget Management	33,453	33,453
6 Finance City Council Administration	11,271	11,271
7 Finance Public Finance	10,933	10,933
8 Finance General Accounting	19,928	19,928
9 Finance Internal Control	5,275	5,275
10 Finance Grants	11,587	11,587
11 Finance Performance Management	10,347	10,347
12 Finance Treasury	13,706	13,706
13 Finance Business Svcs	3,967	3,967
14 ARA Director Office	7,484	7,484
15 ARA Admin Svcs	18,913	18,913
16 ARA Strategic Purchasing	133,296	133,296
17 ARA Operations	329,748	329,748
18 ARA Payroll Services	199,119	199,119
19 ARA Regulatory	139,822	139,822
54 Finance Other	26,210	26,210
55 ARA-Insurance	17,508	17,508
56 ARA-BARC	311,187	311,187
57 ARA Parking	230,416	230,416
58 ARA Other	912	912
<b>Total</b>	<b>\$1,550,637</b>	<b>\$1,550,637</b>

## 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. The Strategic Purchasing Division 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:

- **Strategic Purchasing** – Costs of purchasing activities have been allocated based on the number of purchase transactions processed.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**A. Department Costs**

**Dept:16 ARA Strategic Purchasing**

Description		Amount	General Admin	Strategic Purchasing
<b>Personnel Costs</b>				
Salaries	S1	2,534,678	0	2,534,678
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,200,956	0	1,200,956
Subtotal - Personnel Costs		<u>3,735,634</u>	0	<u>3,735,634</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	66,278	0	66,278
Services	S	150,929	0	150,929
Subtotal - Services & Supplies		<u>217,207</u>	0	<u>217,207</u>
<b>Department Cost Total</b>		3,952,841	0	3,952,841
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		3,952,841	0	3,952,841
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$3,952,841</u></u>		<u><u>\$3,952,841</u></u>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:16 ARA Strategic Purchasing**

Department	First Incoming	Second Incoming	Strategic Purchasing
3 Insurance Retirees	\$92,258	\$1,083	\$93,341
3 Memberships	3,924	46	3,970
3 Accounting & Consult	726	9	735
3 Interest Costs	7,056	89	7,144
3 Other Misc	2,610	33	2,643
3 Non-Dpt. Legal Svcs/Lobby	1,862	22	1,884
Subtotal - Non-Departmental-Gen Gov	108,436	1,281	109,716
5 Budget	783	161	944
Subtotal - Finance Budget Managemen	783	161	944
8 Gen Acctng	379	91	471
8 Auditing Svcs	694	0	694
Subtotal - Finance General Accounting	1,073	91	1,164
9 Internal Control	728	141	868
Subtotal - Finance Internal Control	728	141	868
11 Performance Improvement	876	139	1,015
Subtotal - Finance Performance Managç	876	139	1,015
12 Tax & Rev	79	12	91
12 Fin Operations	836	125	961
Subtotal - Finance Treasury	915	137	1,052
13 Fin Business Svcs	943	69	1,012
Subtotal - Finance Business Svcs	943	69	1,012
14 ARA Dept Admin	162,773	74,033	236,806
Subtotal - ARA Director Office	162,773	74,033	236,806
15 Busi Office	85,639	47,657	133,296
Subtotal - ARA Admin Svcs	85,639	47,657	133,296
16 Strategic Purchasing	0	8,907	8,907

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:16 ARA Strategic Purchasing**

Department	First Incoming	Second Incoming	Strategic Purchasing
Subtotal - ARA Strategic Purchasing	\$0	\$8,907	\$8,907
17 Mailroom	0	22,284	22,284
17 Records	0	1,420	1,420
Subtotal - ARA Operations	0	23,704	23,704
18 Payroll Svcs	0	8,627	8,627
Subtotal - ARA Payroll Services	0	8,627	8,627
19 Transportation	0	2,535	2,535
19 Franchise	0	2,093	2,093
19 Commer Permit	0	7,764	7,764
Subtotal - ARA Regulatory	0	12,392	12,392
22 Enterprise Optns	0	1,274	1,274
Subtotal - HITS Infrastructure	0	1,274	1,274
24 IT Proj Mgt	0	1,823	1,823
Subtotal - HITS Project Mgt Office	0	1,823	1,823
25 Certifcn/compliance	0	2,251	2,251
25 Contract Monitor	0	56,030	56,030
25 S/MWDBE Reporting	0	12,447	12,447
25 Procurement Svcs	0	3,420	3,420
25 Vendor Svcs	0	202	202
Subtotal - Office Business Opportunity	0	74,350	74,350
26 City Mayor Admin	0	5,185	5,185
26 I Gov Relats	0	945	945
Subtotal - Mayor	0	6,130	6,130
27 Personnel Svcs	0	3,029	3,029
27 HR Training	0	218	218
Subtotal - Human Resources	0	3,247	3,247
29 City Sec Svcs	0	1,129	1,129

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Dept:16 ARA Strategic Purchasing

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Strategic Purchasing
Subtotal - City Secretary	\$0	\$1,129	\$1,129
30 City Council Svcs	0	9,855	9,855
Subtotal - City Council	0	9,855	9,855
31 Controller Fin Svcs	0	2,546	2,546
31 Controller Treasury	0	1,916	1,916
Subtotal - City Controller's Office	0	4,462	4,462
37 Real Estate	0	8,941	8,941
Subtotal - General Services	0	8,941	8,941
<b>Total Incoming</b>	<b>362,164</b>	<b>288,551</b>	<b>650,715</b> 100.00%
<b>C. Total Allocated</b>		<b>\$4,603,556</b>	<b>\$4,603,556</b>

**CITY OF HOUSTON, TEXAS**  
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6/25/2014

**Strategic Purchasing Allocations**

**Dept:16 ARA Strategic Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	373	0.5202%	\$22,448	\$0	\$22,448	\$0	\$22,448
4 Finance Dir Office	54	0.0753%	3,250	0	3,250	0	3,250
5 Finance Budget Management	33	0.0460%	1,986	0	1,986	0	1,986
6 Finance City Council Administration	33	0.0460%	1,986	0	1,986	0	1,986
7 Finance Public Finance	11	0.0153%	662	0	662	0	662
8 Finance General Accounting	18	0.0251%	1,083	0	1,083	0	1,083
10 Finance Grants	11	0.0153%	662	0	662	0	662
12 Finance Treasury	3	0.0042%	181	0	181	0	181
13 Finance Business Svcs	83	0.1158%	4,995	0	4,995	0	4,995
14 ARA Director Office	162	0.2259%	9,750	0	9,750	0	9,750
15 ARA Admin Svcs	32	0.0446%	1,926	0	1,926	0	1,926
16 ARA Strategic Purchasing	148	0.2064%	8,907	0	8,907	0	8,907
17 ARA Operations	131	0.1827%	7,884	0	7,884	534	8,418
18 ARA Payroll Services	143	0.1994%	8,606	0	8,606	583	9,189
19 ARA Regulatory	99	0.1381%	5,958	0	5,958	404	6,362
20 IT Director	157	0.2190%	9,449	0	9,449	640	10,089
21 HITS Admin & Applications	68	0.0948%	4,092	0	4,092	277	4,370
22 HITS Infrastructure	138	0.1925%	8,305	0	8,305	563	8,868
23 HITS Radio	106	0.1478%	6,379	0	6,379	432	6,812
25 Office Business Opportunity	140	0.1953%	8,426	0	8,426	571	8,997
26 Mayor	976	1.3612%	58,738	0	58,738	3,981	62,719
27 Human Resources	528	0.7364%	31,776	0	31,776	2,154	33,930
28 Legal	252	0.3515%	15,166	0	15,166	1,028	16,194
29 City Secretary	22	0.0307%	1,324	0	1,324	90	1,414
30 City Council	544	0.7587%	32,739	0	32,739	2,219	34,958
31 City Controller's Office	384	0.5356%	23,110	0	23,110	1,566	24,676
32 Health Administration	573	0.7992%	34,484	0	34,484	2,337	36,822
33 Planning & Dev Admin	133	0.1855%	8,004	0	8,004	543	8,547
35 CIP Sal Rec PWE	53	0.0739%	3,190	0	3,190	216	3,406
36 HPD Police Records	14	0.0195%	843	0	843	57	900
37 General Services	6,627	9.2428%	398,828	0	398,828	27,032	425,860
38 HEC	815	1.1367%	49,049	0	49,049	3,325	52,373
40 Police	4,692	6.5440%	282,375	0	282,375	19,139	301,514
41 Depart of Neighbrhds	510	0.7113%	30,693	0	30,693	2,080	32,773
42 Fire	1,992	2.7783%	119,883	0	119,883	8,126	128,009
43 Municipal Court	1,503	2.0963%	90,454	0	90,454	6,131	96,585
44 Solid Waste	1,393	1.9428%	83,834	0	83,834	5,682	89,516
45 Houston Airport System (HAS)	8,981	12.5260%	540,497	0	540,497	36,635	577,131
46 Housing & Community Developmnt	575	0.8020%	34,605	0	34,605	2,346	36,950
47 Library	587	0.8187%	35,327	0	35,327	2,394	37,721
48 Parks & Recreation	5,146	7.1772%	309,698	0	309,698	20,991	330,689
49 Health & Human Services Department	3,047	4.2497%	183,375	0	183,375	12,429	195,804
50 Convention&Entertain	7	0.0098%	421	0	421	29	450

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**Strategic Purchasing Allocations**

Dept:16 ARA Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Fleet Managemnt	6,306	8.7951%	\$379,509	\$0	\$379,509	\$25,723	\$405,232
52 Planning & Developmnt	35	0.0488%	2,106	0	2,106	143	2,249
54 Finance Other	2	0.0028%	120	0	120	8	129
55 ARA-Insurance	28	0.0391%	1,685	0	1,685	114	1,799
56 ARA-BARC	522	0.7280%	31,415	0	31,415	2,129	33,544
57 ARA Parking	709	0.9889%	42,669	0	42,669	2,892	45,561
58 ARA Other	154	0.2148%	9,268	0	9,268	628	9,896
59 IT Public Services	16	0.0223%	963	0	963	65	1,028
60 Legal Insurance	1,687	2.3529%	101,527	0	101,527	6,882	108,409
62 Mayor Cable TV	180	0.2510%	10,833	0	10,833	734	11,567
63 Mayor other	193	0.2692%	11,615	0	11,615	787	12,402
64 TIRZ	2	0.0028%	120	0	120	8	129
65 HR Health Benefits	427	0.5955%	25,698	0	25,698	1,742	27,440
67 PWE Bldg Insp	792	1.1046%	47,664	0	47,664	3,231	50,895
68 PWE Stormwater	938	1.3082%	56,451	0	56,451	3,826	60,277
69 PWE DDSR	1,779	2.4812%	107,064	0	107,064	7,257	114,321
70 PWE Water & Storm Sewer	14,719	20.5289%	885,822	0	885,822	60,041	945,863
71 PWE Houston Transtar	411	0.5732%	24,735	0	24,735	1,677	26,411
72 PWE Other	28	0.0391%	1,685	0	1,685	114	1,799
73 Houston Permit Center	227	0.3166%	13,661	0	13,661	926	14,587
74 CIP S/R Planning	8	0.0112%	481	0	481	33	514
75 CIP Sal Rec RE	145	0.2022%	8,726	0	8,726	591	9,318
76 CIP S/R Engrg	131	0.1827%	7,884	0	7,884	534	8,418
77 CIP S/R Constr	125	0.1743%	7,523	0	7,523	510	8,033
78 CIP S/R Eng/Const	96	0.1339%	5,777	0	5,777	392	6,169
79 CIP S/R Geo/Env	1	0.0014%	60	0	60	4	64
80 CIP S/R Other	41	0.0572%	2,467	0	2,467	167	2,635
92 Hurricane Ike Aid & Recovery	13	0.0181%	782	0	782	53	835
94 HR-W.C.	184	0.2566%	11,074	0	11,074	751	11,824
95 HITS Other	503	0.7015%	30,272	0	30,272	2,052	32,323
<b>Subtotal</b>	71,699	100.0000%	4,315,005	0	4,315,005	288,551	4,603,556
Direct Bills						0	0
<b>Total</b>					<b>\$4,315,005</b>		<b>\$4,603,556</b>

Basis Units: Number of purchase transactions

Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:16 ARA Strategic Purchasing

<b>Department</b>	<b>Strategic Purchasing</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$22,448	\$22,448
4 Finance Dir Office	3,250	3,250
5 Finance Budget Management	1,986	1,986
6 Finance City Council Administration	1,986	1,986
7 Finance Public Finance	662	662
8 Finance General Accounting	1,083	1,083
10 Finance Grants	662	662
12 Finance Treasury	181	181
13 Finance Business Svcs	4,995	4,995
14 ARA Director Office	9,750	9,750
15 ARA Admin Svcs	1,926	1,926
16 ARA Strategic Purchasing	8,907	8,907
17 ARA Operations	8,418	8,418
18 ARA Payroll Services	9,189	9,189
19 ARA Regulatory	6,362	6,362
20 IT Director	10,089	10,089
21 HITS Admin & Applications	4,370	4,370
22 HITS Infrastructure	8,868	8,868
23 HITS Radio	6,812	6,812
25 Office Business Opportunity	8,997	8,997
26 Mayor	62,719	62,719
27 Human Resources	33,930	33,930
28 Legal	16,194	16,194
29 City Secretary	1,414	1,414
30 City Council	34,958	34,958
31 City Controller's Office	24,676	24,676
32 Health Administration	36,822	36,822
33 Planning & Dev Admin	8,547	8,547
35 CIP Sal Rec PWE	3,406	3,406
36 HPD Police Records	900	900
37 General Services	425,860	425,860
38 HEC	52,373	52,373
40 Police	301,514	301,514
41 Depart of Neighbrhds	32,773	32,773
42 Fire	128,009	128,009
43 Municipal Court	96,585	96,585
44 Solid Waste	89,516	89,516
45 Houston Airport System (HAS)	577,131	577,131
46 Housing & Community Developmnt	36,950	36,950
47 Library	37,721	37,721
48 Parks & Recreation	330,689	330,689

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:16 ARA Strategic Purchasing

<b>Department</b>	<b>Strategic Purchasing</b>	<b>Total</b>
49 Health & Human Services Department	\$195,804	\$195,804
50 Convention&Entertain	450	450
51 Fleet Managemnt	405,232	405,232
52 Planning & Developmnt	2,249	2,249
54 Finance Other	129	129
55 ARA-Insurance	1,799	1,799
56 ARA-BARC	33,544	33,544
57 ARA Parking	45,561	45,561
58 ARA Other	9,896	9,896
59 IT Public Services	1,028	1,028
60 Legal Insurance	108,409	108,409
62 Mayor Cable TV	11,567	11,567
63 Mayor other	12,402	12,402
64 TIRZ	129	129
65 HR Health Benefits	27,440	27,440
67 PWE Bldg Insp	50,895	50,895
68 PWE Stormwater	60,277	60,277
69 PWE DDSR	114,321	114,321
70 PWE Water & Storm Sewer	945,863	945,863
71 PWE Houston Transtar	26,411	26,411
72 PWE Other	1,799	1,799
73 Houston Permit Center	14,587	14,587
74 CIP S/R Planning	514	514
75 CIP Sal Rec RE	9,318	9,318
76 CIP S/R Engrg	8,418	8,418
77 CIP S/R Constr	8,033	8,033
78 CIP S/R Eng/Const	6,169	6,169
79 CIP S/R Geo/Env	64	64
80 CIP S/R Other	2,635	2,635
92 Hurricane Ike Aid & Recovery	835	835
94 HR-W.C.	11,824	11,824
95 HITS Other	32,323	32,323
<b>Total</b>	<b>\$4,603,556</b>	<b>\$4,603,556</b>

## ADMINISTRATION AND REGULATORY AFFAIRS - OPERATIONS NATURE AND EXTENT OF SERVICES

The Operations Division provides support services for many of the City's departments. Responsibilities include providing departmental administrative and accounting support, managing fixed assets, and records as well as the 3-1-1 function support call center which is the citywide response center for non-emergency city services answering citizens' calls for all City departments. The identified activities and basis used for cost allocation are as follows:

- **Mailroom** - Costs associated with the mailroom have been allocated based upon the number of FTE 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 allocated based on the total FTE in city departments.
- **3-1-1 Call Center** - Costs associated with the 3-1-1 call center have been allocated based upon the number of contacts for each department.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:17 ARA Operations**

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Scvs
<hr/>							
Personnel Costs							
Salaries	S1	3,968,586	0	127,533	185,348	457,295	3,198,410
<i>Salary % Split</i>			<i>.00%</i>	<i>3.21%</i>	<i>4.67%</i>	<i>11.52%</i>	<i>80.59%</i>
Benefits	P	1,892,126	0	70,772	107,703	192,899	1,520,752
Subtotal - Personnel Costs		<hr/> 5,860,712	0	198,305	293,051	650,194	4,719,162
<hr/>							
Services & Supplies Cost							
Supplies	P	85,070	0	2,182	10,240	1,208	71,440
Services	P	466,836	0	35,331	39,471	28,832	363,202
Subtotal - Services & Supplies		<hr/> 551,906	0	37,513	49,711	30,040	434,642
<hr/>							
<b>Department Cost Total</b>		6,412,618	0	235,818	342,762	680,234	5,153,804
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
<b>Total Costs After Adjustments</b>		6,412,618	0	235,818	342,762	680,234	5,153,804
<hr/>							
General Admin Distribution			0	0	0	0	0
<hr/>							
<b>Grand Total</b>		<b>\$6,412,618</b>		<b>\$235,818</b>	<b>\$342,762</b>	<b>\$680,234</b>	<b>\$5,153,804</b>
<hr/> <hr/>							

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$228,230	\$2,678	\$7,420	\$10,784	\$26,607	\$186,096
3 Memberships	9,706	114	316	459	1,132	7,914
3 Accounting & Consult	7,260	88	236	343	847	5,922
3 Interest Costs	11,446	144	372	541	1,336	9,341
3 Other Misc	4,234	53	138	200	494	3,455
3 Non-Dpt. Legal Svcs/Lobby	4,606	54	150	218	537	3,756
3 Walker Rent *	225,047	2,641	0	0	0	227,688
Subtotal - Non-Departmental-Gen Gov	490,529	5,772	8,632	12,545	30,952	444,172
5 Budget	7,824	1,610	303	441	1,087	7,603
Subtotal - Finance Budget Managemen	7,824	1,610	303	441	1,087	7,603
8 Gen Acctng	3,792	912	151	220	542	3,791
8 Auditing Svcs	6,935	0	223	324	799	5,589
Subtotal - Finance General Accounting	10,727	912	374	544	1,341	9,380
9 Internal Control	1,181	228	45	66	162	1,135
Subtotal - Finance Internal Control	1,181	228	45	66	162	1,135
11 Performance Improvement	1,421	225	53	77	190	1,327
Subtotal - Finance Performance Manag	1,421	225	53	77	190	1,327
12 Tax & Rev	286,870	44,301	10,642	15,467	38,160	266,901
12 Fin Operations	1,356	203	50	73	180	1,256
Subtotal - Finance Treasury	288,226	44,503	10,692	15,540	38,340	268,157
13 Fin Business Svcs	1,529	112	53	77	189	1,323
Subtotal - Finance Business Svcs	1,529	112	53	77	189	1,323
14 ARA Dept Admin	402,670	183,144	18,825	27,360	67,503	472,126
Subtotal - ARA Director Office	402,670	183,144	18,825	27,360	67,503	472,126
15 Busi Office	211,854	117,893	10,597	15,400	37,996	265,754
Subtotal - ARA Admin Svcs	211,854	117,893	10,597	15,400	37,996	265,754
16 Strategic Purchasing	7,884	534	271	393	970	6,785

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:17 ARA Operations**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Mailroom</b>	<b>Property</b>	<b>Records</b>	<b>3-1-1 Svcs</b>
Subtotal - ARA Strategic Purchasing	\$7,884	\$534	\$271	\$393	\$970	\$6,785
17 Mailroom	0	55,127	1,772	2,575	6,352	44,428
17 Records	0	3,513	113	164	405	2,831
Subtotal - ARA Operations	0	58,640	1,884	2,739	6,757	47,260
18 Payroll Svcs	0	21,341	686	997	2,459	17,199
Subtotal - ARA Payroll Services	0	21,341	686	997	2,459	17,199
19 Transportation	0	4,113	132	192	474	3,315
19 Franchise	0	3,395	109	159	391	2,736
19 Commer Permit	0	12,595	405	588	1,451	10,151
Subtotal - ARA Regulatory	0	20,103	646	939	2,316	16,202
22 Enterprise Optns	0	12,732	409	595	1,467	10,261
Subtotal - HITS Infrastructure	0	12,732	409	595	1,467	10,261
24 IT Proj Mgt	0	4,510	145	211	520	3,635
Subtotal - HITS Project Mgt Office	0	4,510	145	211	520	3,635
25 Certifcn/compliance	0	5,569	179	260	642	4,489
25 Procurement Svcs	0	684	22	32	79	551
25 Vendor Svcs	0	500	16	23	58	403
Subtotal - Office Business Opportunity	0	6,754	217	315	778	5,443
26 City Mayor Admin	0	12,827	412	599	1,478	10,337
26 I Gov Relats	0	2,339	75	109	269	1,885
Subtotal - Mayor	0	15,165	487	708	1,747	12,222
27 Personnel Svcs	0	7,492	241	350	863	6,038
27 HR Training	0	958	31	45	110	772
Subtotal - Human Resources	0	8,450	272	395	974	6,810
29 City Sec Svcs	0	1,832	59	86	211	1,477
Subtotal - City Secretary	0	1,832	59	86	211	1,477
30 City Council Svcs	0	15,988	514	747	1,842	12,885

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 ARA Operations

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Mailroom</b>	<b>Property</b>	<b>Records</b>	<b>3-1-1 Scvs</b>
Subtotal - City Council	\$0	\$15,988	\$514	\$747	\$1,842	\$12,885
31 Controller Fin Svcs	0	25,456	818	1,189	2,933	20,516
31 Controller Treasury	0	3,108	100	145	358	2,505
Subtotal - City Controller's Office	0	28,564	918	1,334	3,291	23,021
37 Real Estate	0	7,966	256	372	918	6,420
Subtotal - General Services	0	7,966	256	372	918	6,420
<b>Total Incoming</b>	<b>1,423,844</b>	<b>556,979</b>	<b>56,338</b> 3.48%	<b>81,878</b> 5.06%	<b>202,011</b> 10.51%	<b>1,640,595</b> 80.95%
<b>C. Total Allocated</b>		<b>\$8,393,441</b>	<b>\$292,156</b>	<b>\$424,640</b>	<b>\$882,245</b>	<b>\$6,794,399</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Mailroom Allocations**

**Dept:17 ARA Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	1.4753%	\$4,047	\$0	\$4,047	\$0	\$4,047
5 Finance Budget Management	14.84	3.1730%	8,705	0	8,705	0	8,705
6 Finance City Council Administration	5.00	1.0691%	2,933	0	2,933	0	2,933
7 Finance Public Finance	4.85	1.0370%	2,845	0	2,845	0	2,845
8 Finance General Accounting	8.84	1.8901%	5,185	0	5,185	0	5,185
9 Finance Internal Control	2.34	0.5003%	1,373	0	1,373	0	1,373
10 Finance Grants	5.14	1.0990%	3,015	0	3,015	0	3,015
11 Finance Performance Management	4.59	0.9814%	2,692	0	2,692	0	2,692
12 Finance Treasury	6.08	1.3000%	3,566	0	3,566	0	3,566
13 Finance Business Svcs	1.76	0.3763%	1,032	0	1,032	0	1,032
14 ARA Director Office	3.32	0.7099%	1,947	0	1,947	0	1,947
15 ARA Admin Svcs	8.39	1.7939%	4,921	0	4,921	0	4,921
16 ARA Strategic Purchasing	37.99	8.1227%	22,284	0	22,284	0	22,284
17 ARA Operations	93.98	20.0941%	55,127	0	55,127	0	55,127
18 ARA Payroll Services	56.75	12.1338%	33,288	0	33,288	3,834	37,122
19 ARA Regulatory	39.85	8.5204%	23,375	0	23,375	2,692	26,067
54 Finance Other	7.47	1.5972%	4,382	0	4,382	505	4,886
55 ARA-Insurance	4.99	1.0669%	2,927	0	2,927	337	3,264
56 ARA-BARC	88.69	18.9630%	52,024	0	52,024	5,992	58,015
57 ARA Parking	65.67	14.0411%	38,521	0	38,521	4,437	42,957
58 ARA Other	0.26	0.0556%	153	0	153	18	170
<b>Subtotal</b>	<b>467.70</b>	<b>100.0000%</b>	<b>274,342</b>	<b>0</b>	<b>274,342</b>	<b>17,814</b>	<b>292,156</b>
Direct Bills					0		0
<b>Total</b>					<b>\$274,342</b>		<b>\$292,156</b>

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Property Allocations**

**Dept:17 ARA Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	1	0.0016%	\$6	\$0	\$6	\$0	\$6
4 Finance Dir Office	107	0.1735%	692	0	692	0	692
14 ARA Director Office	491	0.7962%	3,175	0	3,175	0	3,175
20 IT Director	1,717	2.7842%	11,102	0	11,102	728	11,830
25 Office Business Opportunity	20	0.0324%	129	0	129	8	138
26 Mayor	343	0.5562%	2,218	0	2,218	145	2,363
27 Human Resources	69	0.1119%	446	0	446	29	475
28 Legal	71	0.1151%	459	0	459	30	489
29 City Secretary	27	0.0438%	175	0	175	11	186
30 City Council	130	0.2108%	841	0	841	55	896
31 City Controller's Office	35	0.0568%	226	0	226	15	241
32 Health Administration	3,903	6.3288%	25,236	0	25,236	1,655	26,891
33 Planning & Dev Admin	348	0.5643%	2,250	0	2,250	148	2,398
37 General Services	674	1.0929%	4,358	0	4,358	286	4,644
38 HEC	7	0.0114%	45	0	45	3	48
40 Police	39,760	64.4722%	257,083	0	257,083	16,855	273,938
41 Depart of Neighbrhds	34	0.0551%	220	0	220	14	234
42 Fire	6,019	9.7600%	38,918	0	38,918	2,552	41,470
43 Municipal Court	131	0.2124%	847	0	847	56	903
44 Solid Waste	543	0.8805%	3,511	0	3,511	230	3,741
46 Housing & Community Developmnt	31	0.0503%	200	0	200	13	214
47 Library	3,409	5.5278%	22,042	0	22,042	1,445	23,487
48 Parks & Recreation	3,764	6.1035%	24,338	0	24,338	1,596	25,933
51 Fleet Managemnt	36	0.0584%	233	0	233	15	248
<b>Subtotal</b>	<b>61,670</b>	<b>100.0000%</b>	<b>398,750</b>	<b>0</b>	<b>398,750</b>	<b>25,890</b>	<b>424,640</b>
Direct Bills					0		0
<b>Total</b>					<b>\$398,750</b>		<b>\$424,640</b>

Basis Units: Number of fixed & controlled assets excl PWE & Airport

Source: Asset Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Records Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$258	\$0	\$258	\$0	\$258
5 Finance Budget Management	14.84	0.0678%	555	0	555	0	555
6 Finance City Council Administration	5.00	0.0228%	187	0	187	0	187
7 Finance Public Finance	4.85	0.0222%	181	0	181	0	181
8 Finance General Accounting	8.84	0.0404%	330	0	330	0	330
9 Finance Internal Control	2.34	0.0107%	87	0	87	0	87
10 Finance Grants	5.14	0.0235%	192	0	192	0	192
11 Finance Performance Management	4.59	0.0210%	172	0	172	0	172
12 Finance Treasury	6.08	0.0278%	227	0	227	0	227
13 Finance Business Svcs	1.76	0.0080%	66	0	66	0	66
14 ARA Director Office	3.32	0.0152%	124	0	124	0	124
15 ARA Admin Svcs	8.39	0.0383%	314	0	314	0	314
16 ARA Strategic Purchasing	37.99	0.1735%	1,420	0	1,420	0	1,420
17 ARA Operations	93.98	0.4293%	3,513	0	3,513	0	3,513
18 ARA Payroll Services	56.75	0.2592%	2,122	0	2,122	167	2,289
19 ARA Regulatory	39.85	0.1820%	1,490	0	1,490	117	1,607
20 IT Director	13.24	0.0605%	495	0	495	39	534
21 HITS Admin & Applications	31.33	0.1431%	1,171	0	1,171	92	1,264
22 HITS Infrastructure	67.30	0.3074%	2,516	0	2,516	198	2,714
23 HITS Radio	26.77	0.1223%	1,001	0	1,001	79	1,080
24 HITS Project Mgt Office	6.07	0.0277%	227	0	227	18	245
25 Office Business Opportunity	27.10	0.1238%	1,013	0	1,013	80	1,093
26 Mayor	39.85	0.1820%	1,490	0	1,490	117	1,607
27 Human Resources	159.20	0.7272%	5,951	0	5,951	469	6,420
28 Legal	116.36	0.5315%	4,350	0	4,350	343	4,693
29 City Secretary	10.70	0.0489%	400	0	400	32	432
30 City Council	77.72	0.3550%	2,905	0	2,905	229	3,134
31 City Controller's Office	64.90	0.2965%	2,426	0	2,426	191	2,617
32 Health Administration	74.88	0.3421%	2,799	0	2,799	221	3,020
33 Planning & Dev Admin	13.15	0.0601%	492	0	492	39	530
35 CIP Sal Rec PWE	14.89	0.0680%	557	0	557	44	600
36 HPD Police Records	89.82	0.4103%	3,358	0	3,358	265	3,622
37 General Services	227.97	1.0414%	8,522	0	8,522	671	9,194
38 HEC	242.52	1.1078%	9,066	0	9,066	714	9,781
40 Police	6,796.33	31.0461%	254,072	0	254,072	20,017	274,089
41 Depart of Neighbrhds	155.53	0.7105%	5,814	0	5,814	458	6,272
42 Fire	4,155.57	18.9829%	155,351	0	155,351	12,240	167,590
43 Municipal Court	303.81	1.3878%	11,358	0	11,358	895	12,252
44 Solid Waste	474.03	2.1654%	17,721	0	17,721	1,396	19,117
45 Houston Airport System (HAS)	1,339.66	6.1197%	50,081	0	50,081	3,946	54,027
46 Housing & Community Developmnt	161.10	0.7359%	6,023	0	6,023	474	6,497
47 Library	453.48	2.0715%	16,953	0	16,953	1,336	18,288
48 Parks & Recreation	736.60	3.3648%	27,537	0	27,537	2,170	29,706

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Records Allocations**

**Dept:17 ARA Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$34,068	\$0	\$34,068	\$2,684	\$36,752
50 Convention&Entertain	33.39	0.1525%	1,248	0	1,248	98	1,347
51 Fleet Managemnt	351.01	1.6034%	13,122	0	13,122	1,034	14,156
52 Planning & Developmnt	73.93	0.3377%	2,764	0	2,764	218	2,982
54 Finance Other	7.47	0.0341%	279	0	279	22	301
55 ARA-Insurance	4.99	0.0228%	187	0	187	15	201
56 ARA-BARC	88.69	0.4051%	3,316	0	3,316	261	3,577
57 ARA Parking	65.67	0.3000%	2,455	0	2,455	193	2,648
58 ARA Other	0.26	0.0012%	10	0	10	1	10
59 IT Public Services	16.27	0.0743%	608	0	608	48	656
60 Legal Insurance	44.85	0.2049%	1,677	0	1,677	132	1,809
61 Legal Wkr Comp	2.65	0.0121%	99	0	99	8	107
62 Mayor Cable TV	14.75	0.0674%	551	0	551	43	595
63 Mayor other	13.82	0.0631%	517	0	517	41	557
64 TIRZ	16.44	0.0751%	615	0	615	48	663
65 HR Health Benefits	45.83	0.2094%	1,713	0	1,713	135	1,848
67 PWE Bldg Insp	503.26	2.2989%	18,814	0	18,814	1,482	20,296
68 PWE Stormwater	387.48	1.7700%	14,485	0	14,485	1,141	15,627
69 PWE DDSR	490.44	2.2404%	18,334	0	18,334	1,445	19,779
70 PWE Water & Storm Sewer	2,237.92	10.2230%	83,662	0	83,662	6,591	90,253
71 PWE Houston Transtar	6.67	0.0305%	249	0	249	20	269
72 PWE Other	15.05	0.0687%	563	0	563	44	607
73 Houston Permit Center	3.30	0.0151%	123	0	123	10	133
74 CIP S/R Planning	10.95	0.0500%	409	0	409	32	442
75 CIP Sal Rec RE	34.82	0.1591%	1,302	0	1,302	103	1,404
76 CIP S/R Engrg	95.07	0.4343%	3,554	0	3,554	280	3,834
77 CIP S/R Constr	108.35	0.4950%	4,051	0	4,051	319	4,370
78 CIP S/R Eng/Const	14.40	0.0658%	538	0	538	42	581
79 CIP S/R Geo/Env	10.19	0.0465%	381	0	381	30	411
80 CIP S/R Other	17.72	0.0809%	662	0	662	52	715
81 CIP S/R GSD	24.64	0.1126%	921	0	921	73	994
94 HR-W.C.	30.11	0.1375%	1,126	0	1,126	89	1,214
95 HITS Other	28.90	0.1320%	1,080	0	1,080	85	1,166
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>818,370</b>	<b>0</b>	<b>818,370</b>	<b>63,876</b>	<b>882,245</b>
Direct Bills					0		0
<b>Total</b>					<b>\$818,370</b>		<b>\$882,245</b>

Basis Units: Total FTE positions, all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**3-1-1 Scvs Allocations**

**Dept:17 ARA Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	1,094	0.0630%	\$3,996	\$0	\$3,996	\$0	\$3,996
15 ARA Admin Svcs	63,979	3.6828%	233,674	0	233,674	0	233,674
20 IT Director	3,413	0.1965%	12,465	0	12,465	917	13,383
25 Office Business Opportunity	216	0.0124%	789	0	789	58	847
26 Mayor	5,483	0.3156%	20,026	0	20,026	1,474	21,499
27 Human Resources	5,585	0.3215%	20,398	0	20,398	1,501	21,899
28 Legal	1,569	0.0903%	5,731	0	5,731	422	6,152
29 City Secretary	1,593	0.0917%	5,818	0	5,818	428	6,246
30 City Council	2,849	0.1640%	10,406	0	10,406	766	11,171
31 City Controller's Office	445	0.0256%	1,625	0	1,625	120	1,745
33 Planning & Dev Admin	1,406	0.0809%	5,135	0	5,135	378	5,513
34 PWE Administration Indirect	282,706	16.2733%	1,032,543	0	1,032,543	75,978	1,108,521
37 General Services	2,054	0.1182%	7,502	0	7,502	552	8,054
38 HEC	113	0.0065%	413	0	413	30	443
40 Police	99,821	5.7460%	364,582	0	364,582	26,827	391,409
41 Depart of Neighbrhds	36,184	2.0829%	132,157	0	132,157	9,725	141,881
42 Fire	6,026	0.3469%	22,009	0	22,009	1,620	23,629
43 Municipal Court	609,189	35.0666%	2,224,975	0	2,224,975	163,722	2,388,697
44 Solid Waste	275,905	15.8818%	1,007,703	0	1,007,703	74,151	1,081,854
45 Houston Airport System (HAS)	371	0.0214%	1,355	0	1,355	100	1,455
46 Housing & Community Developmnt	2,784	0.1603%	10,168	0	10,168	748	10,916
47 Library	2,058	0.1185%	7,517	0	7,517	553	8,070
48 Parks & Recreation	13,184	0.7589%	48,153	0	48,153	3,543	51,696
49 Health & Human Services Department	53,310	3.0687%	194,707	0	194,707	14,327	209,034
57 ARA Parking	59,804	3.4425%	218,425	0	218,425	16,073	234,498
96 Other	206,094	11.8633%	752,729	0	752,729	55,389	808,117
<b>Subtotal</b>	<b>1,737,235</b>	<b>100.0000%</b>	<b>6,345,000</b>	<b>0</b>	<b>6,345,000</b>	<b>449,400</b>	<b>6,794,399</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,345,000</b>		<b>\$6,794,399</b>

Basis Units: Number of contacts per department  
Source: Contact Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:17 ARA Operations**

<b>Department</b>	<b>Mailroom</b>	<b>Property</b>	<b>Records</b>	<b>3-1-1 Svcs</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$0	\$6	\$0	\$0	\$6
4 Finance Dir Office	4,047	692	258	3,996	8,993
5 Finance Budget Management	8,705	0	555	0	9,260
6 Finance City Council Administration	2,933	0	187	0	3,120
7 Finance Public Finance	2,845	0	181	0	3,026
8 Finance General Accounting	5,185	0	330	0	5,516
9 Finance Internal Control	1,373	0	87	0	1,460
10 Finance Grants	3,015	0	192	0	3,207
11 Finance Performance Management	2,692	0	172	0	2,864
12 Finance Treasury	3,566	0	227	0	3,794
13 Finance Business Svcs	1,032	0	66	0	1,098
14 ARA Director Office	1,947	3,175	124	0	5,246
15 ARA Admin Svcs	4,921	0	314	233,674	238,909
16 ARA Strategic Purchasing	22,284	0	1,420	0	23,704
17 ARA Operations	55,127	0	3,513	0	58,640
18 ARA Payroll Services	37,122	0	2,289	0	39,411
19 ARA Regulatory	26,067	0	1,607	0	27,674
20 IT Director	0	11,830	534	13,383	25,746
21 HITS Admin & Applications	0	0	1,264	0	1,264
22 HITS Infrastructure	0	0	2,714	0	2,714
23 HITS Radio	0	0	1,080	0	1,080
24 HITS Project Mgt Office	0	0	245	0	245
25 Office Business Opportunity	0	138	1,093	847	2,078
26 Mayor	0	2,363	1,607	21,499	25,470
27 Human Resources	0	475	6,420	21,899	28,795
28 Legal	0	489	4,693	6,152	11,334
29 City Secretary	0	186	432	6,246	6,864
30 City Council	0	896	3,134	11,171	15,201
31 City Controller's Office	0	241	2,617	1,745	4,603
32 Health Administration	0	26,891	3,020	0	29,911
33 Planning & Dev Admin	0	2,398	530	5,513	8,441
34 PWE Administration Indirect	0	0	0	1,108,521	1,108,521
35 CIP Sal Rec PWE	0	0	600	0	600
36 HPD Police Records	0	0	3,622	0	3,622
37 General Services	0	4,644	9,194	8,054	21,891
38 HEC	0	48	9,781	443	10,272
40 Police	0	273,938	274,089	391,409	939,437
41 Depart of Neighbrhds	0	234	6,272	141,881	148,388
42 Fire	0	41,470	167,590	23,629	232,688
43 Municipal Court	0	903	12,252	2,388,697	2,401,852
44 Solid Waste	0	3,741	19,117	1,081,854	1,104,712

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Allocation Summary**

**Dept:17 ARA Operations**

Department	Mailroom	Property	Records	3-1-1 Scvs	Total
45 Houston Airport System (HAS)	\$0	\$0	\$54,027	\$1,455	\$55,482
46 Housing & Community Developmnt	0	214	6,497	10,916	17,627
47 Library	0	23,487	18,288	8,070	49,845
48 Parks & Recreation	0	25,933	29,706	51,696	107,335
49 Health & Human Services Department	0	0	36,752	209,034	245,786
50 Convention&Entertain	0	0	1,347	0	1,347
51 Fleet Managemnt	0	248	14,156	0	14,404
52 Planning & Developmnt	0	0	2,982	0	2,982
54 Finance Other	4,886	0	301	0	5,188
55 ARA-Insurance	3,264	0	201	0	3,465
56 ARA-BARC	58,015	0	3,577	0	61,592
57 ARA Parking	42,957	0	2,648	234,498	280,104
58 ARA Other	170	0	10	0	181
59 IT Public Services	0	0	656	0	656
60 Legal Insurance	0	0	1,809	0	1,809
61 Legal Wkr Comp	0	0	107	0	107
62 Mayor Cable TV	0	0	595	0	595
63 Mayor other	0	0	557	0	557
64 TIRZ	0	0	663	0	663
65 HR Health Benefits	0	0	1,848	0	1,848
67 PWE Bldg Insp	0	0	20,296	0	20,296
68 PWE Stormwater	0	0	15,627	0	15,627
69 PWE DDSR	0	0	19,779	0	19,779
70 PWE Water & Storm Sewer	0	0	90,253	0	90,253
71 PWE Houston Transtar	0	0	269	0	269
72 PWE Other	0	0	607	0	607
73 Houston Permit Center	0	0	133	0	133
74 CIP S/R Planning	0	0	442	0	442
75 CIP Sal Rec RE	0	0	1,404	0	1,404
76 CIP S/R Engrg	0	0	3,834	0	3,834
77 CIP S/R Constr	0	0	4,370	0	4,370
78 CIP S/R Eng/Const	0	0	581	0	581
79 CIP S/R Geo/Env	0	0	411	0	411
80 CIP S/R Other	0	0	715	0	715
81 CIP S/R GSD	0	0	994	0	994
94 HR-W.C.	0	0	1,214	0	1,214
95 HITS Other	0	0	1,166	0	1,166
96 Other	0	0	0	808,117	808,117
<b>Total</b>	<b>\$292,156</b>	<b>\$424,640</b>	<b>\$882,245</b>	<b>\$6,794,399</b>	<b>\$8,393,441</b>

**ADMINISTRATION AND REGULATORY AFFAIRS – PAYROLL SERVICES  
NATURE AND EXTENT OF SERVICES**

The Payroll Services 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 FTE positions for all funds. Direct billed services have been credited.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Dept:18 ARA Payroll Services

**A. Department Costs**

Description		Amount	General Admin	Payroll Svcs
<b>Personnel Costs</b>				
Salaries	S1	2,912,182	0	2,912,182
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,356,169	0	1,356,169
Subtotal - Personnel Costs		4,268,351	0	4,268,351
<b>Services &amp; Supplies Cost</b>				
Supplies	S	10,212	0	10,212
Services	S	112,437	0	112,437
Subtotal - Services & Supplies		122,649	0	122,649
<b>Department Cost Total</b>		4,391,000	0	4,391,000
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		4,391,000	0	4,391,000
General Admin Distribution			0	0
<b>Grand Total</b>		\$4,391,000		\$4,391,000

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:18 ARA Payroll Services

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Payroll Svcs</b>
3 Insurance Retirees	\$137,817	\$1,617	\$139,434
3 Memberships	5,861	69	5,930
3 Accounting & Consult	1,075	13	1,088
3 Interest Costs	7,838	98	7,936
3 Other Misc	2,899	36	2,936
3 Non-Dpt. Legal Svcs/Lobby	2,781	33	2,814
Subtotal - Non-Departmental-Gen Gov	158,271	1,867	160,138
5 Budget	1,159	238	1,397
Subtotal - Finance Budget Managemen	1,159	238	1,397
8 Gen Acctng	562	135	697
8 Auditing Svcs	1,027	0	1,027
Subtotal - Finance General Accounting	1,589	135	1,724
9 Internal Control	808	156	965
Subtotal - Finance Internal Control	808	156	965
11 Performance Improvement	973	154	1,127
Subtotal - Finance Performance Managç	973	154	1,127
12 Tax & Rev	120	19	139
12 Fin Operations	929	139	1,067
Subtotal - Finance Treasury	1,049	157	1,206
13 Fin Business Svcs	1,047	77	1,124
Subtotal - Finance Business Svcs	1,047	77	1,124
14 ARA Dept Admin	243,153	110,592	353,745
Subtotal - ARA Director Office	243,153	110,592	353,745
15 Busi Office	127,929	71,190	199,119
Subtotal - ARA Admin Svcs	127,929	71,190	199,119
16 Strategic Purchasing	8,606	583	9,189

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:18 ARA Payroll Services**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Payroll Svcs</b>
Subtotal - ARA Strategic Purchasing	\$8,606	\$583	\$9,189
17 Mailroom	33,288	3,834	37,122
17 Records	2,122	167	2,289
Subtotal - ARA Operations	35,410	4,001	39,411
18 Payroll Svcs	0	12,887	12,887
Subtotal - ARA Payroll Services	0	12,887	12,887
19 Transportation	0	2,816	2,816
19 Franchise	0	2,325	2,325
19 Commer Permit	0	8,624	8,624
Subtotal - ARA Regulatory	0	13,765	13,765
22 Enterprise Optns	0	1,886	1,886
Subtotal - HITS Infrastructure	0	1,886	1,886
24 IT Proj Mgt	0	2,724	2,724
Subtotal - HITS Project Mgt Office	0	2,724	2,724
25 Certifcn/compliance	0	3,363	3,363
25 Vendor Svcs	0	302	302
Subtotal - Office Business Opportunity	0	3,665	3,665
26 City Mayor Admin	0	7,745	7,745
26 I Gov Relats	0	1,412	1,412
Subtotal - Mayor	0	9,157	9,157
27 Personnel Svcs	0	4,524	4,524
27 HR Training	0	1,630	1,630
Subtotal - Human Resources	0	6,154	6,154
29 City Sec Svcs	0	1,254	1,254
Subtotal - City Secretary	0	1,254	1,254
30 City Council Svcs	0	10,948	10,948

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Dept:18 ARA Payroll Services

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - City Council	\$0	\$10,948	\$10,948
31 Controller Fin Svcs	0	3,770	3,770
31 Controller Treasury	0	2,128	2,128
Subtotal - City Controller's Office	0	5,898	5,898
<b>Total Incoming</b>	<b>579,993</b>	<b>257,489</b>	<b>837,482</b> 100.00%
<b>C. Total Allocated</b>	<b>\$5,228,482</b>	<b>\$5,228,482</b>	

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Payroll Svcs Allocations**

**Dept:18 ARA Payroll Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$1,567	\$0	\$1,567	\$0	\$1,567
5 Finance Budget Management	14.84	0.0678%	3,370	0	3,370	0	3,370
6 Finance City Council Administration	5.00	0.0228%	1,135	0	1,135	0	1,135
7 Finance Public Finance	4.85	0.0222%	1,101	0	1,101	0	1,101
8 Finance General Accounting	8.84	0.0404%	2,007	0	2,007	0	2,007
9 Finance Internal Control	2.34	0.0107%	531	0	531	0	531
10 Finance Grants	5.14	0.0235%	1,167	0	1,167	0	1,167
11 Finance Performance Management	4.59	0.0210%	1,042	0	1,042	0	1,042
12 Finance Treasury	6.08	0.0278%	1,381	0	1,381	0	1,381
13 Finance Business Svcs	1.76	0.0080%	400	0	400	0	400
14 ARA Director Office	3.32	0.0152%	754	0	754	0	754
15 ARA Admin Svcs	8.39	0.0383%	1,905	0	1,905	0	1,905
16 ARA Strategic Purchasing	37.99	0.1735%	8,627	0	8,627	0	8,627
17 ARA Operations	93.98	0.4293%	21,341	0	21,341	0	21,341
18 ARA Payroll Services	56.75	0.2592%	12,887	0	12,887	0	12,887
19 ARA Regulatory	39.85	0.1820%	9,049	0	9,049	474	9,523
20 IT Director	13.24	0.0605%	3,007	0	3,007	158	3,164
21 HITS Admin & Applications	31.33	0.1431%	7,114	0	7,114	373	7,487
22 HITS Infrastructure	67.30	0.3074%	15,282	0	15,282	801	16,084
23 HITS Radio	26.77	0.1223%	6,079	0	6,079	319	6,398
24 HITS Project Mgt Office	6.07	0.0277%	1,378	0	1,378	72	1,451
25 Office Business Opportunity	27.10	0.1238%	6,154	0	6,154	323	6,476
26 Mayor	39.85	0.1820%	9,049	0	9,049	474	9,523
27 Human Resources	159.20	0.7272%	36,151	0	36,151	1,895	38,046
28 Legal	116.36	0.5315%	26,423	0	26,423	1,385	27,808
29 City Secretary	10.70	0.0489%	2,430	0	2,430	127	2,557
30 City Council	77.72	0.3550%	17,649	0	17,649	925	18,574
31 City Controller's Office	64.90	0.2965%	14,737	0	14,737	773	15,510
32 Health Administration	74.88	0.3421%	17,004	0	17,004	891	17,895
33 Planning & Dev Admin	13.15	0.0601%	2,986	0	2,986	157	3,143
35 CIP Sal Rec PWE	14.89	0.0680%	3,381	(26,100)	(22,719)	177	(22,542)
36 HPD Police Records	89.82	0.4103%	20,396	0	20,396	1,069	21,465
37 General Services	227.97	1.0414%	51,767	0	51,767	2,714	54,481
38 HEC	242.52	1.1078%	55,071	0	55,071	2,887	57,958
40 Police	6,796.33	31.0461%	1,543,299	0	1,543,299	80,904	1,624,204
41 Depart of Neighbhrds	155.53	0.7105%	35,317	0	35,317	1,851	37,169
42 Fire	4,155.57	18.9829%	943,640	0	943,640	49,468	993,108
43 Municipal Court	303.81	1.3878%	68,989	0	68,989	3,617	72,605
44 Solid Waste	474.03	2.1654%	107,642	0	107,642	5,643	113,285
45 Houston Airport System (HAS)	1,339.66	6.1197%	304,208	(220,324)	83,884	15,947	99,831
46 Housing & Community Developmnt	161.10	0.7359%	36,582	0	36,582	1,918	38,500
47 Library	453.48	2.0715%	102,975	0	102,975	5,398	108,374
48 Parks & Recreation	736.60	3.3648%	167,266	0	167,266	8,769	176,034

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Payroll Svcs Allocations**

**Dept:18 ARA Payroll Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$206,937	\$0	\$206,937	\$10,848	\$217,785
50 Convention&Entertain	33.39	0.1525%	7,582	(26,012)	(18,430)	397	(18,032)
51 Fleet Managemnt	351.01	1.6034%	79,707	(7,100)	72,607	4,178	76,785
52 Planning & Developmnt	73.93	0.3377%	16,788	0	16,788	880	17,668
54 Finance Other	7.47	0.0341%	1,696	0	1,696	89	1,785
55 ARA-Insurance	4.99	0.0228%	1,133	0	1,133	59	1,193
56 ARA-BARC	88.69	0.4051%	20,140	0	20,140	1,056	21,195
57 ARA Parking	65.67	0.3000%	14,912	0	14,912	782	15,694
58 ARA Other	0.26	0.0012%	59	0	59	3	62
59 IT Public Services	16.27	0.0743%	3,695	0	3,695	194	3,888
60 Legal Insurance	44.85	0.2049%	10,184	0	10,184	534	10,718
61 Legal Wkr Comp	2.65	0.0121%	602	0	602	32	633
62 Mayor Cable TV	14.75	0.0674%	3,349	0	3,349	176	3,525
63 Mayor other	13.82	0.0631%	3,138	0	3,138	165	3,303
64 TIRZ	16.44	0.0751%	3,733	0	3,733	196	3,929
65 HR Health Benefits	45.83	0.2094%	10,407	0	10,407	546	10,953
67 PWE Bldg Insp	503.26	2.2989%	114,279	(37,400)	76,879	5,991	82,870
68 PWE Stormwater	387.48	1.7700%	87,988	(25,511)	62,477	4,613	67,090
69 PWE DDSR	490.44	2.2404%	111,368	(35,900)	75,468	5,838	81,307
70 PWE Water & Storm Sewer	2,237.92	10.2230%	508,183	(166,499)	341,684	26,640	368,325
71 PWE Houston Transtar	6.67	0.0305%	1,515	0	1,515	79	1,594
72 PWE Other	15.05	0.0687%	3,418	0	3,418	179	3,597
73 Houston Permit Center	3.30	0.0151%	749	0	749	39	789
74 CIP S/R Planning	10.95	0.0500%	2,487	0	2,487	130	2,617
75 CIP Sal Rec RE	34.82	0.1591%	7,907	0	7,907	415	8,321
76 CIP S/R Engrg	95.07	0.4343%	21,588	0	21,588	1,132	22,720
77 CIP S/R Constr	108.35	0.4950%	24,604	0	24,604	1,290	25,894
78 CIP S/R Eng/Const	14.40	0.0658%	3,270	0	3,270	171	3,441
79 CIP S/R Geo/Env	10.19	0.0465%	2,314	0	2,314	121	2,435
80 CIP S/R Other	17.72	0.0809%	4,024	0	4,024	211	4,235
81 CIP S/R GSD	24.64	0.1126%	5,595	0	5,595	293	5,889
94 HR-W.C.	30.11	0.1375%	6,837	0	6,837	358	7,196
95 HITS Other	28.90	0.1320%	6,563	0	6,563	344	6,907
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>4,970,993</b>	<b>(544,846)</b>	<b>4,426,147</b>	<b>257,489</b>	<b>4,683,636</b>
Direct Bills					544,846		544,846
<b>Total</b>					<b>\$4,970,993</b>		<b>\$5,228,482</b>

Basis Units: Total FTE positions, all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:18 ARA Payroll Services**

Department	Payroll Svcs	Total
0 Direct Billed	\$544,846	\$544,846
4 Finance Dir Office	1,567	1,567
5 Finance Budget Management	3,370	3,370
6 Finance City Council Administration	1,135	1,135
7 Finance Public Finance	1,101	1,101
8 Finance General Accounting	2,007	2,007
9 Finance Internal Control	531	531
10 Finance Grants	1,167	1,167
11 Finance Performance Management	1,042	1,042
12 Finance Treasury	1,381	1,381
13 Finance Business Svcs	400	400
14 ARA Director Office	754	754
15 ARA Admin Svcs	1,905	1,905
16 ARA Strategic Purchasing	8,627	8,627
17 ARA Operations	21,341	21,341
18 ARA Payroll Services	12,887	12,887
19 ARA Regulatory	9,523	9,523
20 IT Director	3,164	3,164
21 HITS Admin & Applications	7,487	7,487
22 HITS Infrastructure	16,084	16,084
23 HITS Radio	6,398	6,398
24 HITS Project Mgt Office	1,451	1,451
25 Office Business Opportunity	6,476	6,476
26 Mayor	9,523	9,523
27 Human Resources	38,046	38,046
28 Legal	27,808	27,808
29 City Secretary	2,557	2,557
30 City Council	18,574	18,574
31 City Controller's Office	15,510	15,510
32 Health Administration	17,895	17,895
33 Planning & Dev Admin	3,143	3,143
35 CIP Sal Rec PWE	(22,542)	(22,542)
36 HPD Police Records	21,465	21,465
37 General Services	54,481	54,481
38 HEC	57,958	57,958
40 Police	1,624,204	1,624,204
41 Depart of Neighbrhds	37,169	37,169
42 Fire	993,108	993,108
43 Municipal Court	72,605	72,605
44 Solid Waste	113,285	113,285
45 Houston Airport System (HAS)	99,831	99,831

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:18 ARA Payroll Services**

<b>Department</b>	<b>Payroll Svcs</b>	<b>Total</b>
46 Housing & Community Developmnt	\$38,500	\$38,500
47 Library	108,374	108,374
48 Parks & Recreation	176,034	176,034
49 Health & Human Services Department	217,785	217,785
50 Convention&Entertain	(18,032)	(18,032)
51 Fleet Managemnt	76,785	76,785
52 Planning & Developmnt	17,668	17,668
54 Finance Other	1,785	1,785
55 ARA-Insurance	1,193	1,193
56 ARA-BARC	21,195	21,195
57 ARA Parking	15,694	15,694
58 ARA Other	62	62
59 IT Public Services	3,888	3,888
60 Legal Insurance	10,718	10,718
61 Legal Wkr Comp	633	633
62 Mayor Cable TV	3,525	3,525
63 Mayor other	3,303	3,303
64 TIRZ	3,929	3,929
65 HR Health Benefits	10,953	10,953
67 PWE Bldg Insp	82,870	82,870
68 PWE Stormwater	67,090	67,090
69 PWE DDSR	81,307	81,307
70 PWE Water & Storm Sewer	368,325	368,325
71 PWE Houston Transtar	1,594	1,594
72 PWE Other	3,597	3,597
73 Houston Permit Center	789	789
74 CIP S/R Planning	2,617	2,617
75 CIP Sal Rec RE	8,321	8,321
76 CIP S/R Engrg	22,720	22,720
77 CIP S/R Constr	25,894	25,894
78 CIP S/R Eng/Const	3,441	3,441
79 CIP S/R Geo/Env	2,435	2,435
80 CIP S/R Other	4,235	4,235
81 CIP S/R GSD	5,889	5,889
94 HR-W.C.	7,196	7,196
95 HITS Other	6,907	6,907
<b>Total</b>	<b>\$5,228,482</b>	<b>\$5,228,482</b>

**ADMINISTRATION AND REGULATORY AFFAIRS – REGULATORY SERVICES  
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:19 ARA Regulatory**

Description		Amount	General Admin	Transportatio n	Franchise	Commer Permit
<b>Personnel Costs</b>						
Salaries	S1	1,990,496	0	529,871	508,293	952,332
<i>Salary % Split</i>			<i>.00%</i>	<i>26.62%</i>	<i>25.54%</i>	<i>47.84%</i>
Benefits	P	973,236	0	295,128	192,292	485,816
<b>Subtotal - Personnel Costs</b>		<b>2,963,732</b>	<b>0</b>	<b>824,999</b>	<b>700,585</b>	<b>1,438,148</b>
<b>Services &amp; Supplies Cost</b>						
Supplies	P	39,665	0	15,432	6,781	17,452
Services	P	1,548,147	0	51,763	6,515	1,489,869
<b>Subtotal - Services &amp; Supplies</b>		<b>1,587,812</b>	<b>0</b>	<b>67,195</b>	<b>13,296</b>	<b>1,507,321</b>
<b>Department Cost Total</b>		<b>4,551,544</b>	<b>0</b>	<b>892,194</b>	<b>713,881</b>	<b>2,945,469</b>
<b>Adjustments to Cost</b>						
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>4,551,544</b>	<b>0</b>	<b>892,194</b>	<b>713,881</b>	<b>2,945,469</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$4,551,544</b>		<b>\$892,194</b>	<b>\$713,881</b>	<b>\$2,945,469</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:19 ARA Regulatory

Department	First Incoming	Second Incoming	Transportation	Franchise	Commer Permit
3 Insurance Retirees	\$96,775	\$1,136	\$26,064	\$25,003	\$46,845
3 Memberships	4,116	48	1,108	1,063	1,992
3 Accounting & Consult	7,279	88	1,961	1,881	3,525
3 Interest Costs	8,843	111	2,384	2,286	4,284
3 Other Misc	3,271	41	882	846	1,585
3 Non-Dpt. Legal Svcs/Lobby	1,953	23	526	505	945
3 Dept Specific	150,737	1,769	40,597	38,944	72,965
Subtotal - Non-Departmental-Gen Gov	272,975	3,216	73,522	70,528	132,140
5 Budget	7,845	1,614	2,518	2,416	4,526
Subtotal - Finance Budget Managemen	7,845	1,614	2,518	2,416	4,526
8 Gen Acctng	3,802	914	1,256	1,204	2,257
8 Auditing Svcs	6,953	0	1,851	1,776	3,327
Subtotal - Finance General Accounting	10,756	914	3,106	2,980	5,583
9 Internal Control	912	176	290	278	521
Subtotal - Finance Internal Control	912	176	290	278	521
11 Performance Improvement	1,098	174	338	325	608
Subtotal - Finance Performance Manag	1,098	174	338	325	608
12 Tax & Rev	37,642	5,813	11,568	11,097	20,790
12 Fin Operations	1,048	157	321	308	576
Subtotal - Finance Treasury	38,689	5,970	11,888	11,404	21,367
13 Fin Business Svcs	1,181	87	338	324	607
Subtotal - Finance Business Svcs	1,181	87	338	324	607
14 ARA Dept Admin	170,743	77,658	66,124	63,432	118,845
Subtotal - ARA Director Office	170,743	77,658	66,124	63,432	118,845
15 Busi Office	89,832	49,990	37,221	35,705	66,896
Subtotal - ARA Admin Svcs	89,832	49,990	37,221	35,705	66,896
16 Strategic Purchasing	5,958	404	1,694	1,625	3,044

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:19 ARA Regulatory

Department	First Incoming	Second Incoming	Transportation	Franchise	Commer Permit
Subtotal - ARA Strategic Purchasing	\$5,958	\$404	\$1,694	\$1,625	\$3,044
17 Mailroom	23,375	2,692	6,939	6,657	12,472
17 Records	1,490	117	428	410	769
Subtotal - ARA Operations	24,865	2,810	7,367	7,067	13,241
18 Payroll Svcs	9,049	474	2,535	2,432	4,556
Subtotal - ARA Payroll Services	9,049	474	2,535	2,432	4,556
19 Transportation	0	3,178	846	811	1,520
19 Franchise	0	2,623	698	670	1,255
19 Commer Permit	0	9,730	2,590	2,485	4,655
Subtotal - ARA Regulatory	0	15,531	4,134	3,966	7,430
21 Enterprise Appl	0	6,470	1,722	1,652	3,096
Subtotal - HITS Admin & Applications	0	6,470	1,722	1,652	3,096
22 Enterprise Optns	0	12,767	3,398	3,260	6,108
Subtotal - HITS Infrastructure	0	12,767	3,398	3,260	6,108
24 IT Proj Mgt	0	1,912	509	488	915
Subtotal - HITS Project Mgt Office	0	1,912	509	488	915
25 Certifcn/compliance	0	2,362	629	603	1,130
25 Vendor Svcs	0	212	56	54	102
Subtotal - Office Business Opportunity	0	2,574	685	657	1,231
26 City Mayor Admin	0	5,439	1,448	1,389	2,602
26 I Gov Relats	0	992	264	253	474
Subtotal - Mayor	0	6,430	1,712	1,642	3,077
27 Personnel Svcs	0	3,177	846	811	1,520
27 HR Training	0	924	246	236	442
Subtotal - Human Resources	0	4,101	1,092	1,047	1,962
29 City Sec Svcs	0	1,415	377	361	677

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:19 ARA Regulatory

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Transportation</b>	<b>Franchise</b>	<b>Commer Permit</b>
Subtotal - City Secretary	\$0	\$1,415	\$377	\$361	\$677
30 City Council Svcs	0	12,352	3,288	3,154	5,909
Subtotal - City Council	0	12,352	3,288	3,154	5,909
31 Controller Fin Svcs	0	25,525	6,795	6,518	12,212
31 Controller Treasury	0	2,401	639	613	1,149
Subtotal - City Controller's Office	0	27,926	7,434	7,131	13,361
<b>Total Incoming</b>	<b>633,902</b>	<b>234,965</b>	<b>231,293</b> 20.73%	<b>221,874</b> 17.26%	<b>415,700</b> 62.01%
<b>C. Total Allocated</b>		<b>\$5,420,411</b>	<b>\$1,123,487</b>	<b>\$935,755</b>	<b>\$3,361,169</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Transportation Allocations**

**Dept:19 ARA Regulatory**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	107,948,264	6.5261%	\$69,238	\$0	\$69,238	\$0	\$69,238
4 Finance Dir Office	1,063,195	0.0643%	682	0	682	0	682
5 Finance Budget Management	1,490,857	0.0901%	956	0	956	0	956
6 Finance City Council Administration	437,196	0.0264%	280	0	280	0	280
7 Finance Public Finance	521,248	0.0315%	334	0	334	0	334
8 Finance General Accounting	2,716,964	0.1643%	1,743	0	1,743	0	1,743
9 Finance Internal Control	234,696	0.0142%	151	0	151	0	151
10 Finance Grants	501,234	0.0303%	321	0	321	0	321
11 Finance Performance Management	600,684	0.0363%	385	0	385	0	385
12 Finance Treasury	1,960,878	0.1185%	1,258	0	1,258	0	1,258
13 Finance Business Svcs	739,830	0.0447%	475	0	475	0	475
14 ARA Director Office	1,116,885	0.0675%	716	0	716	0	716
15 ARA Admin Svcs	991,192	0.0599%	636	0	636	0	636
16 ARA Strategic Purchasing	3,952,841	0.2390%	2,535	0	2,535	0	2,535
17 ARA Operations	6,412,618	0.3877%	4,113	0	4,113	0	4,113
18 ARA Payroll Services	4,391,000	0.2655%	2,816	0	2,816	0	2,816
19 ARA Regulatory	4,954,111	0.2995%	3,178	0	3,178	0	3,178
20 IT Director	3,721,508	0.2250%	2,387	0	2,387	154	2,541
21 HITS Admin & Applications	3,828,068	0.2314%	2,455	0	2,455	158	2,613
22 HITS Infrastructure	6,258,269	0.3783%	4,014	0	4,014	259	4,273
23 HITS Radio	2,430,037	0.1469%	1,559	0	1,559	100	1,659
24 HITS Project Mgt Office	665,296	0.0402%	427	0	427	27	454
25 Office Business Opportunity	2,253,950	0.1363%	1,446	0	1,446	93	1,539
26 Mayor	4,428,907	0.2678%	2,841	0	2,841	183	3,024
27 Human Resources	3,466,550	0.2096%	2,223	0	2,223	143	2,367
28 Legal	13,778,810	0.8330%	8,838	0	8,838	569	9,407
29 City Secretary	771,516	0.0466%	495	0	495	32	527
30 City Council	6,011,861	0.3635%	3,856	0	3,856	248	4,104
31 City Controller's Office	7,673,414	0.4639%	4,922	0	4,922	317	5,239
32 Health Administration	13,019,414	0.7871%	8,351	0	8,351	538	8,888
33 Planning & Dev Admin	1,507,893	0.0912%	967	0	967	62	1,029
36 HPD Police Records	4,896,247	0.2960%	3,140	0	3,140	202	3,343
37 General Services	44,968,562	2.7186%	28,843	0	28,843	1,858	30,700
40 Police	689,989,040	41.7138%	442,558	0	442,558	28,504	471,062
41 Depart of Neighbrhds	10,069,509	0.6088%	6,459	0	6,459	416	6,875
42 Fire	433,226,249	26.1910%	277,870	0	277,870	17,897	295,767
43 Municipal Court	22,054,843	1.3333%	14,146	0	14,146	911	15,057
44 Solid Waste	66,923,394	4.0459%	42,925	0	42,925	2,765	45,689
46 Housing & Community Developmnt	2,482,665	0.1501%	1,592	0	1,592	103	1,695
47 Library	33,194,553	2.0068%	21,291	0	21,291	1,371	22,662
48 Parks & Recreation	62,747,796	3.7935%	40,246	0	40,246	2,592	42,838
49 Health & Human Services Department	30,708,547	1.8565%	19,696	0	19,696	1,269	20,965
52 Planning & Developmnt	5,612,008	0.3393%	3,600	0	3,600	232	3,831

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Transportation Allocations**

**Dept:19 ARA Regulatory**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 ARA Parking	513	0.0000%	\$0	\$0	\$0	\$0	\$0
59 IT Public Services	1,490,568	0.0901%	956	0	956	62	1,018
72 PWE Other	35,889,515	2.1697%	23,019	0	23,019	1,483	24,502
96 Other	610	0.0000%	0	0	0	0	0
<b>Subtotal</b>	<b>1,654,103,805</b>	<b>100.0000%</b>	<b>1,060,939</b>	<b>0</b>	<b>1,060,939</b>	<b>62,548</b>	<b>1,123,487</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,060,939</b>		<b>\$1,123,487</b>

Basis Units: Total FY2013 actual General Fund expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Franchise Allocations

Dept:19 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	107,948,264	6.5261%	\$57,152	\$0	\$57,152	\$0	\$57,152
4 Finance Dir Office	1,063,195	0.0643%	563	0	563	0	563
5 Finance Budget Management	1,490,857	0.0901%	789	0	789	0	789
6 Finance City Council Administration	437,196	0.0264%	231	0	231	0	231
7 Finance Public Finance	521,248	0.0315%	276	0	276	0	276
8 Finance General Accounting	2,716,964	0.1643%	1,438	0	1,438	0	1,438
9 Finance Internal Control	234,696	0.0142%	124	0	124	0	124
10 Finance Grants	501,234	0.0303%	265	0	265	0	265
11 Finance Performance Management	600,684	0.0363%	318	0	318	0	318
12 Finance Treasury	1,960,878	0.1185%	1,038	0	1,038	0	1,038
13 Finance Business Svcs	739,830	0.0447%	392	0	392	0	392
14 ARA Director Office	1,116,885	0.0675%	591	0	591	0	591
15 ARA Admin Svcs	991,192	0.0599%	525	0	525	0	525
16 ARA Strategic Purchasing	3,952,841	0.2390%	2,093	0	2,093	0	2,093
17 ARA Operations	6,412,618	0.3877%	3,395	0	3,395	0	3,395
18 ARA Payroll Services	4,391,000	0.2655%	2,325	0	2,325	0	2,325
19 ARA Regulatory	4,954,111	0.2995%	2,623	0	2,623	0	2,623
20 IT Director	3,721,508	0.2250%	1,970	0	1,970	147	2,118
21 HITS Admin & Applications	3,828,068	0.2314%	2,027	0	2,027	152	2,178
22 HITS Infrastructure	6,258,269	0.3783%	3,313	0	3,313	248	3,561
23 HITS Radio	2,430,037	0.1469%	1,287	0	1,287	96	1,383
24 HITS Project Mgt Office	665,296	0.0402%	352	0	352	26	379
25 Office Business Opportunity	2,253,950	0.1363%	1,193	0	1,193	89	1,283
26 Mayor	4,428,907	0.2678%	2,345	0	2,345	176	2,520
27 Human Resources	3,466,550	0.2096%	1,835	0	1,835	137	1,973
28 Legal	13,778,810	0.8330%	7,295	0	7,295	546	7,841
29 City Secretary	771,516	0.0466%	408	0	408	31	439
30 City Council	6,011,861	0.3635%	3,183	0	3,183	238	3,421
31 City Controller's Office	7,673,414	0.4639%	4,063	0	4,063	304	4,367
32 Health Administration	13,019,414	0.7871%	6,893	0	6,893	516	7,409
33 Planning & Dev Admin	1,507,893	0.0912%	798	0	798	60	858
36 HPD Police Records	4,896,247	0.2960%	2,592	0	2,592	194	2,786
37 General Services	44,968,562	2.7186%	23,808	0	23,808	1,782	25,590
40 Police	689,989,040	41.7138%	365,310	0	365,310	27,343	392,653
41 Depart of Neighbrhds	10,069,509	0.6088%	5,331	0	5,331	399	5,730
42 Fire	433,226,249	26.1910%	229,369	0	229,369	17,168	246,537
43 Municipal Court	22,054,843	1.3333%	11,677	0	11,677	874	12,551
44 Solid Waste	66,923,394	4.0459%	35,432	0	35,432	2,652	38,084
46 Housing & Community Developmnt	2,482,665	0.1501%	1,314	0	1,314	98	1,413
47 Library	33,194,553	2.0068%	17,575	0	17,575	1,315	18,890
48 Parks & Recreation	62,747,796	3.7935%	33,221	0	33,221	2,487	35,708
49 Health & Human Services Department	30,708,547	1.8565%	16,258	0	16,258	1,217	17,475
52 Planning & Developmnt	5,612,008	0.3393%	2,971	0	2,971	222	3,194

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Franchise Allocations**

**Dept:19 ARA Regulatory**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 ARA Parking	513	0.0000%	\$0	\$0	\$0	\$0	\$0
59 IT Public Services	1,490,568	0.0901%	789	0	789	59	848
72 PWE Other	35,889,515	2.1697%	19,001	0	19,001	1,422	20,424
96 Other	610	0.0000%	0	0	0	0	0
<b>Subtotal</b>	<b>1,654,103,805</b>	<b>100.0000%</b>	<b>875,754</b>	<b>0</b>	<b>875,754</b>	<b>60,001</b>	<b>935,755</b>
Direct Bills					0		0
<b>Total</b>					<b>\$875,754</b>		<b>\$935,755</b>

Basis Units: Total FY2013 actual General Fund expenditures excl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Commer Permit Allocations**

**Dept:19 ARA Regulatory**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	107,948,264	6.5261%	\$212,016	\$0	\$212,016	\$0	\$212,016
4 Finance Dir Office	1,063,195	0.0643%	2,088	0	2,088	0	2,088
5 Finance Budget Management	1,490,857	0.0901%	2,928	0	2,928	0	2,928
6 Finance City Council Administration	437,196	0.0264%	859	0	859	0	859
7 Finance Public Finance	521,248	0.0315%	1,024	0	1,024	0	1,024
8 Finance General Accounting	2,716,964	0.1643%	5,336	0	5,336	0	5,336
9 Finance Internal Control	234,696	0.0142%	461	0	461	0	461
10 Finance Grants	501,234	0.0303%	984	0	984	0	984
11 Finance Performance Management	600,684	0.0363%	1,180	0	1,180	0	1,180
12 Finance Treasury	1,960,878	0.1185%	3,851	0	3,851	0	3,851
13 Finance Business Svcs	739,830	0.0447%	1,453	0	1,453	0	1,453
14 ARA Director Office	1,116,885	0.0675%	2,194	0	2,194	0	2,194
15 ARA Admin Svcs	991,192	0.0599%	1,947	0	1,947	0	1,947
16 ARA Strategic Purchasing	3,952,841	0.2390%	7,764	0	7,764	0	7,764
17 ARA Operations	6,412,618	0.3877%	12,595	0	12,595	0	12,595
18 ARA Payroll Services	4,391,000	0.2655%	8,624	0	8,624	0	8,624
19 ARA Regulatory	4,954,111	0.2995%	9,730	0	9,730	0	9,730
20 IT Director	3,721,508	0.2250%	7,309	0	7,309	276	7,586
21 HITS Admin & Applications	3,828,068	0.2314%	7,519	0	7,519	284	7,803
22 HITS Infrastructure	6,258,269	0.3783%	12,292	0	12,292	465	12,756
23 HITS Radio	2,430,037	0.1469%	4,773	0	4,773	180	4,953
24 HITS Project Mgt Office	665,296	0.0402%	1,307	0	1,307	49	1,356
25 Office Business Opportunity	2,253,950	0.1363%	4,427	0	4,427	167	4,594
26 Mayor	4,428,907	0.2678%	8,699	0	8,699	329	9,027
27 Human Resources	3,466,550	0.2096%	6,808	0	6,808	257	7,066
28 Legal	13,778,810	0.8330%	27,062	0	27,062	1,023	28,085
29 City Secretary	771,516	0.0466%	1,515	0	1,515	57	1,573
30 City Council	6,011,861	0.3635%	11,808	0	11,808	446	12,254
31 City Controller's Office	7,673,414	0.4639%	15,071	0	15,071	570	15,641
32 Health Administration	13,019,414	0.7871%	25,571	0	25,571	967	26,538
33 Planning & Dev Admin	1,507,893	0.0912%	2,962	0	2,962	112	3,074
36 HPD Police Records	4,896,247	0.2960%	9,617	0	9,617	364	9,980
37 General Services	44,968,562	2.7186%	88,321	0	88,321	3,339	91,660
40 Police	689,989,040	41.7138%	1,355,177	0	1,355,177	51,230	1,406,407
41 Depart of Neighbrhds	10,069,509	0.6088%	19,777	0	19,777	748	20,525
42 Fire	433,226,249	26.1910%	850,881	0	850,881	32,166	883,047
43 Municipal Court	22,054,843	1.3333%	43,317	0	43,317	1,638	44,954
44 Solid Waste	66,923,394	4.0459%	131,441	0	131,441	4,969	136,410
46 Housing & Community Developmnt	2,482,665	0.1501%	4,876	0	4,876	184	5,060
47 Library	33,194,553	2.0068%	65,196	0	65,196	2,465	67,661
48 Parks & Recreation	62,747,796	3.7935%	123,240	0	123,240	4,659	127,899
49 Health & Human Services Department	30,708,547	1.8565%	60,313	0	60,313	2,280	62,593
52 Planning & Developmnt	5,612,008	0.3393%	11,022	0	11,022	417	11,439

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Commer Permit Allocations**

**Dept:19 ARA Regulatory**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 ARA Parking	513	0.0000%	\$1	\$0	\$1	\$0	\$1
59 IT Public Services	1,490,568	0.0901%	2,928	0	2,928	111	3,038
72 PWE Other	35,889,515	2.1697%	70,489	0	70,489	2,665	73,154
96 Other	610	0.0000%	1	0	1	0	1
<b>Subtotal</b>	<b>1,654,103,805</b>	<b>100.0000%</b>	<b>3,248,753</b>	<b>0</b>	<b>3,248,753</b>	<b>112,417</b>	<b>3,361,169</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,248,753</b>		<b>\$3,361,169</b>

Basis Units: Total FY2013 actual General Fund expenditures excl TIRZ

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:19 ARA Regulatory**

Department	Transportation	Franchise	Commer Permit	Total
3 Non-Departmental-Gen Gov	\$69,238	\$57,152	\$212,016	\$338,407
4 Finance Dir Office	682	563	2,088	3,333
5 Finance Budget Management	956	789	2,928	4,674
6 Finance City Council Administration	280	231	859	1,371
7 Finance Public Finance	334	276	1,024	1,634
8 Finance General Accounting	1,743	1,438	5,336	8,517
9 Finance Internal Control	151	124	461	736
10 Finance Grants	321	265	984	1,571
11 Finance Performance Management	385	318	1,180	1,883
12 Finance Treasury	1,258	1,038	3,851	6,147
13 Finance Business Svcs	475	392	1,453	2,319
14 ARA Director Office	716	591	2,194	3,501
15 ARA Admin Svcs	636	525	1,947	3,107
16 ARA Strategic Purchasing	2,535	2,093	7,764	12,392
17 ARA Operations	4,113	3,395	12,595	20,103
18 ARA Payroll Services	2,816	2,325	8,624	13,765
19 ARA Regulatory	3,178	2,623	9,730	15,531
20 IT Director	2,541	2,118	7,586	12,244
21 HITS Admin & Applications	2,613	2,178	7,803	12,595
22 HITS Infrastructure	4,273	3,561	12,756	20,590
23 HITS Radio	1,659	1,383	4,953	7,995
24 HITS Project Mgt Office	454	379	1,356	2,189
25 Office Business Opportunity	1,539	1,283	4,594	7,416
26 Mayor	3,024	2,520	9,027	14,571
27 Human Resources	2,367	1,973	7,066	11,405
28 Legal	9,407	7,841	28,085	45,333
29 City Secretary	527	439	1,573	2,538
30 City Council	4,104	3,421	12,254	19,780
31 City Controller's Office	5,239	4,367	15,641	25,246
32 Health Administration	8,888	7,409	26,538	42,835
33 Planning & Dev Admin	1,029	858	3,074	4,961
36 HPD Police Records	3,343	2,786	9,980	16,109
37 General Services	30,700	25,590	91,660	147,950
40 Police	471,062	392,653	1,406,407	2,270,123
41 Depart of Neighbrhds	6,875	5,730	20,525	33,130
42 Fire	295,767	246,537	883,047	1,425,351
43 Municipal Court	15,057	12,551	44,954	72,562
44 Solid Waste	45,689	38,084	136,410	220,184
46 Housing & Community Developmnt	1,695	1,413	5,060	8,168
47 Library	22,662	18,890	67,661	109,213
48 Parks & Recreation	42,838	35,708	127,899	206,446

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

**Allocation Summary**

**Dept:19 ARA Regulatory**

<b>Department</b>	<b>Transportation</b>	<b>Franchise</b>	<b>Commer Permit</b>	<b>Total</b>
49 Health & Human Services Department	\$20,965	\$17,475	\$62,593	\$101,034
52 Planning & Developmnt	3,831	3,194	11,439	18,464
57 ARA Parking	0	0	1	2
59 IT Public Services	1,018	848	3,038	4,904
72 PWE Other	24,502	20,424	73,154	118,080
96 Other	0	0	1	2
<b>Total</b>	<b>\$1,123,487</b>	<b>\$935,755</b>	<b>\$3,361,169</b>	<b>\$5,420,411</b>

**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 and department administration have been allocated based on the number of FTE positions in the sections supervised and supported.

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

Dept:20 IT Director

Description		Amount	General Admin	IT Dept Admin	IT Director
<b>Personnel Costs</b>					
Salaries	S1	937,220	0	0	937,220
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	P	375,278	0	0	375,278
<b>Subtotal - Personnel Costs</b>		<b>1,312,498</b>	<b>0</b>	<b>0</b>	<b>1,312,498</b>
<b>Services &amp; Supplies Cost</b>					
Supplies	P	84,169	0	60,012	24,157
Srvices	P	2,324,842	0	1,309,134	1,015,708
<b>Subtotal - Services &amp; Supplies</b>		<b>2,409,011</b>	<b>0</b>	<b>1,369,146</b>	<b>1,039,865</b>
<b>Department Cost Total</b>		<b>3,721,509</b>	<b>0</b>	<b>1,369,146</b>	<b>2,352,363</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,721,509</b>	<b>0</b>	<b>1,369,146</b>	<b>2,352,363</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$3,721,509</b>	<b>\$1,369,146</b>	<b>\$2,352,363</b>	

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:20 IT Director

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
1 City Hall	\$4,478	\$0	\$0	\$4,478
1 Muni Court Bldg	19,382	0	0	19,382
Subtotal - Building Use	23,860	0	0	23,860
2 Equip Deprec	64,222	0	0	64,222
Subtotal - Equipment Use	64,222	0	0	64,222
3 Insurance Retirees	32,153	377	0	32,531
3 Memberships	1,367	16	0	1,383
3 Accounting & Consult	1,797	22	0	1,819
3 Interest Costs	6,643	83	0	6,726
3 Other Misc	2,457	31	0	2,488
3 Claims & Judge	11,322	133	0	11,454
3 Non-Dpt. Legal Svcs/Lobby	649	8	0	657
3 Walker Rent	743,050	8,720	0	751,770
Subtotal - Non-Departmental-Gen Gov	799,438	9,390	0	808,828
5 Budget	1,937	399	0	2,335
Subtotal - Finance Budget Managemen	1,937	399	0	2,335
7 Debt Svc	11,089	5,929	0	17,017
7 Capital Projects	33,269	17,787	0	51,056
Subtotal - Finance Public Finance	44,357	23,716	0	68,074
8 Gen Acctng	939	226	0	1,164
8 Fixed Assets	9,554	2,229	0	11,782
8 Auditing Svcs	1,716	0	0	1,716
Subtotal - Finance General Accounting	12,209	2,455	0	14,663
9 Internal Control	685	132	0	818
Subtotal - Finance Internal Control	685	132	0	818
11 Performance Improvement	825	131	0	955
Subtotal - Finance Performance Manag	825	131	0	955
12 Fin Operations	787	118	0	905

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:20 IT Director

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
Subtotal - Finance Treasury	\$787	\$118	\$0	\$905
13 Fin Business Svcs	887	65	0	953
Subtotal - Finance Business Svcs	887	65	0	953
16 Strategic Purchasing	9,449	640	0	10,089
Subtotal - ARA Strategic Purchasing	9,449	640	0	10,089
17 Property	11,102	728	0	11,830
17 Records	495	39	0	534
17 3-1-1 Svcs	12,465	917	0	13,383
Subtotal - ARA Operations	24,062	1,684	0	25,746
18 Payroll Svcs	3,007	158	0	3,164
Subtotal - ARA Payroll Services	3,007	158	0	3,164
19 Transportation	2,387	154	0	2,541
19 Franchise	1,970	147	0	2,118
19 Commer Permit	7,309	276	0	7,586
Subtotal - ARA Regulatory	11,667	578	0	12,244
21 Enterprise Appl	0	67,129	0	67,129
21 IT ERP	0	237,337	0	237,337
Subtotal - HITS Admin & Applications	0	304,466	0	304,466
22 NW Data	0	48,446	0	48,446
22 NW Voice	0	71,045	0	71,045
22 Enterprise Optns	0	3,151	0	3,151
Subtotal - HITS Infrastructure	0	122,643	0	122,643
24 IT Proj Mgt	0	635	0	635
Subtotal - HITS Project Mgt Office	0	635	0	635
25 Certifcn/compliance	0	785	0	785
25 Contract Monitor	0	6,279	0	6,279

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:20 IT Director

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>IT Dept Admin</b>	<b>IT Director</b>
25 Procurement Svcs	\$0	\$10,259	\$0	\$10,259
25 Vendor Svcs	0	70	0	70
Subtotal - Office Business Opportunity	0	17,394	0	17,394
26 City Mayor Admin	0	1,807	0	1,807
26 I Gov Relats	0	329	0	329
Subtotal - Mayor	0	2,136	0	2,136
27 Selection	0	13,216	0	13,216
27 Personnel Svcs	0	1,056	0	1,056
27 HR Training	0	874	0	874
Subtotal - Human Resources	0	15,145	0	15,145
28 Legal Svcs	0	8,612	0	8,612
28 Inspector General	0	3,495	0	3,495
Subtotal - Legal	0	12,107	0	12,107
29 City Sec Svcs	0	1,063	0	1,063
Subtotal - City Secretary	0	1,063	0	1,063
30 City Council Svcs	0	9,278	0	9,278
Subtotal - City Council	0	9,278	0	9,278
31 Controller Fin Svcs	0	6,301	0	6,301
31 Controller Treasury	0	1,804	0	1,804
Subtotal - City Controller's Office	0	8,105	0	8,105
37 Design & Const	0	685	0	685
37 Building Svcs	0	130,660	0	130,660
37 Utilities	0	60,250	0	60,250
37 Real Estate	0	27,327	0	27,327
Subtotal - General Services	0	218,923	0	218,923
<b>Total Incoming</b>	997,391	751,361	0	1,748,752
			25.03%	74.97%
<b>C. Total Allocated</b>		<b>\$5,470,261</b>	<b>\$1,369,146</b>	<b>\$4,101,115</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**IT Dept Admin Allocations**

Dept:20 IT Director

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 HITS Admin & Applications	35.87	20.3818%	\$279,057	\$0	\$279,057	\$0	\$279,057
22 HITS Infrastructure	91.01	51.7132%	708,029	0	708,029	0	708,029
23 HITS Radio	26.77	15.2111%	208,262	0	208,262	0	208,262
24 HITS Project Mgt Office	6.07	3.4491%	47,223	0	47,223	0	47,223
59 IT Public Services	16.27	9.2448%	126,575	0	126,575	0	126,575
<b>Subtotal</b>	175.99	100.0000%	1,369,146	0	1,369,146	0	1,369,146
Direct Bills					0		0
<b>Total</b>					<b>\$1,369,146</b>		<b>\$1,369,146</b>

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**IT Director Allocations**

Dept:20 IT Director

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 HITS Admin & Applications	35.87	20.3818%	\$682,741	\$0	\$682,741	\$153,141	\$835,883
22 HITS Infrastructure	91.01	51.7132%	1,732,264	0	1,732,264	388,553	2,120,816
23 HITS Radio	26.77	15.2111%	509,534	0	509,534	114,290	623,824
24 HITS Project Mgt Office	6.07	3.4491%	115,535	0	115,535	25,915	141,450
59 IT Public Services	16.27	9.2448%	309,680	0	309,680	69,462	379,142
<b>Subtotal</b>	175.99	100.0000%	3,349,754	0	3,349,754	751,361	4,101,115
Direct Bills					0		0
<b>Total</b>					<b>\$3,349,754</b>		<b>\$4,101,115</b>

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:20 IT Director

Department	IT Dept Admin	IT Director	Total
21 HITS Admin & Applications	\$279,057	\$835,883	\$1,114,940
22 HITS Infrastructure	708,029	2,120,816	2,828,845
23 HITS Radio	208,262	623,824	832,086
24 HITS Project Mgt Office	47,223	141,450	188,673
59 IT Public Services	126,575	379,142	505,717
<b>Total</b>	<b>\$1,369,146</b>	<b>\$4,101,115</b>	<b>\$5,470,261</b>

## INFORMATION TECHNOLOGY – ADMINISTRATION & APPLICATIONS NATURE AND EXTENT OF SERVICES

The Information Technology Department – Administration and 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 systems 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.
- **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  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:21 HITS Admin & Applications**

Description		Amount	General Admin	Enterprise Appl	IT ERP
<b>Personnel Costs</b>					
Salaries	S1	1,895,687	0	594,211	1,301,476
<i>Salary % Split</i>			<i>.00%</i>	<i>31.35%</i>	<i>68.65%</i>
Benefits	P	807,672	0	267,829	539,843
<b>Subtotal - Personnel Costs</b>		<b>2,703,359</b>	<b>0</b>	<b>862,040</b>	<b>1,841,319</b>
<b>Services &amp; Supplies Cost</b>					
Supplies	P	10,056	0	6,957	3,099
Services	P	1,114,653	0	77,453	1,037,200
<b>Subtotal - Services &amp; Supplies</b>		<b>1,124,709</b>	<b>0</b>	<b>84,410</b>	<b>1,040,299</b>
<b>Department Cost Total</b>		<b>3,828,068</b>	<b>0</b>	<b>946,450</b>	<b>2,881,618</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,828,068</b>	<b>0</b>	<b>946,450</b>	<b>2,881,618</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$3,828,068</b>		<b>\$946,450</b>	<b>\$2,881,618</b>

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:21 HITS Admin & Applications**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Enterprise Appl</b>	<b>IT ERP</b>
3 Insurance Retirees	\$51,241	\$601	\$16,250	\$35,592
3 Memberships	2,179	26	691	1,514
3 Accounting & Consult	1,004	12	319	698
3 Interest Costs	6,833	86	2,169	4,750
3 Other Misc	2,528	32	802	1,757
3 Non-Dpt. Legal Svcs/Lobby	1,535	18	487	1,067
Subtotal - Non-Departmental-Gen Gov	65,321	775	20,718	45,377
5 Budget	1,082	223	409	896
Subtotal - Finance Budget Managemen	1,082	223	409	896
8 Gen Acctng	525	126	204	447
8 Auditing Svcs	959	0	301	659
Subtotal - Finance General Accounting	1,484	126	505	1,105
9 Internal Control	705	136	264	577
Subtotal - Finance Internal Control	705	136	264	577
11 Performance Improvement	848	134	308	675
Subtotal - Finance Performance Manag	848	134	308	675
12 Fin Operations	809	121	292	639
Subtotal - Finance Treasury	809	121	292	639
13 Fin Business Svcs	913	67	307	673
Subtotal - Finance Business Svcs	913	67	307	673
16 Strategic Purchasing	4,092	277	1,370	3,000
Subtotal - ARA Strategic Purchasing	4,092	277	1,370	3,000
17 Records	1,171	92	396	867
Subtotal - ARA Operations	1,171	92	396	867
18 Payroll Svcs	7,114	373	2,347	5,140
Subtotal - ARA Payroll Services	7,114	373	2,347	5,140
19 Transportation	2,455	158	819	1,794

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:21 HITS Admin & Applications**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Enterprise Appl</b>	<b>IT ERP</b>
19 Franchise	\$2,027	\$152	\$683	\$1,496
19 Commer Permit	7,519	284	2,446	5,357
Subtotal - ARA Regulatory	12,001	594	3,948	8,647
20 IT Dept Admin	279,057	0	87,472	191,586
20 IT Director	682,741	153,141	262,011	573,872
Subtotal - IT Director	961,799	153,141	349,483	765,457
21 Enterprise Appl	0	4,044	1,268	2,776
Subtotal - HITS Admin & Applications	0	4,044	1,268	2,776
22 Enterprise Optns	0	1,761	552	1,209
Subtotal - HITS Infrastructure	0	1,761	552	1,209
24 IT Proj Mgt	0	1,504	471	1,032
Subtotal - HITS Project Mgt Office	0	1,504	471	1,032
25 Certifcn/compliance	0	1,857	582	1,275
25 Vendor Svcs	0	167	52	115
Subtotal - Office Business Opportunity	0	2,023	634	1,389
26 City Mayor Admin	0	4,276	1,340	2,936
26 I Gov Relats	0	780	244	535
Subtotal - Mayor	0	5,056	1,585	3,471
27 Personnel Svcs	0	2,498	783	1,715
27 HR Training	0	538	169	369
Subtotal - Human Resources	0	3,035	951	2,084
29 City Sec Svcs	0	1,094	343	751
Subtotal - City Secretary	0	1,094	343	751
30 City Council Svcs	0	9,544	2,992	6,552
Subtotal - City Council	0	9,544	2,992	6,552
31 Controller Fin Svcs	0	3,521	1,104	2,418

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:21 HITS Admin & Applications**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Enterprise Appl</b>	<b>IT ERP</b>
31 Controller Treasury	\$0	\$1,856	\$582	\$1,274
Subtotal - City Controller's Office	0	5,377	1,685	3,691
<b>Total Incoming</b>	1,057,339	189,498	390,826 26.35%	856,011 73.65%
<b>C. Total Allocated</b>		<b>\$5,074,905</b>	<b>\$1,337,276</b>	<b>\$3,737,629</b>

**CITY OF HOUSTON, TEXAS**  
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**Enterprise Appl Allocations**

**Dept:21 HITS Admin & Applications**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	115	7.2785%	\$93,010	\$0	\$93,010	\$0	\$93,010
14 ARA Director Office	154	9.7468%	124,553	0	124,553	0	124,553
19 ARA Regulatory	8	0.5063%	6,470	0	6,470	0	6,470
20 IT Director	83	5.2532%	67,129	0	67,129	0	67,129
21 HITS Admin & Applications	5	0.3165%	4,044	0	4,044	0	4,044
22 HITS Infrastructure	20	1.2658%	16,176	0	16,176	978	17,153
25 Office Business Opportunity	57	3.6076%	46,101	0	46,101	2,787	48,887
26 Mayor	386	24.4304%	312,190	0	312,190	18,871	331,061
27 Human Resources	179	11.3291%	144,772	0	144,772	8,751	153,523
28 Legal	14	0.8861%	11,323	0	11,323	684	12,007
29 City Secretary	6	0.3797%	4,853	0	4,853	293	5,146
30 City Council	149	9.4304%	120,509	0	120,509	7,284	127,793
34 PWE Administration Indirect	17	1.0759%	13,749	0	13,749	831	14,580
37 General Services	61	3.8608%	49,336	0	49,336	2,982	52,318
38 HEC	2	0.1266%	1,618	0	1,618	98	1,715
40 Police	5	0.3165%	4,044	0	4,044	244	4,288
41 Depart of Neighbrhds	129	8.1646%	104,333	0	104,333	6,307	110,640
42 Fire	26	1.6456%	21,028	0	21,028	1,271	22,299
44 Solid Waste	25	1.5823%	20,220	0	20,220	1,222	21,442
45 Houston Airport System (HAS)	5	0.3165%	4,044	0	4,044	244	4,288
46 Housing & Community Developmnt	71	4.4937%	57,424	0	57,424	3,471	60,895
47 Library	8	0.5063%	6,470	0	6,470	391	6,861
48 Parks & Recreation	11	0.6962%	8,897	0	8,897	538	9,434
49 Health & Human Services Department	3	0.1899%	2,426	0	2,426	147	2,573
51 Fleet Managemnt	10	0.6329%	8,088	0	8,088	489	8,577
56 ARA-BARC	22	1.3924%	17,793	0	17,793	1,076	18,869
73 Houston Permit Center	2	0.1266%	1,618	0	1,618	98	1,715
96 Other	7	0.4430%	5,661	0	5,661	342	6,004
<b>Subtotal</b>	<b>1,580</b>	<b>100.0000%</b>	<b>1,277,877</b>	<b>0</b>	<b>1,277,877</b>	<b>59,399</b>	<b>1,337,276</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,277,877</b>		<b>\$1,337,276</b>

Basis Units: IT application reports by team assignment

Source: Application Report

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IT ERP Allocations

Dept:21 HITS Admin & Applications

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	105	5.7566%	\$207,670	\$0	\$207,670	\$0	\$207,670
15 ARA Admin Svcs	99	5.4276%	195,803	0	195,803	0	195,803
20 IT Director	120	6.5789%	237,337	0	237,337	0	237,337
25 Office Business Opportunity	11	0.6031%	21,756	0	21,756	954	22,710
26 Mayor	16	0.8772%	31,645	0	31,645	1,388	33,033
27 Human Resources	191	10.4715%	377,762	0	377,762	16,566	394,328
28 Legal	7	0.3838%	13,845	0	13,845	607	14,452
29 City Secretary	2	0.1096%	3,956	0	3,956	173	4,129
31 City Controller's Office	54	2.9605%	106,802	0	106,802	4,684	111,485
33 Planning & Dev Admin	9	0.4934%	17,800	0	17,800	781	18,581
34 PWE Administration Indirect	298	16.3377%	589,388	0	589,388	25,846	615,234
37 General Services	50	2.7412%	98,891	0	98,891	4,337	103,227
38 HEC	13	0.7127%	25,712	0	25,712	1,128	26,839
40 Police	256	14.0351%	506,320	0	506,320	22,204	528,524
41 Depart of Neighbrhds	4	0.2193%	7,911	0	7,911	347	8,258
42 Fire	56	3.0702%	110,757	0	110,757	4,857	115,615
43 Municipal Court	29	1.5899%	57,357	0	57,357	2,515	59,872
44 Solid Waste	23	1.2610%	45,490	0	45,490	1,995	47,485
45 Houston Airport System (HAS)	197	10.8004%	389,629	0	389,629	17,086	406,715
46 Housing & Community Developmnt	41	2.2478%	81,090	0	81,090	3,556	84,646
47 Library	22	1.2061%	43,512	0	43,512	1,908	45,420
48 Parks & Recreation	83	4.5504%	164,158	0	164,158	7,199	171,357
49 Health & Human Services Department	107	5.8662%	211,626	0	211,626	9,280	220,906
50 Convention&Entertain	4	0.2193%	7,911	0	7,911	347	8,258
51 Fleet Managemnt	27	1.4803%	53,401	0	53,401	2,342	55,743
<b>Subtotal</b>	<b>1,824</b>	<b>100.0000%</b>	<b>3,607,530</b>	<b>0</b>	<b>3,607,530</b>	<b>130,099</b>	<b>3,737,629</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,607,530</b>		<b>\$3,737,629</b>

Basis Units: Number of SAP users  
Source: HITS Report

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:21 HITS Admin & Applications**

<b>Department</b>	<b>Enterprise Appl</b>	<b>IT ERP</b>	<b>Total</b>
4 Finance Dir Office	\$93,010	\$207,670	\$300,680
14 ARA Director Office	124,553	0	124,553
15 ARA Admin Svcs	0	195,803	195,803
19 ARA Regulatory	6,470	0	6,470
20 IT Director	67,129	237,337	304,466
21 HITS Admin & Applications	4,044	0	4,044
22 HITS Infrastructure	17,153	0	17,153
25 Office Business Opportunity	48,887	22,710	71,597
26 Mayor	331,061	33,033	364,094
27 Human Resources	153,523	394,328	547,851
28 Legal	12,007	14,452	26,459
29 City Secretary	5,146	4,129	9,275
30 City Council	127,793	0	127,793
31 City Controller's Office	0	111,485	111,485
33 Planning & Dev Admin	0	18,581	18,581
34 PWE Administration Indirect	14,580	615,234	629,815
37 General Services	52,318	103,227	155,545
38 HEC	1,715	26,839	28,554
40 Police	4,288	528,524	532,812
41 Depart of Neighbrhds	110,640	8,258	118,898
42 Fire	22,299	115,615	137,914
43 Municipal Court	0	59,872	59,872
44 Solid Waste	21,442	47,485	68,926
45 Houston Airport System (HAS)	4,288	406,715	411,004
46 Housing & Community Developmnt	60,895	84,646	145,541
47 Library	6,861	45,420	52,281
48 Parks & Recreation	9,434	171,357	180,792
49 Health & Human Services Department	2,573	220,906	223,479
50 Convention&Entertain	0	8,258	8,258
51 Fleet Managemnt	8,577	55,743	64,319
56 ARA-BARC	18,869	0	18,869
73 Houston Permit Center	1,715	0	1,715
96 Other	6,004	0	6,004
<b>Total</b>	<b>\$1,337,276</b>	<b>\$3,737,629</b>	<b>\$5,074,905</b>

## 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 basis 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.
- **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**  
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**A. Department Costs**

**Dept:22 HITS Infrastructure**

Description		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
<b>Personnel Costs</b>							
Salaries	S1	4,232,874	0	1,114,507	668,089	907,824	1,542,454
<i>Salary % Split</i>			<i>.00%</i>	<i>26.33%</i>	<i>15.78%</i>	<i>21.45%</i>	<i>36.44%</i>
Benefits	P	1,884,024	0	558,328	262,845	417,485	645,366
<b>Subtotal - Personnel Costs</b>		<b>6,116,898</b>	<b>0</b>	<b>1,672,835</b>	<b>930,934</b>	<b>1,325,309</b>	<b>2,187,820</b>
<b>Services &amp; Supplies Cost</b>							
Supplies	P	38,043	0	20,477	0	14,580	2,986
Services	P	103,328	0	2,980	2,925	74,965	22,458
<b>Subtotal - Services &amp; Supplies</b>		<b>141,371</b>	<b>0</b>	<b>23,457</b>	<b>2,925</b>	<b>89,545</b>	<b>25,444</b>
<b>Department Cost Total</b>		<b>6,258,269</b>	<b>0</b>	<b>1,696,292</b>	<b>933,859</b>	<b>1,414,854</b>	<b>2,213,264</b>
<b>Adjustments to Cost</b>							
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>6,258,269</b>	<b>0</b>	<b>1,696,292</b>	<b>933,859</b>	<b>1,414,854</b>	<b>2,213,264</b>
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$6,258,269</b>		<b>\$1,696,292</b>	<b>\$933,859</b>	<b>\$1,414,854</b>	<b>\$2,213,264</b>

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:22 HITS Infrastructure**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Client Svcs</b>	<b>NW Data</b>	<b>NW Voice</b>	<b>Enterprise Optns</b>
3 Insurance Retirees	\$163,365	\$1,917	\$43,518	\$26,087	\$35,448	\$60,228
3 Memberships	6,947	82	1,851	1,109	1,508	2,561
3 Accounting & Consult	2,135	26	569	341	463	787
3 Interest Costs	11,171	140	2,978	1,785	2,426	4,122
3 Other Misc	4,132	52	1,102	660	897	1,525
3 Non-Dpt. Legal Svcs/Lobby	3,298	39	879	527	716	1,216
Subtotal - Non-Departmental-Gen Gov	191,048	2,255	50,897	30,510	41,458	70,440
5 Budget	2,301	473	730	438	595	1,011
Subtotal - Finance Budget Managemen	2,301	473	730	438	595	1,011
8 Gen Acctng	1,115	268	364	218	297	504
8 Auditing Svcs	2,039	0	537	322	437	743
Subtotal - Finance General Accounting	3,155	268	901	540	734	1,247
9 Internal Control	1,152	223	362	217	295	501
Subtotal - Finance Internal Control	1,152	223	362	217	295	501
11 Performance Improvement	1,387	220	423	254	345	585
Subtotal - Finance Performance Manag	1,387	220	423	254	345	585
12 Fin Operations	1,323	198	401	240	326	554
Subtotal - Finance Treasury	1,323	198	401	240	326	554
13 Fin Business Svcs	1,492	110	422	253	344	584
Subtotal - Finance Business Svcs	1,492	110	422	253	344	584
16 Strategic Purchasing	8,305	563	2,335	1,400	1,902	3,232
Subtotal - ARA Strategic Purchasing	8,305	563	2,335	1,400	1,902	3,232
17 Records	2,516	198	715	428	582	989
Subtotal - ARA Operations	2,516	198	715	428	582	989
18 Payroll Svcs	15,282	801	4,235	2,539	3,449	5,861
Subtotal - ARA Payroll Services	15,282	801	4,235	2,539	3,449	5,861
19 Transportation	4,014	259	1,125	674	916	1,557

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:22 HITS Infrastructure**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Client Svcs</b>	<b>NW Data</b>	<b>NW Voice</b>	<b>Enterprise Optns</b>
19 Franchise	\$3,313	\$248	\$938	\$562	\$764	\$1,298
19 Commer Permit	12,292	465	3,359	2,013	2,736	4,648
Subtotal - ARA Regulatory	19,619	971	5,421	3,250	4,416	7,503
20 IT Dept Admin	708,029	0	186,423	111,751	151,851	258,005
20 IT Director	1,732,264	388,553	558,407	334,736	454,851	772,823
Subtotal - IT Director	2,440,293	388,553	744,829	446,486	606,702	1,030,828
21 Enterprise Appl	16,176	978	4,516	2,707	3,679	6,251
Subtotal - HITS Admin & Applications	16,176	978	4,516	2,707	3,679	6,251
22 Enterprise Optns	0	3,744	986	591	803	1,364
Subtotal - HITS Infrastructure	0	3,744	986	591	803	1,364
24 IT Proj Mgt	0	3,230	850	510	693	1,177
Subtotal - HITS Project Mgt Office	0	3,230	850	510	693	1,177
25 Certifcn/compliance	0	3,988	1,050	629	855	1,453
25 Vendor Svcs	0	358	94	57	77	131
Subtotal - Office Business Opportunity	0	4,347	1,144	686	932	1,584
26 City Mayor Admin	0	9,185	2,418	1,450	1,970	3,347
26 I Gov Relats	0	1,675	441	264	359	610
Subtotal - Mayor	0	10,860	2,859	1,714	2,329	3,957
27 Personnel Svcs	0	5,365	1,413	847	1,151	1,955
27 HR Training	0	504	133	80	108	184
Subtotal - Human Resources	0	5,869	1,545	926	1,259	2,139
29 City Sec Svcs	0	1,788	471	282	383	652
Subtotal - City Secretary	0	1,788	471	282	383	652
30 City Council Svcs	0	15,603	4,108	2,463	3,346	5,686
Subtotal - City Council	0	15,603	4,108	2,463	3,346	5,686
31 Controller Fin Svcs	0	7,486	1,971	1,182	1,606	2,728

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:22 HITS Infrastructure**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Client Svcs</b>	<b>NW Data</b>	<b>NW Voice</b>	<b>Enterprise Optns</b>
31 Controller Treasury	\$0	\$3,034	\$799	\$479	\$651	\$1,105
Subtotal - City Controller's Office	0	10,520	2,770	1,660	2,256	3,833
<b>Total Incoming</b>	<b>2,704,049</b>	<b>451,772</b>	<b>830,921</b> 26.85%	<b>498,094</b> 15.21%	<b>676,828</b> 22.22%	<b>1,149,977</b> 35.73%
<b>C. Total Allocated</b>		<b>\$9,414,090</b>	<b>\$2,527,213</b>	<b>\$1,431,953</b>	<b>\$2,091,682</b>	<b>\$3,363,241</b>

**CITY OF HOUSTON, TEXAS  
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6/25/2014

Client Svcs Allocations

Dept:22 HITS Infrastructure

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	907	5.9991%	\$144,473	\$0	\$144,473	\$0	\$144,473
14 ARA Director Office	227	1.5014%	36,158	0	36,158	0	36,158
24 HITS Project Mgt Office	1,268	8.3868%	201,976	0	201,976	10,785	212,761
25 Office Business Opportunity	185	1.2236%	29,468	0	29,468	1,574	31,042
26 Mayor	533	3.5254%	84,900	0	84,900	4,533	89,434
27 Human Resources	1,940	12.8315%	309,017	0	309,017	16,501	325,518
28 Legal	150	0.9921%	23,893	0	23,893	1,276	25,169
29 City Secretary	303	2.0041%	48,264	0	48,264	2,577	50,841
30 City Council	199	1.3162%	31,698	0	31,698	1,693	33,391
33 Planning & Dev Admin	328	2.1695%	52,246	0	52,246	2,790	55,036
34 PWE Administration Indirect	1,196	7.9106%	190,507	0	190,507	10,173	200,680
37 General Services	469	3.1021%	74,706	0	74,706	3,989	78,695
38 HEC	82	0.5424%	13,062	0	13,062	697	13,759
40 Police	810	5.3575%	129,023	0	129,023	6,890	135,912
41 Depart of Neighbrhds	390	2.5795%	62,122	0	62,122	3,317	65,439
42 Fire	1,721	11.3830%	274,133	0	274,133	14,638	288,771
43 Municipal Court	152	1.0054%	24,212	0	24,212	1,293	25,504
44 Solid Waste	354	2.3414%	56,388	0	56,388	3,011	59,399
45 Houston Airport System (HAS)	14	0.0926%	2,230	0	2,230	119	2,349
46 Housing & Community Developmnt	445	2.9433%	70,883	0	70,883	3,785	74,668
47 Library	475	3.1417%	75,661	0	75,661	4,040	79,702
48 Parks & Recreation	213	1.4088%	33,928	0	33,928	1,812	35,740
49 Health & Human Services Department	2,298	15.1994%	366,042	0	366,042	19,546	385,588
51 Fleet Managemnt	460	3.0425%	73,272	0	73,272	3,913	77,185
<b>Subtotal</b>	<b>15,119</b>	<b>100.0000%</b>	<b>2,408,262</b>	<b>0</b>	<b>2,408,262</b>	<b>118,951</b>	<b>2,527,213</b>
Direct Bills						0	0
<b>Total</b>					<b>\$2,408,262</b>		<b>\$2,527,213</b>

Basis Units: IT Help Desk SN requests submitted per department

Source: HITS Help Desk Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

NW Data Allocations

Dept:22 HITS Infrastructure

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	198	1.0981%	\$14,941	\$0	\$14,941	\$0	\$14,941
14 ARA Director Office	541	3.0004%	40,825	0	40,825	0	40,825
20 IT Director	642	3.5605%	48,446	0	48,446	0	48,446
25 Office Business Opportunity	40	0.2218%	3,018	0	3,018	171	3,190
26 Mayor	237	1.3144%	17,884	0	17,884	1,015	18,899
27 Human Resources	347	1.9245%	26,185	0	26,185	1,486	27,671
28 Legal	269	1.4919%	20,299	0	20,299	1,152	21,451
29 City Secretary	12	0.0666%	906	0	906	51	957
31 City Controller's Office	162	0.8985%	12,225	0	12,225	694	12,919
32 Health Administration	1,449	8.0362%	109,344	0	109,344	6,205	115,549
33 Planning & Dev Admin	906	5.0247%	68,368	0	68,368	3,880	72,248
34 PWE Administration Indirect	4,918	27.2752%	371,120	0	371,120	21,062	392,182
37 General Services	313	1.7359%	23,619	0	23,619	1,340	24,960
38 HEC	489	2.7120%	36,901	0	36,901	2,094	38,995
40 Police	157	0.8707%	11,847	0	11,847	672	12,520
41 Depart of Neighbrhds	226	1.2534%	17,054	0	17,054	968	18,022
42 Fire	4,228	23.4485%	319,052	0	319,052	18,107	337,158
43 Municipal Court	823	4.5644%	62,105	0	62,105	3,525	65,629
44 Solid Waste	463	2.5678%	34,939	0	34,939	1,983	36,922
45 Houston Airport System (HAS)	5	0.0277%	377	0	377	21	399
46 Housing & Community Developmnt	218	1.2090%	16,451	0	16,451	934	17,384
48 Parks & Recreation	1,078	5.9786%	81,348	0	81,348	4,617	85,964
51 Fleet Managemnt	310	1.7193%	23,393	0	23,393	1,328	24,721
<b>Subtotal</b>	<b>18,031</b>	<b>100.0000%</b>	<b>1,360,648</b>	<b>0</b>	<b>1,360,648</b>	<b>71,305</b>	<b>1,431,953</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,360,648</b>		<b>\$1,431,953</b>

Basis Units: IT user count for network svcs  
Source: HITS User Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**NW Voice Allocations**

**Dept:22 HITS Infrastructure**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	198	1.0984%	\$21,911	\$0	\$21,911	\$0	\$21,911
14 ARA Director Office	541	3.0012%	59,868	0	59,868	0	59,868
20 IT Director	642	3.5615%	71,045	0	71,045	0	71,045
25 Office Business Opportunity	40	0.2219%	4,426	0	4,426	233	4,659
26 Mayor	237	1.3148%	26,227	0	26,227	1,380	27,606
27 Human Resources	347	1.9250%	38,400	0	38,400	2,020	40,420
28 Legal	269	1.4923%	29,768	0	29,768	1,566	31,334
29 City Secretary	12	0.0666%	1,328	0	1,328	70	1,398
31 City Controller's Office	162	0.8987%	17,927	0	17,927	943	18,870
32 Health Administration	1,449	8.0384%	160,349	0	160,349	8,435	168,784
33 Planning & Dev Admin	906	5.0261%	100,260	0	100,260	5,274	105,534
34 PWE Administration Indirect	4,918	27.2828%	544,235	0	544,235	28,628	572,863
37 General Services	313	1.7364%	34,637	0	34,637	1,822	36,459
38 HEC	489	2.7127%	54,114	0	54,114	2,846	56,960
40 Police	157	0.8710%	17,374	0	17,374	914	18,288
41 Depart of Neighbrhds	226	1.2537%	25,010	0	25,010	1,316	26,325
42 Fire	4,228	23.4550%	467,878	0	467,878	24,611	492,490
43 Municipal Court	823	4.5656%	91,075	0	91,075	4,791	95,865
44 Solid Waste	463	2.5685%	51,236	0	51,236	2,695	53,932
46 Housing & Community Developmnt	218	1.2094%	24,124	0	24,124	1,269	25,393
48 Parks & Recreation	1,078	5.9803%	119,294	0	119,294	6,275	125,569
51 Fleet Managemnt	310	1.7197%	34,305	0	34,305	1,805	36,110
<b>Subtotal</b>	<b>18,026</b>	<b>100.0000%</b>	<b>1,994,791</b>	<b>0</b>	<b>1,994,791</b>	<b>96,891</b>	<b>2,091,682</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,994,791</b>		<b>\$2,091,682</b>

Basis Units: IT user count for network svcs excl Airport

Source: HITS User Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Enterprise Optns Allocations**

**Dept:22 HITS Infrastructure**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,024	2.9907%	\$95,661	\$0	\$95,661	\$0	\$95,661
4 Finance Dir Office	541	0.0323%	1,035	0	1,035	0	1,035
5 Finance Budget Management	571	0.0341%	1,092	0	1,092	0	1,092
6 Finance City Council Administration	912	0.0545%	1,744	0	1,744	0	1,744
7 Finance Public Finance	325	0.0194%	621	0	621	0	621
8 Finance General Accounting	1,190	0.0711%	2,276	0	2,276	0	2,276
9 Finance Internal Control	259	0.0155%	495	0	495	0	495
10 Finance Grants	337	0.0201%	644	0	644	0	644
11 Finance Performance Management	1,385	0.0828%	2,649	0	2,649	0	2,649
12 Finance Treasury	1,725	0.1031%	3,299	0	3,299	0	3,299
13 Finance Business Svcs	1,304	0.0780%	2,494	0	2,494	0	2,494
14 ARA Director Office	2,070	0.1238%	3,958	0	3,958	0	3,958
15 ARA Admin Svcs	580	0.0347%	1,109	0	1,109	0	1,109
16 ARA Strategic Purchasing	666	0.0398%	1,274	0	1,274	0	1,274
17 ARA Operations	6,658	0.3981%	12,732	0	12,732	0	12,732
18 ARA Payroll Services	986	0.0589%	1,886	0	1,886	0	1,886
19 ARA Regulatory	6,676	0.3991%	12,767	0	12,767	0	12,767
20 IT Director	1,648	0.0985%	3,151	0	3,151	0	3,151
21 HITS Admin & Applications	921	0.0551%	1,761	0	1,761	0	1,761
22 HITS Infrastructure	1,958	0.1171%	3,744	0	3,744	0	3,744
23 HITS Radio	968	0.0579%	1,851	0	1,851	100	1,951
24 HITS Project Mgt Office	264	0.0158%	505	0	505	27	532
25 Office Business Opportunity	2,402	0.1436%	4,593	0	4,593	248	4,842
26 Mayor	5,579	0.3335%	10,669	0	10,669	577	11,246
27 Human Resources	61,561	3.6804%	117,723	0	117,723	6,366	124,090
28 Legal	4,685	0.2801%	8,959	0	8,959	484	9,444
29 City Secretary	1,218	0.0728%	2,329	0	2,329	126	2,455
30 City Council	15,559	0.9302%	29,754	0	29,754	1,609	31,363
31 City Controller's Office	4,332	0.2590%	8,284	0	8,284	448	8,732
32 Health Administration	8,542	0.5107%	16,335	0	16,335	883	17,218
33 Planning & Dev Admin	1,629	0.0974%	3,115	0	3,115	168	3,284
35 CIP Sal Rec PWE	1,724	0.1031%	3,297	0	3,297	178	3,475
36 HPD Police Records	1,837	0.1098%	3,513	0	3,513	190	3,703
37 General Services	30,487	1.8227%	58,300	0	58,300	3,153	61,453
40 Police	172,534	10.3150%	329,938	0	329,938	17,842	347,780
41 Depart of Neighbrhds	8,289	0.4956%	15,851	0	15,851	857	16,708
42 Fire	160,133	9.5736%	306,223	0	306,223	16,560	322,783
44 Solid Waste	30,218	1.8066%	57,786	0	57,786	3,125	60,911
45 Houston Airport System (HAS)	96,731	5.7831%	184,979	0	184,979	10,003	194,982
46 Housing & Community Developmnt	37,254	2.2272%	71,241	0	71,241	3,853	75,094
47 Library	25,034	1.4967%	47,873	0	47,873	2,589	50,461
48 Parks & Recreation	98,280	5.8757%	187,941	0	187,941	10,163	198,105
49 Health & Human Services Department	97,882	5.8519%	187,180	0	187,180	10,122	197,302

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Enterprise Optns Allocations**

**Dept:22 HITS Infrastructure**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Convention&Entertain	7,761	0.4640%	\$14,841	\$0	\$14,841	\$803	\$15,644
51 Fleet Managemnt	49,834	2.9793%	95,298	0	95,298	5,153	100,451
52 Planning & Developmnt	4,354	0.2603%	8,326	0	8,326	450	8,776
53 General Debt	6,083	0.3637%	11,633	0	11,633	629	12,262
54 Finance Other	972	0.0581%	1,859	0	1,859	101	1,959
55 ARA-Insurance	881	0.0527%	1,685	0	1,685	91	1,776
56 ARA-BARC	9,980	0.5967%	19,085	0	19,085	1,032	20,117
57 ARA Parking	20,558	1.2291%	39,313	0	39,313	2,126	41,439
58 ARA Other	13,991	0.8365%	26,755	0	26,755	1,447	28,202
59 IT Public Services	349	0.0209%	667	0	667	36	703
60 Legal Insurance	5,159	0.3084%	9,866	0	9,866	534	10,399
61 Legal Wkr Comp	326	0.0195%	623	0	623	34	657
62 Mayor Cable TV	1,429	0.0854%	2,733	0	2,733	148	2,880
63 Mayor other	9,174	0.5485%	17,543	0	17,543	949	18,492
64 TIRZ	528	0.0316%	1,010	0	1,010	55	1,064
65 HR Health Benefits	121,695	7.2756%	232,718	0	232,718	12,585	245,303
66 HR Long Term Disability	102	0.0061%	195	0	195	11	206
67 PWE Bldg Insp	30,537	1.8257%	58,396	0	58,396	3,158	61,554
68 PWE Stormwater	13,037	0.7794%	24,931	0	24,931	1,348	26,279
69 PWE DDSR	38,727	2.3153%	74,058	0	74,058	4,005	78,063
70 PWE Water & Storm Sewer	194,457	11.6257%	371,861	0	371,861	20,109	391,970
71 PWE Houston Transtar	1,508	0.0902%	2,884	0	2,884	156	3,040
72 PWE Other	68,589	4.1006%	131,163	0	131,163	7,093	138,256
73 Houston Permit Center	3,455	0.2066%	6,607	0	6,607	357	6,964
74 CIP S/R Planning	757	0.0453%	1,448	0	1,448	78	1,526
75 CIP Sal Rec RE	1,787	0.1068%	3,417	0	3,417	185	3,602
76 CIP S/R Engrg	21,729	1.2991%	41,552	0	41,552	2,247	43,800
77 CIP S/R Constr	10,796	0.6454%	20,645	0	20,645	1,116	21,762
78 CIP S/R Eng/Const	1,232	0.0737%	2,356	0	2,356	127	2,483
79 CIP S/R Geo/Env	2,930	0.1752%	5,603	0	5,603	303	5,906
80 CIP S/R Other	2,058	0.1230%	3,936	0	3,936	213	4,148
81 CIP S/R GSD	5,128	0.3066%	9,806	0	9,806	530	10,337
94 HR-W.C.	13,194	0.7888%	25,231	0	25,231	1,364	26,595
95 HITS Other	61,675	3.6873%	117,941	0	117,941	6,378	124,319
<b>Subtotal</b>	<b>1,672,650</b>	<b>100.0000%</b>	<b>3,198,616</b>	<b>0</b>	<b>3,198,616</b>	<b>164,625</b>	<b>3,363,241</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,198,616</b>		<b>\$3,363,241</b>

Basis Units: Total number of rev/exp trans/dept excl 4 depts  
Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:22 HITS Infrastructure**

<b>Department</b>	<b>Client Svcs</b>	<b>NW Data</b>	<b>NW Voice</b>	<b>Enterprise Optns</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$0	\$0	\$0	\$95,661	\$95,661
4 Finance Dir Office	144,473	14,941	21,911	1,035	182,360
5 Finance Budget Management	0	0	0	1,092	1,092
6 Finance City Council Administration	0	0	0	1,744	1,744
7 Finance Public Finance	0	0	0	621	621
8 Finance General Accounting	0	0	0	2,276	2,276
9 Finance Internal Control	0	0	0	495	495
10 Finance Grants	0	0	0	644	644
11 Finance Performance Management	0	0	0	2,649	2,649
12 Finance Treasury	0	0	0	3,299	3,299
13 Finance Business Svcs	0	0	0	2,494	2,494
14 ARA Director Office	36,158	40,825	59,868	3,958	140,809
15 ARA Admin Svcs	0	0	0	1,109	1,109
16 ARA Strategic Purchasing	0	0	0	1,274	1,274
17 ARA Operations	0	0	0	12,732	12,732
18 ARA Payroll Services	0	0	0	1,886	1,886
19 ARA Regulatory	0	0	0	12,767	12,767
20 IT Director	0	48,446	71,045	3,151	122,643
21 HITS Admin & Applications	0	0	0	1,761	1,761
22 HITS Infrastructure	0	0	0	3,744	3,744
23 HITS Radio	0	0	0	1,951	1,951
24 HITS Project Mgt Office	212,761	0	0	532	213,293
25 Office Business Opportunity	31,042	3,190	4,659	4,842	43,732
26 Mayor	89,434	18,899	27,606	11,246	147,185
27 Human Resources	325,518	27,671	40,420	124,090	517,698
28 Legal	25,169	21,451	31,334	9,444	87,398
29 City Secretary	50,841	957	1,398	2,455	55,651
30 City Council	33,391	0	0	31,363	64,753
31 City Controller's Office	0	12,919	18,870	8,732	40,521
32 Health Administration	0	115,549	168,784	17,218	301,551
33 Planning & Dev Admin	55,036	72,248	105,534	3,284	236,101
34 PWE Administration Indirect	200,680	392,182	572,863	0	1,165,725
35 CIP Sal Rec PWE	0	0	0	3,475	3,475
36 HPD Police Records	0	0	0	3,703	3,703
37 General Services	78,695	24,960	36,459	61,453	201,567
38 HEC	13,759	38,995	56,960	0	109,714
40 Police	135,912	12,520	18,288	347,780	514,500
41 Depart of Neighbrhds	65,439	18,022	26,325	16,708	126,495
42 Fire	288,771	337,158	492,490	322,783	1,441,202
43 Municipal Court	25,504	65,629	95,865	0	186,999
44 Solid Waste	59,399	36,922	53,932	60,911	211,163

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:22 HITS Infrastructure**

<b>Department</b>	<b>Client Svcs</b>	<b>NW Data</b>	<b>NW Voice</b>	<b>Enterprise Optns</b>	<b>Total</b>
45 Houston Airport System (HAS)	\$2,349	\$399	\$0	\$194,982	\$197,730
46 Housing & Community Developmnt	74,668	17,384	25,393	75,094	192,539
47 Library	79,702	0	0	50,461	130,163
48 Parks & Recreation	35,740	85,964	125,569	198,105	445,377
49 Health & Human Services Department	385,588	0	0	197,302	582,890
50 Convention&Entertain	0	0	0	15,644	15,644
51 Fleet Managemnt	77,185	24,721	36,110	100,451	238,466
52 Planning & Developmnt	0	0	0	8,776	8,776
53 General Debt	0	0	0	12,262	12,262
54 Finance Other	0	0	0	1,959	1,959
55 ARA-Insurance	0	0	0	1,776	1,776
56 ARA-BARC	0	0	0	20,117	20,117
57 ARA Parking	0	0	0	41,439	41,439
58 ARA Other	0	0	0	28,202	28,202
59 IT Public Services	0	0	0	703	703
60 Legal Insurance	0	0	0	10,399	10,399
61 Legal Wkr Comp	0	0	0	657	657
62 Mayor Cable TV	0	0	0	2,880	2,880
63 Mayor other	0	0	0	18,492	18,492
64 TIRZ	0	0	0	1,064	1,064
65 HR Health Benefits	0	0	0	245,303	245,303
66 HR Long Term Disabilty	0	0	0	206	206
67 PWE Bldg Insp	0	0	0	61,554	61,554
68 PWE Stormwater	0	0	0	26,279	26,279
69 PWE DDSR	0	0	0	78,063	78,063
70 PWE Water & Storm Sewer	0	0	0	391,970	391,970
71 PWE Houston Transtar	0	0	0	3,040	3,040
72 PWE Other	0	0	0	138,256	138,256
73 Houston Permit Center	0	0	0	6,964	6,964
74 CIP S/R Planning	0	0	0	1,526	1,526
75 CIP Sal Rec RE	0	0	0	3,602	3,602
76 CIP S/R Engrg	0	0	0	43,800	43,800
77 CIP S/R Constr	0	0	0	21,762	21,762
78 CIP S/R Eng/Const	0	0	0	2,483	2,483
79 CIP S/R Geo/Env	0	0	0	5,906	5,906
80 CIP S/R Other	0	0	0	4,148	4,148
81 CIP S/R GSD	0	0	0	10,337	10,337
94 HR-W.C.	0	0	0	26,595	26,595
95 HITS Other	0	0	0	124,319	124,319

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
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Allocation Summary

Dept:22 HITS Infrastructure

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
<b>Total</b>	\$2,527,213	\$1,431,953	\$2,091,682	\$3,363,241	\$9,414,090

**INFORMATION TECHNOLOGY – RADIO COMMUNICATION SERVICES  
NATURE AND EXTENT OF SERVICES**

The Radio Communication 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  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**A. Department Costs**

**Dept:23 HITS Radio**

Description		Amount	General Admin	IT Radio Svcs
<b>Personnel Costs</b>				
Salaries	S1	1,197,422	0	1,197,422
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	486,232	0	486,232
Subtotal - Personnel Costs		<u>1,683,654</u>	0	<u>1,683,654</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	288,158	0	288,158
Services	S	458,225	0	458,225
Subtotal - Services & Supplies		<u>746,383</u>	0	<u>746,383</u>
<b>Department Cost Total</b>		2,430,037	0	2,430,037
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		2,430,037	0	2,430,037
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$2,430,037</u></u>		<u><u>\$2,430,037</u></u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:23 HITS Radio**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>IT Radio Svcs</b>
3 Insurance Retirees	\$51,848	\$608	\$52,457
3 Memberships	2,205	26	2,231
3 Accounting & Consult	1,055	13	1,068
3 Interest Costs	4,338	54	4,392
3 Other Misc	1,605	20	1,625
3 Non-Dpt. Legal Svcs/Lobby	1,312	15	1,327
Subtotal - Non-Departmental-Gen Gov	62,363	737	63,100
5 Budget	1,138	234	1,372
Subtotal - Finance Budget Managemen	1,138	234	1,372
8 Gen Acctng	551	133	684
8 Auditing Svcs	1,008	0	1,008
Subtotal - Finance General Accounting	1,560	133	1,692
9 Internal Control	447	87	534
Subtotal - Finance Internal Control	447	87	534
11 Performance Improvement	914	145	1,059
Subtotal - Finance Performance Managç	914	145	1,059
12 Tax & Rev	2	0	2
12 Fin Operations	873	130	1,003
Subtotal - Finance Treasury	875	131	1,005
13 Fin Business Svcs	984	72	1,056
Subtotal - Finance Business Svcs	984	72	1,056
16 Strategic Purchasing	6,379	432	6,812
Subtotal - ARA Strategic Purchasing	6,379	432	6,812
17 Records	1,001	79	1,080
Subtotal - ARA Operations	1,001	79	1,080
18 Payroll Svcs	6,079	319	6,398

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:23 HITS Radio**

Department	First Incoming	Second Incoming	IT Radio Svcs
Subtotal - ARA Payroll Services	\$6,079	\$319	\$6,398
19 Transportation	1,559	100	1,659
19 Franchise	1,287	96	1,383
19 Commer Permit	4,773	180	4,953
Subtotal - ARA Regulatory	7,618	377	7,995
20 IT Dept Admin	208,262	0	208,262
20 IT Director	509,534	114,290	623,824
Subtotal - IT Director	717,796	114,290	832,086
22 Enterprise Optns	1,851	100	1,951
Subtotal - HITS Infrastructure	1,851	100	1,951
24 IT Proj Mgt	0	1,285	1,285
Subtotal - HITS Project Mgt Office	0	1,285	1,285
25 Certifcn/compliance	0	1,586	1,586
25 Vendor Svcs	0	143	143
Subtotal - Office Business Opportunity	0	1,729	1,729
26 City Mayor Admin	0	3,654	3,654
26 I Gov Relats	0	666	666
Subtotal - Mayor	0	4,320	4,320
27 Personnel Svcs	0	2,134	2,134
27 HR Training	0	168	168
Subtotal - Human Resources	0	2,302	2,302
29 City Sec Svcs	0	1,179	1,179
Subtotal - City Secretary	0	1,179	1,179
30 City Council Svcs	0	10,288	10,288
Subtotal - City Council	0	10,288	10,288
31 Controller Fin Svcs	0	3,701	3,701

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:23 HITS Radio**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>IT Radio Svcs</b>
31 Controller Treasury	\$0	\$2,000	\$2,000
Subtotal - City Controller's Office	0	5,701	5,701
<b>Total Incoming</b>	809,004	143,939	952,943 100.00%
<b>C. Total Allocated</b>		<b>\$3,382,980</b>	<b>\$3,382,980</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**IT Radio Svcs Allocations**

**Dept:23 HITS Radio**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 Mayor	31	0.2321%	\$7,518	\$0	\$7,518	\$334	\$7,852
32 Health Administration	78	0.5840%	18,916	0	18,916	841	19,757
34 PWE Administration Indirect	879	6.5813%	213,171	0	213,171	9,473	222,644
37 General Services	46	0.3444%	11,156	0	11,156	496	11,651
38 HEC	24	0.1797%	5,820	0	5,820	259	6,079
40 Police	9,101	68.1417%	2,207,136	0	2,207,136	98,082	2,305,219
42 Fire	2,248	16.8314%	545,176	0	545,176	24,227	569,402
44 Solid Waste	549	4.1105%	133,141	0	133,141	5,917	139,058
48 Parks & Recreation	286	2.1414%	69,360	0	69,360	3,082	72,442
51 Fleet Managemnt	40	0.2995%	9,701	0	9,701	431	10,132
57 ARA Parking	52	0.3893%	12,611	0	12,611	560	13,171
96 Other	22	0.1647%	5,335	0	5,335	237	5,572
<b>Subtotal</b>	13,356	100.0000%	3,239,041	0	3,239,041	143,939	3,382,980
Direct Bills					0		0
<b>Total</b>					<b>\$3,239,041</b>		<b>\$3,382,980</b>

Basis Units: Number of radios per department  
Source: HITS Radio Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:23 HITS Radio**

<b>Department</b>	<b>IT Radio Svcs</b>	<b>Total</b>
26 Mayor	\$7,852	\$7,852
32 Health Administration	19,757	19,757
34 PWE Administration Indirect	222,644	222,644
37 General Services	11,651	11,651
38 HEC	6,079	6,079
40 Police	2,305,219	2,305,219
42 Fire	569,402	569,402
44 Solid Waste	139,058	139,058
48 Parks & Recreation	72,442	72,442
51 Fleet Managemnt	10,132	10,132
57 ARA Parking	13,171	13,171
96 Other	5,572	5,572
<b>Total</b>	<b>\$3,382,980</b>	<b>\$3,382,980</b>

**INFORMATION TECHNOLOGY – PROJECT MANAGEMENT OFFICE  
NATURE AND EXTENT OF SERVICES**

The Information Technology Department – Project Management division is responsible for business continuity and the development and implementation of IT policies, procedures and standards for the City of Houston. This division is allocated based on the total number of FTEs positions per department.

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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Dept:24 HITS Project Mgt Office

**A. Department Costs**

Description		Amount	General Admin	IT Proj Mgt
<hr/>				
Personnel Costs				
Salaries	S1	459,087	0	459,087
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	206,209	0	206,209
Subtotal - Services & Supplies		<hr/> 665,296	0	<hr/> 665,296
<b>Department Cost Total</b>		665,296	0	665,296
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
<b>Total Costs After Adjustments</b>		665,296	0	665,296
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$665,296		<hr/> <hr/> \$665,296

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:24 HITS Project Mgt Office

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>IT Proj Mgt</b>
3 Insurance Retirees	\$12,337	\$145	\$12,482
3 Memberships	525	6	531
3 Accounting & Consult	288	3	291
3 Interest Costs	1,188	15	1,202
3 Other Misc	439	6	445
3 Non-Dpt. Legal Svcs/Lobby	297	3	301
Subtotal - Non-Departmental-Gen Gov	15,074	178	15,252
5 Budget	310	64	374
Subtotal - Finance Budget Managemen	310	64	374
8 Gen Acctng	150	36	187
8 Auditing Svcs	275	0	275
Subtotal - Finance General Accounting	425	36	461
9 Internal Control	122	24	146
Subtotal - Finance Internal Control	122	24	146
11 Performance Improvement	147	23	171
Subtotal - Finance Performance Managç	147	23	171
12 Fin Operations	141	21	162
Subtotal - Finance Treasury	141	21	162
13 Fin Business Svcs	159	12	170
Subtotal - Finance Business Svcs	159	12	170
17 Records	227	18	245
Subtotal - ARA Operations	227	18	245
18 Payroll Svcs	1,378	72	1,451
Subtotal - ARA Payroll Services	1,378	72	1,451
19 Transportation	427	27	454
19 Franchise	352	26	379

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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Dept:24 HITS Project Mgt Office

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	IT Proj Mgt
19 Commer Permit	\$1,307	\$49	\$1,356
Subtotal - ARA Regulatory	2,086	103	2,189
20 IT Dept Admin	47,223	0	47,223
20 IT Director	115,535	25,915	141,450
Subtotal - IT Director	162,758	25,915	188,673
22 Client Svcs	201,976	10,785	212,761
22 Enterprise Optns	505	27	532
Subtotal - HITS Infrastructure	202,481	10,812	213,293
24 IT Proj Mgt	0	291	291
Subtotal - HITS Project Mgt Office	0	291	291
25 Certifcn/compliance	0	360	360
25 Vendor Svcs	0	32	32
Subtotal - Office Business Opportunity	0	392	392
26 City Mayor Admin	0	828	828
26 I Gov Relats	0	151	151
Subtotal - Mayor	0	979	979
27 Personnel Svcs	0	484	484
27 HR Training	0	235	235
Subtotal - Human Resources	0	719	719
29 City Sec Svcs	0	190	190
Subtotal - City Secretary	0	190	190
30 City Council Svcs	0	1,659	1,659
Subtotal - City Council	0	1,659	1,659
31 Controller Fin Svcs	0	1,009	1,009
31 Controller Treasury	0	322	322
Subtotal - City Controller's Office	0	1,332	1,332
<b>Total Incoming</b>	<b>385,308</b>	<b>42,841</b>	<b>428,149</b> 100.00%
<b>C. Total Allocated</b>	<b>\$1,093,445</b>		<b>\$1,093,445</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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IT Proj Mgt Allocations

Dept:24 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$331	\$0	\$331	\$0	\$331
5 Finance Budget Management	14.84	0.0678%	712	0	712	0	712
6 Finance City Council Administration	5.00	0.0228%	240	0	240	0	240
7 Finance Public Finance	4.85	0.0222%	233	0	233	0	233
8 Finance General Accounting	8.84	0.0404%	424	0	424	0	424
9 Finance Internal Control	2.34	0.0107%	112	0	112	0	112
10 Finance Grants	5.14	0.0235%	247	0	247	0	247
11 Finance Performance Management	4.59	0.0210%	220	0	220	0	220
12 Finance Treasury	6.08	0.0278%	292	0	292	0	292
13 Finance Business Svcs	1.76	0.0080%	84	0	84	0	84
14 ARA Director Office	3.32	0.0152%	159	0	159	0	159
15 ARA Admin Svcs	8.39	0.0383%	403	0	403	0	403
16 ARA Strategic Purchasing	37.99	0.1735%	1,823	0	1,823	0	1,823
17 ARA Operations	93.98	0.4293%	4,510	0	4,510	0	4,510
18 ARA Payroll Services	56.75	0.2592%	2,724	0	2,724	0	2,724
19 ARA Regulatory	39.85	0.1820%	1,912	0	1,912	0	1,912
20 IT Director	13.24	0.0605%	635	0	635	0	635
21 HITS Admin & Applications	31.33	0.1431%	1,504	0	1,504	0	1,504
22 HITS Infrastructure	67.30	0.3074%	3,230	0	3,230	0	3,230
23 HITS Radio	26.77	0.1223%	1,285	0	1,285	0	1,285
24 HITS Project Mgt Office	6.07	0.0277%	291	0	291	0	291
25 Office Business Opportunity	27.10	0.1238%	1,301	0	1,301	54	1,355
26 Mayor	39.85	0.1820%	1,912	0	1,912	80	1,992
27 Human Resources	159.20	0.7272%	7,640	0	7,640	318	7,958
28 Legal	116.36	0.5315%	5,584	0	5,584	232	5,817
29 City Secretary	10.70	0.0489%	514	0	514	21	535
30 City Council	77.72	0.3550%	3,730	0	3,730	155	3,885
31 City Controller's Office	64.90	0.2965%	3,115	0	3,115	130	3,244
32 Health Administration	74.88	0.3421%	3,594	0	3,594	150	3,743
33 Planning & Dev Admin	13.15	0.0601%	631	0	631	26	657
35 CIP Sal Rec PWE	14.89	0.0680%	715	0	715	30	744
36 HPD Police Records	89.82	0.4103%	4,311	0	4,311	179	4,490
37 General Services	227.97	1.0414%	10,941	0	10,941	455	11,396
38 HEC	242.52	1.1078%	11,639	0	11,639	484	12,124
40 Police	6,796.33	31.0461%	326,172	0	326,172	13,577	339,748
41 Depart of Neighbrhds	155.53	0.7105%	7,464	0	7,464	311	7,775
42 Fire	4,155.57	18.9829%	199,435	0	199,435	8,301	207,737
43 Municipal Court	303.81	1.3878%	14,581	0	14,581	607	15,187
44 Solid Waste	474.03	2.1654%	22,750	0	22,750	947	23,697
45 Houston Airport System (HAS)	1,339.66	6.1197%	64,293	0	64,293	2,676	66,970
46 Housing & Community Developmnt	161.10	0.7359%	7,732	0	7,732	322	8,053
47 Library	453.48	2.0715%	21,764	0	21,764	906	22,669
48 Parks & Recreation	736.60	3.3648%	35,351	0	35,351	1,471	36,823

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**IT Proj Mgt Allocations**

**Dept:24 HITS Project Mgt Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$43,735	\$0	\$43,735	\$1,820	\$45,556
50 Convention&Entertain	33.39	0.1525%	1,602	0	1,602	67	1,669
51 Fleet Managemnt	351.01	1.6034%	16,846	0	16,846	701	17,547
52 Planning & Developmnt	73.93	0.3377%	3,548	0	3,548	148	3,696
54 Finance Other	7.47	0.0341%	359	0	359	15	373
55 ARA-Insurance	4.99	0.0228%	239	0	239	10	249
56 ARA-BARC	88.69	0.4051%	4,256	0	4,256	177	4,434
57 ARA Parking	65.67	0.3000%	3,152	0	3,152	131	3,283
58 ARA Other	0.26	0.0012%	12	0	12	1	13
59 IT Public Services	16.27	0.0743%	781	0	781	33	813
60 Legal Insurance	44.85	0.2049%	2,152	0	2,152	90	2,242
61 Legal Wkr Comp	2.65	0.0121%	127	0	127	5	132
62 Mayor Cable TV	14.75	0.0674%	708	0	708	29	737
63 Mayor other	13.82	0.0631%	663	0	663	28	691
64 TIRZ	16.44	0.0751%	789	0	789	33	822
65 HR Health Benefits	45.83	0.2094%	2,199	0	2,199	92	2,291
67 PWE Bldg Insp	503.26	2.2989%	24,153	0	24,153	1,005	25,158
68 PWE Stormwater	387.48	1.7700%	18,596	0	18,596	774	19,370
69 PWE DDSR	490.44	2.2404%	23,537	0	23,537	980	24,517
70 PWE Water & Storm Sewer	2,237.92	10.2230%	107,403	0	107,403	4,471	111,874
71 PWE Houston Transtar	6.67	0.0305%	320	0	320	13	333
72 PWE Other	15.05	0.0687%	722	0	722	30	752
73 Houston Permit Center	3.30	0.0151%	158	0	158	7	165
74 CIP S/R Planning	10.95	0.0500%	526	0	526	22	547
75 CIP Sal Rec RE	34.82	0.1591%	1,671	0	1,671	70	1,741
76 CIP S/R Engrg	95.07	0.4343%	4,563	0	4,563	190	4,753
77 CIP S/R Constr	108.35	0.4950%	5,200	0	5,200	216	5,416
78 CIP S/R Eng/Const	14.40	0.0658%	691	0	691	29	720
79 CIP S/R Geo/Env	10.19	0.0465%	489	0	489	20	509
80 CIP S/R Other	17.72	0.0809%	850	0	850	35	886
81 CIP S/R GSD	24.64	0.1126%	1,183	0	1,183	49	1,232
94 HR-W.C.	30.11	0.1375%	1,445	0	1,445	60	1,505
95 HITS Other	28.90	0.1320%	1,387	0	1,387	58	1,445
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>1,050,604</b>	<b>0</b>	<b>1,050,604</b>	<b>42,841</b>	<b>1,093,445</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,050,604</b>		<b>\$1,093,445</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:24 HITS Project Mgt Office**

<b>Department</b>	<b>IT Proj Mgt</b>	<b>Total</b>
4 Finance Dir Office	\$331	\$331
5 Finance Budget Management	712	712
6 Finance City Council Administration	240	240
7 Finance Public Finance	233	233
8 Finance General Accounting	424	424
9 Finance Internal Control	112	112
10 Finance Grants	247	247
11 Finance Performance Management	220	220
12 Finance Treasury	292	292
13 Finance Business Svcs	84	84
14 ARA Director Office	159	159
15 ARA Admin Svcs	403	403
16 ARA Strategic Purchasing	1,823	1,823
17 ARA Operations	4,510	4,510
18 ARA Payroll Services	2,724	2,724
19 ARA Regulatory	1,912	1,912
20 IT Director	635	635
21 HITS Admin & Applications	1,504	1,504
22 HITS Infrastructure	3,230	3,230
23 HITS Radio	1,285	1,285
24 HITS Project Mgt Office	291	291
25 Office Business Opportunity	1,355	1,355
26 Mayor	1,992	1,992
27 Human Resources	7,958	7,958
28 Legal	5,817	5,817
29 City Secretary	535	535
30 City Council	3,885	3,885
31 City Controller's Office	3,244	3,244
32 Health Administration	3,743	3,743
33 Planning & Dev Admin	657	657
35 CIP Sal Rec PWE	744	744
36 HPD Police Records	4,490	4,490
37 General Services	11,396	11,396
38 HEC	12,124	12,124
40 Police	339,748	339,748
41 Depart of Neighbrhds	7,775	7,775
42 Fire	207,737	207,737
43 Municipal Court	15,187	15,187
44 Solid Waste	23,697	23,697
45 Houston Airport System (HAS)	66,970	66,970
46 Housing & Community Developmnt	8,053	8,053

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:24 HITS Project Mgt Office**

<b>Department</b>	<b>IT Proj Mgt</b>	<b>Total</b>
47 Library	\$22,669	\$22,669
48 Parks & Recreation	36,823	36,823
49 Health & Human Services Department	45,556	45,556
50 Convention&Entertain	1,669	1,669
51 Fleet Managemnt	17,547	17,547
52 Planning & Developmnt	3,696	3,696
54 Finance Other	373	373
55 ARA-Insurance	249	249
56 ARA-BARC	4,434	4,434
57 ARA Parking	3,283	3,283
58 ARA Other	13	13
59 IT Public Services	813	813
60 Legal Insurance	2,242	2,242
61 Legal Wkr Comp	132	132
62 Mayor Cable TV	737	737
63 Mayor other	691	691
64 TIRZ	822	822
65 HR Health Benefits	2,291	2,291
67 PWE Bldg Insp	25,158	25,158
68 PWE Stormwater	19,370	19,370
69 PWE DDSR	24,517	24,517
70 PWE Water & Storm Sewer	111,874	111,874
71 PWE Houston Transtar	333	333
72 PWE Other	752	752
73 Houston Permit Center	165	165
74 CIP S/R Planning	547	547
75 CIP Sal Rec RE	1,741	1,741
76 CIP S/R Engrg	4,753	4,753
77 CIP S/R Constr	5,416	5,416
78 CIP S/R Eng/Const	720	720
79 CIP S/R Geo/Env	509	509
80 CIP S/R Other	886	886
81 CIP S/R GSD	1,232	1,232
94 HR-W.C.	1,505	1,505
95 HITS Other	1,445	1,445
<b>Total</b>	<b>\$1,093,445</b>	<b>\$1,093,445</b>

## OFFICE OF BUSINESS OPPORTUNITY NATURE AND EXTENT OF SERVICES

The Office of Business Opportunity (OBO) 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 FTE positions.
- **Contract Monitoring** – The contract compliance function within enforces prevailing wage compliance, monitors S/MWDBE utilization on City contracts with goals and ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month. Costs have been allocated based on the number of contracts monitored per department.
- **S/MWDBE Reporting** – The S/MWDBE reporting function within OBO has been allocated based on the number of contracts awarded with S/MWDBE requirements.
- **Contract Analysis** – The person responsible for analyzing City contracts participates in the procurement process by assisting City departments and certified vendors with subcontracting opportunities before a contract has been awarded. Their costs have been allocated based on the number of tasks completed by the Procurement Specialist per department. These tasks include waivers, reduced goals, denied requests, and RCAs reviewed.

**OFFICE OF BUSINESS OPPORTUNITY  
NATURE AND EXTENT OF SERVICES  
Continued**

- **Vendor Services** - Vendor Services gathers the information on certified businesses. These costs have been allocated based on the number of FTE positions.
- **External Affairs** - This division's key objective is to raise program awareness and increase the number of companies seeking certification. These costs have not been allocated within the plan.
- **Non-General Fund** - The non-general fund expenses of OBO have not been allocated within the plan.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:25 Office Business Opportunity

Description		Amount	General Admin	Certifcn/compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svcs	Non-GF
<b>Personnel Costs</b>										
Salaries	S1	2,057,329	540,585	689,656	274,263	164,176	74,522	62,026	140,214	111,887
<i>Salary % Split</i>			<i>26.28%</i>	<i>33.52%</i>	<i>13.33%</i>	<i>7.98%</i>	<i>3.62%</i>	<i>3.01%</i>	<i>6.82%</i>	<i>5.44%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>2,057,329</b>	<b>540,585</b>	<b>689,656</b>	<b>274,263</b>	<b>164,176</b>	<b>74,522</b>	<b>62,026</b>	<b>140,214</b>	<b>111,887</b>
<b>Services &amp; Supplies Cost</b>										
Supplies	P	60,030	16,928	21,611	8,584	5,163	2,341	1,921	3,482	0
Services	P	248,478	70,071	89,452	35,532	21,369	9,691	7,951	14,412	0
N-GF Svcs	P	386,302	0	0	0	0	0	0	0	386,302
<b>Subtotal - Services &amp; Supplies</b>		<b>694,810</b>	<b>86,999</b>	<b>111,063</b>	<b>44,117</b>	<b>26,532</b>	<b>12,032</b>	<b>9,872</b>	<b>17,893</b>	<b>386,302</b>
<b>Department Cost Total</b>		<b>2,752,139</b>	<b>627,584</b>	<b>800,719</b>	<b>318,380</b>	<b>190,708</b>	<b>86,554</b>	<b>71,898</b>	<b>158,107</b>	<b>498,189</b>
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>2,752,139</b>	<b>627,584</b>	<b>800,719</b>	<b>318,380</b>	<b>190,708</b>	<b>86,554</b>	<b>71,898</b>	<b>158,107</b>	<b>498,189</b>
General Admin Distribution			(627,584)	285,359	113,482	67,931	30,835	25,665	58,016	46,296
<b>Grand Total</b>		<b>\$2,752,139</b>		<b>\$1,086,078</b>	<b>\$431,862</b>	<b>\$258,639</b>	<b>\$117,389</b>	<b>\$97,563</b>	<b>\$216,124</b>	<b>\$544,485</b>
								not allocated	not allocated	

**CITY OF HOUSTON, TEXAS  
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FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:25 Office Business Opportunity

Department	First Incoming	Second Incoming	Certificn/compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svcs	Non-GF
2 Equip Deprec	\$5,360	\$0	\$2,437	\$969	\$580	\$263	\$219	\$496	\$395
Subtotal - Equipment Use	5,360	0	2,437	969	580	263	219	496	395
3 Insurance Retirees	60,955	715	28,041	11,151	6,675	3,030	2,522	5,701	4,549
3 Memberships	2,592	30	1,193	474	284	129	107	242	193
3 Accounting & Consult	2,619	32	1,205	479	287	130	108	245	196
3 Interest Costs	4,023	51	1,852	737	441	200	167	377	301
3 Other Misc	1,488	19	685	272	163	74	62	139	111
3 Non-Dpt. Legal Svcs/Lobby	1,328	16	611	243	145	66	55	124	99
3 Walker Rent	242,830	2,850	111,710	44,425	26,593	12,071	10,047	22,712	18,123
Subtotal - Non-Departmental-Gen Gov	315,836	3,712	145,297	57,782	34,589	15,700	13,068	29,540	23,572
5 Budget	2,823	581	1,548	615	368	167	139	315	251
Subtotal - Finance Budget Managemen	2,823	581	1,548	615	368	167	139	315	251
8 Gen Acctng	1,368	329	772	307	184	83	69	157	125
8 Fixed Assets	111	26	62	25	15	7	6	13	10
8 Auditing Svcs	2,502	0	1,138	452	271	123	102	231	185
Subtotal - Finance General Accounting	3,981	355	1,972	784	469	213	177	401	320
9 Internal Control	415	80	225	90	54	24	20	46	37
Subtotal - Finance Internal Control	415	80	225	90	54	24	20	46	37
11 Performance Improvement	610	97	321	128	76	35	29	65	52
Subtotal - Finance Performance Manag	610	97	321	128	76	35	29	65	52
12 Tax & Rev	19	3	10	4	2	1	1	2	2
12 Fin Operations	582	87	304	121	72	33	27	62	49
Subtotal - Finance Treasury	601	90	314	125	75	34	28	64	51
13 Fin Business Svcs	656	48	320	127	76	35	29	65	52
Subtotal - Finance Business Svcs	656	48	320	127	76	35	29	65	52
16 Strategic Purchasing	8,426	571	4,091	1,627	974	442	368	832	664
Subtotal - ARA Strategic Purchasing	8,426	571	4,091	1,627	974	442	368	832	664
17 Property	129	8	63	25	15	7	6	13	10

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:25 Office Business Opportunity**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Certifcn/com pliance</b>	<b>Contract Monitor</b>	<b>S/MWDBE Reporting</b>	<b>Procurement Svcs</b>	<b>Vendor Svcs</b>	<b>External Svcs</b>	<b>Non-GF</b>
17 Records	\$1,013	\$80	\$497	\$198	\$118	\$54	\$45	\$101	\$81
17 3-1-1 Svcs	789	58	385	153	92	42	35	78	62
Subtotal - ARA Operations	1,931	146	945	376	225	102	85	192	153
18 Payroll Svcs	6,154	323	2,945	1,171	701	318	265	599	478
Subtotal - ARA Payroll Services	6,154	323	2,945	1,171	701	318	265	599	478
19 Transportation	1,446	93	700	278	167	76	63	142	114
19 Franchise	1,193	89	583	232	139	63	52	119	95
19 Commer Permit	4,427	167	2,089	831	497	226	188	425	339
Subtotal - ARA Regulatory	7,066	350	3,372	1,341	803	364	303	686	547
21 Enterprise Appl	46,101	2,787	22,229	8,840	5,292	2,402	1,999	4,519	3,606
21 IT ERP	21,756	954	10,326	4,107	2,458	1,116	929	2,099	1,675
Subtotal - HITS Admin & Applications	67,857	3,741	32,555	12,946	7,750	3,518	2,928	6,619	5,282
22 Client Svcs	29,468	1,574	14,114	5,613	3,360	1,525	1,269	2,870	2,290
22 NW Data	3,018	171	1,450	577	345	157	130	295	235
22 NW Voice	4,426	233	2,119	843	504	229	191	431	344
22 Enterprise Optns	4,593	248	2,202	876	524	238	198	448	357
Subtotal - HITS Infrastructure	41,506	2,226	19,885	7,908	4,734	2,149	1,788	4,043	3,226
24 IT Proj Mgt	1,301	54	616	245	147	67	55	125	100
Subtotal - HITS Project Mgt Office	1,301	54	616	245	147	67	55	125	100
25 Certifcn/compliance	0	1,606	730	290	174	79	66	148	118
25 Procurement Svcs	0	684	311	124	74	34	28	63	50
25 Vendor Svcs	0	144	66	26	16	7	6	13	11
Subtotal - Office Business Opportunity	0	2,434	1,107	440	263	120	100	225	180
26 City Mayor Admin	0	3,699	1,682	669	400	182	151	342	273
26 I Gov Relats	0	674	307	122	73	33	28	62	50
Subtotal - Mayor	0	4,373	1,988	791	473	215	179	404	323
27 Selection	0	2,782	1,265	503	301	137	114	257	205

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:25 Office Business Opportunity

Department	First Incoming	Second Incoming	Certifcn/compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svcs	Non-GF
27 Personnel Svcs	\$0	\$2,161	\$982	\$391	\$234	\$106	\$88	\$200	\$159
27 HR Training	0	1,428	649	258	155	70	58	132	105
Subtotal - Human Resources	0	6,371	2,897	1,152	690	313	261	589	470
28 Legal Svcs	0	38,510	17,510	6,963	4,168	1,892	1,575	3,560	2,841
Subtotal - Legal	0	38,510	17,510	6,963	4,168	1,892	1,575	3,560	2,841
29 City Sec Svcs	0	786	357	142	85	39	32	73	58
Subtotal - City Secretary	0	786	357	142	85	39	32	73	58
30 City Council Svcs	0	6,860	3,119	1,241	743	337	281	634	506
Subtotal - City Council	0	6,860	3,119	1,241	743	337	281	634	506
31 Controller Fin Svcs	0	9,184	4,176	1,661	994	451	376	849	677
31 Controller Treasury	0	1,334	606	241	144	66	55	123	98
Subtotal - City Controller's Office	0	10,518	4,782	1,902	1,138	517	430	972	776
37 Design & Const	0	29	13	5	3	1	1	3	2
37 Real Estate	0	8,595	3,908	1,554	930	422	351	795	634
Subtotal - General Services	0	8,624	3,921	1,559	933	424	353	797	636
<b>Total Incoming</b>	464,522	90,849	252,524	100,424	60,115	27,287	22,711	51,341	40,969
			40.47%	16.09%	9.64%	4.37%	3.64%	8.09%	17.70%
<b>C. Total Allocated</b>		<b>\$3,307,510</b>	<b>\$1,338,603</b>	<b>\$532,286</b>	<b>\$318,754</b>	<b>\$144,676</b>	<b>\$120,274</b>	<b>\$267,465</b>	<b>\$585,453</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Certificn/compliance Allocations**

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$409	\$0	\$409	\$0	\$409
5 Finance Budget Management	14.84	0.0678%	879	0	879	0	879
6 Finance City Council Administration	5.00	0.0228%	296	0	296	0	296
7 Finance Public Finance	4.85	0.0222%	287	0	287	0	287
8 Finance General Accounting	8.84	0.0404%	524	0	524	0	524
9 Finance Internal Control	2.34	0.0107%	139	0	139	0	139
10 Finance Grants	5.14	0.0235%	305	0	305	0	305
11 Finance Performance Management	4.59	0.0210%	272	0	272	0	272
12 Finance Treasury	6.08	0.0278%	360	0	360	0	360
13 Finance Business Svcs	1.76	0.0080%	104	0	104	0	104
14 ARA Director Office	3.32	0.0152%	197	0	197	0	197
15 ARA Admin Svcs	8.39	0.0383%	497	0	497	0	497
16 ARA Strategic Purchasing	37.99	0.1735%	2,251	0	2,251	0	2,251
17 ARA Operations	93.98	0.4293%	5,569	0	5,569	0	5,569
18 ARA Payroll Services	56.75	0.2592%	3,363	0	3,363	0	3,363
19 ARA Regulatory	39.85	0.1820%	2,362	0	2,362	0	2,362
20 IT Director	13.24	0.0605%	785	0	785	0	785
21 HITS Admin & Applications	31.33	0.1431%	1,857	0	1,857	0	1,857
22 HITS Infrastructure	67.30	0.3074%	3,988	0	3,988	0	3,988
23 HITS Radio	26.77	0.1223%	1,586	0	1,586	0	1,586
24 HITS Project Mgt Office	6.07	0.0277%	360	0	360	0	360
25 Office Business Opportunity	27.10	0.1238%	1,606	0	1,606	0	1,606
26 Mayor	39.85	0.1820%	2,362	0	2,362	77	2,438
27 Human Resources	159.20	0.7272%	9,434	0	9,434	307	9,741
28 Legal	116.36	0.5315%	6,896	0	6,896	224	7,120
29 City Secretary	10.70	0.0489%	634	0	634	21	655
30 City Council	77.72	0.3550%	4,606	0	4,606	150	4,756
31 City Controller's Office	64.90	0.2965%	3,846	0	3,846	125	3,971
32 Health Administration	74.88	0.3421%	4,437	0	4,437	144	4,582
33 Planning & Dev Admin	13.15	0.0601%	779	0	779	25	805
35 CIP Sal Rec PWE	14.89	0.0680%	882	(73,847)	(72,965)	29	(72,936)
36 HPD Police Records	89.82	0.4103%	5,323	0	5,323	173	5,496
37 General Services	227.97	1.0414%	13,510	0	13,510	440	13,949
38 HEC	242.52	1.1078%	14,372	0	14,372	468	14,840
40 Police	6,796.33	31.0461%	402,759	0	402,759	13,108	415,867
41 Depart of Neighbrhds	155.53	0.7105%	9,217	0	9,217	300	9,517
42 Fire	4,155.57	18.9829%	246,264	0	246,264	8,015	254,279
43 Municipal Court	303.81	1.3878%	18,004	0	18,004	586	18,590
44 Solid Waste	474.03	2.1654%	28,092	0	28,092	914	29,006
45 Houston Airport System (HAS)	1,339.66	6.1197%	79,390	0	79,390	2,584	81,974
46 Housing & Community Developmnt	161.10	0.7359%	9,547	0	9,547	311	9,858
47 Library	453.48	2.0715%	26,874	0	26,874	875	27,748
48 Parks & Recreation	736.60	3.3648%	43,652	0	43,652	1,421	45,072

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Certificn/compliance Allocations**

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$54,005	\$0	\$54,005	\$1,758	\$55,762
50 Convention&Entertain	33.39	0.1525%	1,979	0	1,979	64	2,043
51 Fleet Managemnt	351.01	1.6034%	20,801	0	20,801	677	21,478
52 Planning & Developmnt	73.93	0.3377%	4,381	0	4,381	143	4,524
54 Finance Other	7.47	0.0341%	443	0	443	14	457
55 ARA-Insurance	4.99	0.0228%	296	0	296	10	305
56 ARA-BARC	88.69	0.4051%	5,256	0	5,256	171	5,427
57 ARA Parking	65.67	0.3000%	3,892	0	3,892	127	4,018
58 ARA Other	0.26	0.0012%	15	0	15	1	16
59 IT Public Services	16.27	0.0743%	964	0	964	31	996
60 Legal Insurance	44.85	0.2049%	2,658	0	2,658	86	2,744
61 Legal Wkr Comp	2.65	0.0121%	157	0	157	5	162
62 Mayor Cable TV	14.75	0.0674%	874	0	874	28	903
63 Mayor other	13.82	0.0631%	819	0	819	27	846
64 TIRZ	16.44	0.0751%	974	0	974	32	1,006
65 HR Health Benefits	45.83	0.2094%	2,716	0	2,716	88	2,804
67 PWE Bldg Insp	503.26	2.2989%	29,824	0	29,824	971	30,794
68 PWE Stormwater	387.48	1.7700%	22,963	0	22,963	747	23,710
69 PWE DDSR	490.44	2.2404%	29,064	0	29,064	946	30,010
70 PWE Water & Storm Sewer	2,237.92	10.2230%	132,622	0	132,622	4,316	136,938
71 PWE Houston Transtar	6.67	0.0305%	395	0	395	13	408
72 PWE Other	15.05	0.0687%	892	0	892	29	921
73 Houston Permit Center	3.30	0.0151%	196	0	196	6	202
74 CIP S/R Planning	10.95	0.0500%	649	0	649	21	670
75 CIP Sal Rec RE	34.82	0.1591%	2,063	0	2,063	67	2,131
76 CIP S/R Engrg	95.07	0.4343%	5,634	0	5,634	183	5,817
77 CIP S/R Constr	108.35	0.4950%	6,421	0	6,421	209	6,630
78 CIP S/R Eng/Const	14.40	0.0658%	853	0	853	28	881
79 CIP S/R Geo/Env	10.19	0.0465%	604	0	604	20	624
80 CIP S/R Other	17.72	0.0809%	1,050	0	1,050	34	1,084
81 CIP S/R GSD	24.64	0.1126%	1,460	0	1,460	48	1,508
94 HR-W.C.	30.11	0.1375%	1,784	0	1,784	58	1,842
95 HITS Other	28.90	0.1320%	1,713	0	1,713	56	1,768
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>1,297,294</b>	<b>(73,847)</b>	<b>1,223,447</b>	<b>41,309</b>	<b>1,264,756</b>
Direct Bills					73,847		73,847
<b>Total</b>					<b>\$1,297,294</b>		<b>\$1,338,603</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
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**Contract Monitor Allocations**

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	19	1.7790%	\$9,177	\$0	\$9,177	\$0	\$9,177
15 ARA Admin Svcs	13	1.2172%	6,279	0	6,279	0	6,279
16 ARA Strategic Purchasing	116	10.8614%	56,030	0	56,030	0	56,030
20 IT Director	13	1.2172%	6,279	0	6,279	0	6,279
26 Mayor	10	0.9363%	4,830	0	4,830	181	5,011
27 Human Resources	19	1.7790%	9,177	0	9,177	344	9,521
28 Legal	3	0.2809%	1,449	0	1,449	54	1,503
31 City Controller's Office	7	0.6554%	3,381	0	3,381	127	3,508
33 Planning & Dev Admin	1	0.0936%	483	0	483	18	501
34 PWE Administration Indirect	658	61.6105%	317,823	0	317,823	11,918	329,740
37 General Services	119	11.1423%	57,479	0	57,479	2,155	59,634
40 Police	39	3.6517%	18,838	0	18,838	706	19,544
41 Depart of Neighbrhds	9	0.8427%	4,347	0	4,347	163	4,510
42 Fire	7	0.6554%	3,381	0	3,381	127	3,508
43 Municipal Court	5	0.4682%	2,415	0	2,415	91	2,506
44 Solid Waste	15	1.4045%	7,245	0	7,245	272	7,517
48 Parks & Recreation	8	0.7491%	3,864	0	3,864	145	4,009
49 Health & Human Services Department	3	0.2809%	1,449	0	1,449	54	1,503
51 Fleet Managemnt	4	0.3745%	1,932	0	1,932	72	2,005
<b>Subtotal</b>	<b>1,068</b>	<b>100.0000%</b>	<b>515,858</b>	<b>0</b>	<b>515,858</b>	<b>16,428</b>	<b>532,286</b>
Direct Bills					0		0
<b>Total</b>					<b>\$515,858</b>		<b>\$532,286</b>

Basis Units: Number of contracts monitored

Source: OBO Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**S/MWDBE Reporting Allocations**

**Dept:25 Office Business Opportunity**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	7	2.5641%	\$7,921	\$0	\$7,921	\$0	\$7,921
14 ARA Director Office	4	1.4652%	4,526	0	4,526	0	4,526
16 ARA Strategic Purchasing	11	4.0293%	12,447	0	12,447	0	12,447
26 Mayor	2	0.7326%	2,263	0	2,263	78	2,342
27 Human Resources	2	0.7326%	2,263	0	2,263	78	2,342
34 PWE Administration Indirect	177	64.8352%	200,289	0	200,289	6,935	207,223
37 General Services	47	17.2161%	53,184	0	53,184	1,841	55,025
40 Police	2	0.7326%	2,263	0	2,263	78	2,342
41 Depart of Neighbrhds	9	3.2967%	10,184	0	10,184	353	10,537
44 Solid Waste	3	1.0989%	3,395	0	3,395	118	3,512
48 Parks & Recreation	3	1.0989%	3,395	0	3,395	118	3,512
49 Health & Human Services Department	1	0.3663%	1,132	0	1,132	39	1,171
51 Fleet Managemnt	4	1.4652%	4,526	0	4,526	157	4,683
52 Planning & Developmnt	1	0.3663%	1,132	0	1,132	39	1,171
<b>Subtotal</b>	<b>273</b>	<b>100.0000%</b>	<b>308,920</b>	<b>0</b>	<b>308,920</b>	<b>9,834</b>	<b>318,754</b>
Direct Bills					0		0
<b>Total</b>					<b>\$308,920</b>		<b>\$318,754</b>

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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Procurement Svcs Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	4	1.9512%	\$2,736	\$0	\$2,736	\$0	\$2,736
15 ARA Admin Svcs	4	1.9512%	2,736	0	2,736	0	2,736
16 ARA Strategic Purchasing	5	2.4390%	3,420	0	3,420	0	3,420
17 ARA Operations	1	0.4878%	684	0	684	0	684
20 IT Director	15	7.3171%	10,259	0	10,259	0	10,259
25 Office Business Opportunity	1	0.4878%	684	0	684	0	684
26 Mayor	1	0.4878%	684	0	684	26	709
27 Human Resources	1	0.4878%	684	0	684	26	709
28 Legal	4	1.9512%	2,736	0	2,736	102	2,838
32 Health Administration	17	8.2927%	11,627	0	11,627	434	12,061
33 Planning & Dev Admin	1	0.4878%	684	0	684	26	709
34 PWE Administration Indirect	81	39.5122%	55,401	0	55,401	2,066	57,467
37 General Services	3	1.4634%	2,052	0	2,052	77	2,128
40 Police	28	13.6585%	19,151	0	19,151	714	19,865
42 Fire	3	1.4634%	2,052	0	2,052	77	2,128
43 Municipal Court	4	1.9512%	2,736	0	2,736	102	2,838
44 Solid Waste	2	0.9756%	1,368	0	1,368	51	1,419
45 Houston Airport System (HAS)	11	5.3659%	7,524	0	7,524	281	7,804
46 Housing & Community Developmnt	1	0.4878%	684	0	684	26	709
48 Parks & Recreation	6	2.9268%	4,104	0	4,104	153	4,257
51 Fleet Managemnt	8	3.9024%	5,472	0	5,472	204	5,676
55 ARA-Insurance	2	0.9756%	1,368	0	1,368	51	1,419
56 ARA-BARC	1	0.4878%	684	0	684	26	709
96 Other	1	0.4878%	684	0	684	26	709
<b>Subtotal</b>	<b>205</b>	<b>100.0000%</b>	<b>140,212</b>	<b>0</b>	<b>140,212</b>	<b>4,464</b>	<b>144,676</b>
Direct Bills					0		0
<b>Total</b>					<b>\$140,212</b>		<b>\$144,676</b>

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

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**Vendor Svcs Allocations**

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$37	\$0	\$37	\$0	\$37
5 Finance Budget Management	14.84	0.0678%	79	0	79	0	79
6 Finance City Council Administration	5.00	0.0228%	27	0	27	0	27
7 Finance Public Finance	4.85	0.0222%	26	0	26	0	26
8 Finance General Accounting	8.84	0.0404%	47	0	47	0	47
9 Finance Internal Control	2.34	0.0107%	12	0	12	0	12
10 Finance Grants	5.14	0.0235%	27	0	27	0	27
11 Finance Performance Management	4.59	0.0210%	24	0	24	0	24
12 Finance Treasury	6.08	0.0278%	32	0	32	0	32
13 Finance Business Svcs	1.76	0.0080%	9	0	9	0	9
14 ARA Director Office	3.32	0.0152%	18	0	18	0	18
15 ARA Admin Svcs	8.39	0.0383%	45	0	45	0	45
16 ARA Strategic Purchasing	37.99	0.1735%	202	0	202	0	202
17 ARA Operations	93.98	0.4293%	500	0	500	0	500
18 ARA Payroll Services	56.75	0.2592%	302	0	302	0	302
19 ARA Regulatory	39.85	0.1820%	212	0	212	0	212
20 IT Director	13.24	0.0605%	70	0	70	0	70
21 HITS Admin & Applications	31.33	0.1431%	167	0	167	0	167
22 HITS Infrastructure	67.30	0.3074%	358	0	358	0	358
23 HITS Radio	26.77	0.1223%	143	0	143	0	143
24 HITS Project Mgt Office	6.07	0.0277%	32	0	32	0	32
25 Office Business Opportunity	27.10	0.1238%	144	0	144	0	144
26 Mayor	39.85	0.1820%	212	0	212	7	219
27 Human Resources	159.20	0.7272%	848	0	848	28	875
28 Legal	116.36	0.5315%	620	0	620	20	640
29 City Secretary	10.70	0.0489%	57	0	57	2	59
30 City Council	77.72	0.3550%	414	0	414	13	427
31 City Controller's Office	64.90	0.2965%	346	0	346	11	357
32 Health Administration	74.88	0.3421%	399	0	399	13	412
33 Planning & Dev Admin	13.15	0.0601%	70	0	70	2	72
35 CIP Sal Rec PWE	14.89	0.0680%	79	0	79	3	82
36 HPD Police Records	89.82	0.4103%	478	0	478	16	494
37 General Services	227.97	1.0414%	1,214	0	1,214	40	1,253
38 HEC	242.52	1.1078%	1,291	0	1,291	42	1,333
40 Police	6,796.33	31.0461%	36,187	0	36,187	1,179	37,366
41 Depart of Neighbrhds	155.53	0.7105%	828	0	828	27	855
42 Fire	4,155.57	18.9829%	22,126	0	22,126	721	22,847
43 Municipal Court	303.81	1.3878%	1,618	0	1,618	53	1,670
44 Solid Waste	474.03	2.1654%	2,524	0	2,524	82	2,606
45 Houston Airport System (HAS)	1,339.66	6.1197%	7,133	0	7,133	232	7,365
46 Housing & Community Developmnt	161.10	0.7359%	858	0	858	28	886
47 Library	453.48	2.0715%	2,415	0	2,415	79	2,493
48 Parks & Recreation	736.60	3.3648%	3,922	0	3,922	128	4,050

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**Vendor Svcs Allocations**

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$4,852	\$0	\$4,852	\$158	\$5,010
50 Convention&Entertain	33.39	0.1525%	178	0	178	6	184
51 Fleet Managemnt	351.01	1.6034%	1,869	0	1,869	61	1,930
52 Planning & Developmnt	73.93	0.3377%	394	0	394	13	406
54 Finance Other	7.47	0.0341%	40	0	40	1	41
55 ARA-Insurance	4.99	0.0228%	27	0	27	1	27
56 ARA-BARC	88.69	0.4051%	472	0	472	15	488
57 ARA Parking	65.67	0.3000%	350	0	350	11	361
58 ARA Other	0.26	0.0012%	1	0	1	0	1
59 IT Public Services	16.27	0.0743%	87	0	87	3	89
60 Legal Insurance	44.85	0.2049%	239	0	239	8	247
61 Legal Wkr Comp	2.65	0.0121%	14	0	14	0	15
62 Mayor Cable TV	14.75	0.0674%	79	0	79	3	81
63 Mayor other	13.82	0.0631%	74	0	74	2	76
64 TIRZ	16.44	0.0751%	88	0	88	3	90
65 HR Health Benefits	45.83	0.2094%	244	0	244	8	252
67 PWE Bldg Insp	503.26	2.2989%	2,680	0	2,680	87	2,767
68 PWE Stormwater	387.48	1.7700%	2,063	0	2,063	67	2,130
69 PWE DDSR	490.44	2.2404%	2,611	0	2,611	85	2,696
70 PWE Water & Storm Sewer	2,237.92	10.2230%	11,916	0	11,916	388	12,304
71 PWE Houston Transtar	6.67	0.0305%	36	0	36	1	37
72 PWE Other	15.05	0.0687%	80	0	80	3	83
73 Houston Permit Center	3.30	0.0151%	18	0	18	1	18
74 CIP S/R Planning	10.95	0.0500%	58	0	58	2	60
75 CIP Sal Rec RE	34.82	0.1591%	185	0	185	6	191
76 CIP S/R Engrg	95.07	0.4343%	506	0	506	16	523
77 CIP S/R Constr	108.35	0.4950%	577	0	577	19	596
78 CIP S/R Eng/Const	14.40	0.0658%	77	0	77	2	79
79 CIP S/R Geo/Env	10.19	0.0465%	54	0	54	2	56
80 CIP S/R Other	17.72	0.0809%	94	0	94	3	97
81 CIP S/R GSD	24.64	0.1126%	131	0	131	4	135
94 HR-W.C.	30.11	0.1375%	160	0	160	5	166
95 HITS Other	28.90	0.1320%	154	0	154	5	159
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>116,559</b>	<b>0</b>	<b>116,559</b>	<b>3,715</b>	<b>120,274</b>
Direct Bills					0		0
<b>Total</b>					<b>\$116,559</b>		<b>\$120,274</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:25 Office Business Opportunity**

<b>Department</b>	<b>Certifcn/compliance</b>	<b>Contract Monitor</b>	<b>S/MWDBE Reporting</b>	<b>Procurement Svcs</b>	<b>Vendor Svcs</b>	<b>External Svcs</b>	<b>Non-GF</b>	<b>Total</b>
0 Direct Billed	\$73,847	\$0	\$0	\$0	\$0	\$0	\$0	\$73,847
4 Finance Dir Office	409	9,177	7,921	2,736	37	0	0	20,280
5 Finance Budget Management	879	0	0	0	79	0	0	958
6 Finance City Council Administration	296	0	0	0	27	0	0	323
7 Finance Public Finance	287	0	0	0	26	0	0	313
8 Finance General Accounting	524	0	0	0	47	0	0	571
9 Finance Internal Control	139	0	0	0	12	0	0	151
10 Finance Grants	305	0	0	0	27	0	0	332
11 Finance Performance Management	272	0	0	0	24	0	0	296
12 Finance Treasury	360	0	0	0	32	0	0	393
13 Finance Business Svcs	104	0	0	0	9	0	0	114
14 ARA Director Office	197	0	4,526	0	18	0	0	4,741
15 ARA Admin Svcs	497	6,279	0	2,736	45	0	0	9,557
16 ARA Strategic Purchasing	2,251	56,030	12,447	3,420	202	0	0	74,350
17 ARA Operations	5,569	0	0	684	500	0	0	6,754
18 ARA Payroll Services	3,363	0	0	0	302	0	0	3,665
19 ARA Regulatory	2,362	0	0	0	212	0	0	2,574
20 IT Director	785	6,279	0	10,259	70	0	0	17,394
21 HITS Admin & Applications	1,857	0	0	0	167	0	0	2,023
22 HITS Infrastructure	3,988	0	0	0	358	0	0	4,347
23 HITS Radio	1,586	0	0	0	143	0	0	1,729
24 HITS Project Mgt Office	360	0	0	0	32	0	0	392
25 Office Business Opportunity	1,606	0	0	684	144	0	0	2,434
26 Mayor	2,438	5,011	2,342	709	219	0	0	10,720
27 Human Resources	9,741	9,521	2,342	709	875	0	0	23,189
28 Legal	7,120	1,503	0	2,838	640	0	0	12,101
29 City Secretary	655	0	0	0	59	0	0	714
30 City Council	4,756	0	0	0	427	0	0	5,183
31 City Controller's Office	3,971	3,508	0	0	357	0	0	7,836
32 Health Administration	4,582	0	0	12,061	412	0	0	17,055
33 Planning & Dev Admin	805	501	0	709	72	0	0	2,088
34 PWE Administration Indirect	0	329,740	207,223	57,467	0	0	0	594,431
35 CIP Sal Rec PWE	(72,936)	0	0	0	82	0	0	(72,854)
36 HPD Police Records	5,496	0	0	0	494	0	0	5,990
37 General Services	13,949	59,634	55,025	2,128	1,253	0	0	131,991
38 HEC	14,840	0	0	0	1,333	0	0	16,173
40 Police	415,867	19,544	2,342	19,865	37,366	0	0	494,983
41 Depart of Neighbrhds	9,517	4,510	10,537	0	855	0	0	25,419
42 Fire	254,279	3,508	0	2,128	22,847	0	0	282,762
43 Municipal Court	18,590	2,506	0	2,838	1,670	0	0	25,604
44 Solid Waste	29,006	7,517	3,512	1,419	2,606	0	0	44,060

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**Allocation Summary**

**Dept:25 Office Business Opportunity**

<b>Department</b>	<b>Certificn/compliance</b>	<b>Contract Monitor</b>	<b>S/MWDBE Reporting</b>	<b>Procurement Svcs</b>	<b>Vendor Svcs</b>	<b>External Svcs</b>	<b>Non-GF</b>	<b>Total</b>
45 Houston Airport System (HAS)	\$81,974	\$0	\$0	\$7,804	\$7,365	\$0	\$0	\$97,143
46 Housing & Community Developmnt	9,858	0	0	709	886	0	0	11,453
47 Library	27,748	0	0	0	2,493	0	0	30,242
48 Parks & Recreation	45,072	4,009	3,512	4,257	4,050	0	0	60,900
49 Health & Human Services Department	55,762	1,503	1,171	0	5,010	0	0	63,447
50 Convention&Entertain	2,043	0	0	0	184	0	0	2,227
51 Fleet Managemnt	21,478	2,005	4,683	5,676	1,930	0	0	35,771
52 Planning & Developmnt	4,524	0	1,171	0	406	0	0	6,101
54 Finance Other	457	0	0	0	41	0	0	498
55 ARA-Insurance	305	0	0	1,419	27	0	0	1,752
56 ARA-BARC	5,427	0	0	709	488	0	0	6,624
57 ARA Parking	4,018	0	0	0	361	0	0	4,379
58 ARA Other	16	0	0	0	1	0	0	17
59 IT Public Services	996	0	0	0	89	0	0	1,085
60 Legal Insurance	2,744	0	0	0	247	0	0	2,991
61 Legal Wkr Comp	162	0	0	0	15	0	0	177
62 Mayor Cable TV	903	0	0	0	81	0	0	984
63 Mayor other	846	0	0	0	76	0	0	922
64 TIRZ	1,006	0	0	0	90	0	0	1,096
65 HR Health Benefits	2,804	0	0	0	252	0	0	3,056
67 PWE Bldg Insp	30,794	0	0	0	2,767	0	0	33,561
68 PWE Stormwater	23,710	0	0	0	2,130	0	0	25,840
69 PWE DDSR	30,010	0	0	0	2,696	0	0	32,706
70 PWE Water & Storm Sewer	136,938	0	0	0	12,304	0	0	149,242
71 PWE Houston Transtar	408	0	0	0	37	0	0	445
72 PWE Other	921	0	0	0	83	0	0	1,004
73 Houston Permit Center	202	0	0	0	18	0	0	220
74 CIP S/R Planning	670	0	0	0	60	0	0	730
75 CIP Sal Rec RE	2,131	0	0	0	191	0	0	2,322
76 CIP S/R Engrg	5,817	0	0	0	523	0	0	6,340
77 CIP S/R Constr	6,630	0	0	0	596	0	0	7,226
78 CIP S/R Eng/Const	881	0	0	0	79	0	0	960
79 CIP S/R Geo/Env	624	0	0	0	56	0	0	680
80 CIP S/R Other	1,084	0	0	0	97	0	0	1,182
81 CIP S/R GSD	1,508	0	0	0	135	0	0	1,643
94 HR-W.C.	1,842	0	0	0	166	0	0	2,008
95 HITS Other	1,768	0	0	0	159	0	0	1,927
96 Other	0	0	0	709	0	0	0	709
<b>Total</b>	<b>\$1,338,603</b>	<b>\$532,286</b>	<b>\$318,754</b>	<b>\$144,676</b>	<b>\$120,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,454,592</b>

## MAYOR'S OFFICE - EXECUTIVE NATURE AND EXTENT OF SERVICES

The Mayor's Office - Executive Division provides support to the Mayor as Chief Executive Officer 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 activities. It also provides timely and effective customer service to the public and City of Houston departments. Its costs are allocated based on the number of the FTE 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 been allocated to Mayor Other in the plan.
- **Intergovernmental Affairs** - These costs have been allocated based on FTEs.
- **Other Services** - Costs of Other Services of the Mayor's Office have been allocated to Mayor Other in the plan.

**CITY OF HOUSTON, TEXAS**  
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**A. Department Costs**

**Dept:26 Mayor**

Description		Amount	General Admin	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
<b>Personnel Costs</b>								
Salaries	S1	2,771,201	0	1,617,501	208,687	680,639	264,374	0
<i>Salary % Split</i>			<i>.00%</i>	<i>58.37%</i>	<i>7.53%</i>	<i>24.56%</i>	<i>9.54%</i>	<i>.00%</i>
Benefits	P	1,068,065	0	617,612	99,005	265,948	85,500	0
<b>Subtotal - Personnel Costs</b>		<b>3,839,266</b>	<b>0</b>	<b>2,235,113</b>	<b>307,692</b>	<b>946,587</b>	<b>349,874</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
Supplies	P	69,724	0	17,292	3,672	36,526	11,055	1,179
Services	P	519,916	0	203,803	15,917	202,904	96,919	373
Credit Direct Exps	P	(1,187,569)	0	0	0	(1,186,017)	0	(1,552)
<b>Subtotal - Services &amp; Supplies</b>		<b>(597,929)</b>	<b>0</b>	<b>221,095</b>	<b>19,589</b>	<b>(946,587)</b>	<b>107,974</b>	<b>0</b>
<b>Department Cost Total</b>		<b>3,241,337</b>	<b>0</b>	<b>2,456,208</b>	<b>327,281</b>	<b>(0)</b>	<b>457,848</b>	<b>0</b>
<b>Adjustments to Cost</b>								
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,241,337</b>	<b>0</b>	<b>2,456,208</b>	<b>327,281</b>	<b>(0)</b>	<b>457,848</b>	<b>0</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$3,241,337</b>		<b>\$2,456,208</b>	<b>\$327,281</b>	<b>\$(0)</b>	<b>\$457,848</b>	<b>\$0</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:26 Mayor**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Mayor Admin</b>	<b>Agenda Office</b>	<b>Special Events</b>	<b>I Gov Relats</b>	<b>Other Svcs</b>
1 City Hall	\$76,653	\$0	\$44,741	\$5,772	\$18,827	\$7,313	\$0
1 City Hall Annex	17,924	0	10,462	1,350	4,402	1,710	0
Subtotal - Building Use	94,577	0	55,203	7,122	23,229	9,023	0
2 Equip Deprec	30,882	0	18,025	2,326	7,585	2,946	0
Subtotal - Equipment Use	30,882	0	18,025	2,326	7,585	2,946	0
3 Insurance Retirees	96,775	1,136	57,149	7,373	24,048	9,341	0
3 Memberships	4,116	48	2,430	314	1,023	397	0
3 Accounting & Consult	6,083	74	3,594	464	1,512	587	0
3 Interest Costs	7,905	99	4,672	603	1,966	764	0
3 Other Misc	2,924	37	1,728	223	727	282	0
3 Elections	29,797	350	17,596	2,270	7,404	2,876	0
3 Non-Dpt. Legal Svcs/Lobby	1,953	23	1,153	149	485	189	0
Subtotal - Non-Departmental-Gen Gov	149,555	1,766	88,323	11,395	37,166	14,436	0
5 Budget	6,556	1,349	4,614	595	1,942	754	0
Subtotal - Finance Budget Managemen	6,556	1,349	4,614	595	1,942	754	0
8 Gen Acctng	3,178	764	2,301	297	968	376	0
8 Fixed Assets	1,908	445	1,374	177	578	225	0
8 Auditing Svcs	5,811	0	3,392	438	1,427	554	0
Subtotal - Finance General Accounting	10,897	1,209	7,066	912	2,973	1,155	0
9 Internal Control	815	158	568	73	239	93	0
Subtotal - Finance Internal Control	815	158	568	73	239	93	0
11 Performance Improvement	981	156	664	86	279	108	0
Subtotal - Finance Performance Manag	981	156	664	86	279	108	0
12 Tax & Rev	5,678	877	3,826	494	1,610	625	0
12 Fin Operations	937	140	628	81	264	103	0
Subtotal - Finance Treasury	6,614	1,017	4,454	575	1,874	728	0
13 Fin Business Svcs	1,056	78	662	85	278	108	0

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:26 Mayor**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Mayor Admin</b>	<b>Agenda Office</b>	<b>Special Events</b>	<b>I Gov Relats</b>	<b>Other Svcs</b>
Subtotal - Finance Business Svcs	\$1,056	\$78	\$662	\$85	\$278	\$108	\$0
16 Strategic Purchasing	58,738	3,981	36,608	4,723	15,405	5,983	0
Subtotal - ARA Strategic Purchasing	58,738	3,981	36,608	4,723	15,405	5,983	0
17 Property	2,218	145	1,379	178	580	225	0
17 Records	1,490	117	938	121	395	153	0
17 3-1-1 Svcs	20,026	1,474	12,549	1,619	5,281	2,051	0
Subtotal - ARA Operations	23,733	1,736	14,866	1,918	6,256	2,430	0
18 Payroll Svcs	9,049	474	5,559	717	2,339	909	0
Subtotal - ARA Payroll Services	9,049	474	5,559	717	2,339	909	0
19 Transportation	2,841	183	1,765	228	743	288	0
19 Franchise	2,345	176	1,471	190	619	240	0
19 Commer Permit	8,699	329	5,269	680	2,217	861	0
Subtotal - ARA Regulatory	13,884	687	8,505	1,097	3,579	1,390	0
21 Enterprise Appl	312,190	18,871	193,234	24,931	81,312	31,583	0
21 IT ERP	31,645	1,388	19,281	2,488	8,113	3,151	0
Subtotal - HITS Admin & Applications	343,835	20,258	212,515	27,418	89,426	34,735	0
22 Client Svcs	84,900	4,533	52,201	6,735	21,966	8,532	0
22 NW Data	17,884	1,015	11,031	1,423	4,642	1,803	0
22 NW Voice	26,227	1,380	16,113	2,079	6,780	2,634	0
22 Enterprise Optns	10,669	577	6,564	847	2,762	1,073	0
Subtotal - HITS Infrastructure	139,680	7,505	85,909	11,084	36,150	14,042	0
23 IT Radio Svcs	7,518	334	4,583	591	1,929	749	0
Subtotal - HITS Radio	7,518	334	4,583	591	1,929	749	0
24 IT Proj Mgt	1,912	80	1,163	150	489	190	0
Subtotal - HITS Project Mgt Office	1,912	80	1,163	150	489	190	0
25 Certifcn/compliance	2,362	77	1,423	184	599	233	0

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:26 Mayor**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Mayor Admin</b>	<b>Agenda Office</b>	<b>Special Events</b>	<b>I Gov Relats</b>	<b>Other Svcs</b>
25 Contract Monitor	\$4,830	\$181	\$2,925	\$377	\$1,231	\$478	\$0
25 S/MWDBE Reporting	2,263	78	1,367	176	575	223	0
25 Procurement Svcs	684	26	414	53	174	68	0
25 Vendor Svcs	212	7	128	16	54	21	0
Subtotal - Office Business Opportunity	10,351	369	6,257	807	2,633	1,023	0
26 City Mayor Admin	0	5,439	3,175	410	1,336	519	0
26 I Gov Relats	0	992	579	75	244	95	0
Subtotal - Mayor	0	6,430	3,753	484	1,579	613	0
27 Selection	0	7,420	4,331	559	1,822	708	0
27 Personnel Svcs	0	3,177	1,854	239	780	303	0
27 HR Training	0	1,042	608	78	256	99	0
Subtotal - Human Resources	0	11,638	6,793	876	2,858	1,110	0
28 Legal Svcs	0	255,174	148,940	19,216	62,674	24,344	0
28 Inspector General	0	10,484	6,119	789	2,575	1,000	0
Subtotal - Legal	0	265,658	155,060	20,006	65,249	25,344	0
29 City Sec Svcs	0	1,265	739	95	311	121	0
Subtotal - City Secretary	0	1,265	739	95	311	121	0
30 City Council Svcs	0	11,042	6,445	832	2,712	1,053	0
Subtotal - City Council	0	11,042	6,445	832	2,712	1,053	0
31 Controller Fin Svcs	0	21,331	12,450	1,606	5,239	2,035	0
31 Controller Treasury	0	2,147	1,253	162	527	205	0
Subtotal - City Controller's Office	0	23,477	13,703	1,768	5,766	2,240	0
37 Building Svcs	0	168,769	98,508	12,709	41,452	16,101	0
37 Utilities	0	77,823	45,424	5,861	19,114	7,424	0
37 Real Estate	0	53,121	31,006	4,000	13,047	5,068	0
Subtotal - General Services	0	299,714	174,938	22,570	73,613	28,593	0
<b>Total Incoming</b>	<b>910,634</b>	<b>660,382</b>	<b>916,975</b>	<b>118,306</b>	<b>385,860</b>	<b>149,876</b>	<b>0</b>
			70.09%	9.26%	8.02%	12.63%	0.00%
<b>C. Total Allocated</b>		<b>\$4,812,354</b>	<b>\$3,373,183</b>	<b>\$445,587</b>	<b>\$385,860</b>	<b>\$607,724</b>	<b>\$0</b>

**CITY OF HOUSTON, TEXAS  
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City Mayor Admin Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$942	\$0	\$942	\$0	\$942
5 Finance Budget Management	14.84	0.0678%	2,025	0	2,025	0	2,025
6 Finance City Council Administration	5.00	0.0228%	682	0	682	0	682
7 Finance Public Finance	4.85	0.0222%	662	0	662	0	662
8 Finance General Accounting	8.84	0.0404%	1,206	0	1,206	0	1,206
9 Finance Internal Control	2.34	0.0107%	319	0	319	0	319
10 Finance Grants	5.14	0.0235%	702	0	702	0	702
11 Finance Performance Management	4.59	0.0210%	626	0	626	0	626
12 Finance Treasury	6.08	0.0278%	830	0	830	0	830
13 Finance Business Svcs	1.76	0.0080%	240	0	240	0	240
14 ARA Director Office	3.32	0.0152%	453	0	453	0	453
15 ARA Admin Svcs	8.39	0.0383%	1,145	0	1,145	0	1,145
16 ARA Strategic Purchasing	37.99	0.1735%	5,185	0	5,185	0	5,185
17 ARA Operations	93.98	0.4293%	12,827	0	12,827	0	12,827
18 ARA Payroll Services	56.75	0.2592%	7,745	0	7,745	0	7,745
19 ARA Regulatory	39.85	0.1820%	5,439	0	5,439	0	5,439
20 IT Director	13.24	0.0605%	1,807	0	1,807	0	1,807
21 HITS Admin & Applications	31.33	0.1431%	4,276	0	4,276	0	4,276
22 HITS Infrastructure	67.30	0.3074%	9,185	0	9,185	0	9,185
23 HITS Radio	26.77	0.1223%	3,654	0	3,654	0	3,654
24 HITS Project Mgt Office	6.07	0.0277%	828	0	828	0	828
25 Office Business Opportunity	27.10	0.1238%	3,699	0	3,699	0	3,699
26 Mayor	39.85	0.1820%	5,439	0	5,439	0	5,439
27 Human Resources	159.20	0.7272%	21,728	0	21,728	2,870	24,598
28 Legal	116.36	0.5315%	15,881	0	15,881	2,098	17,979
29 City Secretary	10.70	0.0489%	1,460	0	1,460	193	1,653
30 City Council	77.72	0.3550%	10,607	0	10,607	1,401	12,009
31 City Controller's Office	64.90	0.2965%	8,858	0	8,858	1,170	10,028
32 Health Administration	74.88	0.3421%	10,220	0	10,220	1,350	11,570
33 Planning & Dev Admin	13.15	0.0601%	1,795	0	1,795	237	2,032
35 CIP Sal Rec PWE	14.89	0.0680%	2,032	0	2,032	268	2,301
36 HPD Police Records	89.82	0.4103%	12,259	0	12,259	1,619	13,878
37 General Services	227.97	1.0414%	31,114	0	31,114	4,110	35,224
38 HEC	242.52	1.1078%	33,099	0	33,099	4,373	37,472
40 Police	6,796.33	31.0461%	927,573	0	927,573	122,536	1,050,109
41 Depart of Neighbhrhds	155.53	0.7105%	21,227	0	21,227	2,804	24,031
42 Fire	4,155.57	18.9829%	567,158	0	567,158	74,924	642,082
43 Municipal Court	303.81	1.3878%	41,464	0	41,464	5,478	46,942
44 Solid Waste	474.03	2.1654%	64,696	0	64,696	8,547	73,243
45 Houston Airport System (HAS)	1,339.66	6.1197%	182,839	0	182,839	24,154	206,992
46 Housing & Community Developmnt	161.10	0.7359%	21,987	0	21,987	2,905	24,892
47 Library	453.48	2.0715%	61,892	0	61,892	8,176	70,068
48 Parks & Recreation	736.60	3.3648%	100,532	0	100,532	13,281	113,813

**CITY OF HOUSTON, TEXAS  
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City Mayor Admin Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$124,376	\$0	\$124,376	\$16,430	\$140,806
50 Convention&Entertain	33.39	0.1525%	4,557	0	4,557	602	5,159
51 Fleet Managemnt	351.01	1.6034%	47,906	0	47,906	6,329	54,235
52 Planning & Developmnt	73.93	0.3377%	10,090	0	10,090	1,333	11,423
54 Finance Other	7.47	0.0341%	1,020	0	1,020	135	1,154
55 ARA-Insurance	4.99	0.0228%	681	0	681	90	771
56 ARA-BARC	88.69	0.4051%	12,105	0	12,105	1,599	13,704
57 ARA Parking	65.67	0.3000%	8,963	0	8,963	1,184	10,147
58 ARA Other	0.26	0.0012%	35	0	35	5	40
59 IT Public Services	16.27	0.0743%	2,221	0	2,221	293	2,514
60 Legal Insurance	44.85	0.2049%	6,121	0	6,121	809	6,930
61 Legal Wkr Comp	2.65	0.0121%	362	0	362	48	409
62 Mayor Cable TV	14.75	0.0674%	2,013	0	2,013	266	2,279
63 Mayor other	13.82	0.0631%	1,886	0	1,886	249	2,135
64 TIRZ	16.44	0.0751%	2,244	0	2,244	296	2,540
65 HR Health Benefits	45.83	0.2094%	6,255	0	6,255	826	7,081
67 PWE Bldg Insp	503.26	2.2989%	68,686	0	68,686	9,074	77,759
68 PWE Stormwater	387.48	1.7700%	52,884	0	52,884	6,986	59,870
69 PWE DDSR	490.44	2.2404%	66,936	0	66,936	8,842	75,778
70 PWE Water & Storm Sewer	2,237.92	10.2230%	305,435	0	305,435	40,349	345,784
71 PWE Houston Transtar	6.67	0.0305%	910	0	910	120	1,031
72 PWE Other	15.05	0.0687%	2,054	0	2,054	271	2,325
73 Houston Permit Center	3.30	0.0151%	450	0	450	59	510
74 CIP S/R Planning	10.95	0.0500%	1,494	0	1,494	197	1,692
75 CIP Sal Rec RE	34.82	0.1591%	4,752	0	4,752	628	5,380
76 CIP S/R Engrg	95.07	0.4343%	12,975	0	12,975	1,714	14,689
77 CIP S/R Constr	108.35	0.4950%	14,788	0	14,788	1,954	16,741
78 CIP S/R Eng/Const	14.40	0.0658%	1,965	0	1,965	260	2,225
79 CIP S/R Geo/Env	10.19	0.0465%	1,391	0	1,391	184	1,574
80 CIP S/R Other	17.72	0.0809%	2,418	0	2,418	319	2,738
81 CIP S/R GSD	24.64	0.1126%	3,363	0	3,363	444	3,807
94 HR-W.C.	30.11	0.1375%	4,109	0	4,109	543	4,652
95 HITS Other	28.90	0.1320%	3,944	0	3,944	521	4,465
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>2,987,729</b>	<b>0</b>	<b>2,987,729</b>	<b>385,453</b>	<b>3,373,183</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,987,729</b>		<b>\$3,373,183</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
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**Agenda Office Allocations**

**Dept:26 Mayor**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
30 City Council	100	100.0000%	\$395,857	\$0	\$395,857	\$49,730	\$445,587
<b>Subtotal</b>	100	100.0000%	395,857	0	395,857	49,730	445,587
Direct Bills					0		0
<b>Total</b>					<b>\$395,857</b>		<b>\$445,587</b>

Basis Units: Direct allocation to City Council  
Source: Direct assignment

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Special Events Allocations**

**Dept:26 Mayor**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$223,662	\$0	\$223,662	\$162,198	\$385,860
<b>Subtotal</b>	100	100.0000%	223,662	0	223,662	162,198	385,860
Direct Bills					0		0
<b>Total</b>					\$223,662		\$385,860

Basis Units: Direct allocation to Mayor other  
Source: Direct assignment

**CITY OF HOUSTON, TEXAS  
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**I Gov Relats Allocations**

**Dept:26 Mayor**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
4 Finance Dir Office	6.90	0.0315%	\$172	\$0	\$172	\$0	\$172
5 Finance Budget Management	14.84	0.0678%	369	0	369	0	369
6 Finance City Council Administration	5.00	0.0228%	124	0	124	0	124
7 Finance Public Finance	4.85	0.0222%	121	0	121	0	121
8 Finance General Accounting	8.84	0.0404%	220	0	220	0	220
9 Finance Internal Control	2.34	0.0107%	58	0	58	0	58
10 Finance Grants	5.14	0.0235%	128	0	128	0	128
11 Finance Performance Management	4.59	0.0210%	114	0	114	0	114
12 Finance Treasury	6.08	0.0278%	151	0	151	0	151
13 Finance Business Svcs	1.76	0.0080%	44	0	44	0	44
14 ARA Director Office	3.32	0.0152%	83	0	83	0	83
15 ARA Admin Svcs	8.39	0.0383%	209	0	209	0	209
16 ARA Strategic Purchasing	37.99	0.1735%	945	0	945	0	945
17 ARA Operations	93.98	0.4293%	2,339	0	2,339	0	2,339
18 ARA Payroll Services	56.75	0.2592%	1,412	0	1,412	0	1,412
19 ARA Regulatory	39.85	0.1820%	992	0	992	0	992
20 IT Director	13.24	0.0605%	329	0	329	0	329
21 HITS Admin & Applications	31.33	0.1431%	780	0	780	0	780
22 HITS Infrastructure	67.30	0.3074%	1,675	0	1,675	0	1,675
23 HITS Radio	26.77	0.1223%	666	0	666	0	666
24 HITS Project Mgt Office	6.07	0.0277%	151	0	151	0	151
25 Office Business Opportunity	27.10	0.1238%	674	0	674	0	674
26 Mayor	39.85	0.1820%	992	0	992	0	992
27 Human Resources	159.20	0.7272%	3,961	0	3,961	469	4,431
28 Legal	116.36	0.5315%	2,895	0	2,895	343	3,238
29 City Secretary	10.70	0.0489%	266	0	266	32	298
30 City Council	77.72	0.3550%	1,934	0	1,934	229	2,163
31 City Controller's Office	64.90	0.2965%	1,615	0	1,615	191	1,806
32 Health Administration	74.88	0.3421%	1,863	0	1,863	221	2,084
33 Planning & Dev Admin	13.15	0.0601%	327	0	327	39	366
35 CIP Sal Rec PWE	14.89	0.0680%	371	0	371	44	414
36 HPD Police Records	89.82	0.4103%	2,235	0	2,235	265	2,500
37 General Services	227.97	1.0414%	5,673	0	5,673	672	6,344
38 HEC	242.52	1.1078%	6,035	0	6,035	715	6,749
40 Police	6,796.33	31.0461%	169,115	0	169,115	20,028	189,143
41 Depart of Neighbrhds	155.53	0.7105%	3,870	0	3,870	458	4,328
42 Fire	4,155.57	18.9829%	103,404	0	103,404	12,246	115,650
43 Municipal Court	303.81	1.3878%	7,560	0	7,560	895	8,455
44 Solid Waste	474.03	2.1654%	11,795	0	11,795	1,397	13,192
45 Houston Airport System (HAS)	1,339.66	6.1197%	33,335	0	33,335	3,948	37,283
46 Housing & Community Developmnt	161.10	0.7359%	4,009	0	4,009	475	4,483
47 Library	453.48	2.0715%	11,284	0	11,284	1,336	12,620
48 Parks & Recreation	736.60	3.3648%	18,329	0	18,329	2,171	20,500

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**I Gov Relats Allocations**

**Dept:26 Mayor**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$22,676	\$0	\$22,676	\$2,685	\$25,362
50 Convention&Entertain	33.39	0.1525%	831	0	831	98	929
51 Fleet Managemnt	351.01	1.6034%	8,734	0	8,734	1,034	9,769
52 Planning & Developmnt	73.93	0.3377%	1,840	0	1,840	218	2,057
54 Finance Other	7.47	0.0341%	186	0	186	22	208
55 ARA-Insurance	4.99	0.0228%	124	0	124	15	139
56 ARA-BARC	88.69	0.4051%	2,207	0	2,207	261	2,468
57 ARA Parking	65.67	0.3000%	1,634	0	1,634	194	1,828
58 ARA Other	0.26	0.0012%	6	0	6	1	7
59 IT Public Services	16.27	0.0743%	405	0	405	48	453
60 Legal Insurance	44.85	0.2049%	1,116	0	1,116	132	1,248
61 Legal Wkr Comp	2.65	0.0121%	66	0	66	8	74
62 Mayor Cable TV	14.75	0.0674%	367	0	367	43	410
63 Mayor other	13.82	0.0631%	344	0	344	41	385
64 TIRZ	16.44	0.0751%	409	0	409	48	458
65 HR Health Benefits	45.83	0.2094%	1,140	0	1,140	135	1,275
67 PWE Bldg Insp	503.26	2.2989%	12,523	0	12,523	1,483	14,006
68 PWE Stormwater	387.48	1.7700%	9,642	0	9,642	1,142	10,784
69 PWE DDSR	490.44	2.2404%	12,204	0	12,204	1,445	13,649
70 PWE Water & Storm Sewer	2,237.92	10.2230%	55,687	0	55,687	6,595	62,282
71 PWE Houston Transtar	6.67	0.0305%	166	0	166	20	186
72 PWE Other	15.05	0.0687%	374	0	374	44	419
73 Houston Permit Center	3.30	0.0151%	82	0	82	10	92
74 CIP S/R Planning	10.95	0.0500%	272	0	272	32	305
75 CIP Sal Rec RE	34.82	0.1591%	866	0	866	103	969
76 CIP S/R Engrg	95.07	0.4343%	2,366	0	2,366	280	2,646
77 CIP S/R Constr	108.35	0.4950%	2,696	0	2,696	319	3,015
78 CIP S/R Eng/Const	14.40	0.0658%	358	0	358	42	401
79 CIP S/R Geo/Env	10.19	0.0465%	254	0	254	30	284
80 CIP S/R Other	17.72	0.0809%	441	0	441	52	493
81 CIP S/R GSD	24.64	0.1126%	613	0	613	73	686
94 HR-W.C.	30.11	0.1375%	749	0	749	89	838
95 HITS Other	28.90	0.1320%	719	0	719	85	804
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>544,723</b>	<b>0</b>	<b>544,723</b>	<b>63,001</b>	<b>607,724</b>
Direct Bills					0		0
<b>Total</b>					<b>\$544,723</b>		<b>\$607,724</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
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**Other Svcs Allocations**

**Dept:26 Mayor**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	100	100.0000%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

Basis Units: Direct allocation to Mayor other  
Source: Direct assignment

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:26 Mayor**

<b>Department</b>	<b>City Mayor Admin</b>	<b>Agenda Office</b>	<b>Special Events</b>	<b>I Gov Relats</b>	<b>Other Svcs</b>	<b>Total</b>
4 Finance Dir Office	\$942	\$0	\$0	\$172	\$0	\$1,113
5 Finance Budget Management	2,025	0	0	369	0	2,395
6 Finance City Council Administration	682	0	0	124	0	807
7 Finance Public Finance	662	0	0	121	0	783
8 Finance General Accounting	1,206	0	0	220	0	1,426
9 Finance Internal Control	319	0	0	58	0	378
10 Finance Grants	702	0	0	128	0	829
11 Finance Performance Management	626	0	0	114	0	741
12 Finance Treasury	830	0	0	151	0	981
13 Finance Business Svcs	240	0	0	44	0	284
14 ARA Director Office	453	0	0	83	0	536
15 ARA Admin Svcs	1,145	0	0	209	0	1,354
16 ARA Strategic Purchasing	5,185	0	0	945	0	6,130
17 ARA Operations	12,827	0	0	2,339	0	15,165
18 ARA Payroll Services	7,745	0	0	1,412	0	9,157
19 ARA Regulatory	5,439	0	0	992	0	6,430
20 IT Director	1,807	0	0	329	0	2,136
21 HITS Admin & Applications	4,276	0	0	780	0	5,056
22 HITS Infrastructure	9,185	0	0	1,675	0	10,860
23 HITS Radio	3,654	0	0	666	0	4,320
24 HITS Project Mgt Office	828	0	0	151	0	979
25 Office Business Opportunity	3,699	0	0	674	0	4,373
26 Mayor	5,439	0	0	992	0	6,430
27 Human Resources	24,598	0	0	4,431	0	29,029
28 Legal	17,979	0	0	3,238	0	21,217
29 City Secretary	1,653	0	0	298	0	1,951
30 City Council	12,009	445,587	0	2,163	0	459,759
31 City Controller's Office	10,028	0	0	1,806	0	11,834
32 Health Administration	11,570	0	0	2,084	0	13,654
33 Planning & Dev Admin	2,032	0	0	366	0	2,398
35 CIP Sal Rec PWE	2,301	0	0	414	0	2,715
36 HPD Police Records	13,878	0	0	2,500	0	16,378
37 General Services	35,224	0	0	6,344	0	41,568
38 HEC	37,472	0	0	6,749	0	44,221
40 Police	1,050,109	0	0	189,143	0	1,239,252
41 Depart of Neighbrhds	24,031	0	0	4,328	0	28,360
42 Fire	642,082	0	0	115,650	0	757,732
43 Municipal Court	46,942	0	0	8,455	0	55,397
44 Solid Waste	73,243	0	0	13,192	0	86,435
45 Houston Airport System (HAS)	206,992	0	0	37,283	0	244,275
46 Housing & Community Developmnt	24,892	0	0	4,483	0	29,375

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**Allocation Summary**

**Dept:26 Mayor**

<b>Department</b>	<b>City Mayor Admin</b>	<b>Agenda Office</b>	<b>Special Events</b>	<b>I Gov Relats</b>	<b>Other Svcs</b>	<b>Total</b>
47 Library	\$70,068	\$0	\$0	\$12,620	\$0	\$82,688
48 Parks & Recreation	113,813	0	0	20,500	0	134,313
49 Health & Human Services Department	140,806	0	0	25,362	0	166,168
50 Convention&Entertain	5,159	0	0	929	0	6,088
51 Fleet Managemnt	54,235	0	0	9,769	0	64,004
52 Planning & Developmnt	11,423	0	0	2,057	0	13,481
54 Finance Other	1,154	0	0	208	0	1,362
55 ARA-Insurance	771	0	0	139	0	910
56 ARA-BARC	13,704	0	0	2,468	0	16,172
57 ARA Parking	10,147	0	0	1,828	0	11,974
58 ARA Other	40	0	0	7	0	47
59 IT Public Services	2,514	0	0	453	0	2,967
60 Legal Insurance	6,930	0	0	1,248	0	8,178
61 Legal Wkr Comp	409	0	0	74	0	483
62 Mayor Cable TV	2,279	0	0	410	0	2,690
63 Mayor other	2,135	0	385,860	385	0	388,380
64 TIRZ	2,540	0	0	458	0	2,998
65 HR Health Benefits	7,081	0	0	1,275	0	8,357
67 PWE Bldg Insp	77,759	0	0	14,006	0	91,765
68 PWE Stormwater	59,870	0	0	10,784	0	70,654
69 PWE DDSR	75,778	0	0	13,649	0	89,428
70 PWE Water & Storm Sewer	345,784	0	0	62,282	0	408,065
71 PWE Houston Transtar	1,031	0	0	186	0	1,216
72 PWE Other	2,325	0	0	419	0	2,744
73 Houston Permit Center	510	0	0	92	0	602
74 CIP S/R Planning	1,692	0	0	305	0	1,997
75 CIP Sal Rec RE	5,380	0	0	969	0	6,349
76 CIP S/R Engrg	14,689	0	0	2,646	0	17,335
77 CIP S/R Constr	16,741	0	0	3,015	0	19,757
78 CIP S/R Eng/Const	2,225	0	0	401	0	2,626
79 CIP S/R Geo/Env	1,574	0	0	284	0	1,858
80 CIP S/R Other	2,738	0	0	493	0	3,231
81 CIP S/R GSD	3,807	0	0	686	0	4,493
94 HR-W.C.	4,652	0	0	838	0	5,490
95 HITS Other	4,465	0	0	804	0	5,270
<b>Total</b>	<b>\$3,373,183</b>	<b>\$445,587</b>	<b>\$385,860</b>	<b>\$607,724</b>	<b>\$0</b>	<b>\$4,812,354</b>

## HUMAN RESOURCES DEPARTMENT NATURE AND EXTENT OF SERVICES

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

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

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**A. Department Costs**

**Dept:27 Human Resources**

Description		Amount	General Admin	Selection	Personnel Svcs	Classified Testing	HR Training	Non-GF
<b>Personnel Costs</b>								
Salaries	S1	8,904,905	205,151	555,137	893,461	161,260	122,376	6,967,519
<i>Salary % Split</i>			<i>2.30%</i>	<i>6.23%</i>	<i>10.03%</i>	<i>1.81%</i>	<i>1.37%</i>	<i>78.24%</i>
Benefits	P	4,082,734	85,004	248,529	392,888	71,327	44,441	3,240,545
<b>Subtotal - Personnel Costs</b>		<b>12,987,639</b>	<b>290,155</b>	<b>803,666</b>	<b>1,286,349</b>	<b>232,587</b>	<b>166,817</b>	<b>10,208,064</b>
<b>Services &amp; Supplies Cost</b>								
Supplies	P	70,031	9,815	5,759	14,936	3,883	410	35,228
Services	P	13,811,314	447,960	17,307	141,165	30,217	15,524	13,159,141
Trans	P	(8,708)	0	0	0	0	0	(8,708)
<b>Subtotal - Services &amp; Supplies</b>		<b>13,872,637</b>	<b>457,775</b>	<b>23,066</b>	<b>156,101</b>	<b>34,100</b>	<b>15,934</b>	<b>13,185,661</b>
<b>Department Cost Total</b>		<b>26,860,276</b>	<b>747,930</b>	<b>826,732</b>	<b>1,442,450</b>	<b>266,687</b>	<b>182,751</b>	<b>23,393,725</b>
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>26,860,276</b>	<b>747,930</b>	<b>826,732</b>	<b>1,442,450</b>	<b>266,687</b>	<b>182,751</b>	<b>23,393,725</b>
General Admin Distribution			(747,930)	47,726	76,812	13,864	10,521	599,007
<b>Grand Total</b>		<b>\$26,860,276</b>		<b>\$874,458</b>	<b>\$1,519,262</b>	<b>\$280,551</b>	<b>\$193,272</b>	<b>\$23,992,733</b>
								not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:27 Human Resources**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Selection</b>	<b>Personnel Svcs</b>	<b>Classified Testing</b>	<b>HR Training</b>	<b>Non-GF</b>
2 Equip Deprec	\$6,665	\$0	\$425	\$684	\$124	\$94	\$5,338
Subtotal - Equipment Use	6,665	0	425	684	124	94	5,338
3 Insurance Retirees	83,516	980	5,392	8,678	1,566	1,189	67,672
3 Memberships	3,552	42	229	369	67	51	2,878
3 Accounting & Consult	67,125	811	4,335	6,977	1,259	956	54,409
3 Interest Costs	6,188	78	400	643	116	88	5,018
3 Other Misc	2,289	29	148	238	43	33	1,856
3 Non-Dpt. Legal Svcs/Lobby	7,802	92	504	811	146	111	6,322
3 Walker Rent	657,358	7,715	42,439	68,303	12,328	9,355	532,648
Subtotal - Non-Departmental-Gen Gov	827,829	9,746	53,446	86,019	15,525	11,782	670,803
5 Budget	72,342	14,887	5,566	8,958	1,617	1,227	69,860
Subtotal - Finance Budget Managemen	72,342	14,887	5,566	8,958	1,617	1,227	69,860
8 Gen Acctng	35,062	8,430	2,775	4,467	806	612	34,832
8 Fixed Assets	384	90	30	49	9	7	379
8 Auditing Svcs	64,118	0	4,091	6,585	1,189	902	51,351
Subtotal - Finance General Accounting	99,564	8,519	6,897	11,100	2,003	1,520	86,562
9 Internal Control	638	123	49	78	14	11	610
Subtotal - Finance Internal Control	638	123	49	78	14	11	610
11 Performance Improvement	5,950	943	440	708	128	97	5,520
Subtotal - Finance Performance Manag	5,950	943	440	708	128	97	5,520
12 Tax & Rev	67	10	5	8	1	1	62
12 Fin Operations	5,679	849	417	670	121	92	5,228
Subtotal - Finance Treasury	5,746	860	422	678	122	93	5,290
13 Fin Business Svcs	6,403	470	439	706	127	97	5,505
Subtotal - Finance Business Svcs	6,403	470	439	706	127	97	5,505
16 Strategic Purchasing	31,776	2,154	2,165	3,485	629	477	27,174
Subtotal - ARA Strategic Purchasing	31,776	2,154	2,165	3,485	629	477	27,174
17 Property	446	29	30	49	9	7	381

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:27 Human Resources**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Selection</b>	<b>Personnel Svcs</b>	<b>Classified Testing</b>	<b>HR Training</b>	<b>Non-GF</b>
17 Records	\$5,951	\$469	\$410	\$659	\$119	\$90	\$5,142
17 3-1-1 Svcs	20,398	1,501	1,397	2,249	406	308	17,539
Subtotal - ARA Operations	26,796	1,999	1,837	2,957	534	405	23,062
18 Payroll Svcs	36,151	1,895	2,428	3,907	705	535	30,471
Subtotal - ARA Payroll Services	36,151	1,895	2,428	3,907	705	535	30,471
19 Transportation	2,223	143	151	243	44	33	1,895
19 Franchise	1,835	137	126	203	37	28	1,580
19 Commer Permit	6,808	257	451	726	131	99	5,659
Subtotal - ARA Regulatory	10,867	538	728	1,171	211	160	9,134
21 Enterprise Appl	144,772	8,751	9,796	15,767	2,846	2,160	122,955
21 IT ERP	377,762	16,566	25,162	40,497	7,309	5,547	315,812
Subtotal - HITS Admin & Applications	522,534	25,317	34,959	56,264	10,155	7,706	438,767
22 Client Svcs	309,017	16,501	20,772	33,431	6,034	4,579	260,703
22 NW Data	26,185	1,486	1,766	2,842	513	389	22,162
22 NW Voice	38,400	2,020	2,579	4,151	749	569	32,372
22 Enterprise Optns	117,723	6,366	7,918	12,744	2,300	1,746	99,382
Subtotal - HITS Infrastructure	491,325	26,373	33,035	53,167	9,596	7,282	414,618
24 IT Proj Mgt	7,640	318	508	817	148	112	6,374
Subtotal - HITS Project Mgt Office	7,640	318	508	817	148	112	6,374
25 Certifcn/compliance	9,434	307	622	1,000	181	137	7,802
25 Contract Monitor	9,177	344	608	978	176	134	7,626
25 S/MWDBE Reporting	2,263	78	149	240	43	33	1,875
25 Procurement Svcs	684	26	45	73	13	10	568
25 Vendor Svcs	848	28	56	90	16	12	701
Subtotal - Office Business Opportunity	22,406	783	1,480	2,382	430	326	18,572
26 City Mayor Admin	21,728	2,870	1,570	2,526	456	346	19,700
26 I Gov Relats	3,961	469	283	455	82	62	3,548
Subtotal - Mayor	25,689	3,339	1,852	2,981	538	408	23,249
27 Selection	0	21,563	1,376	2,215	400	303	17,270

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:27 Human Resources**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Selection</b>	<b>Personnel Svcs</b>	<b>Classified Testing</b>	<b>HR Training</b>	<b>Non-GF</b>
27 Personnel Svcs	\$0	\$12,692	\$810	\$1,303	\$235	\$179	\$10,165
27 HR Training	0	9,660	616	992	179	136	7,736
Subtotal - Human Resources	0	43,915	2,802	4,510	814	618	35,171
28 Legal Svcs	0	62,379	3,980	6,406	1,156	877	49,958
28 Inspector General	0	13,978	892	1,436	259	197	11,195
Subtotal - Legal	0	76,357	4,872	7,842	1,415	1,074	61,153
29 City Sec Svcs	0	7,672	490	788	142	108	6,145
Subtotal - City Secretary	0	7,672	490	788	142	108	6,145
30 City Council Svcs	0	66,955	4,272	6,876	1,241	942	53,623
Subtotal - City Council	0	66,955	4,272	6,876	1,241	942	53,623
31 Controller Fin Svcs	0	235,370	15,019	24,172	4,363	3,311	188,505
31 Controller Treasury	0	13,017	831	1,337	241	183	10,425
Subtotal - City Controller's Office	0	248,387	15,850	25,509	4,604	3,494	198,930
37 Design & Const	0	115	7	12	2	2	92
37 Real Estate	0	23,267	1,485	2,390	431	327	18,634
Subtotal - General Services	0	23,382	1,492	2,401	433	329	18,726
<b>Total Incoming</b>	<b>2,200,323</b>	<b>564,932</b>	<b>176,453</b>	<b>283,991</b>	<b>51,257</b>	<b>38,898</b>	<b>2,214,657</b>
			3.55%	6.09%	1.12%	0.78%	88.46%
<b>C. Total Allocated</b>		<b>\$29,625,531</b>	<b>\$1,050,911</b>	<b>\$1,803,253</b>	<b>\$331,808</b>	<b>\$232,170</b>	<b>\$26,207,389</b>

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**Selection Allocations**

**Dept:27 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	41	0.9367%	\$9,506	\$0	\$9,506	\$0	\$9,506
14 ARA Director Office	167	3.8154%	38,721	0	38,721	0	38,721
20 IT Director	57	1.3023%	13,216	0	13,216	0	13,216
25 Office Business Opportunity	12	0.2742%	2,782	0	2,782	0	2,782
26 Mayor	32	0.7311%	7,420	0	7,420	0	7,420
27 Human Resources	93	2.1247%	21,563	0	21,563	0	21,563
28 Legal	60	1.3708%	13,912	0	13,912	544	14,456
30 City Council	23	0.5255%	5,333	0	5,333	209	5,541
31 City Controller's Office	14	0.3199%	3,246	0	3,246	127	3,373
35 CIP Sal Rec PWE	75	1.7135%	17,390	0	17,390	680	18,070
37 General Services	59	1.3480%	13,680	0	13,680	535	14,215
38 HEC	67	1.5307%	15,535	0	15,535	608	16,142
40 Police	883	20.1736%	204,735	0	204,735	8,008	212,742
41 Depart of Neighbrhds	37	0.8453%	8,579	0	8,579	336	8,914
42 Fire	406	9.2758%	94,136	0	94,136	3,682	97,818
43 Municipal Court	73	1.6678%	16,926	0	16,926	662	17,588
44 Solid Waste	143	3.2671%	33,156	0	33,156	1,297	34,453
45 Houston Airport System (HAS)	118	2.6959%	27,360	0	27,360	1,070	28,430
46 Housing & Community Developmnt	57	1.3023%	13,216	0	13,216	517	13,733
47 Library	309	7.0596%	71,646	0	71,646	2,802	74,448
48 Parks & Recreation	475	10.8522%	110,135	0	110,135	4,308	114,442
49 Health & Human Services Department	236	5.3918%	54,720	0	54,720	2,140	56,860
51 Fleet Managemnt	78	1.7820%	18,085	0	18,085	707	18,793
52 Planning & Developmnt	28	0.6397%	6,492	0	6,492	254	6,746
67 PWE Bldg Insp	109	2.4903%	25,273	0	25,273	989	26,262
68 PWE Stormwater	79	1.8049%	18,317	0	18,317	716	19,034
69 PWE DDSR	116	2.6502%	26,896	0	26,896	1,052	27,948
70 PWE Water & Storm Sewer	455	10.3952%	105,497	0	105,497	4,126	109,624
72 PWE Other	75	1.7135%	17,390	0	17,390	680	18,070
<b>Subtotal</b>	<b>4,377</b>	<b>100.0000%</b>	<b>1,014,862</b>	<b>0</b>	<b>1,014,862</b>	<b>36,049</b>	<b>1,050,911</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,014,862</b>		<b>\$1,050,911</b>

Basis Units: Number of selections per department

Source: HR Selection Report

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**Personnel Svcs Allocations**

**Dept:27 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	0.0315%	\$550	\$0	\$550	\$0	\$550
5 Finance Budget Management	14.84	0.0678%	1,183	0	1,183	0	1,183
6 Finance City Council Administration	5.00	0.0228%	399	0	399	0	399
7 Finance Public Finance	4.85	0.0222%	387	0	387	0	387
8 Finance General Accounting	8.84	0.0404%	705	0	705	0	705
9 Finance Internal Control	2.34	0.0107%	187	0	187	0	187
10 Finance Grants	5.14	0.0235%	410	0	410	0	410
11 Finance Performance Management	4.59	0.0210%	366	0	366	0	366
12 Finance Treasury	6.08	0.0278%	485	0	485	0	485
13 Finance Business Svcs	1.76	0.0080%	140	0	140	0	140
14 ARA Director Office	3.32	0.0152%	265	0	265	0	265
15 ARA Admin Svcs	8.39	0.0383%	669	0	669	0	669
16 ARA Strategic Purchasing	37.99	0.1735%	3,029	0	3,029	0	3,029
17 ARA Operations	93.98	0.4293%	7,492	0	7,492	0	7,492
18 ARA Payroll Services	56.75	0.2592%	4,524	0	4,524	0	4,524
19 ARA Regulatory	39.85	0.1820%	3,177	0	3,177	0	3,177
20 IT Director	13.24	0.0605%	1,056	0	1,056	0	1,056
21 HITS Admin & Applications	31.33	0.1431%	2,498	0	2,498	0	2,498
22 HITS Infrastructure	67.30	0.3074%	5,365	0	5,365	0	5,365
23 HITS Radio	26.77	0.1223%	2,134	0	2,134	0	2,134
24 HITS Project Mgt Office	6.07	0.0277%	484	0	484	0	484
25 Office Business Opportunity	27.10	0.1238%	2,161	0	2,161	0	2,161
26 Mayor	39.85	0.1820%	3,177	0	3,177	0	3,177
27 Human Resources	159.20	0.7272%	12,692	0	12,692	0	12,692
28 Legal	116.36	0.5315%	9,277	0	9,277	318	9,595
29 City Secretary	10.70	0.0489%	853	0	853	29	882
30 City Council	77.72	0.3550%	6,196	0	6,196	213	6,409
31 City Controller's Office	64.90	0.2965%	5,174	0	5,174	177	5,352
32 Health Administration	74.88	0.3421%	5,970	0	5,970	205	6,174
33 Planning & Dev Admin	13.15	0.0601%	1,048	0	1,048	36	1,084
35 CIP Sal Rec PWE	14.89	0.0680%	1,187	0	1,187	41	1,228
36 HPD Police Records	89.82	0.4103%	7,161	0	7,161	246	7,406
37 General Services	227.97	1.0414%	18,175	0	18,175	623	18,798
38 HEC	242.52	1.1078%	19,335	0	19,335	663	19,998
40 Police	6,796.33	31.0461%	541,827	0	541,827	18,582	560,410
41 Depart of Neighbrhds	155.53	0.7105%	12,399	0	12,399	425	12,825
42 Fire	4,155.57	18.9829%	331,297	0	331,297	11,362	342,659
43 Municipal Court	303.81	1.3878%	24,221	0	24,221	831	25,051
44 Solid Waste	474.03	2.1654%	37,791	0	37,791	1,296	39,087
45 Houston Airport System (HAS)	1,339.66	6.1197%	106,802	0	106,802	3,663	110,465
46 Housing & Community Developmnt	161.10	0.7359%	12,843	0	12,843	440	13,284
47 Library	453.48	2.0715%	36,153	0	36,153	1,240	37,393
48 Parks & Recreation	736.60	3.3648%	58,724	0	58,724	2,014	60,738

**CITY OF HOUSTON, TEXAS  
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**Personnel Svcs Allocations**

**Dept:27 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	\$72,652	\$0	\$72,652	\$2,492	\$75,144
50 Convention&Entertain	33.39	0.1525%	2,662	0	2,662	91	2,753
51 Fleet Managemnt	351.01	1.6034%	27,984	0	27,984	960	28,943
52 Planning & Developmnt	73.93	0.3377%	5,894	0	5,894	202	6,096
54 Finance Other	7.47	0.0341%	596	0	596	20	616
55 ARA-Insurance	4.99	0.0228%	398	0	398	14	411
56 ARA-BARC	88.69	0.4051%	7,071	0	7,071	242	7,313
57 ARA Parking	65.67	0.3000%	5,235	0	5,235	180	5,415
58 ARA Other	0.26	0.0012%	21	0	21	1	21
59 IT Public Services	16.27	0.0743%	1,297	0	1,297	44	1,342
60 Legal Insurance	44.85	0.2049%	3,576	0	3,576	123	3,698
61 Legal Wkr Comp	2.65	0.0121%	211	0	211	7	219
62 Mayor Cable TV	14.75	0.0674%	1,176	0	1,176	40	1,216
63 Mayor other	13.82	0.0631%	1,102	0	1,102	38	1,140
64 TIRZ	16.44	0.0751%	1,311	0	1,311	45	1,356
65 HR Health Benefits	45.83	0.2094%	3,654	0	3,654	125	3,779
67 PWE Bldg Insp	503.26	2.2989%	40,122	0	40,122	1,376	41,498
68 PWE Stormwater	387.48	1.7700%	30,891	0	30,891	1,059	31,951
69 PWE DDSR	490.44	2.2404%	39,100	0	39,100	1,341	40,441
70 PWE Water & Storm Sewer	2,237.92	10.2230%	178,415	0	178,415	6,119	184,534
71 PWE Houston Transtar	6.67	0.0305%	532	0	532	18	550
72 PWE Other	15.05	0.0687%	1,200	0	1,200	41	1,241
73 Houston Permit Center	3.30	0.0151%	263	0	263	9	272
74 CIP S/R Planning	10.95	0.0500%	873	0	873	30	903
75 CIP Sal Rec RE	34.82	0.1591%	2,776	0	2,776	95	2,871
76 CIP S/R Engrg	95.07	0.4343%	7,579	0	7,579	260	7,839
77 CIP S/R Constr	108.35	0.4950%	8,638	0	8,638	296	8,934
78 CIP S/R Eng/Const	14.40	0.0658%	1,148	0	1,148	39	1,187
79 CIP S/R Geo/Env	10.19	0.0465%	812	0	812	28	840
80 CIP S/R Other	17.72	0.0809%	1,413	0	1,413	48	1,461
81 CIP S/R GSD	24.64	0.1126%	1,964	0	1,964	67	2,032
94 HR-W.C.	30.11	0.1375%	2,400	0	2,400	82	2,483
95 HITS Other	28.90	0.1320%	2,304	0	2,304	79	2,383
<b>Subtotal</b>	<b>21,891.09</b>	<b>100.0000%</b>	<b>1,745,235</b>	<b>0</b>	<b>1,745,235</b>	<b>58,018</b>	<b>1,803,253</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,745,235</b>		<b>\$1,803,253</b>

Basis Units: Total FTE positions all funds  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS**  
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**Classified Testing Allocations**

**Dept:27 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Police	285	11.0422%	\$35,483	\$0	\$35,483	\$1,156	\$36,639
42 Fire	2,296	88.9578%	285,854	0	285,854	9,315	295,169
<b>Subtotal</b>	<b>2,581</b>	<b>100.0000%</b>	<b>321,336</b>	<b>0</b>	<b>321,336</b>	<b>10,472</b>	<b>331,808</b>
Direct Bills					0		0
<b>Total</b>					<b>\$321,336</b>		<b>\$331,808</b>

Basis Units: Number of people tested by department

Source: HR Testing Report

**CITY OF HOUSTON, TEXAS**  
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**HR Training Allocations**

**Dept:27 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	7	0.0524%	\$118	\$0	\$118	\$0	\$118
5 Finance Budget Management	3	0.0225%	50	0	50	0	50
6 Finance City Council Administration	10	0.0749%	168	0	168	0	168
7 Finance Public Finance	4	0.0300%	67	0	67	0	67
8 Finance General Accounting	31	0.2323%	521	0	521	0	521
9 Finance Internal Control	1	0.0075%	17	0	17	0	17
10 Finance Grants	20	0.1498%	336	0	336	0	336
11 Finance Performance Management	5	0.0375%	84	0	84	0	84
12 Finance Treasury	12	0.0899%	202	0	202	0	202
13 Finance Business Svcs	2	0.0150%	34	0	34	0	34
15 ARA Admin Svcs	14	0.1049%	235	0	235	0	235
16 ARA Strategic Purchasing	13	0.0974%	218	0	218	0	218
17 ARA Operations	57	0.4271%	958	0	958	0	958
18 ARA Payroll Services	97	0.7268%	1,630	0	1,630	0	1,630
19 ARA Regulatory	55	0.4121%	924	0	924	0	924
20 IT Director	52	0.3896%	874	0	874	0	874
21 HITS Admin & Applications	32	0.2398%	538	0	538	0	538
22 HITS Infrastructure	30	0.2248%	504	0	504	0	504
23 HITS Radio	10	0.0749%	168	0	168	0	168
24 HITS Project Mgt Office	14	0.1049%	235	0	235	0	235
25 Office Business Opportunity	85	0.6368%	1,428	0	1,428	0	1,428
26 Mayor	62	0.4645%	1,042	0	1,042	0	1,042
27 Human Resources	575	4.3081%	9,660	0	9,660	0	9,660
28 Legal	15	0.1124%	252	0	252	10	262
29 City Secretary	1	0.0075%	17	0	17	1	17
30 City Council	15	0.1124%	252	0	252	10	262
31 City Controller's Office	41	0.3072%	689	0	689	27	716
32 Health Administration	146	1.0939%	2,453	0	2,453	95	2,548
33 Planning & Dev Admin	11	0.0824%	185	0	185	7	192
35 CIP Sal Rec PWE	960	7.1926%	16,128	0	16,128	628	16,755
36 HPD Police Records	29	0.2173%	487	0	487	19	506
37 General Services	588	4.4055%	9,878	0	9,878	384	10,262
38 HEC	137	1.0264%	2,302	0	2,302	90	2,391
40 Police	921	6.9004%	15,472	0	15,472	602	16,074
41 Depart of Neighbrhds	357	2.6748%	5,997	0	5,997	233	6,231
42 Fire	182	1.3636%	3,058	0	3,058	119	3,176
43 Municipal Court	286	2.1428%	4,805	0	4,805	187	4,992
44 Solid Waste	330	2.4725%	5,544	0	5,544	216	5,760
45 Houston Airport System (HAS)	467	3.4989%	7,845	0	7,845	305	8,151
46 Housing & Community Developmnt	219	1.6408%	3,679	0	3,679	143	3,822
47 Library	374	2.8021%	6,283	0	6,283	244	6,528
48 Parks & Recreation	529	3.9634%	8,887	0	8,887	346	9,233
49 Health & Human Services Department	788	5.9039%	13,238	0	13,238	515	13,753

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**HR Training Allocations**

**Dept:27 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Convention&Entertain	5	0.0375%	\$84	\$0	\$84	\$3	\$87
51 Fleet Managemnt	298	2.2327%	5,006	0	5,006	195	5,201
52 Planning & Developmnt	63	0.4720%	1,058	0	1,058	41	1,100
54 Finance Other	15	0.1124%	252	0	252	10	262
55 ARA-Insurance	19	0.1424%	319	0	319	12	332
56 ARA-BARC	33	0.2472%	554	0	554	22	576
57 ARA Parking	66	0.4945%	1,109	0	1,109	43	1,152
59 IT Public Services	4	0.0300%	67	0	67	3	70
60 Legal Insurance	7	0.0524%	118	0	118	5	122
61 Legal Wkr Comp	1	0.0075%	17	0	17	1	17
62 Mayor Cable TV	19	0.1424%	319	0	319	12	332
64 TIRZ	17	0.1274%	286	0	286	11	297
65 HR Health Benefits	247	1.8506%	4,149	0	4,149	161	4,311
67 PWE Bldg Insp	350	2.6223%	5,880	0	5,880	229	6,109
68 PWE Stormwater	746	5.5893%	12,532	0	12,532	488	13,020
69 PWE DDSR	938	7.0278%	15,758	0	15,758	613	16,371
70 PWE Water & Storm Sewer	2,640	19.7797%	44,351	0	44,351	1,726	46,077
71 PWE Houston Transtar	3	0.0225%	50	0	50	2	52
73 Houston Permit Center	1	0.0075%	17	0	17	1	17
94 HR-W.C.	121	0.9066%	2,033	0	2,033	79	2,112
96 Other	167	1.2512%	2,806	0	2,806	109	2,915
<b>Subtotal</b>	<b>13,347</b>	<b>100.0000%</b>	<b>224,223</b>	<b>0</b>	<b>224,223</b>	<b>7,947</b>	<b>232,170</b>
Direct Bills					0		0
<b>Total</b>					<b>\$224,223</b>		<b>\$232,170</b>

Basis Units: Number of employees trained  
Source: HR Training Report

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:27 Human Resources**

<b>Department</b>	<b>Selection</b>	<b>Personnel Svcs</b>	<b>Classified Testing</b>	<b>HR Training</b>	<b>Non-GF</b>	<b>Total</b>
4 Finance Dir Office	\$9,506	\$550	\$0	\$118	\$0	\$10,174
5 Finance Budget Management	0	1,183	0	50	0	1,233
6 Finance City Council Administration	0	399	0	168	0	567
7 Finance Public Finance	0	387	0	67	0	454
8 Finance General Accounting	0	705	0	521	0	1,226
9 Finance Internal Control	0	187	0	17	0	203
10 Finance Grants	0	410	0	336	0	746
11 Finance Performance Management	0	366	0	84	0	450
12 Finance Treasury	0	485	0	202	0	686
13 Finance Business Svcs	0	140	0	34	0	174
14 ARA Director Office	38,721	265	0	0	0	38,986
15 ARA Admin Svcs	0	669	0	235	0	904
16 ARA Strategic Purchasing	0	3,029	0	218	0	3,247
17 ARA Operations	0	7,492	0	958	0	8,450
18 ARA Payroll Services	0	4,524	0	1,630	0	6,154
19 ARA Regulatory	0	3,177	0	924	0	4,101
20 IT Director	13,216	1,056	0	874	0	15,145
21 HITS Admin & Applications	0	2,498	0	538	0	3,035
22 HITS Infrastructure	0	5,365	0	504	0	5,869
23 HITS Radio	0	2,134	0	168	0	2,302
24 HITS Project Mgt Office	0	484	0	235	0	719
25 Office Business Opportunity	2,782	2,161	0	1,428	0	6,371
26 Mayor	7,420	3,177	0	1,042	0	11,638
27 Human Resources	21,563	12,692	0	9,660	0	43,915
28 Legal	14,456	9,595	0	262	0	24,312
29 City Secretary	0	882	0	17	0	900
30 City Council	5,541	6,409	0	262	0	12,212
31 City Controller's Office	3,373	5,352	0	716	0	9,440
32 Health Administration	0	6,174	0	2,548	0	8,723
33 Planning & Dev Admin	0	1,084	0	192	0	1,276
35 CIP Sal Rec PWE	18,070	1,228	0	16,755	0	36,053
36 HPD Police Records	0	7,406	0	506	0	7,912
37 General Services	14,215	18,798	0	10,262	0	43,275
38 HEC	16,142	19,998	0	2,391	0	38,531
40 Police	212,742	560,410	36,639	16,074	0	825,866
41 Depart of Neighbhrds	8,914	12,825	0	6,231	0	27,970
42 Fire	97,818	342,659	295,169	3,176	0	738,822
43 Municipal Court	17,588	25,051	0	4,992	0	47,631
44 Solid Waste	34,453	39,087	0	5,760	0	79,300
45 Houston Airport System (HAS)	28,430	110,465	0	8,151	0	147,046
46 Housing & Community Developmnt	13,733	13,284	0	3,822	0	30,839

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:27 Human Resources**

<b>Department</b>	<b>Selection</b>	<b>Personnel Svcs</b>	<b>Classified Testing</b>	<b>HR Training</b>	<b>Non-GF</b>	<b>Total</b>
47 Library	\$74,448	\$37,393	\$0	\$6,528	\$0	\$118,368
48 Parks & Recreation	114,442	60,738	0	9,233	0	184,413
49 Health & Human Services Department	56,860	75,144	0	13,753	0	145,757
50 Convention&Entertain	0	2,753	0	87	0	2,841
51 Fleet Managemnt	18,793	28,943	0	5,201	0	52,937
52 Planning & Developmnt	6,746	6,096	0	1,100	0	13,942
54 Finance Other	0	616	0	262	0	878
55 ARA-Insurance	0	411	0	332	0	743
56 ARA-BARC	0	7,313	0	576	0	7,889
57 ARA Parking	0	5,415	0	1,152	0	6,567
58 ARA Other	0	21	0	0	0	21
59 IT Public Services	0	1,342	0	70	0	1,411
60 Legal Insurance	0	3,698	0	122	0	3,820
61 Legal Wkr Comp	0	219	0	17	0	236
62 Mayor Cable TV	0	1,216	0	332	0	1,548
63 Mayor other	0	1,140	0	0	0	1,140
64 TIRZ	0	1,356	0	297	0	1,652
65 HR Health Benefits	0	3,779	0	4,311	0	8,090
67 PWE Bldg Insp	26,262	41,498	0	6,109	0	73,868
68 PWE Stormwater	19,034	31,951	0	13,020	0	64,004
69 PWE DDSR	27,948	40,441	0	16,371	0	84,760
70 PWE Water & Storm Sewer	109,624	184,534	0	46,077	0	340,234
71 PWE Houston Transtar	0	550	0	52	0	602
72 PWE Other	18,070	1,241	0	0	0	19,311
73 Houston Permit Center	0	272	0	17	0	290
74 CIP S/R Planning	0	903	0	0	0	903
75 CIP Sal Rec RE	0	2,871	0	0	0	2,871
76 CIP S/R Engrg	0	7,839	0	0	0	7,839
77 CIP S/R Constr	0	8,934	0	0	0	8,934
78 CIP S/R Eng/Const	0	1,187	0	0	0	1,187
79 CIP S/R Geo/Env	0	840	0	0	0	840
80 CIP S/R Other	0	1,461	0	0	0	1,461
81 CIP S/R GSD	0	2,032	0	0	0	2,032
94 HR-W.C.	0	2,483	0	2,112	0	4,595
95 HITS Other	0	2,383	0	0	0	2,383
96 Other	0	0	0	2,915	0	2,915
<b>Total</b>	<b>\$1,050,911</b>	<b>\$1,803,253</b>	<b>\$331,808</b>	<b>\$232,170</b>	<b>\$0</b>	<b>\$3,418,142</b>

## LEGAL SERVICES NATURE AND EXTENT OF SERVICES

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

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

**CITY OF HOUSTON, TEXAS  
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**A. Department Costs**

**Dept:28 Legal**

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General
<hr/>						
Personnel Costs						
Salaries	S1	9,141,612	1,553,558	6,320,426	807,168	460,460
<i>Salary % Split</i>			<i>16.99%</i>	<i>69.14%</i>	<i>8.83%</i>	<i>5.04%</i>
Benefits	P	3,661,420	624,040	2,505,113	330,753	201,514
Subtotal - Personnel Costs		<u>12,803,032</u>	<u>2,177,598</u>	<u>8,825,539</u>	<u>1,137,921</u>	<u>661,974</u>
Services & Supplies Cost						
Supplies	P	444,528	444,528	0	0	0
Services	P	531,250	411,737	118,757	42	714
Subtotal - Services & Supplies		<u>975,778</u>	<u>856,265</u>	<u>118,757</u>	<u>42</u>	<u>714</u>
<b>Department Cost Total</b>		<b>13,778,810</b>	<b>3,033,863</b>	<b>8,944,296</b>	<b>1,137,963</b>	<b>662,688</b>
Adjustments to Cost						
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>13,778,810</b>	<b>3,033,863</b>	<b>8,944,296</b>	<b>1,137,963</b>	<b>662,688</b>
General Admin Distribution			(3,033,863)	2,527,039	322,723	184,102
<b>Grand Total</b>		<u><u>\$13,778,810</u></u>		<u><u>\$11,471,335</u></u>	<u><u>\$1,460,686</u></u>	<u><u>\$846,790</u></u>

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:28 Legal

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legal Svcs</b>	<b>PWE Legal</b>	<b>Inspector General</b>
1 City Hall Annex	\$128,867	\$0	\$107,339	\$13,708	\$7,820
1 Muni Court Bldg	5,720	0	4,765	608	347
Subtotal - Building Use	134,587	0	112,103	14,316	8,167
2 Equip Deprec	26,011	0	21,666	2,767	1,578
Subtotal - Equipment Use	26,011	0	21,666	2,767	1,578
3 Insurance Retirees	282,579	3,316	238,135	30,412	17,349
3 Memberships	12,017	141	10,127	1,293	738
3 Accounting & Consult	5,108	62	4,306	550	314
3 Interest Costs	24,595	309	20,743	2,649	1,511
3 Other Misc	9,098	114	7,673	980	559
3 Non-Dpt. Legal Svcs/Lobby	5,703	67	4,806	614	350
Subtotal - Non-Departmental-Gen Gov	339,101	4,009	285,791	36,498	20,821
5 Budget	5,505	1,133	5,529	706	403
Subtotal - Finance Budget Managemen	5,505	1,133	5,529	706	403
8 Gen Acctng	2,668	642	2,757	352	201
8 Fixed Assets	395	92	406	52	30
8 Auditing Svcs	4,880	0	4,064	519	296
Subtotal - Finance General Accounting	7,943	734	7,227	923	527
9 Internal Control	2,537	491	2,522	322	184
Subtotal - Finance Internal Control	2,537	491	2,522	322	184
11 Performance Improvement	3,053	484	2,946	376	215
Subtotal - Finance Performance Manag	3,053	484	2,946	376	215
12 Tax & Rev	244	38	234	30	17
12 Fin Operations	2,914	436	2,790	356	203
Subtotal - Finance Treasury	3,157	473	3,024	386	220
13 Fin Business Svcs	3,285	241	2,938	375	214
Subtotal - Finance Business Svcs	3,285	241	2,938	375	214
16 Strategic Purchasing	15,166	1,028	13,489	1,723	983

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:28 Legal

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legal Svcs</b>	<b>PWE Legal</b>	<b>Inspector General</b>
Subtotal - ARA Strategic Purchasing	\$15,166	\$1,028	\$13,489	\$1,723	\$983
17 Property	459	30	407	52	30
17 Records	4,350	343	3,909	499	285
17 3-1-1 Svcs	5,731	422	5,124	654	373
Subtotal - ARA Operations	10,540	794	9,441	1,206	688
18 Payroll Svcs	26,423	1,385	23,163	2,958	1,687
Subtotal - ARA Payroll Services	26,423	1,385	23,163	2,958	1,687
19 Transportation	8,838	569	7,835	1,001	571
19 Franchise	7,295	546	6,531	834	476
19 Commer Permit	27,062	1,023	23,394	2,988	1,704
Subtotal - ARA Regulatory	43,195	2,138	37,760	4,822	2,751
21 Enterprise Appl	11,323	684	10,001	1,277	729
21 IT ERP	13,845	607	12,038	1,537	877
Subtotal - HITS Admin & Applications	25,168	1,292	22,039	2,815	1,606
22 Client Svcs	23,893	1,276	20,964	2,677	1,527
22 NW Data	20,299	1,152	17,868	2,282	1,302
22 NW Voice	29,768	1,566	26,099	3,333	1,901
22 Enterprise Optns	8,959	484	7,866	1,005	573
Subtotal - HITS Infrastructure	82,919	4,478	72,797	9,297	5,303
24 IT Proj Mgt	5,584	232	4,845	619	353
Subtotal - HITS Project Mgt Office	5,584	232	4,845	619	353
25 Certifcn/compliance	6,896	224	5,931	757	432
25 Contract Monitor	1,449	54	1,252	160	91
25 Procurement Svcs	2,736	102	2,364	302	172
25 Vendor Svcs	620	20	533	68	39
Subtotal - Office Business Opportunity	11,700	401	10,079	1,287	734
26 City Mayor Admin	15,881	2,098	14,975	1,912	1,091

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:28 Legal**

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
26 I Gov Relats	\$2,895	\$343	\$2,697	\$344	\$197
Subtotal - Mayor	18,776	2,441	17,673	2,257	1,288
27 Selection	13,912	544	12,041	1,538	877
27 Personnel Svcs	9,277	318	7,992	1,021	582
27 HR Training	252	10	218	28	16
Subtotal - Human Resources	23,440	872	20,251	2,586	1,475
28 Legal Svcs	0	1,062,404	884,923	113,012	64,469
28 Inspector General	0	13,978	11,643	1,487	848
Subtotal - Legal	0	1,076,382	896,567	114,499	65,317
29 City Sec Svcs	0	3,937	3,279	419	239
Subtotal - City Secretary	0	3,937	3,279	419	239
30 City Council Svcs	0	34,353	28,614	3,654	2,085
Subtotal - City Council	0	34,353	28,614	3,654	2,085
31 Controller Fin Svcs	0	17,912	14,920	1,905	1,087
31 Controller Treasury	0	6,679	5,563	710	405
Subtotal - City Controller's Office	0	24,591	20,483	2,616	1,492
36 Records Mgt	0	430,852	358,876	45,831	26,145
Subtotal - HPD Police Records	0	430,852	358,876	45,831	26,145
37 Building Svcs	0	295,395	246,048	31,422	17,925
37 Utilities	0	136,213	113,458	14,489	8,266
37 Real Estate	0	66,576	55,454	7,082	4,040
Subtotal - General Services	0	498,185	414,960	52,994	30,231
<b>Total Incoming</b>	<b>788,091</b>	<b>2,090,927</b>	<b>2,398,062</b>	<b>306,251</b>	<b>174,705</b>
			83.26%	10.61%	6.13%
<b>C. Total Allocated</b>					
	<b>\$16,657,828</b>	<b>\$13,869,396</b>	<b>\$1,766,937</b>	<b>\$1,021,495</b>	

**CITY OF HOUSTON, TEXAS  
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**Legal Svcs Allocations**

**Dept:28 Legal**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	3,550	3.6014%	\$436,773	\$0	\$436,773	\$0	\$436,773
7 Finance Public Finance	1,966	1.9945%	241,886	0	241,886	0	241,886
20 IT Director	70	0.0710%	8,612	0	8,612	0	8,612
25 Office Business Opportunity	313	0.3175%	38,510	0	38,510	0	38,510
26 Mayor	2,074	2.1040%	255,174	0	255,174	0	255,174
27 Human Resources	507	0.5143%	62,379	0	62,379	0	62,379
28 Legal	8,635	8.7601%	1,062,404	0	1,062,404	0	1,062,404
29 City Secretary	498	0.5052%	61,271	0	61,271	10,648	71,919
30 City Council	415	0.4210%	51,059	0	51,059	8,873	59,932
31 City Controller's Office	458	0.4646%	56,350	0	56,350	9,792	66,142
32 Health Administration	1,901	1.9285%	233,889	0	233,889	40,645	274,534
33 Planning & Dev Admin	3,726	3.7800%	458,427	0	458,427	79,665	538,092
34 PWE Administration Indirect	2,928	2.9704%	360,245	0	360,245	62,603	422,849
37 General Services	4,656	4.7235%	572,849	0	572,849	99,550	672,399
38 HEC	235	0.2384%	28,913	0	28,913	5,025	33,938
40 Police	5,281	5.3575%	649,746	0	649,746	112,913	762,659
42 Fire	922	0.9354%	113,438	0	113,438	19,713	133,151
43 Municipal Court	42,044	42.6531%	5,172,868	0	5,172,868	898,940	6,071,808
44 Solid Waste	226	0.2293%	27,806	0	27,806	4,832	32,638
45 Houston Airport System (HAS)	293	0.2972%	36,049	0	36,049	6,265	42,314
46 Housing & Community Developmnt	238	0.2414%	29,282	0	29,282	5,089	34,371
47 Library	387	0.3926%	47,614	0	47,614	8,274	55,889
48 Parks & Recreation	1,641	1.6648%	201,900	0	201,900	35,086	236,986
50 Convention&Entertain	138	0.1400%	16,979	0	16,979	2,951	19,929
57 ARA Parking	357	0.3622%	43,923	0	43,923	7,633	51,556
64 TIRZ	924	0.9374%	113,684	0	113,684	19,756	133,440
67 PWE Bldg Insp	559	0.5671%	68,776	0	68,776	11,952	80,728
68 PWE Stormwater	262	0.2658%	32,235	0	32,235	5,602	37,837
69 PWE DDSR	881	0.8938%	108,394	0	108,394	18,837	127,230
70 PWE Water & Storm Sewer	2,266	2.2988%	278,796	0	278,796	48,449	327,246
72 PWE Other	8,646	8.7713%	1,063,757	0	1,063,757	184,859	1,248,617
75 CIP Sal Rec RE	183	0.1857%	22,515	0	22,515	3,913	26,428
96 Other	1,392	1.4122%	171,264	0	171,264	29,762	201,026
<b>Subtotal</b>	<b>98,572</b>	<b>100.0000%</b>	<b>12,127,771</b>	<b>0</b>	<b>12,127,771</b>	<b>1,741,626</b>	<b>13,869,396</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,127,771</b>		<b>\$13,869,396</b>

Basis Units: Number of Legal staff hours per department

Source: Legal Staffing Report

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**PWE Legal Allocations**

**Dept:28 Legal**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Storm Sewer	797,472	70.0570%	\$1,082,044	\$(797,472)	\$284,572	\$155,820	\$440,392
75 CIP Sal Rec RE	324,358	28.4945%	440,103	(324,358)	115,745	63,377	179,122
78 CIP S/R Eng/Const	16,488	1.4485%	22,372	(16,488)	5,884	3,222	9,105
<b>Subtotal</b>	<b>1,138,318</b>	<b>100.0000%</b>	<b>1,544,518</b>	<b>(1,138,318)</b>	<b>406,200</b>	<b>222,419</b>	<b>628,619</b>
Direct Bills					1,138,318		1,138,318
<b>Total</b>					<b>\$1,544,518</b>		<b>\$1,766,937</b>

Basis Units: PWE Legal chargebacks by area  
Source: Legal Chargeback Report

**CITY OF HOUSTON, TEXAS**  
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**Inspector General Allocations**

**Dept:28 Legal**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Director Office	8	3.1250%	\$27,957	\$0	\$27,957	\$0	\$27,957
20 IT Director	1	0.3906%	3,495	0	3,495	0	3,495
26 Mayor	3	1.1719%	10,484	0	10,484	0	10,484
27 Human Resources	4	1.5625%	13,978	0	13,978	0	13,978
28 Legal	4	1.5625%	13,978	0	13,978	0	13,978
30 City Council	4	1.5625%	13,978	0	13,978	2,151	16,129
31 City Controller's Office	1	0.3906%	3,495	0	3,495	538	4,032
32 Health Administration	10	3.9063%	34,946	0	34,946	5,376	40,322
34 PWE Administration Indirect	124	48.4375%	433,328	0	433,328	66,667	499,995
37 General Services	1	0.3906%	3,495	0	3,495	538	4,032
38 HEC	3	1.1719%	10,484	0	10,484	1,613	12,097
40 Police	6	2.3438%	20,967	0	20,967	3,226	24,193
41 Depart of Neighbrhds	3	1.1719%	10,484	0	10,484	1,613	12,097
42 Fire	41	16.0156%	143,278	0	143,278	22,043	165,321
43 Municipal Court	5	1.9531%	17,473	0	17,473	2,688	20,161
44 Solid Waste	10	3.9063%	34,946	0	34,946	5,376	40,322
46 Housing & Community Developmnt	2	0.7813%	6,989	0	6,989	1,075	8,064
47 Library	1	0.3906%	3,495	0	3,495	538	4,032
48 Parks & Recreation	14	5.4688%	48,924	0	48,924	7,527	56,451
50 Convention&Entertain	1	0.3906%	3,495	0	3,495	538	4,032
51 Fleet Managemnt	2	0.7813%	6,989	0	6,989	1,075	8,064
96 Other	8	3.1250%	27,957	0	27,957	4,301	32,258
<b>Subtotal</b>	<b>256</b>	<b>100.0000%</b>	<b>894,613</b>	<b>0</b>	<b>894,613</b>	<b>126,882</b>	<b>1,021,495</b>
Direct Bills					0		0
<b>Total</b>					<b>\$894,613</b>		<b>\$1,021,495</b>

Basis Units: Number of complaints investigated

Source: Complaint Report

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:28 Legal**

<b>Department</b>	<b>Legal Svcs</b>	<b>PWE Legal</b>	<b>Inspector General</b>	<b>Total</b>
0 Direct Billed	\$0	\$1,138,318	\$0	\$1,138,318
4 Finance Dir Office	436,773	0	0	436,773
7 Finance Public Finance	241,886	0	0	241,886
14 ARA Director Office	0	0	27,957	27,957
20 IT Director	8,612	0	3,495	12,107
25 Office Business Opportunity	38,510	0	0	38,510
26 Mayor	255,174	0	10,484	265,658
27 Human Resources	62,379	0	13,978	76,357
28 Legal	1,062,404	0	13,978	1,076,382
29 City Secretary	71,919	0	0	71,919
30 City Council	59,932	0	16,129	76,061
31 City Controller's Office	66,142	0	4,032	70,175
32 Health Administration	274,534	0	40,322	314,856
33 Planning & Dev Admin	538,092	0	0	538,092
34 PWE Administration Indirect	422,849	0	499,995	922,844
37 General Services	672,399	0	4,032	676,431
38 HEC	33,938	0	12,097	46,034
40 Police	762,659	0	24,193	786,852
41 Depart of Neighbrhds	0	0	12,097	12,097
42 Fire	133,151	0	165,321	298,472
43 Municipal Court	6,071,808	0	20,161	6,091,969
44 Solid Waste	32,638	0	40,322	72,960
45 Houston Airport System (HAS)	42,314	0	0	42,314
46 Housing & Community Developmnt	34,371	0	8,064	42,435
47 Library	55,889	0	4,032	59,921
48 Parks & Recreation	236,986	0	56,451	293,437
50 Convention&Entertain	19,929	0	4,032	23,962
51 Fleet Managemnt	0	0	8,064	8,064
57 ARA Parking	51,556	0	0	51,556
64 TIRZ	133,440	0	0	133,440
67 PWE Bldg Insp	80,728	0	0	80,728
68 PWE Stormwater	37,837	0	0	37,837
69 PWE DDSR	127,230	0	0	127,230
70 PWE Water & Storm Sewer	327,246	440,392	0	767,638
72 PWE Other	1,248,617	0	0	1,248,617
75 CIP Sal Rec RE	26,428	179,122	0	205,550
78 CIP S/R Eng/Const	0	9,105	0	9,105
96 Other	201,026	0	32,258	233,284
<b>Total</b>	<b>\$13,869,396</b>	<b>\$1,766,937</b>	<b>\$1,021,495</b>	<b>\$16,657,828</b>

**CITY SECRETARY'S OFFICE  
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

Dept:29 City Secretary

Description		Amount	General Admin	City Sec Svcs
<b>Personnel Costs</b>				
Salaries	S1	442,179	0	442,179
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	195,561	0	195,561
Subtotal - Personnel Costs		<u>637,740</u>	0	<u>637,740</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	13,365	0	13,365
Services	S	120,411	0	120,411
Subtotal - Services & Supplies		<u>133,776</u>	0	<u>133,776</u>
<b>Department Cost Total</b>		771,516	0	771,516
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		771,516	0	771,516
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$771,516</u></u>		<u><u>\$771,516</u></u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:29 City Secretary

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Sec Svcs</b>
1 City Hall Annex	\$11,171	\$0	\$11,171
Subtotal - Building Use	11,171	0	11,171
3 Insurance Retirees	25,985	305	26,290
3 Memberships	1,105	13	1,118
3 Accounting & Consult	1,328	16	1,344
3 Interest Costs	1,377	17	1,394
3 Other Misc	509	6	516
3 Non-Dpt. Legal Svcs/Lobby	524	6	531
Subtotal - Non-Departmental-Gen Gov	30,829	364	31,193
5 Budget	1,431	295	1,726
Subtotal - Finance Budget Managemen	1,431	295	1,726
8 Gen Acctng	694	167	860
8 Fixed Assets	150	35	185
8 Auditing Svcs	1,269	0	1,269
Subtotal - Finance General Accounting	2,113	202	2,314
9 Internal Control	142	27	170
Subtotal - Finance Internal Control	142	27	170
11 Performance Improvement	171	27	198
Subtotal - Finance Performance Manag	171	27	198
12 Tax & Rev	3	0	3
12 Fin Operations	163	24	188
Subtotal - Finance Treasury	166	25	191
13 Fin Business Svcs	184	14	197
Subtotal - Finance Business Svcs	184	14	197
16 Strategic Purchasing	1,324	90	1,414
Subtotal - ARA Strategic Purchasing	1,324	90	1,414
17 Property	175	11	186

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:29 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
17 Records	\$400	\$32	\$432
17 3-1-1 Svcs	5,818	428	6,246
Subtotal - ARA Operations	6,393	471	6,864
18 Payroll Svcs	2,430	127	2,557
Subtotal - ARA Payroll Services	2,430	127	2,557
19 Transportation	495	32	527
19 Franchise	408	31	439
19 Commer Permit	1,515	57	1,573
Subtotal - ARA Regulatory	2,419	120	2,538
21 Enterprise Appl	4,853	293	5,146
21 IT ERP	3,956	173	4,129
Subtotal - HITS Admin & Applications	8,808	467	9,275
22 Client Svcs	48,264	2,577	50,841
22 NW Data	906	51	957
22 NW Voice	1,328	70	1,398
22 Enterprise Optns	2,329	126	2,455
Subtotal - HITS Infrastructure	52,827	2,824	55,651
24 IT Proj Mgt	514	21	535
Subtotal - HITS Project Mgt Office	514	21	535
25 Certifcn/compliance	634	21	655
25 Vendor Svcs	57	2	59
Subtotal - Office Business Opportunity	691	22	714
26 City Mayor Admin	1,460	193	1,653
26 I Gov Relats	266	32	298
Subtotal - Mayor	1,727	224	1,951
27 Personnel Svcs	853	29	882
27 HR Training	17	1	17

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:29 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
Subtotal - Human Resources	\$870	\$30	\$900
28 Legal Svcs	61,271	10,648	71,919
Subtotal - Legal	61,271	10,648	71,919
29 City Sec Svcs	0	220	220
Subtotal - City Secretary	0	220	220
30 City Council Svcs	0	1,924	1,924
Subtotal - City Council	0	1,924	1,924
31 Controller Fin Svcs	0	4,657	4,657
31 Controller Treasury	0	374	374
Subtotal - City Controller's Office	0	5,031	5,031
37 Building Svcs	0	25,607	25,607
37 Utilities	0	11,807	11,807
Subtotal - General Services	0	37,414	37,414
<b>Total Incoming</b>	<b>185,479</b>	<b>60,587</b>	<b>246,065</b> 100.00%
<b>C. Total Allocated</b>	<b>\$1,017,581</b>		<b>\$1,017,581</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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City Sec Svcs Allocations

Dept:29 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	96,394,832	2.8777%	\$27,539	\$0	\$27,539	\$0	\$27,539
4 Finance Dir Office	1,063,195	0.0317%	304	0	304	0	304
5 Finance Budget Management	1,490,857	0.0445%	426	0	426	0	426
6 Finance City Council Administration	437,196	0.0131%	125	0	125	0	125
7 Finance Public Finance	521,248	0.0156%	149	0	149	0	149
8 Finance General Accounting	2,716,964	0.0811%	776	0	776	0	776
9 Finance Internal Control	234,696	0.0070%	67	0	67	0	67
10 Finance Grants	501,234	0.0150%	143	0	143	0	143
11 Finance Performance Management	600,684	0.0179%	172	0	172	0	172
12 Finance Treasury	1,960,876	0.0585%	560	0	560	0	560
13 Finance Business Svcs	739,830	0.0221%	211	0	211	0	211
14 ARA Director Office	1,116,885	0.0333%	319	0	319	0	319
15 ARA Admin Svcs	991,192	0.0296%	283	0	283	0	283
16 ARA Strategic Purchasing	3,952,841	0.1180%	1,129	0	1,129	0	1,129
17 ARA Operations	6,412,618	0.1914%	1,832	0	1,832	0	1,832
18 ARA Payroll Services	4,391,000	0.1311%	1,254	0	1,254	0	1,254
19 ARA Regulatory	4,954,111	0.1479%	1,415	0	1,415	0	1,415
20 IT Director	3,721,508	0.1111%	1,063	0	1,063	0	1,063
21 HITS Admin & Applications	3,828,068	0.1143%	1,094	0	1,094	0	1,094
22 HITS Infrastructure	6,258,269	0.1868%	1,788	0	1,788	0	1,788
23 HITS Radio	4,126,328	0.1232%	1,179	0	1,179	0	1,179
24 HITS Project Mgt Office	665,296	0.0199%	190	0	190	0	190
25 Office Business Opportunity	2,751,653	0.0821%	786	0	786	0	786
26 Mayor	4,428,907	0.1322%	1,265	0	1,265	0	1,265
27 Human Resources	26,854,927	0.8017%	7,672	0	7,672	0	7,672
28 Legal	13,778,810	0.4113%	3,937	0	3,937	0	3,937
29 City Secretary	771,516	0.0230%	220	0	220	0	220
30 City Council	6,011,861	0.1795%	1,718	0	1,718	115	1,833
31 City Controller's Office	7,810,026	0.2332%	2,231	0	2,231	150	2,381
32 Health Administration	13,019,414	0.3887%	3,720	0	3,720	250	3,970
33 Planning & Dev Admin	1,507,893	0.0450%	431	0	431	29	460
35 CIP Sal Rec PWE	2,063,463	0.0616%	590	0	590	40	629
36 HPD Police Records	4,896,247	0.1462%	1,399	0	1,399	94	1,493
37 General Services	184,703,070	5.5140%	52,769	0	52,769	3,548	56,317
38 HEC	22,569,223	0.6738%	6,448	0	6,448	434	6,881
40 Police	719,751,424	21.4869%	205,629	0	205,629	13,826	219,455
41 Depart of Neighbhrds	14,879,634	0.4442%	4,251	0	4,251	286	4,537
42 Fire	424,846,809	12.6831%	121,376	0	121,376	8,161	129,537
43 Municipal Court	25,079,779	0.7487%	7,165	0	7,165	482	7,647
44 Solid Waste	67,884,416	2.0266%	19,394	0	19,394	1,304	20,698
45 Houston Airport System (HAS)	239,062,669	7.1368%	68,299	0	68,299	4,592	72,891
46 Housing & Community Developmnt	49,257,079	1.4705%	14,072	0	14,072	946	15,019
47 Library	37,788,197	1.1281%	10,796	0	10,796	726	11,522

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

City Sec Svcs Allocations

Dept:29 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	75,065,573	2.2410%	\$21,446	\$0	\$21,446	\$1,442	\$22,888
49 Health & Human Services Department	94,164,048	2.8111%	26,902	0	26,902	1,809	28,711
50 Convention&Entertain	1,609,202	0.0480%	460	0	460	31	491
51 Fleet Managemnt	87,503,912	2.6123%	24,999	0	24,999	1,681	26,680
52 Planning & Developmnt	8,039,454	0.2400%	2,297	0	2,297	154	2,451
54 Finance Other	952,725	0.0284%	272	0	272	18	290
55 ARA-Insurance	12,363,578	0.3691%	3,532	0	3,532	237	3,770
56 ARA-BARC	7,950,063	0.2373%	2,271	0	2,271	153	2,424
57 ARA Parking	7,395,776	0.2208%	2,113	0	2,113	142	2,255
58 ARA Other	4,452,940	0.1329%	1,272	0	1,272	86	1,358
59 IT Public Services	1,490,568	0.0445%	426	0	426	29	454
60 Legal Insurance	11,734,472	0.3503%	3,352	0	3,352	225	3,578
61 Legal Wkr Comp	263,358	0.0079%	75	0	75	5	80
62 Mayor Cable TV	3,781,077	0.1129%	1,080	0	1,080	73	1,153
63 Mayor other	34,512,603	1.0303%	9,860	0	9,860	663	10,523
64 TIRZ	1,695,664	0.0506%	484	0	484	33	517
65 HR Health Benefits	312,943,640	9.3424%	89,406	0	89,406	6,011	95,418
66 HR Long Term Disabilty	1,926,151	0.0575%	550	0	550	37	587
67 PWE Bldg Insp	41,608,486	1.2421%	11,887	0	11,887	799	12,687
68 PWE Stormwater	31,572,715	0.9425%	9,020	0	9,020	606	9,627
69 PWE DDSR	53,247,095	1.5896%	15,212	0	15,212	1,023	16,235
70 PWE Water & Storm Sewer	371,792,668	11.0992%	106,219	0	106,219	7,142	113,361
71 PWE Houston Transtar	2,008,047	0.0599%	574	0	574	39	612
72 PWE Other	48,481,593	1.4473%	13,851	0	13,851	931	14,782
73 Houston Permit Center	4,522,604	0.1350%	1,292	0	1,292	87	1,379
74 CIP S/R Planning	1,253,830	0.0374%	358	0	358	24	382
75 CIP Sal Rec RE	3,957,011	0.1181%	1,130	0	1,130	76	1,207
76 CIP S/R Engrg	10,090,826	0.3012%	2,883	0	2,883	194	3,077
77 CIP S/R Constr	10,118,307	0.3021%	2,891	0	2,891	194	3,085
78 CIP S/R Eng/Const	2,157,502	0.0644%	616	0	616	41	658
79 CIP S/R Geo/Env	1,115,425	0.0333%	319	0	319	21	340
80 CIP S/R Other	2,514,791	0.0751%	718	0	718	48	767
81 CIP S/R GSD	2,743,222	0.0819%	784	0	784	53	836
92 Hurricane Ike Aid & Recovery	327,608	0.0098%	94	0	94	6	100
93 ARRA Reimburse Fund	4,635,905	0.1384%	1,324	0	1,324	89	1,414
94 HR-W.C.	19,598,703	0.5851%	5,599	0	5,599	376	5,976
95 HITS Other	53,330,614	1.5921%	15,236	0	15,236	1,024	16,261

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

City Sec Svcs Allocations

Dept:29 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,349,718,501	100.0000%	956,995	0	956,995	60,587	1,017,581
Direct Bills					0		0
<b>Total</b>					<b>\$956,995</b>		<b>\$1,017,581</b>

Basis Units: Total FY2013 expenditures inc TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:29 City Secretary**

Department	City Sec Svcs	Total
3 Non-Departmental-Gen Gov	\$27,539	\$27,539
4 Finance Dir Office	304	304
5 Finance Budget Management	426	426
6 Finance City Council Administration	125	125
7 Finance Public Finance	149	149
8 Finance General Accounting	776	776
9 Finance Internal Control	67	67
10 Finance Grants	143	143
11 Finance Performance Management	172	172
12 Finance Treasury	560	560
13 Finance Business Svcs	211	211
14 ARA Director Office	319	319
15 ARA Admin Svcs	283	283
16 ARA Strategic Purchasing	1,129	1,129
17 ARA Operations	1,832	1,832
18 ARA Payroll Services	1,254	1,254
19 ARA Regulatory	1,415	1,415
20 IT Director	1,063	1,063
21 HITS Admin & Applications	1,094	1,094
22 HITS Infrastructure	1,788	1,788
23 HITS Radio	1,179	1,179
24 HITS Project Mgt Office	190	190
25 Office Business Opportunity	786	786
26 Mayor	1,265	1,265
27 Human Resources	7,672	7,672
28 Legal	3,937	3,937
29 City Secretary	220	220
30 City Council	1,833	1,833
31 City Controller's Office	2,381	2,381
32 Health Administration	3,970	3,970
33 Planning & Dev Admin	460	460
35 CIP Sal Rec PWE	629	629
36 HPD Police Records	1,493	1,493
37 General Services	56,317	56,317
38 HEC	6,881	6,881
40 Police	219,455	219,455
41 Depart of Neighbrhds	4,537	4,537
42 Fire	129,537	129,537
43 Municipal Court	7,647	7,647
44 Solid Waste	20,698	20,698
45 Houston Airport System (HAS)	72,891	72,891

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:29 City Secretary

Department	City Sec Svcs	Total
46 Housing & Community Developmnt	\$15,019	\$15,019
47 Library	11,522	11,522
48 Parks & Recreation	22,888	22,888
49 Health & Human Services Department	28,711	28,711
50 Convention&Entertain	491	491
51 Fleet Managemnt	26,680	26,680
52 Planning & Developmnt	2,451	2,451
54 Finance Other	290	290
55 ARA-Insurance	3,770	3,770
56 ARA-BARC	2,424	2,424
57 ARA Parking	2,255	2,255
58 ARA Other	1,358	1,358
59 IT Public Services	454	454
60 Legal Insurance	3,578	3,578
61 Legal Wkr Comp	80	80
62 Mayor Cable TV	1,153	1,153
63 Mayor other	10,523	10,523
64 TIRZ	517	517
65 HR Health Benefits	95,418	95,418
66 HR Long Term Disabilty	587	587
67 PWE Bldg Insp	12,687	12,687
68 PWE Stormwater	9,627	9,627
69 PWE DDSR	16,235	16,235
70 PWE Water & Storm Sewer	113,361	113,361
71 PWE Houston Transtar	612	612
72 PWE Other	14,782	14,782
73 Houston Permit Center	1,379	1,379
74 CIP S/R Planning	382	382
75 CIP Sal Rec RE	1,207	1,207
76 CIP S/R Engrg	3,077	3,077
77 CIP S/R Constr	3,085	3,085
78 CIP S/R Eng/Const	658	658
79 CIP S/R Geo/Env	340	340
80 CIP S/R Other	767	767
81 CIP S/R GSD	836	836
92 Hurricane Ike Aid & Recovery	100	100
93 ARRA Reimburse Fund	1,414	1,414
94 HR-W.C.	5,976	5,976
95 HITS Other	16,261	16,261

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:29 City Secretary

Department	City Sec Svcs	Total
<hr/>		
<b>Total</b>	<u>\$1,017,581</u>	<u>\$1,017,581</u>

**CITY COUNCIL  
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

Dept:30 City Council

Description		Amount	General Admin	City Council Svcs
<b>Personnel Costs</b>				
Salaries	S1	4,145,149	0	4,145,149
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,588,745	0	1,588,745
<b>Subtotal - Personnel Costs</b>		<b>5,733,894</b>	<b>0</b>	<b>5,733,894</b>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	60,328	0	60,328
Services	S	217,639	0	217,639
<b>Subtotal - Services &amp; Supplies</b>		<b>277,967</b>	<b>0</b>	<b>277,967</b>
<b>Department Cost Total</b>		<b>6,011,861</b>	<b>0</b>	<b>6,011,861</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>6,011,861</b>	<b>0</b>	<b>6,011,861</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$6,011,861</b>	<b>\$6,011,861</b>	

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:30 City Council

Department	First Incoming	Second Incoming	City Council Svc
1 City Hall Annex	\$39,737	\$0	\$39,737
Subtotal - Building Use	39,737	0	39,737
2 Equip Deprec	453	0	453
Subtotal - Equipment Use	453	0	453
3 Insurance Retirees	188,742	2,215	190,957
3 Memberships	8,027	94	8,121
3 Accounting & Consult	16,965	205	17,170
3 Interest Costs	10,731	135	10,866
3 Other Misc	3,970	50	4,019
3 Claims & Judge	136,207	1,599	137,806
3 Elections	476,759	5,595	482,354
3 Non-Dpt. Legal Svcs/Lobby	3,809	45	3,854
3 Dept Specific	57,150	671	57,821
Subtotal - Non-Departmental-Gen Gov	902,360	10,608	912,968
5 Budget	18,284	3,762	22,046
Subtotal - Finance Budget Managemen	18,284	3,762	22,046
6 Fin City Council Support	586,841	122,436	709,277
Subtotal - Finance City Council Admini	586,841	122,436	709,277
8 Gen Acctng	8,862	2,131	10,992
8 Fixed Assets	723	169	892
8 Auditing Svcs	16,205	0	16,205
Subtotal - Finance General Accounting	25,790	2,299	28,089
9 Internal Control	1,107	214	1,321
Subtotal - Finance Internal Control	1,107	214	1,321
11 Performance Improvement	1,332	211	1,543
Subtotal - Finance Performance Manag	1,332	211	1,543
12 Fin Operations	1,271	190	1,461

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:30 City Council

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>City Council Svcs</b>
Subtotal - Finance Treasury	\$1,271	\$190	\$1,461
13 Fin Business Svcs	1,433	105	1,539
Subtotal - Finance Business Svcs	1,433	105	1,539
16 Strategic Purchasing	32,739	2,219	34,958
Subtotal - ARA Strategic Purchasing	32,739	2,219	34,958
17 Property	841	55	896
17 Records	2,905	229	3,134
17 3-1-1 Svcs	10,406	766	11,171
Subtotal - ARA Operations	14,152	1,050	15,201
18 Payroll Svcs	17,649	925	18,574
Subtotal - ARA Payroll Services	17,649	925	18,574
19 Transportation	3,856	248	4,104
19 Franchise	3,183	238	3,421
19 Commer Permit	11,808	446	12,254
Subtotal - ARA Regulatory	18,847	933	19,780
21 Enterprise Appl	120,509	7,284	127,793
Subtotal - HITS Admin & Applications	120,509	7,284	127,793
22 Client Svcs	31,698	1,693	33,391
22 Enterprise Optns	29,754	1,609	31,363
Subtotal - HITS Infrastructure	61,452	3,302	64,753
24 IT Proj Mgt	3,730	155	3,885
Subtotal - HITS Project Mgt Office	3,730	155	3,885
25 Certifcn/compliance	4,606	150	4,756
25 Vendor Svcs	414	13	427
Subtotal - Office Business Opportunity	5,020	163	5,183
26 City Mayor Admin	10,607	1,401	12,009

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:30 City Council

Department	First Incoming	Second Incoming	City Council Svcs
26 Agenda Office	\$395,857	\$49,730	\$445,587
26 I Gov Relats	1,934	229	2,163
Subtotal - Mayor	408,398	51,361	459,759
27 Selection	5,333	209	5,541
27 Personnel Svcs	6,196	213	6,409
27 HR Training	252	10	262
Subtotal - Human Resources	11,781	431	12,212
28 Legal Svcs	51,059	8,873	59,932
28 Inspector General	13,978	2,151	16,129
Subtotal - Legal	65,038	11,024	76,061
29 City Sec Svcs	1,718	115	1,833
Subtotal - City Secretary	1,718	115	1,833
30 City Council Svcs	0	14,989	14,989
Subtotal - City Council	0	14,989	14,989
31 Controller Fin Svcs	0	59,488	59,488
31 Controller Treasury	0	2,914	2,914
Subtotal - City Controller's Office	0	62,402	62,402
37 Building Svcs	0	91,087	91,087
37 Utilities	0	42,002	42,002
Subtotal - General Services	0	133,089	133,089
<b>Total Incoming</b>	<b>2,339,638</b>	<b>429,269</b>	<b>2,768,907</b> 100.00%
<b>C. Total Allocated</b>	<b>\$8,780,768</b>		<b>\$8,780,768</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

City Council Svcs Allocations

Dept:30 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	96,394,832	2.8777%	\$240,331	\$0	\$240,331	\$0	\$240,331
4 Finance Dir Office	1,063,195	0.0317%	2,651	0	2,651	0	2,651
5 Finance Budget Management	1,490,857	0.0445%	3,717	0	3,717	0	3,717
6 Finance City Council Administration	437,196	0.0131%	1,090	0	1,090	0	1,090
7 Finance Public Finance	521,248	0.0156%	1,300	0	1,300	0	1,300
8 Finance General Accounting	2,716,964	0.0811%	6,774	0	6,774	0	6,774
9 Finance Internal Control	234,696	0.0070%	585	0	585	0	585
10 Finance Grants	501,234	0.0150%	1,250	0	1,250	0	1,250
11 Finance Performance Management	600,684	0.0179%	1,498	0	1,498	0	1,498
12 Finance Treasury	1,960,876	0.0585%	4,889	0	4,889	0	4,889
13 Finance Business Svcs	739,830	0.0221%	1,845	0	1,845	0	1,845
14 ARA Director Office	1,116,885	0.0333%	2,785	0	2,785	0	2,785
15 ARA Admin Svcs	991,192	0.0296%	2,471	0	2,471	0	2,471
16 ARA Strategic Purchasing	3,952,841	0.1180%	9,855	0	9,855	0	9,855
17 ARA Operations	6,412,618	0.1914%	15,988	0	15,988	0	15,988
18 ARA Payroll Services	4,391,000	0.1311%	10,948	0	10,948	0	10,948
19 ARA Regulatory	4,954,111	0.1479%	12,352	0	12,352	0	12,352
20 IT Director	3,721,508	0.1111%	9,278	0	9,278	0	9,278
21 HITS Admin & Applications	3,828,068	0.1143%	9,544	0	9,544	0	9,544
22 HITS Infrastructure	6,258,269	0.1868%	15,603	0	15,603	0	15,603
23 HITS Radio	4,126,328	0.1232%	10,288	0	10,288	0	10,288
24 HITS Project Mgt Office	665,296	0.0199%	1,659	0	1,659	0	1,659
25 Office Business Opportunity	2,751,653	0.0821%	6,860	0	6,860	0	6,860
26 Mayor	4,428,907	0.1322%	11,042	0	11,042	0	11,042
27 Human Resources	26,854,927	0.8017%	66,955	0	66,955	0	66,955
28 Legal	13,778,810	0.4113%	34,353	0	34,353	0	34,353
29 City Secretary	771,516	0.0230%	1,924	0	1,924	0	1,924
30 City Council	6,011,861	0.1795%	14,989	0	14,989	0	14,989
31 City Controller's Office	7,810,026	0.2332%	19,472	0	19,472	1,065	20,537
32 Health Administration	13,019,414	0.3887%	32,460	0	32,460	1,775	34,235
33 Planning & Dev Admin	1,507,893	0.0450%	3,759	0	3,759	206	3,965
35 CIP Sal Rec PWE	2,063,463	0.0616%	5,145	0	5,145	281	5,426
36 HPD Police Records	4,896,247	0.1462%	12,207	0	12,207	668	12,875
37 General Services	184,703,070	5.5140%	460,501	0	460,501	25,186	485,687
38 HEC	22,569,223	0.6738%	56,269	0	56,269	3,078	59,347
40 Police	719,751,424	21.4869%	1,794,480	0	1,794,480	98,146	1,892,626
41 Depart of Neighbrhds	14,879,634	0.4442%	37,098	0	37,098	2,029	39,127
42 Fire	424,846,809	12.6831%	1,059,226	0	1,059,226	57,932	1,117,158
43 Municipal Court	25,079,779	0.7487%	62,529	0	62,529	3,420	65,949
44 Solid Waste	67,884,416	2.0266%	169,249	0	169,249	9,257	178,506
45 Houston Airport System (HAS)	239,062,669	7.1368%	596,030	0	596,030	32,599	628,628
46 Housing & Community Developmnt	49,257,079	1.4705%	122,807	0	122,807	6,717	129,524
47 Library	37,788,197	1.1281%	94,213	0	94,213	5,153	99,366

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

City Council Svcs Allocations

Dept:30 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	75,065,573	2.2410%	\$187,153	\$0	\$187,153	\$10,236	\$197,389
49 Health & Human Services Department	94,164,048	2.8111%	234,769	0	234,769	12,840	247,610
50 Convention&Entertain	1,609,202	0.0480%	4,012	0	4,012	219	4,231
51 Fleet Managemnt	87,503,912	2.6123%	218,164	0	218,164	11,932	230,096
52 Planning & Developmnt	8,039,454	0.2400%	20,044	0	20,044	1,096	21,140
54 Finance Other	952,725	0.0284%	2,375	0	2,375	130	2,505
55 ARA-Insurance	12,363,578	0.3691%	30,825	0	30,825	1,686	32,511
56 ARA-BARC	7,950,063	0.2373%	19,821	0	19,821	1,084	20,905
57 ARA Parking	7,395,776	0.2208%	18,439	0	18,439	1,008	19,448
58 ARA Other	4,452,940	0.1329%	11,102	0	11,102	607	11,709
59 IT Public Services	1,490,568	0.0445%	3,716	0	3,716	203	3,920
60 Legal Insurance	11,734,472	0.3503%	29,256	0	29,256	1,600	30,856
61 Legal Wkr Comp	263,358	0.0079%	657	0	657	36	693
62 Mayor Cable TV	3,781,077	0.1129%	9,427	0	9,427	516	9,943
63 Mayor other	34,512,603	1.0303%	86,047	0	86,047	4,706	90,753
64 TIRZ	1,695,664	0.0506%	4,228	0	4,228	231	4,459
65 HR Health Benefits	312,943,640	9.3424%	780,229	0	780,229	42,673	822,902
66 HR Long Term Disability	1,926,151	0.0575%	4,802	0	4,802	263	5,065
67 PWE Bldg Insp	41,608,486	1.2421%	103,738	0	103,738	5,674	109,412
68 PWE Stormwater	31,572,715	0.9425%	78,717	0	78,717	4,305	83,022
69 PWE DDSR	53,247,095	1.5896%	132,755	0	132,755	7,261	140,016
70 PWE Water & Storm Sewer	371,792,668	11.0992%	926,951	0	926,951	50,698	977,649
71 PWE Houston Transtar	2,008,047	0.0599%	5,006	0	5,006	274	5,280
72 PWE Other	48,481,593	1.4473%	120,874	0	120,874	6,611	127,485
73 Houston Permit Center	4,522,604	0.1350%	11,276	0	11,276	617	11,892
74 CIP S/R Planning	1,253,830	0.0374%	3,126	0	3,126	171	3,297
75 CIP Sal Rec RE	3,957,011	0.1181%	9,866	0	9,866	540	10,405
76 CIP S/R Engrg	10,090,826	0.3012%	25,158	0	25,158	1,376	26,534
77 CIP S/R Constr	10,118,307	0.3021%	25,227	0	25,227	1,380	26,607
78 CIP S/R Eng/Const	2,157,502	0.0644%	5,379	0	5,379	294	5,673
79 CIP S/R Geo/Env	1,115,425	0.0333%	2,781	0	2,781	152	2,933
80 CIP S/R Other	2,514,791	0.0751%	6,270	0	6,270	343	6,613
81 CIP S/R GSD	2,743,222	0.0819%	6,839	0	6,839	374	7,213
92 Hurricane Ike Aid & Recovery	327,608	0.0098%	817	0	817	45	861
93 ARRA Reimburse Fund	4,635,905	0.1384%	11,558	0	11,558	632	12,190
94 HR-W.C.	19,598,703	0.5851%	48,863	0	48,863	2,672	51,536
95 HITS Other	53,330,614	1.5921%	132,964	0	132,964	7,272	140,236

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

City Council Svcs Allocations

Dept:30 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,349,718,501	100.0000%	8,351,499	0	8,351,499	429,269	8,780,768
Direct Bills					0		0
<b>Total</b>					<b>\$8,351,499</b>		<b>\$8,780,768</b>

Basis Units: Total FY2013 expenditures inc TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:30 City Council

Department	City Council Svcs	Total
3 Non-Departmental-Gen Gov	\$240,331	\$240,331
4 Finance Dir Office	2,651	2,651
5 Finance Budget Management	3,717	3,717
6 Finance City Council Administration	1,090	1,090
7 Finance Public Finance	1,300	1,300
8 Finance General Accounting	6,774	6,774
9 Finance Internal Control	585	585
10 Finance Grants	1,250	1,250
11 Finance Performance Management	1,498	1,498
12 Finance Treasury	4,889	4,889
13 Finance Business Svcs	1,845	1,845
14 ARA Director Office	2,785	2,785
15 ARA Admin Svcs	2,471	2,471
16 ARA Strategic Purchasing	9,855	9,855
17 ARA Operations	15,988	15,988
18 ARA Payroll Services	10,948	10,948
19 ARA Regulatory	12,352	12,352
20 IT Director	9,278	9,278
21 HITS Admin & Applications	9,544	9,544
22 HITS Infrastructure	15,603	15,603
23 HITS Radio	10,288	10,288
24 HITS Project Mgt Office	1,659	1,659
25 Office Business Opportunity	6,860	6,860
26 Mayor	11,042	11,042
27 Human Resources	66,955	66,955
28 Legal	34,353	34,353
29 City Secretary	1,924	1,924
30 City Council	14,989	14,989
31 City Controller's Office	20,537	20,537
32 Health Administration	34,235	34,235
33 Planning & Dev Admin	3,965	3,965
35 CIP Sal Rec PWE	5,426	5,426
36 HPD Police Records	12,875	12,875
37 General Services	485,687	485,687
38 HEC	59,347	59,347
40 Police	1,892,626	1,892,626
41 Depart of Neighbrhds	39,127	39,127
42 Fire	1,117,158	1,117,158
43 Municipal Court	65,949	65,949
44 Solid Waste	178,506	178,506
45 Houston Airport System (HAS)	628,628	628,628

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:30 City Council

Department	City Council Svcs	Total
46 Housing & Community Developmnt	\$129,524	\$129,524
47 Library	99,366	99,366
48 Parks & Recreation	197,389	197,389
49 Health & Human Services Department	247,610	247,610
50 Convention&Entertain	4,231	4,231
51 Fleet Managemnt	230,096	230,096
52 Planning & Developmnt	21,140	21,140
54 Finance Other	2,505	2,505
55 ARA-Insurance	32,511	32,511
56 ARA-BARC	20,905	20,905
57 ARA Parking	19,448	19,448
58 ARA Other	11,709	11,709
59 IT Public Services	3,920	3,920
60 Legal Insurance	30,856	30,856
61 Legal Wkr Comp	693	693
62 Mayor Cable TV	9,943	9,943
63 Mayor other	90,753	90,753
64 TIRZ	4,459	4,459
65 HR Health Benefits	822,902	822,902
66 HR Long Term Disabilty	5,065	5,065
67 PWE Bldg Insp	109,412	109,412
68 PWE Stormwater	83,022	83,022
69 PWE DDSR	140,016	140,016
70 PWE Water & Storm Sewer	977,649	977,649
71 PWE Houston Transtar	5,280	5,280
72 PWE Other	127,485	127,485
73 Houston Permit Center	11,892	11,892
74 CIP S/R Planning	3,297	3,297
75 CIP Sal Rec RE	10,405	10,405
76 CIP S/R Engrg	26,534	26,534
77 CIP S/R Constr	26,607	26,607
78 CIP S/R Eng/Const	5,673	5,673
79 CIP S/R Geo/Env	2,933	2,933
80 CIP S/R Other	6,613	6,613
81 CIP S/R GSD	7,213	7,213
92 Hurricane Ike Aid & Recovery	861	861
93 ARRA Reimburse Fund	12,190	12,190
94 HR-W.C.	51,536	51,536
95 HITS Other	140,236	140,236

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:30 City Council

Department	City Council Svcs	Total
<hr/>		
<b>Total</b>	<u>\$8,780,768</u>	<u>\$8,780,768</u>

## CONTROLLER'S OFFICE NATURE AND EXTENT OF SERVICES

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

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

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:31 City Controller's Office

**A. Department Costs**

Description		Amount	General Admin	Controller Fin Svcs	Controller Treasury
<b>Personnel Costs</b>					
Salaries	S1	4,725,323	925,133	3,114,484	685,706
<i>Salary % Split</i>			<i>19.58%</i>	<i>65.91%</i>	<i>14.51%</i>
Benefits	P	1,987,704	338,663	1,321,782	327,259
<b>Subtotal - Personnel Costs</b>		<b>6,713,027</b>	<b>1,263,796</b>	<b>4,436,266</b>	<b>1,012,965</b>
<b>Services &amp; Supplies Cost</b>					
Supplies	P	79,356	53,846	24,013	1,497
Services	P	881,031	366,990	298,364	215,677
Capital	D	16,007	0	0	0
Audit Adj	P	(136,612)	(136,612)	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>839,782</b>	<b>284,224</b>	<b>322,377</b>	<b>217,174</b>
<b>Department Cost Total</b>		<b>7,552,809</b>	<b>1,548,020</b>	<b>4,758,643</b>	<b>1,230,139</b>
<b>Adjustments to Cost</b>					
Capital	D	(16,007)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(16,007)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>7,536,802</b>	<b>1,548,020</b>	<b>4,758,643</b>	<b>1,230,139</b>
General Admin Distribution			(1,548,020)	1,268,695	279,325
<b>Grand Total</b>		<b>\$7,536,802</b>		<b>\$6,027,338</b>	<b>\$1,509,464</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:31 City Controller's Office

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Controller Fin Svcs</b>	<b>Controller Treasury</b>
1 City Hall	\$66,172	\$0	\$54,232	\$11,940
Subtotal - Building Use	66,172	0	54,232	11,940
2 Equip Deprec	3,994	0	3,273	721
Subtotal - Equipment Use	3,994	0	3,273	721
3 Insurance Retirees	157,609	1,850	130,686	28,773
3 Memberships	6,703	79	5,558	1,224
3 Accounting & Consult	4,724	57	3,918	863
3 Interest Costs	13,697	172	11,366	2,502
3 Other Misc	5,067	64	4,205	926
3 Elections	29,797	350	24,707	5,440
3 Non-Dpt. Legal Svcs/Lobby	3,181	37	2,637	581
Subtotal - Non-Departmental-Gen Gov	220,777	2,608	183,077	40,308
5 Budget	5,091	1,048	5,031	1,108
Subtotal - Finance Budget Managemen	5,091	1,048	5,031	1,108
8 Gen Acctng	2,467	593	2,508	552
8 Fixed Assets	195	45	197	43
8 Auditing Svcs	4,512	0	3,698	814
Subtotal - Finance General Accounting	7,174	639	6,403	1,410
9 Internal Control	1,413	273	1,382	304
Subtotal - Finance Internal Control	1,413	273	1,382	304
11 Performance Improvement	1,730	274	1,643	362
Subtotal - Finance Performance Manag	1,730	274	1,643	362
12 Tax & Rev	34	5	32	7
12 Fin Operations	1,651	247	1,556	343
Subtotal - Finance Treasury	1,685	252	1,588	350
13 Fin Business Svcs	1,862	137	1,638	361
Subtotal - Finance Business Svcs	1,862	137	1,638	361
16 Strategic Purchasing	23,110	1,566	20,224	4,453

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:31 City Controller's Office

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Controller Fin Svcs</b>	<b>Controller Treasury</b>
Subtotal - ARA Strategic Purchasing	\$23,110	\$1,566	\$20,224	\$4,453
17 Property	226	15	198	44
17 Records	2,426	191	2,145	472
17 3-1-1 Svcs	1,625	120	1,430	315
Subtotal - ARA Operations	4,278	326	3,773	831
18 Payroll Svcs	14,737	773	12,711	2,799
Subtotal - ARA Payroll Services	14,737	773	12,711	2,799
19 Transportation	4,922	317	4,293	945
19 Franchise	4,063	304	3,579	788
19 Commer Permit	15,071	570	12,819	2,822
Subtotal - ARA Regulatory	24,055	1,191	20,691	4,555
21 IT ERP	106,802	4,684	91,369	20,116
Subtotal - HITS Admin & Applications	106,802	4,684	91,369	20,116
22 NW Data	12,225	694	10,588	2,331
22 NW Voice	17,927	943	15,465	3,405
22 Enterprise Optns	8,284	448	7,156	1,576
Subtotal - HITS Infrastructure	38,436	2,085	33,209	7,312
24 IT Proj Mgt	3,115	130	2,659	585
Subtotal - HITS Project Mgt Office	3,115	130	2,659	585
25 Certifcn/compliance	3,846	125	3,255	717
25 Contract Monitor	3,381	127	2,875	633
25 Vendor Svcs	346	11	292	64
Subtotal - Office Business Opportunity	7,573	263	6,422	1,414
26 City Mayor Admin	8,858	1,170	8,218	1,809
26 I Gov Relats	1,615	191	1,480	326
Subtotal - Mayor	10,473	1,361	9,699	2,135
27 Selection	3,246	127	2,764	609

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:31 City Controller's Office

**B. Incoming Costs - (Default Spread Salary%)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Controller Fin Svcs</b>	<b>Controller Treasury</b>
27 Personnel Svcs	\$5,174	\$177	\$4,386	\$966
27 HR Training	689	27	586	129
Subtotal - Human Resources	9,109	331	7,737	1,703
28 Legal Svcs	56,350	9,792	54,208	11,935
28 Inspector General	3,495	538	3,305	728
Subtotal - Legal	59,844	10,330	57,512	12,662
29 City Sec Svcs	2,231	150	1,952	430
Subtotal - City Secretary	2,231	150	1,952	430
30 City Council Svcs	19,472	1,065	16,831	3,706
Subtotal - City Council	19,472	1,065	16,831	3,706
31 Controller Fin Svcs	0	16,563	13,574	2,989
31 Controller Treasury	0	3,786	3,103	683
Subtotal - City Controller's Office	0	20,349	16,677	3,672
37 Building Svcs	0	108,929	89,273	19,655
37 Utilities	0	50,228	41,165	9,063
37 Real Estate	0	15,160	12,425	2,736
Subtotal - General Services	0	174,317	142,864	31,454
<b>Total Incoming</b>	<b>633,133</b>	<b>224,151</b>	<b>702,595</b>	<b>154,688</b>
			80.17%	19.83%
<b>C. Total Allocated</b>		<b>\$8,394,086</b>	<b>\$6,729,934</b>	<b>\$1,664,152</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Controller Fin Svcs Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	50,024	2.9217%	\$191,260	\$0	\$191,260	\$0	\$191,260
4 Finance Dir Office	541	0.0316%	2,068	0	2,068	0	2,068
5 Finance Budget Management	571	0.0333%	2,183	0	2,183	0	2,183
6 Finance City Council Administration	912	0.0533%	3,487	0	3,487	0	3,487
7 Finance Public Finance	325	0.0190%	1,243	0	1,243	0	1,243
8 Finance General Accounting	1,190	0.0695%	4,550	0	4,550	0	4,550
9 Finance Internal Control	259	0.0151%	990	0	990	0	990
10 Finance Grants	337	0.0197%	1,288	0	1,288	0	1,288
11 Finance Performance Management	1,385	0.0809%	5,295	0	5,295	0	5,295
12 Finance Treasury	1,725	0.1007%	6,595	0	6,595	0	6,595
13 Finance Business Svcs	1,304	0.0762%	4,986	0	4,986	0	4,986
14 ARA Director Office	2,070	0.1209%	7,914	0	7,914	0	7,914
15 ARA Admin Svcs	580	0.0339%	2,218	0	2,218	0	2,218
16 ARA Strategic Purchasing	666	0.0389%	2,546	0	2,546	0	2,546
17 ARA Operations	6,658	0.3889%	25,456	0	25,456	0	25,456
18 ARA Payroll Services	986	0.0576%	3,770	0	3,770	0	3,770
19 ARA Regulatory	6,676	0.3899%	25,525	0	25,525	0	25,525
20 IT Director	1,648	0.0963%	6,301	0	6,301	0	6,301
21 HITS Admin & Applications	921	0.0538%	3,521	0	3,521	0	3,521
22 HITS Infrastructure	1,958	0.1144%	7,486	0	7,486	0	7,486
23 HITS Radio	968	0.0565%	3,701	0	3,701	0	3,701
24 HITS Project Mgt Office	264	0.0154%	1,009	0	1,009	0	1,009
25 Office Business Opportunity	2,402	0.1403%	9,184	0	9,184	0	9,184
26 Mayor	5,579	0.3258%	21,331	0	21,331	0	21,331
27 Human Resources	61,561	3.5955%	235,370	0	235,370	0	235,370
28 Legal	4,685	0.2736%	17,912	0	17,912	0	17,912
29 City Secretary	1,218	0.0711%	4,657	0	4,657	0	4,657
30 City Council	15,559	0.9087%	59,488	0	59,488	0	59,488
31 City Controller's Office	4,332	0.2530%	16,563	0	16,563	0	16,563
32 Health Administration	8,542	0.4989%	32,659	0	32,659	1,022	33,682
33 Planning & Dev Admin	1,629	0.0951%	6,228	0	6,228	195	6,423
35 CIP Sal Rec PWE	1,724	0.1007%	6,591	0	6,591	206	6,798
36 HPD Police Records	1,837	0.1073%	7,024	0	7,024	220	7,243
37 General Services	30,487	1.7806%	116,563	0	116,563	3,649	120,212
38 HEC	7,639	0.4462%	29,207	0	29,207	914	30,121
40 Police	172,534	10.0769%	659,659	0	659,659	20,650	680,310
41 Depart of Neighbhrhds	8,289	0.4841%	31,692	0	31,692	992	32,684
42 Fire	160,133	9.3527%	612,246	0	612,246	19,166	631,412
43 Municipal Court	31,334	1.8301%	119,801	0	119,801	3,750	123,551
44 Solid Waste	30,218	1.7649%	115,534	0	115,534	3,617	119,151
45 Houston Airport System (HAS)	96,731	5.6496%	369,837	0	369,837	11,578	381,415
46 Housing & Community Developmnt	37,254	2.1758%	142,435	0	142,435	4,459	146,894
47 Library	25,034	1.4621%	95,714	0	95,714	2,996	98,710

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Controller Fin Svcs Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	98,280	5.7401%	\$375,760	\$0	\$375,760	\$11,763	\$387,523
49 Health & Human Services Department	97,882	5.7168%	374,238	0	374,238	11,715	385,953
50 Convention&Entertain	7,761	0.4533%	29,673	0	29,673	929	30,602
51 Fleet Managemnt	49,834	2.9106%	190,533	0	190,533	5,965	196,498
52 Planning & Developmnt	4,354	0.2543%	16,647	0	16,647	521	17,168
53 General Debt	6,083	0.3553%	23,257	0	23,257	728	23,986
54 Finance Other	972	0.0568%	3,716	0	3,716	116	3,833
55 ARA-Insurance	881	0.0515%	3,368	0	3,368	105	3,474
56 ARA-BARC	9,980	0.5829%	38,157	0	38,157	1,194	39,352
57 ARA Parking	20,558	1.2007%	78,601	0	78,601	2,461	81,061
58 ARA Other	13,991	0.8172%	53,493	0	53,493	1,675	55,167
59 IT Public Services	349	0.0204%	1,334	0	1,334	42	1,376
60 Legal Insurance	5,159	0.3013%	19,725	0	19,725	617	20,342
61 Legal Wkr Comp	326	0.0190%	1,246	0	1,246	39	1,285
62 Mayor Cable TV	1,429	0.0835%	5,464	0	5,464	171	5,635
63 Mayor other	9,174	0.5358%	35,075	0	35,075	1,098	36,174
64 TIRZ	528	0.0308%	2,019	0	2,019	63	2,082
65 HR Health Benefits	121,695	7.1077%	465,284	0	465,284	14,565	479,849
66 HR Long Term Disability	102	0.0060%	390	0	390	12	402
67 PWE Bldg Insp	30,537	1.7835%	116,754	0	116,754	3,655	120,409
68 PWE Stormwater	13,037	0.7614%	49,845	0	49,845	1,560	51,406
69 PWE DDSR	38,727	2.2619%	148,067	0	148,067	4,635	152,702
70 PWE Water & Storm Sewer	194,457	11.3574%	743,479	0	743,479	23,274	766,753
71 PWE Houston Transtar	1,508	0.0881%	5,766	0	5,766	180	5,946
72 PWE Other	68,589	4.0060%	262,240	0	262,240	8,209	270,450
73 Houston Permit Center	3,455	0.2018%	13,210	0	13,210	414	13,623
74 CIP S/R Planning	757	0.0442%	2,894	0	2,894	91	2,985
75 CIP Sal Rec RE	1,787	0.1044%	6,832	0	6,832	214	7,046
76 CIP S/R Engrg	21,729	1.2691%	83,078	0	83,078	2,601	85,678
77 CIP S/R Constr	10,796	0.6305%	41,277	0	41,277	1,292	42,569
78 CIP S/R Eng/Const	1,232	0.0720%	4,710	0	4,710	147	4,858
79 CIP S/R Geo/Env	2,930	0.1711%	11,202	0	11,202	351	11,553
80 CIP S/R Other	2,058	0.1202%	7,868	0	7,868	246	8,115
81 CIP S/R GSD	5,128	0.2995%	19,606	0	19,606	614	20,220
92 Hurricane Ike Aid & Recovery	211	0.0123%	807	0	807	25	832
93 ARRA Reimburse Fund	333	0.0194%	1,273	0	1,273	40	1,313
94 HR-W.C.	13,194	0.7706%	50,445	0	50,445	1,579	52,025
95 HITS Other	61,675	3.6022%	235,806	0	235,806	7,382	243,187

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

Controller Fin Svcs Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,712,167	100.0000%	6,546,229	0	6,546,229	183,705	6,729,934
Direct Bills					0		0
<b>Total</b>					<b>\$6,546,229</b>		<b>\$6,729,934</b>

Basis Units: Total number of rev. and exp. transactions per dept  
 Source: COH Transaction Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Controller Treasury Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	96,394,832	2.8777%	\$46,725	\$0	\$46,725	\$0	\$46,725
4 Finance Dir Office	1,063,195	0.0317%	515	0	515	0	515
5 Finance Budget Management	1,490,857	0.0445%	723	0	723	0	723
6 Finance City Council Administration	437,196	0.0131%	212	0	212	0	212
7 Finance Public Finance	521,248	0.0156%	253	0	253	0	253
8 Finance General Accounting	2,716,964	0.0811%	1,317	0	1,317	0	1,317
9 Finance Internal Control	234,696	0.0070%	114	0	114	0	114
10 Finance Grants	501,234	0.0150%	243	0	243	0	243
11 Finance Performance Management	600,684	0.0179%	291	0	291	0	291
12 Finance Treasury	1,960,876	0.0585%	950	0	950	0	950
13 Finance Business Svcs	739,830	0.0221%	359	0	359	0	359
14 ARA Director Office	1,116,885	0.0333%	541	0	541	0	541
15 ARA Admin Svcs	991,192	0.0296%	480	0	480	0	480
16 ARA Strategic Purchasing	3,952,841	0.1180%	1,916	0	1,916	0	1,916
17 ARA Operations	6,412,618	0.1914%	3,108	0	3,108	0	3,108
18 ARA Payroll Services	4,391,000	0.1311%	2,128	0	2,128	0	2,128
19 ARA Regulatory	4,954,111	0.1479%	2,401	0	2,401	0	2,401
20 IT Director	3,721,508	0.1111%	1,804	0	1,804	0	1,804
21 HITS Admin & Applications	3,828,068	0.1143%	1,856	0	1,856	0	1,856
22 HITS Infrastructure	6,258,269	0.1868%	3,034	0	3,034	0	3,034
23 HITS Radio	4,126,328	0.1232%	2,000	0	2,000	0	2,000
24 HITS Project Mgt Office	665,296	0.0199%	322	0	322	0	322
25 Office Business Opportunity	2,751,653	0.0821%	1,334	0	1,334	0	1,334
26 Mayor	4,428,907	0.1322%	2,147	0	2,147	0	2,147
27 Human Resources	26,854,927	0.8017%	13,017	0	13,017	0	13,017
28 Legal	13,778,810	0.4113%	6,679	0	6,679	0	6,679
29 City Secretary	771,516	0.0230%	374	0	374	0	374
30 City Council	6,011,861	0.1795%	2,914	0	2,914	0	2,914
31 City Controller's Office	7,810,026	0.2332%	3,786	0	3,786	0	3,786
32 Health Administration	13,019,414	0.3887%	6,311	0	6,311	168	6,479
33 Planning & Dev Admin	1,507,893	0.0450%	731	0	731	19	750
35 CIP Sal Rec PWE	2,063,463	0.0616%	1,000	0	1,000	27	1,027
36 HPD Police Records	4,896,247	0.1462%	2,373	0	2,373	63	2,436
37 General Services	184,703,070	5.5140%	89,531	0	89,531	2,379	91,910
38 HEC	22,569,223	0.6738%	10,940	0	10,940	291	11,231
40 Police	719,751,424	21.4869%	348,884	0	348,884	9,270	358,155
41 Depart of Neighbhrhds	14,879,634	0.4442%	7,213	0	7,213	192	7,404
42 Fire	424,846,809	12.6831%	205,936	0	205,936	5,472	211,408
43 Municipal Court	25,079,779	0.7487%	12,157	0	12,157	323	12,480
44 Solid Waste	67,884,416	2.0266%	32,906	0	32,906	874	33,780
45 Houston Airport System (HAS)	239,062,669	7.1368%	115,881	0	115,881	3,079	118,960
46 Housing & Community Developmnt	49,257,079	1.4705%	23,876	0	23,876	634	24,511
47 Library	37,788,197	1.1281%	18,317	0	18,317	487	18,804

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Controller Treasury Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	75,065,573	2.2410%	\$36,386	\$0	\$36,386	\$967	\$37,353
49 Health & Human Services Department	94,164,048	2.8111%	45,644	0	45,644	1,213	46,857
50 Convention&Entertain	1,609,202	0.0480%	780	0	780	21	801
51 Fleet Managemnt	87,503,912	2.6123%	42,416	0	42,416	1,127	43,543
52 Planning & Developmnt	8,039,454	0.2400%	3,897	0	3,897	104	4,001
54 Finance Other	952,725	0.0284%	462	0	462	12	474
55 ARA-Insurance	12,363,578	0.3691%	5,993	0	5,993	159	6,152
56 ARA-BARC	7,950,063	0.2373%	3,854	0	3,854	102	3,956
57 ARA Parking	7,395,776	0.2208%	3,585	0	3,585	95	3,680
58 ARA Other	4,452,940	0.1329%	2,158	0	2,158	57	2,216
59 IT Public Services	1,490,568	0.0445%	723	0	723	19	742
60 Legal Insurance	11,734,472	0.3503%	5,688	0	5,688	151	5,839
61 Legal Wkr Comp	263,358	0.0079%	128	0	128	3	131
62 Mayor Cable TV	3,781,077	0.1129%	1,833	0	1,833	49	1,881
63 Mayor other	34,512,603	1.0303%	16,729	0	16,729	445	17,174
64 TIRZ	1,695,664	0.0506%	822	0	822	22	844
65 HR Health Benefits	312,943,640	9.3424%	151,693	0	151,693	4,031	155,724
66 HR Long Term Disabilty	1,926,151	0.0575%	934	0	934	25	958
67 PWE Bldg Insp	41,608,486	1.2421%	20,169	0	20,169	536	20,705
68 PWE Stormwater	31,572,715	0.9425%	15,304	0	15,304	407	15,711
69 PWE DDSR	53,247,095	1.5896%	25,810	0	25,810	686	26,496
70 PWE Water & Storm Sewer	371,792,668	11.0992%	180,219	0	180,219	4,789	185,007
71 PWE Houston Transtar	2,008,047	0.0599%	973	0	973	26	999
72 PWE Other	48,481,593	1.4473%	23,500	0	23,500	624	24,125
73 Houston Permit Center	4,522,604	0.1350%	2,192	0	2,192	58	2,250
74 CIP S/R Planning	1,253,830	0.0374%	608	0	608	16	624
75 CIP Sal Rec RE	3,957,011	0.1181%	1,918	0	1,918	51	1,969
76 CIP S/R Engrg	10,090,826	0.3012%	4,891	0	4,891	130	5,021
77 CIP S/R Constr	10,118,307	0.3021%	4,905	0	4,905	130	5,035
78 CIP S/R Eng/Const	2,157,502	0.0644%	1,046	0	1,046	28	1,074
79 CIP S/R Geo/Env	1,115,425	0.0333%	541	0	541	14	555
80 CIP S/R Other	2,514,791	0.0751%	1,219	0	1,219	32	1,251
81 CIP S/R GSD	2,743,222	0.0819%	1,330	0	1,330	35	1,365
92 Hurricane Ike Aid & Recovery	327,608	0.0098%	159	0	159	4	163
93 ARRA Reimburse Fund	4,635,905	0.1384%	2,247	0	2,247	60	2,307
94 HR-W.C.	19,598,703	0.5851%	9,500	0	9,500	252	9,752
95 HITS Other	53,330,614	1.5921%	25,851	0	25,851	687	26,538

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Controller Treasury Allocations**

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,349,718,501	100.0000%	1,623,706	0	1,623,706	40,446	1,664,152
Direct Bills					0		0
<b>Total</b>					<b>\$1,623,706</b>		<b>\$1,664,152</b>

Basis Units: Total FY2013 expenditures incl TIRZ  
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:31 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
3 Non-Departmental-Gen Gov	\$191,260	\$46,725	\$237,985
4 Finance Dir Office	2,068	515	2,584
5 Finance Budget Management	2,183	723	2,906
6 Finance City Council Administration	3,487	212	3,699
7 Finance Public Finance	1,243	253	1,495
8 Finance General Accounting	4,550	1,317	5,867
9 Finance Internal Control	990	114	1,104
10 Finance Grants	1,288	243	1,531
11 Finance Performance Management	5,295	291	5,587
12 Finance Treasury	6,595	950	7,546
13 Finance Business Svcs	4,986	359	5,344
14 ARA Director Office	7,914	541	8,456
15 ARA Admin Svcs	2,218	480	2,698
16 ARA Strategic Purchasing	2,546	1,916	4,462
17 ARA Operations	25,456	3,108	28,564
18 ARA Payroll Services	3,770	2,128	5,898
19 ARA Regulatory	25,525	2,401	27,926
20 IT Director	6,301	1,804	8,105
21 HITS Admin & Applications	3,521	1,856	5,377
22 HITS Infrastructure	7,486	3,034	10,520
23 HITS Radio	3,701	2,000	5,701
24 HITS Project Mgt Office	1,009	322	1,332
25 Office Business Opportunity	9,184	1,334	10,518
26 Mayor	21,331	2,147	23,477
27 Human Resources	235,370	13,017	248,387
28 Legal	17,912	6,679	24,591
29 City Secretary	4,657	374	5,031
30 City Council	59,488	2,914	62,402
31 City Controller's Office	16,563	3,786	20,349
32 Health Administration	33,682	6,479	40,160
33 Planning & Dev Admin	6,423	750	7,174
35 CIP Sal Rec PWE	6,798	1,027	7,825
36 HPD Police Records	7,243	2,436	9,680
37 General Services	120,212	91,910	212,122
38 HEC	30,121	11,231	41,352
40 Police	680,310	358,155	1,038,464
41 Depart of Neighbhrhds	32,684	7,404	40,088
42 Fire	631,412	211,408	842,820
43 Municipal Court	123,551	12,480	136,031
44 Solid Waste	119,151	33,780	152,931
45 Houston Airport System (HAS)	381,415	118,960	500,375

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

Dept:31 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
46 Housing & Community Developmnt	\$146,894	\$24,511	\$171,405
47 Library	98,710	18,804	117,514
48 Parks & Recreation	387,523	37,353	424,876
49 Health & Human Services Department	385,953	46,857	432,810
50 Convention&Entertain	30,602	801	31,403
51 Fleet Managemnt	196,498	43,543	240,041
52 Planning & Developmnt	17,168	4,001	21,169
53 General Debt	23,986	0	23,986
54 Finance Other	3,833	474	4,307
55 ARA-Insurance	3,474	6,152	9,626
56 ARA-BARC	39,352	3,956	43,308
57 ARA Parking	81,061	3,680	84,741
58 ARA Other	55,167	2,216	57,383
59 IT Public Services	1,376	742	2,118
60 Legal Insurance	20,342	5,839	26,181
61 Legal Wkr Comp	1,285	131	1,416
62 Mayor Cable TV	5,635	1,881	7,516
63 Mayor other	36,174	17,174	53,347
64 TIRZ	2,082	844	2,926
65 HR Health Benefits	479,849	155,724	635,573
66 HR Long Term Disabilty	402	958	1,361
67 PWE Bldg Insp	120,409	20,705	141,114
68 PWE Stormwater	51,406	15,711	67,116
69 PWE DDSR	152,702	26,496	179,199
70 PWE Water & Storm Sewer	766,753	185,007	951,760
71 PWE Houston Transtar	5,946	999	6,945
72 PWE Other	270,450	24,125	294,575
73 Houston Permit Center	13,623	2,250	15,874
74 CIP S/R Planning	2,985	624	3,609
75 CIP Sal Rec RE	7,046	1,969	9,015
76 CIP S/R Engrg	85,678	5,021	90,700
77 CIP S/R Constr	42,569	5,035	47,604
78 CIP S/R Eng/Const	4,858	1,074	5,931
79 CIP S/R Geo/Env	11,553	555	12,108
80 CIP S/R Other	8,115	1,251	9,366
81 CIP S/R GSD	20,220	1,365	21,585
92 Hurricane Ike Aid & Recovery	832	163	995
93 ARRA Reimburse Fund	1,313	2,307	3,620
94 HR-W.C.	52,025	9,752	61,777
95 HITS Other	243,187	26,538	269,725

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Dept:31 City Controller's Office

Allocation Summary

Department	Controller Fin Svcs	Controller Treasury	Total
<b>Total</b>	<u>\$6,729,934</u>	<u>\$1,664,152</u>	<u>\$8,394,086</u>

**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**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:32 Health Administration

**A. Department Costs**

Description		Amount	General Admin	Health Admin
<b>Personnel Costs</b>				
Salaries	S1	4,395,658	0	4,395,658
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	2,157,946	0	2,157,946
<b>Subtotal - Personnel Costs</b>		<b>6,553,604</b>	<b>0</b>	<b>6,553,604</b>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	340,650	0	340,650
Services	S	5,983,626	0	5,983,626
Capital	D	124,880	0	0
Drainage Chg	D	84,840	0	0
Pmt Chg	D	56,695	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>6,590,691</b>	<b>0</b>	<b>6,324,276</b>
<b>Department Cost Total</b>		<b>13,144,295</b>	<b>0</b>	<b>12,877,880</b>
<b>Adjustments to Cost</b>				
Capital	D	(124,880)	0	0
Drainage Chg	D	(84,840)	0	0
Pmt Chg	D	(56,695)	0	0
<b>Subtotal - Adjustments</b>		<b>(266,415)</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>12,877,880</b>	<b>0</b>	<b>12,877,880</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$12,877,880</b>		<b>\$12,877,880</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:32 Health Administration**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Health Admin</b>
2 Equip Deprec	\$207,513	\$0	\$207,513
Subtotal - Equipment Use	207,513	0	207,513
3 Insurance Retirees	181,845	2,134	183,980
3 Memberships	7,733	91	7,824
3 Accounting & Consult	9,314	113	9,427
3 Interest Costs	23,239	292	23,531
3 Other Misc	8,597	108	8,705
3 Non-Dpt. Legal Svcs/Lobby	3,670	43	3,713
Subtotal - Non-Departmental-Gen Gov	234,399	2,780	237,179
5 Budget	10,038	2,066	12,103
Subtotal - Finance Budget Managemen	10,038	2,066	12,103
7 Debt Svc	11,089	5,929	17,017
Subtotal - Finance Public Finance	11,089	5,929	17,017
8 Gen Acctng	4,865	1,170	6,035
8 Fixed Assets	21,717	5,067	26,783
8 Auditing Svcs	8,897	0	8,897
Subtotal - Finance General Accounting	35,478	6,236	41,715
9 Internal Control	2,397	463	2,860
Subtotal - Finance Internal Control	2,397	463	2,860
11 Performance Improvement	2,884	457	3,342
Subtotal - Finance Performance Manag	2,884	457	3,342
12 Fin Operations	2,753	412	3,165
Subtotal - Finance Treasury	2,753	412	3,165
13 Fin Business Svcs	3,104	228	3,332
Subtotal - Finance Business Svcs	3,104	228	3,332
16 Strategic Purchasing	34,484	2,337	36,822

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

**Dept:32 Health Administration**

Department	First Incoming	Second Incoming	Health Admin
Subtotal - ARA Strategic Purchasing	\$34,484	\$2,337	\$36,822
17 Property	25,236	1,655	26,891
17 Records	2,799	221	3,020
Subtotal - ARA Operations	28,036	1,875	29,911
18 Payroll Svcs	17,004	891	17,895
Subtotal - ARA Payroll Services	17,004	891	17,895
19 Transportation	8,351	538	8,888
19 Franchise	6,893	516	7,409
19 Commer Permit	25,571	967	26,538
Subtotal - ARA Regulatory	40,815	2,020	42,835
22 NW Data	109,344	6,205	115,549
22 NW Voice	160,349	8,435	168,784
22 Enterprise Optns	16,335	883	17,218
Subtotal - HITS Infrastructure	286,028	15,523	301,551
23 IT Radio Svcs	18,916	841	19,757
Subtotal - HITS Radio	18,916	841	19,757
24 IT Proj Mgt	3,594	150	3,743
Subtotal - HITS Project Mgt Office	3,594	150	3,743
25 Certifcn/compliance	4,437	144	4,582
25 Procurement Svcs	11,627	434	12,061
25 Vendor Svcs	399	13	412
Subtotal - Office Business Opportunity	16,464	591	17,055
26 City Mayor Admin	10,220	1,350	11,570
26 I Gov Relats	1,863	221	2,084
Subtotal - Mayor	12,083	1,571	13,654
27 Personnel Svcs	5,970	205	6,174

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:32 Health Administration

Department	First Incoming	Second Incoming	Health Admin
27 HR Training	\$2,453	\$95	\$2,548
Subtotal - Human Resources	8,422	300	8,723
28 Legal Svcs	233,889	40,645	274,534
28 Inspector General	34,946	5,376	40,322
Subtotal - Legal	268,835	46,021	314,856
29 City Sec Svcs	3,720	250	3,970
Subtotal - City Secretary	3,720	250	3,970
30 City Council Svcs	32,460	1,775	34,235
Subtotal - City Council	32,460	1,775	34,235
31 Controller Fin Svcs	32,659	1,022	33,682
31 Controller Treasury	6,311	168	6,479
Subtotal - City Controller's Office	38,970	1,190	40,160
37 Real Estate	0	395,654	395,654
Subtotal - General Services	0	395,654	395,654
<b>Total Incoming</b>	1,319,485	489,562	1,809,047 100.00%
<b>C. Total Allocated</b>	<u><u>\$14,686,927</u></u>		<u><u>\$14,686,927</u></u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Health Admin Allocations**

**Dept:32 Health Administration**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
49 Health & Human Services Department	100	100.0000%	\$14,197,365	\$0	\$14,197,365	\$489,562	\$14,686,927
<b>Subtotal</b>	100	100.0000%	14,197,365	0	14,197,365	489,562	14,686,927
Direct Bills					0		0
<b>Total</b>					\$14,197,365		\$14,686,927

Basis Units: Direct allocation to Health & Human Svcs

Source: Direct assignment

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:32 Health Administration

Department	Health Admin	Total
49 Health & Human Services Department	\$14,686,927	\$14,686,927
<b>Total</b>	<u>\$14,686,927</u>	<u>\$14,686,927</u>

**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**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:33 Planning & Dev Admin

**A. Department Costs**

Description		Amount	General Admin	Planning Admin
<b>Personnel Costs</b>				
Salaries	S1	863,055	0	863,055
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	390,710	0	390,710
Subtotal - Personnel Costs		<u>1,253,765</u>	0	<u>1,253,765</u>
<b>Services &amp; Supplies Cost</b>				
Supplies	S	83,717	0	83,717
Services	S	170,412	0	170,412
Subtotal - Services & Supplies		<u>254,129</u>	0	<u>254,129</u>
<b>Department Cost Total</b>		1,507,894	0	1,507,894
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		1,507,894	0	1,507,894
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$1,507,894</u></u>		<u><u>\$1,507,894</u></u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Salary%)**

Dept:33 Planning & Dev Admin

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Planning Admin</b>
1 City Hall	\$4,450	\$0	\$4,450
Subtotal - Building Use	4,450	0	4,450
2 Equip Deprec	13,093	0	13,093
Subtotal - Equipment Use	13,093	0	13,093
3 Insurance Retirees	31,935	375	32,309
3 Memberships	1,358	16	1,374
3 Accounting & Consult	1,776	21	1,798
3 Interest Costs	2,692	34	2,725
3 Other Misc	996	13	1,008
3 Claims & Judge	96,827	1,136	97,963
3 Non-Dpt. Legal Svcs/Lobby	644	8	652
3 Walker Rent	635,248	7,455	642,703
Subtotal - Non-Departmental-Gen Gov	771,476	9,058	780,533
5 Budget	1,914	394	2,308
Subtotal - Finance Budget Managemen	1,914	394	2,308
8 Gen Acctng	928	223	1,151
8 Fixed Assets	1,936	452	2,388
8 Auditing Svcs	1,697	0	1,697
Subtotal - Finance General Accounting	4,561	675	5,236
9 Internal Control	278	54	331
Subtotal - Finance Internal Control	278	54	331
11 Performance Improvement	334	53	387
Subtotal - Finance Performance Manag	334	53	387
12 Tax & Rev	15	2	17
12 Fin Operations	319	48	367
Subtotal - Finance Treasury	333	50	383
13 Fin Business Svcs	360	26	386

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:33 Planning & Dev Admin

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Planning Admin</b>
Subtotal - Finance Business Svcs	\$360	\$26	\$386
16 Strategic Purchasing	8,004	543	8,547
Subtotal - ARA Strategic Purchasing	8,004	543	8,547
17 Property	2,250	148	2,398
17 Records	492	39	530
17 3-1-1 Svcs	5,135	378	5,513
Subtotal - ARA Operations	7,877	564	8,441
18 Payroll Svcs	2,986	157	3,143
Subtotal - ARA Payroll Services	2,986	157	3,143
19 Transportation	967	62	1,029
19 Franchise	798	60	858
19 Commer Permit	2,962	112	3,074
Subtotal - ARA Regulatory	4,727	234	4,961
21 IT ERP	17,800	781	18,581
Subtotal - HITS Admin & Applications	17,800	781	18,581
22 Client Svcs	52,246	2,790	55,036
22 NW Data	68,368	3,880	72,248
22 NW Voice	100,260	5,274	105,534
22 Enterprise Optns	3,115	168	3,284
Subtotal - HITS Infrastructure	223,989	12,112	236,101
24 IT Proj Mgt	631	26	657
Subtotal - HITS Project Mgt Office	631	26	657
25 Certifcn/compliance	779	25	805
25 Contract Monitor	483	18	501
25 Procurement Svcs	684	26	709
25 Vendor Svcs	70	2	72
Subtotal - Office Business Opportunity	2,016	71	2,088
26 City Mayor Admin	1,795	237	2,032

**CITY OF HOUSTON, TEXAS  
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Dept:33 Planning & Dev Admin

**B. Incoming Costs - (Default Spread Salary%)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Planning Admin</b>
26 I Gov Relats	\$327	\$39	\$366
Subtotal - Mayor	2,122	276	2,398
27 Personnel Svcs	1,048	36	1,084
27 HR Training	185	7	192
Subtotal - Human Resources	1,233	43	1,276
28 Legal Svcs	458,427	79,665	538,092
Subtotal - Legal	458,427	79,665	538,092
29 City Sec Svcs	431	29	460
Subtotal - City Secretary	431	29	460
30 City Council Svcs	3,759	206	3,965
Subtotal - City Council	3,759	206	3,965
31 Controller Fin Svcs	6,228	195	6,423
31 Controller Treasury	731	19	750
Subtotal - City Controller's Office	6,959	214	7,174
37 Real Estate	0	22,485	22,485
Subtotal - General Services	0	22,485	22,485
<b>Total Incoming</b>	<b>1,537,762</b>	<b>127,715</b>	<b>1,665,477</b> 100.00%
<b>C. Total Allocated</b>		<b>\$3,173,371</b>	<b>\$3,173,371</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Planning Admin Allocations**

**Dept:33 Planning & Dev Admin**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Developmnt	100	100.0000%	\$3,045,656	\$0	\$3,045,656	\$127,715	\$3,173,371
<b>Subtotal</b>	100	100.0000%	3,045,656	0	3,045,656	127,715	3,173,371
Direct Bills					0		0
<b>Total</b>					<b>\$3,045,656</b>		<b>\$3,173,371</b>

Basis Units: Direct allocation to Planning & Development  
Source: Direct assignment

CITY OF HOUSTON, TEXAS  
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Dept:33 Planning & Dev Admin

Allocation Summary

Department	Planning Admin	Total
52 Planning & Developmnt	\$3,173,371	\$3,173,371
<b>Total</b>	<b>\$3,173,371</b>	<b>\$3,173,371</b>

**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 support. 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  
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Dept:34 PWE Administration Indirect

**A. Department Costs**

Description		Amount	General Admin	Adm-Exp	Adm FTE
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>	<hr/>
<b>Department Cost Total</b>		0	0	0	0
Adjustments to Cost					
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Costs After Adjustments</b>		0	0	0	0
General Admin Distribution			0	0	0
<b>Grand Total</b>		<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Custom%)**

**Dept:34 PWE Administration Indirect**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Adm-Exp</b>	<b>Adm FTE</b>
7 Capital Projects	\$16,634	\$8,894	\$12,764	\$12,764
Subtotal - Finance Public Finance	16,634	8,894	12,764	12,764
17 3-1-1 Scvs	1,032,543	75,978	554,261	554,261
Subtotal - ARA Operations	1,032,543	75,978	554,261	554,261
21 Enterprise Appl	13,749	831	7,290	7,290
21 IT ERP	589,388	25,846	307,617	307,617
Subtotal - HITS Admin & Applications	603,137	26,677	314,907	314,907
22 Client Svcs	190,507	10,173	100,340	100,340
22 NW Data	371,120	21,062	196,091	196,091
22 NW Voice	544,235	28,628	286,432	286,432
Subtotal - HITS Infrastructure	1,105,863	59,862	582,863	582,863
23 IT Radio Svcs	213,171	9,473	111,322	111,322
Subtotal - HITS Radio	213,171	9,473	111,322	111,322
25 Contract Monitor	317,823	11,918	164,870	164,870
25 S/MWDBE Reporting	200,289	6,935	103,612	103,612
25 Procurement Svcs	55,401	2,066	28,733	28,733
Subtotal - Office Business Opportunity	573,512	20,918	297,215	297,215
28 Legal Svcs	360,245	62,603	211,424	211,424
28 Inspector General	433,328	66,667	249,997	249,997
Subtotal - Legal	793,573	129,270	461,422	461,422
36 Records Mgt	0	94,610	47,305	47,305
Subtotal - HPD Police Records	0	94,610	47,305	47,305
37 In-House Renov	0	3,282	1,641	1,641
37 Real Estate	0	167,318	83,659	83,659
37 Building Svcs Reimb	0	53,304	26,652	26,652
Subtotal - General Services	0	223,904	111,952	111,952
<b>Total Incoming</b>	<b>4,338,434</b>	<b>649,588</b>	<b>2,494,011</b>	<b>2,494,011</b>
			50.00%	50.00%
<b>C. Total Allocated</b>		<b>\$4,988,022</b>	<b>\$2,494,011</b>	<b>\$2,494,011</b>

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Adm-Exp Allocations**

**Dept:34 PWE Administration Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 CIP Sal Rec PWE	2,063,463	0.3427%	\$7,433	\$0	\$7,433	\$1,113	\$8,546
51 Fleet Managemnt	15,663,398	2.6012%	56,425	0	56,425	8,448	64,873
67 PWE Bldg Insp	41,608,486	6.9098%	149,888	0	149,888	22,443	172,331
68 PWE Stormwater	31,572,715	5.2432%	113,736	0	113,736	17,030	130,765
69 PWE DDSR	53,247,095	8.8426%	191,815	0	191,815	28,720	220,535
70 PWE Water & Storm Sewer	371,792,668	61.7424%	1,339,326	0	1,339,326	200,535	1,539,862
71 PWE Houston Transtar	2,008,047	0.3335%	7,234	0	7,234	1,083	8,317
72 PWE Other	48,481,593	8.0512%	174,648	0	174,648	26,150	200,797
73 Houston Permit Center	4,522,604	0.7511%	16,292	0	16,292	2,439	18,731
74 CIP S/R Planning	1,253,830	0.2082%	4,517	0	4,517	676	5,193
75 CIP Sal Rec RE	3,957,011	0.6571%	14,255	0	14,255	2,134	16,389
76 CIP S/R Engrg	10,090,826	1.6757%	36,351	0	36,351	5,443	41,793
77 CIP S/R Constr	10,118,307	1.6803%	36,450	0	36,450	5,458	41,907
78 CIP S/R Eng/Const	2,157,502	0.3583%	7,772	0	7,772	1,164	8,936
79 CIP S/R Geo/Env	1,115,425	0.1852%	4,018	0	4,018	602	4,620
80 CIP S/R Other	2,514,791	0.4176%	9,059	0	9,059	1,356	10,416
<b>Subtotal</b>	<b>602,167,761</b>	<b>100.0000%</b>	<b>2,169,217</b>	<b>0</b>	<b>2,169,217</b>	<b>324,794</b>	<b>2,494,011</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,169,217</b>		<b>\$2,494,011</b>

Basis Units: PWE FY2013 operating expenses

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Adm FTE Allocations**

**Dept:34 PWE Administration Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 CIP Sal Rec PWE	14.89	0.3692%	\$8,008	\$0	\$8,008	\$1,199	\$9,207
51 Fleet Managemnt	82.93	2.0561%	44,600	0	44,600	6,678	51,278
67 PWE Bldg Insp	503.26	12.4772%	270,657	0	270,657	40,525	311,183
68 PWE Stormwater	387.48	9.6067%	208,390	0	208,390	31,202	239,592
69 PWE DDSR	490.44	12.1593%	263,763	0	263,763	39,493	303,255
70 PWE Water & Storm Sewer	2,237.92	55.4842%	1,203,572	0	1,203,572	180,209	1,383,781
71 PWE Houston Transtar	6.67	0.1654%	3,587	0	3,587	537	4,124
72 PWE Other	15.05	0.3731%	8,094	0	8,094	1,212	9,306
73 Houston Permit Center	3.30	0.0818%	1,775	0	1,775	266	2,041
74 CIP S/R Planning	10.95	0.2715%	5,889	0	5,889	882	6,771
75 CIP Sal Rec RE	34.82	0.8633%	18,726	0	18,726	2,804	21,530
76 CIP S/R Engrg	95.07	2.3570%	51,129	0	51,129	7,656	58,785
77 CIP S/R Constr	108.35	2.6863%	58,272	0	58,272	8,725	66,996
78 CIP S/R Eng/Const	14.40	0.3570%	7,744	0	7,744	1,160	8,904
79 CIP S/R Geo/Env	10.19	0.2526%	5,480	0	5,480	821	6,301
80 CIP S/R Other	17.72	0.4393%	9,530	0	9,530	1,427	10,957
<b>Subtotal</b>	<b>4,033.44</b>	<b>100.0000%</b>	<b>2,169,217</b>	<b>0</b>	<b>2,169,217</b>	<b>324,794</b>	<b>2,494,011</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,169,217</b>		<b>\$2,494,011</b>

Basis Units: PWE FY2013 FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:34 PWE Administration Indirect**

<b>Department</b>	<b>Adm-Exp</b>	<b>Adm FTE</b>	<b>Total</b>
35 CIP Sal Rec PWE	\$8,546	\$9,207	\$17,753
51 Fleet Managemnt	64,873	51,278	116,152
67 PWE Bldg Insp	172,331	311,183	483,513
68 PWE Stormwater	130,765	239,592	370,357
69 PWE DDSR	220,535	303,255	523,790
70 PWE Water & Storm Sewer	1,539,862	1,383,781	2,923,643
71 PWE Houston Transtar	8,317	4,124	12,441
72 PWE Other	200,797	9,306	210,103
73 Houston Permit Center	18,731	2,041	20,772
74 CIP S/R Planning	5,193	6,771	11,964
75 CIP Sal Rec RE	16,389	21,530	37,919
76 CIP S/R Engrg	41,793	58,785	100,578
77 CIP S/R Constr	41,907	66,996	108,904
78 CIP S/R Eng/Const	8,936	8,904	17,840
79 CIP S/R Geo/Env	4,620	6,301	10,921
80 CIP S/R Other	10,416	10,957	21,372
<b>Total</b>	<b>\$2,494,011</b>	<b>\$2,494,011</b>	<b>\$4,988,022</b>

**CIP SALARY RECOVERY – PWE ADMINISTRATION  
NATURE AND EXTENT OF SERVICES**

The City's Capital Improvement Plan (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  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

Dept:35 CIP Sal Rec PWE

Description		Amount	General Admin	CIP Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Department Cost Total</b>		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>
		0	0	0
<b>Total Costs After Adjustments</b>		0	0	0
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		\$0	\$0	\$0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Custom%)**

Dept:35 CIP Sal Rec PWE

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>CIP Admin Svcs</b>
3 Accounting & Consult	\$1,880	\$23	\$1,903
3 Non-Dpt. Legal Svcs/Lobby	730	9	738
Subtotal - Non-Departmental-Gen Gov	2,610	31	2,641
5 Budget	2,026	417	2,443
Subtotal - Finance Budget Managemen	2,026	417	2,443
8 Gen Acctng	982	236	1,218
8 Auditing Svcs	1,796	0	1,796
Subtotal - Finance General Accounting	2,778	236	3,014
11 Performance Improvement	457	72	530
Subtotal - Finance Performance Manag	457	72	530
12 Fin Operations	436	65	502
Subtotal - Finance Treasury	436	65	502
13 Fin Business Svcs	492	36	528
Subtotal - Finance Business Svcs	492	36	528
16 Strategic Purchasing	3,190	216	3,406
Subtotal - ARA Strategic Purchasing	3,190	216	3,406
17 Records	557	44	600
Subtotal - ARA Operations	557	44	600
18 Payroll Svcs	(22,719)	177	(22,542)
Subtotal - ARA Payroll Services	(22,719)	177	(22,542)
22 Enterprise Optns	3,297	178	3,475
Subtotal - HITS Infrastructure	3,297	178	3,475
24 IT Proj Mgt	715	30	744
Subtotal - HITS Project Mgt Office	715	30	744
25 Certifcn/compliance	(72,965)	29	(72,936)

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs - (Default Spread Custom%)**

Dept:35 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
25 Vendor Svcs	\$79	\$3	\$82
Subtotal - Office Business Opportunity	(72,885)	31	(72,854)
26 City Mayor Admin	2,032	268	2,301
26 I Gov Relats	371	44	414
Subtotal - Mayor	2,403	312	2,715
27 Selection	17,390	680	18,070
27 Personnel Svcs	1,187	41	1,228
27 HR Training	16,128	628	16,755
Subtotal - Human Resources	34,704	1,348	36,053
29 City Sec Svcs	590	40	629
Subtotal - City Secretary	590	40	629
30 City Council Svcs	5,145	281	5,426
Subtotal - City Council	5,145	281	5,426
31 Controller Fin Svcs	6,591	206	6,798
31 Controller Treasury	1,000	27	1,027
Subtotal - City Controller's Office	7,592	233	7,825
34 Adm-Exp	7,433	1,113	8,546
34 Adm FTE	8,008	1,199	9,207
Subtotal - PWE Administration Indirect	15,441	2,312	17,753
<b>Total Incoming</b>	(13,174)	6,061	(7,112) (100.00)%
<b>C. Total Allocated</b>		<u><u>\$ (7,112)</u></u>	<u><u>\$ (7,112)</u></u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

CIP Admin Svcs Allocations

Dept:35 CIP Sal Rec PWE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 CIP S/R Planning	10.95	3.7564%	\$(495)	\$0	\$(495)	\$228	\$(267)
75 CIP Sal Rec RE	34.82	11.9451%	(1,574)	0	(1,574)	724	(850)
76 CIP S/R Engrg	95.07	32.6141%	(4,297)	0	(4,297)	1,977	(2,320)
77 CIP S/R Constr	108.35	37.1698%	(4,897)	0	(4,897)	2,253	(2,644)
78 CIP S/R Eng/Const	14.40	4.9400%	(651)	0	(651)	299	(351)
79 CIP S/R Geo/Env	10.19	3.4957%	(461)	0	(461)	212	(249)
80 CIP S/R Other	17.72	6.0789%	(801)	0	(801)	368	(432)
<b>Subtotal</b>	291.50	100.0000%	(13,174)	0	(13,174)	6,061	(7,112)
Direct Bills					0		0
<b>Total</b>					<b>\$(13,174)</b>		<b>\$(7,112)</b>

Basis Units: Number of FTEs supported in CIP Sal Rec  
Source: COH FTE Report

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

FY 2013  
6/25/2014

Allocation Summary

Dept:35 CIP Sal Rec PWE

Department	CIP Admin Svcs	Total
74 CIP S/R Planning	\$(267)	\$(267)
75 CIP Sal Rec RE	(850)	(850)
76 CIP S/R Engrg	(2,320)	(2,320)
77 CIP S/R Constr	(2,644)	(2,644)
78 CIP S/R Eng/Const	(351)	(351)
79 CIP S/R Geo/Env	(249)	(249)
80 CIP S/R Other	(432)	(432)
<b>Total</b>	<b>\$(7,112)</b>	<b>\$(7,112)</b>

**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**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:36 HPD Police Records

**A. Department Costs**

Description		Amount	General Admin	Records Mgt
<b>Personnel Costs</b>				
Salaries	S1	3,311,775	0	3,311,775
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,542,001	0	1,542,001
Subtotal - Personnel Costs		4,853,776	0	4,853,776
<b>Services &amp; Supplies Cost</b>				
Supplies	S	14,457	0	14,457
Services	S	28,014	0	28,014
Subtotal - Services & Supplies		42,471	0	42,471
<b>Department Cost Total</b>		4,896,247	0	4,896,247
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		4,896,247	0	4,896,247
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$4,896,247</u>		<u>\$4,896,247</u>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:36 HPD Police Records

**B. Incoming Costs - (Default Spread Salary%)**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Records Mgt</b>
3 Insurance Retirees	\$213,222	\$2,502	\$215,724
3 Memberships	9,276	109	9,385
3 Accounting & Consult	2,003	24	2,027
3 Interest Costs	8,740	110	8,849
3 Other Misc	3,233	41	3,274
3 Non-Dpt. Legal Svcs/Lobby	4,402	52	4,454
Subtotal - Non-Departmental-Gen Gov	240,876	2,837	243,713
5 Budget	2,159	444	2,603
Subtotal - Finance Budget Managemen	2,159	444	2,603
8 Gen Acctng	1,046	252	1,298
8 Auditing Svcs	1,913	0	1,913
Subtotal - Finance General Accounting	2,960	252	3,211
9 Internal Control	901	174	1,076
Subtotal - Finance Internal Control	901	174	1,076
11 Performance Improvement	1,085	172	1,257
Subtotal - Finance Performance Managç	1,085	172	1,257
12 Tax & Rev	151	23	174
12 Fin Operations	1,035	155	1,190
Subtotal - Finance Treasury	1,186	178	1,364
13 Fin Business Svcs	1,167	86	1,253
Subtotal - Finance Business Svcs	1,167	86	1,253
16 Strategic Purchasing	843	57	900
Subtotal - ARA Strategic Purchasing	843	57	900
17 Records	3,358	265	3,622
Subtotal - ARA Operations	3,358	265	3,622
18 Payroll Svcs	20,396	1,069	21,465

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

Dept:36 HPD Police Records

**B. Incoming Costs - (Default Spread Salary%)**

Department	First Incoming	Second Incoming	Records Mgt
Subtotal - ARA Payroll Services	\$20,396	\$1,069	\$21,465
19 Transportation	3,140	202	3,343
19 Franchise	2,592	194	2,786
19 Commer Permit	9,617	364	9,980
Subtotal - ARA Regulatory	15,349	760	16,109
22 Enterprise Optns	3,513	190	3,703
Subtotal - HITS Infrastructure	3,513	190	3,703
24 IT Proj Mgt	4,311	179	4,490
Subtotal - HITS Project Mgt Office	4,311	179	4,490
25 Certifcn/compliance	5,323	173	5,496
25 Vendor Svcs	478	16	494
Subtotal - Office Business Opportunity	5,801	189	5,990
26 City Mayor Admin	12,259	1,619	13,878
26 I Gov Relats	2,235	265	2,500
Subtotal - Mayor	14,494	1,884	16,378
27 Personnel Svcs	7,161	246	7,406
27 HR Training	487	19	506
Subtotal - Human Resources	7,648	265	7,912
29 City Sec Svcs	1,399	94	1,493
Subtotal - City Secretary	1,399	94	1,493
30 City Council Svcs	12,207	668	12,875
Subtotal - City Council	12,207	668	12,875
31 Controller Fin Svcs	7,024	220	7,243
31 Controller Treasury	2,373	63	2,436
Subtotal - City Controller's Office	9,397	283	9,680
<b>Total Incoming</b>	<b>349,049</b>	<b>10,045</b>	<b>359,094</b> 100.00%
<b>C. Total Allocated</b>	<b>\$5,255,341</b>		<b>\$5,255,341</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Records Mgt Allocations**

**Dept:36 HPD Police Records**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 Legal	970	8.2141%	\$430,852	\$0	\$430,852	\$0	\$430,852
34 PWE Administration Indirect	213	1.8037%	94,610	0	94,610	0	94,610
40 Police	140	1.1855%	62,185	0	62,185	132	62,317
42 Fire	3	0.0254%	1,333	0	1,333	3	1,335
47 Library	1	0.0085%	444	0	444	1	445
48 Parks & Recreation	12	0.1016%	5,330	0	5,330	11	5,341
56 ARA-BARC	7	0.0593%	3,109	0	3,109	7	3,116
96 Other	10,463	88.6019%	4,647,432	0	4,647,432	9,891	4,657,324
<b>Subtotal</b>	<b>11,809</b>	<b>100.0000%</b>	<b>5,245,296</b>	<b>0</b>	<b>5,245,296</b>	<b>10,045</b>	<b>5,255,341</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,245,296</b>		<b>\$5,255,341</b>

Basis Units: Number of reports issued per department

Source: Police Department Report

CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN

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Dept:36 HPD Police Records

Allocation Summary

Department	Records Mgt	Total
28 Legal	\$430,852	\$430,852
34 PWE Administration Indirect	94,610	94,610
40 Police	62,317	62,317
42 Fire	1,335	1,335
47 Library	445	445
48 Parks & Recreation	5,341	5,341
56 ARA-BARC	3,116	3,116
96 Other	4,657,324	4,657,324
<b>Total</b>	<b>\$5,255,341</b>	<b>\$5,255,341</b>

## GENERAL SERVICES DEPARTMENT NATURE AND EXTENT OF SERVICES

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

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

**GENERAL SERVICES DEPARTMENT  
NATURE AND EXTENT OF SERVICES  
(continued)**

- **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.
- **Other Reimbursed** - Reimbursed costs have been allocated based upon the amount of actual costs by departments served. Direct costs have been credited, so that only indirect costs are allocated.
- **Other Non-General Fund** - Non-general fund costs have not been allocated.

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**A. Department Costs**

Dept:37 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
<b>Personnel Costs</b>										
Salaries	S1	10,142,325	760,999	0	6,366,257	0	419,072	573,857	255,482	1,766,658
<i>Salary % Split</i>			7.50%	.00%	62.77%	.00%	4.13%	5.66%	2.52%	17.42%
Benefits	P	5,333,232	305,063	(1,056)	3,510,446	0	181,708	244,153	145,389	947,529
Subtotal - Personnel Costs		15,475,557	1,066,062	(1,056)	9,876,703	0	600,780	818,010	400,871	2,714,187
<b>Services &amp; Supplies Cost</b>										
Supplies	P	2,375,503	15,045	12,199	1,229,109	323,588	(4,414)	4,584	41,755	753,637
Services	P	30,585,324	193,958	100,775	14,246,594	12,902,677	29,549	1,702,473	1,409,298	0
Trans/Capital	D	3,672,333	0	0	0	0	0	0	0	0
N-GF Trans/Cap/Reimb	D	136,888,218	0	0	0	0	0	0	0	0
Credit direct Expenses	P	(1,851,924)	0	0	0	0	0	0	(1,851,924)	0
Subtotal - Services & Supplies		171,669,454	209,003	112,974	15,475,703	13,226,265	25,135	1,707,057	(400,871)	753,637
<b>Department Cost Total</b>		187,145,011	1,275,065	111,918	25,352,406	13,226,265	625,915	2,525,067	(0)	3,467,824
<b>Adjustments to Cost</b>										
Trans/Capital	D	(3,672,333)	0	0	0	0	0	0	0	0
N-GF Trans/Cap/Reimb	D	(136,888,218)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(140,560,551)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		46,584,460	1,275,065	111,918	25,352,406	13,226,265	625,915	2,525,067	(0)	3,467,824
General Admin Distribution			(1,275,065)	0	865,271	0	56,958	77,996	34,724	240,116
<b>Grand Total</b>		<b>\$46,584,460</b>		<b>\$111,918</b>	<b>\$26,217,678</b>	<b>\$13,226,265</b>	<b>\$682,873</b>	<b>\$2,603,063</b>	<b>\$34,724</b>	<b>\$3,707,939</b>
										not allocated

**CITY OF HOUSTON, TEXAS  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:37 General Services**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Design &amp; Const</b>	<b>Building Svcs</b>	<b>Utilities</b>	<b>In-House Renov</b>	<b>Real Estate</b>	<b>Building Svcs Reimb</b>	<b>Other Non-GF</b>
1 City Hall	\$4,408	\$0	\$0	\$2,991	\$0	\$197	\$270	\$120	\$830
1 City Hall Annex	36,381	0	0	24,689	0	1,625	2,225	991	6,851
Subtotal - Building Use	40,790	0	0	27,680	0	1,822	2,495	1,111	7,681
2 Equip Deprec	99,122	0	0	67,265	0	4,428	6,063	2,699	18,666
Subtotal - Equipment Use	99,122	0	0	67,265	0	4,428	6,063	2,699	18,666
3 Insurance Retirees	470,180	5,518	0	322,813	0	21,250	29,099	12,955	89,582
3 Memberships	19,996	235	0	13,728	0	904	1,237	551	3,810
3 Accounting & Consult	33,243	402	0	22,831	0	1,503	2,058	916	6,336
3 Interest Costs	80,268	1,008	0	55,154	0	3,631	4,972	2,213	15,305
3 Other Misc	29,692	373	0	20,402	0	1,343	1,839	819	5,662
3 Claims & Judge	26,596	312	0	18,260	0	1,202	1,646	733	5,067
3 Non-Dpt. Legal Svcs/Lobby	11,173	131	0	7,671	0	505	691	308	2,129
3 Walker Rent	124,067	1,456	0	85,181	0	5,607	7,678	3,418	23,638
Subtotal - Non-Departmental-Gen Gov	795,214	9,434	0	546,042	0	35,944	49,220	21,913	151,528
5 Budget	35,826	7,372	0	29,315	0	1,930	2,642	1,176	8,135
Subtotal - Finance Budget Managemer	35,826	7,372	0	29,315	0	1,930	2,642	1,176	8,135
8 Gen Acctng	17,364	4,175	0	14,616	0	962	1,318	587	4,056
8 Fixed Assets	3,750	875	0	3,139	0	207	283	126	871
8 Auditing Svcs	31,753	0	0	21,548	0	1,418	1,942	865	5,980
Subtotal - Finance General Accounting	52,867	5,050	0	39,303	0	2,587	3,543	1,577	10,907
9 Internal Control	8,279	1,601	0	6,704	0	441	604	269	1,861
Subtotal - Finance Internal Control	8,279	1,601	0	6,704	0	441	604	269	1,861
10 Grants	251	46	0	201	0	13	18	8	56
Subtotal - Finance Grants	251	46	0	201	0	13	18	8	56
11 Performance Improvement	40,921	6,487	0	32,171	0	2,118	2,900	1,291	8,928
Subtotal - Finance Performance Manag	40,921	6,487	0	32,171	0	2,118	2,900	1,291	8,928
12 Tax & Rev	1,342	207	0	1,051	0	69	95	42	292

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:37 General Services**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Design &amp; Const</b>	<b>Building Svcs</b>	<b>Utilities</b>	<b>In-House Renov</b>	<b>Real Estate</b>	<b>Building Svcs Reimb</b>	<b>Other Non-GF</b>
12 Fin Operations	\$39,057	\$5,840	\$0	\$30,468	\$0	\$2,006	\$2,746	\$1,223	\$8,455
Subtotal - Finance Treasury	40,399	6,047	0	31,519	0	2,075	2,841	1,265	8,747
13 Fin Business Svcs	44,041	3,235	0	32,082	0	2,112	2,892	1,287	8,903
Subtotal - Finance Business Svcs	44,041	3,235	0	32,082	0	2,112	2,892	1,287	8,903
16 Strategic Purchasing	398,828	27,032	0	288,993	0	19,024	26,050	11,597	80,196
Subtotal - ARA Strategic Purchasing	398,828	27,032	0	288,993	0	19,024	26,050	11,597	80,196
17 Property	4,358	286	0	3,151	0	207	284	126	874
17 Records	8,522	671	0	6,239	0	411	562	250	1,731
17 3-1-1 Svcs	7,502	552	0	5,465	0	360	493	219	1,517
Subtotal - ARA Operations	20,382	1,509	0	14,856	0	978	1,339	596	4,123
18 Payroll Svcs	51,767	2,714	0	36,971	0	2,434	3,333	1,484	10,260
Subtotal - ARA Payroll Services	51,767	2,714	0	36,971	0	2,434	3,333	1,484	10,260
19 Transportation	28,843	1,858	0	20,834	0	1,371	1,878	836	5,781
19 Franchise	23,808	1,782	0	17,366	0	1,143	1,565	697	4,819
19 Commer Permit	88,321	3,339	0	62,201	0	4,095	5,607	2,496	17,261
Subtotal - ARA Regulatory	140,972	6,979	0	100,401	0	6,609	9,050	4,029	27,861
21 Enterprise Appl	49,336	2,982	0	35,503	0	2,337	3,200	1,425	9,852
21 IT ERP	98,891	4,337	0	70,051	0	4,611	6,314	2,811	19,439
Subtotal - HITS Admin & Applications	148,226	7,319	0	105,554	0	6,948	9,515	4,236	29,292
22 Client Svcs	74,706	3,989	0	53,403	0	3,515	4,814	2,143	14,820
22 NW Data	23,619	1,340	0	16,938	0	1,115	1,527	680	4,700
22 NW Voice	34,637	1,822	0	24,742	0	1,629	2,230	993	6,866
22 Enterprise Optns	58,300	3,153	0	41,703	0	2,745	3,759	1,674	11,573
Subtotal - HITS Infrastructure	191,263	10,304	0	136,785	0	9,004	12,330	5,489	37,958
23 IT Radio Svcs	11,156	496	0	7,907	0	520	713	317	2,194
Subtotal - HITS Radio	11,156	496	0	7,907	0	520	713	317	2,194
24 IT Proj Mgt	10,941	455	0	7,734	0	509	697	310	2,146

**CITY OF HOUSTON, TEXAS  
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FY 2013  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:37 General Services**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Design &amp; Const</b>	<b>Building Svcs</b>	<b>Utilities</b>	<b>In-House Renov</b>	<b>Real Estate</b>	<b>Building Svcs Reimb</b>	<b>Other Non-GF</b>
Subtotal - HITS Project Mgt Office	\$10,941	\$455	\$0	\$7,734	\$0	\$509	\$697	\$310	\$2,146
25 Certifcn/compliance	13,510	440	0	9,466	0	623	853	380	2,627
25 Contract Monitor	57,479	2,155	0	40,468	0	2,664	3,648	1,624	11,230
25 S/MWDBE Reporting	53,184	1,841	0	37,341	0	2,458	3,366	1,499	10,362
25 Procurement Svcs	2,052	77	0	1,444	0	95	130	58	401
25 Vendor Svcs	1,214	40	0	851	0	56	77	34	236
Subtotal - Office Business Opportunity	127,438	4,552	0	89,570	0	5,896	8,074	3,595	24,856
26 City Mayor Admin	31,114	4,110	0	23,903	0	1,573	2,155	959	6,633
26 I Gov Relats	5,673	672	0	4,305	0	283	388	173	1,195
Subtotal - Mayor	36,786	4,782	0	28,209	0	1,857	2,543	1,132	7,828
27 Selection	13,680	535	0	9,646	0	635	870	387	2,677
27 Personnel Svcs	18,175	623	0	12,756	0	840	1,150	512	3,540
27 HR Training	9,878	384	0	6,964	0	458	628	279	1,933
Subtotal - Human Resources	41,733	1,543	0	29,367	0	1,933	2,647	1,179	8,149
28 Legal Svcs	572,849	99,550	0	456,296	0	30,037	41,131	18,311	126,624
28 Inspector General	3,495	538	0	2,736	0	180	247	110	759
Subtotal - Legal	576,344	100,087	0	459,033	0	30,217	41,377	18,421	127,383
29 City Sec Svcs	52,769	3,548	0	38,217	0	2,516	3,445	1,534	10,605
Subtotal - City Secretary	52,769	3,548	0	38,217	0	2,516	3,445	1,534	10,605
30 City Council Svcs	460,501	25,186	0	329,592	0	21,696	29,710	13,227	91,463
Subtotal - City Council	460,501	25,186	0	329,592	0	21,696	29,710	13,227	91,463
31 Controller Fin Svcs	116,563	3,649	0	81,577	0	5,370	7,353	3,274	22,638
31 Controller Treasury	89,531	2,379	0	62,371	0	4,106	5,622	2,503	17,308
Subtotal - City Controller's Office	206,094	6,028	0	143,948	0	9,476	12,976	5,777	39,946
37 Design & Const	0	1,345	0	913	0	60	82	37	253
37 Building Svcs	0	664,250	0	450,767	0	29,673	40,632	18,090	125,089
37 Utilities	0	306,298	0	207,857	0	13,683	18,736	8,341	57,681

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:37 General Services**

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
37 Real Estate	\$0	\$68,865	\$0	\$46,733	\$0	\$3,076	\$4,212	\$1,875	\$12,968
Subtotal - General Services	0	1,040,758	0	706,269	0	46,492	63,663	28,343	195,992
<b>Total Incoming</b>	<b>3,632,908</b>	<b>1,282,565</b>	<b>0</b> 0.22%	<b>3,335,687</b> 57.39%	<b>0</b> 25.68%	<b>219,578</b> 1.75%	<b>300,680</b> 5.64%	<b>133,863</b> 0.33%	<b>925,664</b> 9.00%
<b>C. Total Allocated</b>		<b>\$51,499,933</b>	<b>\$111,918</b>	<b>\$29,553,364</b>	<b>\$13,226,265</b>	<b>\$902,452</b>	<b>\$2,903,743</b>	<b>\$168,587</b>	<b>\$4,633,604</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Design & Const Allocations**

**Dept:37 General Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	389,368	14.1938%	\$15,885	\$0	\$15,885	\$0	\$15,885
20 IT Director	16,784	0.6118%	685	0	685	0	685
25 Office Business Opportunity	701	0.0256%	29	0	29	0	29
27 Human Resources	2,809	0.1024%	115	0	115	0	115
37 General Services	32,960	1.2015%	1,345	0	1,345	0	1,345
40 Police	323,641	11.7978%	13,204	0	13,204	0	13,204
42 Fire	124,382	4.5342%	5,075	0	5,075	0	5,075
44 Solid Waste	194,462	7.0888%	7,934	0	7,934	0	7,934
47 Library	398,267	14.5182%	16,249	0	16,249	0	16,249
48 Parks & Recreation	888,353	32.3836%	36,243	0	36,243	0	36,243
49 Health & Human Services Department	281,125	10.2480%	11,469	0	11,469	0	11,469
67 PWE Bldg Insp	3,655	0.1332%	149	0	149	0	149
68 PWE Stormwater	681	0.0248%	28	0	28	0	28
69 PWE DDSR	1,102	0.0402%	45	0	45	0	45
70 PWE Water & Storm Sewer	12,496	0.4555%	510	0	510	0	510
72 PWE Other	72,436	2.6405%	2,955	0	2,955	0	2,955
<b>Subtotal</b>	<b>2,743,222</b>	<b>100.0000%</b>	<b>111,918</b>	<b>0</b>	<b>111,918</b>	<b>0</b>	<b>111,918</b>
Direct Bills					0		0
<b>Total</b>					<b>\$111,918</b>		<b>\$111,918</b>

Basis Units: GSD Fund 1001 expense per department served

Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Building Svcs Allocations**

**Dept:37 General Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	51,988	0.2584%	\$74,114	\$0	\$74,114	\$0	\$74,114
14 ARA Director Office	174,167	0.8656%	248,292	0	248,292	0	248,292
20 IT Director	91,653	0.4555%	130,660	0	130,660	0	130,660
26 Mayor	118,385	0.5884%	168,769	0	168,769	0	168,769
28 Legal	207,208	1.0299%	295,395	0	295,395	0	295,395
29 City Secretary	17,962	0.0893%	25,607	0	25,607	0	25,607
30 City Council	63,894	0.3176%	91,087	0	91,087	0	91,087
31 City Controller's Office	76,409	0.3798%	108,929	0	108,929	0	108,929
37 General Services	465,945	2.3158%	664,250	0	664,250	0	664,250
38 HEC	134,846	0.6702%	192,236	0	192,236	6,225	198,462
40 Police	8,384,385	41.6719%	11,952,766	0	11,952,766	387,084	12,339,849
41 Depart of Neighbrhds	14,389	0.0715%	20,513	0	20,513	664	21,177
42 Fire	3,447,990	17.1371%	4,915,449	0	4,915,449	159,184	5,074,633
43 Municipal Court	337,188	1.6759%	480,695	0	480,695	15,567	496,262
47 Library	3,412,589	16.9612%	4,864,981	0	4,864,981	157,550	5,022,531
48 Parks & Recreation	105,219	0.5230%	150,000	0	150,000	4,858	154,858
49 Health & Human Services Department	2,926,156	14.5435%	4,171,523	0	4,171,523	135,092	4,306,616
50 Convention&Entertain	30,785	0.1530%	43,887	0	43,887	1,421	45,308
51 Fleet Managemnt	12,661	0.0629%	18,050	0	18,050	585	18,634
62 Mayor Cable TV	26,148	0.1300%	37,277	0	37,277	1,207	38,484
84 HEC-911 Network	20,008	0.0994%	28,523	0	28,523	924	29,447
<b>Subtotal</b>	<b>20,119,975</b>	<b>100.0000%</b>	<b>28,683,003</b>	<b>0</b>	<b>28,683,003</b>	<b>870,361</b>	<b>29,553,364</b>
Direct Bills					0		0
<b>Total</b>					<b>\$28,683,003</b>		<b>\$29,553,364</b>

Basis Units: GSD expenditures per department served

Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Utilities Allocations**

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	43,568	0.2584%	\$34,176	\$0	\$34,176	\$0	\$34,176
14 ARA Director Office	145,956	0.8656%	114,492	0	114,492	0	114,492
20 IT Director	76,808	0.4555%	60,250	0	60,250	0	60,250
26 Mayor	99,210	0.5884%	77,823	0	77,823	0	77,823
28 Legal	173,646	1.0299%	136,213	0	136,213	0	136,213
29 City Secretary	15,052	0.0893%	11,807	0	11,807	0	11,807
30 City Council	53,545	0.3176%	42,002	0	42,002	0	42,002
31 City Controller's Office	64,032	0.3798%	50,228	0	50,228	0	50,228
37 General Services	390,473	2.3158%	306,298	0	306,298	0	306,298
38 HEC	113,004	0.6702%	88,644	0	88,644	0	88,644
40 Police	7,026,320	41.6719%	5,511,642	0	5,511,642	0	5,511,642
41 Depart of Neighbrhds	12,058	0.0715%	9,459	0	9,459	0	9,459
42 Fire	2,889,500	17.1371%	2,266,605	0	2,266,605	0	2,266,605
43 Municipal Court	282,571	1.6759%	221,657	0	221,657	0	221,657
47 Library	2,859,833	16.9612%	2,243,333	0	2,243,333	0	2,243,333
48 Parks & Recreation	88,176	0.5230%	69,168	0	69,168	0	69,168
49 Health & Human Services Department	2,452,191	14.5435%	1,923,567	0	1,923,567	0	1,923,567
50 Convention&Entertain	25,798	0.1530%	20,237	0	20,237	0	20,237
51 Fleet Managemnt	10,610	0.0629%	8,323	0	8,323	0	8,323
62 Mayor Cable TV	21,913	0.1300%	17,189	0	17,189	0	17,189
84 HEC-911 Network	16,767	0.0994%	13,153	0	13,153	0	13,153
<b>Subtotal</b>	<b>16,861,031</b>	<b>100.0000%</b>	<b>13,226,265</b>	<b>0</b>	<b>13,226,265</b>	<b>0</b>	<b>13,226,265</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,226,265</b>		<b>\$13,226,265</b>

Basis Units: Dollar amount of utility costs  
Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**In-House Renov Allocations**

**Dept:37 General Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	7,162	0.1499%	\$1,267	\$0	\$1,267	\$0	\$1,267
34 PWE Administration Indirect	18,558	0.3884%	3,282	0	3,282	0	3,282
40 Police	1,776,868	37.1868%	314,287	0	314,287	21,421	335,708
41 Depart of Neighbrhds	5,674	0.1187%	1,004	0	1,004	68	1,072
42 Fire	2,798,489	58.5675%	494,988	0	494,988	33,737	528,725
43 Municipal Court	21,875	0.4578%	3,869	0	3,869	264	4,133
46 Housing & Community Developmnt	10,218	0.2138%	1,807	0	1,807	123	1,931
49 Health & Human Services Department	84,135	1.7608%	14,882	0	14,882	1,014	15,896
96 Other	55,246	1.1562%	9,772	0	9,772	666	10,438
<b>Subtotal</b>	<b>4,778,225</b>	<b>100.0000%</b>	<b>845,158</b>	<b>0</b>	<b>845,158</b>	<b>57,293</b>	<b>902,452</b>
Direct Bills					0		0
<b>Total</b>					<b>\$845,158</b>		<b>\$902,452</b>

Basis Units: In-house renovation costs for Fund 1003

Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Real Estate Allocations**

**Dept:37 General Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	57,235	0.7245%	\$20,469	\$0	\$20,469	\$0	\$20,469
14 ARA Director Office	74,462	0.9426%	26,630	0	26,630	0	26,630
16 ARA Strategic Purchasing	25,000	0.3165%	8,941	0	8,941	0	8,941
17 ARA Operations	22,273	0.2819%	7,966	0	7,966	0	7,966
20 IT Director	76,411	0.9672%	27,327	0	27,327	0	27,327
25 Office Business Opportunity	24,033	0.3042%	8,595	0	8,595	0	8,595
26 Mayor	148,536	1.8802%	53,121	0	53,121	0	53,121
27 Human Resources	65,059	0.8235%	23,267	0	23,267	0	23,267
28 Legal	186,158	2.3564%	66,576	0	66,576	0	66,576
31 City Controller's Office	42,391	0.5366%	15,160	0	15,160	0	15,160
32 Health Administration	1,106,310	14.0040%	395,654	0	395,654	0	395,654
33 Planning & Dev Admin	62,872	0.7959%	22,485	0	22,485	0	22,485
34 PWE Administration Indirect	467,848	5.9222%	167,318	0	167,318	0	167,318
37 General Services	192,558	2.4375%	68,865	0	68,865	0	68,865
38 HEC	132,000	1.6709%	47,208	0	47,208	1,936	49,144
40 Police	2,586,817	32.7447%	925,133	0	925,133	37,943	963,076
41 Depart of Neighbrhds	12,928	0.1636%	4,623	0	4,623	190	4,813
42 Fire	1,063,476	13.4618%	380,335	0	380,335	15,599	395,934
43 Municipal Court	137,219	1.7370%	49,074	0	49,074	2,013	51,087
44 Solid Waste	26,422	0.3345%	9,449	0	9,449	388	9,837
47 Library	1,055,408	13.3597%	377,450	0	377,450	15,480	392,930
48 Parks & Recreation	32,453	0.4108%	11,606	0	11,606	476	12,082
51 Fleet Managemnt	11,376	0.1440%	4,068	0	4,068	167	4,235
56 ARA-BARC	47,319	0.5990%	16,923	0	16,923	694	17,617
57 ARA Parking	11,400	0.1443%	4,077	0	4,077	167	4,244
70 PWE Water & Storm Sewer	7,280	0.0922%	2,604	0	2,604	107	2,710
73 Houston Permit Center	187,000	2.3671%	66,878	0	66,878	2,743	69,620
96 Other	37,705	0.4773%	13,485	0	13,485	553	14,038
<b>Subtotal</b>	<b>7,899,949</b>	<b>100.0000%</b>	<b>2,825,288</b>	<b>0</b>	<b>2,825,288</b>	<b>78,455</b>	<b>2,903,743</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,825,288</b>		<b>\$2,903,743</b>

Basis Units: Total square footage maintained by GSD

Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Building Svcs Reimb Allocations**

**Dept:37 General Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 PWE Administration Indirect	738,555	39.8804%	\$53,304	\$0	\$53,304	\$0	\$53,304
57 ARA Parking	15,442	0.8338%	1,114	0	1,114	484	1,599
71 PWE Houston Transtar	149,843	8.0912%	10,815	0	10,815	4,701	15,515
73 Houston Permit Center	948,083	51.1945%	68,426	0	68,426	29,743	98,169
<b>Subtotal</b>	<b>1,851,923</b>	<b>100.0000%</b>	<b>133,659</b>	<b>0</b>	<b>133,659</b>	<b>34,928</b>	<b>168,587</b>
Direct Bills					0		0
<b>Total</b>					<b>\$133,659</b>		<b>\$168,587</b>

Basis Units: Dollar expenses/revenues  
Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:37 General Services**

<b>Department</b>	<b>Design &amp; Const</b>	<b>Building Svcs</b>	<b>Utilities</b>	<b>In-House Renov</b>	<b>Real Estate</b>	<b>Building Svcs Reimb</b>	<b>Other Non-GF</b>	<b>Total</b>
3 Non-Departmental-Gen Gov	\$15,885	\$0	\$0	\$0	\$0	\$0	\$0	\$15,885
4 Finance Dir Office	0	74,114	34,176	1,267	20,469	0	0	130,026
14 ARA Director Office	0	248,292	114,492	0	26,630	0	0	389,414
16 ARA Strategic Purchasing	0	0	0	0	8,941	0	0	8,941
17 ARA Operations	0	0	0	0	7,966	0	0	7,966
20 IT Director	685	130,660	60,250	0	27,327	0	0	218,923
25 Office Business Opportunity	29	0	0	0	8,595	0	0	8,624
26 Mayor	0	168,769	77,823	0	53,121	0	0	299,714
27 Human Resources	115	0	0	0	23,267	0	0	23,382
28 Legal	0	295,395	136,213	0	66,576	0	0	498,185
29 City Secretary	0	25,607	11,807	0	0	0	0	37,414
30 City Council	0	91,087	42,002	0	0	0	0	133,089
31 City Controller's Office	0	108,929	50,228	0	15,160	0	0	174,317
32 Health Administration	0	0	0	0	395,654	0	0	395,654
33 Planning & Dev Admin	0	0	0	0	22,485	0	0	22,485
34 PWE Administration Indirect	0	0	0	3,282	167,318	53,304	0	223,904
37 General Services	1,345	664,250	306,298	0	68,865	0	0	1,040,758
38 HEC	0	198,462	88,644	0	49,144	0	0	336,249
40 Police	13,204	12,339,849	5,511,642	335,708	963,076	0	0	19,163,479
41 Depart of Neighbhrds	0	21,177	9,459	1,072	4,813	0	0	36,521
42 Fire	5,075	5,074,633	2,266,605	528,725	395,934	0	0	8,270,971
43 Municipal Court	0	496,262	221,657	4,133	51,087	0	0	773,138
44 Solid Waste	7,934	0	0	0	9,837	0	0	17,771
46 Housing & Community Developmnt	0	0	0	1,931	0	0	0	1,931
47 Library	16,249	5,022,531	2,243,333	0	392,930	0	0	7,675,043
48 Parks & Recreation	36,243	154,858	69,168	0	12,082	0	0	272,351
49 Health & Human Services Department	11,469	4,306,616	1,923,567	15,896	0	0	0	6,257,548
50 Convention&Entertain	0	45,308	20,237	0	0	0	0	65,545
51 Fleet Managemnt	0	18,634	8,323	0	4,235	0	0	31,192
56 ARA-BARC	0	0	0	0	17,617	0	0	17,617
57 ARA Parking	0	0	0	0	4,244	1,599	0	5,843
62 Mayor Cable TV	0	38,484	17,189	0	0	0	0	55,673
67 PWE Bldg Insp	149	0	0	0	0	0	0	149
68 PWE Stormwater	28	0	0	0	0	0	0	28
69 PWE DDSR	45	0	0	0	0	0	0	45
70 PWE Water & Storm Sewer	510	0	0	0	2,710	0	0	3,220
71 PWE Houston Transtar	0	0	0	0	0	15,515	0	15,515
72 PWE Other	2,955	0	0	0	0	0	0	2,955
73 Houston Permit Center	0	0	0	0	69,620	98,169	0	167,789
84 HEC-911 Network	0	29,447	13,153	0	0	0	0	42,600
96 Other	0	0	0	10,438	14,038	0	0	24,475

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Allocation Summary**

**Dept:37 General Services**

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF	Total
<b>Total</b>	\$111,918	\$29,553,364	\$13,226,265	\$902,452	\$2,903,743	\$168,587	\$0	\$46,866,329

**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  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

Dept:38 HEC

Description	Amount	General Admin	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0
<b>Department Cost Total</b>		0	0	0	0	0	0	0	0
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

Dept:38 HEC

Description		Amount	Fin Gen Acctg	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs
<hr/>										
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0	0
<b>Department Cost Total</b>		0	0	0	0	0	0	0	0	0
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**A. Department Costs**

**Dept:38 HEC**

Description		Amount	City Council Svcs	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
<hr/>								
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		<hr/>	0	0	0	0	0	0
<b>Department Cost Total</b>		0	0	0	0	0	0	0
<hr/>								
Adjustments to Cost								
Subtotal - Adjustments		<hr/>	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<hr/> <hr/>	\$0	\$0	\$0	\$0	\$0	\$0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
3 Accounting & Consult *	\$8,329	\$101	\$0	\$0	\$0	\$8,430	\$0	\$0	\$0	\$0
3 Interest Costs *	1	0	0	0	0	1	0	0	0	0
3 Other Misc *	0	0	0	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby *	11,886	139	0	0	0	12,025	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	20,217	240	0	0	0	20,457	0	0	0	0
5 Budget *	8,977	1,847	0	0	0	0	0	0	0	0
Subtotal - Finance Budget Managemen	8,977	1,847	0	0	0	0	0	0	0	0
8 Gen Acctng *	4,351	1,046	0	0	0	0	0	0	0	5,397
8 Fixed Assets *	39	9	0	0	0	0	0	0	0	48
8 Auditing Svcs *	7,956	0	0	0	0	0	0	0	0	7,956
Subtotal - Finance General Accounting	12,346	1,055	0	0	0	0	0	0	0	13,401
9 Internal Control *	0	0	0	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Grants *	959	176	0	0	0	0	0	0	1,135	0
Subtotal - Finance Grants	959	176	0	0	0	0	0	0	1,135	0
11 Performance Improvement *	5,000	793	0	0	0	0	0	0	0	0
Subtotal - Finance Performance Manag	5,000	793	0	0	0	0	0	0	0	0
12 Fin Operations *	4,772	714	0	0	0	0	0	0	0	0
Subtotal - Finance Treasury	4,772	714	0	0	0	0	0	0	0	0
13 Fin Business Svcs *	5,382	395	0	0	0	0	0	0	0	0
Subtotal - Finance Business Svcs	5,382	395	0	0	0	0	0	0	0	0
16 Strategic Purchasing *	49,049	3,325	0	0	0	0	0	52,373	0	0
Subtotal - ARA Strategic Purchasing	49,049	3,325	0	0	0	0	0	52,373	0	0
17 Property *	45	3	0	0	0	0	0	0	0	0
17 Records *	9,066	714	0	0	0	0	0	0	0	0
17 3-1-1 Svcs *	413	30	0	0	0	0	443	0	0	0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
Subtotal - ARA Operations	\$9,524	\$748	\$0	\$0	\$0	\$0	\$443	\$0	\$0	\$0
18 Payroll Svcs *	55,071	2,887	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	55,071	2,887	0	0	0	0	0	0	0	0
21 Enterprise Appl *	1,618	98	0	0	0	0	0	0	0	0
21 IT ERP *	25,712	1,128	0	0	0	0	0	0	0	0
Subtotal - HITS Admin & Applications	27,329	1,225	0	0	0	0	0	0	0	0
22 Client Svcs *	13,062	697	0	0	0	0	0	0	0	0
22 NW Data *	36,901	2,094	0	0	0	0	0	0	0	0
22 NW Voice *	54,114	2,846	0	0	0	0	0	0	0	0
Subtotal - HITS Infrastructure	104,076	5,638	0	0	0	0	0	0	0	0
23 IT Radio Svcs *	5,820	259	0	0	0	0	0	0	0	0
Subtotal - HITS Radio	5,820	259	0	0	0	0	0	0	0	0
24 IT Proj Mgt *	11,639	484	0	0	0	0	0	0	0	0
Subtotal - HITS Project Mgt Office	11,639	484	0	0	0	0	0	0	0	0
25 Certifcn/compliance *	14,372	468	0	0	0	0	0	0	0	0
25 Vendor Svcs *	1,291	42	0	0	0	0	0	0	0	0
Subtotal - Office Business Opportunity	15,663	510	0	0	0	0	0	0	0	0
26 City Mayor Admin *	33,099	4,373	0	0	0	0	0	0	0	0
26 I Gov Relats *	6,035	715	0	0	0	0	0	0	0	0
Subtotal - Mayor	39,134	5,087	0	0	0	0	0	0	0	0
27 Selection *	15,535	608	0	0	0	0	0	0	0	0
27 Personnel Svcs *	19,335	663	0	0	0	0	0	0	0	0
27 HR Training *	2,302	90	0	0	0	0	0	0	0	0
Subtotal - Human Resources	37,171	1,360	0	0	0	0	0	0	0	0
28 Legal Svcs *	28,913	5,025	0	33,938	0	0	0	0	0	0
28 Inspector General *	10,484	1,613	0	0	12,097	0	0	0	0	0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
Subtotal - Legal	\$39,397	\$6,637	\$0	\$33,938	\$12,097	\$0	\$0	\$0	\$0	\$0
29 City Sec Svcs *	6,448	434	0	0	0	0	0	0	0	0
Subtotal - City Secretary	6,448	434	0	0	0	0	0	0	0	0
30 City Council Svcs *	56,269	3,078	0	0	0	0	0	0	0	0
Subtotal - City Council	56,269	3,078	0	0	0	0	0	0	0	0
31 Controller Fin Svcs *	29,207	914	0	0	0	0	0	0	0	0
31 Controller Treasury *	10,940	291	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	40,147	1,205	0	0	0	0	0	0	0	0
37 Building Svcs *	192,236	6,225	198,462	0	0	0	0	0	0	0
37 Utilities *	88,644	0	88,644	0	0	0	0	0	0	0
37 Real Estate *	47,208	1,936	49,144	0	0	0	0	0	0	0
Subtotal - General Services	328,087	8,162	336,249	0	0	0	0	0	0	0
<b>Total Incoming</b>	<b>882,478</b>	<b>46,258</b>	<b>336,249</b>	<b>33,938</b>	<b>12,097</b>	<b>20,457</b>	<b>443</b>	<b>52,373</b>	<b>1,135</b>	<b>13,401</b>
			36.21%	3.65%	1.30%	2.20%	0.05%	5.64%	0.12%	1.44%
<b>C. Total Allocated</b>		<b>\$928,735</b>	<b>\$336,249</b>	<b>\$33,938</b>	<b>\$12,097</b>	<b>\$20,457</b>	<b>\$443</b>	<b>\$52,373</b>	<b>\$1,135</b>	<b>\$13,401</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
3 Accounting & Consult *	\$8,329	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Interest Costs *	1	0	0	0	0	0	0	0	0	0
3 Other Misc *	0	0	0	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby *	11,886	139	0	0	0	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	20,217	240	0	0	0	0	0	0	0	0
5 Budget *	8,977	1,847	10,824	0	0	0	0	0	0	0
Subtotal - Finance Budget Managemen	8,977	1,847	10,824	0	0	0	0	0	0	0
8 Gen Acctng *	4,351	1,046	0	0	0	0	0	0	0	0
8 Fixed Assets *	39	9	0	0	0	0	0	0	0	0
8 Auditing Svcs *	7,956	0	0	0	0	0	0	0	0	0
Subtotal - Finance General Accounting	12,346	1,055	0	0	0	0	0	0	0	0
9 Internal Control *	0	0	0	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Grants *	959	176	0	0	0	0	0	0	0	0
Subtotal - Finance Grants	959	176	0	0	0	0	0	0	0	0
11 Performance Improvement *	5,000	793	0	0	0	0	0	0	0	0
Subtotal - Finance Performance Manag	5,000	793	0	0	0	0	0	0	0	0
12 Fin Operations *	4,772	714	0	0	0	0	0	0	0	0
Subtotal - Finance Treasury	4,772	714	0	0	0	0	0	0	0	0
13 Fin Business Svcs *	5,382	395	0	0	0	0	0	0	0	0
Subtotal - Finance Business Svcs	5,382	395	0	0	0	0	0	0	0	0
16 Strategic Purchasing *	49,049	3,325	0	0	0	0	0	0	0	0
Subtotal - ARA Strategic Purchasing	49,049	3,325	0	0	0	0	0	0	0	0
17 Property *	45	3	0	0	0	0	0	0	0	0
17 Records *	9,066	714	0	0	0	0	0	0	0	0
17 3-1-1 Svcs *	413	30	0	0	0	0	0	0	0	0

**CITY OF HOUSTON, TEXAS  
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6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
Subtotal - ARA Operations	\$9,524	\$748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Payroll Svcs *	55,071	2,887	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	55,071	2,887	0	0	0	0	0	0	0	0
21 Enterprise Appl *	1,618	98	0	1,715	0	0	0	0	0	0
21 IT ERP *	25,712	1,128	0	26,839	0	0	0	0	0	0
Subtotal - HITS Admin & Applications	27,329	1,225	0	28,554	0	0	0	0	0	0
22 Client Svcs *	13,062	697	0	0	13,759	0	0	0	0	0
22 NW Data *	36,901	2,094	0	0	38,995	0	0	0	0	0
22 NW Voice *	54,114	2,846	0	0	56,960	0	0	0	0	0
Subtotal - HITS Infrastructure	104,076	5,638	0	0	109,714	0	0	0	0	0
23 IT Radio Svcs *	5,820	259	0	0	6,079	0	0	0	0	0
Subtotal - HITS Radio	5,820	259	0	0	6,079	0	0	0	0	0
24 IT Proj Mgt *	11,639	484	0	0	12,124	0	0	0	0	0
Subtotal - HITS Project Mgt Office	11,639	484	0	0	12,124	0	0	0	0	0
25 Certifcn/compliance *	14,372	468	0	0	0	14,840	0	0	0	0
25 Vendor Svcs *	1,291	42	0	0	0	1,333	0	0	0	0
Subtotal - Office Business Opportunity	15,663	510	0	0	0	16,173	0	0	0	0
26 City Mayor Admin *	33,099	4,373	0	0	0	0	37,472	0	0	0
26 I Gov Relats *	6,035	715	0	0	0	0	6,749	0	0	0
Subtotal - Mayor	39,134	5,087	0	0	0	0	44,221	0	0	0
27 Selection *	15,535	608	0	0	0	0	0	16,142	0	0
27 Personnel Svcs *	19,335	663	0	0	0	0	0	19,998	0	0
27 HR Training *	2,302	90	0	0	0	0	0	2,391	0	0
Subtotal - Human Resources	37,171	1,360	0	0	0	0	0	38,531	0	0
28 Legal Svcs *	28,913	5,025	0	0	0	0	0	0	0	0
28 Inspector General *	10,484	1,613	0	0	0	0	0	0	0	0

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
Subtotal - Legal	\$39,397	\$6,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 City Sec Svcs *	6,448	434	0	0	0	0	0	0	6,881	0
Subtotal - City Secretary	6,448	434	0	0	0	0	0	0	6,881	0
30 City Council Svcs *	56,269	3,078	0	0	0	0	0	0	0	59,347
Subtotal - City Council	56,269	3,078	0	0	0	0	0	0	0	59,347
31 Controller Fin Svcs *	29,207	914	0	0	0	0	0	0	0	0
31 Controller Treasury *	10,940	291	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	40,147	1,205	0	0	0	0	0	0	0	0
37 Building Svcs *	192,236	6,225	0	0	0	0	0	0	0	0
37 Utilities *	88,644	0	0	0	0	0	0	0	0	0
37 Real Estate *	47,208	1,936	0	0	0	0	0	0	0	0
Subtotal - General Services	328,087	8,162	0	0	0	0	0	0	0	0
<b>Total Incoming</b>	<b>882,478</b>	<b>46,258</b>	<b>10,824</b> 1.17%	<b>28,554</b> 3.07%	<b>127,917</b> 13.77%	<b>16,173</b> 1.74%	<b>44,221</b> 4.76%	<b>38,531</b> 4.15%	<b>6,881</b> 0.74%	<b>59,347</b> 6.39%
<b>C. Total Allocated</b>		<b>\$928,735</b>	<b>\$10,824</b>	<b>\$28,554</b>	<b>\$127,917</b>	<b>\$16,173</b>	<b>\$44,221</b>	<b>\$38,531</b>	<b>\$6,881</b>	<b>\$59,347</b>

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
3 Accounting & Consult *	\$8,329	\$101	\$0	\$0	\$0	\$0	\$0
3 Interest Costs *	1	0	0	0	0	0	0
3 Other Misc *	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby *	11,886	139	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	20,217	240	0	0	0	0	0
5 Budget *	8,977	1,847	0	0	0	0	0
Subtotal - Finance Budget Managemen	8,977	1,847	0	0	0	0	0
8 Gen Acctng *	4,351	1,046	0	0	0	0	0
8 Fixed Assets *	39	9	0	0	0	0	0
8 Auditing Svcs *	7,956	0	0	0	0	0	0
Subtotal - Finance General Accounting	12,346	1,055	0	0	0	0	0
9 Internal Control *	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0
10 Grants *	959	176	0	0	0	0	0
Subtotal - Finance Grants	959	176	0	0	0	0	0
11 Performance Improvement *	5,000	793	0	5,793	0	0	0
Subtotal - Finance Performance Manag	5,000	793	0	5,793	0	0	0
12 Fin Operations *	4,772	714	0	5,486	0	0	0
Subtotal - Finance Treasury	4,772	714	0	5,486	0	0	0
13 Fin Business Svcs *	5,382	395	0	0	5,777	0	0
Subtotal - Finance Business Svcs	5,382	395	0	0	5,777	0	0
16 Strategic Purchasing *	49,049	3,325	0	0	0	0	0
Subtotal - ARA Strategic Purchasing	49,049	3,325	0	0	0	0	0
17 Property *	45	3	0	0	0	0	48
17 Records *	9,066	714	0	0	0	0	9,781
17 3-1-1 Svcs *	413	30	0	0	0	0	0

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**B. Incoming Costs**

**Dept:38 HEC**

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
Subtotal - ARA Operations	\$9,524	\$748	\$0	\$0	\$0	\$0	\$9,829
18 Payroll Svcs *	55,071	2,887	0	0	0	57,958	0
Subtotal - ARA Payroll Services	55,071	2,887	0	0	0	57,958	0
21 Enterprise Appl *	1,618	98	0	0	0	0	0
21 IT ERP *	25,712	1,128	0	0	0	0	0
Subtotal - HITS Admin & Applications	27,329	1,225	0	0	0	0	0
22 Client Svcs *	13,062	697	0	0	0	0	0
22 NW Data *	36,901	2,094	0	0	0	0	0
22 NW Voice *	54,114	2,846	0	0	0	0	0
Subtotal - HITS Infrastructure	104,076	5,638	0	0	0	0	0
23 IT Radio Svcs *	5,820	259	0	0	0	0	0
Subtotal - HITS Radio	5,820	259	0	0	0	0	0
24 IT Proj Mgt *	11,639	484	0	0	0	0	0
Subtotal - HITS Project Mgt Office	11,639	484	0	0	0	0	0
25 Certifcn/compliance *	14,372	468	0	0	0	0	0
25 Vendor Svcs *	1,291	42	0	0	0	0	0
Subtotal - Office Business Opportunity	15,663	510	0	0	0	0	0
26 City Mayor Admin *	33,099	4,373	0	0	0	0	0
26 I Gov Relats *	6,035	715	0	0	0	0	0
Subtotal - Mayor	39,134	5,087	0	0	0	0	0
27 Selection *	15,535	608	0	0	0	0	0
27 Personnel Svcs *	19,335	663	0	0	0	0	0
27 HR Training *	2,302	90	0	0	0	0	0
Subtotal - Human Resources	37,171	1,360	0	0	0	0	0
28 Legal Svcs *	28,913	5,025	0	0	0	0	0
28 Inspector General *	10,484	1,613	0	0	0	0	0

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**B. Incoming Costs**

Dept:38 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
Subtotal - Legal	\$39,397	\$6,637	\$0	\$0	\$0	\$0	\$0
29 City Sec Svcs *	6,448	434	0	0	0	0	0
Subtotal - City Secretary	6,448	434	0	0	0	0	0
30 City Council Svcs *	56,269	3,078	0	0	0	0	0
Subtotal - City Council	56,269	3,078	0	0	0	0	0
31 Controller Fin Svcs *	29,207	914	30,121	0	0	0	0
31 Controller Treasury *	10,940	291	11,231	0	0	0	0
Subtotal - City Controller's Office	40,147	1,205	41,352	0	0	0	0
37 Building Svcs *	192,236	6,225	0	0	0	0	0
37 Utilities *	88,644	0	0	0	0	0	0
37 Real Estate *	47,208	1,936	0	0	0	0	0
Subtotal - General Services	328,087	8,162	0	0	0	0	0
<b>Total Incoming</b>	<b>882,478</b>	<b>46,258</b>	<b>41,352</b> 4.45%	<b>11,279</b> 1.21%	<b>5,777</b> 0.62%	<b>57,958</b> 6.24%	<b>9,829</b> 1.06%
<b>C. Total Allocated</b>	<b>\$928,735      \$41,352      \$11,279      \$5,777      \$57,958      \$9,829</b>						

**CITY OF HOUSTON, TEXAS**  
**FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
 6/25/2014

**General Svcs Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-IT	28,269	21.4159%	\$70,263	\$0	\$70,263	\$1,748	\$72,011
84 HEC-911 Network	41,591	31.5083%	103,375	0	103,375	2,572	105,946
86 HEC-HFD	14,178	10.7409%	35,240	0	35,240	877	36,116
87 HEC-Harris County	6,171	4.6750%	15,338	0	15,338	382	15,720
88 HEC-Genl Svcs Dept	13,552	10.2667%	33,684	0	33,684	838	34,522
89 HEC-Homeland Security	2,977	2.2553%	7,399	0	7,399	184	7,583
90 HEC-Off of Emg Mgt	10,726	8.1258%	26,660	0	26,660	663	27,323
91 HEC-HPD	14,536	11.0121%	36,129	0	36,129	899	37,028
<b>Subtotal</b>	<b>132,000</b>	<b>100.0000%</b>	<b>328,087</b>	<b>0</b>	<b>328,087</b>	<b>8,162</b>	<b>336,249</b>
Direct Bills					0		0
<b>Total</b>					<b>\$328,087</b>		<b>\$336,249</b>

Basis Units: Square footage of occupants in HEC building

Source: GSD Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Legal 911 Allocations**

**Dept:38 HEC**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
84 HEC-911 Network	100	100.0000%	\$28,913	\$0	\$28,913	\$5,025	\$33,938
<b>Subtotal</b>	100	100.0000%	28,913	0	28,913	5,025	33,938
Direct Bills					0		0
<b>Total</b>					\$28,913		\$33,938

Basis Units: Direct allocation to HEC 911 network  
Source: Direct assignment

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Legal OIG Allocations**

**Dept:38 HEC**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
82 HEC-Director	5.13	2.1379%	\$224	\$0	\$224	\$34	\$259
84 HEC-911 Network	150.25	62.6146%	6,564	0	6,564	1,010	7,574
85 HEC-Police Call Talkers	76.35	31.8178%	3,336	0	3,336	513	3,849
90 HEC-Off of Emg Mgt	8.23	3.4297%	360	0	360	55	415
<b>Subtotal</b>	<b>239.96</b>	<b>100.0000%</b>	<b>10,484</b>	<b>0</b>	<b>10,484</b>	<b>1,613</b>	<b>12,097</b>
Direct Bills					0		0
<b>Total</b>					<b>\$10,484</b>		<b>\$12,097</b>

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**Citywide Gen Gove Allocations**

**Dept:38 HEC**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
82 HEC-Director	913,747	4.0821%	\$825	\$0	\$825	\$10	\$835
83 HEC-IT	4,568,770	20.4104%	4,126	0	4,126	49	4,175
84 HEC-911 Network	11,073,795	49.4708%	10,001	0	10,001	119	10,120
85 HEC-Police Call Talkers	4,942,885	22.0817%	4,464	0	4,464	53	4,517
90 HEC-Off of Emg Mgt	885,293	3.9549%	800	0	800	9	809
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>20,217</b>	<b>0</b>	<b>20,217</b>	<b>240</b>	<b>20,457</b>
Direct Bills					0		0
<b>Total</b>					<b>\$20,217</b>		<b>\$20,457</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**ARA 311 Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	\$9	\$0	\$9	\$1	\$9
84 HEC-911 Network	150.25	62.6146%	258	0	258	19	277
85 HEC-Police Call Talkers	76.35	31.8178%	131	0	131	10	141
90 HEC-Off of Emg Mgt	8.23	3.4297%	14	0	14	1	15
<b>Subtotal</b>	<b>239.96</b>	<b>100.0000%</b>	<b>413</b>	<b>0</b>	<b>413</b>	<b>30</b>	<b>443</b>
Direct Bills					0		0
<b>Total</b>					<b>\$413</b>		<b>\$443</b>

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
6/25/2014

**ARA Purchasing Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$2,002	\$0	\$2,002	\$136	\$2,138
83 HEC-IT	4,568,770	20.4104%	10,011	0	10,011	679	10,690
84 HEC-911 Network	11,073,795	49.4708%	24,265	0	24,265	1,645	25,909
85 HEC-Police Call Talkers	4,942,885	22.0817%	10,831	0	10,831	734	11,565
90 HEC-Off of Emg Mgt	885,293	3.9549%	1,940	0	1,940	131	2,071
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>49,049</b>	<b>0</b>	<b>49,049</b>	<b>3,325</b>	<b>52,373</b>
Direct Bills					0		0
<b>Total</b>					<b>\$49,049</b>		<b>\$52,373</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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6/25/2014

**Fin Grants Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	8.0786%	\$77	\$0	\$77	\$14	\$92
83 HEC-IT	4,568,770	40.3934%	387	0	387	71	458
85 HEC-Police Call Talkers	4,942,885	43.7010%	419	0	419	77	496
90 HEC-Off of Emg Mgt	885,293	7.8270%	75	0	75	14	89
<b>Subtotal</b>	<b>11,310,695</b>	<b>100.0000%</b>	<b>959</b>	<b>0</b>	<b>959</b>	<b>176</b>	<b>1,135</b>
Direct Bills					0		0
<b>Total</b>					<b>\$959</b>		<b>\$1,135</b>

Basis Units: Total expenditures of HEC Departments excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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Fin Gen Acctg Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$504	\$0	\$504	\$43	\$547
83 HEC-IT	4,568,770	20.4104%	2,520	0	2,520	215	2,735
84 HEC-911 Network	11,073,795	49.4708%	6,108	0	6,108	522	6,630
85 HEC-Police Call Talkers	4,942,885	22.0817%	2,726	0	2,726	233	2,959
90 HEC-Off of Emg Mgt	885,293	3.9549%	488	0	488	42	530
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>12,346</b>	<b>0</b>	<b>12,346</b>	<b>1,055</b>	<b>13,401</b>
Direct Bills					0		0
<b>Total</b>					<b>\$12,346</b>		<b>\$13,401</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

FY 2013  
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**Fin Office Budget Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$366	\$0	\$366	\$75	\$442
83 HEC-IT	4,568,770	20.4104%	1,832	0	1,832	377	2,209
84 HEC-911 Network	11,073,795	49.4708%	4,441	0	4,441	914	5,355
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,982	0	1,982	408	2,390
90 HEC-Off of Emg Mgt	885,293	3.9549%	355	0	355	73	428
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>8,977</b>	<b>0</b>	<b>8,977</b>	<b>1,847</b>	<b>10,824</b>
Direct Bills					0		0
<b>Total</b>					<b>\$8,977</b>		<b>\$10,824</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
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**IT Admin & Apps Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	8.0786%	\$2,208	\$0	\$2,208	\$99	\$2,307
83 HEC-IT	4,568,770	40.3934%	11,039	0	11,039	495	11,534
85 HEC-Police Call Talkers	4,942,885	43.7010%	11,943	0	11,943	535	12,479
90 HEC-Off of Emg Mgt	885,293	7.8270%	2,139	0	2,139	96	2,235
<b>Subtotal</b>	<b>11,310,695</b>	<b>100.0000%</b>	<b>27,329</b>	<b>0</b>	<b>27,329</b>	<b>1,225</b>	<b>28,554</b>
Direct Bills					0		0
<b>Total</b>					<b>\$27,329</b>		<b>\$28,554</b>

Basis Units: Total expenditures of HEC Departments excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**IT Infrastructure Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	5.7184%	\$6,950	\$0	\$6,950	\$365	\$7,315
85 HEC-Police Call Talkers	76.35	85.1076%	103,436	0	103,436	5,431	108,867
90 HEC-Off of Emg Mgt	8.23	9.1740%	11,150	0	11,150	585	11,735
<b>Subtotal</b>	<b>89.71</b>	<b>100.0000%</b>	<b>121,535</b>	<b>0</b>	<b>121,535</b>	<b>6,381</b>	<b>127,917</b>
Direct Bills					0		0
<b>Total</b>					<b>\$121,535</b>		<b>\$127,917</b>

Basis Units: Total number of HEC FTEs excl 911 network  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
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**Office Business Opp Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	\$335	\$0	\$335	\$11	\$346
84 HEC-911 Network	150.25	62.6146%	9,808	0	9,808	319	10,127
85 HEC-Police Call Talkers	76.35	31.8178%	4,984	0	4,984	162	5,146
90 HEC-Off of Emg Mgt	8.23	3.4297%	537	0	537	17	555
<b>Subtotal</b>	<b>239.96</b>	<b>100.0000%</b>	<b>15,663</b>	<b>0</b>	<b>15,663</b>	<b>510</b>	<b>16,173</b>
Direct Bills					0		0
<b>Total</b>					<b>\$15,663</b>		<b>\$16,173</b>

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

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**Mayor's Office Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$1,597	\$0	\$1,597	\$208	\$1,805
83 HEC-IT	4,568,770	20.4104%	7,987	0	7,987	1,038	9,026
84 HEC-911 Network	11,073,795	49.4708%	19,360	0	19,360	2,517	21,877
85 HEC-Police Call Talkers	4,942,885	22.0817%	8,642	0	8,642	1,123	9,765
90 HEC-Off of Emg Mgt	885,293	3.9549%	1,548	0	1,548	201	1,749
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>39,134</b>	<b>0</b>	<b>39,134</b>	<b>5,087</b>	<b>44,221</b>
Direct Bills					0		0
<b>Total</b>					<b>\$39,134</b>		<b>\$44,221</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Human Resources Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	\$795	\$0	\$795	\$29	\$824
84 HEC-911 Network	150.25	62.6146%	23,274	0	23,274	852	24,126
85 HEC-Police Call Talkers	76.35	31.8178%	11,827	0	11,827	433	12,260
90 HEC-Off of Emg Mgt	8.23	3.4297%	1,275	0	1,275	47	1,322
<b>Subtotal</b>	<b>239.96</b>	<b>100.0000%</b>	<b>37,171</b>	<b>0</b>	<b>37,171</b>	<b>1,360</b>	<b>38,531</b>
Direct Bills					0		0
<b>Total</b>					<b>\$37,171</b>		<b>\$38,531</b>

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

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**City Sec Svcs Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$263	\$0	\$263	\$18	\$281
83 HEC-IT	4,568,770	20.4104%	1,316	0	1,316	88	1,405
84 HEC-911 Network	11,073,795	49.4708%	3,190	0	3,190	214	3,404
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,424	0	1,424	96	1,520
90 HEC-Off of Emg Mgt	885,293	3.9549%	255	0	255	17	272
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>6,448</b>	<b>0</b>	<b>6,448</b>	<b>434</b>	<b>6,881</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,448</b>		<b>\$6,881</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**City Council Svcs Allocations**

**Dept:38 HEC**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
82 HEC-Director	5.13	2.1379%	\$1,203	\$0	\$1,203	\$66	\$1,269
84 HEC-911 Network	150.25	62.6146%	35,233	0	35,233	1,927	37,160
85 HEC-Police Call Talkers	76.35	31.8178%	17,904	0	17,904	979	18,883
90 HEC-Off of Emg Mgt	8.23	3.4297%	1,930	0	1,930	106	2,035
<b>Subtotal</b>	<b>239.96</b>	<b>100.0000%</b>	<b>56,269</b>	<b>0</b>	<b>56,269</b>	<b>3,078</b>	<b>59,347</b>
Direct Bills					0		0
<b>Total</b>					<b>\$56,269</b>		<b>\$59,347</b>

Basis Units: Total number of HEC FTEs  
Source: COH FTE Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**City Controller Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$1,639	\$0	\$1,639	\$49	\$1,688
83 HEC-IT	4,568,770	20.4104%	8,194	0	8,194	246	8,440
84 HEC-911 Network	11,073,795	49.4708%	19,861	0	19,861	596	20,457
85 HEC-Police Call Talkers	4,942,885	22.0817%	8,865	0	8,865	266	9,131
90 HEC-Off of Emg Mgt	885,293	3.9549%	1,588	0	1,588	48	1,635
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>40,147</b>	<b>0</b>	<b>40,147</b>	<b>1,205</b>	<b>41,352</b>
Direct Bills					0		0
<b>Total</b>					<b>\$40,147</b>		<b>\$41,352</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Fin Operations Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$399	\$0	\$399	\$61	\$460
83 HEC-IT	4,568,770	20.4104%	1,995	0	1,995	307	2,302
84 HEC-911 Network	11,073,795	49.4708%	4,835	0	4,835	745	5,580
85 HEC-Police Call Talkers	4,942,885	22.0817%	2,158	0	2,158	333	2,491
90 HEC-Off of Emg Mgt	885,293	3.9549%	387	0	387	60	446
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>9,773</b>	<b>0</b>	<b>9,773</b>	<b>1,506</b>	<b>11,279</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,773</b>		<b>\$11,279</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Fin Business Svcs Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$220	\$0	\$220	\$16	\$236
83 HEC-IT	4,568,770	20.4104%	1,098	0	1,098	81	1,179
84 HEC-911 Network	11,073,795	49.4708%	2,662	0	2,662	196	2,858
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,188	0	1,188	87	1,276
90 HEC-Off of Emg Mgt	885,293	3.9549%	213	0	213	16	228
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>5,382</b>	<b>0</b>	<b>5,382</b>	<b>395</b>	<b>5,777</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,382</b>		<b>\$5,777</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**ARA Ctrl PR Allocations**

**Dept:38 HEC**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
82 HEC-Director	913,747	8.0786%	\$4,449	\$0	\$4,449	\$233	\$4,682
83 HEC-IT	4,568,770	40.3934%	22,245	0	22,245	1,166	23,411
85 HEC-Police Call Talkers	4,942,885	43.7010%	24,067	0	24,067	1,262	25,328
90 HEC-Off of Emg Mgt	885,293	7.8270%	4,310	0	4,310	226	4,536
<b>Subtotal</b>	<b>11,310,695</b>	<b>100.0000%</b>	<b>55,071</b>	<b>0</b>	<b>55,071</b>	<b>2,887</b>	<b>57,958</b>
Direct Bills					0		0
<b>Total</b>					<b>\$55,071</b>		<b>\$57,958</b>

Basis Units: Total expenditures of HEC Departments excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**ARA Svcs Allocations**

**Dept:38 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	\$372	\$0	\$372	\$29	\$401
83 HEC-IT	4,568,770	20.4104%	1,860	0	1,860	146	2,006
84 HEC-911 Network	11,073,795	49.4708%	4,508	0	4,508	355	4,862
85 HEC-Police Call Talkers	4,942,885	22.0817%	2,012	0	2,012	158	2,170
90 HEC-Off of Emg Mgt	885,293	3.9549%	360	0	360	28	389
<b>Subtotal</b>	<b>22,384,490</b>	<b>100.0000%</b>	<b>9,112</b>	<b>0</b>	<b>9,112</b>	<b>717</b>	<b>9,829</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,112</b>		<b>\$9,829</b>

Basis Units: Total expenditures of HEC Departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS  
FY 2015 FULL COST ALLOCATION PLAN**

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**Allocation Summary**

**Dept:38 HEC**

<b>Department</b>	<b>General Svcs</b>	<b>Legal 911</b>	<b>Legal OIG</b>	<b>Citywide Gen Gove</b>	<b>ARA 311</b>	<b>ARA Purchasing</b>	<b>Fin Grants</b>	<b>Fin Gen Acctg</b>	<b>Fin Office Budget</b>	<b>IT Admin &amp; Apps</b>
82 HEC-Director	\$0	\$0	\$259	\$835	\$9	\$2,138	\$92	\$547	\$442	\$2,307
83 HEC-IT	72,011	0	0	4,175	0	10,690	458	2,735	2,209	11,534
84 HEC-911 Network	105,946	33,938	7,574	10,120	277	25,909	0	6,630	5,355	0
85 HEC-Police Call Talkers	0	0	3,849	4,517	141	11,565	496	2,959	2,390	12,479
86 HEC-HFD	36,116	0	0	0	0	0	0	0	0	0
87 HEC-Harris County	15,720	0	0	0	0	0	0	0	0	0
88 HEC-Genl Svcs Dept	34,522	0	0	0	0	0	0	0	0	0
89 HEC-Homeland Security	7,583	0	0	0	0	0	0	0	0	0
90 HEC-Off of Emg Mgt	27,323	0	415	809	15	2,071	89	530	428	2,235
91 HEC-HPD	37,028	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$336,249</b>	<b>\$33,938</b>	<b>\$12,097</b>	<b>\$20,457</b>	<b>\$443</b>	<b>\$52,373</b>	<b>\$1,135</b>	<b>\$13,401</b>	<b>\$10,824</b>	<b>\$28,554</b>

**CITY OF HOUSTON, TEXAS  
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**Allocation Summary**

**Dept:38 HEC**

<b>Department</b>	<b>IT Infrastructure</b>	<b>Office Business Opp</b>	<b>Mayor's Office</b>	<b>Human Resources</b>	<b>City Sec Svcs</b>	<b>City Council Svcs</b>	<b>City Controller</b>	<b>Fin Operations</b>	<b>Fin Business Svcs</b>	<b>ARA Ctrl PR</b>
82 HEC-Director	\$7,315	\$346	\$1,805	\$824	\$281	\$1,269	\$1,688	\$460	\$236	\$4,682
83 HEC-IT	0	0	9,026	0	1,405	0	8,440	2,302	1,179	23,411
84 HEC-911 Network	0	10,127	21,877	24,126	3,404	37,160	20,457	5,580	2,858	0
85 HEC-Police Call Talkers	108,867	5,146	9,765	12,260	1,520	18,883	9,131	2,491	1,276	25,328
86 HEC-HFD	0	0	0	0	0	0	0	0	0	0
87 HEC-Harris County	0	0	0	0	0	0	0	0	0	0
88 HEC-Genl Svcs Dept	0	0	0	0	0	0	0	0	0	0
89 HEC-Homeland Security	0	0	0	0	0	0	0	0	0	0
90 HEC-Off of Emg Mgt	11,735	555	1,749	1,322	272	2,035	1,635	446	228	4,536
91 HEC-HPD	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$127,917</b>	<b>\$16,173</b>	<b>\$44,221</b>	<b>\$38,531</b>	<b>\$6,881</b>	<b>\$59,347</b>	<b>\$41,352</b>	<b>\$11,279</b>	<b>\$5,777</b>	<b>\$57,958</b>

CITY OF HOUSTON, TEXAS  
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Allocation Summary

Dept:38 HEC

Department	ARA Svcs	Total
82 HEC-Director	\$401	\$25,935
83 HEC-IT	2,006	151,581
84 HEC-911 Network	4,862	326,201
85 HEC-Police Call Talkers	2,170	235,231
86 HEC-HFD	0	36,116
87 HEC-Harris County	0	15,720
88 HEC-Genl Svcs Dept	0	34,522
89 HEC-Homeland Security	0	7,583
90 HEC-Off of Emg Mgt	389	58,818
91 HEC-HPD	0	37,028
<b>Total</b>	<b>\$9,829</b>	<b>\$928,735</b>

**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 without street lighting and has been allocated directly to PWE Water and Sewer.

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**A. Department Costs**

**Dept:39 PWE General Fund Credit**

Description		Amount	General Admin	General Fund Credit
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Credit Fund Fund 8300	P	(193,200)	0	(193,200)
Subtotal - Services & Supplies		<hr/> (193,200)	<hr/> 0	<hr/> (193,200)
<b>Department Cost Total</b>		(193,200)	0	(193,200)
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		(193,200)	0	(193,200)
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <u><u>\$(193,200)</u></u>	<hr/> <u><u>\$(193,200)</u></u>	

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:39 PWE General Fund Credit**

**No Indirect Costs**

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**General Fund Credit Allocations**

**Dept:39 PWE General Fund Credit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Storm Sewer	193,200	100.0000%	\$(193,200)	\$0	\$(193,200)	\$0	\$(193,200)
<b>Subtotal</b>	193,200	100.0000%	(193,200)	0	(193,200)	0	(193,200)
Direct Bills					0		0
<b>Total</b>					\$(193,200)		\$(193,200)

Basis Units: Direct allocation to PWE Water & Sewer  
 Source: Direct assignment

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FY 2015 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:39 PWE General Fund Credit

Department	General Fund Credit	Total
70 PWE Water & Storm Sewer	\$(193,200)	\$(193,200)
<b>Total</b>	<b>\$(193,200)</b>	<b>\$(193,200)</b>