CITY OF HOUSTON, TEXAS

FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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

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SECTION I – CERTIFICATION

CERTIFICATE OF COST ALLOCATION PLAN

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

(1) All costs included in this proposal based on Fiscal Year ended June 30, 2013, to establish cost allocations or billings for use in Fiscal Year 2015, are allowable in accordance with the requirements of 2 CFR PART 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston, Texas

Signature:

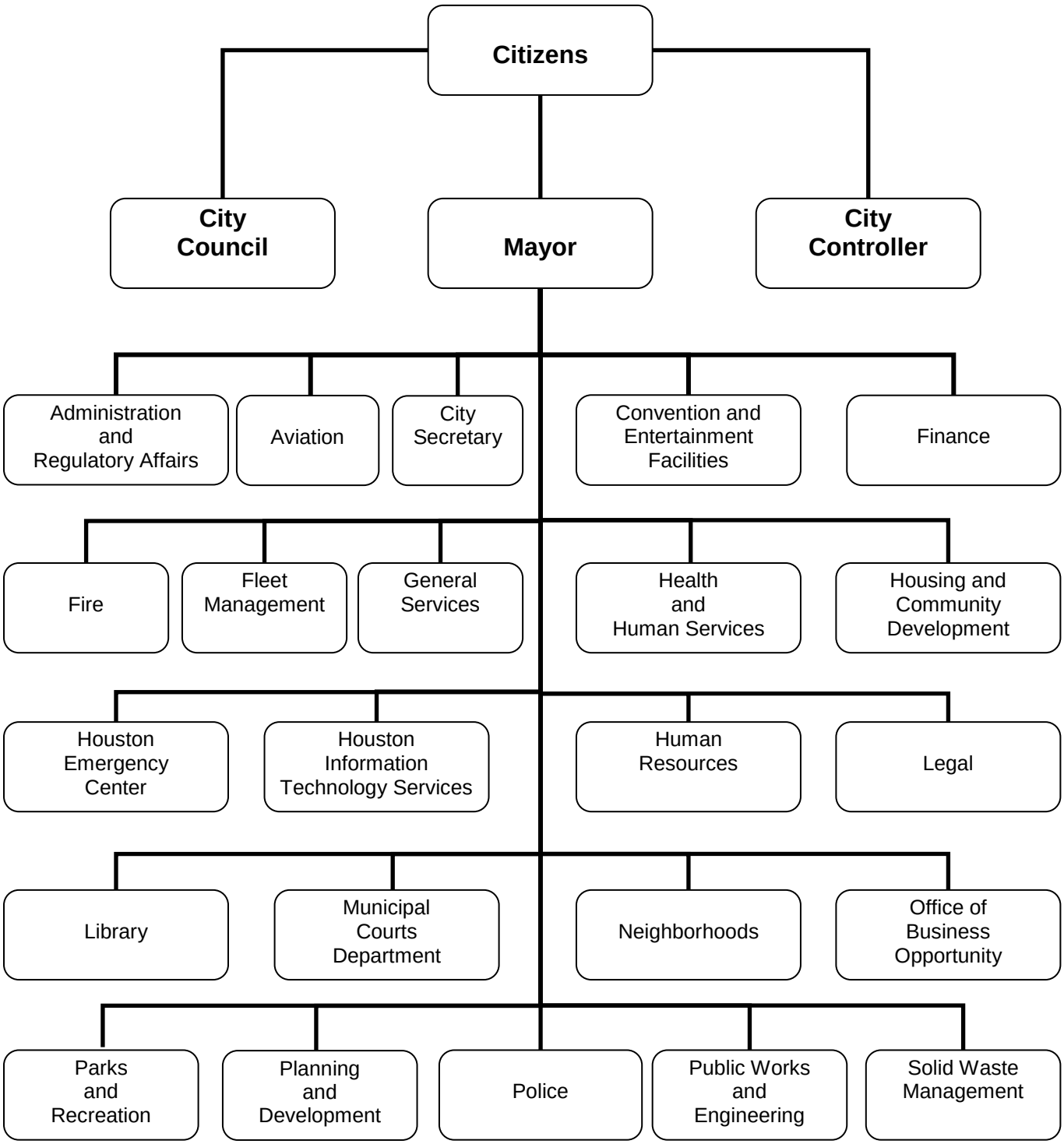
Name of Official: Arif Rasheed

Title: Deputy Director

Date of Execution: 6/27/2014

SECTION II – ORGANIZATION CHART

ORGANIZATION CHART



SECTION III – OVERVIEW

City of Houston, Texas
FY 2015 2 CFR PART 225 (OMB A-87) 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."[1]

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.

[1] 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.)

2 CFR PART 225 (more commonly known as OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments) establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. OMB Circular A-87 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with OMB Circular A-87, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

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.[2]

[2] 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.

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. 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.

CERTIFICATION STATEMENT

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR PART 225 (OMB Circular A-87). To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR PART 225 (OMB Circular A-87).

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 10,000th 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 IV – SUMMARY OF ALLOCATED COSTS AND CAFR RECONCILATION

City of Houston, Texas
FY 2015 2 CFR PART 225 (OMB A-87) Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures For the Fiscal Year Ended June 30, 2013

Department	GL Total	Personnel	Other Operating	Less Transfer	Adjust	CAFR		Direct Costs	Allocated Indirect	Unallocated/DB
HPD-Records	$ 4,896,247	$ 4,853,777	$ 42,470	$ -	$ -	$ 4,896,247		$ -	$ 4,896,247	$ -
Houston Police Department-HPD	692,569,272	639,233,571	51,747,429	1,588,272	(48,247)	690,932,753		-	-	-
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		-	2,783,489	3,341,009
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		-	6,027,338	1,525,471
Finance	10,266,778.62	5,970,888	4,295,891	-	-	10,266,779		3,281	7,783,330	2,480,168
Admn. & Regulatory Affairs	27,745,670	18,016,610	3,400,029	5,926,463	-	21,819,207		559	16,319,690	5,498,957
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		775,000	-	-
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		-	7,777,793	6,001,017
Citywide General Government	128,272,685	-	110,900,790	17,371,895	154,711	111,055,501		-	21,867,591	89,187,910
Grand Total	**$ 1,705,851,078**	**$1,288,851,143**	**$ 371,189,666**	**$45,407,697**	**$(399,073)**	**$ 1,660,044,308**	*	**$1,402,272,301**	**$ 146,406,175**	**$ 111,365,831**
* without Transfers										
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								(525,194)	
Unallocated Indirect fr disallow functions	OBO								(87,572)	
Unallocated Indirect fr disallow functions	HR								(2,087,901)	
Unallocated Indirect fr disallow functions	Gen Svcs								(738,193)	
Unallocated Indirect fr disallow functions	Legal Other								(962,051)	
Unallocated Indirect fr disallow functions	Controller Tresry								(134,628)	
Summary Schedule Total									**$ 149,854,166**	

SECTION V – FY 2015 INDIRECT COST RATE PROPOSAL

CITY OF HOUSTON, TEXAS
FY 2015 INDIRECT COST RATE PROPOSAL
OMB A-87 PLAN RATES
(BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2013)

	OMB Aviation Department	OMB Library Department	OMB Parks Department	OMB Hlth & Hum Svcs Department	OMB Hsg & Com Dev Department	OMB Planning/Dev Department	OMB Police Department	OMB GSD-Non-GF Department
CARRY FORWARD COMPUTATION								
FY2013 FIXED RATE (BASED FY2011)	3.09%	10.30%	22.10%	23.20%	12.66%	30.86%	31.26%	39.73%
FY2013 ACTUAL DIRECT SALS & BENES	95,678,838	25,911,046	40,400,611	54,031,168	13,230,726	6,565,717	558,436,206	2,701,307
FY2013 ACTUAL RECOVERY	2,956,476	2,668,838	8,928,535	12,535,231	1,675,010	2,026,180	174,567,158	1,073,229
FY2013 ROLL FORWARD FROM FY2011	(230,637)	(193,460)	1,354,582	(6,755,155)	(304,329)	207,024	1,024,130	-
FY2013 ACTUAL INDIRECT COSTS	2,838,374	2,143,700	5,548,230	24,577,593	1,140,143	3,322,868	189,352,212	978,309
FY2013 CARRY FORWARD AMOUNT	(348,739)	(718,598)	(2,025,723)	5,287,207	(839,196)	1,503,712	15,809,184	(94,920)
FY 2013 INDIRECT COST RATE								
ACTUAL FY2013 INDIRECT COSTS	2,838,374	2,143,700	5,548,230	24,577,593	1,140,143	3,322,868	189,352,212	978,309
FY2011 CARRY FORWARD AMOUNT	(348,739)	(718,598)	(2,025,723)	5,287,207	(839,196)	1,503,712	15,809,184	(94,920)
TOTAL INDIRECT COST POOL	2,489,635	1,425,102	3,522,507	29,864,800	300,947	4,826,580	205,161,396	883,389
FY2013 DIRECT SALARY BASE	95,678,838	25,911,046	40,400,611	54,031,168	13,230,726	6,565,717	558,436,206	2,701,307
FY2015 FIXED RATE	2.60%	5.50%	8.72%	55.27%	2.27%	73.51%	36.74%	32.70%

SECTION VI – FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN BASED ON ACTUAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2013

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33	Fin Grants	Total expenditures of HEC Departments excl 911 network	COH Expenditure Report	328
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	Department	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Depart of Neighborhds	Fire	Municipal Court	Solid Waste
1	Building Use	$0	$0	$0	$11,171	$39,737	$4,757	$8,949	$0	$80,357	$0
2	Equipment Use	0	0	0	0	453	1,667,609	34,278	4,329,205	1,932	140,472
3	Non-Departmental-Gen Gov	12,936	18,230	110,727	28,859	274,109	4,212,213	279,149	2,897,873	825,242	1,531,744
4	Finance Dir Office	217,740	272,961	0	0	0	0	0	0	0	0
5	Finance Budget Management	456	2,422	9,374	1,710	21,847	242,266	11,639	224,853	43,998	42,431
6	Finance City Council Administration	0	0	0	0	702,903	0	0	0	0	0
7	Finance General Accounting	564	2,993	11,582	2,295	27,868	567,163	14,609	318,350	55,241	56,081
8	Finance Internal Control	113	427	1,078	168	1,308	150,167	2,191	94,286	4,800	14,565
9	Finance Grants	0	0	0	0	0	47,695	10,381	3,266	0	0
10	Finance Performance Management	133	499	1,260	196	1,529	183,047	3,784	108,047	6,378	17,264
11	Finance Business Services	132	497	1,257	196	1,525	182,573	3,774	107,767	6,362	17,220
12	ARA Director Office	0	0	245,715	0	0	0	0	0	0	0
13	ARA Admin Svcs	16,609	20,822	136,470	0	0	0	0	0	0	0
14	ARA Strategic Purchasing	700	191	6,299	1,400	34,612	298,532	32,449	126,742	95,629	88,631
15	ARA Operations	3,182	3,989	26,147	6,522	14,437	892,728	141,001	220,565	2,282,665	1,049,846
16	ARA Payroll Services	1,147	1,438	9,423	2,530	18,378	1,607,129	36,778	982,668	71,842	112,094
17	IT Director	0	0	0	0	0	0	0	0	0	0
18	HITS Admin & Applications	0	0	6,748	9,139	125,676	526,177	116,962	136,109	59,128	67,981
19	HITS Infrastructure	646	3,427	13,263	54,885	63,844	507,203	124,738	1,421,035	184,399	208,205
20	HITS Radio	0	0	0	0	0	2,271,520	0	561,079	0	137,025
21	HITS Project Mgt Office	239	300	1,967	528	3,836	335,405	7,676	205,081	14,993	23,394
22	Office Business Opportunity	320	401	2,631	707	5,132	490,088	25,164	279,976	25,349	43,620
23	Mayor	737	923	6,052	1,625	450,110	1,032,182	23,621	631,121	46,141	71,993
24	Human Resources	465	704	4,205	891	12,093	818,005	27,695	732,004	47,167	78,526
25	Legal	286,278	0	0	72,516	76,407	792,956	11,983	298,020	57,540	72,851
26	City Controller's Office	1,263	6,706	25,952	4,735	60,483	670,694	32,222	622,488	121,805	117,467
27	Health Administration	0	0	0	0	0	0	0	0	0	0
28	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29	PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
30	CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31	HPD Police Records	0	0	0	0	0	61,676	0	1,322	0	0
32	General Services	0	0	0	37,634	133,872	18,841,969	35,877	8,119,505	760,406	17,560
33	HEC	0	0	0	0	0	0	0	0	0	0
34	PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$543,662	$336,930	$620,150	$237,706	$2,070,159	$36,403,754	$984,919	$22,421,360	$4,791,375	$3,908,969

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Summary Schedule

	Department	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health & Human Services Department	Convention & Entertainmnt	Fleet Management	Planning & Development	General Debt	Finance Other
1	Building Use	$0	$0	$0	$0	$0	$0	$7,874	$0	$0	$0
2	Equipment Use	0	0	167,238	713,601	0	0	0	0	0	0
3	Non-Departmental-Gen Gov	98,829	44,518	1,073,494	1,796,354	1,122,587	7,929	50,915	165,141	6,215	993
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance Budget Management	135,826	52,311	35,152	138,001	137,442	10,898	69,975	6,114	8,542	1,365
6	Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7	Finance General Accounting	167,811	64,838	66,395	195,855	169,808	13,464	86,696	7,553	10,553	1,686
8	Finance Internal Control	0	540	7,224	13,656	6,683	0	0	1,221	0	0
9	Finance Grants	63,232	264,600	6,595	18,236	194,892	0	0	60	0	124
10	Finance Performance Management	60,798	12,527	9,610	19,091	23,948	409	22,254	2,045	0	242
11	Finance Business Services	60,641	12,495	9,585	19,041	23,886	408	22,196	2,039	0	242
12	ARA Director Office	0	0	0	0	0	0	0	0	0	0
13	ARA Admin Svcs	0	0	0	0	0	0	0	0	0	25,582
14	ARA Strategic Purchasing	571,422	36,585	37,348	327,418	193,867	445	401,223	2,227	0	127
15	ARA Operations	52,488	16,724	47,387	101,984	233,430	1,274	13,627	2,820	0	4,901
16	ARA Payroll Services	96,466	38,095	107,234	174,184	215,495	(18,116)	75,903	17,482	0	1,766
17	IT Director	0	0	0	0	0	0	0	0	0	0
18	HITS Admin & Applications	405,882	143,481	51,604	178,507	220,693	8,156	63,485	0	0	0
19	HITS Infrastructure	194,888	189,838	128,343	439,090	574,758	15,419	235,114	8,650	12,085	1,931
20	HITS Radio	0	0	0	71,383	0	0	9,984	0	0	0
21	HITS Project Mgt Office	66,113	7,950	22,380	36,352	44,973	1,648	17,323	3,649	0	369
22	Office Business Opportunity	96,183	11,340	29,944	60,295	62,821	2,205	35,414	6,041	0	493
23	Mayor	203,459	24,467	68,872	111,870	138,402	5,071	53,309	11,228	0	1,134
24	Human Resources	145,647	30,536	117,192	182,583	144,336	2,814	52,423	13,805	0	869
25	Legal	42,665	42,645	60,347	294,873	0	24,089	7,988	0	0	0
26	City Controller's Office	376,024	144,818	97,315	382,045	380,498	30,169	193,721	16,925	23,647	3,778
27	Health Administration	0	0	0	0	14,531,557	0	0	0	0	0
28	Planning & Dev Admin	0	0	0	0	0	0	0	3,055,868	0	0
29	PWE Administration Indirect	0	0	0	0	0	0	113,132	0	0	0
30	CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31	HPD Police Records	0	0	441	5,286	0	0	0	0	0	0
32	General Services	0	1,835	7,550,896	268,524	6,157,514	64,501	30,672	0	0	0
33	HEC	0	0	0	0	0	0	0	0	0	0
34	PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$2,838,374	$1,140,143	$9,694,595	$5,548,230	$24,577,593	$170,783	$1,563,228	$3,322,868	$61,041	$45,604

CITY OF HOUSTON, TEXAS
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Summary Schedule

	Department	ARA-Insurance	ARA-BARC	ARA Parking	ARA Other	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor other	TIRZ
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	900	10,196	21,004	14,294	42,508	5,271	333	1,460	9,373	42,363
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance Budget Management	1,237	14,014	28,867	19,646	490	7,244	458	2,007	12,882	741
6	Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7	Finance General Accounting	1,528	17,314	35,664	24,272	605	8,950	566	2,479	15,915	916
8	Finance Internal Control	0	0	0	0	324	0	0	0	0	369
9	Finance Grants	0	0	0	523	0	0	0	0	111,412	0
10	Finance Performance Management	3,144	2,022	1,881	1,132	379	2,984	67	962	8,777	431
11	Finance Business Services	3,136	2,017	1,876	1,130	378	2,977	67	959	8,754	430
12	ARA Director Office	30,768	546,863	404,921	1,603	0	0	0	0	0	0
13	ARA Admin Svcs	17,089	303,728	224,894	890	0	0	0	0	0	0
14	ARA Strategic Purchasing	1,782	33,213	45,111	9,798	1,018	107,336	0	11,453	12,280	127
15	ARA Operations	3,274	58,192	265,955	171	621	1,711	101	563	527	627
16	ARA Payroll Services	1,180	20,973	15,529	61	3,847	10,606	627	3,488	3,268	3,888
17	IT Director	0	0	0	0	493,942	0	0	0	0	0
18	HITS Admin & Applications	0	18,556	0	0	0	0	0	0	0	0
19	HITS Infrastructure	1,750	19,828	40,843	27,796	693	10,250	648	2,839	18,226	1,049
20	HITS Radio	0	0	12,979	0	0	0	0	0	0	0
21	HITS Project Mgt Office	246	4,377	3,241	13	803	2,213	131	728	682	811
22	Office Business Opportunity	1,734	6,558	4,336	17	1,074	2,962	175	974	913	1,086
23	Mayor	758	13,470	9,974	39	2,471	6,812	402	2,240	504,864	2,497
24	Human Resources	736	7,815	6,505	21	1,398	3,785	234	1,533	1,129	1,637
25	Legal	0	0	51,984	0	0	0	0	0	0	134,548
26	City Controller's Office	3,425	38,795	79,915	54,387	1,357	20,055	1,267	5,555	35,662	2,053
27	Health Administration	0	0	0	0	0	0	0	0	0	0
28	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29	PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
30	CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31	HPD Police Records	0	3,084	0	0	0	0	0	0	0	0
32	General Services	0	17,240	5,516	0	0	0	0	54,786	0	0
33	HEC	0	0	0	0	0	0	0	0	0	0
34	PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
	Total Current Allocations	$72,687	$1,138,253	$1,260,995	$155,796	$551,910	$193,154	$5,075	$92,025	$744,665	$193,572

CITY OF HOUSTON, TEXAS
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Summary Schedule

	Department	HR Health Benefits	HR Long Term Disabilty	PWE Bldg Insp	PWE Stormwater	PWE DDSR	PWE Water & Storm Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning
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	124,334	104	31,199	13,320	39,567	198,674	1,541	126,675	3,530	773
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance Budget Management	170,880	143	42,879	18,306	54,379	273,050	2,117	96,310	4,851	1,063
6	Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7	Finance General Accounting	211,119	177	52,976	22,617	67,185	337,349	2,616	118,990	5,994	1,313
8	Finance Internal Control	0	0	0	0	0	0	0	7,811	0	0
9	Finance Grants	0	0	0	0	0	0	0	25,521	0	0
10	Finance Performance Management	79,588	490	10,582	8,030	13,542	94,554	511	12,330	1,150	319
11	Finance Business Services	79,381	489	10,554	8,009	13,507	94,309	509	12,298	1,147	318
12	ARA Director Office	0	0	0	0	0	0	0	0	0	0
13	ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14	ARA Strategic Purchasing	27,168	0	50,392	59,681	113,190	936,506	26,150	1,782	14,443	509
15	ARA Operations	1,748	0	19,198	14,782	18,709	85,372	254	574	126	418
16	ARA Payroll Services	10,837	0	81,606	66,116	80,074	362,702	1,577	3,559	780	2,589
17	IT Director	0	0	0	0	0	0	0	0	0	0
18	HITS Admin & Applications	0	0	0	0	0	0	0	0	1,687	0
19	HITS Infrastructure	241,776	203	60,669	25,901	76,940	386,334	2,996	136,268	6,864	1,504
20	HITS Radio	0	0	0	0	0	0	0	0	0	0
21	HITS Project Mgt Office	2,262	0	24,836	19,122	24,204	110,443	329	743	163	540
22	Office Business Opportunity	3,026	0	33,231	25,586	32,385	147,773	440	994	218	723
23	Mayor	6,960	0	76,432	58,848	74,485	339,881	1,013	2,286	501	1,663
24	Human Resources	8,010	0	73,151	63,378	83,929	336,924	597	19,114	287	895
25	Legal	0	0	81,399	38,151	128,286	758,854	0	1,258,983	0	0
26	City Controller's Office	473,067	397	118,707	50,679	150,544	755,916	5,862	266,627	13,431	2,943
27	Health Administration	0	0	0	0	0	0	0	0	0	0
28	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29	PWE Administration Indirect	0	0	470,942	360,728	510,172	2,847,631	12,118	204,641	20,232	11,653
30	CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	(646)
31	HPD Police Records	0	0	0	0	0	0	0	0	0	0
32	General Services	0	0	149	28	45	3,162	13,224	2,955	151,801	0
33	HEC	0	0	0	0	0	0	0	0	0	0
34	PWE General Fund Credit	0	0	0	0	0	(193,200)	0	0	0	0
	Total Current Allocations	$1,440,157	$2,002	$1,238,903	$853,282	$1,481,142	$7,876,234	$71,855	$2,298,460	$227,205	$26,577

Summary Schedule

	Department	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network
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	1,826	22,200	11,030	1,259	2,994	2,103	5,239	0	0	0
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance Budget Management	2,509	30,511	15,159	1,730	4,114	2,890	7,201	0	0	0
6	Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7	Finance General Accounting	3,100	37,696	18,729	2,137	5,083	3,570	8,896	0	0	0
8	Finance Internal Control	0	0	0	0	0	0	0	0	0	0
9	Finance Grants	0	0	0	0	0	0	0	0	0	0
10	Finance Performance Management	1,006	2,566	2,573	549	284	640	698	0	0	0
11	Finance Business Services	1,004	2,560	2,567	547	283	638	696	0	0	0
12	ARA Director Office	0	0	0	0	0	0	0	0	0	0
13	ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14	ARA Strategic Purchasing	9,226	8,335	7,953	6,108	64	2,609	0	0	0	0
15	ARA Operations	1,328	3,627	4,133	549	389	676	940	0	0	0
16	ARA Payroll Services	8,234	22,481	25,622	3,405	2,410	4,190	5,827	0	0	0
17	IT Director	0	0	0	0	0	0	0	0	0	0
18	HITS Admin & Applications	0	0	0	0	0	0	0	0	0	0
19	HITS Infrastructure	3,550	43,170	21,449	2,448	5,821	4,089	10,188	0	0	0
20	HITS Radio	0	0	0	0	0	0	0	0	0	0
21	HITS Project Mgt Office	1,718	4,692	5,347	711	503	874	1,216	0	0	0
22	Office Business Opportunity	2,299	6,278	7,155	951	673	1,170	1,627	0	0	0
23	Mayor	5,288	14,439	16,455	2,187	1,548	2,691	3,742	0	0	0
24	Human Resources	2,845	7,767	8,852	1,176	832	1,448	2,013	0	0	0
25	Legal	201,092	0	0	8,867	0	0	0	0	0	0
26	City Controller's Office	6,947	84,467	41,967	4,789	11,390	8,000	19,934	0	0	0
27	Health Administration	0	0	0	0	0	0	0	0	0	0
28	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29	PWE Administration Indirect	36,933	97,963	106,072	17,376	10,637	20,817	0	0	0	0
30	CIP Sal Rec PWE	(2,053)	(5,604)	(6,387)	(849)	(601)	(1,045)	0	0	0	0
31	HPD Police Records	0	0	0	0	0	0	0	0	0	0
32	General Services	0	0	0	0	0	0	0	0	0	41,921
33	HEC	0	0	0	0	0	0	0	22,616	140,711	264,653
34	PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$286,853	$383,147	$288,677	$53,941	$46,422	$55,359	$68,216	$22,616	$140,711	$306,574

Summary Schedule

	Department	HEC-Police Call Talkers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC-Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse Fund	HR-W.C.
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	0	0	0	0	0	0	0	216	340	13,480
4	Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5	Finance Budget Management	0	0	0	0	0	0	0	296	468	18,527
6	Finance City Council Administration	0	0	0	0	0	0	0	0	0	0
7	Finance General Accounting	0	0	0	0	0	0	0	366	578	22,889
8	Finance Internal Control	0	0	0	0	0	0	0	0	0	0
9	Finance Grants	0	0	0	0	0	0	0	1,237	18,268	0
10	Finance Performance Management	0	0	0	0	0	0	0	83	1,179	4,984
11	Finance Business Services	0	0	0	0	0	0	0	83	1,176	4,971
12	ARA Director Office	0	0	0	0	0	0	0	0	0	0
13	ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
14	ARA Strategic Purchasing	0	0	0	0	0	0	0	827	0	11,707
15	ARA Operations	0	0	0	0	0	0	0	0	0	1,149
16	ARA Payroll Services	0	0	0	0	0	0	0	0	0	7,120
17	IT Director	0	0	0	0	0	0	0	0	0	0
18	HITS Admin & Applications	0	0	0	0	0	0	0	0	0	0
19	HITS Infrastructure	0	0	0	0	0	0	0	0	0	26,213
20	HITS Radio	0	0	0	0	0	0	0	0	0	0
21	HITS Project Mgt Office	0	0	0	0	0	0	0	0	0	1,486
22	Office Business Opportunity	0	0	0	0	0	0	0	0	0	1,988
23	Mayor	0	0	0	0	0	0	0	0	0	4,573
24	Human Resources	0	0	0	0	0	0	0	0	0	4,550
25	Legal	0	0	0	0	0	0	0	0	0	0
26	City Controller's Office	0	0	0	0	0	0	0	820	1,294	51,289
27	Health Administration	0	0	0	0	0	0	0	0	0	0
28	Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29	PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
30	CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31	HPD Police Records	0	0	0	0	0	0	0	0	0	0
32	General Services	0	0	0	0	0	0	0	0	0	0
33	HEC	204,161	35,517	15,459	33,949	7,458	54,269	36,414	0	0	0
34	PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations		$204,161	$35,517	$15,459	$33,949	$7,458	$54,269	$36,414	$3,929	$23,302	$174,927

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Summary Schedule

	Department	HITS Other	Other	2nd Allocation Orphans	Total
1	Building Use	$0	$60,161	$0	$213,005
2	Equipment Use	0	0	0	7,054,788
3	Non-Departmental-Gen Gov	63,012	0	0	15,369,176
4	Finance Dir Office	0	0	0	490,701
5	Finance Budget Management	86,602	0	0	2,118,194
6	Finance City Council Administration	0	0	0	702,903
7	Finance General Accounting	106,995	0	0	2,979,989
8	Finance Internal Control	0	0	0	306,935
9	Finance Grants	0	0	0	766,041
10	Finance Performance Management	13,563	0	0	744,062
11	Finance Business Services	13,528	0	0	742,133
12	ARA Director Office	0	0	0	1,229,870
13	ARA Admin Svcs	0	0	0	746,083
14	ARA Strategic Purchasing	32,004	0	0	3,786,617
15	ARA Operations	1,102	768,033	0	6,370,568
16	ARA Payroll Services	6,834	0	0	4,311,368
17	IT Director	0	0	0	493,942
18	HITS Admin & Applications	0	5,904	0	2,145,874
19	HITS Infrastructure	122,532	0	0	5,684,598
20	HITS Radio	0	5,491	0	3,069,460
21	HITS Project Mgt Office	1,426	0	0	1,008,037
22	Office Business Opportunity	1,908	702	0	1,467,079
23	Mayor	4,389	0	0	4,043,224
24	Human Resources	2,361	2,884	0	3,057,766
25	Legal	0	234,649	0	5,037,970
26	City Controller's Office	239,750	0	0	5,864,048
27	Health Administration	0	0	0	14,531,557
28	Planning & Dev Admin	0	0	0	3,055,868
29	PWE Administration Indirect	0	0	0	4,841,047
30	CIP Sal Rec PWE	0	0	0	(17,184)
31	HPD Police Records	0	4,609,380	0	4,681,188
32	General Services	0	23,661	0	42,335,254
33	HEC	0	0	0	815,206
34	PWE General Fund Credit	0	0	0	(193,200)
Total Current Allocations		$696,007	$5,710,866	$0	$149,854,169

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:1 Building Use**

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

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Use

No Indirect Costs

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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
12	ARA Director Office	13,570	14.5468%	38,102	0	38,102	0	38,102
17	IT Director	1,595	1.7098%	4,478	0	4,478	0	4,478
23	Mayor	27,300	29.2652%	76,653	0	76,653	0	76,653
26	City Controller's Office	23,567	25.2634%	66,172	0	66,172	0	66,172
28	Planning & Dev Admin	1,585	1.6991%	4,450	0	4,450	0	4,450
32	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
Subtotal		93,285	100.0000%	261,927	0	261,927	0	261,927
Direct Bills						0		0
Total						$261,927		$261,927

Basis Units: Square footage per department
Source: GSD

City Hall Annex Allocations **Dept:1 Building Use**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	965	0.7676%	$1,946	$0	$1,946	$0	$1,946
23 Mayor	8,889	7.0704%	17,924	0	17,924	0	17,924
25 Legal	63,910	50.8344%	128,867	0	128,867	0	128,867
32 General Services	18,043	14.3515%	36,381	0	36,381	0	36,381
38 City Secretary	5,540	4.4065%	11,171	0	11,171	0	11,171
39 City Council	19,707	15.6751%	39,737	0	39,737	0	39,737
41 Depart of Neighborhds	4,438	3.5300%	8,949	0	8,949	0	8,949
51 Fleet Management	3,905	3.1061%	7,874	0	7,874	0	7,874
96 Other	325	0.2585%	655	0	655	0	655
Subtotal	125,722	100.0000%	253,503	0	253,503	0	253,503
Direct Bills					0		0
Total					$253,503		$253,503

Basis Units: Square footage per department
Source: GSD

Muni Court Bldg Allocations **Dept:1 Building Use**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 IT Director	13,160	17.7845%	$19,382	$0	$19,382	$0	$19,382
25 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
Subtotal	73,997	100.0000%	108,980	0	108,980	0	108,980
Direct Bills					0		0
Total					$108,980		$108,980

Basis Units: Square footage per department
Source: GSD

Allocation Summary **Dept:1 Building Use**

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

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
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:2 Equipment Use**

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

B. Incoming Costs - (Default Spread Custom%)

Dept:2 Equipment Use

No Indirect Costs

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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
12	ARA Director Office	37,687	0.4990%	37,687	0	37,687	0	37,687
17	IT Director	64,222	0.8504%	64,222	0	64,222	0	64,222
22	Office Business Opportunity	5,360	0.0710%	5,360	0	5,360	0	5,360
23	Mayor	30,882	0.4089%	30,882	0	30,882	0	30,882
24	Human Resources	6,665	0.0883%	6,665	0	6,665	0	6,665
25	Legal	26,011	0.3444%	26,011	0	26,011	0	26,011
26	City Controller's Office	3,994	0.0529%	3,994	0	3,994	0	3,994
27	Health Administration	207,513	2.7477%	207,513	0	207,513	0	207,513
28	Planning & Dev Admin	13,093	0.1734%	13,093	0	13,093	0	13,093
32	General Services	99,122	1.3125%	99,122	0	99,122	0	99,122
39	City Council	453	0.0060%	453	0	453	0	453
40	Police	1,667,610	22.0808%	1,667,609	0	1,667,609	0	1,667,609
41	Depart of Neighborhds	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
Subtotal		7,552,323	100.0000%	7,552,320	0	7,552,320	0	7,552,320
Direct Bills						0		0
Total						$7,552,320		$7,552,320

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

Allocation Summary **Dept:2 Equipment Use**

	Department	Equip Deprec	Total
4	Finance Dir Office	$2,983	$2,983
12	ARA Director Office	37,687	37,687
17	IT Director	64,222	64,222
22	Office Business Opportunity	5,360	5,360
23	Mayor	30,882	30,882
24	Human Resources	6,665	6,665
25	Legal	26,011	26,011
26	City Controller's Office	3,994	3,994
27	Health Administration	207,513	207,513
28	Planning & Dev Admin	13,093	13,093
32	General Services	99,122	99,122
39	City Council	453	453
40	Police	1,667,609	1,667,609
41	Depart of Neighborhds	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
Total		$7,552,320	$7,552,320

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

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
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	P	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
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	1,740,633	0	0	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

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 IntfdSvcs	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
Subtotal - Services & Supplies		130,590,382	0	12,011,561	1,489,114	1,740,633	2,952,526	839,618	11,354,299	536,354
Department Cost Total		130,590,382	0	12,011,561	1,489,114	1,740,633	2,952,526	839,618	11,354,299	536,354
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		130,590,382	0	12,011,561	1,489,114	1,740,633	2,952,526	839,618	11,354,299	536,354
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$130,590,382		$12,011,561	$1,489,114	$1,740,633	$2,952,526	$839,618	$11,354,299	$536,354
							not allocated		not allocated	not allocated

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*
Benefits	P	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
Services & Supplies Cost						
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	378,855
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	0	855,630
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	2,013,166	0	0	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

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
Other IntfdSvcs	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
Subtotal - Services & Supplies		130,590,382	2,013,166	4,003,049	1,783,616	91,866,446
Department Cost Total		130,590,382	2,013,166	4,003,049	1,783,616	91,866,446
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		130,590,382	2,013,166	4,003,049	1,783,616	91,866,446
General Admin Distribution			0	0	0	0
Grand Total		$130,590,382	$2,013,166	$4,003,049	$1,783,616	$91,866,446
			not allocated			not allocated

B. Incoming Costs - (Default Spread Expense%) **Dept:3 Non-Departmental-Gen Gov**

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby
3 Accounting & Consult	$0	$50,856	$4,678	$580	$678	$1,150	$327	$4,422	$209	$784
3 Other Misc	0	54,794	5,040	625	730	1,239	352	4,764	225	845
Subtotal - Non-Departmental-Gen Gov	0	105,650	9,718	1,205	1,408	2,389	679	9,186	434	1,629
5 Finance Budget	0	58,656	5,395	669	782	1,326	377	5,100	241	904
Subtotal - Finance Budget Manageme	0	58,656	5,395	669	782	1,326	377	5,100	241	904
7 General Accounting	0	28,354	2,608	323	378	641	182	2,465	116	437
7 Fixed Assets	0	6	1	0	0	0	0	0	0	0
7 Auditing Svcs	0	52,102	4,792	594	694	1,178	335	4,530	214	803
Subtotal - Finance General Accounting	0	80,462	7,401	918	1,072	1,819	517	6,996	330	1,240
8 Internal Control	0	19,829	1,824	226	264	448	127	1,724	81	306
Subtotal - Finance Internal Control	0	19,829	1,824	226	264	448	127	1,724	81	306
10 Perform Improvement	0	21,308	1,960	243	284	482	137	1,853	88	328
Subtotal - Finance Performance Mana	0	21,308	1,960	243	284	482	137	1,853	88	328
11 Finance Operation Support	0	22,932	2,109	261	306	518	147	1,994	94	354
Subtotal - Finance Business Services	0	22,932	2,109	261	306	518	147	1,994	94	354
14 Strategic Purchasing	0	22,389	2,059	255	298	506	144	1,947	92	345
Subtotal - ARA Strategic Purchasing	0	22,389	2,059	255	298	506	144	1,947	92	345
15 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 Enterprise Optns	0	94,825	8,722	1,081	1,264	2,144	610	8,245	389	1,462
Subtotal - HITS Infrastructure	0	94,825	8,722	1,081	1,264	2,144	610	8,245	389	1,462
26 Controller Fin Svcs	0	188,885	17,373	2,154	2,518	4,271	1,214	16,423	776	2,912
Subtotal - City Controller's Office	0	188,885	17,373	2,154	2,518	4,271	1,214	16,423	776	2,912
32 Design & Const	0	15,885	1,461	181	212	359	102	1,381	65	245
Subtotal - General Services	0	15,885	1,461	181	212	359	102	1,381	65	245
Total Incoming	0	630,827	58,023	7,193	8,408	14,262	4,056	54,848	2,591	9,725
			9.20%	1.14%	1.33%	2.26%	0.64%	8.69%	0.41%	1.54%
C. Total Allocated		$131,221,209	$12,069,584	$1,496,307	$1,749,041	$2,966,788	$843,674	$11,409,147	$538,945	$2,022,891

B. Incoming Costs - (Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

	Department	First Incoming	Second Incoming	Walker Rent	Dept Specific	Gen Govt
3	Accounting & Consult	$0	$50,856	$1,559	$695	$35,775
3	Other Misc	0	54,794	1,680	748	38,546
	Subtotal - Non-Departmental-Gen Gov	0	105,650	3,239	1,443	74,322
5	Finance Budget	0	58,656	1,798	801	41,263
	Subtotal - Finance Budget Manageme	0	58,656	1,798	801	41,263
7	General Accounting	0	28,354	869	387	19,947
7	Fixed Assets	0	6	0	0	4
7	Auditing Svcs	0	52,102	1,597	712	36,652
	Subtotal - Finance General Accounting	0	80,462	2,466	1,099	56,603
8	Internal Control	0	19,829	608	271	13,949
	Subtotal - Finance Internal Control	0	19,829	608	271	13,949
10	Perform Improvement	0	21,308	653	291	14,989
	Subtotal - Finance Performance Mana	0	21,308	653	291	14,989
11	Finance Operation Support	0	22,932	703	313	16,132
	Subtotal - Finance Business Services	0	22,932	703	313	16,132
14	Strategic Purchasing	0	22,389	686	306	15,750
	Subtotal - ARA Strategic Purchasing	0	22,389	686	306	15,750
15	Property	0	6	0	0	4
	Subtotal - ARA Operations	0	6	0	0	4
19	Enterprise Optns	0	94,825	2,907	1,295	66,706
	Subtotal - HITS Infrastructure	0	94,825	2,907	1,295	66,706
26	Controller Fin Svcs	0	188,885	5,790	2,580	132,875
	Subtotal - City Controller's Office	0	188,885	5,790	2,580	132,875
32	Design & Const	0	15,885	487	217	11,175
	Subtotal - General Services	0	15,885	487	217	11,175
Total Incoming		0	630,827	19,337	8,616	443,768
				3.07%	1.37%	70.35%
C. Total Allocated			$131,221,209	$4,022,386	$1,792,232	$92,310,214

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	$81	$16,838
5	Finance Planning & Financial Analysis	14.84	0.3000%	36,039	0	36,039	174	36,213
6	Finance City Council Administration	5.00	0.1011%	12,142	0	12,142	59	12,201
7	Finance Financial Reporting & Operati	8.84	0.1787%	21,468	0	21,468	104	21,572
8	Finance Internal Control	2.34	0.0473%	5,683	0	5,683	27	5,710
9	Finance Grants	5.14	0.1039%	12,482	0	12,482	60	12,543
10	Finance Performance Improvement	4.59	0.0928%	11,147	0	11,147	54	11,201
11	Finance Operations Support	1.76	0.0356%	4,274	0	4,274	21	4,295
12	ARA Director Office	3.32	0.0671%	8,063	0	8,063	39	8,102
13	ARA Admin Svcs	8.39	0.1696%	20,375	0	20,375	98	20,473
14	ARA Strategic Purchasing	37.99	0.7681%	92,258	0	92,258	446	92,704
15	ARA Operations	93.98	1.9001%	228,230	0	228,230	1,102	229,332
16	ARA Payroll Services	56.75	1.1474%	137,817	0	137,817	666	138,483
17	IT Director	13.24	0.2677%	32,153	0	32,153	155	32,309
18	HITS Admin & Applications	21.10	0.4266%	51,241	0	51,241	248	51,489
19	HITS Infrastructure	67.27	1.3601%	163,365	0	163,365	789	164,154
20	HITS Radio	21.35	0.4317%	51,848	0	51,848	250	52,099
21	HITS Project Mgt Office	5.08	0.1027%	12,337	0	12,337	60	12,396
22	Office Business Opportunity	25.10	0.5075%	60,955	0	60,955	294	61,250
23	Mayor	39.85	0.8057%	96,775	0	96,775	467	97,243
24	Human Resources	34.39	0.6953%	83,516	0	83,516	403	83,919
25	Legal	116.36	2.3526%	282,579	0	282,579	1,365	283,944
26	City Controller's Office	64.90	1.3121%	157,609	0	157,609	761	158,370
27	Health Administration	74.88	1.5139%	181,845	0	181,845	878	182,724
28	Planning & Dev Admin	13.15	0.2659%	31,935	0	31,935	154	32,089
31	HPD Police Records	87.80	1.7751%	213,222	0	213,222	1,030	214,252
32	General Services	193.61	3.9144%	470,180	0	470,180	2,271	472,451
35	Finance Public Fin	4.85	0.0981%	11,778	0	11,778	57	11,835
36	Finance Treasury	6.08	0.1229%	14,765	0	14,765	71	14,837
37	ARA Regulatory	39.85	0.8057%	96,775	0	96,775	467	97,243
38	City Secretary	10.70	0.2163%	25,985	0	25,985	126	26,110
39	City Council	77.72	1.5713%	188,742	0	188,742	912	189,654
40	Police	1,225.46	24.7763%	2,976,019	0	2,976,019	14,376	2,990,395
41	Depart of Neighborhds	104.38	2.1103%	253,486	0	253,486	1,224	254,710
42	Fire	142.27	2.8764%	345,501	0	345,501	1,669	347,170
43	Municipal Court	268.81	5.4348%	652,803	0	652,803	3,153	655,956
44	Solid Waste	471.10	9.5247%	1,144,062	0	1,144,062	5,526	1,149,589
46	Housing & Community Development	2.04	0.0412%	4,954	0	4,954	24	4,978
47	Library	405.26	8.1935%	984,170	0	984,170	4,754	988,925
48	Parks & Recreation	654.06	13.2238%	1,588,379	0	1,588,379	7,673	1,596,052
49	Health & Human Services Department	395.80	8.0023%	961,197	0	961,197	4,643	965,840
52	Planning & Development	62.04	1.2543%	150,664	0	150,664	728	151,391
59	IT Public Services	16.27	0.3289%	39,512	0	39,512	191	39,702

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	$193	$40,117
72 PWE Other	15.05	0.3043%	36,549	0	36,549	177	36,725
Subtotal	4,946.10	100.0000%	12,011,561	0	12,011,561	58,023	12,069,584
Direct Bills					0		0
Total					$12,011,561		$12,069,584

Basis Units: Total General Fund civilian full time equivalents
Source: COH FTE Report

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	$3	$716
5	Finance Planning & Financial Analysis	14.84	0.1029%	1,533	0	1,533	7	1,540
6	Finance City Council Administration	5.00	0.0347%	516	0	516	2	519
7	Finance Financial Reporting & Operati	8.84	0.0613%	913	0	913	4	917
8	Finance Internal Control	2.34	0.0162%	242	0	242	1	243
9	Finance Grants	5.14	0.0356%	531	0	531	3	533
10	Finance Performance Improvement	4.59	0.0318%	474	0	474	2	476
11	Finance Operations Support	1.76	0.0122%	182	0	182	1	183
12	ARA Director Office	3.32	0.0230%	343	0	343	2	345
13	ARA Admin Svcs	8.39	0.0582%	866	0	866	4	871
14	ARA Strategic Purchasing	37.99	0.2635%	3,924	0	3,924	19	3,942
15	ARA Operations	93.98	0.6518%	9,706	0	9,706	47	9,753
16	ARA Payroll Services	56.75	0.3936%	5,861	0	5,861	28	5,889
17	IT Director	13.24	0.0918%	1,367	0	1,367	7	1,374
18	HITS Admin & Applications	21.10	0.1463%	2,179	0	2,179	11	2,190
19	HITS Infrastructure	67.27	0.4666%	6,947	0	6,947	34	6,981
20	HITS Radio	21.35	0.1481%	2,205	0	2,205	11	2,216
21	HITS Project Mgt Office	5.08	0.0352%	525	0	525	3	527
22	Office Business Opportunity	25.10	0.1741%	2,592	0	2,592	13	2,605
23	Mayor	39.85	0.2764%	4,116	0	4,116	20	4,135
24	Human Resources	34.39	0.2385%	3,552	0	3,552	17	3,569
25	Legal	116.36	0.8070%	12,017	0	12,017	58	12,075
26	City Controller's Office	64.90	0.4501%	6,703	0	6,703	32	6,735
27	Health Administration	74.88	0.5193%	7,733	0	7,733	37	7,771
28	Planning & Dev Admin	13.15	0.0912%	1,358	0	1,358	7	1,365
31	HPD Police Records	89.82	0.6229%	9,276	0	9,276	45	9,321
32	General Services	193.61	1.3428%	19,996	0	19,996	97	20,092
35	Finance Public Fin	4.85	0.0336%	501	0	501	2	503
36	Finance Treasury	6.08	0.0422%	628	0	628	3	631
37	ARA Regulatory	39.85	0.2764%	4,116	0	4,116	20	4,135
38	City Secretary	10.70	0.0742%	1,105	0	1,105	5	1,110
39	City Council	77.72	0.5390%	8,027	0	8,027	39	8,066
40	Police	6,682.60	46.3472%	690,163	0	690,163	3,334	693,497
41	Depart of Neighborhds	104.38	0.7239%	10,780	0	10,780	52	10,832
42	Fire	4,155.57	28.8210%	429,177	0	429,177	2,073	431,250
43	Municipal Court	268.81	1.8643%	27,762	0	27,762	134	27,896
44	Solid Waste	471.10	3.2673%	48,654	0	48,654	235	48,889
46	Housing & Community Development	2.04	0.0141%	211	0	211	1	212
47	Library	405.26	2.8107%	41,854	0	41,854	202	42,056
48	Parks & Recreation	654.06	4.5362%	67,550	0	67,550	326	67,876
49	Health & Human Services Department	395.80	2.7451%	40,877	0	40,877	197	41,075
52	Planning & Development	62.04	0.4303%	6,407	0	6,407	31	6,438
59	IT Public Services	16.27	0.1128%	1,680	0	1,680	8	1,688

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	$8	$1,706
72 PWE Other	15.05	0.1044%	1,554	0	1,554	8	1,562
Subtotal	14,418.56	100.0000%	1,489,114	0	1,489,114	7,193	1,496,307
Direct Bills					0		0
Total					$1,489,114		$1,496,307

Basis Units: Total General Fund full time equivalents
Source: COH FTE Report

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%	$50,856	$0	$50,856	$0	$50,856
4	Finance Dir Office	541	0.0316%	550	0	550	3	553
5	Finance Planning & Financial Analysis	571	0.0333%	580	0	580	3	583
6	Finance City Council Administration	912	0.0533%	927	0	927	5	932
7	Finance Financial Reporting & Operati	1,190	0.0695%	1,210	0	1,210	6	1,216
8	Finance Internal Control	259	0.0151%	263	0	263	1	265
9	Finance Grants	337	0.0197%	343	0	343	2	344
10	Finance Performance Improvement	1,385	0.0809%	1,408	0	1,408	7	1,415
11	Finance Operations Support	1,304	0.0762%	1,326	0	1,326	7	1,332
12	ARA Director Office	2,070	0.1209%	2,104	0	2,104	10	2,115
13	ARA Admin Svcs	580	0.0339%	590	0	590	3	593
14	ARA Strategic Purchasing	666	0.0389%	677	0	677	3	680
15	ARA Operations	6,658	0.3889%	6,769	0	6,769	34	6,802
16	ARA Payroll Services	986	0.0576%	1,002	0	1,002	5	1,007
17	IT Director	1,648	0.0963%	1,675	0	1,675	8	1,684
18	HITS Admin & Applications	921	0.0538%	936	0	936	5	941
19	HITS Infrastructure	1,958	0.1144%	1,991	0	1,991	10	2,000
20	HITS Radio	968	0.0565%	984	0	984	5	989
21	HITS Project Mgt Office	264	0.0154%	268	0	268	1	270
22	Office Business Opportunity	2,402	0.1403%	2,442	0	2,442	12	2,454
23	Mayor	5,579	0.3258%	5,672	0	5,672	28	5,700
24	Human Resources	61,561	3.5955%	62,584	0	62,584	311	62,896
25	Legal	4,685	0.2736%	4,763	0	4,763	24	4,787
26	City Controller's Office	4,332	0.2530%	4,404	0	4,404	22	4,426
27	Health Administration	8,542	0.4989%	8,684	0	8,684	43	8,727
28	Planning & Dev Admin	1,629	0.0951%	1,656	0	1,656	8	1,664
30	CIP Sal Rec PWE	1,724	0.1007%	1,753	0	1,753	9	1,761
31	HPD Police Records	1,837	0.1073%	1,868	0	1,868	9	1,877
32	General Services	30,487	1.7806%	30,994	0	30,994	154	31,148
33	HEC	7,639	0.4462%	7,766	0	7,766	39	7,805
35	Finance Public Fin	325	0.0190%	330	0	330	2	332
36	Finance Treasury	1,725	0.1007%	1,754	0	1,754	9	1,762
37	ARA Regulatory	6,676	0.3899%	6,787	0	6,787	34	6,821
38	City Secretary	1,218	0.0711%	1,238	0	1,238	6	1,244
39	City Council	15,559	0.9087%	15,818	0	15,818	79	15,896
40	Police	172,534	10.0769%	175,403	0	175,403	873	176,275
41	Depart of Neighborhds	8,289	0.4841%	8,427	0	8,427	42	8,469
42	Fire	160,133	9.3527%	162,795	0	162,795	810	163,605
43	Municipal Court	31,334	1.8301%	31,855	0	31,855	159	32,013
44	Solid Waste	30,218	1.7649%	30,720	0	30,720	153	30,873
45	Houston Airport System (HAS)	96,731	5.6496%	98,339	0	98,339	489	98,829
46	Housing & Community Development	37,254	2.1758%	37,873	0	37,873	188	38,062
47	Library	25,034	1.4621%	25,450	0	25,450	127	25,577

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%	$99,914	$0	$99,914	$497	$100,411
49	Health & Human Services Department	97,882	5.7168%	99,509	0	99,509	495	100,005
50	Convention & Entertainmnt	7,761	0.4533%	7,890	0	7,890	39	7,929
51	Fleet Management	49,834	2.9106%	50,663	0	50,663	252	50,915
52	Planning & Development	4,354	0.2543%	4,426	0	4,426	22	4,448
53	General Debt	6,083	0.3553%	6,184	0	6,184	31	6,215
54	Finance Other	972	0.0568%	988	0	988	5	993
55	ARA-Insurance	881	0.0515%	896	0	896	4	900
56	ARA-BARC	9,980	0.5829%	10,146	0	10,146	50	10,196
57	ARA Parking	20,558	1.2007%	20,900	0	20,900	104	21,004
58	ARA Other	13,991	0.8172%	14,224	0	14,224	71	14,294
59	IT Public Services	349	0.0204%	355	0	355	2	357
60	Legal Insurance	5,159	0.3013%	5,245	0	5,245	26	5,271
61	Legal Wkr Comp	326	0.0190%	331	0	331	2	333
62	Mayor Cable TV	1,429	0.0835%	1,453	0	1,453	7	1,460
63	Mayor other	9,174	0.5358%	9,327	0	9,327	46	9,373
64	TIRZ	528	0.0308%	537	0	537	3	539
65	HR Health Benefits	121,695	7.1077%	123,718	0	123,718	616	124,334
66	HR Long Term Disabilty	102	0.0060%	104	0	104	1	104
67	PWE Bldg Insp	30,537	1.7835%	31,045	0	31,045	154	31,199
68	PWE Stormwater	13,037	0.7614%	13,254	0	13,254	66	13,320
69	PWE DDSR	38,727	2.2619%	39,371	0	39,371	196	39,567
70	PWE Water & Storm Sewer	194,457	11.3574%	197,690	0	197,690	984	198,674
71	PWE Houston Transtar	1,508	0.0881%	1,533	0	1,533	8	1,541
72	PWE Other	68,589	4.0060%	69,729	0	69,729	347	70,076
73	Houston Permit Center	3,455	0.2018%	3,512	0	3,512	17	3,530
74	CIP S/R Planning	757	0.0442%	770	0	770	4	773
75	CIP Sal Rec RE	1,787	0.1044%	1,817	0	1,817	9	1,826
76	CIP S/R Engrg	21,729	1.2691%	22,090	0	22,090	110	22,200
77	CIP S/R Constr	10,796	0.6305%	10,975	0	10,975	55	11,030
78	CIP S/R Eng/Const	1,232	0.0720%	1,252	0	1,252	6	1,259
79	CIP S/R Geo/Env	2,930	0.1711%	2,979	0	2,979	15	2,994
80	CIP S/R Other	2,058	0.1202%	2,092	0	2,092	10	2,103
81	CIP S/R GSD	5,128	0.2995%	5,213	0	5,213	26	5,239
92	Hurricane Ike Aid & Recovery	211	0.0123%	215	0	215	1	216
93	ARRA Reimburse Fund	333	0.0194%	339	0	339	2	340
94	HR-W.C.	13,194	0.7706%	13,413	0	13,413	67	13,480
95	HITS Other	61,675	3.6022%	62,700	0	62,700	312	63,012

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Accounting & Consult Allocations **Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,712,167	100.0000%	1,740,633	0	1,740,633	8,408	1,749,041
Direct Bills					0		0
Total					$1,740,633		$1,749,041

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

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%	$54,794	$0	$54,794	$0	$54,794
4	Finance Dir Office	1,063,195	0.0643%	540	0	540	3	542
5	Finance Planning & Financial Analysis	1,490,857	0.0901%	757	0	757	4	761
6	Finance City Council Administration	437,196	0.0264%	222	0	222	1	223
7	Finance Financial Reporting & Operati	2,716,964	0.1643%	1,379	0	1,379	7	1,386
8	Finance Internal Control	234,696	0.0142%	119	0	119	1	120
9	Finance Grants	501,234	0.0303%	254	0	254	1	256
10	Finance Performance Improvement	600,684	0.0363%	305	0	305	2	306
11	Finance Operations Support	739,830	0.0447%	376	0	376	2	377
12	ARA Director Office	1,116,885	0.0675%	567	0	567	3	570
13	ARA Admin Svcs	991,192	0.0599%	503	0	503	3	506
14	ARA Strategic Purchasing	3,952,841	0.2390%	2,006	0	2,006	10	2,017
15	ARA Operations	6,412,618	0.3877%	3,255	0	3,255	17	3,272
16	ARA Payroll Services	4,391,000	0.2655%	2,229	0	2,229	12	2,240
17	IT Director	3,721,508	0.2250%	1,889	0	1,889	10	1,899
18	HITS Admin & Applications	3,828,068	0.2314%	1,943	0	1,943	10	1,953
19	HITS Infrastructure	6,258,269	0.3783%	3,177	0	3,177	16	3,193
20	HITS Radio	2,430,037	0.1469%	1,233	0	1,233	6	1,240
21	HITS Project Mgt Office	665,296	0.0402%	338	0	338	2	339
22	Office Business Opportunity	2,253,950	0.1363%	1,144	0	1,144	6	1,150
23	Mayor	4,428,907	0.2678%	2,248	0	2,248	12	2,260
24	Human Resources	3,466,550	0.2096%	1,760	0	1,760	9	1,769
25	Legal	13,778,810	0.8330%	6,994	0	6,994	36	7,030
26	City Controller's Office	7,673,414	0.4639%	3,895	0	3,895	20	3,915
27	Health Administration	13,019,414	0.7871%	6,609	0	6,609	34	6,643
28	Planning & Dev Admin	1,507,893	0.0912%	765	0	765	4	769
31	HPD Police Records	4,896,247	0.2960%	2,485	0	2,485	13	2,498
32	General Services	44,968,562	2.7186%	22,826	0	22,826	118	22,944
33	HEC	610	0.0000%	0	0	0	0	0
35	Finance Public Fin	521,248	0.0315%	265	0	265	1	266
36	Finance Treasury	1,960,878	0.1185%	995	0	995	5	1,000
37	ARA Regulatory	4,954,111	0.2995%	2,515	0	2,515	13	2,528
38	City Secretary	771,516	0.0466%	392	0	392	2	394
39	City Council	6,011,861	0.3635%	3,052	0	3,052	16	3,067
40	Police	689,989,040	41.7138%	350,236	0	350,236	1,810	352,046
41	Depart of Neighborhds	10,069,509	0.6088%	5,111	0	5,111	26	5,138
42	Fire	433,226,249	26.1910%	219,904	0	219,904	1,136	221,041
43	Municipal Court	22,054,843	1.3333%	11,195	0	11,195	58	11,253
44	Solid Waste	66,923,394	4.0459%	33,970	0	33,970	176	34,146
46	Housing & Community Development	2,482,665	0.1501%	1,260	0	1,260	7	1,267
47	Library	33,194,553	2.0068%	16,849	0	16,849	87	16,937
48	Parks & Recreation	62,747,796	3.7935%	31,851	0	31,851	165	32,015
49	Health & Human Services Department	30,708,547	1.8565%	15,588	0	15,588	81	15,668

Other Misc Allocations **Dept:3 Non-Departmental-Gen Gov**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	5,612,008	0.3393%	$2,849	$0	$2,849	$15	$2,863
57 ARA Parking	513	0.0000%	0	0	0	0	0
59 IT Public Services	1,490,568	0.0901%	757	0	757	4	761
72 PWE Other	35,889,515	2.1697%	18,217	0	18,217	94	18,312
Subtotal	1,654,103,805	100.0000%	839,618	0	839,618	4,056	843,674
Direct Bills					0		0
Total					$839,618		$843,674

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

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	$2,577	$536,076
12	ARA Director Office	22,950	11.9244%	477,341	0	477,341	2,306	479,647
15	ARA Operations	10,820	5.6219%	225,047	0	225,047	1,087	226,134
17	IT Director	35,725	18.5621%	743,050	0	743,050	3,589	746,640
22	Office Business Opportunity	11,675	6.0661%	242,830	0	242,830	1,173	244,003
24	Human Resources	31,605	16.4214%	657,358	0	657,358	3,175	660,533
28	Planning & Dev Admin	30,542	15.8691%	635,248	0	635,248	3,069	638,317
32	General Services	5,965	3.0993%	124,067	0	124,067	599	124,666
43	Municipal Court	4,695	2.4394%	97,652	0	97,652	472	98,124
44	Solid Waste	12,835	6.6688%	266,957	0	266,957	1,290	268,247
Subtotal		192,462	100.0000%	4,003,049	0	4,003,049	19,337	4,022,386
Direct Bills						0		0
Total						$4,003,049		$4,022,386

Basis Units: Square footage per dept General Fund Departments
Source: GSD

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

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 City Council	57,150	3.2042%	$57,150	$0	$57,150	$276	$57,426
42 Fire	1,726,466	96.7958%	1,726,466	0	1,726,466	8,340	1,734,806
Subtotal	1,783,616	100.0000%	1,783,616	0	1,783,616	8,616	1,792,232
Direct Bills					0		0
Total					$1,783,616		$1,792,232

Basis Units: Dollars expended per department
Source: Expenses

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
3	Non-Departmental-Gen Gov	$0	$0	$50,856	$0	$54,794	$0	$0	$0	$0	$0
4	Finance Dir Office	16,838	716	553	0	542	0	0	0	536,076	0
5	Finance Planning & Financial Analysis	36,213	1,540	583	0	761	0	0	0	0	0
6	Finance City Council Administration	12,201	519	932	0	223	0	0	0	0	0
7	Finance Financial Reporting & Operati	21,572	917	1,216	0	1,386	0	0	0	0	0
8	Finance Internal Control	5,710	243	265	0	120	0	0	0	0	0
9	Finance Grants	12,543	533	344	0	256	0	0	0	0	0
10	Finance Performance Improvement	11,201	476	1,415	0	306	0	0	0	0	0
11	Finance Operations Support	4,295	183	1,332	0	377	0	0	0	0	0
12	ARA Director Office	8,102	345	2,115	0	570	0	0	0	479,647	0
13	ARA Admin Svcs	20,473	871	593	0	506	0	0	0	0	0
14	ARA Strategic Purchasing	92,704	3,942	680	0	2,017	0	0	0	0	0
15	ARA Operations	229,332	9,753	6,802	0	3,272	0	0	0	226,134	0
16	ARA Payroll Services	138,483	5,889	1,007	0	2,240	0	0	0	0	0
17	IT Director	32,309	1,374	1,684	0	1,899	0	0	0	746,640	0
18	HITS Admin & Applications	51,489	2,190	941	0	1,953	0	0	0	0	0
19	HITS Infrastructure	164,154	6,981	2,000	0	3,193	0	0	0	0	0
20	HITS Radio	52,099	2,216	989	0	1,240	0	0	0	0	0
21	HITS Project Mgt Office	12,396	527	270	0	339	0	0	0	0	0
22	Office Business Opportunity	61,250	2,605	2,454	0	1,150	0	0	0	244,003	0
23	Mayor	97,243	4,135	5,700	0	2,260	0	0	0	0	0
24	Human Resources	83,919	3,569	62,896	0	1,769	0	0	0	660,533	0
25	Legal	283,944	12,075	4,787	0	7,030	0	0	0	0	0
26	City Controller's Office	158,370	6,735	4,426	0	3,915	0	0	0	0	0
27	Health Administration	182,724	7,771	8,727	0	6,643	0	0	0	0	0
28	Planning & Dev Admin	32,089	1,365	1,664	0	769	0	0	0	638,317	0
30	CIP Sal Rec PWE	0	0	1,761	0	0	0	0	0	0	0
31	HPD Police Records	214,252	9,321	1,877	0	2,498	0	0	0	0	0
32	General Services	472,451	20,092	31,148	0	22,944	0	0	0	124,666	0
33	HEC	0	0	7,805	0	0	0	0	0	0	0
35	Finance Public Fin	11,835	503	332	0	266	0	0	0	0	0
36	Finance Treasury	14,837	631	1,762	0	1,000	0	0	0	0	0
37	ARA Regulatory	97,243	4,135	6,821	0	2,528	0	0	0	0	0
38	City Secretary	26,110	1,110	1,244	0	394	0	0	0	0	0
39	City Council	189,654	8,066	15,896	0	3,067	0	0	0	0	57,426
40	Police	2,990,395	693,497	176,275	0	352,046	0	0	0	0	0
41	Depart of Neighborhds	254,710	10,832	8,469	0	5,138	0	0	0	0	0
42	Fire	347,170	431,250	163,605	0	221,041	0	0	0	0	1,734,806
43	Municipal Court	655,956	27,896	32,013	0	11,253	0	0	0	98,124	0
44	Solid Waste	1,149,589	48,889	30,873	0	34,146	0	0	0	268,247	0
45	Houston Airport System (HAS)	0	0	98,829	0	0	0	0	0	0	0

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
46	Housing & Community Development	$4,978	$212	$38,062	$0	$1,267	$0	$0	$0	$0	$0
47	Library	988,925	42,056	25,577	0	16,937	0	0	0	0	0
48	Parks & Recreation	1,596,052	67,876	100,411	0	32,015	0	0	0	0	0
49	Health & Human Services Department	965,840	41,075	100,005	0	15,668	0	0	0	0	0
50	Convention & Entertainmnt	0	0	7,929	0	0	0	0	0	0	0
51	Fleet Management	0	0	50,915	0	0	0	0	0	0	0
52	Planning & Development	151,391	6,438	4,448	0	2,863	0	0	0	0	0
53	General Debt	0	0	6,215	0	0	0	0	0	0	0
54	Finance Other	0	0	993	0	0	0	0	0	0	0
55	ARA-Insurance	0	0	900	0	0	0	0	0	0	0
56	ARA-BARC	0	0	10,196	0	0	0	0	0	0	0
57	ARA Parking	0	0	21,004	0	0	0	0	0	0	0
58	ARA Other	0	0	14,294	0	0	0	0	0	0	0
59	IT Public Services	39,702	1,688	357	0	761	0	0	0	0	0
60	Legal Insurance	0	0	5,271	0	0	0	0	0	0	0
61	Legal Wkr Comp	0	0	333	0	0	0	0	0	0	0
62	Mayor Cable TV	0	0	1,460	0	0	0	0	0	0	0
63	Mayor other	0	0	9,373	0	0	0	0	0	0	0
64	TIRZ	40,117	1,706	539	0	0	0	0	0	0	0
65	HR Health Benefits	0	0	124,334	0	0	0	0	0	0	0
66	HR Long Term Disabilty	0	0	104	0	0	0	0	0	0	0
67	PWE Bldg Insp	0	0	31,199	0	0	0	0	0	0	0
68	PWE Stormwater	0	0	13,320	0	0	0	0	0	0	0
69	PWE DDSR	0	0	39,567	0	0	0	0	0	0	0
70	PWE Water & Storm Sewer	0	0	198,674	0	0	0	0	0	0	0
71	PWE Houston Transtar	0	0	1,541	0	0	0	0	0	0	0
72	PWE Other	36,725	1,562	70,076	0	18,312	0	0	0	0	0
73	Houston Permit Center	0	0	3,530	0	0	0	0	0	0	0
74	CIP S/R Planning	0	0	773	0	0	0	0	0	0	0
75	CIP Sal Rec RE	0	0	1,826	0	0	0	0	0	0	0
76	CIP S/R Engrg	0	0	22,200	0	0	0	0	0	0	0
77	CIP S/R Constr	0	0	11,030	0	0	0	0	0	0	0
78	CIP S/R Eng/Const	0	0	1,259	0	0	0	0	0	0	0
79	CIP S/R Geo/Env	0	0	2,994	0	0	0	0	0	0	0
80	CIP S/R Other	0	0	2,103	0	0	0	0	0	0	0
81	CIP S/R GSD	0	0	5,239	0	0	0	0	0	0	0
92	Hurricane Ike Aid & Recovery	0	0	216	0	0	0	0	0	0	0
93	ARRA Reimburse Fund	0	0	340	0	0	0	0	0	0	0
94	HR-W.C.	0	0	13,480	0	0	0	0	0	0	0
95	HITS Other	0	0	63,012	0	0	0	0	0	0	0

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
Total	$12,069,584	$1,496,307	$1,749,041	$0	$843,674	$0	$0	$0	$4,022,386	$1,792,232

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

	Department	Gen Govt	Total
3	Non-Departmental-Gen Gov	$0	$105,650
4	Finance Dir Office	0	554,724
5	Finance Planning & Financial Analysis	0	39,097
6	Finance City Council Administration	0	13,875
7	Finance Financial Reporting & Operati	0	25,091
8	Finance Internal Control	0	6,337
9	Finance Grants	0	13,676
10	Finance Performance Improvement	0	13,398
11	Finance Operations Support	0	6,187
12	ARA Director Office	0	490,778
13	ARA Admin Svcs	0	22,442
14	ARA Strategic Purchasing	0	99,344
15	ARA Operations	0	475,293
16	ARA Payroll Services	0	147,620
17	IT Director	0	783,905
18	HITS Admin & Applications	0	56,573
19	HITS Infrastructure	0	176,328
20	HITS Radio	0	56,543
21	HITS Project Mgt Office	0	13,533
22	Office Business Opportunity	0	311,462
23	Mayor	0	109,338
24	Human Resources	0	812,686
25	Legal	0	307,837
26	City Controller's Office	0	173,447
27	Health Administration	0	205,865
28	Planning & Dev Admin	0	674,204
30	CIP Sal Rec PWE	0	1,761
31	HPD Police Records	0	227,948
32	General Services	0	671,302
33	HEC	0	7,805
35	Finance Public Fin	0	12,936
36	Finance Treasury	0	18,230
37	ARA Regulatory	0	110,727
38	City Secretary	0	28,859
39	City Council	0	274,109
40	Police	0	4,212,213
41	Depart of Neighborhds	0	279,149
42	Fire	0	2,897,873
43	Municipal Court	0	825,242
44	Solid Waste	0	1,531,744
45	Houston Airport System (HAS)	0	98,829

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

	Department	Gen Govt	Total
46	Housing & Community Development	$0	$44,518
47	Library	0	1,073,494
48	Parks & Recreation	0	1,796,354
49	Health & Human Services Department	0	1,122,587
50	Convention & Entertainmnt	0	7,929
51	Fleet Management	0	50,915
52	Planning & Development	0	165,141
53	General Debt	0	6,215
54	Finance Other	0	993
55	ARA-Insurance	0	900
56	ARA-BARC	0	10,196
57	ARA Parking	0	21,004
58	ARA Other	0	14,294
59	IT Public Services	0	42,508
60	Legal Insurance	0	5,271
61	Legal Wkr Comp	0	333
62	Mayor Cable TV	0	1,460
63	Mayor other	0	9,373
64	TIRZ	0	42,363
65	HR Health Benefits	0	124,334
66	HR Long Term Disabilty	0	104
67	PWE Bldg Insp	0	31,199
68	PWE Stormwater	0	13,320
69	PWE DDSR	0	39,567
70	PWE Water & Storm Sewer	0	198,674
71	PWE Houston Transtar	0	1,541
72	PWE Other	0	126,675
73	Houston Permit Center	0	3,530
74	CIP S/R Planning	0	773
75	CIP Sal Rec RE	0	1,826
76	CIP S/R Engrg	0	22,200
77	CIP S/R Constr	0	11,030
78	CIP S/R Eng/Const	0	1,259
79	CIP S/R Geo/Env	0	2,994
80	CIP S/R Other	0	2,103
81	CIP S/R GSD	0	5,239
92	Hurricane Ike Aid & Recovery	0	216
93	ARRA Reimburse Fund	0	340
94	HR-W.C.	0	13,480
95	HITS Other	0	63,012

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
Total	$0	$21,973,224

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 ensures the financial integrity of the City by promoting responsible resource allocation, 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:4 Finance Dir Office**

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

B. Incoming Costs - (Default Spread Salary%) **Dept:4 Finance Dir Office**

	Department	First Incoming	Second Incoming	Finance Dept Admin
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	81	16,838
3	Memberships	713	3	716
3	Accounting & Consult	550	3	553
3	Other Misc	540	3	542
3	Walker Rent	533,499	2,577	536,076
	Subtotal - Non-Departmental-Gen Gov	552,057	2,667	554,724
5	Finance Budget	0	634	634
	Subtotal - Finance Budget Manageme	0	634	634
7	General Accounting	0	307	307
7	Fixed Assets	0	593	593
7	Auditing Svcs	0	563	563
	Subtotal - Finance General Accounting	0	1,463	1,463
8	Internal Control	0	195	195
	Subtotal - Finance Internal Control	0	195	195
10	Perform Improvement	0	235	235
	Subtotal - Finance Performance Mana	0	235	235
11	Finance Operation Support	0	253	253
	Subtotal - Finance Business Services	0	253	253
13	Busi Office	0	15,514	15,514
	Subtotal - ARA Admin Svcs	0	15,514	15,514
14	Strategic Purchasing	0	3,241	3,241
	Subtotal - ARA Strategic Purchasing	0	3,241	3,241
15	Mailroom	0	3,901	3,901

B. Incoming Costs - (Default Spread Salary%) **Dept:4 Finance Dir Office**

	Department	First Incoming	Second Incoming	Finance Dept Admin
15	Property	$0	$667	$667
15	Records	0	247	247
15	3-1-1 Scvs	0	3,839	3,839
	Subtotal - ARA Operations	0	8,654	8,654
16	Payroll Svcs	0	1,562	1,562
	Subtotal - ARA Payroll Services	0	1,562	1,562
18	Enterprise Appl	0	92,151	92,151
18	IT ERP	0	206,183	206,183
	Subtotal - HITS Admin & Applications	0	298,334	298,334
19	Client Svcs	0	143,261	143,261
19	NW Data	0	14,808	14,808
19	NW Voice	0	21,730	21,730
19	Enterprise Optns	0	1,026	1,026
	Subtotal - HITS Infrastructure	0	180,826	180,826
21	IT Proj Mgt	0	329	329
	Subtotal - HITS Project Mgt Office	0	329	329
22	Certifcn/Compliance	0	407	407
22	Contract Monitor	0	9,130	9,130
22	S/MWDBE Reporting	0	7,880	7,880
22	Procurement Svcs	0	2,722	2,722
22	Vendor Svcs	0	37	37
	Subtotal - Office Business Opportunity	0	20,176	20,176
23	City Mayor Admin	0	929	929
	Subtotal - Mayor	0	929	929
24	Selection	0	9,477	9,477
24	Personnel Svcs	0	548	548
24	HR Training	0	117	117
	Subtotal - Human Resources	0	10,142	10,142
25	Legal Svcs	0	434,267	434,267

B. Incoming Costs - (Default Spread Salary%) **Dept:4 Finance Dir Office**

	Department	First Incoming	Second Incoming	Finance Dept Admin
	Subtotal - Legal	$0	$434,267	$434,267
26	Controller Fin Svcs	0	2,043	2,043
	Subtotal - City Controller's Office	0	2,043	2,043
32	Building Svcs	0	72,486	72,486
32	Utilities	0	34,176	34,176
32	In-House Renov	0	1,205	1,205
32	Real Estate	0	20,058	20,058
	Subtotal - General Services	0	127,925	127,925
Total Incoming		561,962	1,109,389	1,671,350
				100.00%
C. Total Allocated			$2,734,545	$2,734,545

Finance Dept Admin Allocations **Dept:4 Finance Dir Office**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	Finance Planning & Financial Analysis	17.91	29.4040%	$477,862	$0	$477,862	$326,205	$804,067
6	Finance City Council Administration	5.00	8.2088%	133,406	0	133,406	91,068	224,474
7	Finance Financial Reporting & Operati	13.24	21.7370%	353,260	0	353,260	241,148	594,408
8	Finance Internal Control	2.34	3.8417%	62,434	0	62,434	42,620	105,054
9	Finance Grants	5.14	8.4387%	137,142	0	137,142	93,618	230,760
10	Finance Performance Improvement	4.59	7.5357%	122,467	0	122,467	83,600	206,067
11	Finance Operations Support	1.76	2.8895%	46,959	0	46,959	32,056	79,015
35	Finance Public Fin	4.85	7.9626%	129,404	0	129,404	88,336	217,740
36	Finance Treasury	6.08	9.9819%	162,222	0	162,222	110,739	272,961
Subtotal		60.91	100.0000%	1,625,157	0	1,625,157	1,109,389	2,734,545
Direct Bills						0		0
Total						$1,625,157		$2,734,545

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

Allocation Summary **Dept:4 Finance Dir Office**

	Department	Finance Dept Admin	Total
5	Finance Planning & Financial Analysis	$804,067	$804,067
6	Finance City Council Administration	224,474	224,474
7	Finance Financial Reporting & Operati	594,408	594,408
8	Finance Internal Control	105,054	105,054
9	Finance Grants	230,760	230,760
10	Finance Performance Improvement	206,067	206,067
11	Finance Operations Support	79,015	79,015
35	Finance Public Fin	217,740	217,740
36	Finance Treasury	272,961	272,961
Total		$2,734,545	$2,734,545

FINANCE – 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 Management 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.

A. Department Costs

Dept:5 Finance Budget Management

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

B. Incoming Costs - (Default Spread Salary%) **Dept:5 Finance Budget Management**

	Department	First Incoming	Second Incoming	Finance Budget
3	Insurance Retirees	$36,039	$174	$36,213
3	Memberships	1,533	7	1,540
3	Accounting & Consult	580	3	583
3	Other Misc	757	4	761
	Subtotal - Non-Departmental-Gen Gov	38,909	188	39,097
4	Finance Dept Admin	477,862	326,205	804,067
	Subtotal - Finance Dir Office	477,862	326,205	804,067
5	Finance Budget	0	670	670
	Subtotal - Finance Budget Manageme	0	670	670
7	General Accounting	0	324	324
7	Auditing Svcs	0	595	595
	Subtotal - Finance General Accounting	0	918	918
8	Internal Control	0	274	274
	Subtotal - Finance Internal Control	0	274	274
10	Perform Improvement	0	330	330
	Subtotal - Finance Performance Mana	0	330	330
11	Finance Operation Support	0	355	355
	Subtotal - Finance Business Services	0	355	355
13	Busi Office	0	33,366	33,366
	Subtotal - ARA Admin Svcs	0	33,366	33,366
14	Strategic Purchasing	0	1,981	1,981
	Subtotal - ARA Strategic Purchasing	0	1,981	1,981
15	Mailroom	0	8,391	8,391
15	Records	0	531	531
	Subtotal - ARA Operations	0	8,921	8,921
16	Payroll Svcs	0	3,360	3,360

B. Incoming Costs - (Default Spread Salary%) **Dept:5 Finance Budget Management**

	Department	First Incoming	Second Incoming	Finance Budget
	Subtotal - ARA Payroll Services	$0	$3,360	$3,360
19	Enterprise Optns	0	1,082	1,082
	Subtotal - HITS Infrastructure	0	1,082	1,082
21	IT Proj Mgt	0	707	707
	Subtotal - HITS Project Mgt Office	0	707	707
22	Certifcn/Compliance	0	875	875
22	Vendor Svcs	0	79	79
	Subtotal - Office Business Opportunity	0	954	954
23	City Mayor Admin	0	1,999	1,999
	Subtotal - Mayor	0	1,999	1,999
24	Personnel Svcs	0	1,180	1,180
24	HR Training	0	50	50
	Subtotal - Human Resources	0	1,230	1,230
26	Controller Fin Svcs	0	2,156	2,156
	Subtotal - City Controller's Office	0	2,156	2,156
Total Incoming		516,770	384,695	901,465
				100.00%
C. Total Allocated			$2,392,321	$2,392,321

Finance 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%	$58,656	$0	$58,656	$0	$58,656
4	Finance Dir Office	541	0.0316%	634	0	634	0	634
5	Finance Planning & Financial Analysis	571	0.0333%	670	0	670	0	670
6	Finance City Council Administration	912	0.0533%	1,069	0	1,069	211	1,281
7	Finance Financial Reporting & Operati	1,190	0.0695%	1,395	0	1,395	276	1,671
8	Finance Internal Control	259	0.0151%	304	0	304	60	364
9	Finance Grants	337	0.0197%	395	0	395	78	473
10	Finance Performance Improvement	1,385	0.0809%	1,624	0	1,624	321	1,945
11	Finance Operations Support	1,304	0.0762%	1,529	0	1,529	302	1,831
12	ARA Director Office	2,070	0.1209%	2,427	0	2,427	479	2,907
13	ARA Admin Svcs	580	0.0339%	680	0	680	134	814
14	ARA Strategic Purchasing	666	0.0389%	781	0	781	154	935
15	ARA Operations	6,658	0.3889%	7,807	0	7,807	1,542	9,349
16	ARA Payroll Services	986	0.0576%	1,156	0	1,156	228	1,385
17	IT Director	1,648	0.0963%	1,932	0	1,932	382	2,314
18	HITS Admin & Applications	921	0.0538%	1,080	0	1,080	213	1,293
19	HITS Infrastructure	1,958	0.1144%	2,296	0	2,296	453	2,749
20	HITS Radio	968	0.0565%	1,135	0	1,135	224	1,359
21	HITS Project Mgt Office	264	0.0154%	310	0	310	61	371
22	Office Business Opportunity	2,402	0.1403%	2,817	0	2,817	556	3,373
23	Mayor	5,579	0.3258%	6,542	0	6,542	1,292	7,834
24	Human Resources	61,561	3.5955%	72,184	0	72,184	14,258	86,442
25	Legal	4,685	0.2736%	5,493	0	5,493	1,085	6,579
26	City Controller's Office	4,332	0.2530%	5,080	0	5,080	1,003	6,083
27	Health Administration	8,542	0.4989%	10,016	0	10,016	1,978	11,994
28	Planning & Dev Admin	1,629	0.0951%	1,910	0	1,910	377	2,287
30	CIP Sal Rec PWE	1,724	0.1007%	2,022	0	2,022	399	2,421
31	HPD Police Records	1,837	0.1073%	2,154	0	2,154	425	2,579
32	General Services	30,487	1.7806%	35,748	0	35,748	7,061	42,809
33	HEC	7,639	0.4462%	8,957	0	8,957	1,769	10,726
35	Finance Public Fin	325	0.0190%	381	0	381	75	456
36	Finance Treasury	1,725	0.1007%	2,023	0	2,023	400	2,422
37	ARA Regulatory	6,676	0.3899%	7,828	0	7,828	1,546	9,374
38	City Secretary	1,218	0.0711%	1,428	0	1,428	282	1,710
39	City Council	15,559	0.9087%	18,244	0	18,244	3,603	21,847
40	Police	172,534	10.0769%	202,307	0	202,307	39,959	242,266
41	Depart of Neighborhds	8,289	0.4841%	9,719	0	9,719	1,920	11,639
42	Fire	160,133	9.3527%	187,766	0	187,766	37,087	224,853
43	Municipal Court	31,334	1.8301%	36,741	0	36,741	7,257	43,998
44	Solid Waste	30,218	1.7649%	35,433	0	35,433	6,998	42,431
45	Houston Airport System (HAS)	96,731	5.6496%	113,423	0	113,423	22,403	135,826
46	Housing & Community Development	37,254	2.1758%	43,683	0	43,683	8,628	52,311
47	Library	25,034	1.4621%	29,354	0	29,354	5,798	35,152

Finance 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%	$115,240	$0	$115,240	$22,762	$138,001
49	Health & Human Services Department	97,882	5.7168%	114,773	0	114,773	22,669	137,442
50	Convention & Entertainmnt	7,761	0.4533%	9,100	0	9,100	1,797	10,898
51	Fleet Management	49,834	2.9106%	58,434	0	58,434	11,542	69,975
52	Planning & Development	4,354	0.2543%	5,105	0	5,105	1,008	6,114
53	General Debt	6,083	0.3553%	7,133	0	7,133	1,409	8,542
54	Finance Other	972	0.0568%	1,140	0	1,140	225	1,365
55	ARA-Insurance	881	0.0515%	1,033	0	1,033	204	1,237
56	ARA-BARC	9,980	0.5829%	11,702	0	11,702	2,311	14,014
57	ARA Parking	20,558	1.2007%	24,106	0	24,106	4,761	28,867
58	ARA Other	13,991	0.8172%	16,405	0	16,405	3,240	19,646
59	IT Public Services	349	0.0204%	409	0	409	81	490
60	Legal Insurance	5,159	0.3013%	6,049	0	6,049	1,195	7,244
61	Legal Wkr Comp	326	0.0190%	382	0	382	76	458
62	Mayor Cable TV	1,429	0.0835%	1,676	0	1,676	331	2,007
63	Mayor other	9,174	0.5358%	10,757	0	10,757	2,125	12,882
64	TIRZ	528	0.0308%	619	0	619	122	741
65	HR Health Benefits	121,695	7.1077%	142,695	0	142,695	28,185	170,880
66	HR Long Term Disabilty	102	0.0060%	120	0	120	24	143
67	PWE Bldg Insp	30,537	1.7835%	35,807	0	35,807	7,072	42,879
68	PWE Stormwater	13,037	0.7614%	15,287	0	15,287	3,019	18,306
69	PWE DDSR	38,727	2.2619%	45,410	0	45,410	8,969	54,379
70	PWE Water & Storm Sewer	194,457	11.3574%	228,013	0	228,013	45,036	273,050
71	PWE Houston Transtar	1,508	0.0881%	1,768	0	1,768	349	2,117
72	PWE Other	68,589	4.0060%	80,425	0	80,425	15,885	96,310
73	Houston Permit Center	3,455	0.2018%	4,051	0	4,051	800	4,851
74	CIP S/R Planning	757	0.0442%	888	0	888	175	1,063
75	CIP Sal Rec RE	1,787	0.1044%	2,095	0	2,095	414	2,509
76	CIP S/R Engrg	21,729	1.2691%	25,479	0	25,479	5,032	30,511
77	CIP S/R Constr	10,796	0.6305%	12,659	0	12,659	2,500	15,159
78	CIP S/R Eng/Const	1,232	0.0720%	1,445	0	1,445	285	1,730
79	CIP S/R Geo/Env	2,930	0.1711%	3,436	0	3,436	679	4,114
80	CIP S/R Other	2,058	0.1202%	2,413	0	2,413	477	2,890
81	CIP S/R GSD	5,128	0.2995%	6,013	0	6,013	1,188	7,201
92	Hurricane Ike Aid & Recovery	211	0.0123%	247	0	247	49	296
93	ARRA Reimburse Fund	333	0.0194%	390	0	390	77	468
94	HR-W.C.	13,194	0.7706%	15,471	0	15,471	3,056	18,527
95	HITS Other	61,675	3.6022%	72,318	0	72,318	14,284	86,602

Finance Budget Allocations **Dept:5 Finance Budget Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,712,167	100.0000%	2,007,626	0	2,007,626	384,695	2,392,321
Direct Bills					0		0
Total					$2,007,626		$2,392,321

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

Allocation Summary **Dept:5 Finance Budget Management**

	Department	Finance Budget	Total
3	Non-Departmental-Gen Gov	$58,656	$58,656
4	Finance Dir Office	634	634
5	Finance Planning & Financial Analysis	670	670
6	Finance City Council Administration	1,281	1,281
7	Finance Financial Reporting & Operati	1,671	1,671
8	Finance Internal Control	364	364
9	Finance Grants	473	473
10	Finance Performance Improvement	1,945	1,945
11	Finance Operations Support	1,831	1,831
12	ARA Director Office	2,907	2,907
13	ARA Admin Svcs	814	814
14	ARA Strategic Purchasing	935	935
15	ARA Operations	9,349	9,349
16	ARA Payroll Services	1,385	1,385
17	IT Director	2,314	2,314
18	HITS Admin & Applications	1,293	1,293
19	HITS Infrastructure	2,749	2,749
20	HITS Radio	1,359	1,359
21	HITS Project Mgt Office	371	371
22	Office Business Opportunity	3,373	3,373
23	Mayor	7,834	7,834
24	Human Resources	86,442	86,442
25	Legal	6,579	6,579
26	City Controller's Office	6,083	6,083
27	Health Administration	11,994	11,994
28	Planning & Dev Admin	2,287	2,287
30	CIP Sal Rec PWE	2,421	2,421
31	HPD Police Records	2,579	2,579
32	General Services	42,809	42,809
33	HEC	10,726	10,726
35	Finance Public Fin	456	456
36	Finance Treasury	2,422	2,422
37	ARA Regulatory	9,374	9,374
38	City Secretary	1,710	1,710
39	City Council	21,847	21,847
40	Police	242,266	242,266
41	Depart of Neighborhds	11,639	11,639
42	Fire	224,853	224,853
43	Municipal Court	43,998	43,998
44	Solid Waste	42,431	42,431
45	Houston Airport System (HAS)	135,826	135,826

Allocation Summary **Dept:5 Finance Budget Management**

	Department	Finance Budget	Total
46	Housing & Community Development	$52,311	$52,311
47	Library	35,152	35,152
48	Parks & Recreation	138,001	138,001
49	Health & Human Services Department	137,442	137,442
50	Convention & Entertainmnt	10,898	10,898
51	Fleet Management	69,975	69,975
52	Planning & Development	6,114	6,114
53	General Debt	8,542	8,542
54	Finance Other	1,365	1,365
55	ARA-Insurance	1,237	1,237
56	ARA-BARC	14,014	14,014
57	ARA Parking	28,867	28,867
58	ARA Other	19,646	19,646
59	IT Public Services	490	490
60	Legal Insurance	7,244	7,244
61	Legal Wkr Comp	458	458
62	Mayor Cable TV	2,007	2,007
63	Mayor other	12,882	12,882
64	TIRZ	741	741
65	HR Health Benefits	170,880	170,880
66	HR Long Term Disabilty	143	143
67	PWE Bldg Insp	42,879	42,879
68	PWE Stormwater	18,306	18,306
69	PWE DDSR	54,379	54,379
70	PWE Water & Storm Sewer	273,050	273,050
71	PWE Houston Transtar	2,117	2,117
72	PWE Other	96,310	96,310
73	Houston Permit Center	4,851	4,851
74	CIP S/R Planning	1,063	1,063
75	CIP Sal Rec RE	2,509	2,509
76	CIP S/R Engrg	30,511	30,511
77	CIP S/R Constr	15,159	15,159
78	CIP S/R Eng/Const	1,730	1,730
79	CIP S/R Geo/Env	4,114	4,114
80	CIP S/R Other	2,890	2,890
81	CIP S/R GSD	7,201	7,201
92	Hurricane Ike Aid & Recovery	296	296
93	ARRA Reimburse Fund	468	468
94	HR-W.C.	18,527	18,527
95	HITS Other	86,602	86,602

Allocation Summary

Dept:5 Finance Budget Management

Department	Finance Budget	Total
Total	$2,392,321	$2,392,321

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:6 Finance City Council Administration

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

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	$59	$12,201
3	Memberships	516	2	519
3	Accounting & Consult	927	5	932
3	Other Misc	222	1	223
	Subtotal - Non-Departmental-Gen Gov	13,808	67	13,875
4	Finance Dept Admin	133,406	91,068	224,474
	Subtotal - Finance Dir Office	133,406	91,068	224,474
5	Finance Budget	1,069	211	1,281
	Subtotal - Finance Budget Manageme	1,069	211	1,281
7	General Accounting	0	517	517
7	Auditing Svcs	0	950	950
	Subtotal - Finance General Accounting	0	1,467	1,467
8	Internal Control	0	80	80
	Subtotal - Finance Internal Control	0	80	80
10	Perform Improvement	0	97	97
	Subtotal - Finance Performance Mana	0	97	97
11	Finance Operation Support	0	104	104
	Subtotal - Finance Business Services	0	104	104
13	Busi Office	0	11,242	11,242
	Subtotal - ARA Admin Svcs	0	11,242	11,242
14	Strategic Purchasing	0	1,981	1,981
	Subtotal - ARA Strategic Purchasing	0	1,981	1,981
15	Mailroom	0	2,827	2,827
15	Records	0	179	179
	Subtotal - ARA Operations	0	3,006	3,006
16	Payroll Svcs	0	1,132	1,132

B. Incoming Costs - (Default Spread Salary%) **Dept:6 Finance City Council Administration**

	Department	First Incoming	Second Incoming	Fin City Council Support
	Subtotal - ARA Payroll Services	$0	$1,132	$1,132
19	Enterprise Optns	0	1,729	1,729
	Subtotal - HITS Infrastructure	0	1,729	1,729
21	IT Proj Mgt	0	238	238
	Subtotal - HITS Project Mgt Office	0	238	238
22	Certifcn/Compliance	0	295	295
22	Vendor Svcs	0	26	26
	Subtotal - Office Business Opportunity	0	321	321
23	City Mayor Admin	0	673	673
	Subtotal - Mayor	0	673	673
24	Personnel Svcs	0	397	397
24	HR Training	0	167	167
	Subtotal - Human Resources	0	565	565
26	Controller Fin Svcs	0	3,444	3,444
	Subtotal - City Controller's Office	0	3,444	3,444
Total Incoming		148,284	117,425	265,708
				100.00%
C. Total Allocated			$702,903	$702,903

Fin City Council Support Allocations **Dept:6 Finance City Council Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 City Council	100	100.0000%	$585,479	$0	$585,479	$117,425	$702,903
Subtotal	100	100.0000%	585,479	0	585,479	117,425	702,903
Direct Bills					0		0
Total					$585,479		$702,903

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

Allocation Summary **Dept:6 Finance City Council Administration**

Department	Fin City Council Support	Total
39 City Council	$702,903	$702,903
Total	$702,903	$702,903

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.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:7 Finance General Accounting**

Description		Amount	General Admin	General Accounting	Fixed Assets	Auditing Svcs
Personnel Costs						
Salaries	S1	508,511	0	376,152	132,359	0
Salary % Split			*.00%*	*73.97%*	*26.03%*	*.00%*
Benefits	S	207,620	0	153,579	54,041	0
Subtotal - Personnel Costs		716,131	0	529,731	186,400	0
Services & Supplies Cost						
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
Subtotal - Services & Supplies		1,999,507	0	159,942	56,280	1,783,285
Department Cost Total		2,715,638	0	689,673	242,680	1,783,285
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		2,715,638	0	689,673	242,680	1,783,285
General Admin Distribution			0	0	0	0
Grand Total		$2,715,638		$689,673	$242,680	$1,783,285

B. Incoming Costs - (Default Spread Salary%) **Dept:7 Finance General Accounting**

	Department	First Incoming	Second Incoming	General Accounting	Fixed Assets	Auditing Svcs
3	Insurance Retirees	$21,468	$104	$15,957	$5,615	$0
3	Memberships	913	4	679	239	0
3	Accounting & Consult	1,210	6	899	316	0
3	Other Misc	1,379	7	1,025	361	0
	Subtotal - Non-Departmental-Gen Gov	24,970	121	18,560	6,531	0
4	Finance Dept Admin	353,260	241,148	439,691	154,717	0
	Subtotal - Finance Dir Office	353,260	241,148	439,691	154,717	0
5	Finance Budget	1,395	276	1,236	435	0
	Subtotal - Finance Budget Manageme	1,395	276	1,236	435	0
7	General Accounting	0	675	499	176	0
7	Auditing Svcs	0	1,239	917	323	0
	Subtotal - Finance General Accounting	0	1,914	1,416	498	0
8	Internal Control	0	499	369	130	0
	Subtotal - Finance Internal Control	0	499	369	130	0
10	Perform Improvement	0	601	444	156	0
	Subtotal - Finance Performance Mana	0	601	444	156	0
11	Finance Operation Support	0	646	478	168	0
	Subtotal - Finance Business Services	0	646	478	168	0
13	Busi Office	0	19,876	14,702	5,173	0
	Subtotal - ARA Admin Svcs	0	19,876	14,702	5,173	0
14	Strategic Purchasing	0	1,080	799	281	0
	Subtotal - ARA Strategic Purchasing	0	1,080	799	281	0
15	Mailroom	0	4,998	3,697	1,301	0
15	Records	0	316	234	82	0
	Subtotal - ARA Operations	0	5,314	3,931	1,383	0
16	Payroll Svcs	0	2,001	1,480	521	0

B. Incoming Costs - (Default Spread Salary%) **Dept:7 Finance General Accounting**

	Department	First Incoming	Second Incoming	General Accounting	Fixed Assets	Auditing Svcs
	Subtotal - ARA Payroll Services	$0	$2,001	$1,480	$521	$0
19	Enterprise Optns	0	2,256	1,669	587	0
	Subtotal - HITS Infrastructure	0	2,256	1,669	587	0
21	IT Proj Mgt	0	421	311	110	0
	Subtotal - HITS Project Mgt Office	0	421	311	110	0
22	Certifcn/Compliance	0	521	386	136	0
22	Vendor Svcs	0	47	35	12	0
	Subtotal - Office Business Opportunity	0	568	420	148	0
23	City Mayor Admin	0	1,191	881	310	0
	Subtotal - Mayor	0	1,191	881	310	0
24	Personnel Svcs	0	703	520	183	0
24	HR Training	0	519	384	135	0
	Subtotal - Human Resources	0	1,222	904	318	0
26	Controller Fin Svcs	0	4,493	3,324	1,170	0
	Subtotal - City Controller's Office	0	4,493	3,324	1,170	0
Total Incoming		379,625	283,627	490,616	172,636	0
				34.93%	12.29%	52.78%
C. Total Allocated			$3,378,890	$1,180,289	$415,316	$1,783,285

General Accounting Allocations **Dept:7 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%	$28,354	$0	$28,354	$0	$28,354
4	Finance Dir Office	541	0.0316%	307	0	307	0	307
5	Finance Planning & Financial Analysis	571	0.0333%	324	0	324	0	324
6	Finance City Council Administration	912	0.0533%	517	0	517	0	517
7	Finance Financial Reporting & Operati	1,190	0.0695%	675	0	675	0	675
8	Finance Internal Control	259	0.0151%	147	0	147	33	180
9	Finance Grants	337	0.0197%	191	0	191	43	234
10	Finance Performance Improvement	1,385	0.0809%	785	0	785	175	960
11	Finance Operations Support	1,304	0.0762%	739	0	739	165	904
12	ARA Director Office	2,070	0.1209%	1,173	0	1,173	262	1,435
13	ARA Admin Svcs	580	0.0339%	329	0	329	73	402
14	ARA Strategic Purchasing	666	0.0389%	378	0	378	84	462
15	ARA Operations	6,658	0.3889%	3,774	0	3,774	842	4,616
16	ARA Payroll Services	986	0.0576%	559	0	559	125	684
17	IT Director	1,648	0.0963%	934	0	934	208	1,143
18	HITS Admin & Applications	921	0.0538%	522	0	522	116	639
19	HITS Infrastructure	1,958	0.1144%	1,110	0	1,110	248	1,357
20	HITS Radio	968	0.0565%	549	0	549	122	671
21	HITS Project Mgt Office	264	0.0154%	150	0	150	33	183
22	Office Business Opportunity	2,402	0.1403%	1,361	0	1,361	304	1,665
23	Mayor	5,579	0.3258%	3,162	0	3,162	706	3,868
24	Human Resources	61,561	3.5955%	34,894	0	34,894	7,786	42,679
25	Legal	4,685	0.2736%	2,656	0	2,656	593	3,248
26	City Controller's Office	4,332	0.2530%	2,455	0	2,455	548	3,003
27	Health Administration	8,542	0.4989%	4,842	0	4,842	1,080	5,922
28	Planning & Dev Admin	1,629	0.0951%	923	0	923	206	1,129
30	CIP Sal Rec PWE	1,724	0.1007%	977	0	977	218	1,195
31	HPD Police Records	1,837	0.1073%	1,041	0	1,041	232	1,274
32	General Services	30,487	1.7806%	17,281	0	17,281	3,856	21,136
33	HEC	7,639	0.4462%	4,330	0	4,330	966	5,296
35	Finance Public Fin	325	0.0190%	184	0	184	41	225
36	Finance Treasury	1,725	0.1007%	978	0	978	218	1,196
37	ARA Regulatory	6,676	0.3899%	3,784	0	3,784	844	4,628
38	City Secretary	1,218	0.0711%	690	0	690	154	844
39	City Council	15,559	0.9087%	8,819	0	8,819	1,968	10,787
40	Police	172,534	10.0769%	97,795	0	97,795	21,820	119,615
41	Depart of Neighborhds	8,289	0.4841%	4,698	0	4,698	1,048	5,747
42	Fire	160,133	9.3527%	90,766	0	90,766	20,252	111,018
43	Municipal Court	31,334	1.8301%	17,761	0	17,761	3,963	21,723
44	Solid Waste	30,218	1.7649%	17,128	0	17,128	3,822	20,950
45	Houston Airport System (HAS)	96,731	5.6496%	54,829	0	54,829	12,233	67,062
46	Housing & Community Development	37,254	2.1758%	21,116	0	21,116	4,711	25,828
47	Library	25,034	1.4621%	14,190	0	14,190	3,166	17,356

General Accounting Allocations

Dept:7 Finance General Accounting

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Parks & Recreation	98,280	5.7401%	$55,707	$0	$55,707	$12,429	$68,136
49	Health & Human Services Department	97,882	5.7168%	55,481	0	55,481	12,379	67,860
50	Convention & Entertainmnt	7,761	0.4533%	4,399	0	4,399	982	5,381
51	Fleet Management	49,834	2.9106%	28,247	0	28,247	6,302	34,549
52	Planning & Development	4,354	0.2543%	2,468	0	2,468	551	3,019
53	General Debt	6,083	0.3553%	3,448	0	3,448	769	4,217
54	Finance Other	972	0.0568%	551	0	551	123	674
55	ARA-Insurance	881	0.0515%	499	0	499	111	611
56	ARA-BARC	9,980	0.5829%	5,657	0	5,657	1,262	6,919
57	ARA Parking	20,558	1.2007%	11,653	0	11,653	2,600	14,253
58	ARA Other	13,991	0.8172%	7,930	0	7,930	1,769	9,700
59	IT Public Services	349	0.0204%	198	0	198	44	242
60	Legal Insurance	5,159	0.3013%	2,924	0	2,924	652	3,577
61	Legal Wkr Comp	326	0.0190%	185	0	185	41	226
62	Mayor Cable TV	1,429	0.0835%	810	0	810	181	991
63	Mayor other	9,174	0.5358%	5,200	0	5,200	1,160	6,360
64	TIRZ	528	0.0308%	299	0	299	67	366
65	HR Health Benefits	121,695	7.1077%	68,979	0	68,979	15,391	84,370
66	HR Long Term Disabilty	102	0.0060%	58	0	58	13	71
67	PWE Bldg Insp	30,537	1.7835%	17,309	0	17,309	3,862	21,171
68	PWE Stormwater	13,037	0.7614%	7,390	0	7,390	1,649	9,038
69	PWE DDSR	38,727	2.2619%	21,951	0	21,951	4,898	26,849
70	PWE Water & Storm Sewer	194,457	11.3574%	110,222	0	110,222	24,593	134,814
71	PWE Houston Transtar	1,508	0.0881%	855	0	855	191	1,045
72	PWE Other	68,589	4.0060%	38,877	0	38,877	8,674	47,552
73	Houston Permit Center	3,455	0.2018%	1,958	0	1,958	437	2,395
74	CIP S/R Planning	757	0.0442%	429	0	429	96	525
75	CIP Sal Rec RE	1,787	0.1044%	1,013	0	1,013	226	1,239
76	CIP S/R Engrg	21,729	1.2691%	12,316	0	12,316	2,748	15,064
77	CIP S/R Constr	10,796	0.6305%	6,119	0	6,119	1,365	7,485
78	CIP S/R Eng/Const	1,232	0.0720%	698	0	698	156	854
79	CIP S/R Geo/Env	2,930	0.1711%	1,661	0	1,661	371	2,031
80	CIP S/R Other	2,058	0.1202%	1,167	0	1,167	260	1,427
81	CIP S/R GSD	5,128	0.2995%	2,907	0	2,907	649	3,555
92	Hurricane Ike Aid & Recovery	211	0.0123%	120	0	120	27	146
93	ARRA Reimburse Fund	333	0.0194%	189	0	189	42	231
94	HR-W.C.	13,194	0.7706%	7,479	0	7,479	1,669	9,147
95	HITS Other	61,675	3.6022%	34,958	0	34,958	7,800	42,758

General Accounting Allocations **Dept:7 Finance General Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,712,167	100.0000%	970,487	0	970,487	209,803	1,180,289
Direct Bills					0		0
Total					$970,487		$1,180,289

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

Fixed Assets Allocations **Dept:7 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%	593	0	593	0	593
12	ARA Director Office	491	0.7962%	2,719	0	2,719	589	3,308
17	IT Director	1,717	2.7842%	9,508	0	9,508	2,059	11,567
22	Office Business Opportunity	20	0.0324%	111	0	111	24	135
23	Mayor	343	0.5562%	1,899	0	1,899	411	2,311
24	Human Resources	69	0.1119%	382	0	382	83	465
25	Legal	71	0.1151%	393	0	393	85	478
26	City Controller's Office	35	0.0568%	194	0	194	42	236
27	Health Administration	3,903	6.3288%	21,612	0	21,612	4,680	26,293
28	Planning & Dev Admin	348	0.5643%	1,927	0	1,927	417	2,344
32	General Services	674	1.0929%	3,732	0	3,732	808	4,540
33	HEC	7	0.0114%	39	0	39	8	47
38	City Secretary	27	0.0438%	150	0	150	32	182
39	City Council	130	0.2108%	720	0	720	156	876
40	Police	39,760	64.4722%	220,167	0	220,167	47,680	267,847
41	Depart of Neighborhds	34	0.0551%	188	0	188	41	229
42	Fire	6,019	9.7600%	33,330	0	33,330	7,218	40,548
43	Municipal Court	131	0.2124%	725	0	725	157	882
44	Solid Waste	543	0.8805%	3,007	0	3,007	651	3,658
46	Housing & Community Development	31	0.0503%	172	0	172	37	209
47	Library	3,409	5.5278%	18,877	0	18,877	4,088	22,965
48	Parks & Recreation	3,764	6.1035%	20,843	0	20,843	4,514	25,357
51	Fleet Management	36	0.0584%	199	0	199	43	243
Subtotal		61,670	100.0000%	341,491	0	341,491	73,825	415,316
Direct Bills						0		0
Total						$341,491		$415,316

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

Auditing Svcs Allocations **Dept:7 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 Planning & Financial Analysis	571	0.0333%	595	0	595	0	595
6	Finance City Council Administration	912	0.0533%	950	0	950	0	950
7	Finance Financial Reporting & Operati	1,190	0.0695%	1,239	0	1,239	0	1,239
8	Finance Internal Control	259	0.0151%	270	0	270	0	270
9	Finance Grants	337	0.0197%	351	0	351	0	351
10	Finance Performance Improvement	1,385	0.0809%	1,443	0	1,443	0	1,443
11	Finance Operations Support	1,304	0.0762%	1,358	0	1,358	0	1,358
12	ARA Director Office	2,070	0.1209%	2,156	0	2,156	0	2,156
13	ARA Admin Svcs	580	0.0339%	604	0	604	0	604
14	ARA Strategic Purchasing	666	0.0389%	694	0	694	0	694
15	ARA Operations	6,658	0.3889%	6,935	0	6,935	0	6,935
16	ARA Payroll Services	986	0.0576%	1,027	0	1,027	0	1,027
17	IT Director	1,648	0.0963%	1,716	0	1,716	0	1,716
18	HITS Admin & Applications	921	0.0538%	959	0	959	0	959
19	HITS Infrastructure	1,958	0.1144%	2,039	0	2,039	0	2,039
20	HITS Radio	968	0.0565%	1,008	0	1,008	0	1,008
21	HITS Project Mgt Office	264	0.0154%	275	0	275	0	275
22	Office Business Opportunity	2,402	0.1403%	2,502	0	2,502	0	2,502
23	Mayor	5,579	0.3258%	5,811	0	5,811	0	5,811
24	Human Resources	61,561	3.5955%	64,118	0	64,118	0	64,118
25	Legal	4,685	0.2736%	4,880	0	4,880	0	4,880
26	City Controller's Office	4,332	0.2530%	4,512	0	4,512	0	4,512
27	Health Administration	8,542	0.4989%	8,897	0	8,897	0	8,897
28	Planning & Dev Admin	1,629	0.0951%	1,697	0	1,697	0	1,697
30	CIP Sal Rec PWE	1,724	0.1007%	1,796	0	1,796	0	1,796
31	HPD Police Records	1,837	0.1073%	1,913	0	1,913	0	1,913
32	General Services	30,487	1.7806%	31,753	0	31,753	0	31,753
33	HEC	7,639	0.4462%	7,956	0	7,956	0	7,956
35	Finance Public Fin	325	0.0190%	338	0	338	0	338
36	Finance Treasury	1,725	0.1007%	1,797	0	1,797	0	1,797
37	ARA Regulatory	6,676	0.3899%	6,953	0	6,953	0	6,953
38	City Secretary	1,218	0.0711%	1,269	0	1,269	0	1,269
39	City Council	15,559	0.9087%	16,205	0	16,205	0	16,205
40	Police	172,534	10.0769%	179,701	0	179,701	0	179,701
41	Depart of Neighborhds	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 Development	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

Auditing Svcs Allocations **Dept:7 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 & Entertainmnt	7,761	0.4533%	8,083	0	8,083	0	8,083
51	Fleet Management	49,834	2.9106%	51,904	0	51,904	0	51,904
52	Planning & Development	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 Disabilty	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

Auditing Svcs Allocations **Dept:7 Finance General Accounting**

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

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

Allocation Summary **Dept:7 Finance General Accounting**

	Department	General Accounting	Fixed Assets	Auditing Svcs	Total
3	Non-Departmental-Gen Gov	$28,354	$6	$52,102	$80,462
4	Finance Dir Office	307	593	563	1,463
5	Finance Planning & Financial Analysis	324	0	595	918
6	Finance City Council Administration	517	0	950	1,467
7	Finance Financial Reporting & Operati	675	0	1,239	1,914
8	Finance Internal Control	180	0	270	449
9	Finance Grants	234	0	351	585
10	Finance Performance Improvement	960	0	1,443	2,403
11	Finance Operations Support	904	0	1,358	2,262
12	ARA Director Office	1,435	3,308	2,156	6,899
13	ARA Admin Svcs	402	0	604	1,006
14	ARA Strategic Purchasing	462	0	694	1,155
15	ARA Operations	4,616	0	6,935	11,550
16	ARA Payroll Services	684	0	1,027	1,711
17	IT Director	1,143	11,567	1,716	14,426
18	HITS Admin & Applications	639	0	959	1,598
19	HITS Infrastructure	1,357	0	2,039	3,397
20	HITS Radio	671	0	1,008	1,679
21	HITS Project Mgt Office	183	0	275	458
22	Office Business Opportunity	1,665	135	2,502	4,302
23	Mayor	3,868	2,311	5,811	11,989
24	Human Resources	42,679	465	64,118	107,262
25	Legal	3,248	478	4,880	8,606
26	City Controller's Office	3,003	236	4,512	7,751
27	Health Administration	5,922	26,293	8,897	41,112
28	Planning & Dev Admin	1,129	2,344	1,697	5,170
30	CIP Sal Rec PWE	1,195	0	1,796	2,991
31	HPD Police Records	1,274	0	1,913	3,187
32	General Services	21,136	4,540	31,753	57,430
33	HEC	5,296	47	7,956	13,299
35	Finance Public Fin	225	0	338	564
36	Finance Treasury	1,196	0	1,797	2,993
37	ARA Regulatory	4,628	0	6,953	11,582
38	City Secretary	844	182	1,269	2,295
39	City Council	10,787	876	16,205	27,868
40	Police	119,615	267,847	179,701	567,163
41	Depart of Neighborhds	5,747	229	8,633	14,609
42	Fire	111,018	40,548	166,784	318,350
43	Municipal Court	21,723	882	32,636	55,241
44	Solid Waste	20,950	3,658	31,473	56,081
45	Houston Airport System (HAS)	67,062	0	100,749	167,811

Allocation Summary **Dept:7 Finance General Accounting**

	Department	General Accounting	Fixed Assets	Auditing Svcs	Total
46	Housing & Community Development	$25,828	$209	$38,801	$64,838
47	Library	17,356	22,965	26,074	66,395
48	Parks & Recreation	68,136	25,357	102,362	195,855
49	Health & Human Services Department	67,860	0	101,948	169,808
50	Convention & Entertainmnt	5,381	0	8,083	13,464
51	Fleet Management	34,549	243	51,904	86,696
52	Planning & Development	3,019	0	4,535	7,553
53	General Debt	4,217	0	6,336	10,553
54	Finance Other	674	0	1,012	1,686
55	ARA-Insurance	611	0	918	1,528
56	ARA-BARC	6,919	0	10,395	17,314
57	ARA Parking	14,253	0	21,412	35,664
58	ARA Other	9,700	0	14,572	24,272
59	IT Public Services	242	0	363	605
60	Legal Insurance	3,577	0	5,373	8,950
61	Legal Wkr Comp	226	0	340	566
62	Mayor Cable TV	991	0	1,488	2,479
63	Mayor other	6,360	0	9,555	15,915
64	TIRZ	366	0	550	916
65	HR Health Benefits	84,370	0	126,750	211,119
66	HR Long Term Disabilty	71	0	106	177
67	PWE Bldg Insp	21,171	0	31,805	52,976
68	PWE Stormwater	9,038	0	13,579	22,617
69	PWE DDSR	26,849	0	40,336	67,185
70	PWE Water & Storm Sewer	134,814	0	202,534	337,349
71	PWE Houston Transtar	1,045	0	1,571	2,616
72	PWE Other	47,552	0	71,438	118,990
73	Houston Permit Center	2,395	0	3,599	5,994
74	CIP S/R Planning	525	0	788	1,313
75	CIP Sal Rec RE	1,239	0	1,861	3,100
76	CIP S/R Engrg	15,064	0	22,632	37,696
77	CIP S/R Constr	7,485	0	11,244	18,729
78	CIP S/R Eng/Const	854	0	1,283	2,137
79	CIP S/R Geo/Env	2,031	0	3,052	5,083
80	CIP S/R Other	1,427	0	2,143	3,570
81	CIP S/R GSD	3,555	0	5,341	8,896
92	Hurricane Ike Aid & Recovery	146	0	220	366
93	ARRA Reimburse Fund	231	0	347	578
94	HR-W.C.	9,147	0	13,742	22,889
95	HITS Other	42,758	0	64,237	106,995

Allocation Summary

Dept:7 Finance General Accounting

Department	General Accounting	Fixed Assets	Auditing Svcs	Total
Total	$1,180,289	$415,316	$1,783,285	$3,378,890

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 Funds operating expenditures.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:8 Finance Internal Control

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

B. Incoming Costs - (Default Spread Salary%) **Dept:8 Finance Internal Control**

	Department	First Incoming	Second Incoming	Internal Control
3	Insurance Retirees	$5,683	$27	$5,710
3	Memberships	242	1	243
3	Accounting & Consult	263	1	265
3	Other Misc	119	1	120
	Subtotal - Non-Departmental-Gen Gov	6,307	31	6,337
4	Finance Dept Admin	62,434	42,620	105,054
	Subtotal - Finance Dir Office	62,434	42,620	105,054
5	Finance Budget	304	60	364
	Subtotal - Finance Budget Manageme	304	60	364
7	General Accounting	147	33	180
7	Auditing Svcs	270	0	270
	Subtotal - Finance General Accounting	417	33	449
8	Internal Control	0	43	43
	Subtotal - Finance Internal Control	0	43	43
10	Perform Improvement	0	52	52
	Subtotal - Finance Performance Mana	0	52	52
11	Finance Operation Support	0	56	56
	Subtotal - Finance Business Services	0	56	56
13	Busi Office	0	5,261	5,261
	Subtotal - ARA Admin Svcs	0	5,261	5,261
15	Mailroom	0	1,323	1,323
15	Records	0	84	84
	Subtotal - ARA Operations	0	1,407	1,407
16	Payroll Svcs	0	530	530
	Subtotal - ARA Payroll Services	0	530	530
19	Enterprise Optns	0	491	491

B. Incoming Costs - (Default Spread Salary%) **Dept:8 Finance Internal Control**

	Department	First Incoming	Second Incoming	Internal Control
	Subtotal - HITS Infrastructure	$0	$491	$491
21	IT Proj Mgt	0	111	111
	Subtotal - HITS Project Mgt Office	0	111	111
22	Certifcn/Compliance	0	138	138
22	Vendor Svcs	0	12	12
	Subtotal - Office Business Opportunity	0	150	150
23	City Mayor Admin	0	315	315
	Subtotal - Mayor	0	315	315
24	Personnel Svcs	0	186	186
24	HR Training	0	17	17
	Subtotal - Human Resources	0	203	203
26	Controller Fin Svcs	0	978	978
	Subtotal - City Controller's Office	0	978	978
Total Incoming		69,461	52,340	121,801
				100.00%
C. Total Allocated			$356,497	$356,497

Internal Control Allocations **Dept:8 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%	$19,829	$0	$19,829	$0	$19,829
4	Finance Dir Office	1,063,195	0.0642%	195	0	195	0	195
5	Finance Planning & Financial Analysis	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 Financial Reporting & Operati	2,716,964	0.1641%	499	0	499	0	499
8	Finance Internal Control	234,696	0.0142%	43	0	43	0	43
9	Finance Grants	501,234	0.0303%	92	0	92	17	109
10	Finance Performance Improvement	600,684	0.0363%	110	0	110	20	131
11	Finance Operations Support	739,830	0.0447%	136	0	136	25	161
12	ARA Director Office	1,116,885	0.0675%	205	0	205	38	243
13	ARA Admin Svcs	991,192	0.0599%	182	0	182	34	216
14	ARA Strategic Purchasing	3,952,841	0.2387%	726	0	726	134	860
15	ARA Operations	6,412,618	0.3873%	1,178	0	1,178	218	1,396
16	ARA Payroll Services	4,391,000	0.2652%	807	0	807	149	956
17	IT Director	3,721,508	0.2248%	684	0	684	126	810
18	HITS Admin & Applications	3,828,068	0.2312%	703	0	703	130	833
19	HITS Infrastructure	6,258,269	0.3780%	1,150	0	1,150	212	1,362
20	HITS Radio	2,430,037	0.1468%	446	0	446	82	529
21	HITS Project Mgt Office	665,296	0.0402%	122	0	122	23	145
22	Office Business Opportunity	2,253,950	0.1361%	414	0	414	77	491
23	Mayor	4,428,907	0.2675%	814	0	814	150	964
24	Human Resources	3,466,550	0.2094%	637	0	637	118	754
25	Legal	13,778,810	0.8322%	2,531	0	2,531	468	2,999
26	City Controller's Office	7,673,414	0.4634%	1,410	0	1,410	260	1,670
27	Health Administration	13,019,414	0.7863%	2,392	0	2,392	442	2,834
28	Planning & Dev Admin	1,507,893	0.0911%	277	0	277	51	328
31	HPD Police Records	4,896,247	0.2957%	899	0	899	166	1,066
32	General Services	44,968,562	2.7158%	8,260	0	8,260	1,526	9,787
33	HEC	610	0.0000%	0	0	0	0	0
35	Finance Public Fin	521,248	0.0315%	96	0	96	18	113
36	Finance Treasury	1,960,878	0.1184%	360	0	360	67	427
37	ARA Regulatory	4,954,111	0.2992%	910	0	910	168	1,078
38	City Secretary	771,516	0.0466%	142	0	142	26	168
39	City Council	6,011,861	0.3631%	1,104	0	1,104	204	1,308
40	Police	689,989,040	41.6711%	126,746	0	126,746	23,422	150,167
41	Depart of Neighborhds	10,069,509	0.6081%	1,850	0	1,850	342	2,191
42	Fire	433,226,249	26.1642%	79,580	0	79,580	14,706	94,286
43	Municipal Court	22,054,843	1.3320%	4,051	0	4,051	749	4,800
44	Solid Waste	66,923,394	4.0418%	12,293	0	12,293	2,272	14,565
46	Housing & Community Development	2,482,665	0.1499%	456	0	456	84	540
47	Library	33,194,553	2.0047%	6,098	0	6,098	1,127	7,224
48	Parks & Recreation	62,747,796	3.7896%	11,526	0	11,526	2,130	13,656
49	Health & Human Services Department	30,708,547	1.8546%	5,641	0	5,641	1,042	6,683

Internal Control Allocations **Dept:8 Finance Internal Control**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	5,612,008	0.3389%	$1,031	$0	$1,031	$191	$1,221
57 ARA Parking	513	0.0000%	0	0	0	0	0
59 IT Public Services	1,490,568	0.0900%	274	0	274	51	324
64 TIRZ	1,695,664	0.1024%	311	0	311	58	369
72 PWE Other	35,889,515	2.1675%	6,593	0	6,593	1,218	7,811
Subtotal	1,655,799,469	100.0000%	304,157	0	304,157	52,340	356,497
Direct Bills					0		0
Total					$304,157		$356,497

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

Allocation Summary **Dept:8 Finance Internal Control**

	Department	Internal Control	Total
3	Non-Departmental-Gen Gov	$19,829	$19,829
4	Finance Dir Office	195	195
5	Finance Planning & Financial Analysis	274	274
6	Finance City Council Administration	80	80
7	Finance Financial Reporting & Operati	499	499
8	Finance Internal Control	43	43
9	Finance Grants	109	109
10	Finance Performance Improvement	131	131
11	Finance Operations Support	161	161
12	ARA Director Office	243	243
13	ARA Admin Svcs	216	216
14	ARA Strategic Purchasing	860	860
15	ARA Operations	1,396	1,396
16	ARA Payroll Services	956	956
17	IT Director	810	810
18	HITS Admin & Applications	833	833
19	HITS Infrastructure	1,362	1,362
20	HITS Radio	529	529
21	HITS Project Mgt Office	145	145
22	Office Business Opportunity	491	491
23	Mayor	964	964
24	Human Resources	754	754
25	Legal	2,999	2,999
26	City Controller's Office	1,670	1,670
27	Health Administration	2,834	2,834
28	Planning & Dev Admin	328	328
31	HPD Police Records	1,066	1,066
32	General Services	9,787	9,787
33	HEC	0	0
35	Finance Public Fin	113	113
36	Finance Treasury	427	427
37	ARA Regulatory	1,078	1,078
38	City Secretary	168	168
39	City Council	1,308	1,308
40	Police	150,167	150,167
41	Depart of Neighborhds	2,191	2,191
42	Fire	94,286	94,286
43	Municipal Court	4,800	4,800
44	Solid Waste	14,565	14,565
46	Housing & Community Development	540	540
47	Library	7,224	7,224

Allocation Summary **Dept:8 Finance Internal Control**

	Department	Internal Control	Total
48	Parks & Recreation	$13,656	$13,656
49	Health & Human Services Department	6,683	6,683
52	Planning & Development	1,221	1,221
57	ARA Parking	0	0
59	IT Public Services	324	324
64	TIRZ	369	369
72	PWE Other	7,811	7,811
Total		$356,497	$356,497

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:9 Finance Grants**

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

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

	Department	First Incoming	Second Incoming	Grants
3	Insurance Retirees	$12,482	$60	$12,543
3	Memberships	531	3	533
3	Accounting & Consult	343	2	344
3	Other Misc	254	1	256
	Subtotal - Non-Departmental-Gen Gov	13,610	66	13,676
4	Finance Dept Admin	137,142	93,618	230,760
	Subtotal - Finance Dir Office	137,142	93,618	230,760
5	Finance Budget	395	78	473
	Subtotal - Finance Budget Manageme	395	78	473
7	General Accounting	191	43	234
7	Auditing Svcs	351	0	351
	Subtotal - Finance General Accounting	542	43	585
8	Internal Control	92	17	109
	Subtotal - Finance Internal Control	92	17	109
10	Perform Improvement	0	111	111
	Subtotal - Finance Performance Mana	0	111	111
11	Finance Operation Support	0	119	119
	Subtotal - Finance Business Services	0	119	119
13	Busi Office	0	11,557	11,557
	Subtotal - ARA Admin Svcs	0	11,557	11,557
14	Strategic Purchasing	0	660	660
	Subtotal - ARA Strategic Purchasing	0	660	660
15	Mailroom	0	2,906	2,906
15	Records	0	184	184
	Subtotal - ARA Operations	0	3,090	3,090
16	Payroll Svcs	0	1,164	1,164

B. Incoming Costs - (Default Spread Salary%) **Dept:9 Finance Grants**

	Department	First Incoming	Second Incoming	Grants
	Subtotal - ARA Payroll Services	$0	$1,164	$1,164
19	Enterprise Optns	0	639	639
	Subtotal - HITS Infrastructure	0	639	639
21	IT Proj Mgt	0	245	245
	Subtotal - HITS Project Mgt Office	0	245	245
22	Certifcn/Compliance	0	303	303
22	Vendor Svcs	0	27	27
	Subtotal - Office Business Opportunity	0	330	330
23	City Mayor Admin	0	692	692
	Subtotal - Mayor	0	692	692
24	Personnel Svcs	0	409	409
24	HR Training	0	335	335
	Subtotal - Human Resources	0	744	744
26	Controller Fin Svcs	0	1,272	1,272
	Subtotal - City Controller's Office	0	1,272	1,272
Total Incoming		151,781	114,444	266,226
				100.00%
C. Total Allocated			$767,460	$767,460

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Grants Allocations **Dept:9 Finance Grants**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 General Services	94,371	0.0383%	$250	$0	$250	$44	$294
33 HEC	361,177	0.1465%	957	0	957	168	1,124
40 Police	15,319,979	6.2146%	40,582	0	40,582	7,112	47,695
41 Depart of Neighborhds	3,334,339	1.3526%	8,833	0	8,833	1,548	10,381
42 Fire	1,049,001	0.4255%	2,779	0	2,779	487	3,266
45 Houston Airport System (HAS)	20,310,728	8.2391%	53,803	0	53,803	9,429	63,232
46 Housing & Community Development	84,992,012	34.4774%	225,143	0	225,143	39,457	264,600
47 Library	2,118,412	0.8593%	5,612	0	5,612	983	6,595
48 Parks & Recreation	5,857,488	2.3761%	15,516	0	15,516	2,719	18,236
49 Health & Human Services Department	62,601,162	25.3945%	165,830	0	165,830	29,063	194,892
52 Planning & Development	19,139	0.0078%	51	0	51	9	60
54 Finance Other	39,896	0.0162%	106	0	106	19	124
58 ARA Other	168,140	0.0682%	445	0	445	78	523
63 Mayor other	35,786,516	14.5170%	94,798	0	94,798	16,614	111,412
72 PWE Other	8,197,648	3.3254%	21,715	0	21,715	3,806	25,521
92 Hurricane Ike Aid & Recovery	397,312	0.1612%	1,052	0	1,052	184	1,237
93 ARRA Reimburse Fund	5,867,707	2.3803%	15,543	0	15,543	2,724	18,268
Subtotal	246,515,027	100.0000%	653,015	0	653,015	114,444	767,460
Direct Bills					0		0
Total					$653,015		$767,460

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

Allocation Summary **Dept:9 Finance Grants**

	Department	Grants	Total
32	General Services	$294	$294
33	HEC	1,124	1,124
40	Police	47,695	47,695
41	Depart of Neighborhds	10,381	10,381
42	Fire	3,266	3,266
45	Houston Airport System (HAS)	63,232	63,232
46	Housing & Community Development	264,600	264,600
47	Library	6,595	6,595
48	Parks & Recreation	18,236	18,236
49	Health & Human Services Department	194,892	194,892
52	Planning & Development	60	60
54	Finance Other	124	124
58	ARA Other	523	523
63	Mayor other	111,412	111,412
72	PWE Other	25,521	25,521
92	Hurricane Ike Aid & Recovery	1,237	1,237
93	ARRA Reimburse Fund	18,268	18,268
Total		$767,460	$767,460

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 implements performance management processes and systems to ensure continual process excellence. Costs have been allocated based upon total expenditures.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:10 Finance Performance Management

Description		Amount	General Admin	Perform Improvement
Personnel Costs				
Salaries	S1	303,622	0	303,622
Salary % Split			*.00%*	*100.00%*
Benefits	S	119,529	0	119,529
Subtotal - Personnel Costs		423,151	0	423,151
Services & Supplies Cost				
Supplies	S	57	0	57
Services	S	177,477	0	177,477
Subtotal - Services & Supplies		177,534	0	177,534
Department Cost Total		600,685	0	600,685
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		600,685	0	600,685
General Admin Distribution			0	0
Grand Total		$600,685		$600,685

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Performance Management

	Department	First Incoming	Second Incoming	Perform Improvement
3	Insurance Retirees	$11,147	$54	$11,201
3	Memberships	474	2	476
3	Accounting & Consult	1,408	7	1,415
3	Other Misc	305	2	306
	Subtotal - Non-Departmental-Gen Gov	13,334	65	13,398
4	Finance Dept Admin	122,467	83,600	206,067
	Subtotal - Finance Dir Office	122,467	83,600	206,067
5	Finance Budget	1,624	321	1,945
	Subtotal - Finance Budget Manageme	1,624	321	1,945
7	General Accounting	785	175	960
7	Auditing Svcs	1,443	0	1,443
	Subtotal - Finance General Accounting	2,228	175	2,403
8	Internal Control	110	20	131
	Subtotal - Finance Internal Control	110	20	131
10	Perform Improvement	0	133	133
	Subtotal - Finance Performance Mana	0	133	133
11	Finance Operation Support	0	143	143
	Subtotal - Finance Business Services	0	143	143
13	Busi Office	0	10,320	10,320
	Subtotal - ARA Admin Svcs	0	10,320	10,320
15	Mailroom	0	2,595	2,595
15	Records	0	164	164
	Subtotal - ARA Operations	0	2,759	2,759
16	Payroll Svcs	0	1,039	1,039
	Subtotal - ARA Payroll Services	0	1,039	1,039
19	Enterprise Optns	0	2,625	2,625

B. Incoming Costs - (Default Spread Salary%) **Dept:10 Finance Performance Management**

	Department	First Incoming	Second Incoming	Perform Improvement
	Subtotal - HITS Infrastructure	$0	$2,625	$2,625
21	IT Proj Mgt	0	219	219
	Subtotal - HITS Project Mgt Office	0	219	219
22	Certifcn/Compliance	0	271	271
22	Vendor Svcs	0	24	24
	Subtotal - Office Business Opportunity	0	295	295
23	City Mayor Admin	0	618	618
	Subtotal - Mayor	0	618	618
24	Personnel Svcs	0	365	365
24	HR Training	0	84	84
	Subtotal - Human Resources	0	449	449
26	Controller Fin Svcs	0	5,230	5,230
	Subtotal - City Controller's Office	0	5,230	5,230
Total Incoming		139,763	108,011	247,774
				100.00%
C. Total Allocated			$848,459	$848,459

Perform Improvement Allocations **Dept:10 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%	$21,308	$0	$21,308	$0	$21,308
4	Finance Dir Office	1,063,195	0.0317%	235	0	235	0	235
5	Finance Planning & Financial Analysis	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 Financial Reporting & Operati	2,716,964	0.0811%	601	0	601	0	601
8	Finance Internal Control	234,696	0.0070%	52	0	52	0	52
9	Finance Grants	501,234	0.0150%	111	0	111	0	111
10	Finance Performance Improvement	600,684	0.0179%	133	0	133	0	133
11	Finance Operations Support	739,830	0.0221%	164	0	164	25	188
12	ARA Director Office	1,116,885	0.0333%	247	0	247	37	284
13	ARA Admin Svcs	991,192	0.0296%	219	0	219	33	252
14	ARA Strategic Purchasing	3,952,841	0.1180%	874	0	874	132	1,005
15	ARA Operations	6,412,618	0.1914%	1,417	0	1,417	213	1,631
16	ARA Payroll Services	4,391,000	0.1311%	971	0	971	146	1,117
17	IT Director	3,721,508	0.1111%	823	0	823	124	946
18	HITS Admin & Applications	3,828,068	0.1143%	846	0	846	127	974
19	HITS Infrastructure	6,258,269	0.1868%	1,383	0	1,383	208	1,592
20	HITS Radio	4,126,328	0.1232%	912	0	912	137	1,049
21	HITS Project Mgt Office	665,296	0.0199%	147	0	147	22	169
22	Office Business Opportunity	2,751,653	0.0821%	608	0	608	92	700
23	Mayor	4,428,907	0.1322%	979	0	979	147	1,126
24	Human Resources	26,854,927	0.8017%	5,936	0	5,936	894	6,830
25	Legal	13,778,810	0.4113%	3,046	0	3,046	458	3,504
26	City Controller's Office	7,810,026	0.2332%	1,726	0	1,726	260	1,986
27	Health Administration	13,019,414	0.3887%	2,878	0	2,878	433	3,311
28	Planning & Dev Admin	1,507,893	0.0450%	333	0	333	50	383
30	CIP Sal Rec PWE	2,063,463	0.0616%	456	0	456	69	525
31	HPD Police Records	4,896,247	0.1462%	1,082	0	1,082	163	1,245
32	General Services	184,703,070	5.5140%	40,828	0	40,828	6,145	46,974
33	HEC	22,569,223	0.6738%	4,989	0	4,989	751	5,740
35	Finance Public Fin	521,248	0.0156%	115	0	115	17	133
36	Finance Treasury	1,960,876	0.0585%	433	0	433	65	499
37	ARA Regulatory	4,954,111	0.1479%	1,095	0	1,095	165	1,260
38	City Secretary	771,516	0.0230%	171	0	171	26	196
39	City Council	6,011,861	0.1795%	1,329	0	1,329	200	1,529
40	Police	719,751,424	21.4869%	159,099	0	159,099	23,948	183,047
41	Depart of Neighborhds	14,879,634	0.4442%	3,289	0	3,289	495	3,784
42	Fire	424,846,809	12.6831%	93,911	0	93,911	14,136	108,047
43	Municipal Court	25,079,779	0.7487%	5,544	0	5,544	834	6,378
44	Solid Waste	67,884,416	2.0266%	15,006	0	15,006	2,259	17,264
45	Houston Airport System (HAS)	239,062,669	7.1368%	52,844	0	52,844	7,954	60,798
46	Housing & Community Development	49,257,079	1.4705%	10,888	0	10,888	1,639	12,527
47	Library	37,788,197	1.1281%	8,353	0	8,353	1,257	9,610

Perform Improvement Allocations **Dept:10 Finance Performance Management**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Parks & Recreation	75,065,573	2.2410%	$16,593	$0	$16,593	$2,498	$19,091
49	Health & Human Services Department	94,164,048	2.8111%	20,815	0	20,815	3,133	23,948
50	Convention & Entertainmnt	1,609,202	0.0480%	356	0	356	54	409
51	Fleet Management	87,503,912	2.6123%	19,343	0	19,343	2,911	22,254
52	Planning & Development	8,039,454	0.2400%	1,777	0	1,777	267	2,045
54	Finance Other	952,725	0.0284%	211	0	211	32	242
55	ARA-Insurance	12,363,578	0.3691%	2,733	0	2,733	411	3,144
56	ARA-BARC	7,950,063	0.2373%	1,757	0	1,757	265	2,022
57	ARA Parking	7,395,776	0.2208%	1,635	0	1,635	246	1,881
58	ARA Other	4,452,940	0.1329%	984	0	984	148	1,132
59	IT Public Services	1,490,568	0.0445%	329	0	329	50	379
60	Legal Insurance	11,734,472	0.3503%	2,594	0	2,594	390	2,984
61	Legal Wkr Comp	263,358	0.0079%	58	0	58	9	67
62	Mayor Cable TV	3,781,077	0.1129%	836	0	836	126	962
63	Mayor other	34,512,603	1.0303%	7,629	0	7,629	1,148	8,777
64	TIRZ	1,695,664	0.0506%	375	0	375	56	431
65	HR Health Benefits	312,943,640	9.3424%	69,175	0	69,175	10,412	79,588
66	HR Long Term Disabilty	1,926,151	0.0575%	426	0	426	64	490
67	PWE Bldg Insp	41,608,486	1.2421%	9,197	0	9,197	1,384	10,582
68	PWE Stormwater	31,572,715	0.9425%	6,979	0	6,979	1,050	8,030
69	PWE DDSR	53,247,095	1.5896%	11,770	0	11,770	1,772	13,542
70	PWE Water & Storm Sewer	371,792,668	11.0992%	82,184	0	82,184	12,370	94,554
71	PWE Houston Transtar	2,008,047	0.0599%	444	0	444	67	511
72	PWE Other	48,481,593	1.4473%	10,717	0	10,717	1,613	12,330
73	Houston Permit Center	4,522,604	0.1350%	1,000	0	1,000	150	1,150
74	CIP S/R Planning	1,253,830	0.0374%	277	0	277	42	319
75	CIP Sal Rec RE	3,957,011	0.1181%	875	0	875	132	1,006
76	CIP S/R Engrg	10,090,826	0.3012%	2,231	0	2,231	336	2,566
77	CIP S/R Constr	10,118,307	0.3021%	2,237	0	2,237	337	2,573
78	CIP S/R Eng/Const	2,157,502	0.0644%	477	0	477	72	549
79	CIP S/R Geo/Env	1,115,425	0.0333%	247	0	247	37	284
80	CIP S/R Other	2,514,791	0.0751%	556	0	556	84	640
81	CIP S/R GSD	2,743,222	0.0819%	606	0	606	91	698
92	Hurricane Ike Aid & Recovery	327,608	0.0098%	72	0	72	11	83
93	ARRA Reimburse Fund	4,635,905	0.1384%	1,025	0	1,025	154	1,179
94	HR-W.C.	19,598,703	0.5851%	4,332	0	4,332	652	4,984
95	HITS Other	53,330,614	1.5921%	11,789	0	11,789	1,774	13,563

Perform Improvement Allocations **Dept:10 Finance Performance Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,349,718,501	100.0000%	740,448	0	740,448	108,011	848,459
Direct Bills					0		0
Total					$740,448		$848,459

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

Allocation Summary **Dept:10 Finance Performance Management**

	Department	Perform Improvement	Total
3	Non-Departmental-Gen Gov	$21,308	$21,308
4	Finance Dir Office	235	235
5	Finance Planning & Financial Analysis	330	330
6	Finance City Council Administration	97	97
7	Finance Financial Reporting & Operati	601	601
8	Finance Internal Control	52	52
9	Finance Grants	111	111
10	Finance Performance Improvement	133	133
11	Finance Operations Support	188	188
12	ARA Director Office	284	284
13	ARA Admin Svcs	252	252
14	ARA Strategic Purchasing	1,005	1,005
15	ARA Operations	1,631	1,631
16	ARA Payroll Services	1,117	1,117
17	IT Director	946	946
18	HITS Admin & Applications	974	974
19	HITS Infrastructure	1,592	1,592
20	HITS Radio	1,049	1,049
21	HITS Project Mgt Office	169	169
22	Office Business Opportunity	700	700
23	Mayor	1,126	1,126
24	Human Resources	6,830	6,830
25	Legal	3,504	3,504
26	City Controller's Office	1,986	1,986
27	Health Administration	3,311	3,311
28	Planning & Dev Admin	383	383
30	CIP Sal Rec PWE	525	525
31	HPD Police Records	1,245	1,245
32	General Services	46,974	46,974
33	HEC	5,740	5,740
35	Finance Public Fin	133	133
36	Finance Treasury	499	499
37	ARA Regulatory	1,260	1,260
38	City Secretary	196	196
39	City Council	1,529	1,529
40	Police	183,047	183,047
41	Depart of Neighborhds	3,784	3,784
42	Fire	108,047	108,047
43	Municipal Court	6,378	6,378
44	Solid Waste	17,264	17,264
45	Houston Airport System (HAS)	60,798	60,798

Allocation Summary **Dept:10 Finance Performance Management**

	Department	Perform Improvement	Total
46	Housing & Community Development	$12,527	$12,527
47	Library	9,610	9,610
48	Parks & Recreation	19,091	19,091
49	Health & Human Services Department	23,948	23,948
50	Convention & Entertainmnt	409	409
51	Fleet Management	22,254	22,254
52	Planning & Development	2,045	2,045
54	Finance Other	242	242
55	ARA-Insurance	3,144	3,144
56	ARA-BARC	2,022	2,022
57	ARA Parking	1,881	1,881
58	ARA Other	1,132	1,132
59	IT Public Services	379	379
60	Legal Insurance	2,984	2,984
61	Legal Wkr Comp	67	67
62	Mayor Cable TV	962	962
63	Mayor other	8,777	8,777
64	TIRZ	431	431
65	HR Health Benefits	79,588	79,588
66	HR Long Term Disabilty	490	490
67	PWE Bldg Insp	10,582	10,582
68	PWE Stormwater	8,030	8,030
69	PWE DDSR	13,542	13,542
70	PWE Water & Storm Sewer	94,554	94,554
71	PWE Houston Transtar	511	511
72	PWE Other	12,330	12,330
73	Houston Permit Center	1,150	1,150
74	CIP S/R Planning	319	319
75	CIP Sal Rec RE	1,006	1,006
76	CIP S/R Engrg	2,566	2,566
77	CIP S/R Constr	2,573	2,573
78	CIP S/R Eng/Const	549	549
79	CIP S/R Geo/Env	284	284
80	CIP S/R Other	640	640
81	CIP S/R GSD	698	698
92	Hurricane Ike Aid & Recovery	83	83
93	ARRA Reimburse Fund	1,179	1,179
94	HR-W.C.	4,984	4,984
95	HITS Other	13,563	13,563

Allocation Summary

Dept:10 Finance Performance Management

Department	Perform Improvement	Total
Total	$848,459	$848,459

FINANCE – BUSINESS SERVICES
NATURE AND EXTENT OF SERVICES

The Business Services section of the Director's Office 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, excluding TIRZ.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:11 Finance Business Services**

Description		Amount	General Admin	Finance Operation Support
Personnel Costs				
Salaries	S1	134,064	0	134,064
Salary % Split			*.00%*	*100.00%*
Benefits	S	59,243	0	59,243
Subtotal - Personnel Costs		193,307	0	193,307
Services & Supplies Cost				
Supplies	S	144,729	0	144,729
Services	S	401,794	0	401,794
Subtotal - Services & Supplies		546,523	0	546,523
Department Cost Total		739,830	0	739,830
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		739,830	0	739,830
General Admin Distribution			0	0
Grand Total		$739,830		$739,830

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Business Services

	Department	First Incoming	Second Incoming	Finance Operation Support
3	Insurance Retirees	$4,274	$21	$4,295
3	Memberships	182	1	183
3	Accounting & Consult	1,326	7	1,332
3	Other Misc	376	2	377
	Subtotal - Non-Departmental-Gen Gov	6,157	30	6,187
4	Finance Dept Admin	46,959	32,056	79,015
	Subtotal - Finance Dir Office	46,959	32,056	79,015
5	Finance Budget	1,529	302	1,831
	Subtotal - Finance Budget Manageme	1,529	302	1,831
7	General Accounting	739	165	904
7	Auditing Svcs	1,358	0	1,358
	Subtotal - Finance General Accounting	2,097	165	2,262
8	Internal Control	136	25	161
	Subtotal - Finance Internal Control	136	25	161
10	Perform Improvement	164	25	188
	Subtotal - Finance Performance Mana	164	25	188
11	Finance Operation Support	0	176	176
	Subtotal - Finance Business Services	0	176	176
13	Busi Office	0	3,957	3,957
	Subtotal - ARA Admin Svcs	0	3,957	3,957
14	Strategic Purchasing	0	4,982	4,982
	Subtotal - ARA Strategic Purchasing	0	4,982	4,982
15	Mailroom	0	995	995
15	Records	0	63	63
	Subtotal - ARA Operations	0	1,058	1,058
16	Payroll Svcs	0	398	398

B. Incoming Costs - (Default Spread Salary%) **Dept:11 Finance Business Services**

	Department	First Incoming	Second Incoming	Finance Operation Support
	Subtotal - ARA Payroll Services	$0	$398	$398
19	Enterprise Optns	0	2,472	2,472
	Subtotal - HITS Infrastructure	0	2,472	2,472
21	IT Proj Mgt	0	84	84
	Subtotal - HITS Project Mgt Office	0	84	84
22	Certifcn/Compliance	0	104	104
22	Vendor Svcs	0	9	9
	Subtotal - Office Business Opportunity	0	113	113
23	City Mayor Admin	0	237	237
	Subtotal - Mayor	0	237	237
24	Personnel Svcs	0	140	140
24	HR Training	0	33	33
	Subtotal - Human Resources	0	173	173
26	Controller Fin Svcs	0	4,924	4,924
	Subtotal - City Controller's Office	0	4,924	4,924
Total Incoming		57,042	51,177	108,219
				100.00%
C. Total Allocated			$848,049	$848,049

Finance Operation Support Allocations **Dept:11 Finance Business Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Non-Departmental-Gen Gov	96,394,832	2.8777%	$22,932	$0	$22,932	$0	$22,932
4	Finance Dir Office	1,063,195	0.0317%	253	0	253	0	253
5	Finance Planning & Financial Analysis	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 Financial Reporting & Operati	2,716,964	0.0811%	646	0	646	0	646
8	Finance Internal Control	234,696	0.0070%	56	0	56	0	56
9	Finance Grants	501,234	0.0150%	119	0	119	0	119
10	Finance Performance Improvement	600,684	0.0179%	143	0	143	0	143
11	Finance Operations Support	739,830	0.0221%	176	0	176	0	176
12	ARA Director Office	1,116,885	0.0333%	266	0	266	18	283
13	ARA Admin Svcs	991,192	0.0296%	236	0	236	16	251
14	ARA Strategic Purchasing	3,952,841	0.1180%	940	0	940	62	1,003
15	ARA Operations	6,412,618	0.1914%	1,526	0	1,526	101	1,627
16	ARA Payroll Services	4,391,000	0.1311%	1,045	0	1,045	69	1,114
17	IT Director	3,721,508	0.1111%	885	0	885	59	944
18	HITS Admin & Applications	3,828,068	0.1143%	911	0	911	60	971
19	HITS Infrastructure	6,258,269	0.1868%	1,489	0	1,489	99	1,587
20	HITS Radio	4,126,328	0.1232%	982	0	982	65	1,047
21	HITS Project Mgt Office	665,296	0.0199%	158	0	158	10	169
22	Office Business Opportunity	2,751,653	0.0821%	655	0	655	43	698
23	Mayor	4,428,907	0.1322%	1,054	0	1,054	70	1,123
24	Human Resources	26,854,927	0.8017%	6,389	0	6,389	423	6,812
25	Legal	13,778,810	0.4113%	3,278	0	3,278	217	3,495
26	City Controller's Office	7,810,026	0.2332%	1,858	0	1,858	123	1,981
27	Health Administration	13,019,414	0.3887%	3,097	0	3,097	205	3,303
28	Planning & Dev Admin	1,507,893	0.0450%	359	0	359	24	382
30	CIP Sal Rec PWE	2,063,463	0.0616%	491	0	491	33	523
31	HPD Police Records	4,896,247	0.1462%	1,165	0	1,165	77	1,242
32	General Services	184,703,070	5.5140%	43,939	0	43,939	2,912	46,852
33	HEC	22,569,223	0.6738%	5,369	0	5,369	356	5,725
35	Finance Public Fin	521,248	0.0156%	124	0	124	8	132
36	Finance Treasury	1,960,876	0.0585%	466	0	466	31	497
37	ARA Regulatory	4,954,111	0.1479%	1,179	0	1,179	78	1,257
38	City Secretary	771,516	0.0230%	184	0	184	12	196
39	City Council	6,011,861	0.1795%	1,430	0	1,430	95	1,525
40	Police	719,751,424	21.4869%	171,223	0	171,223	11,349	182,573
41	Depart of Neighborhds	14,879,634	0.4442%	3,540	0	3,540	235	3,774
42	Fire	424,846,809	12.6831%	101,068	0	101,068	6,699	107,767
43	Municipal Court	25,079,779	0.7487%	5,966	0	5,966	395	6,362
44	Solid Waste	67,884,416	2.0266%	16,149	0	16,149	1,070	17,220
45	Houston Airport System (HAS)	239,062,669	7.1368%	56,871	0	56,871	3,770	60,641
46	Housing & Community Development	49,257,079	1.4705%	11,718	0	11,718	777	12,495
47	Library	37,788,197	1.1281%	8,990	0	8,990	596	9,585

Finance Operation Support Allocations **Dept:11 Finance Business Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Parks & Recreation	75,065,573	2.2410%	$17,858	$0	$17,858	$1,184	$19,041
49	Health & Human Services Department	94,164,048	2.8111%	22,401	0	22,401	1,485	23,886
50	Convention & Entertainmnt	1,609,202	0.0480%	383	0	383	25	408
51	Fleet Management	87,503,912	2.6123%	20,816	0	20,816	1,380	22,196
52	Planning & Development	8,039,454	0.2400%	1,913	0	1,913	127	2,039
54	Finance Other	952,725	0.0284%	227	0	227	15	242
55	ARA-Insurance	12,363,578	0.3691%	2,941	0	2,941	195	3,136
56	ARA-BARC	7,950,063	0.2373%	1,891	0	1,891	125	2,017
57	ARA Parking	7,395,776	0.2208%	1,759	0	1,759	117	1,876
58	ARA Other	4,452,940	0.1329%	1,059	0	1,059	70	1,130
59	IT Public Services	1,490,568	0.0445%	355	0	355	24	378
60	Legal Insurance	11,734,472	0.3503%	2,792	0	2,792	185	2,977
61	Legal Wkr Comp	263,358	0.0079%	63	0	63	4	67
62	Mayor Cable TV	3,781,077	0.1129%	899	0	899	60	959
63	Mayor other	34,512,603	1.0303%	8,210	0	8,210	544	8,754
64	TIRZ	1,695,664	0.0506%	403	0	403	27	430
65	HR Health Benefits	312,943,640	9.3424%	74,447	0	74,447	4,935	79,381
66	HR Long Term Disabilty	1,926,151	0.0575%	458	0	458	30	489
67	PWE Bldg Insp	41,608,486	1.2421%	9,898	0	9,898	656	10,554
68	PWE Stormwater	31,572,715	0.9425%	7,511	0	7,511	498	8,009
69	PWE DDSR	53,247,095	1.5896%	12,667	0	12,667	840	13,507
70	PWE Water & Storm Sewer	371,792,668	11.0992%	88,447	0	88,447	5,863	94,309
71	PWE Houston Transtar	2,008,047	0.0599%	478	0	478	32	509
72	PWE Other	48,481,593	1.4473%	11,533	0	11,533	764	12,298
73	Houston Permit Center	4,522,604	0.1350%	1,076	0	1,076	71	1,147
74	CIP S/R Planning	1,253,830	0.0374%	298	0	298	20	318
75	CIP Sal Rec RE	3,957,011	0.1181%	941	0	941	62	1,004
76	CIP S/R Engrg	10,090,826	0.3012%	2,401	0	2,401	159	2,560
77	CIP S/R Constr	10,118,307	0.3021%	2,407	0	2,407	160	2,567
78	CIP S/R Eng/Const	2,157,502	0.0644%	513	0	513	34	547
79	CIP S/R Geo/Env	1,115,425	0.0333%	265	0	265	18	283
80	CIP S/R Other	2,514,791	0.0751%	598	0	598	40	638
81	CIP S/R GSD	2,743,222	0.0819%	653	0	653	43	696
92	Hurricane Ike Aid & Recovery	327,608	0.0098%	78	0	78	5	83
93	ARRA Reimburse Fund	4,635,905	0.1384%	1,103	0	1,103	73	1,176
94	HR-W.C.	19,598,703	0.5851%	4,662	0	4,662	309	4,971
95	HITS Other	53,330,614	1.5921%	12,687	0	12,687	841	13,528

Finance Operation Support Allocations **Dept:11 Finance Business Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,349,718,501	100.0000%	796,872	0	796,872	51,177	848,049
Direct Bills					0		0
Total					$796,872		$848,049

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

Allocation Summary **Dept:11 Finance Business Services**

	Department	Finance Operation Support	Total
3	Non-Departmental-Gen Gov	$22,932	$22,932
4	Finance Dir Office	253	253
5	Finance Planning & Financial Analysis	355	355
6	Finance City Council Administration	104	104
7	Finance Financial Reporting & Operati	646	646
8	Finance Internal Control	56	56
9	Finance Grants	119	119
10	Finance Performance Improvement	143	143
11	Finance Operations Support	176	176
12	ARA Director Office	283	283
13	ARA Admin Svcs	251	251
14	ARA Strategic Purchasing	1,003	1,003
15	ARA Operations	1,627	1,627
16	ARA Payroll Services	1,114	1,114
17	IT Director	944	944
18	HITS Admin & Applications	971	971
19	HITS Infrastructure	1,587	1,587
20	HITS Radio	1,047	1,047
21	HITS Project Mgt Office	169	169
22	Office Business Opportunity	698	698
23	Mayor	1,123	1,123
24	Human Resources	6,812	6,812
25	Legal	3,495	3,495
26	City Controller's Office	1,981	1,981
27	Health Administration	3,303	3,303
28	Planning & Dev Admin	382	382
30	CIP Sal Rec PWE	523	523
31	HPD Police Records	1,242	1,242
32	General Services	46,852	46,852
33	HEC	5,725	5,725
35	Finance Public Fin	132	132
36	Finance Treasury	497	497
37	ARA Regulatory	1,257	1,257
38	City Secretary	196	196
39	City Council	1,525	1,525
40	Police	182,573	182,573
41	Depart of Neighborhds	3,774	3,774
42	Fire	107,767	107,767
43	Municipal Court	6,362	6,362
44	Solid Waste	17,220	17,220
45	Houston Airport System (HAS)	60,641	60,641

Allocation Summary **Dept:11 Finance Business Services**

	Department	Finance Operation Support	Total
46	Housing & Community Development	$12,495	$12,495
47	Library	9,585	9,585
48	Parks & Recreation	19,041	19,041
49	Health & Human Services Department	23,886	23,886
50	Convention & Entertainmnt	408	408
51	Fleet Management	22,196	22,196
52	Planning & Development	2,039	2,039
54	Finance Other	242	242
55	ARA-Insurance	3,136	3,136
56	ARA-BARC	2,017	2,017
57	ARA Parking	1,876	1,876
58	ARA Other	1,130	1,130
59	IT Public Services	378	378
60	Legal Insurance	2,977	2,977
61	Legal Wkr Comp	67	67
62	Mayor Cable TV	959	959
63	Mayor other	8,754	8,754
64	TIRZ	430	430
65	HR Health Benefits	79,381	79,381
66	HR Long Term Disabilty	489	489
67	PWE Bldg Insp	10,554	10,554
68	PWE Stormwater	8,009	8,009
69	PWE DDSR	13,507	13,507
70	PWE Water & Storm Sewer	94,309	94,309
71	PWE Houston Transtar	509	509
72	PWE Other	12,298	12,298
73	Houston Permit Center	1,147	1,147
74	CIP S/R Planning	318	318
75	CIP Sal Rec RE	1,004	1,004
76	CIP S/R Engrg	2,560	2,560
77	CIP S/R Constr	2,567	2,567
78	CIP S/R Eng/Const	547	547
79	CIP S/R Geo/Env	283	283
80	CIP S/R Other	638	638
81	CIP S/R GSD	696	696
92	Hurricane Ike Aid & Recovery	83	83
93	ARRA Reimburse Fund	1,176	1,176
94	HR-W.C.	4,971	4,971
95	HITS Other	13,528	13,528

Allocation Summary

Dept:11 Finance Business Services

Department	Finance Operation Support	Total
Total	$848,049	$848,049

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:12 ARA Director Office

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

B. Incoming Costs - (Default Spread Salary%)

Dept:12 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	39	8,102
3	Memberships	343	2	345
3	Accounting & Consult	2,104	10	2,115
3	Other Misc	567	3	570
3	Walker Rent	477,341	2,306	479,647
	Subtotal - Non-Departmental-Gen Gov	488,418	2,360	490,778
5	Finance Budget	2,427	479	2,907
	Subtotal - Finance Budget Manageme	2,427	479	2,907
7	General Accounting	1,173	262	1,435
7	Fixed Assets	2,719	589	3,308
7	Auditing Svcs	2,156	0	2,156
	Subtotal - Finance General Accounting	6,048	851	6,899
8	Internal Control	205	38	243
	Subtotal - Finance Internal Control	205	38	243
10	Perform Improvement	247	37	284
	Subtotal - Finance Performance Mana	247	37	284
11	Finance Operation Support	266	18	283
	Subtotal - Finance Business Services	266	18	283
13	Busi Office	0	7,465	7,465
	Subtotal - ARA Admin Svcs	0	7,465	7,465
14	Strategic Purchasing	0	9,724	9,724

B. Incoming Costs - (Default Spread Salary%) **Dept:12 ARA Director Office**

	Department	First Incoming	Second Incoming	ARA Dept Admin
	Subtotal - ARA Strategic Purchasing	$0	$9,724	$9,724
15	Mailroom	0	1,877	1,877
15	Property	0	3,060	3,060
15	Records	0	119	119
	Subtotal - ARA Operations	0	5,056	5,056
16	Payroll Svcs	0	752	752
	Subtotal - ARA Payroll Services	0	752	752
18	Enterprise Appl	0	123,403	123,403
	Subtotal - HITS Admin & Applications	0	123,403	123,403
19	Client Svcs	0	35,855	35,855
19	NW Data	0	40,461	40,461
19	NW Voice	0	59,374	59,374
19	Enterprise Optns	0	3,924	3,924
	Subtotal - HITS Infrastructure	0	139,614	139,614
21	IT Proj Mgt	0	158	158
	Subtotal - HITS Project Mgt Office	0	158	158
22	Certifcn/Compliance	0	196	196
22	S/MWDBE Reporting	0	4,503	4,503
22	Vendor Svcs	0	18	18
	Subtotal - Office Business Opportunity	0	4,716	4,716
23	City Mayor Admin	0	447	447
	Subtotal - Mayor	0	447	447
24	Selection	0	38,599	38,599
24	Personnel Svcs	0	264	264
	Subtotal - Human Resources	0	38,863	38,863
25	Inspector General	0	27,798	27,798

B. Incoming Costs - (Default Spread Salary%)

Dept:12 ARA Director Office

	Department	First Incoming	Second Incoming	ARA Dept Admin
	Subtotal - Legal	$0	$27,798	$27,798
26	Controller Fin Svcs	0	7,816	7,816
	Subtotal - City Controller's Office	0	7,816	7,816
32	Building Svcs	0	242,839	242,839
32	Utilities	0	114,492	114,492
32	Real Estate	0	26,095	26,095
	Subtotal - General Services	0	383,426	383,426
Total Incoming		575,346	753,020	1,328,366
				100.00%
C. Total Allocated			$2,445,251	$2,445,251

ARA Dept Admin Allocations

Dept:12 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Admin Svcs	8.39	2.1156%	$35,802	$0	$35,802	$15,931	$51,733
14 ARA Strategic Purchasing	37.99	9.5796%	162,110	0	162,110	72,137	234,246
15 ARA Operations	93.98	23.6982%	401,028	0	401,028	178,452	579,481
16 ARA Payroll Services	56.75	14.3102%	242,162	0	242,162	107,759	349,920
37 ARA Regulatory	39.85	10.0487%	170,047	0	170,047	75,668	245,715
55 ARA-Insurance	4.99	1.2583%	21,293	0	21,293	9,475	30,768
56 ARA-BARC	88.69	22.3643%	378,455	0	378,455	168,407	546,863
57 ARA Parking	65.67	16.5595%	280,225	0	280,225	124,696	404,921
58 ARA Other	0.26	0.0656%	1,109	0	1,109	494	1,603
Subtotal	396.57	100.0000%	1,692,231	0	1,692,231	753,020	2,445,251
Direct Bills					0		0
Total					$1,692,231		$2,445,251

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

Allocation Summary **Dept:12 ARA Director Office**

Department	ARA Dept Admin	Total
13 ARA Admin Svcs	$51,733	$51,733
14 ARA Strategic Purchasing	234,246	234,246
15 ARA Operations	579,481	579,481
16 ARA Payroll Services	349,920	349,920
37 ARA Regulatory	245,715	245,715
55 ARA-Insurance	30,768	30,768
56 ARA-BARC	546,863	546,863
57 ARA Parking	404,921	404,921
58 ARA Other	1,603	1,603
Total	$2,445,251	$2,445,251

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.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:13 ARA Admin Svcs**

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

B. Incoming Costs - (Default Spread Salary%)

Dept:13 ARA Admin Svcs

	Department	First Incoming	Second Incoming	Busi Office
3	Insurance Retirees	$20,375	$98	$20,473
3	Memberships	866	4	871
3	Accounting & Consult	590	3	593
3	Other Misc	503	3	506
	Subtotal - Non-Departmental-Gen Gov	22,334	108	22,442
5	Finance Budget	680	134	814
	Subtotal - Finance Budget Manageme	680	134	814
7	General Accounting	329	73	402
7	Auditing Svcs	604	0	604
	Subtotal - Finance General Accounting	933	73	1,006
8	Internal Control	182	34	216
	Subtotal - Finance Internal Control	182	34	216
10	Perform Improvement	219	33	252
	Subtotal - Finance Performance Mana	219	33	252
11	Finance Operation Support	236	16	251
	Subtotal - Finance Business Services	236	16	251
12	ARA Dept Admin	35,802	15,931	51,733
	Subtotal - ARA Director Office	35,802	15,931	51,733
13	Busi Office	0	18,864	18,864
	Subtotal - ARA Admin Svcs	0	18,864	18,864
14	Strategic Purchasing	0	1,921	1,921
	Subtotal - ARA Strategic Purchasing	0	1,921	1,921
15	Mailroom	0	4,744	4,744
15	Records	0	300	300
15	3-1-1 Scvs	0	224,532	224,532
	Subtotal - ARA Operations	0	229,576	229,576
16	Payroll Svcs	0	1,899	1,899

B. Incoming Costs - (Default Spread Salary%) **Dept:13 ARA Admin Svcs**

	Department	First Incoming	Second Incoming	Busi Office
	Subtotal - ARA Payroll Services	$0	$1,899	$1,899
18	IT ERP	0	194,401	194,401
	Subtotal - HITS Admin & Applications	0	194,401	194,401
19	Enterprise Optns	0	1,099	1,099
	Subtotal - HITS Infrastructure	0	1,099	1,099
21	IT Proj Mgt	0	400	400
	Subtotal - HITS Project Mgt Office	0	400	400
22	Certifcn/Compliance	0	495	495
22	Contract Monitor	0	6,247	6,247
22	Procurement Svcs	0	2,722	2,722
22	Vendor Svcs	0	44	44
	Subtotal - Office Business Opportunity	0	9,508	9,508
23	City Mayor Admin	0	1,130	1,130
	Subtotal - Mayor	0	1,130	1,130
24	Personnel Svcs	0	667	667
24	HR Training	0	234	234
	Subtotal - Human Resources	0	901	901
26	Controller Fin Svcs	0	2,190	2,190
	Subtotal - City Controller's Office	0	2,190	2,190
Total Incoming		60,386	478,219	538,604
				100.00%
C. Total Allocated			$1,529,796	$1,529,796

Busi Office Allocations **Dept:13 ARA Admin Svcs**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	6.90	1.4753%	$15,514	$0	$15,514	$0	$15,514
5	Finance Planning & Financial Analysis	14.84	3.1730%	33,366	0	33,366	0	33,366
6	Finance City Council Administration	5.00	1.0691%	11,242	0	11,242	0	11,242
7	Finance Financial Reporting & Operati	8.84	1.8901%	19,876	0	19,876	0	19,876
8	Finance Internal Control	2.34	0.5003%	5,261	0	5,261	0	5,261
9	Finance Grants	5.14	1.0990%	11,557	0	11,557	0	11,557
10	Finance Performance Improvement	4.59	0.9814%	10,320	0	10,320	0	10,320
11	Finance Operations Support	1.76	0.3763%	3,957	0	3,957	0	3,957
12	ARA Director Office	3.32	0.7099%	7,465	0	7,465	0	7,465
13	ARA Admin Svcs	8.39	1.7939%	18,864	0	18,864	0	18,864
14	ARA Strategic Purchasing	37.99	8.1227%	85,417	0	85,417	44,684	130,101
15	ARA Operations	93.98	20.0941%	211,305	0	211,305	110,539	321,844
16	ARA Payroll Services	56.75	12.1338%	127,597	0	127,597	66,749	194,346
35	Finance Public Fin	4.85	1.0370%	10,905	0	10,905	5,705	16,609
36	Finance Treasury	6.08	1.3000%	13,670	0	13,670	7,151	20,822
37	ARA Regulatory	39.85	8.5204%	89,599	0	89,599	46,872	136,470
54	Finance Other	7.47	1.5972%	16,796	0	16,796	8,786	25,582
55	ARA-Insurance	4.99	1.0669%	11,220	0	11,220	5,869	17,089
56	ARA-BARC	88.69	18.9630%	199,411	0	199,411	104,317	303,728
57	ARA Parking	65.67	14.0411%	147,653	0	147,653	77,241	224,894
58	ARA Other	0.26	0.0556%	585	0	585	306	890
Subtotal		467.70	100.0000%	1,051,578	0	1,051,578	478,219	1,529,796
Direct Bills						0		0
Total						$1,051,578		$1,529,796

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

Allocation Summary **Dept:13 ARA Admin Svcs**

	Department	Busi Office	Total
4	Finance Dir Office	$15,514	$15,514
5	Finance Planning & Financial Analysis	33,366	33,366
6	Finance City Council Administration	11,242	11,242
7	Finance Financial Reporting & Operati	19,876	19,876
8	Finance Internal Control	5,261	5,261
9	Finance Grants	11,557	11,557
10	Finance Performance Improvement	10,320	10,320
11	Finance Operations Support	3,957	3,957
12	ARA Director Office	7,465	7,465
13	ARA Admin Svcs	18,864	18,864
14	ARA Strategic Purchasing	130,101	130,101
15	ARA Operations	321,844	321,844
16	ARA Payroll Services	194,346	194,346
35	Finance Public Fin	16,609	16,609
36	Finance Treasury	20,822	20,822
37	ARA Regulatory	136,470	136,470
54	Finance Other	25,582	25,582
55	ARA-Insurance	17,089	17,089
56	ARA-BARC	303,728	303,728
57	ARA Parking	224,894	224,894
58	ARA Other	890	890
Total		$1,529,796	$1,529,796

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.

A. Department Costs

Dept:14 ARA Strategic Purchasing

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

B. Incoming Costs - (Default Spread Salary%)

Dept:14 ARA Strategic Purchasing

	Department	First Incoming	Second Incoming	Strategic Purchasing
3	Insurance Retirees	$92,258	$446	$92,704
3	Memberships	3,924	19	3,942
3	Accounting & Consult	677	3	680
3	Other Misc	2,006	10	2,017
	Subtotal - Non-Departmental-Gen Gov	98,865	478	99,344
5	Finance Budget	781	154	935
	Subtotal - Finance Budget Manageme	781	154	935
7	General Accounting	378	84	462
7	Auditing Svcs	694	0	694
	Subtotal - Finance General Accounting	1,071	84	1,155
8	Internal Control	726	134	860
	Subtotal - Finance Internal Control	726	134	860
10	Perform Improvement	874	132	1,005
	Subtotal - Finance Performance Mana	874	132	1,005
11	Finance Operation Support	940	62	1,003
	Subtotal - Finance Business Services	940	62	1,003
12	ARA Dept Admin	162,110	72,137	234,246
	Subtotal - ARA Director Office	162,110	72,137	234,246
13	Busi Office	85,417	44,684	130,101
	Subtotal - ARA Admin Svcs	85,417	44,684	130,101
14	Strategic Purchasing	0	8,883	8,883
	Subtotal - ARA Strategic Purchasing	0	8,883	8,883
15	Mailroom	0	21,480	21,480
15	Records	0	1,359	1,359
	Subtotal - ARA Operations	0	22,839	22,839
16	Payroll Svcs	0	8,601	8,601

B. Incoming Costs - (Default Spread Salary%) **Dept:14 ARA Strategic Purchasing**

	Department	First Incoming	Second Incoming	Strategic Purchasing
	Subtotal - ARA Payroll Services	$0	$8,601	$8,601
19	Enterprise Optns	0	1,262	1,262
	Subtotal - HITS Infrastructure	0	1,262	1,262
21	IT Proj Mgt	0	1,809	1,809
	Subtotal - HITS Project Mgt Office	0	1,809	1,809
22	Certifcn/Compliance	0	2,240	2,240
22	Contract Monitor	0	55,742	55,742
22	S/MWDBE Reporting	0	12,384	12,384
22	Procurement Svcs	0	3,402	3,402
22	Vendor Svcs	0	201	201
	Subtotal - Office Business Opportunity	0	73,969	73,969
23	City Mayor Admin	0	5,117	5,117
	Subtotal - Mayor	0	5,117	5,117
24	Personnel Svcs	0	3,020	3,020
24	HR Training	0	218	218
	Subtotal - Human Resources	0	3,238	3,238
26	Controller Fin Svcs	0	2,515	2,515
	Subtotal - City Controller's Office	0	2,515	2,515
32	Real Estate	0	8,761	8,761
	Subtotal - General Services	0	8,761	8,761
Total Incoming		350,784	254,859	605,644
				100.00%
C. Total Allocated			$4,558,485	$4,558,485

Strategic Purchasing Allocations **Dept:14 ARA Strategic Purchasing**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Non-Departmental-Gen Gov	373	0.5202%	$22,389	$0	$22,389	$0	$22,389
4	Finance Dir Office	54	0.0753%	3,241	0	3,241	0	3,241
5	Finance Planning & Financial Analysis	33	0.0460%	1,981	0	1,981	0	1,981
6	Finance City Council Administration	33	0.0460%	1,981	0	1,981	0	1,981
7	Finance Financial Reporting & Operati	18	0.0251%	1,080	0	1,080	0	1,080
9	Finance Grants	11	0.0153%	660	0	660	0	660
11	Finance Operations Support	83	0.1158%	4,982	0	4,982	0	4,982
12	ARA Director Office	162	0.2259%	9,724	0	9,724	0	9,724
13	ARA Admin Svcs	32	0.0446%	1,921	0	1,921	0	1,921
14	ARA Strategic Purchasing	148	0.2064%	8,883	0	8,883	0	8,883
15	ARA Operations	131	0.1827%	7,863	0	7,863	472	8,335
16	ARA Payroll Services	143	0.1994%	8,583	0	8,583	515	9,098
17	IT Director	157	0.2190%	9,424	0	9,424	566	9,989
18	HITS Admin & Applications	68	0.0948%	4,082	0	4,082	245	4,327
19	HITS Infrastructure	138	0.1925%	8,283	0	8,283	497	8,780
20	HITS Radio	106	0.1478%	6,362	0	6,362	382	6,744
22	Office Business Opportunity	140	0.1953%	8,403	0	8,403	504	8,908
23	Mayor	976	1.3612%	58,583	0	58,583	3,516	62,099
24	Human Resources	528	0.7364%	31,692	0	31,692	1,902	33,594
25	Legal	252	0.3515%	15,126	0	15,126	908	16,034
26	City Controller's Office	384	0.5356%	23,049	0	23,049	1,383	24,432
27	Health Administration	573	0.7992%	34,393	0	34,393	2,064	36,458
28	Planning & Dev Admin	133	0.1855%	7,983	0	7,983	479	8,462
30	CIP Sal Rec PWE	53	0.0739%	3,181	0	3,181	191	3,372
31	HPD Police Records	14	0.0195%	840	0	840	50	891
32	General Services	6,627	9.2428%	397,776	0	397,776	23,871	421,647
33	HEC	815	1.1367%	48,919	0	48,919	2,936	51,855
35	Finance Public Fin	11	0.0153%	660	0	660	40	700
36	Finance Treasury	3	0.0042%	180	0	180	11	191
37	ARA Regulatory	99	0.1381%	5,942	0	5,942	357	6,299
38	City Secretary	22	0.0307%	1,321	0	1,321	79	1,400
39	City Council	544	0.7587%	32,653	0	32,653	1,960	34,612
40	Police	4,692	6.5440%	281,630	0	281,630	16,901	298,532
41	Depart of Neighborhds	510	0.7113%	30,612	0	30,612	1,837	32,449
42	Fire	1,992	2.7783%	119,567	0	119,567	7,175	126,742
43	Municipal Court	1,503	2.0963%	90,215	0	90,215	5,414	95,629
44	Solid Waste	1,393	1.9428%	83,613	0	83,613	5,018	88,631
45	Houston Airport System (HAS)	8,981	12.5260%	539,071	0	539,071	32,351	571,422
46	Housing & Community Development	575	0.8020%	34,514	0	34,514	2,071	36,585
47	Library	587	0.8187%	35,234	0	35,234	2,114	37,348
48	Parks & Recreation	5,146	7.1772%	308,881	0	308,881	18,537	327,418
49	Health & Human Services Department	3,047	4.2497%	182,892	0	182,892	10,976	193,867
50	Convention & Entertainmnt	7	0.0098%	420	0	420	25	445

Strategic Purchasing Allocations **Dept:14 ARA Strategic Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Fleet Management	6,306	8.7951%	$378,508	$0	$378,508	$22,715	$401,223
52 Planning & Development	35	0.0488%	2,101	0	2,101	126	2,227
54 Finance Other	2	0.0028%	120	0	120	7	127
55 ARA-Insurance	28	0.0391%	1,681	0	1,681	101	1,782
56 ARA-BARC	522	0.7280%	31,332	0	31,332	1,880	33,213
57 ARA Parking	709	0.9889%	42,557	0	42,557	2,554	45,111
58 ARA Other	154	0.2148%	9,244	0	9,244	555	9,798
59 IT Public Services	16	0.0223%	960	0	960	58	1,018
60 Legal Insurance	1,687	2.3529%	101,260	0	101,260	6,077	107,336
62 Mayor Cable TV	180	0.2510%	10,804	0	10,804	648	11,453
63 Mayor other	193	0.2692%	11,585	0	11,585	695	12,280
64 TIRZ	2	0.0028%	120	0	120	7	127
65 HR Health Benefits	427	0.5955%	25,630	0	25,630	1,538	27,168
67 PWE Bldg Insp	792	1.1046%	47,539	0	47,539	2,853	50,392
68 PWE Stormwater	938	1.3082%	56,302	0	56,302	3,379	59,681
69 PWE DDSR	1,779	2.4812%	106,782	0	106,782	6,408	113,190
70 PWE Water & Storm Sewer	14,719	20.5289%	883,486	0	883,486	53,020	936,506
71 PWE Houston Transtar	411	0.5732%	24,670	0	24,670	1,480	26,150
72 PWE Other	28	0.0391%	1,681	0	1,681	101	1,782
73 Houston Permit Center	227	0.3166%	13,625	0	13,625	818	14,443
74 CIP S/R Planning	8	0.0112%	480	0	480	29	509
75 CIP Sal Rec RE	145	0.2022%	8,703	0	8,703	522	9,226
76 CIP S/R Engrg	131	0.1827%	7,863	0	7,863	472	8,335
77 CIP S/R Constr	125	0.1743%	7,503	0	7,503	450	7,953
78 CIP S/R Eng/Const	96	0.1339%	5,762	0	5,762	346	6,108
79 CIP S/R Geo/Env	1	0.0014%	60	0	60	4	64
80 CIP S/R Other	41	0.0572%	2,461	0	2,461	148	2,609
92 Hurricane Ike Aid & Recovery	13	0.0181%	780	0	780	47	827
94 HR-W.C.	184	0.2566%	11,044	0	11,044	663	11,707
95 HITS Other	503	0.7015%	30,192	0	30,192	1,812	32,004
Subtotal	71,699	100.0000%	4,303,625	0	4,303,625	254,859	4,558,485
Direct Bills					0		0
Total					$4,303,625		$4,558,485

Basis Units: Number of purchase transactions
Source: COH Transaction Report

Allocation Summary **Dept:14 ARA Strategic Purchasing**

	Department	Strategic Purchasing	Total
3	Non-Departmental-Gen Gov	$22,389	$22,389
4	Finance Dir Office	3,241	3,241
5	Finance Planning & Financial Analysis	1,981	1,981
6	Finance City Council Administration	1,981	1,981
7	Finance Financial Reporting & Operati	1,080	1,080
9	Finance Grants	660	660
11	Finance Operations Support	4,982	4,982
12	ARA Director Office	9,724	9,724
13	ARA Admin Svcs	1,921	1,921
14	ARA Strategic Purchasing	8,883	8,883
15	ARA Operations	8,335	8,335
16	ARA Payroll Services	9,098	9,098
17	IT Director	9,989	9,989
18	HITS Admin & Applications	4,327	4,327
19	HITS Infrastructure	8,780	8,780
20	HITS Radio	6,744	6,744
22	Office Business Opportunity	8,908	8,908
23	Mayor	62,099	62,099
24	Human Resources	33,594	33,594
25	Legal	16,034	16,034
26	City Controller's Office	24,432	24,432
27	Health Administration	36,458	36,458
28	Planning & Dev Admin	8,462	8,462
30	CIP Sal Rec PWE	3,372	3,372
31	HPD Police Records	891	891
32	General Services	421,647	421,647
33	HEC	51,855	51,855
35	Finance Public Fin	700	700
36	Finance Treasury	191	191
37	ARA Regulatory	6,299	6,299
38	City Secretary	1,400	1,400
39	City Council	34,612	34,612
40	Police	298,532	298,532
41	Depart of Neighborhds	32,449	32,449
42	Fire	126,742	126,742
43	Municipal Court	95,629	95,629
44	Solid Waste	88,631	88,631
45	Houston Airport System (HAS)	571,422	571,422
46	Housing & Community Development	36,585	36,585
47	Library	37,348	37,348
48	Parks & Recreation	327,418	327,418

Allocation Summary **Dept:14 ARA Strategic Purchasing**

	Department	Strategic Purchasing	Total
49	Health & Human Services Department	$193,867	$193,867
50	Convention & Entertainmnt	445	445
51	Fleet Management	401,223	401,223
52	Planning & Development	2,227	2,227
54	Finance Other	127	127
55	ARA-Insurance	1,782	1,782
56	ARA-BARC	33,213	33,213
57	ARA Parking	45,111	45,111
58	ARA Other	9,798	9,798
59	IT Public Services	1,018	1,018
60	Legal Insurance	107,336	107,336
62	Mayor Cable TV	11,453	11,453
63	Mayor other	12,280	12,280
64	TIRZ	127	127
65	HR Health Benefits	27,168	27,168
67	PWE Bldg Insp	50,392	50,392
68	PWE Stormwater	59,681	59,681
69	PWE DDSR	113,190	113,190
70	PWE Water & Storm Sewer	936,506	936,506
71	PWE Houston Transtar	26,150	26,150
72	PWE Other	1,782	1,782
73	Houston Permit Center	14,443	14,443
74	CIP S/R Planning	509	509
75	CIP Sal Rec RE	9,226	9,226
76	CIP S/R Engrg	8,335	8,335
77	CIP S/R Constr	7,953	7,953
78	CIP S/R Eng/Const	6,108	6,108
79	CIP S/R Geo/Env	64	64
80	CIP S/R Other	2,609	2,609
92	Hurricane Ike Aid & Recovery	827	827
94	HR-W.C.	11,707	11,707
95	HITS Other	32,004	32,004
Total		$4,558,485	$4,558,485

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:15 ARA Operations**

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Scvs
Personnel Costs							
Salaries	S1	3,968,586	0	127,533	185,348	457,295	3,198,410
Salary % Split			*.00%*	*3.21%*	*4.67%*	*11.52%*	*80.59%*
Benefits	P	1,892,126	0	70,772	107,703	192,899	1,520,752
Subtotal - Personnel Costs		5,860,712	0	198,305	293,051	650,194	4,719,162
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		551,906	0	37,513	49,711	30,040	434,642
Department Cost Total		6,412,618	0	235,818	342,762	680,234	5,153,804
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		6,412,618	0	235,818	342,762	680,234	5,153,804
General Admin Distribution			0	0	0	0	0
Grand Total		$6,412,618		$235,818	$342,762	$680,234	$5,153,804

B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Operations

	Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Scvs
3	Insurance Retirees	$228,230	$1,102	$7,370	$10,711	$26,426	$184,826
3	Memberships	9,706	47	313	455	1,124	7,860
3	Accounting & Consult	6,769	34	219	318	784	5,482
3	Other Misc	3,255	17	105	153	377	2,637
3	Walker Rent *	225,047	1,087	0	0	0	226,134
	Subtotal - Non-Departmental-Gen Gov	473,006	2,287	8,007	11,637	28,710	426,939
5	Finance Budget	7,807	1,542	300	437	1,077	7,535
	Subtotal - Finance Budget Manageme	7,807	1,542	300	437	1,077	7,535
7	General Accounting	3,774	842	148	216	532	3,720
7	Auditing Svcs	6,935	0	223	324	799	5,589
	Subtotal - Finance General Accounting	10,708	842	371	539	1,331	9,309
8	Internal Control	1,178	218	45	65	161	1,125
	Subtotal - Finance Internal Control	1,178	218	45	65	161	1,125
10	Perform Improvement	1,417	213	52	76	188	1,314
	Subtotal - Finance Performance Mana	1,417	213	52	76	188	1,314
11	Finance Operation Support	1,526	101	52	76	187	1,311
	Subtotal - Finance Business Services	1,526	101	52	76	187	1,311
12	ARA Dept Admin	401,028	178,452	18,622	27,064	66,773	467,022
	Subtotal - ARA Director Office	401,028	178,452	18,622	27,064	66,773	467,022
13	Busi Office	211,305	110,539	10,343	15,031	37,086	259,384
	Subtotal - ARA Admin Svcs	211,305	110,539	10,343	15,031	37,086	259,384
14	Strategic Purchasing	7,863	472	268	389	960	6,717
	Subtotal - ARA Strategic Purchasing	7,863	472	268	389	960	6,717
15	Mailroom	0	53,138	1,708	2,482	6,123	42,825
15	Records	0	3,361	108	157	387	2,709
	Subtotal - ARA Operations	0	56,499	1,816	2,639	6,510	45,534
16	Payroll Svcs	0	21,276	684	994	2,452	17,147

B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Operations

	Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Scvs
	Subtotal - ARA Payroll Services	$0	$21,276	$684	$994	$2,452	$17,147
19	Enterprise Optns	0	12,621	406	589	1,454	10,172
	Subtotal - HITS Infrastructure	0	12,621	406	589	1,454	10,172
21	IT Proj Mgt	0	4,475	144	209	516	3,607
	Subtotal - HITS Project Mgt Office	0	4,475	144	209	516	3,607
22	Certifcn/Compliance	0	5,541	178	259	638	4,466
22	Procurement Svcs	0	680	22	32	78	548
22	Vendor Svcs	0	498	16	23	57	401
	Subtotal - Office Business Opportunity	0	6,719	216	314	774	5,415
23	City Mayor Admin	0	12,659	407	591	1,459	10,202
	Subtotal - Mayor	0	12,659	407	591	1,459	10,202
24	Personnel Svcs	0	7,470	240	349	861	6,021
24	HR Training	0	955	31	45	110	769
	Subtotal - Human Resources	0	8,425	271	393	971	6,790
26	Controller Fin Svcs	0	25,140	808	1,174	2,897	20,261
	Subtotal - City Controller's Office	0	25,140	808	1,174	2,897	20,261
32	Real Estate	0	7,805	251	365	899	6,291
	Subtotal - General Services	0	7,805	251	365	899	6,291
Total Incoming		1,115,839	450,286	43,061	62,583	154,405	1,306,075
				3.50%	5.08%	10.46%	80.96%
C. Total Allocated			$7,978,743	$278,879	$405,345	$834,639	$6,459,879

Mailroom Allocations **Dept:15 ARA Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6.90	1.4753%	$3,901	$0	$3,901	$0	$3,901
5 Finance Planning & Financial Analysis	14.84	3.1730%	8,391	0	8,391	0	8,391
6 Finance City Council Administration	5.00	1.0691%	2,827	0	2,827	0	2,827
7 Finance Financial Reporting & Operati	8.84	1.8901%	4,998	0	4,998	0	4,998
8 Finance Internal Control	2.34	0.5003%	1,323	0	1,323	0	1,323
9 Finance Grants	5.14	1.0990%	2,906	0	2,906	0	2,906
10 Finance Performance Improvement	4.59	0.9814%	2,595	0	2,595	0	2,595
11 Finance Operations Support	1.76	0.3763%	995	0	995	0	995
12 ARA Director Office	3.32	0.7099%	1,877	0	1,877	0	1,877
13 ARA Admin Svcs	8.39	1.7939%	4,744	0	4,744	0	4,744
14 ARA Strategic Purchasing	37.99	8.1227%	21,480	0	21,480	0	21,480
15 ARA Operations	93.98	20.0941%	53,138	0	53,138	0	53,138
16 ARA Payroll Services	56.75	12.1338%	32,087	0	32,087	2,983	35,070
35 Finance Public Fin	4.85	1.0370%	2,742	0	2,742	255	2,997
36 Finance Treasury	6.08	1.3000%	3,438	0	3,438	320	3,757
37 ARA Regulatory	39.85	8.5204%	22,532	0	22,532	2,095	24,627
54 Finance Other	7.47	1.5972%	4,224	0	4,224	393	4,616
55 ARA-Insurance	4.99	1.0669%	2,821	0	2,821	262	3,084
56 ARA-BARC	88.69	18.9630%	50,147	0	50,147	4,662	54,809
57 ARA Parking	65.67	14.0411%	37,131	0	37,131	3,452	40,583
58 ARA Other	0.26	0.0556%	147	0	147	14	161
Subtotal	467.70	100.0000%	264,444	0	264,444	14,435	278,879
Direct Bills					0		0
Total					$264,444		$278,879

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Property Allocations **Dept:15 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%	667	0	667	0	667
12	ARA Director Office	491	0.7962%	3,060	0	3,060	0	3,060
17	IT Director	1,717	2.7842%	10,701	0	10,701	590	11,291
22	Office Business Opportunity	20	0.0324%	125	0	125	7	132
23	Mayor	343	0.5562%	2,138	0	2,138	118	2,256
24	Human Resources	69	0.1119%	430	0	430	24	454
25	Legal	71	0.1151%	443	0	443	24	467
26	City Controller's Office	35	0.0568%	218	0	218	12	230
27	Health Administration	3,903	6.3288%	24,326	0	24,326	1,341	25,667
28	Planning & Dev Admin	348	0.5643%	2,169	0	2,169	120	2,288
32	General Services	674	1.0929%	4,201	0	4,201	232	4,432
33	HEC	7	0.0114%	44	0	44	2	46
38	City Secretary	27	0.0438%	168	0	168	9	178
39	City Council	130	0.2108%	810	0	810	45	855
40	Police	39,760	64.4722%	247,809	0	247,809	13,658	261,467
41	Depart of Neighborhds	34	0.0551%	212	0	212	12	224
42	Fire	6,019	9.7600%	37,514	0	37,514	2,068	39,582
43	Municipal Court	131	0.2124%	816	0	816	45	861
44	Solid Waste	543	0.8805%	3,384	0	3,384	187	3,571
46	Housing & Community Development	31	0.0503%	193	0	193	11	204
47	Library	3,409	5.5278%	21,247	0	21,247	1,171	22,418
48	Parks & Recreation	3,764	6.1035%	23,460	0	23,460	1,293	24,753
51	Fleet Management	36	0.0584%	224	0	224	12	237
Subtotal		61,670	100.0000%	384,365	0	384,365	20,979	405,345
Direct Bills						0		0
Total						$384,365		$405,345

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

Records Allocations

Dept:15 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	6.90	0.0315%	$247	$0	$247	$0	$247
5	Finance Planning & Financial Analysis	14.84	0.0678%	531	0	531	0	531
6	Finance City Council Administration	5.00	0.0228%	179	0	179	0	179
7	Finance Financial Reporting & Operati	8.84	0.0404%	316	0	316	0	316
8	Finance Internal Control	2.34	0.0107%	84	0	84	0	84
9	Finance Grants	5.14	0.0235%	184	0	184	0	184
10	Finance Performance Improvement	4.59	0.0210%	164	0	164	0	164
11	Finance Operations Support	1.76	0.0080%	63	0	63	0	63
12	ARA Director Office	3.32	0.0152%	119	0	119	0	119
13	ARA Admin Svcs	8.39	0.0383%	300	0	300	0	300
14	ARA Strategic Purchasing	37.99	0.1735%	1,359	0	1,359	0	1,359
15	ARA Operations	93.98	0.4293%	3,361	0	3,361	0	3,361
16	ARA Payroll Services	56.75	0.2592%	2,030	0	2,030	135	2,165
17	IT Director	13.24	0.0605%	473	0	473	32	505
18	HITS Admin & Applications	31.33	0.1431%	1,120	0	1,120	75	1,195
19	HITS Infrastructure	67.30	0.3074%	2,407	0	2,407	161	2,567
20	HITS Radio	26.77	0.1223%	957	0	957	64	1,021
21	HITS Project Mgt Office	6.07	0.0277%	217	0	217	14	232
22	Office Business Opportunity	27.10	0.1238%	969	0	969	65	1,034
23	Mayor	39.85	0.1820%	1,425	0	1,425	95	1,520
24	Human Resources	159.20	0.7272%	5,693	0	5,693	380	6,073
25	Legal	116.36	0.5315%	4,161	0	4,161	278	4,439
26	City Controller's Office	64.90	0.2965%	2,321	0	2,321	155	2,476
27	Health Administration	74.88	0.3421%	2,678	0	2,678	179	2,857
28	Planning & Dev Admin	13.15	0.0601%	470	0	470	31	502
30	CIP Sal Rec PWE	14.89	0.0680%	533	0	533	36	568
31	HPD Police Records	89.82	0.4103%	3,212	0	3,212	214	3,426
32	General Services	227.97	1.0414%	8,153	0	8,153	544	8,697
33	HEC	242.52	1.1078%	8,673	0	8,673	579	9,252
35	Finance Public Fin	4.85	0.0222%	173	0	173	12	185
36	Finance Treasury	6.08	0.0278%	217	0	217	15	232
37	ARA Regulatory	39.85	0.1820%	1,425	0	1,425	95	1,520
38	City Secretary	10.70	0.0489%	383	0	383	26	408
39	City Council	77.72	0.3550%	2,779	0	2,779	185	2,965
40	Police	6,796.33	31.0461%	243,053	0	243,053	16,213	259,266
41	Depart of Neighborhds	155.53	0.7105%	5,562	0	5,562	371	5,933
42	Fire	4,155.57	18.9829%	148,613	0	148,613	9,913	158,526
43	Municipal Court	303.81	1.3878%	10,865	0	10,865	725	11,590
44	Solid Waste	474.03	2.1654%	16,952	0	16,952	1,131	18,083
45	Houston Airport System (HAS)	1,339.66	6.1197%	47,910	0	47,910	3,196	51,105
46	Housing & Community Development	161.10	0.7359%	5,761	0	5,761	384	6,146
47	Library	453.48	2.0715%	16,218	0	16,218	1,082	17,299
48	Parks & Recreation	736.60	3.3648%	26,343	0	26,343	1,757	28,100

Records Allocations **Dept:15 ARA Operations**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	911.30	4.1629%	$32,590	$0	$32,590	$2,174	$34,764
50 Convention & Entertainmnt	33.39	0.1525%	1,194	0	1,194	80	1,274
51 Fleet Management	351.01	1.6034%	12,553	0	12,553	837	13,390
52 Planning & Development	73.93	0.3377%	2,644	0	2,644	176	2,820
54 Finance Other	7.47	0.0341%	267	0	267	18	285
55 ARA-Insurance	4.99	0.0228%	178	0	178	12	190
56 ARA-BARC	88.69	0.4051%	3,172	0	3,172	212	3,383
57 ARA Parking	65.67	0.3000%	2,349	0	2,349	157	2,505
58 ARA Other	0.26	0.0012%	9	0	9	1	10
59 IT Public Services	16.27	0.0743%	582	0	582	39	621
60 Legal Insurance	44.85	0.2049%	1,604	0	1,604	107	1,711
61 Legal Wkr Comp	2.65	0.0121%	95	0	95	6	101
62 Mayor Cable TV	14.75	0.0674%	527	0	527	35	563
63 Mayor other	13.82	0.0631%	494	0	494	33	527
64 TIRZ	16.44	0.0751%	588	0	588	39	627
65 HR Health Benefits	45.83	0.2094%	1,639	0	1,639	109	1,748
67 PWE Bldg Insp	503.26	2.2989%	17,998	0	17,998	1,201	19,198
68 PWE Stormwater	387.48	1.7700%	13,857	0	13,857	924	14,782
69 PWE DDSR	490.44	2.2404%	17,539	0	17,539	1,170	18,709
70 PWE Water & Storm Sewer	2,237.92	10.2230%	80,033	0	80,033	5,339	85,372
71 PWE Houston Transtar	6.67	0.0305%	239	0	239	16	254
72 PWE Other	15.05	0.0687%	538	0	538	36	574
73 Houston Permit Center	3.30	0.0151%	118	0	118	8	126
74 CIP S/R Planning	10.95	0.0500%	392	0	392	26	418
75 CIP Sal Rec RE	34.82	0.1591%	1,245	0	1,245	83	1,328
76 CIP S/R Engrg	95.07	0.4343%	3,400	0	3,400	227	3,627
77 CIP S/R Constr	108.35	0.4950%	3,875	0	3,875	258	4,133
78 CIP S/R Eng/Const	14.40	0.0658%	515	0	515	34	549
79 CIP S/R Geo/Env	10.19	0.0465%	364	0	364	24	389
80 CIP S/R Other	17.72	0.0809%	634	0	634	42	676
81 CIP S/R GSD	24.64	0.1126%	881	0	881	59	940
94 HR-W.C.	30.11	0.1375%	1,077	0	1,077	72	1,149
95 HITS Other	28.90	0.1320%	1,034	0	1,034	69	1,102
Subtotal	21,891.09	100.0000%	782,879	0	782,879	51,761	834,639
Direct Bills					0		0
Total					$782,879		$834,639

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

3-1-1 Scvs Allocations

Dept:15 ARA Operations

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	1,094	0.0630%	$3,839	$0	$3,839	$0	$3,839
13	ARA Admin Svcs	63,979	3.6828%	224,532	0	224,532	0	224,532
17	IT Director	3,413	0.1965%	11,978	0	11,978	741	12,719
22	Office Business Opportunity	216	0.0124%	758	0	758	47	805
23	Mayor	5,483	0.3156%	19,242	0	19,242	1,191	20,433
24	Human Resources	5,585	0.3215%	19,600	0	19,600	1,213	20,813
25	Legal	1,569	0.0903%	5,506	0	5,506	341	5,847
26	City Controller's Office	445	0.0256%	1,562	0	1,562	97	1,658
28	Planning & Dev Admin	1,406	0.0809%	4,934	0	4,934	305	5,240
29	PWE Administration Indirect	282,706	16.2733%	992,147	0	992,147	61,390	1,053,537
32	General Services	2,054	0.1182%	7,208	0	7,208	446	7,654
33	HEC	113	0.0065%	397	0	397	25	421
38	City Secretary	1,593	0.0917%	5,591	0	5,591	346	5,937
39	City Council	2,849	0.1640%	9,998	0	9,998	619	10,617
40	Police	99,821	5.7460%	350,318	0	350,318	21,676	371,995
41	Depart of Neighborhds	36,184	2.0829%	126,987	0	126,987	7,857	134,844
42	Fire	6,026	0.3469%	21,148	0	21,148	1,309	22,457
43	Municipal Court	609,189	35.0666%	2,137,929	0	2,137,929	132,286	2,270,214
44	Solid Waste	275,905	15.8818%	968,279	0	968,279	59,913	1,028,192
45	Houston Airport System (HAS)	371	0.0214%	1,302	0	1,302	81	1,383
46	Housing & Community Development	2,784	0.1603%	9,770	0	9,770	605	10,375
47	Library	2,058	0.1185%	7,222	0	7,222	447	7,669
48	Parks & Recreation	13,184	0.7589%	46,269	0	46,269	2,863	49,132
49	Health & Human Services Department	53,310	3.0687%	187,090	0	187,090	11,576	198,666
57	ARA Parking	59,804	3.4425%	209,880	0	209,880	12,986	222,867
96	Other	206,094	11.8633%	723,280	0	723,280	44,753	768,033
Subtotal		1,737,235	100.0000%	6,096,769	0	6,096,769	363,110	6,459,879
Direct Bills						0		0
Total						$6,096,769		$6,459,879

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

Allocation Summary

Dept:15 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Scvs	Total
3	Non-Departmental-Gen Gov	$0	$6	$0	$0	$6
4	Finance Dir Office	3,901	667	247	3,839	8,654
5	Finance Planning & Financial Analysis	8,391	0	531	0	8,921
6	Finance City Council Administration	2,827	0	179	0	3,006
7	Finance Financial Reporting & Operati	4,998	0	316	0	5,314
8	Finance Internal Control	1,323	0	84	0	1,407
9	Finance Grants	2,906	0	184	0	3,090
10	Finance Performance Improvement	2,595	0	164	0	2,759
11	Finance Operations Support	995	0	63	0	1,058
12	ARA Director Office	1,877	3,060	119	0	5,056
13	ARA Admin Svcs	4,744	0	300	224,532	229,576
14	ARA Strategic Purchasing	21,480	0	1,359	0	22,839
15	ARA Operations	53,138	0	3,361	0	56,499
16	ARA Payroll Services	35,070	0	2,165	0	37,235
17	IT Director	0	11,291	505	12,719	24,515
18	HITS Admin & Applications	0	0	1,195	0	1,195
19	HITS Infrastructure	0	0	2,567	0	2,567
20	HITS Radio	0	0	1,021	0	1,021
21	HITS Project Mgt Office	0	0	232	0	232
22	Office Business Opportunity	0	132	1,034	805	1,970
23	Mayor	0	2,256	1,520	20,433	24,209
24	Human Resources	0	454	6,073	20,813	27,340
25	Legal	0	467	4,439	5,847	10,753
26	City Controller's Office	0	230	2,476	1,658	4,364
27	Health Administration	0	25,667	2,857	0	28,523
28	Planning & Dev Admin	0	2,288	502	5,240	8,030
29	PWE Administration Indirect	0	0	0	1,053,537	1,053,537
30	CIP Sal Rec PWE	0	0	568	0	568
31	HPD Police Records	0	0	3,426	0	3,426
32	General Services	0	4,432	8,697	7,654	20,783
33	HEC	0	46	9,252	421	9,719
35	Finance Public Fin	2,997	0	185	0	3,182
36	Finance Treasury	3,757	0	232	0	3,989
37	ARA Regulatory	24,627	0	1,520	0	26,147
38	City Secretary	0	178	408	5,937	6,522
39	City Council	0	855	2,965	10,617	14,437
40	Police	0	261,467	259,266	371,995	892,728
41	Depart of Neighborhds	0	224	5,933	134,844	141,001
42	Fire	0	39,582	158,526	22,457	220,565
43	Municipal Court	0	861	11,590	2,270,214	2,282,665
44	Solid Waste	0	3,571	18,083	1,028,192	1,049,846

Allocation Summary

Dept:15 ARA Operations

	Department	Mailroom	Property	Records	3-1-1 Scvs	Total
45	Houston Airport System (HAS)	$0	$0	$51,105	$1,383	$52,488
46	Housing & Community Development	0	204	6,146	10,375	16,724
47	Library	0	22,418	17,299	7,669	47,387
48	Parks & Recreation	0	24,753	28,100	49,132	101,984
49	Health & Human Services Department	0	0	34,764	198,666	233,430
50	Convention & Entertainmnt	0	0	1,274	0	1,274
51	Fleet Management	0	237	13,390	0	13,627
52	Planning & Development	0	0	2,820	0	2,820
54	Finance Other	4,616	0	285	0	4,901
55	ARA-Insurance	3,084	0	190	0	3,274
56	ARA-BARC	54,809	0	3,383	0	58,192
57	ARA Parking	40,583	0	2,505	222,867	265,955
58	ARA Other	161	0	10	0	171
59	IT Public Services	0	0	621	0	621
60	Legal Insurance	0	0	1,711	0	1,711
61	Legal Wkr Comp	0	0	101	0	101
62	Mayor Cable TV	0	0	563	0	563
63	Mayor other	0	0	527	0	527
64	TIRZ	0	0	627	0	627
65	HR Health Benefits	0	0	1,748	0	1,748
67	PWE Bldg Insp	0	0	19,198	0	19,198
68	PWE Stormwater	0	0	14,782	0	14,782
69	PWE DDSR	0	0	18,709	0	18,709
70	PWE Water & Storm Sewer	0	0	85,372	0	85,372
71	PWE Houston Transtar	0	0	254	0	254
72	PWE Other	0	0	574	0	574
73	Houston Permit Center	0	0	126	0	126
74	CIP S/R Planning	0	0	418	0	418
75	CIP Sal Rec RE	0	0	1,328	0	1,328
76	CIP S/R Engrg	0	0	3,627	0	3,627
77	CIP S/R Constr	0	0	4,133	0	4,133
78	CIP S/R Eng/Const	0	0	549	0	549
79	CIP S/R Geo/Env	0	0	389	0	389
80	CIP S/R Other	0	0	676	0	676
81	CIP S/R GSD	0	0	940	0	940
94	HR-W.C.	0	0	1,149	0	1,149
95	HITS Other	0	0	1,102	0	1,102
96	Other	0	0	0	768,033	768,033
Total		$278,879	$405,345	$834,639	$6,459,879	$7,978,743

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.

A. Department Costs

Dept:16 ARA Payroll Services

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

B. Incoming Costs - (Default Spread Salary%)

Dept:16 ARA Payroll Services

	Department	First Incoming	Second Incoming	Payroll Svcs
3	Insurance Retirees	$137,817	$666	$138,483
3	Memberships	5,861	28	5,889
3	Accounting & Consult	1,002	5	1,007
3	Other Misc	2,229	12	2,240
	Subtotal - Non-Departmental-Gen Gov	146,909	711	147,620
5	Finance Budget	1,156	228	1,385
	Subtotal - Finance Budget Manageme	1,156	228	1,385
7	General Accounting	559	125	684
7	Auditing Svcs	1,027	0	1,027
	Subtotal - Finance General Accounting	1,586	125	1,711
8	Internal Control	807	149	956
	Subtotal - Finance Internal Control	807	149	956
10	Perform Improvement	971	146	1,117
	Subtotal - Finance Performance Mana	971	146	1,117
11	Finance Operation Support	1,045	69	1,114
	Subtotal - Finance Business Services	1,045	69	1,114
12	ARA Dept Admin	242,162	107,759	349,920
	Subtotal - ARA Director Office	242,162	107,759	349,920
13	Busi Office	127,597	66,749	194,346
	Subtotal - ARA Admin Svcs	127,597	66,749	194,346
14	Strategic Purchasing	8,583	515	9,098
	Subtotal - ARA Strategic Purchasing	8,583	515	9,098
15	Mailroom	32,087	2,983	35,070
15	Records	2,030	135	2,165
	Subtotal - ARA Operations	34,117	3,119	37,235
16	Payroll Svcs	0	12,848	12,848

B. Incoming Costs - (Default Spread Salary%) **Dept:16 ARA Payroll Services**

	Department	First Incoming	Second Incoming	Payroll Svcs
	Subtotal - ARA Payroll Services	$0	$12,848	$12,848
19	Enterprise Optns	0	1,869	1,869
	Subtotal - HITS Infrastructure	0	1,869	1,869
21	IT Proj Mgt	0	2,702	2,702
	Subtotal - HITS Project Mgt Office	0	2,702	2,702
22	Certifcn/Compliance	0	3,346	3,346
22	Vendor Svcs	0	301	301
	Subtotal - Office Business Opportunity	0	3,646	3,646
23	City Mayor Admin	0	7,644	7,644
	Subtotal - Mayor	0	7,644	7,644
24	Personnel Svcs	0	4,511	4,511
24	HR Training	0	1,624	1,624
	Subtotal - Human Resources	0	6,135	6,135
26	Controller Fin Svcs	0	3,723	3,723
	Subtotal - City Controller's Office	0	3,723	3,723
Total Incoming		564,932	218,138	783,069
				100.00%
C. Total Allocated			$5,174,069	$5,174,069

Payroll Svcs Allocations **Dept:16 ARA Payroll Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	6.90	0.0315%	$1,562	$0	$1,562	$0	$1,562
5	Finance Planning & Financial Analysis	14.84	0.0678%	3,360	0	3,360	0	3,360
6	Finance City Council Administration	5.00	0.0228%	1,132	0	1,132	0	1,132
7	Finance Financial Reporting & Operati	8.84	0.0404%	2,001	0	2,001	0	2,001
8	Finance Internal Control	2.34	0.0107%	530	0	530	0	530
9	Finance Grants	5.14	0.0235%	1,164	0	1,164	0	1,164
10	Finance Performance Improvement	4.59	0.0210%	1,039	0	1,039	0	1,039
11	Finance Operations Support	1.76	0.0080%	398	0	398	0	398
12	ARA Director Office	3.32	0.0152%	752	0	752	0	752
13	ARA Admin Svcs	8.39	0.0383%	1,899	0	1,899	0	1,899
14	ARA Strategic Purchasing	37.99	0.1735%	8,601	0	8,601	0	8,601
15	ARA Operations	93.98	0.4293%	21,276	0	21,276	0	21,276
16	ARA Payroll Services	56.75	0.2592%	12,848	0	12,848	0	12,848
17	IT Director	13.24	0.0605%	2,997	0	2,997	133	3,131
18	HITS Admin & Applications	31.33	0.1431%	7,093	0	7,093	316	7,409
19	HITS Infrastructure	67.30	0.3074%	15,236	0	15,236	678	15,914
20	HITS Radio	26.77	0.1223%	6,060	0	6,060	270	6,330
21	HITS Project Mgt Office	6.07	0.0277%	1,374	0	1,374	61	1,435
22	Office Business Opportunity	27.10	0.1238%	6,135	0	6,135	273	6,408
23	Mayor	39.85	0.1820%	9,022	0	9,022	402	9,423
24	Human Resources	159.20	0.7272%	36,041	0	36,041	1,605	37,646
25	Legal	116.36	0.5315%	26,343	0	26,343	1,173	27,516
26	City Controller's Office	64.90	0.2965%	14,693	0	14,693	654	15,347
27	Health Administration	74.88	0.3421%	16,952	0	16,952	755	17,707
28	Planning & Dev Admin	13.15	0.0601%	2,977	0	2,977	133	3,110
30	CIP Sal Rec PWE	14.89	0.0680%	3,371	(26,100)	(22,729)	150	(22,579)
31	HPD Police Records	89.82	0.4103%	20,334	0	20,334	905	21,240
32	General Services	227.97	1.0414%	51,610	0	51,610	2,298	53,908
33	HEC	242.52	1.1078%	54,904	0	54,904	2,445	57,349
35	Finance Public Fin	4.85	0.0222%	1,098	0	1,098	49	1,147
36	Finance Treasury	6.08	0.0278%	1,376	0	1,376	61	1,438
37	ARA Regulatory	39.85	0.1820%	9,022	0	9,022	402	9,423
38	City Secretary	10.70	0.0489%	2,422	0	2,422	108	2,530
39	City Council	77.72	0.3550%	17,595	0	17,595	783	18,378
40	Police	6,796.33	31.0461%	1,538,624	0	1,538,624	68,505	1,607,129
41	Depart of Neighborhds	155.53	0.7105%	35,210	0	35,210	1,568	36,778
42	Fire	4,155.57	18.9829%	940,781	0	940,781	41,887	982,668
43	Municipal Court	303.81	1.3878%	68,780	0	68,780	3,062	71,842
44	Solid Waste	474.03	2.1654%	107,316	0	107,316	4,778	112,094
45	Houston Airport System (HAS)	1,339.66	6.1197%	303,286	(220,324)	82,962	13,503	96,466
46	Housing & Community Development	161.10	0.7359%	36,471	0	36,471	1,624	38,095
47	Library	453.48	2.0715%	102,663	0	102,663	4,571	107,234
48	Parks & Recreation	736.60	3.3648%	166,759	0	166,759	7,425	174,184

Payroll Svcs Allocations

Dept:16 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%	$206,310	$0	$206,310	$9,186	$215,495
50	Convention & Entertainmnt	33.39	0.1525%	7,559	(26,012)	(18,453)	337	(18,116)
51	Fleet Management	351.01	1.6034%	79,465	(7,100)	72,365	3,538	75,903
52	Planning & Development	73.93	0.3377%	16,737	0	16,737	745	17,482
54	Finance Other	7.47	0.0341%	1,691	0	1,691	75	1,766
55	ARA-Insurance	4.99	0.0228%	1,130	0	1,130	50	1,180
56	ARA-BARC	88.69	0.4051%	20,079	0	20,079	894	20,973
57	ARA Parking	65.67	0.3000%	14,867	0	14,867	662	15,529
58	ARA Other	0.26	0.0012%	59	0	59	3	61
59	IT Public Services	16.27	0.0743%	3,683	0	3,683	164	3,847
60	Legal Insurance	44.85	0.2049%	10,154	0	10,154	452	10,606
61	Legal Wkr Comp	2.65	0.0121%	600	0	600	27	627
62	Mayor Cable TV	14.75	0.0674%	3,339	0	3,339	149	3,488
63	Mayor other	13.82	0.0631%	3,129	0	3,129	139	3,268
64	TIRZ	16.44	0.0751%	3,722	0	3,722	166	3,888
65	HR Health Benefits	45.83	0.2094%	10,375	0	10,375	462	10,837
67	PWE Bldg Insp	503.26	2.2989%	113,933	(37,400)	76,533	5,073	81,606
68	PWE Stormwater	387.48	1.7700%	87,722	(25,511)	62,211	3,906	66,116
69	PWE DDSR	490.44	2.2404%	111,031	(35,900)	75,131	4,943	80,074
70	PWE Water & Storm Sewer	2,237.92	10.2230%	506,644	(166,499)	340,145	22,558	362,702
71	PWE Houston Transtar	6.67	0.0305%	1,510	0	1,510	67	1,577
72	PWE Other	15.05	0.0687%	3,407	0	3,407	152	3,559
73	Houston Permit Center	3.30	0.0151%	747	0	747	33	780
74	CIP S/R Planning	10.95	0.0500%	2,479	0	2,479	110	2,589
75	CIP Sal Rec RE	34.82	0.1591%	7,883	0	7,883	351	8,234
76	CIP S/R Engrg	95.07	0.4343%	21,523	0	21,523	958	22,481
77	CIP S/R Constr	108.35	0.4950%	24,529	0	24,529	1,092	25,622
78	CIP S/R Eng/Const	14.40	0.0658%	3,260	0	3,260	145	3,405
79	CIP S/R Geo/Env	10.19	0.0465%	2,307	0	2,307	103	2,410
80	CIP S/R Other	17.72	0.0809%	4,012	0	4,012	179	4,190
81	CIP S/R GSD	24.64	0.1126%	5,578	0	5,578	248	5,827
94	HR-W.C.	30.11	0.1375%	6,817	0	6,817	304	7,120
95	HITS Other	28.90	0.1320%	6,543	0	6,543	291	6,834
Subtotal		21,891.09	100.0000%	4,955,932	(544,846)	4,411,086	218,138	4,629,223
Direct Bills						544,846		544,846
Total						$4,955,932		$5,174,069

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

Allocation Summary **Dept:16 ARA Payroll Services**

	Department	Payroll Svcs	Total
0	Direct Billed	$544,846	$544,846
4	Finance Dir Office	1,562	1,562
5	Finance Planning & Financial Analysis	3,360	3,360
6	Finance City Council Administration	1,132	1,132
7	Finance Financial Reporting & Operati	2,001	2,001
8	Finance Internal Control	530	530
9	Finance Grants	1,164	1,164
10	Finance Performance Improvement	1,039	1,039
11	Finance Operations Support	398	398
12	ARA Director Office	752	752
13	ARA Admin Svcs	1,899	1,899
14	ARA Strategic Purchasing	8,601	8,601
15	ARA Operations	21,276	21,276
16	ARA Payroll Services	12,848	12,848
17	IT Director	3,131	3,131
18	HITS Admin & Applications	7,409	7,409
19	HITS Infrastructure	15,914	15,914
20	HITS Radio	6,330	6,330
21	HITS Project Mgt Office	1,435	1,435
22	Office Business Opportunity	6,408	6,408
23	Mayor	9,423	9,423
24	Human Resources	37,646	37,646
25	Legal	27,516	27,516
26	City Controller's Office	15,347	15,347
27	Health Administration	17,707	17,707
28	Planning & Dev Admin	3,110	3,110
30	CIP Sal Rec PWE	(22,579)	(22,579)
31	HPD Police Records	21,240	21,240
32	General Services	53,908	53,908
33	HEC	57,349	57,349
35	Finance Public Fin	1,147	1,147
36	Finance Treasury	1,438	1,438
37	ARA Regulatory	9,423	9,423
38	City Secretary	2,530	2,530
39	City Council	18,378	18,378
40	Police	1,607,129	1,607,129
41	Depart of Neighborhds	36,778	36,778
42	Fire	982,668	982,668
43	Municipal Court	71,842	71,842
44	Solid Waste	112,094	112,094
45	Houston Airport System (HAS)	96,466	96,466

Allocation Summary **Dept:16 ARA Payroll Services**

	Department	Payroll Svcs	Total
46	Housing & Community Development	$38,095	$38,095
47	Library	107,234	107,234
48	Parks & Recreation	174,184	174,184
49	Health & Human Services Department	215,495	215,495
50	Convention & Entertainmnt	(18,116)	(18,116)
51	Fleet Management	75,903	75,903
52	Planning & Development	17,482	17,482
54	Finance Other	1,766	1,766
55	ARA-Insurance	1,180	1,180
56	ARA-BARC	20,973	20,973
57	ARA Parking	15,529	15,529
58	ARA Other	61	61
59	IT Public Services	3,847	3,847
60	Legal Insurance	10,606	10,606
61	Legal Wkr Comp	627	627
62	Mayor Cable TV	3,488	3,488
63	Mayor other	3,268	3,268
64	TIRZ	3,888	3,888
65	HR Health Benefits	10,837	10,837
67	PWE Bldg Insp	81,606	81,606
68	PWE Stormwater	66,116	66,116
69	PWE DDSR	80,074	80,074
70	PWE Water & Storm Sewer	362,702	362,702
71	PWE Houston Transtar	1,577	1,577
72	PWE Other	3,559	3,559
73	Houston Permit Center	780	780
74	CIP S/R Planning	2,589	2,589
75	CIP Sal Rec RE	8,234	8,234
76	CIP S/R Engrg	22,481	22,481
77	CIP S/R Constr	25,622	25,622
78	CIP S/R Eng/Const	3,405	3,405
79	CIP S/R Geo/Env	2,410	2,410
80	CIP S/R Other	4,190	4,190
81	CIP S/R GSD	5,827	5,827
94	HR-W.C.	7,120	7,120
95	HITS Other	6,834	6,834
Total		$5,174,069	$5,174,069

INFORMATION TECHNOLOGY – OFFICE OF THE DIRECTOR
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:17 IT Director**

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

B. Incoming Costs - (Default Spread Salary%)

Dept:17 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	155	0	32,309
3	Memberships	1,367	7	0	1,374
3	Accounting & Consult	1,675	8	0	1,684
3	Other Misc	1,889	10	0	1,899
3	Walker Rent	743,050	3,589	0	746,640
	Subtotal - Non-Departmental-Gen Gov	780,135	3,769	0	783,905
5	Finance Budget	1,932	382	0	2,314
	Subtotal - Finance Budget Manageme	1,932	382	0	2,314
7	General Accounting	934	208	0	1,143
7	Fixed Assets	9,508	2,059	0	11,567
7	Auditing Svcs	1,716	0	0	1,716
	Subtotal - Finance General Accounting	12,158	2,267	0	14,426
8	Internal Control	684	126	0	810
	Subtotal - Finance Internal Control	684	126	0	810
10	Perform Improvement	823	124	0	946
	Subtotal - Finance Performance Mana	823	124	0	946
11	Finance Operation Support	885	59	0	944
	Subtotal - Finance Business Services	885	59	0	944
14	Strategic Purchasing	9,424	566	0	9,989
	Subtotal - ARA Strategic Purchasing	9,424	566	0	9,989
15	Property	10,701	590	0	11,291

B. Incoming Costs - (Default Spread Salary%) **Dept:17 IT Director**

	Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
15	Records	$473	$32	$0	$505
15	3-1-1 Scvs	11,978	741	0	12,719
	Subtotal - ARA Operations	23,153	1,363	0	24,515
16	Payroll Svcs	2,997	133	0	3,131
	Subtotal - ARA Payroll Services	2,997	133	0	3,131
18	Enterprise Appl	0	66,509	0	66,509
18	IT ERP	0	235,637	0	235,637
	Subtotal - HITS Admin & Applications	0	302,146	0	302,146
19	NW Data	0	48,015	0	48,015
19	NW Voice	0	70,459	0	70,459
19	Enterprise Optns	0	3,124	0	3,124
	Subtotal - HITS Infrastructure	0	121,598	0	121,598
21	IT Proj Mgt	0	630	0	630
	Subtotal - HITS Project Mgt Office	0	630	0	630
22	Certifcn/Compliance	0	781	0	781
22	Contract Monitor	0	6,247	0	6,247
22	Procurement Svcs	0	10,207	0	10,207
22	Vendor Svcs	0	70	0	70
	Subtotal - Office Business Opportunity	0	17,305	0	17,305
23	City Mayor Admin	0	1,783	0	1,783
	Subtotal - Mayor	0	1,783	0	1,783
24	Selection	0	13,175	0	13,175
24	Personnel Svcs	0	1,052	0	1,052
24	HR Training	0	871	0	871
	Subtotal - Human Resources	0	15,098	0	15,098
25	Legal Svcs	0	8,563	0	8,563
25	Inspector General	0	3,475	0	3,475

B. Incoming Costs - (Default Spread Salary%)

Dept:17 IT Director

	Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
	Subtotal - Legal	$0	$12,038	$0	$12,038
26	Controller Fin Svcs	0	6,223	0	6,223
	Subtotal - City Controller's Office	0	6,223	0	6,223
32	Design & Const	0	685	0	685
32	Building Svcs	0	127,791	0	127,791
32	Utilities	0	60,250	0	60,250
32	Real Estate	0	26,778	0	26,778
	Subtotal - General Services	0	215,504	0	215,504
Total Incoming		920,273	701,114	0	1,621,387
				25.63%	74.37%
C. Total Allocated			$5,342,896	$1,369,146	$3,973,750

IT Dept Admin Allocations **Dept:17 IT Director**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 HITS Admin & Applications	35.87	20.3818%	$279,057	$0	$279,057	$0	$279,057
19 HITS Infrastructure	91.01	51.7132%	708,029	0	708,029	0	708,029
20 HITS Radio	26.77	15.2111%	208,262	0	208,262	0	208,262
21 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
Subtotal	175.99	100.0000%	1,369,146	0	1,369,146	0	1,369,146
Direct Bills					0		0
Total					$1,369,146		$1,369,146

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

IT Director Allocations

Dept:17 IT Director

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 HITS Admin & Applications	35.87	20.3818%	$667,023	$0	$667,023	$142,900	$809,923
19 HITS Infrastructure	91.01	51.7132%	1,692,384	0	1,692,384	362,568	2,054,952
20 HITS Radio	26.77	15.2111%	497,804	0	497,804	106,647	604,451
21 HITS Project Mgt Office	6.07	3.4491%	112,875	0	112,875	24,182	137,057
59 IT Public Services	16.27	9.2448%	302,550	0	302,550	64,817	367,367
Subtotal	175.99	100.0000%	3,272,636	0	3,272,636	701,114	3,973,750
Direct Bills					0		0
Total					$3,272,636		$3,973,750

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

Allocation Summary **Dept:17 IT Director**

	Department	IT Dept Admin	IT Director	Total
18	HITS Admin & Applications	$279,057	$809,923	$1,088,980
19	HITS Infrastructure	708,029	2,054,952	2,762,981
20	HITS Radio	208,262	604,451	812,713
21	HITS Project Mgt Office	47,223	137,057	184,280
59	IT Public Services	126,575	367,367	493,942
Total		$1,369,146	$3,973,750	$5,342,896

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:18 HITS Admin & Applications**

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

B. Incoming Costs - (Default Spread Salary%) **Dept:18 HITS Admin & Applications**

	Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
3	Insurance Retirees	$51,241	$248	$16,139	$35,349
3	Memberships	2,179	11	686	1,503
3	Accounting & Consult	936	5	295	646
3	Other Misc	1,943	10	612	1,341
	Subtotal - Non-Departmental-Gen Gov	56,300	273	17,733	38,840
5	Finance Budget	1,080	213	405	888
	Subtotal - Finance Budget Manageme	1,080	213	405	888
7	General Accounting	522	116	200	438
7	Auditing Svcs	959	0	301	659
	Subtotal - Finance General Accounting	1,481	116	501	1,097
8	Internal Control	703	130	261	572
	Subtotal - Finance Internal Control	703	130	261	572
10	Perform Improvement	846	127	305	668
	Subtotal - Finance Performance Mana	846	127	305	668
11	Finance Operation Support	911	60	304	667
	Subtotal - Finance Business Services	911	60	304	667
14	Strategic Purchasing	4,082	245	1,356	2,970
	Subtotal - ARA Strategic Purchasing	4,082	245	1,356	2,970
15	Records	1,120	75	375	821
	Subtotal - ARA Operations	1,120	75	375	821
16	Payroll Svcs	7,093	316	2,322	5,086
	Subtotal - ARA Payroll Services	7,093	316	2,322	5,086
17	IT Dept Admin	279,057	0	87,472	191,586
17	IT Director	667,023	142,900	253,874	556,049
	Subtotal - IT Director	946,081	142,900	341,345	747,635
18	Enterprise Appl	0	4,007	1,256	2,751

B. Incoming Costs - (Default Spread Salary%)

Dept:18 HITS Admin & Applications

	Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP
	Subtotal - HITS Admin & Applications	$0	$4,007	$1,256	$2,751
19	Enterprise Optns	0	1,746	547	1,199
	Subtotal - HITS Infrastructure	0	1,746	547	1,199
21	IT Proj Mgt	0	1,492	468	1,024
	Subtotal - HITS Project Mgt Office	0	1,492	468	1,024
22	Certifcn/Compliance	0	1,847	579	1,268
22	Vendor Svcs	0	166	52	114
	Subtotal - Office Business Opportunity	0	2,013	631	1,382
23	City Mayor Admin	0	4,220	1,323	2,897
	Subtotal - Mayor	0	4,220	1,323	2,897
24	Personnel Svcs	0	2,490	781	1,710
24	HR Training	0	536	168	368
	Subtotal - Human Resources	0	3,026	949	2,078
26	Controller Fin Svcs	0	3,478	1,090	2,388
	Subtotal - City Controller's Office	0	3,478	1,090	2,388
Total Incoming		1,019,696	164,437	371,172	812,962
				26.29%	73.71%
C. Total Allocated			$5,012,201	$1,317,622	$3,694,580

Enterprise Appl Allocations

Dept:18 HITS Admin & Applications

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	115	7.2785%	$92,151	$0	$92,151	$0	$92,151
12	ARA Director Office	154	9.7468%	123,403	0	123,403	0	123,403
17	IT Director	83	5.2532%	66,509	0	66,509	0	66,509
18	HITS Admin & Applications	5	0.3165%	4,007	0	4,007	0	4,007
19	HITS Infrastructure	20	1.2658%	16,026	0	16,026	843	16,869
22	Office Business Opportunity	57	3.6076%	45,675	0	45,675	2,402	48,077
23	Mayor	386	24.4304%	309,308	0	309,308	16,268	325,576
24	Human Resources	179	11.3291%	143,435	0	143,435	7,544	150,979
25	Legal	14	0.8861%	11,218	0	11,218	590	11,808
29	PWE Administration Indirect	17	1.0759%	13,622	0	13,622	716	14,339
32	General Services	61	3.8608%	48,880	0	48,880	2,571	51,451
33	HEC	2	0.1266%	1,603	0	1,603	84	1,687
37	ARA Regulatory	8	0.5063%	6,411	0	6,411	337	6,748
38	City Secretary	6	0.3797%	4,808	0	4,808	253	5,061
39	City Council	149	9.4304%	119,396	0	119,396	6,280	125,676
40	Police	5	0.3165%	4,007	0	4,007	211	4,217
41	Depart of Neighborhds	129	8.1646%	103,370	0	103,370	5,437	108,806
42	Fire	26	1.6456%	20,834	0	20,834	1,096	21,930
44	Solid Waste	25	1.5823%	20,033	0	20,033	1,054	21,087
45	Houston Airport System (HAS)	5	0.3165%	4,007	0	4,007	211	4,217
46	Housing & Community Development	71	4.4937%	56,893	0	56,893	2,992	59,886
47	Library	8	0.5063%	6,411	0	6,411	337	6,748
48	Parks & Recreation	11	0.6962%	8,814	0	8,814	464	9,278
49	Health & Human Services Department	3	0.1899%	2,404	0	2,404	126	2,530
51	Fleet Management	10	0.6329%	8,013	0	8,013	421	8,435
56	ARA-BARC	22	1.3924%	17,629	0	17,629	927	18,556
73	Houston Permit Center	2	0.1266%	1,603	0	1,603	84	1,687
96	Other	7	0.4430%	5,609	0	5,609	295	5,904
Subtotal		1,580	100.0000%	1,266,078	0	1,266,078	51,543	1,317,622
Direct Bills						0		0
Total						$1,266,078		$1,317,622

Basis Units: IT application reports by team assignment
Source: Application Report

IT ERP Allocations **Dept:18 HITS Admin & Applications**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	105	5.7566%	$206,183	$0	$206,183	$0	$206,183
13	ARA Admin Svcs	99	5.4276%	194,401	0	194,401	0	194,401
17	IT Director	120	6.5789%	235,637	0	235,637	0	235,637
22	Office Business Opportunity	11	0.6031%	21,600	0	21,600	828	22,428
23	Mayor	16	0.8772%	31,418	0	31,418	1,204	32,622
24	Human Resources	191	10.4715%	375,056	0	375,056	14,375	389,431
25	Legal	7	0.3838%	13,746	0	13,746	527	14,272
26	City Controller's Office	54	2.9605%	106,037	0	106,037	4,064	110,101
28	Planning & Dev Admin	9	0.4934%	17,673	0	17,673	677	18,350
29	PWE Administration Indirect	298	16.3377%	585,166	0	585,166	22,428	607,594
32	General Services	50	2.7412%	98,182	0	98,182	3,763	101,945
33	HEC	13	0.7127%	25,527	0	25,527	978	26,506
38	City Secretary	2	0.1096%	3,927	0	3,927	151	4,078
40	Police	256	14.0351%	502,693	0	502,693	19,267	521,960
41	Depart of Neighborhds	4	0.2193%	7,855	0	7,855	301	8,156
42	Fire	56	3.0702%	109,964	0	109,964	4,215	114,179
43	Municipal Court	29	1.5899%	56,946	0	56,946	2,183	59,128
44	Solid Waste	23	1.2610%	45,164	0	45,164	1,731	46,895
45	Houston Airport System (HAS)	197	10.8004%	386,838	0	386,838	14,827	401,665
46	Housing & Community Development	41	2.2478%	80,509	0	80,509	3,086	83,595
47	Library	22	1.2061%	43,200	0	43,200	1,656	44,856
48	Parks & Recreation	83	4.5504%	162,982	0	162,982	6,247	169,229
49	Health & Human Services Department	107	5.8662%	210,110	0	210,110	8,053	218,163
50	Convention & Entertainmnt	4	0.2193%	7,855	0	7,855	301	8,156
51	Fleet Management	27	1.4803%	53,018	0	53,018	2,032	55,050
Subtotal		1,824	100.0000%	3,581,686	0	3,581,686	112,893	3,694,580
Direct Bills						0		0
Total						$3,581,686		$3,694,580

Basis Units: Number of SAP users
Source: HITS Report

Allocation Summary **Dept:18 HITS Admin & Applications**

	Department	Enterprise Appl	IT ERP	Total
4	Finance Dir Office	$92,151	$206,183	$298,334
12	ARA Director Office	123,403	0	123,403
13	ARA Admin Svcs	0	194,401	194,401
17	IT Director	66,509	235,637	302,146
18	HITS Admin & Applications	4,007	0	4,007
19	HITS Infrastructure	16,869	0	16,869
22	Office Business Opportunity	48,077	22,428	70,505
23	Mayor	325,576	32,622	358,198
24	Human Resources	150,979	389,431	540,410
25	Legal	11,808	14,272	26,081
26	City Controller's Office	0	110,101	110,101
28	Planning & Dev Admin	0	18,350	18,350
29	PWE Administration Indirect	14,339	607,594	621,933
32	General Services	51,451	101,945	153,396
33	HEC	1,687	26,506	28,193
37	ARA Regulatory	6,748	0	6,748
38	City Secretary	5,061	4,078	9,139
39	City Council	125,676	0	125,676
40	Police	4,217	521,960	526,177
41	Depart of Neighborhds	108,806	8,156	116,962
42	Fire	21,930	114,179	136,109
43	Municipal Court	0	59,128	59,128
44	Solid Waste	21,087	46,895	67,981
45	Houston Airport System (HAS)	4,217	401,665	405,882
46	Housing & Community Development	59,886	83,595	143,481
47	Library	6,748	44,856	51,604
48	Parks & Recreation	9,278	169,229	178,507
49	Health & Human Services Department	2,530	218,163	220,693
50	Convention & Entertainmnt	0	8,156	8,156
51	Fleet Management	8,435	55,050	63,485
56	ARA-BARC	18,556	0	18,556
73	Houston Permit Center	1,687	0	1,687
96	Other	5,904	0	5,904
Total		$1,317,622	$3,694,580	$5,012,201

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 Information Technology Service Management (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.

A. Department Costs

Dept:19 HITS Infrastructure

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

B. Incoming Costs - (Default Spread Salary%) **Dept:19 HITS Infrastructure**

	Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3	Insurance Retirees	$163,365	$789	$43,221	$25,909	$35,206	$59,817
3	Memberships	6,947	34	1,838	1,102	1,497	2,544
3	Accounting & Consult	1,991	10	527	316	429	729
3	Other Misc	3,177	16	841	504	685	1,164
	Subtotal - Non-Departmental-Gen Gov	175,479	849	46,427	27,831	37,817	64,254
5	Finance Budget	2,296	453	724	434	590	1,002
	Subtotal - Finance Budget Manageme	2,296	453	724	434	590	1,002
7	General Accounting	1,110	248	357	214	291	495
7	Auditing Svcs	2,039	0	537	322	437	743
	Subtotal - Finance General Accounting	3,149	248	894	536	729	1,238
8	Internal Control	1,150	212	359	215	292	496
	Subtotal - Finance Internal Control	1,150	212	359	215	292	496
10	Perform Improvement	1,383	208	419	251	341	580
	Subtotal - Finance Performance Mana	1,383	208	419	251	341	580
11	Finance Operation Support	1,489	99	418	251	340	578
	Subtotal - Finance Business Services	1,489	99	418	251	340	578
14	Strategic Purchasing	8,283	497	2,312	1,386	1,883	3,200
	Subtotal - ARA Strategic Purchasing	8,283	497	2,312	1,386	1,883	3,200
15	Records	2,407	161	676	405	551	936
	Subtotal - ARA Operations	2,407	161	676	405	551	936
16	Payroll Svcs	15,236	678	4,190	2,512	3,413	5,799
	Subtotal - ARA Payroll Services	15,236	678	4,190	2,512	3,413	5,799
17	IT Dept Admin	708,029	0	186,423	111,751	151,851	258,005
17	IT Director	1,692,384	362,568	541,065	324,340	440,725	748,822
	Subtotal - IT Director	2,400,413	362,568	727,487	436,091	592,576	1,006,827
18	Enterprise Appl	16,026	843	4,442	2,663	3,618	6,147

B. Incoming Costs - (Default Spread Salary%)

Dept:19 HITS Infrastructure

	Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
	Subtotal - HITS Admin & Applications	$16,026	$843	$4,442	$2,663	$3,618	$6,147
19	Enterprise Optns	0	3,712	977	586	796	1,352
	Subtotal - HITS Infrastructure	0	3,712	977	586	796	1,352
21	IT Proj Mgt	0	3,205	844	506	687	1,168
	Subtotal - HITS Project Mgt Office	0	3,205	844	506	687	1,168
22	Certifcn/Compliance	0	3,968	1,045	626	851	1,446
22	Vendor Svcs	0	357	94	56	76	130
	Subtotal - Office Business Opportunity	0	4,324	1,139	683	927	1,576
23	City Mayor Admin	0	9,065	2,387	1,431	1,944	3,303
	Subtotal - Mayor	0	9,065	2,387	1,431	1,944	3,303
24	Personnel Svcs	0	5,350	1,409	844	1,147	1,949
24	HR Training	0	502	132	79	108	183
	Subtotal - Human Resources	0	5,852	1,541	924	1,255	2,132
26	Controller Fin Svcs	0	7,393	1,947	1,167	1,586	2,694
	Subtotal - City Controller's Office	0	7,393	1,947	1,167	1,586	2,694
Total Incoming		2,627,311	400,367	797,182	477,869	649,346	1,103,282
				26.85%	15.20%	22.23%	35.72%
C. Total Allocated			$9,285,948	$2,493,474	$1,411,728	$2,064,200	$3,316,546

Client Svcs Allocations

Dept:19 HITS Infrastructure

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	907	5.9991%	$143,261	$0	$143,261	$0	$143,261
12	ARA Director Office	227	1.5014%	35,855	0	35,855	0	35,855
21	HITS Project Mgt Office	1,268	8.3868%	200,282	0	200,282	9,558	209,839
22	Office Business Opportunity	185	1.2236%	29,221	0	29,221	1,394	30,615
23	Mayor	533	3.5254%	84,188	0	84,188	4,018	88,205
24	Human Resources	1,940	12.8315%	306,424	0	306,424	14,623	321,048
25	Legal	150	0.9921%	23,693	0	23,693	1,131	24,823
28	Planning & Dev Admin	328	2.1695%	51,808	0	51,808	2,472	54,280
29	PWE Administration Indirect	1,196	7.9106%	188,909	0	188,909	9,015	197,924
32	General Services	469	3.1021%	74,079	0	74,079	3,535	77,614
33	HEC	82	0.5424%	12,952	0	12,952	618	13,570
38	City Secretary	303	2.0041%	47,859	0	47,859	2,284	50,143
39	City Council	199	1.3162%	31,432	0	31,432	1,500	32,932
40	Police	810	5.3575%	127,940	0	127,940	6,106	134,046
41	Depart of Neighborhds	390	2.5795%	61,601	0	61,601	2,940	64,541
42	Fire	1,721	11.3830%	271,833	0	271,833	12,973	284,806
43	Municipal Court	152	1.0054%	24,009	0	24,009	1,146	25,154
44	Solid Waste	354	2.3414%	55,915	0	55,915	2,668	58,583
45	Houston Airport System (HAS)	14	0.0926%	2,211	0	2,211	106	2,317
46	Housing & Community Development	445	2.9433%	70,288	0	70,288	3,354	73,642
47	Library	475	3.1417%	75,027	0	75,027	3,580	78,607
48	Parks & Recreation	213	1.4088%	33,644	0	33,644	1,606	35,249
49	Health & Human Services Department	2,298	15.1994%	362,971	0	362,971	17,322	380,293
51	Fleet Management	460	3.0425%	72,657	0	72,657	3,467	76,125
Subtotal		15,119	100.0000%	2,388,058	0	2,388,058	105,416	2,493,474
Direct Bills						0		0
Total						$2,388,058		$2,493,474

Basis Units: IT Help Desk SN requests submitted per department
Source: HITS Help Desk Report

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

NW Data Allocations **Dept:19 HITS Infrastructure**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	198	1.0981%	$14,808	$0	$14,808	$0	$14,808
12	ARA Director Office	541	3.0004%	40,461	0	40,461	0	40,461
17	IT Director	642	3.5605%	48,015	0	48,015	0	48,015
22	Office Business Opportunity	40	0.2218%	2,992	0	2,992	152	3,143
23	Mayor	237	1.3144%	17,725	0	17,725	899	18,625
24	Human Resources	347	1.9245%	25,952	0	25,952	1,317	27,269
25	Legal	269	1.4919%	20,118	0	20,118	1,021	21,139
26	City Controller's Office	162	0.8985%	12,116	0	12,116	615	12,731
27	Health Administration	1,449	8.0362%	108,371	0	108,371	5,499	113,870
28	Planning & Dev Admin	906	5.0247%	67,760	0	67,760	3,439	71,198
29	PWE Administration Indirect	4,918	27.2752%	367,817	0	367,817	18,665	386,482
32	General Services	313	1.7359%	23,409	0	23,409	1,188	24,597
33	HEC	489	2.7120%	36,572	0	36,572	1,856	38,428
38	City Secretary	12	0.0666%	897	0	897	46	943
40	Police	157	0.8707%	11,742	0	11,742	596	12,338
41	Depart of Neighborhds	226	1.2534%	16,903	0	16,903	858	17,760
42	Fire	4,228	23.4485%	316,212	0	316,212	16,046	332,258
43	Municipal Court	823	4.5644%	61,552	0	61,552	3,124	64,676
44	Solid Waste	463	2.5678%	34,628	0	34,628	1,757	36,385
45	Houston Airport System (HAS)	5	0.0277%	374	0	374	19	393
46	Housing & Community Development	218	1.2090%	16,304	0	16,304	827	17,132
48	Parks & Recreation	1,078	5.9786%	80,624	0	80,624	4,091	84,715
51	Fleet Management	310	1.7193%	23,185	0	23,185	1,177	24,361
Subtotal		18,031	100.0000%	1,348,537	0	1,348,537	63,191	1,411,728
Direct Bills						0		0
Total						$1,348,537		$1,411,728

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

NW Voice Allocations **Dept:19 HITS Infrastructure**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	198	1.0984%	$21,730	$0	$21,730	$0	$21,730
12	ARA Director Office	541	3.0012%	59,374	0	59,374	0	59,374
17	IT Director	642	3.5615%	70,459	0	70,459	0	70,459
22	Office Business Opportunity	40	0.2219%	4,390	0	4,390	206	4,596
23	Mayor	237	1.3148%	26,010	0	26,010	1,223	27,233
24	Human Resources	347	1.9250%	38,083	0	38,083	1,790	39,873
25	Legal	269	1.4923%	29,522	0	29,522	1,388	30,910
26	City Controller's Office	162	0.8987%	17,779	0	17,779	836	18,615
27	Health Administration	1,449	8.0384%	159,026	0	159,026	7,475	166,501
28	Planning & Dev Admin	906	5.0261%	99,432	0	99,432	4,674	104,106
29	PWE Administration Indirect	4,918	27.2828%	539,745	0	539,745	25,371	565,115
32	General Services	313	1.7364%	34,351	0	34,351	1,615	35,966
33	HEC	489	2.7127%	53,667	0	53,667	2,523	56,190
38	City Secretary	12	0.0666%	1,317	0	1,317	62	1,379
40	Police	157	0.8710%	17,231	0	17,231	810	18,040
41	Depart of Neighborhds	226	1.2537%	24,803	0	24,803	1,166	25,969
42	Fire	4,228	23.4550%	464,018	0	464,018	21,811	485,829
43	Municipal Court	823	4.5656%	90,323	0	90,323	4,246	94,569
44	Solid Waste	463	2.5685%	50,814	0	50,814	2,388	53,202
46	Housing & Community Development	218	1.2094%	23,925	0	23,925	1,125	25,050
48	Parks & Recreation	1,078	5.9803%	118,309	0	118,309	5,561	123,870
51	Fleet Management	310	1.7197%	34,022	0	34,022	1,599	35,621
Subtotal		18,026	100.0000%	1,978,333	0	1,978,333	85,867	2,064,200
Direct Bills						0		0
Total						$1,978,333		$2,064,200

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

Enterprise Optns Allocations **Dept:19 HITS Infrastructure**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Non-Departmental-Gen Gov	50,024	2.9907%	$94,825	$0	$94,825	$0	$94,825
4	Finance Dir Office	541	0.0323%	1,026	0	1,026	0	1,026
5	Finance Planning & Financial Analysis	571	0.0341%	1,082	0	1,082	0	1,082
6	Finance City Council Administration	912	0.0545%	1,729	0	1,729	0	1,729
7	Finance Financial Reporting & Operati	1,190	0.0711%	2,256	0	2,256	0	2,256
8	Finance Internal Control	259	0.0155%	491	0	491	0	491
9	Finance Grants	337	0.0201%	639	0	639	0	639
10	Finance Performance Improvement	1,385	0.0828%	2,625	0	2,625	0	2,625
11	Finance Operations Support	1,304	0.0780%	2,472	0	2,472	0	2,472
12	ARA Director Office	2,070	0.1238%	3,924	0	3,924	0	3,924
13	ARA Admin Svcs	580	0.0347%	1,099	0	1,099	0	1,099
14	ARA Strategic Purchasing	666	0.0398%	1,262	0	1,262	0	1,262
15	ARA Operations	6,658	0.3981%	12,621	0	12,621	0	12,621
16	ARA Payroll Services	986	0.0589%	1,869	0	1,869	0	1,869
17	IT Director	1,648	0.0985%	3,124	0	3,124	0	3,124
18	HITS Admin & Applications	921	0.0551%	1,746	0	1,746	0	1,746
19	HITS Infrastructure	1,958	0.1171%	3,712	0	3,712	0	3,712
20	HITS Radio	968	0.0579%	1,835	0	1,835	88	1,923
21	HITS Project Mgt Office	264	0.0158%	500	0	500	24	524
22	Office Business Opportunity	2,402	0.1436%	4,553	0	4,553	219	4,772
23	Mayor	5,579	0.3335%	10,575	0	10,575	509	11,084
24	Human Resources	61,561	3.6804%	116,694	0	116,694	5,611	122,305
25	Legal	4,685	0.2801%	8,881	0	8,881	427	9,308
26	City Controller's Office	4,332	0.2590%	8,212	0	8,212	395	8,607
27	Health Administration	8,542	0.5107%	16,192	0	16,192	779	16,971
28	Planning & Dev Admin	1,629	0.0974%	3,088	0	3,088	148	3,236
30	CIP Sal Rec PWE	1,724	0.1031%	3,268	0	3,268	157	3,425
31	HPD Police Records	1,837	0.1098%	3,482	0	3,482	167	3,650
32	General Services	30,487	1.8227%	57,791	0	57,791	2,779	60,570
35	Finance Public Fin	325	0.0194%	616	0	616	30	646
36	Finance Treasury	1,725	0.1031%	3,270	0	3,270	157	3,427
37	ARA Regulatory	6,676	0.3991%	12,655	0	12,655	608	13,263
38	City Secretary	1,218	0.0728%	2,309	0	2,309	111	2,420
39	City Council	15,559	0.9302%	29,493	0	29,493	1,418	30,912
40	Police	172,534	10.3150%	327,053	0	327,053	15,726	342,779
41	Depart of Neighborhds	8,289	0.4956%	15,713	0	15,713	756	16,468
42	Fire	160,133	9.5736%	303,546	0	303,546	14,596	318,142
44	Solid Waste	30,218	1.8066%	57,281	0	57,281	2,754	60,035
45	Houston Airport System (HAS)	96,731	5.7831%	183,362	0	183,362	8,817	192,179
46	Housing & Community Development	37,254	2.2272%	70,618	0	70,618	3,396	74,014
47	Library	25,034	1.4967%	47,454	0	47,454	2,282	49,736
48	Parks & Recreation	98,280	5.8757%	186,298	0	186,298	8,958	195,256
49	Health & Human Services Department	97,882	5.8519%	185,544	0	185,544	8,922	194,465

Enterprise Optns Allocations

Dept:19 HITS Infrastructure

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Convention & Entertainmnt	7,761	0.4640%	$14,712	$0	$14,712	$707	$15,419
51 Fleet Management	49,834	2.9793%	94,465	0	94,465	4,542	99,007
52 Planning & Development	4,354	0.2603%	8,253	0	8,253	397	8,650
53 General Debt	6,083	0.3637%	11,531	0	11,531	554	12,085
54 Finance Other	972	0.0581%	1,843	0	1,843	89	1,931
55 ARA-Insurance	881	0.0527%	1,670	0	1,670	80	1,750
56 ARA-BARC	9,980	0.5967%	18,918	0	18,918	910	19,828
57 ARA Parking	20,558	1.2291%	38,969	0	38,969	1,874	40,843
58 ARA Other	13,991	0.8365%	26,521	0	26,521	1,275	27,796
59 IT Public Services	349	0.0209%	662	0	662	32	693
60 Legal Insurance	5,159	0.3084%	9,779	0	9,779	470	10,250
61 Legal Wkr Comp	326	0.0195%	618	0	618	30	648
62 Mayor Cable TV	1,429	0.0854%	2,709	0	2,709	130	2,839
63 Mayor other	9,174	0.5485%	17,390	0	17,390	836	18,226
64 TIRZ	528	0.0316%	1,001	0	1,001	48	1,049
65 HR Health Benefits	121,695	7.2756%	230,683	0	230,683	11,092	241,776
66 HR Long Term Disabilty	102	0.0061%	193	0	193	9	203
67 PWE Bldg Insp	30,537	1.8257%	57,886	0	57,886	2,783	60,669
68 PWE Stormwater	13,037	0.7794%	24,713	0	24,713	1,188	25,901
69 PWE DDSR	38,727	2.3153%	73,410	0	73,410	3,530	76,940
70 PWE Water & Storm Sewer	194,457	11.6257%	368,610	0	368,610	17,724	386,334
71 PWE Houston Transtar	1,508	0.0902%	2,859	0	2,859	137	2,996
72 PWE Other	68,589	4.1006%	130,016	0	130,016	6,252	136,268
73 Houston Permit Center	3,455	0.2066%	6,549	0	6,549	315	6,864
74 CIP S/R Planning	757	0.0453%	1,435	0	1,435	69	1,504
75 CIP Sal Rec RE	1,787	0.1068%	3,387	0	3,387	163	3,550
76 CIP S/R Engrg	21,729	1.2991%	41,189	0	41,189	1,981	43,170
77 CIP S/R Constr	10,796	0.6454%	20,465	0	20,465	984	21,449
78 CIP S/R Eng/Const	1,232	0.0737%	2,335	0	2,335	112	2,448
79 CIP S/R Geo/Env	2,930	0.1752%	5,554	0	5,554	267	5,821
80 CIP S/R Other	2,058	0.1230%	3,901	0	3,901	188	4,089
81 CIP S/R GSD	5,128	0.3066%	9,721	0	9,721	467	10,188
94 HR-W.C.	13,194	0.7888%	25,010	0	25,010	1,203	26,213
95 HITS Other	61,675	3.6873%	116,910	0	116,910	5,621	122,532
Subtotal	1,672,650	100.0000%	3,170,653	0	3,170,653	145,893	3,316,546
Direct Bills					0		0
Total					$3,170,653		$3,316,546

Basis Units: Total number of revenue and expenditure transactions per dept excl HEC, Muni Ct, ARRA, & Ike
Source: COH Transaction Report

Allocation Summary **Dept:19 HITS Infrastructure**

	Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
3	Non-Departmental-Gen Gov	$0	$0	$0	$94,825	$94,825
4	Finance Dir Office	143,261	14,808	21,730	1,026	180,826
5	Finance Planning & Financial Analysis	0	0	0	1,082	1,082
6	Finance City Council Administration	0	0	0	1,729	1,729
7	Finance Financial Reporting & Operati	0	0	0	2,256	2,256
8	Finance Internal Control	0	0	0	491	491
9	Finance Grants	0	0	0	639	639
10	Finance Performance Improvement	0	0	0	2,625	2,625
11	Finance Operations Support	0	0	0	2,472	2,472
12	ARA Director Office	35,855	40,461	59,374	3,924	139,614
13	ARA Admin Svcs	0	0	0	1,099	1,099
14	ARA Strategic Purchasing	0	0	0	1,262	1,262
15	ARA Operations	0	0	0	12,621	12,621
16	ARA Payroll Services	0	0	0	1,869	1,869
17	IT Director	0	48,015	70,459	3,124	121,598
18	HITS Admin & Applications	0	0	0	1,746	1,746
19	HITS Infrastructure	0	0	0	3,712	3,712
20	HITS Radio	0	0	0	1,923	1,923
21	HITS Project Mgt Office	209,839	0	0	524	210,364
22	Office Business Opportunity	30,615	3,143	4,596	4,772	43,127
23	Mayor	88,205	18,625	27,233	11,084	145,147
24	Human Resources	321,048	27,269	39,873	122,305	510,495
25	Legal	24,823	21,139	30,910	9,308	86,181
26	City Controller's Office	0	12,731	18,615	8,607	39,952
27	Health Administration	0	113,870	166,501	16,971	297,342
28	Planning & Dev Admin	54,280	71,198	104,106	3,236	232,821
29	PWE Administration Indirect	197,924	386,482	565,115	0	1,149,522
30	CIP Sal Rec PWE	0	0	0	3,425	3,425
31	HPD Police Records	0	0	0	3,650	3,650
32	General Services	77,614	24,597	35,966	60,570	198,747
33	HEC	13,570	38,428	56,190	0	108,188
35	Finance Public Fin	0	0	0	646	646
36	Finance Treasury	0	0	0	3,427	3,427
37	ARA Regulatory	0	0	0	13,263	13,263
38	City Secretary	50,143	943	1,379	2,420	54,885
39	City Council	32,932	0	0	30,912	63,844
40	Police	134,046	12,338	18,040	342,779	507,203
41	Depart of Neighborhds	64,541	17,760	25,969	16,468	124,738
42	Fire	284,806	332,258	485,829	318,142	1,421,035
43	Municipal Court	25,154	64,676	94,569	0	184,399
44	Solid Waste	58,583	36,385	53,202	60,035	208,205

Allocation Summary

Dept:19 HITS Infrastructure

	Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
45	Houston Airport System (HAS)	$2,317	$393	$0	$192,179	$194,888
46	Housing & Community Development	73,642	17,132	25,050	74,014	189,838
47	Library	78,607	0	0	49,736	128,343
48	Parks & Recreation	35,249	84,715	123,870	195,256	439,090
49	Health & Human Services Department	380,293	0	0	194,465	574,758
50	Convention & Entertainmnt	0	0	0	15,419	15,419
51	Fleet Management	76,125	24,361	35,621	99,007	235,114
52	Planning & Development	0	0	0	8,650	8,650
53	General Debt	0	0	0	12,085	12,085
54	Finance Other	0	0	0	1,931	1,931
55	ARA-Insurance	0	0	0	1,750	1,750
56	ARA-BARC	0	0	0	19,828	19,828
57	ARA Parking	0	0	0	40,843	40,843
58	ARA Other	0	0	0	27,796	27,796
59	IT Public Services	0	0	0	693	693
60	Legal Insurance	0	0	0	10,250	10,250
61	Legal Wkr Comp	0	0	0	648	648
62	Mayor Cable TV	0	0	0	2,839	2,839
63	Mayor other	0	0	0	18,226	18,226
64	TIRZ	0	0	0	1,049	1,049
65	HR Health Benefits	0	0	0	241,776	241,776
66	HR Long Term Disabilty	0	0	0	203	203
67	PWE Bldg Insp	0	0	0	60,669	60,669
68	PWE Stormwater	0	0	0	25,901	25,901
69	PWE DDSR	0	0	0	76,940	76,940
70	PWE Water & Storm Sewer	0	0	0	386,334	386,334
71	PWE Houston Transtar	0	0	0	2,996	2,996
72	PWE Other	0	0	0	136,268	136,268
73	Houston Permit Center	0	0	0	6,864	6,864
74	CIP S/R Planning	0	0	0	1,504	1,504
75	CIP Sal Rec RE	0	0	0	3,550	3,550
76	CIP S/R Engrg	0	0	0	43,170	43,170
77	CIP S/R Constr	0	0	0	21,449	21,449
78	CIP S/R Eng/Const	0	0	0	2,448	2,448
79	CIP S/R Geo/Env	0	0	0	5,821	5,821
80	CIP S/R Other	0	0	0	4,089	4,089
81	CIP S/R GSD	0	0	0	10,188	10,188
94	HR-W.C.	0	0	0	26,213	26,213
95	HITS Other	0	0	0	122,532	122,532

Allocation Summary

Dept:19 HITS Infrastructure

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
Total	$2,493,474	$1,411,728	$2,064,200	$3,316,546	$9,285,948

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.

A. Department Costs

Dept:20 HITS Radio

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

B. Incoming Costs - (Default Spread Salary%) **Dept:20 HITS Radio**

	Department	First Incoming	Second Incoming	IT Radio Svcs
3	Insurance Retirees	$51,848	$250	$52,099
3	Memberships	2,205	11	2,216
3	Accounting & Consult	984	5	989
3	Other Misc	1,233	6	1,240
	Subtotal - Non-Departmental-Gen Gov	56,271	272	56,543
5	Finance Budget	1,135	224	1,359
	Subtotal - Finance Budget Manageme	1,135	224	1,359
7	General Accounting	549	122	671
7	Auditing Svcs	1,008	0	1,008
	Subtotal - Finance General Accounting	1,557	122	1,679
8	Internal Control	446	82	529
	Subtotal - Finance Internal Control	446	82	529
10	Perform Improvement	912	137	1,049
	Subtotal - Finance Performance Mana	912	137	1,049
11	Finance Operation Support	982	65	1,047
	Subtotal - Finance Business Services	982	65	1,047
14	Strategic Purchasing	6,362	382	6,744
	Subtotal - ARA Strategic Purchasing	6,362	382	6,744
15	Records	957	64	1,021
	Subtotal - ARA Operations	957	64	1,021
16	Payroll Svcs	6,060	270	6,330
	Subtotal - ARA Payroll Services	6,060	270	6,330
17	IT Dept Admin	208,262	0	208,262
17	IT Director	497,804	106,647	604,451
	Subtotal - IT Director	706,066	106,647	812,713
19	Enterprise Optns	1,835	88	1,923

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS Radio

	Department	First Incoming	Second Incoming	IT Radio Svcs
	Subtotal - HITS Infrastructure	$1,835	$88	$1,923
21	IT Proj Mgt	0	1,275	1,275
	Subtotal - HITS Project Mgt Office	0	1,275	1,275
22	Certifcn/Compliance	0	1,578	1,578
22	Vendor Svcs	0	142	142
	Subtotal - Office Business Opportunity	0	1,720	1,720
23	City Mayor Admin	0	3,606	3,606
	Subtotal - Mayor	0	3,606	3,606
24	Personnel Svcs	0	2,128	2,128
24	HR Training	0	167	167
	Subtotal - Human Resources	0	2,295	2,295
26	Controller Fin Svcs	0	3,655	3,655
	Subtotal - City Controller's Office	0	3,655	3,655
Total Incoming		782,584	120,906	903,490
				100.00%
C. Total Allocated			$3,333,527	$3,333,527

IT Radio Svcs Allocations **Dept:20 HITS Radio**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Mayor	31	0.2321%	$7,457	$0	$7,457	$281	$7,737
27 Health Administration	78	0.5840%	18,762	0	18,762	706	19,468
29 PWE Administration Indirect	879	6.5813%	211,433	0	211,433	7,957	219,390
32 General Services	46	0.3444%	11,065	0	11,065	416	11,481
33 HEC	24	0.1797%	5,773	0	5,773	217	5,990
40 Police	9,101	68.1417%	2,189,133	0	2,189,133	82,387	2,271,520
42 Fire	2,248	16.8314%	540,729	0	540,729	20,350	561,079
44 Solid Waste	549	4.1105%	132,055	0	132,055	4,970	137,025
48 Parks & Recreation	286	2.1414%	68,794	0	68,794	2,589	71,383
51 Fleet Management	40	0.2995%	9,622	0	9,622	362	9,984
57 ARA Parking	52	0.3893%	12,508	0	12,508	471	12,979
96 Other	22	0.1647%	5,292	0	5,292	199	5,491
Subtotal	13,356	100.0000%	3,212,621	0	3,212,621	120,906	3,333,527
Direct Bills					0		0
Total					$3,212,621		$3,333,527

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

Allocation Summary **Dept:20 HITS Radio**

Department	IT Radio Svcs	Total
23 Mayor	$7,737	$7,737
27 Health Administration	19,468	19,468
29 PWE Administration Indirect	219,390	219,390
32 General Services	11,481	11,481
33 HEC	5,990	5,990
40 Police	2,271,520	2,271,520
42 Fire	561,079	561,079
44 Solid Waste	137,025	137,025
48 Parks & Recreation	71,383	71,383
51 Fleet Management	9,984	9,984
57 ARA Parking	12,979	12,979
96 Other	5,491	5,491
Total	$3,333,527	$3,333,527

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 FTE positions per department.

A. Department Costs

Dept:21 HITS Project Mgt Office

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

B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS Project Mgt Office

	Department	First Incoming	Second Incoming	IT Proj Mgt
3	Insurance Retirees	$12,337	$60	$12,396
3	Memberships	525	3	527
3	Accounting & Consult	268	1	270
3	Other Misc	338	2	339
	Subtotal - Non-Departmental-Gen Gov	13,467	65	13,533
5	Finance Budget	310	61	371
	Subtotal - Finance Budget Manageme	310	61	371
7	General Accounting	150	33	183
7	Auditing Svcs	275	0	275
	Subtotal - Finance General Accounting	425	33	458
8	Internal Control	122	23	145
	Subtotal - Finance Internal Control	122	23	145
10	Perform Improvement	147	22	169
	Subtotal - Finance Performance Mana	147	22	169
11	Finance Operation Support	158	10	169
	Subtotal - Finance Business Services	158	10	169
15	Records	217	14	232
	Subtotal - ARA Operations	217	14	232
16	Payroll Svcs	1,374	61	1,435
	Subtotal - ARA Payroll Services	1,374	61	1,435
17	IT Dept Admin	47,223	0	47,223
17	IT Director	112,875	24,182	137,057
	Subtotal - IT Director	160,098	24,182	184,280
19	Client Svcs	200,282	9,558	209,839
19	Enterprise Optns	500	24	524
	Subtotal - HITS Infrastructure	200,782	9,582	210,364
21	IT Proj Mgt	0	289	289

B. Incoming Costs - (Default Spread Salary%) **Dept:21 HITS Project Mgt Office**

	Department	First Incoming	Second Incoming	IT Proj Mgt
	Subtotal - HITS Project Mgt Office	$0	$289	$289
22	Certifcn/Compliance	0	358	358
22	Vendor Svcs	0	32	32
	Subtotal - Office Business Opportunity	0	390	390
23	City Mayor Admin	0	818	818
	Subtotal - Mayor	0	818	818
24	Personnel Svcs	0	482	482
24	HR Training	0	234	234
	Subtotal - Human Resources	0	717	717
26	Controller Fin Svcs	0	997	997
	Subtotal - City Controller's Office	0	997	997
Total Incoming		377,100	37,265	414,365
				100.00%
C. Total Allocated			$1,079,661	$1,079,661

IT Proj Mgt Allocations **Dept:21 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%	$329	$0	$329	$0	$329
5	Finance Planning & Financial Analysis	14.84	0.0678%	707	0	707	0	707
6	Finance City Council Administration	5.00	0.0228%	238	0	238	0	238
7	Finance Financial Reporting & Operati	8.84	0.0404%	421	0	421	0	421
8	Finance Internal Control	2.34	0.0107%	111	0	111	0	111
9	Finance Grants	5.14	0.0235%	245	0	245	0	245
10	Finance Performance Improvement	4.59	0.0210%	219	0	219	0	219
11	Finance Operations Support	1.76	0.0080%	84	0	84	0	84
12	ARA Director Office	3.32	0.0152%	158	0	158	0	158
13	ARA Admin Svcs	8.39	0.0383%	400	0	400	0	400
14	ARA Strategic Purchasing	37.99	0.1735%	1,809	0	1,809	0	1,809
15	ARA Operations	93.98	0.4293%	4,475	0	4,475	0	4,475
16	ARA Payroll Services	56.75	0.2592%	2,702	0	2,702	0	2,702
17	IT Director	13.24	0.0605%	630	0	630	0	630
18	HITS Admin & Applications	31.33	0.1431%	1,492	0	1,492	0	1,492
19	HITS Infrastructure	67.30	0.3074%	3,205	0	3,205	0	3,205
20	HITS Radio	26.77	0.1223%	1,275	0	1,275	0	1,275
21	HITS Project Mgt Office	6.07	0.0277%	289	0	289	0	289
22	Office Business Opportunity	27.10	0.1238%	1,290	0	1,290	47	1,337
23	Mayor	39.85	0.1820%	1,898	0	1,898	69	1,967
24	Human Resources	159.20	0.7272%	7,581	0	7,581	276	7,857
25	Legal	116.36	0.5315%	5,541	0	5,541	202	5,742
26	City Controller's Office	64.90	0.2965%	3,090	0	3,090	113	3,203
27	Health Administration	74.88	0.3421%	3,566	0	3,566	130	3,695
28	Planning & Dev Admin	13.15	0.0601%	626	0	626	23	649
30	CIP Sal Rec PWE	14.89	0.0680%	709	0	709	26	735
31	HPD Police Records	89.82	0.4103%	4,277	0	4,277	156	4,433
32	General Services	227.97	1.0414%	10,855	0	10,855	395	11,251
33	HEC	242.52	1.1078%	11,548	0	11,548	420	11,969
35	Finance Public Fin	4.85	0.0222%	231	0	231	8	239
36	Finance Treasury	6.08	0.0278%	290	0	290	11	300
37	ARA Regulatory	39.85	0.1820%	1,898	0	1,898	69	1,967
38	City Secretary	10.70	0.0489%	510	0	510	19	528
39	City Council	77.72	0.3550%	3,701	0	3,701	135	3,836
40	Police	6,796.33	31.0461%	323,623	0	323,623	11,782	335,405
41	Depart of Neighborhds	155.53	0.7105%	7,406	0	7,406	270	7,676
42	Fire	4,155.57	18.9829%	197,877	0	197,877	7,204	205,081
43	Municipal Court	303.81	1.3878%	14,467	0	14,467	527	14,993
44	Solid Waste	474.03	2.1654%	22,572	0	22,572	822	23,394
45	Houston Airport System (HAS)	1,339.66	6.1197%	63,791	0	63,791	2,322	66,113
46	Housing & Community Development	161.10	0.7359%	7,671	0	7,671	279	7,950
47	Library	453.48	2.0715%	21,594	0	21,594	786	22,380
48	Parks & Recreation	736.60	3.3648%	35,075	0	35,075	1,277	36,352

IT Proj Mgt Allocations

Dept:21 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%	$43,394	$0	$43,394	$1,580	$44,973
50	Convention & Entertainmnt	33.39	0.1525%	1,590	0	1,590	58	1,648
51	Fleet Management	351.01	1.6034%	16,714	0	16,714	608	17,323
52	Planning & Development	73.93	0.3377%	3,520	0	3,520	128	3,649
54	Finance Other	7.47	0.0341%	356	0	356	13	369
55	ARA-Insurance	4.99	0.0228%	238	0	238	9	246
56	ARA-BARC	88.69	0.4051%	4,223	0	4,223	154	4,377
57	ARA Parking	65.67	0.3000%	3,127	0	3,127	114	3,241
58	ARA Other	0.26	0.0012%	12	0	12	0	13
59	IT Public Services	16.27	0.0743%	775	0	775	28	803
60	Legal Insurance	44.85	0.2049%	2,136	0	2,136	78	2,213
61	Legal Wkr Comp	2.65	0.0121%	126	0	126	5	131
62	Mayor Cable TV	14.75	0.0674%	702	0	702	26	728
63	Mayor other	13.82	0.0631%	658	0	658	24	682
64	TIRZ	16.44	0.0751%	783	0	783	28	811
65	HR Health Benefits	45.83	0.2094%	2,182	0	2,182	79	2,262
67	PWE Bldg Insp	503.26	2.2989%	23,964	0	23,964	872	24,836
68	PWE Stormwater	387.48	1.7700%	18,451	0	18,451	672	19,122
69	PWE DDSR	490.44	2.2404%	23,353	0	23,353	850	24,204
70	PWE Water & Storm Sewer	2,237.92	10.2230%	106,564	0	106,564	3,880	110,443
71	PWE Houston Transtar	6.67	0.0305%	318	0	318	12	329
72	PWE Other	15.05	0.0687%	717	0	717	26	743
73	Houston Permit Center	3.30	0.0151%	157	0	157	6	163
74	CIP S/R Planning	10.95	0.0500%	521	0	521	19	540
75	CIP Sal Rec RE	34.82	0.1591%	1,658	0	1,658	60	1,718
76	CIP S/R Engrg	95.07	0.4343%	4,527	0	4,527	165	4,692
77	CIP S/R Constr	108.35	0.4950%	5,159	0	5,159	188	5,347
78	CIP S/R Eng/Const	14.40	0.0658%	686	0	686	25	711
79	CIP S/R Geo/Env	10.19	0.0465%	485	0	485	18	503
80	CIP S/R Other	17.72	0.0809%	844	0	844	31	874
81	CIP S/R GSD	24.64	0.1126%	1,173	0	1,173	43	1,216
94	HR-W.C.	30.11	0.1375%	1,434	0	1,434	52	1,486
95	HITS Other	28.90	0.1320%	1,376	0	1,376	50	1,426
Subtotal		21,891.09	100.0000%	1,042,396	0	1,042,396	37,265	1,079,661
Direct Bills						0		0
Total						$1,042,396		$1,079,661

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

Allocation Summary **Dept:21 HITS Project Mgt Office**

	Department	IT Proj Mgt	Total
4	Finance Dir Office	$329	$329
5	Finance Planning & Financial Analysis	707	707
6	Finance City Council Administration	238	238
7	Finance Financial Reporting & Operati	421	421
8	Finance Internal Control	111	111
9	Finance Grants	245	245
10	Finance Performance Improvement	219	219
11	Finance Operations Support	84	84
12	ARA Director Office	158	158
13	ARA Admin Svcs	400	400
14	ARA Strategic Purchasing	1,809	1,809
15	ARA Operations	4,475	4,475
16	ARA Payroll Services	2,702	2,702
17	IT Director	630	630
18	HITS Admin & Applications	1,492	1,492
19	HITS Infrastructure	3,205	3,205
20	HITS Radio	1,275	1,275
21	HITS Project Mgt Office	289	289
22	Office Business Opportunity	1,337	1,337
23	Mayor	1,967	1,967
24	Human Resources	7,857	7,857
25	Legal	5,742	5,742
26	City Controller's Office	3,203	3,203
27	Health Administration	3,695	3,695
28	Planning & Dev Admin	649	649
30	CIP Sal Rec PWE	735	735
31	HPD Police Records	4,433	4,433
32	General Services	11,251	11,251
33	HEC	11,969	11,969
35	Finance Public Fin	239	239
36	Finance Treasury	300	300
37	ARA Regulatory	1,967	1,967
38	City Secretary	528	528
39	City Council	3,836	3,836
40	Police	335,405	335,405
41	Depart of Neighborhds	7,676	7,676
42	Fire	205,081	205,081
43	Municipal Court	14,993	14,993
44	Solid Waste	23,394	23,394
45	Houston Airport System (HAS)	66,113	66,113
46	Housing & Community Development	7,950	7,950

Allocation Summary **Dept:21 HITS Project Mgt Office**

	Department	IT Proj Mgt	Total
47	Library	$22,380	$22,380
48	Parks & Recreation	36,352	36,352
49	Health & Human Services Department	44,973	44,973
50	Convention & Entertainmnt	1,648	1,648
51	Fleet Management	17,323	17,323
52	Planning & Development	3,649	3,649
54	Finance Other	369	369
55	ARA-Insurance	246	246
56	ARA-BARC	4,377	4,377
57	ARA Parking	3,241	3,241
58	ARA Other	13	13
59	IT Public Services	803	803
60	Legal Insurance	2,213	2,213
61	Legal Wkr Comp	131	131
62	Mayor Cable TV	728	728
63	Mayor other	682	682
64	TIRZ	811	811
65	HR Health Benefits	2,262	2,262
67	PWE Bldg Insp	24,836	24,836
68	PWE Stormwater	19,122	19,122
69	PWE DDSR	24,204	24,204
70	PWE Water & Storm Sewer	110,443	110,443
71	PWE Houston Transtar	329	329
72	PWE Other	743	743
73	Houston Permit Center	163	163
74	CIP S/R Planning	540	540
75	CIP Sal Rec RE	1,718	1,718
76	CIP S/R Engrg	4,692	4,692
77	CIP S/R Constr	5,347	5,347
78	CIP S/R Eng/Const	711	711
79	CIP S/R Geo/Env	503	503
80	CIP S/R Other	874	874
81	CIP S/R GSD	1,216	1,216
94	HR-W.C.	1,486	1,486
95	HITS Other	1,426	1,426
Total		$1,079,661	$1,079,661

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 OBO enforces prevailing wage compliance, monitors S/MWDBE utilization on City contracts with goals and ensures that subcontractors working on City of Houston projects are paid their pro-rata share each month. Costs have been allocated based on the number of contracts monitored per department.

• **S/MWDBE Reporting** - The S/MWDBE reporting function within OBO has been allocated based on the number of contracts awarded with S/MWDBE requirements.

• **Contract Analysis** - The person responsible for analyzing City contracts participates in the procurement process by assisting City departments and certified vendors with subcontracting opportunities before a contract has been awarded. Their costs have been allocated based on the number of tasks completed by the Procurement Specialist per department. These tasks include waivers, reduced goals, denied requests, and 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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:22 Office Business Opportunity**

Description		Amount	General Admin	Certifcn/Compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svs	Non-GF
Personnel Costs										
Salaries	S1	2,057,329	540,585	689,656	274,263	164,176	74,522	62,026	140,214	111,887
Salary % Split			*26.28%*	*33.52%*	*13.33%*	*7.98%*	*3.62%*	*3.01%*	*6.82%*	*5.44%*
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		2,057,329	540,585	689,656	274,263	164,176	74,522	62,026	140,214	111,887
Services & Supplies Cost										
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
Subtotal - Services & Supplies		694,810	86,999	111,063	44,117	26,532	12,032	9,872	17,893	386,302
Department Cost Total		2,752,139	627,584	800,719	318,380	190,708	86,554	71,898	158,107	498,189
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,752,139	627,584	800,719	318,380	190,708	86,554	71,898	158,107	498,189
General Admin Distribution			(627,584)	285,359	113,482	67,931	30,835	25,665	58,016	46,296
Grand Total		$2,752,139		$1,086,078	$431,862	$258,639	$117,389	$97,563	$216,124	$544,485
									not allocated	not allocated

B. Incoming Costs - (Default Spread Salary%) **Dept:22 Office Business Opportunity**

	Department	First Incoming	Second Incoming	Certifcn/Compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svs	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	294	27,850	11,075	6,630	3,009	2,505	5,662	4,518
3	Memberships	2,592	13	1,184	471	282	128	107	241	192
3	Accounting & Consult	2,442	12	1,116	444	266	121	100	227	181
3	Other Misc	1,144	6	523	208	124	57	47	106	85
3	Walker Rent	242,830	1,173	110,947	44,122	26,411	11,989	9,978	22,557	18,000
	Subtotal - Non-Departmental-Gen Gov	309,964	1,498	141,620	56,320	33,713	15,303	12,737	28,793	22,976
5	Finance Budget	2,817	556	1,534	610	365	166	138	312	249
	Subtotal - Finance Budget Manageme	2,817	556	1,534	610	365	166	138	312	249
7	General Accounting	1,361	304	757	301	180	82	68	154	123
7	Fixed Assets	111	24	61	24	15	7	6	12	10
7	Auditing Svcs	2,502	0	1,138	452	271	123	102	231	185
	Subtotal - Finance General Accounting	3,974	328	1,956	778	466	211	176	398	317
8	Internal Control	414	77	223	89	53	24	20	45	36
	Subtotal - Finance Internal Control	414	77	223	89	53	24	20	45	36
10	Perform Improvement	608	92	318	127	76	34	29	65	52
	Subtotal - Finance Performance Mana	608	92	318	127	76	34	29	65	52
11	Finance Operation Support	655	43	317	126	76	34	29	65	51
	Subtotal - Finance Business Services	655	43	317	126	76	34	29	65	51
14	Strategic Purchasing	8,403	504	4,050	1,611	964	438	364	823	657
	Subtotal - ARA Strategic Purchasing	8,403	504	4,050	1,611	964	438	364	823	657
15	Property	125	7	60	24	14	6	5	12	10
15	Records	969	65	470	187	112	51	42	96	76
15	3-1-1 Scvs	758	47	366	146	87	40	33	74	59
	Subtotal - ARA Operations	1,852	118	896	356	213	97	81	182	145
16	Payroll Svcs	6,135	273	2,914	1,159	694	315	262	592	473

B. Incoming Costs - (Default Spread Salary%) **Dept:22 Office Business Opportunity**

	Department	First Incoming	Second Incoming	Certifcn/Compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svs	Non-GF
	Subtotal - ARA Payroll Services	$6,135	$273	$2,914	$1,159	$694	$315	$262	$592	$473
18	Enterprise Appl	45,675	2,402	21,860	8,693	5,204	2,362	1,966	4,444	3,547
18	IT ERP	21,600	828	10,198	4,056	2,428	1,102	917	2,073	1,654
	Subtotal - HITS Admin & Applications	67,275	3,230	32,058	12,749	7,632	3,464	2,883	6,518	5,201
19	Client Svcs	29,221	1,394	13,921	5,536	3,314	1,504	1,252	2,830	2,258
19	NW Data	2,992	152	1,429	568	340	154	129	291	232
19	NW Voice	4,390	206	2,090	831	498	226	188	425	339
19	Enterprise Optns	4,553	219	2,170	863	517	234	195	441	352
	Subtotal - HITS Infrastructure	41,156	1,972	19,610	7,798	4,668	2,119	1,764	3,987	3,181
21	IT Proj Mgt	1,290	47	608	242	145	66	55	124	99
	Subtotal - HITS Project Mgt Office	1,290	47	608	242	145	66	55	124	99
22	Certifcn/Compliance	0	1,598	726	289	173	79	65	148	118
22	Procurement Svcs	0	680	309	123	74	33	28	63	50
22	Vendor Svcs	0	144	65	26	16	7	6	13	11
	Subtotal - Office Business Opportunity	0	2,422	1,101	438	262	119	99	224	179
23	City Mayor Admin	0	3,650	1,660	660	395	179	149	337	269
	Subtotal - Mayor	0	3,650	1,660	660	395	179	149	337	269
24	Selection	0	2,774	1,261	502	300	136	113	256	205
24	Personnel Svcs	0	2,154	979	390	233	106	88	199	159
24	HR Training	0	1,423	647	257	154	70	58	132	105
	Subtotal - Human Resources	0	6,351	2,888	1,148	687	312	260	587	469
25	Legal Svcs	0	38,289	17,410	6,924	4,144	1,881	1,566	3,540	2,824
	Subtotal - Legal	0	38,289	17,410	6,924	4,144	1,881	1,566	3,540	2,824
26	Controller Fin Svcs	0	9,070	4,124	1,640	982	446	371	838	669
	Subtotal - City Controller's Office	0	9,070	4,124	1,640	982	446	371	838	669
32	Design & Const	0	29	13	5	3	1	1	3	2

B. Incoming Costs - (Default Spread Salary%) **Dept:22 Office Business Opportunity**

Department	First Incoming	Second Incoming	Certifcn/Compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svs	Non-GF
32 Real Estate	$0	$8,422	$3,830	$1,523	$912	$414	$344	$779	$621
Subtotal - General Services	0	8,451	3,843	1,528	915	415	346	781	623
Total Incoming	449,903	76,971	239,567	95,271	57,030	25,887	21,546	48,706	38,866
			40.43%	16.08%	9.63%	4.37%	3.63%	8.08%	17.79%
C. Total Allocated		$3,279,012	$1,325,645	$527,133	$315,669	$143,276	$119,109	$264,830	$583,351

Certifcn/Compliance Allocations **Dept:22 Office Business Opportunity**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	6.90	0.0315%	$407	$0	$407	$0	$407
5	Finance Planning & Financial Analysis	14.84	0.0678%	875	0	875	0	875
6	Finance City Council Administration	5.00	0.0228%	295	0	295	0	295
7	Finance Financial Reporting & Operati	8.84	0.0404%	521	0	521	0	521
8	Finance Internal Control	2.34	0.0107%	138	0	138	0	138
9	Finance Grants	5.14	0.0235%	303	0	303	0	303
10	Finance Performance Improvement	4.59	0.0210%	271	0	271	0	271
11	Finance Operations Support	1.76	0.0080%	104	0	104	0	104
12	ARA Director Office	3.32	0.0152%	196	0	196	0	196
13	ARA Admin Svcs	8.39	0.0383%	495	0	495	0	495
14	ARA Strategic Purchasing	37.99	0.1735%	2,240	0	2,240	0	2,240
15	ARA Operations	93.98	0.4293%	5,541	0	5,541	0	5,541
16	ARA Payroll Services	56.75	0.2592%	3,346	0	3,346	0	3,346
17	IT Director	13.24	0.0605%	781	0	781	0	781
18	HITS Admin & Applications	31.33	0.1431%	1,847	0	1,847	0	1,847
19	HITS Infrastructure	67.30	0.3074%	3,968	0	3,968	0	3,968
20	HITS Radio	26.77	0.1223%	1,578	0	1,578	0	1,578
21	HITS Project Mgt Office	6.07	0.0277%	358	0	358	0	358
22	Office Business Opportunity	27.10	0.1238%	1,598	0	1,598	0	1,598
23	Mayor	39.85	0.1820%	2,349	0	2,349	65	2,414
24	Human Resources	159.20	0.7272%	9,386	0	9,386	260	9,646
25	Legal	116.36	0.5315%	6,860	0	6,860	190	7,050
26	City Controller's Office	64.90	0.2965%	3,826	0	3,826	106	3,932
27	Health Administration	74.88	0.3421%	4,415	0	4,415	122	4,537
28	Planning & Dev Admin	13.15	0.0601%	775	0	775	21	797
30	CIP Sal Rec PWE	14.89	0.0680%	878	(73,847)	(72,969)	24	(72,945)
31	HPD Police Records	89.82	0.4103%	5,296	0	5,296	146	5,442
32	General Services	227.97	1.0414%	13,441	0	13,441	372	13,812
33	HEC	242.52	1.1078%	14,298	0	14,298	395	14,694
35	Finance Public Fin	4.85	0.0222%	286	0	286	8	294
36	Finance Treasury	6.08	0.0278%	358	0	358	10	368
37	ARA Regulatory	39.85	0.1820%	2,349	0	2,349	65	2,414
38	City Secretary	10.70	0.0489%	631	0	631	17	648
39	City Council	77.72	0.3550%	4,582	0	4,582	127	4,709
40	Police	6,796.33	31.0461%	400,696	0	400,696	11,079	411,775
41	Depart of Neighborhds	155.53	0.7105%	9,170	0	9,170	254	9,423
42	Fire	4,155.57	18.9829%	245,003	0	245,003	6,774	251,777
43	Municipal Court	303.81	1.3878%	17,912	0	17,912	495	18,407
44	Solid Waste	474.03	2.1654%	27,948	0	27,948	773	28,720
45	Houston Airport System (HAS)	1,339.66	6.1197%	78,983	0	78,983	2,184	81,167
46	Housing & Community Development	161.10	0.7359%	9,498	0	9,498	263	9,761
47	Library	453.48	2.0715%	26,736	0	26,736	739	27,475
48	Parks & Recreation	736.60	3.3648%	43,428	0	43,428	1,201	44,629

Certifcn/Compliance Allocations **Dept:22 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%	$53,728	$0	$53,728	$1,486	$55,214
50	Convention & Entertainmnt	33.39	0.1525%	1,969	0	1,969	54	2,023
51	Fleet Management	351.01	1.6034%	20,695	0	20,695	572	21,267
52	Planning & Development	73.93	0.3377%	4,359	0	4,359	121	4,479
54	Finance Other	7.47	0.0341%	440	0	440	12	453
55	ARA-Insurance	4.99	0.0228%	294	0	294	8	302
56	ARA-BARC	88.69	0.4051%	5,229	0	5,229	145	5,374
57	ARA Parking	65.67	0.3000%	3,872	0	3,872	107	3,979
58	ARA Other	0.26	0.0012%	15	0	15	0	16
59	IT Public Services	16.27	0.0743%	959	0	959	27	986
60	Legal Insurance	44.85	0.2049%	2,644	0	2,644	73	2,717
61	Legal Wkr Comp	2.65	0.0121%	156	0	156	4	161
62	Mayor Cable TV	14.75	0.0674%	870	0	870	24	894
63	Mayor other	13.82	0.0631%	815	0	815	23	837
64	TIRZ	16.44	0.0751%	969	0	969	27	996
65	HR Health Benefits	45.83	0.2094%	2,702	0	2,702	75	2,777
67	PWE Bldg Insp	503.26	2.2989%	29,671	0	29,671	820	30,491
68	PWE Stormwater	387.48	1.7700%	22,845	0	22,845	632	23,477
69	PWE DDSR	490.44	2.2404%	28,915	0	28,915	799	29,715
70	PWE Water & Storm Sewer	2,237.92	10.2230%	131,942	0	131,942	3,648	135,591
71	PWE Houston Transtar	6.67	0.0305%	393	0	393	11	404
72	PWE Other	15.05	0.0687%	887	0	887	25	912
73	Houston Permit Center	3.30	0.0151%	195	0	195	5	200
74	CIP S/R Planning	10.95	0.0500%	646	0	646	18	663
75	CIP Sal Rec RE	34.82	0.1591%	2,053	0	2,053	57	2,110
76	CIP S/R Engrg	95.07	0.4343%	5,605	0	5,605	155	5,760
77	CIP S/R Constr	108.35	0.4950%	6,388	0	6,388	177	6,565
78	CIP S/R Eng/Const	14.40	0.0658%	849	0	849	23	872
79	CIP S/R Geo/Env	10.19	0.0465%	601	0	601	17	617
80	CIP S/R Other	17.72	0.0809%	1,045	0	1,045	29	1,074
81	CIP S/R GSD	24.64	0.1126%	1,453	0	1,453	40	1,493
94	HR-W.C.	30.11	0.1375%	1,775	0	1,775	49	1,824
95	HITS Other	28.90	0.1320%	1,704	0	1,704	47	1,751
Subtotal		21,891.09	100.0000%	1,290,647	(73,847)	1,216,800	34,998	1,251,798
Direct Bills						73,847		73,847
Total						$1,290,647		$1,325,645

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

Contract Monitor Allocations **Dept:22 Office Business Opportunity**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	19	1.7790%	$9,130	$0	$9,130	$0	$9,130
13	ARA Admin Svcs	13	1.2172%	6,247	0	6,247	0	6,247
14	ARA Strategic Purchasing	116	10.8614%	55,742	0	55,742	0	55,742
17	IT Director	13	1.2172%	6,247	0	6,247	0	6,247
23	Mayor	10	0.9363%	4,805	0	4,805	153	4,959
24	Human Resources	19	1.7790%	9,130	0	9,130	292	9,422
25	Legal	3	0.2809%	1,442	0	1,442	46	1,488
26	City Controller's Office	7	0.6554%	3,364	0	3,364	107	3,471
28	Planning & Dev Admin	1	0.0936%	481	0	481	15	496
29	PWE Administration Indirect	658	61.6105%	316,194	0	316,194	10,097	326,291
32	General Services	119	11.1423%	57,184	0	57,184	1,826	59,010
40	Police	39	3.6517%	18,741	0	18,741	598	19,339
41	Depart of Neighborhds	9	0.8427%	4,325	0	4,325	138	4,463
42	Fire	7	0.6554%	3,364	0	3,364	107	3,471
43	Municipal Court	5	0.4682%	2,403	0	2,403	77	2,479
44	Solid Waste	15	1.4045%	7,208	0	7,208	230	7,438
48	Parks & Recreation	8	0.7491%	3,844	0	3,844	123	3,967
49	Health & Human Services Department	3	0.2809%	1,442	0	1,442	46	1,488
51	Fleet Management	4	0.3745%	1,922	0	1,922	61	1,984
Subtotal		1,068	100.0000%	513,215	0	513,215	13,918	527,133
Direct Bills						0		0
Total						$513,215		$527,133

Basis Units: Number of contracts monitored
Source: OBO Report

S/MWDBE Reporting Allocations **Dept:22 Office Business Opportunity**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	7	2.5641%	$7,880	$0	$7,880	$0	$7,880
12	ARA Director Office	4	1.4652%	4,503	0	4,503	0	4,503
14	ARA Strategic Purchasing	11	4.0293%	12,384	0	12,384	0	12,384
23	Mayor	2	0.7326%	2,252	0	2,252	66	2,318
24	Human Resources	2	0.7326%	2,252	0	2,252	66	2,318
29	PWE Administration Indirect	177	64.8352%	199,263	0	199,263	5,875	205,138
32	General Services	47	17.2161%	52,912	0	52,912	1,560	54,472
40	Police	2	0.7326%	2,252	0	2,252	66	2,318
41	Depart of Neighborhds	9	3.2967%	10,132	0	10,132	299	10,431
44	Solid Waste	3	1.0989%	3,377	0	3,377	100	3,477
48	Parks & Recreation	3	1.0989%	3,377	0	3,377	100	3,477
49	Health & Human Services Department	1	0.3663%	1,126	0	1,126	33	1,159
51	Fleet Management	4	1.4652%	4,503	0	4,503	133	4,636
52	Planning & Development	1	0.3663%	1,126	0	1,126	33	1,159
Subtotal		273	100.0000%	307,337	0	307,337	8,332	315,669
Direct Bills						0		0
Total						$307,337		$315,669

Basis Units: Number of awards with S/MWDBE requirements
Source: OBO Report

Procurement Svcs Allocations **Dept:22 Office Business Opportunity**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	4	1.9512%	$2,722	$0	$2,722	$0	$2,722
13	ARA Admin Svcs	4	1.9512%	2,722	0	2,722	0	2,722
14	ARA Strategic Purchasing	5	2.4390%	3,402	0	3,402	0	3,402
15	ARA Operations	1	0.4878%	680	0	680	0	680
17	IT Director	15	7.3171%	10,207	0	10,207	0	10,207
22	Office Business Opportunity	1	0.4878%	680	0	680	0	680
23	Mayor	1	0.4878%	680	0	680	22	702
24	Human Resources	1	0.4878%	680	0	680	22	702
25	Legal	4	1.9512%	2,722	0	2,722	86	2,808
27	Health Administration	17	8.2927%	11,568	0	11,568	367	11,935
28	Planning & Dev Admin	1	0.4878%	680	0	680	22	702
29	PWE Administration Indirect	81	39.5122%	55,117	0	55,117	1,750	56,868
32	General Services	3	1.4634%	2,041	0	2,041	65	2,106
40	Police	28	13.6585%	19,053	0	19,053	605	19,658
42	Fire	3	1.4634%	2,041	0	2,041	65	2,106
43	Municipal Court	4	1.9512%	2,722	0	2,722	86	2,808
44	Solid Waste	2	0.9756%	1,361	0	1,361	43	1,404
45	Houston Airport System (HAS)	11	5.3659%	7,485	0	7,485	238	7,723
46	Housing & Community Development	1	0.4878%	680	0	680	22	702
48	Parks & Recreation	6	2.9268%	4,083	0	4,083	130	4,212
51	Fleet Management	8	3.9024%	5,444	0	5,444	173	5,617
55	ARA-Insurance	2	0.9756%	1,361	0	1,361	43	1,404
56	ARA-BARC	1	0.4878%	680	0	680	22	702
96	Other	1	0.4878%	680	0	680	22	702
Subtotal		205	100.0000%	139,494	0	139,494	3,782	143,276
Direct Bills						0		0
Total						$139,494		$143,276

Basis Units: Number of tasks completed by procurement specialists
Source: OBO Report

Vendor Svcs Allocations **Dept:22 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 Planning & Financial Analysis	14.84	0.0678%	79	0	79	0	79
6	Finance City Council Administration	5.00	0.0228%	26	0	26	0	26
7	Finance Financial Reporting & Operati	8.84	0.0404%	47	0	47	0	47
8	Finance Internal Control	2.34	0.0107%	12	0	12	0	12
9	Finance Grants	5.14	0.0235%	27	0	27	0	27
10	Finance Performance Improvement	4.59	0.0210%	24	0	24	0	24
11	Finance Operations Support	1.76	0.0080%	9	0	9	0	9
12	ARA Director Office	3.32	0.0152%	18	0	18	0	18
13	ARA Admin Svcs	8.39	0.0383%	44	0	44	0	44
14	ARA Strategic Purchasing	37.99	0.1735%	201	0	201	0	201
15	ARA Operations	93.98	0.4293%	498	0	498	0	498
16	ARA Payroll Services	56.75	0.2592%	301	0	301	0	301
17	IT Director	13.24	0.0605%	70	0	70	0	70
18	HITS Admin & Applications	31.33	0.1431%	166	0	166	0	166
19	HITS Infrastructure	67.30	0.3074%	357	0	357	0	357
20	HITS Radio	26.77	0.1223%	142	0	142	0	142
21	HITS Project Mgt Office	6.07	0.0277%	32	0	32	0	32
22	Office Business Opportunity	27.10	0.1238%	144	0	144	0	144
23	Mayor	39.85	0.1820%	211	0	211	6	217
24	Human Resources	159.20	0.7272%	843	0	843	23	867
25	Legal	116.36	0.5315%	616	0	616	17	633
26	City Controller's Office	64.90	0.2965%	344	0	344	10	353
27	Health Administration	74.88	0.3421%	397	0	397	11	408
28	Planning & Dev Admin	13.15	0.0601%	70	0	70	2	72
30	CIP Sal Rec PWE	14.89	0.0680%	79	0	79	2	81
31	HPD Police Records	89.82	0.4103%	476	0	476	13	489
32	General Services	227.97	1.0414%	1,208	0	1,208	33	1,241
33	HEC	242.52	1.1078%	1,285	0	1,285	36	1,320
35	Finance Public Fin	4.85	0.0222%	26	0	26	1	26
36	Finance Treasury	6.08	0.0278%	32	0	32	1	33
37	ARA Regulatory	39.85	0.1820%	211	0	211	6	217
38	City Secretary	10.70	0.0489%	57	0	57	2	58
39	City Council	77.72	0.3550%	412	0	412	11	423
40	Police	6,796.33	31.0461%	36,001	0	36,001	996	36,998
41	Depart of Neighborhds	155.53	0.7105%	824	0	824	23	847
42	Fire	4,155.57	18.9829%	22,013	0	22,013	609	22,622
43	Municipal Court	303.81	1.3878%	1,609	0	1,609	45	1,654
44	Solid Waste	474.03	2.1654%	2,511	0	2,511	69	2,581
45	Houston Airport System (HAS)	1,339.66	6.1197%	7,096	0	7,096	196	7,293
46	Housing & Community Development	161.10	0.7359%	853	0	853	24	877
47	Library	453.48	2.0715%	2,402	0	2,402	66	2,469
48	Parks & Recreation	736.60	3.3648%	3,902	0	3,902	108	4,010

Vendor Svcs Allocations

Dept:22 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%	$4,827	$0	$4,827	$134	$4,961
50	Convention & Entertainmnt	33.39	0.1525%	177	0	177	5	182
51	Fleet Management	351.01	1.6034%	1,859	0	1,859	51	1,911
52	Planning & Development	73.93	0.3377%	392	0	392	11	402
54	Finance Other	7.47	0.0341%	40	0	40	1	41
55	ARA-Insurance	4.99	0.0228%	26	0	26	1	27
56	ARA-BARC	88.69	0.4051%	470	0	470	13	483
57	ARA Parking	65.67	0.3000%	348	0	348	10	357
58	ARA Other	0.26	0.0012%	1	0	1	0	1
59	IT Public Services	16.27	0.0743%	86	0	86	2	89
60	Legal Insurance	44.85	0.2049%	238	0	238	7	244
61	Legal Wkr Comp	2.65	0.0121%	14	0	14	0	14
62	Mayor Cable TV	14.75	0.0674%	78	0	78	2	80
63	Mayor other	13.82	0.0631%	73	0	73	2	75
64	TIRZ	16.44	0.0751%	87	0	87	2	89
65	HR Health Benefits	45.83	0.2094%	243	0	243	7	249
67	PWE Bldg Insp	503.26	2.2989%	2,666	0	2,666	74	2,740
68	PWE Stormwater	387.48	1.7700%	2,053	0	2,053	57	2,109
69	PWE DDSR	490.44	2.2404%	2,598	0	2,598	72	2,670
70	PWE Water & Storm Sewer	2,237.92	10.2230%	11,855	0	11,855	328	12,183
71	PWE Houston Transtar	6.67	0.0305%	35	0	35	1	36
72	PWE Other	15.05	0.0687%	80	0	80	2	82
73	Houston Permit Center	3.30	0.0151%	17	0	17	0	18
74	CIP S/R Planning	10.95	0.0500%	58	0	58	2	60
75	CIP Sal Rec RE	34.82	0.1591%	184	0	184	5	190
76	CIP S/R Engrg	95.07	0.4343%	504	0	504	14	518
77	CIP S/R Constr	108.35	0.4950%	574	0	574	16	590
78	CIP S/R Eng/Const	14.40	0.0658%	76	0	76	2	78
79	CIP S/R Geo/Env	10.19	0.0465%	54	0	54	1	55
80	CIP S/R Other	17.72	0.0809%	94	0	94	3	96
81	CIP S/R GSD	24.64	0.1126%	131	0	131	4	134
94	HR-W.C.	30.11	0.1375%	159	0	159	4	164
95	HITS Other	28.90	0.1320%	153	0	153	4	157
Subtotal		21,891.09	100.0000%	115,961	0	115,961	3,148	119,109
Direct Bills						0		0
Total						$115,961		$119,109

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

Allocation Summary **Dept:22 Office Business Opportunity**

	Department	Certifcn/Compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svs	Non-GF	Total
0	Direct Billed	$73,847	$0	$0	$0	$0	$0	$0	$73,847
4	Finance Dir Office	407	9,130	7,880	2,722	37	0	0	20,176
5	Finance Planning & Financial Analysis	875	0	0	0	79	0	0	954
6	Finance City Council Administration	295	0	0	0	26	0	0	321
7	Finance Financial Reporting & Operati	521	0	0	0	47	0	0	568
8	Finance Internal Control	138	0	0	0	12	0	0	150
9	Finance Grants	303	0	0	0	27	0	0	330
10	Finance Performance Improvement	271	0	0	0	24	0	0	295
11	Finance Operations Support	104	0	0	0	9	0	0	113
12	ARA Director Office	196	0	4,503	0	18	0	0	4,716
13	ARA Admin Svcs	495	6,247	0	2,722	44	0	0	9,508
14	ARA Strategic Purchasing	2,240	55,742	12,384	3,402	201	0	0	73,969
15	ARA Operations	5,541	0	0	680	498	0	0	6,719
16	ARA Payroll Services	3,346	0	0	0	301	0	0	3,646
17	IT Director	781	6,247	0	10,207	70	0	0	17,305
18	HITS Admin & Applications	1,847	0	0	0	166	0	0	2,013
19	HITS Infrastructure	3,968	0	0	0	357	0	0	4,324
20	HITS Radio	1,578	0	0	0	142	0	0	1,720
21	HITS Project Mgt Office	358	0	0	0	32	0	0	390
22	Office Business Opportunity	1,598	0	0	680	144	0	0	2,422
23	Mayor	2,414	4,959	2,318	702	217	0	0	10,610
24	Human Resources	9,646	9,422	2,318	702	867	0	0	22,954
25	Legal	7,050	1,488	0	2,808	633	0	0	11,979
26	City Controller's Office	3,932	3,471	0	0	353	0	0	7,757
27	Health Administration	4,537	0	0	11,935	408	0	0	16,880
28	Planning & Dev Admin	797	496	0	702	72	0	0	2,066
29	PWE Administration Indirect	0	326,291	205,138	56,868	0	0	0	588,297
30	CIP Sal Rec PWE	(72,945)	0	0	0	81	0	0	(72,864)
31	HPD Police Records	5,442	0	0	0	489	0	0	5,931
32	General Services	13,812	59,010	54,472	2,106	1,241	0	0	130,641
33	HEC	14,694	0	0	0	1,320	0	0	16,014
35	Finance Public Fin	294	0	0	0	26	0	0	320
36	Finance Treasury	368	0	0	0	33	0	0	401
37	ARA Regulatory	2,414	0	0	0	217	0	0	2,631
38	City Secretary	648	0	0	0	58	0	0	707
39	City Council	4,709	0	0	0	423	0	0	5,132
40	Police	411,775	19,339	2,318	19,658	36,998	0	0	490,088
41	Depart of Neighborhds	9,423	4,463	10,431	0	847	0	0	25,164
42	Fire	251,777	3,471	0	2,106	22,622	0	0	279,976
43	Municipal Court	18,407	2,479	0	2,808	1,654	0	0	25,349
44	Solid Waste	28,720	7,438	3,477	1,404	2,581	0	0	43,620

Allocation Summary **Dept:22 Office Business Opportunity**

	Department	Certifcn/Compliance	Contract Monitor	S/MWDBE Reporting	Procurement Svcs	Vendor Svcs	External Svs	Non-GF	Total
45	Houston Airport System (HAS)	$81,167	$0	$0	$7,723	$7,293	$0	$0	$96,183
46	Housing & Community Development	9,761	0	0	702	877	0	0	11,340
47	Library	27,475	0	0	0	2,469	0	0	29,944
48	Parks & Recreation	44,629	3,967	3,477	4,212	4,010	0	0	60,295
49	Health & Human Services Department	55,214	1,488	1,159	0	4,961	0	0	62,821
50	Convention & Entertainmnt	2,023	0	0	0	182	0	0	2,205
51	Fleet Management	21,267	1,984	4,636	5,617	1,911	0	0	35,414
52	Planning & Development	4,479	0	1,159	0	402	0	0	6,041
54	Finance Other	453	0	0	0	41	0	0	493
55	ARA-Insurance	302	0	0	1,404	27	0	0	1,734
56	ARA-BARC	5,374	0	0	702	483	0	0	6,558
57	ARA Parking	3,979	0	0	0	357	0	0	4,336
58	ARA Other	16	0	0	0	1	0	0	17
59	IT Public Services	986	0	0	0	89	0	0	1,074
60	Legal Insurance	2,717	0	0	0	244	0	0	2,962
61	Legal Wkr Comp	161	0	0	0	14	0	0	175
62	Mayor Cable TV	894	0	0	0	80	0	0	974
63	Mayor other	837	0	0	0	75	0	0	913
64	TIRZ	996	0	0	0	89	0	0	1,086
65	HR Health Benefits	2,777	0	0	0	249	0	0	3,026
67	PWE Bldg Insp	30,491	0	0	0	2,740	0	0	33,231
68	PWE Stormwater	23,477	0	0	0	2,109	0	0	25,586
69	PWE DDSR	29,715	0	0	0	2,670	0	0	32,385
70	PWE Water & Storm Sewer	135,591	0	0	0	12,183	0	0	147,773
71	PWE Houston Transtar	404	0	0	0	36	0	0	440
72	PWE Other	912	0	0	0	82	0	0	994
73	Houston Permit Center	200	0	0	0	18	0	0	218
74	CIP S/R Planning	663	0	0	0	60	0	0	723
75	CIP Sal Rec RE	2,110	0	0	0	190	0	0	2,299
76	CIP S/R Engrg	5,760	0	0	0	518	0	0	6,278
77	CIP S/R Constr	6,565	0	0	0	590	0	0	7,155
78	CIP S/R Eng/Const	872	0	0	0	78	0	0	951
79	CIP S/R Geo/Env	617	0	0	0	55	0	0	673
80	CIP S/R Other	1,074	0	0	0	96	0	0	1,170
81	CIP S/R GSD	1,493	0	0	0	134	0	0	1,627
94	HR-W.C.	1,824	0	0	0	164	0	0	1,988
95	HITS Other	1,751	0	0	0	157	0	0	1,908
96	Other	0	0	0	702	0	0	0	702
Total		$1,325,645	$527,133	$315,669	$143,276	$119,109	$0	$0	$2,430,831

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 department. 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 directly to Mayor Other in the plan.

• **Other Services** - Costs of Other Services of the Mayor's Office have been allocated to Mayor Other in the plan.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:23 Mayor**

Description		Amount	General Admin	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
Personnel Costs								
Salaries	S1	2,771,201	0	1,617,501	208,687	680,639	264,374	0
Salary % Split			*.00%*	*58.37%*	*7.53%*	*24.56%*	*9.54%*	*.00%*
Benefits	P	1,068,065	0	617,612	99,005	265,948	85,500	0
Subtotal - Personnel Costs		3,839,266	0	2,235,113	307,692	946,587	349,874	0
Services & Supplies Cost								
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	(1,645,417)	0	0	0	(1,186,017)	(457,848)	(1,552)
Subtotal - Services & Supplies		(1,055,777)	0	221,095	19,589	(946,587)	(349,874)	(0)
Department Cost Total		2,783,489	0	2,456,208	327,281	(0)	0	(0)
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		2,783,489	0	2,456,208	327,281	(0)	0	(0)
General Admin Distribution			0	0	0	0	0	0
Grand Total		$2,783,489		$2,456,208	$327,281	$(0)	$0	$(0)

B. Incoming Costs - (Default Spread Salary%)

Dept:23 Mayor

	Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
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	467	56,759	7,323	23,884	9,277	0
3	Memberships	4,116	20	2,414	311	1,016	395	0
3	Accounting & Consult	5,672	28	3,327	429	1,400	544	0
3	Other Misc	2,248	12	1,319	170	555	216	0
	Subtotal - Non-Departmental-Gen Gov	108,811	527	63,819	8,234	26,855	10,431	0
5	Finance Budget	6,542	1,292	4,572	590	1,924	747	0
	Subtotal - Finance Budget Manageme	6,542	1,292	4,572	590	1,924	747	0
7	General Accounting	3,162	706	2,258	291	950	369	0
7	Fixed Assets	1,899	411	1,349	174	568	220	0
7	Auditing Svcs	5,811	0	3,392	438	1,427	554	0
	Subtotal - Finance General Accounting	10,872	1,117	6,998	903	2,945	1,144	0
8	Internal Control	814	150	563	73	237	92	0
	Subtotal - Finance Internal Control	814	150	563	73	237	92	0
10	Perform Improvement	979	147	657	85	277	107	0
	Subtotal - Finance Performance Mana	979	147	657	85	277	107	0
11	Finance Operation Support	1,054	70	656	85	276	107	0
	Subtotal - Finance Business Services	1,054	70	656	85	276	107	0
14	Strategic Purchasing	58,583	3,516	36,246	4,676	15,252	5,924	0
	Subtotal - ARA Strategic Purchasing	58,583	3,516	36,246	4,676	15,252	5,924	0
15	Property	2,138	118	1,317	170	554	215	0
15	Records	1,425	95	887	114	373	145	0

B. Incoming Costs - (Default Spread Salary%)

Dept:23 Mayor

	Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
15	3-1-1 Scvs	$19,242	$1,191	$11,926	$1,539	$5,019	$1,949	$0
	Subtotal - ARA Operations	22,805	1,404	14,130	1,823	5,946	2,310	0
16	Payroll Svcs	9,022	402	5,500	710	2,314	899	0
	Subtotal - ARA Payroll Services	9,022	402	5,500	710	2,314	899	0
18	Enterprise Appl	309,308	16,268	190,033	24,518	79,965	31,060	0
18	IT ERP	31,418	1,204	19,041	2,457	8,012	3,112	0
	Subtotal - HITS Admin & Applications	340,726	17,472	209,074	26,974	87,978	34,172	0
19	Client Svcs	84,188	4,018	51,484	6,642	21,664	8,415	0
19	NW Data	17,725	899	10,871	1,403	4,574	1,777	0
19	NW Voice	26,010	1,223	15,895	2,051	6,689	2,598	0
19	Enterprise Optns	10,575	509	6,470	835	2,722	1,057	0
	Subtotal - HITS Infrastructure	138,499	6,648	84,720	10,930	35,650	13,847	0
20	IT Radio Svcs	7,457	281	4,516	583	1,900	738	0
	Subtotal - HITS Radio	7,457	281	4,516	583	1,900	738	0
21	IT Proj Mgt	1,898	69	1,148	148	483	188	0
	Subtotal - HITS Project Mgt Office	1,898	69	1,148	148	483	188	0
22	Certifcn/Compliance	2,349	65	1,409	182	593	230	0
22	Contract Monitor	4,805	153	2,894	373	1,218	473	0
22	S/MWDBE Reporting	2,252	66	1,353	175	569	221	0
22	Procurement Svcs	680	22	410	53	172	67	0
22	Vendor Svcs	211	6	127	16	53	21	0
	Subtotal - Office Business Opportunity	10,298	312	6,193	799	2,606	1,012	0
23	City Mayor Admin	0	5,368	3,133	404	1,318	512	0
	Subtotal - Mayor	0	5,368	3,133	404	1,318	512	0
24	Selection	0	7,396	4,317	557	1,817	706	0
24	Personnel Svcs	0	3,168	1,849	239	778	302	0
24	HR Training	0	1,038	606	78	255	99	0

B. Incoming Costs - (Default Spread Salary%)

Dept:23 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
Subtotal - Human Resources	$0	$11,602	$6,772	$874	$2,850	$1,107	$0
25 Legal Svcs	0	253,710	148,086	19,106	62,314	24,204	0
25 Inspector General	0	10,424	6,084	785	2,560	994	0
Subtotal - Legal	0	264,134	154,170	19,891	64,874	25,198	0
26 Controller Fin Svcs	0	21,066	12,296	1,586	5,174	2,010	0
Subtotal - City Controller's Office	0	21,066	12,296	1,586	5,174	2,010	0
32 Building Svcs	0	165,063	96,344	12,430	40,541	15,747	0
32 Utilities	0	77,823	45,424	5,861	19,114	7,424	0
32 Real Estate	0	52,054	30,383	3,920	12,785	4,966	0
Subtotal - General Services	0	294,940	172,151	22,211	72,441	28,137	0
Total Incoming	843,817	630,516	860,542	111,026	362,113	140,652	0
			77.90%	10.29%	8.50%	3.30%	0.00%
C. Total Allocated		$4,257,822	$3,316,750	$438,307	$362,113	$140,652	$(0)

City Mayor Admin Allocations

Dept:23 Mayor

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	6.90	0.0315%	$929	$0	$929	$0	$929
5	Finance Planning & Financial Analysis	14.84	0.0678%	1,999	0	1,999	0	1,999
6	Finance City Council Administration	5.00	0.0228%	673	0	673	0	673
7	Finance Financial Reporting & Operati	8.84	0.0404%	1,191	0	1,191	0	1,191
8	Finance Internal Control	2.34	0.0107%	315	0	315	0	315
9	Finance Grants	5.14	0.0235%	692	0	692	0	692
10	Finance Performance Improvement	4.59	0.0210%	618	0	618	0	618
11	Finance Operations Support	1.76	0.0080%	237	0	237	0	237
12	ARA Director Office	3.32	0.0152%	447	0	447	0	447
13	ARA Admin Svcs	8.39	0.0383%	1,130	0	1,130	0	1,130
14	ARA Strategic Purchasing	37.99	0.1735%	5,117	0	5,117	0	5,117
15	ARA Operations	93.98	0.4293%	12,659	0	12,659	0	12,659
16	ARA Payroll Services	56.75	0.2592%	7,644	0	7,644	0	7,644
17	IT Director	13.24	0.0605%	1,783	0	1,783	0	1,783
18	HITS Admin & Applications	31.33	0.1431%	4,220	0	4,220	0	4,220
19	HITS Infrastructure	67.30	0.3074%	9,065	0	9,065	0	9,065
20	HITS Radio	26.77	0.1223%	3,606	0	3,606	0	3,606
21	HITS Project Mgt Office	6.07	0.0277%	818	0	818	0	818
22	Office Business Opportunity	27.10	0.1238%	3,650	0	3,650	0	3,650
23	Mayor	39.85	0.1820%	5,368	0	5,368	0	5,368
24	Human Resources	159.20	0.7272%	21,444	0	21,444	2,734	24,178
25	Legal	116.36	0.5315%	15,674	0	15,674	1,998	17,672
26	City Controller's Office	64.90	0.2965%	8,742	0	8,742	1,115	9,857
27	Health Administration	74.88	0.3421%	10,086	0	10,086	1,286	11,372
28	Planning & Dev Admin	13.15	0.0601%	1,771	0	1,771	226	1,997
30	CIP Sal Rec PWE	14.89	0.0680%	2,006	0	2,006	256	2,261
31	HPD Police Records	89.82	0.4103%	12,099	0	12,099	1,543	13,641
32	General Services	227.97	1.0414%	30,708	0	30,708	3,915	34,623
33	HEC	242.52	1.1078%	32,667	0	32,667	4,165	36,832
35	Finance Public Fin	4.85	0.0222%	653	0	653	83	737
36	Finance Treasury	6.08	0.0278%	819	0	819	104	923
37	ARA Regulatory	39.85	0.1820%	5,368	0	5,368	684	6,052
38	City Secretary	10.70	0.0489%	1,441	0	1,441	184	1,625
39	City Council	77.72	0.3550%	10,469	0	10,469	1,335	11,804
40	Police	6,796.33	31.0461%	915,465	0	915,465	116,717	1,032,182
41	Depart of Neighborhds	155.53	0.7105%	20,950	0	20,950	2,671	23,621
42	Fire	4,155.57	18.9829%	559,755	0	559,755	71,366	631,121
43	Municipal Court	303.81	1.3878%	40,923	0	40,923	5,217	46,141
44	Solid Waste	474.03	2.1654%	63,852	0	63,852	8,141	71,993
45	Houston Airport System (HAS)	1,339.66	6.1197%	180,452	0	180,452	23,007	203,459
46	Housing & Community Development	161.10	0.7359%	21,700	0	21,700	2,767	24,467
47	Library	453.48	2.0715%	61,084	0	61,084	7,788	68,872
48	Parks & Recreation	736.60	3.3648%	99,220	0	99,220	12,650	111,870

City Mayor Admin Allocations **Dept:23 Mayor**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Health & Human Services Department	911.30	4.1629%	$122,752	$0	$122,752	$15,650	$138,402
50	Convention & Entertainmnt	33.39	0.1525%	4,498	0	4,498	573	5,071
51	Fleet Management	351.01	1.6034%	47,281	0	47,281	6,028	53,309
52	Planning & Development	73.93	0.3377%	9,958	0	9,958	1,270	11,228
54	Finance Other	7.47	0.0341%	1,006	0	1,006	128	1,134
55	ARA-Insurance	4.99	0.0228%	672	0	672	86	758
56	ARA-BARC	88.69	0.4051%	11,947	0	11,947	1,523	13,470
57	ARA Parking	65.67	0.3000%	8,846	0	8,846	1,128	9,974
58	ARA Other	0.26	0.0012%	35	0	35	4	39
59	IT Public Services	16.27	0.0743%	2,192	0	2,192	279	2,471
60	Legal Insurance	44.85	0.2049%	6,041	0	6,041	770	6,812
61	Legal Wkr Comp	2.65	0.0121%	357	0	357	46	402
62	Mayor Cable TV	14.75	0.0674%	1,987	0	1,987	253	2,240
63	Mayor other	13.82	0.0631%	1,862	0	1,862	237	2,099
64	TIRZ	16.44	0.0751%	2,214	0	2,214	282	2,497
65	HR Health Benefits	45.83	0.2094%	6,173	0	6,173	787	6,960
67	PWE Bldg Insp	503.26	2.2989%	67,789	0	67,789	8,643	76,432
68	PWE Stormwater	387.48	1.7700%	52,194	0	52,194	6,654	58,848
69	PWE DDSR	490.44	2.2404%	66,062	0	66,062	8,423	74,485
70	PWE Water & Storm Sewer	2,237.92	10.2230%	301,448	0	301,448	38,433	339,881
71	PWE Houston Transtar	6.67	0.0305%	898	0	898	115	1,013
72	PWE Other	15.05	0.0687%	2,027	0	2,027	258	2,286
73	Houston Permit Center	3.30	0.0151%	445	0	445	57	501
74	CIP S/R Planning	10.95	0.0500%	1,475	0	1,475	188	1,663
75	CIP Sal Rec RE	34.82	0.1591%	4,690	0	4,690	598	5,288
76	CIP S/R Engrg	95.07	0.4343%	12,806	0	12,806	1,633	14,439
77	CIP S/R Constr	108.35	0.4950%	14,595	0	14,595	1,861	16,455
78	CIP S/R Eng/Const	14.40	0.0658%	1,940	0	1,940	247	2,187
79	CIP S/R Geo/Env	10.19	0.0465%	1,373	0	1,373	175	1,548
80	CIP S/R Other	17.72	0.0809%	2,387	0	2,387	304	2,691
81	CIP S/R GSD	24.64	0.1126%	3,319	0	3,319	423	3,742
94	HR-W.C.	30.11	0.1375%	4,056	0	4,056	517	4,573
95	HITS Other	28.90	0.1320%	3,893	0	3,893	496	4,389
Subtotal		21,891.09	100.0000%	2,948,729	0	2,948,729	368,021	3,316,750
Direct Bills						0		0
Total						$2,948,729		$3,316,750

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Agenda Office Allocations **Dept:23 Mayor**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 City Council	100	100.0000%	$390,825	$0	$390,825	$47,481	$438,307
Subtotal	100	100.0000%	390,825	0	390,825	47,481	438,307
Direct Bills					0		0
Total					$390,825		$438,307

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

Special Events Allocations **Dept:23 Mayor**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	$207,251	$0	$207,251	$154,862	$362,113
Subtotal	100	100.0000%	207,251	0	207,251	154,862	362,113
Direct Bills					0		0
Total					$207,251		$362,113

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

I Gov Relats Allocations **Dept:23 Mayor**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	$80,501	$0	$80,501	$60,152	$140,652
Subtotal	100	100.0000%	80,501	0	80,501	60,152	140,652
Direct Bills					0		0
Total					$80,501		$140,652

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

Other Svcs Allocations **Dept:23 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)
Subtotal	100	100.0000%	(0)	0	(0)	0	(0)
Direct Bills					0		0
Total					$(0)		$(0)

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

Allocation Summary **Dept:23 Mayor**

	Department	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs	Total
4	Finance Dir Office	$929	$0	$0	$0	$0	$929
5	Finance Planning & Financial Analysis	1,999	0	0	0	0	1,999
6	Finance City Council Administration	673	0	0	0	0	673
7	Finance Financial Reporting & Operati	1,191	0	0	0	0	1,191
8	Finance Internal Control	315	0	0	0	0	315
9	Finance Grants	692	0	0	0	0	692
10	Finance Performance Improvement	618	0	0	0	0	618
11	Finance Operations Support	237	0	0	0	0	237
12	ARA Director Office	447	0	0	0	0	447
13	ARA Admin Svcs	1,130	0	0	0	0	1,130
14	ARA Strategic Purchasing	5,117	0	0	0	0	5,117
15	ARA Operations	12,659	0	0	0	0	12,659
16	ARA Payroll Services	7,644	0	0	0	0	7,644
17	IT Director	1,783	0	0	0	0	1,783
18	HITS Admin & Applications	4,220	0	0	0	0	4,220
19	HITS Infrastructure	9,065	0	0	0	0	9,065
20	HITS Radio	3,606	0	0	0	0	3,606
21	HITS Project Mgt Office	818	0	0	0	0	818
22	Office Business Opportunity	3,650	0	0	0	0	3,650
23	Mayor	5,368	0	0	0	0	5,368
24	Human Resources	24,178	0	0	0	0	24,178
25	Legal	17,672	0	0	0	0	17,672
26	City Controller's Office	9,857	0	0	0	0	9,857
27	Health Administration	11,372	0	0	0	0	11,372
28	Planning & Dev Admin	1,997	0	0	0	0	1,997
30	CIP Sal Rec PWE	2,261	0	0	0	0	2,261
31	HPD Police Records	13,641	0	0	0	0	13,641
32	General Services	34,623	0	0	0	0	34,623
33	HEC	36,832	0	0	0	0	36,832
35	Finance Public Fin	737	0	0	0	0	737
36	Finance Treasury	923	0	0	0	0	923
37	ARA Regulatory	6,052	0	0	0	0	6,052
38	City Secretary	1,625	0	0	0	0	1,625
39	City Council	11,804	438,307	0	0	0	450,110
40	Police	1,032,182	0	0	0	0	1,032,182
41	Depart of Neighborhds	23,621	0	0	0	0	23,621
42	Fire	631,121	0	0	0	0	631,121
43	Municipal Court	46,141	0	0	0	0	46,141
44	Solid Waste	71,993	0	0	0	0	71,993
45	Houston Airport System (HAS)	203,459	0	0	0	0	203,459
46	Housing & Community Development	24,467	0	0	0	0	24,467

Allocation Summary

Dept:23 Mayor

	Department	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs	Total
47	Library	$68,872	$0	$0	$0	$0	$68,872
48	Parks & Recreation	111,870	0	0	0	0	111,870
49	Health & Human Services Department	138,402	0	0	0	0	138,402
50	Convention & Entertainmnt	5,071	0	0	0	0	5,071
51	Fleet Management	53,309	0	0	0	0	53,309
52	Planning & Development	11,228	0	0	0	0	11,228
54	Finance Other	1,134	0	0	0	0	1,134
55	ARA-Insurance	758	0	0	0	0	758
56	ARA-BARC	13,470	0	0	0	0	13,470
57	ARA Parking	9,974	0	0	0	0	9,974
58	ARA Other	39	0	0	0	0	39
59	IT Public Services	2,471	0	0	0	0	2,471
60	Legal Insurance	6,812	0	0	0	0	6,812
61	Legal Wkr Comp	402	0	0	0	0	402
62	Mayor Cable TV	2,240	0	0	0	0	2,240
63	Mayor other	2,099	0	362,113	140,652	(0)	504,864
64	TIRZ	2,497	0	0	0	0	2,497
65	HR Health Benefits	6,960	0	0	0	0	6,960
67	PWE Bldg Insp	76,432	0	0	0	0	76,432
68	PWE Stormwater	58,848	0	0	0	0	58,848
69	PWE DDSR	74,485	0	0	0	0	74,485
70	PWE Water & Storm Sewer	339,881	0	0	0	0	339,881
71	PWE Houston Transtar	1,013	0	0	0	0	1,013
72	PWE Other	2,286	0	0	0	0	2,286
73	Houston Permit Center	501	0	0	0	0	501
74	CIP S/R Planning	1,663	0	0	0	0	1,663
75	CIP Sal Rec RE	5,288	0	0	0	0	5,288
76	CIP S/R Engrg	14,439	0	0	0	0	14,439
77	CIP S/R Constr	16,455	0	0	0	0	16,455
78	CIP S/R Eng/Const	2,187	0	0	0	0	2,187
79	CIP S/R Geo/Env	1,548	0	0	0	0	1,548
80	CIP S/R Other	2,691	0	0	0	0	2,691
81	CIP S/R GSD	3,742	0	0	0	0	3,742
94	HR-W.C.	4,573	0	0	0	0	4,573
95	HITS Other	4,389	0	0	0	0	4,389
Total		$3,316,750	$438,307	$362,113	$140,652	$(0)	$4,257,822

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 FTE 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 FTE positions.

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:24 Human Resources**

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

B. Incoming Costs - (Default Spread Salary%)

Dept:24 Human Resources

	Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	HR Training	Non-GF
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	403	5,355	8,618	1,556	1,180	67,210
3	Memberships	3,552	17	228	367	66	50	2,858
3	Accounting & Consult	62,584	311	4,013	6,459	1,166	885	50,373
3	Other Misc	1,760	9	113	182	33	25	1,417
3	Walker Rent	657,358	3,175	42,149	67,836	12,244	9,291	529,012
	Subtotal - Non-Departmental-Gen Gov	808,769	3,917	51,858	83,463	15,064	11,432	650,869
5	Finance Budget	72,184	14,258	5,516	8,878	1,602	1,216	69,230
	Subtotal - Finance Budget Manageme	72,184	14,258	5,516	8,878	1,602	1,216	69,230
7	General Accounting	34,894	7,786	2,723	4,383	791	600	34,181
7	Fixed Assets	382	83	30	48	9	7	372
7	Auditing Svcs	64,118	0	4,091	6,585	1,189	902	51,351
	Subtotal - Finance General Accounting	99,394	7,868	6,844	11,016	1,988	1,509	85,905
8	Internal Control	637	118	48	77	14	11	604
	Subtotal - Finance Internal Control	637	118	48	77	14	11	604
10	Perform Improvement	5,936	894	436	701	127	96	5,470
	Subtotal - Finance Performance Mana	5,936	894	436	701	127	96	5,470
11	Finance Operation Support	6,389	423	435	700	126	96	5,456
	Subtotal - Finance Business Services	6,389	423	435	700	126	96	5,456
14	Strategic Purchasing	31,692	1,902	2,144	3,450	623	473	26,905
	Subtotal - ARA Strategic Purchasing	31,692	1,902	2,144	3,450	623	473	26,905
15	Property	430	24	29	47	8	6	363
15	Records	5,693	380	388	624	113	85	4,864
15	3-1-1 Scvs	19,600	1,213	1,328	2,138	386	293	16,669
	Subtotal - ARA Operations	25,724	1,616	1,745	2,808	507	385	21,896
16	Payroll Svcs	36,041	1,605	2,402	3,866	698	530	30,150

B. Incoming Costs - (Default Spread Salary%) **Dept:24 Human Resources**

	Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	HR Training	Non-GF
	Subtotal - ARA Payroll Services	$36,041	$1,605	$2,402	$3,866	$698	$530	$30,150
18	Enterprise Appl	143,435	7,544	9,634	15,506	2,799	2,124	120,917
18	IT ERP	375,056	14,375	24,850	39,994	7,219	5,478	311,890
	Subtotal - HITS Admin & Applications	518,491	21,919	34,484	55,500	10,017	7,602	432,808
19	Client Svcs	306,424	14,623	20,486	32,971	5,951	4,516	257,123
19	NW Data	25,952	1,317	1,740	2,801	505	384	21,839
19	NW Voice	38,083	1,790	2,544	4,095	739	561	31,934
19	Enterprise Optns	116,694	5,611	7,804	12,561	2,267	1,720	97,953
	Subtotal - HITS Infrastructure	487,154	23,341	32,575	52,428	9,463	7,181	408,849
21	IT Proj Mgt	7,581	276	501	807	146	111	6,292
	Subtotal - HITS Project Mgt Office	7,581	276	501	807	146	111	6,292
22	Certifcn/Compliance	9,386	260	615	991	179	136	7,725
22	Contract Monitor	9,130	292	601	968	175	133	7,546
22	S/MWDBE Reporting	2,252	66	148	238	43	33	1,856
22	Procurement Svcs	680	22	45	72	13	10	562
22	Vendor Svcs	843	23	55	89	16	12	694
	Subtotal - Office Business Opportunity	22,292	662	1,465	2,357	425	323	18,384
23	City Mayor Admin	21,444	2,734	1,543	2,483	448	340	19,364
	Subtotal - Mayor	21,444	2,734	1,543	2,483	448	340	19,364
24	Selection	0	21,496	1,372	2,208	398	302	17,215
24	Personnel Svcs	0	12,655	808	1,300	235	178	10,135
24	HR Training	0	9,629	614	989	178	135	7,712
	Subtotal - Human Resources	0	43,780	2,794	4,496	812	616	35,063
25	Legal Svcs	0	62,021	3,958	6,369	1,150	872	49,672
25	Inspector General	0	13,899	887	1,427	258	196	11,131
	Subtotal - Legal	0	75,919	4,844	7,797	1,407	1,068	60,803
26	Controller Fin Svcs	0	232,447	14,833	23,872	4,309	3,270	186,164

B. Incoming Costs - (Default Spread Salary%)

Dept:24 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	HR Training	Non-GF
Subtotal - City Controller's Office	$0	$232,447	$14,833	$23,872	$4,309	$3,270	$186,164
32 Design & Const	0	115	7	12	2	2	92
32 Real Estate	0	22,800	1,455	2,342	423	321	18,260
Subtotal - General Services	0	22,914	1,462	2,353	425	322	18,352
Total Incoming	2,150,393	456,593	166,354	267,736	48,324	36,671	2,087,901
			3.53%	6.06%	1.12%	0.78%	88.51%
C. Total Allocated		$29,467,262	$1,040,812	$1,786,999	$328,874	$229,943	$26,080,634

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Selection Allocations **Dept:24 Human Resources**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	41	0.9367%	$9,477	$0	$9,477	$0	$9,477
12	ARA Director Office	167	3.8154%	38,599	0	38,599	0	38,599
17	IT Director	57	1.3023%	13,175	0	13,175	0	13,175
22	Office Business Opportunity	12	0.2742%	2,774	0	2,774	0	2,774
23	Mayor	32	0.7311%	7,396	0	7,396	0	7,396
24	Human Resources	93	2.1247%	21,496	0	21,496	0	21,496
25	Legal	60	1.3708%	13,868	0	13,868	440	14,308
26	City Controller's Office	14	0.3199%	3,236	0	3,236	103	3,339
30	CIP Sal Rec PWE	75	1.7135%	17,335	0	17,335	550	17,885
32	General Services	59	1.3480%	13,637	0	13,637	432	14,069
33	HEC	67	1.5307%	15,486	0	15,486	491	15,977
39	City Council	23	0.5255%	5,316	0	5,316	169	5,485
40	Police	883	20.1736%	204,092	0	204,092	6,472	210,564
41	Depart of Neighborhds	37	0.8453%	8,552	0	8,552	271	8,823
42	Fire	406	9.2758%	93,841	0	93,841	2,976	96,817
43	Municipal Court	73	1.6678%	16,873	0	16,873	535	17,408
44	Solid Waste	143	3.2671%	33,052	0	33,052	1,048	34,100
45	Houston Airport System (HAS)	118	2.6959%	27,274	0	27,274	865	28,139
46	Housing & Community Development	57	1.3023%	13,175	0	13,175	418	13,592
47	Library	309	7.0596%	71,421	0	71,421	2,265	73,685
48	Parks & Recreation	475	10.8522%	109,789	0	109,789	3,482	113,271
49	Health & Human Services Department	236	5.3918%	54,548	0	54,548	1,730	56,278
51	Fleet Management	78	1.7820%	18,028	0	18,028	572	18,600
52	Planning & Development	28	0.6397%	6,472	0	6,472	205	6,677
67	PWE Bldg Insp	109	2.4903%	25,194	0	25,194	799	25,993
68	PWE Stormwater	79	1.8049%	18,260	0	18,260	579	18,839
69	PWE DDSR	116	2.6502%	26,812	0	26,812	850	27,662
70	PWE Water & Storm Sewer	455	10.3952%	105,166	0	105,166	3,335	108,501
72	PWE Other	75	1.7135%	17,335	0	17,335	550	17,885
Subtotal		4,377	100.0000%	1,011,676	0	1,011,676	29,136	1,040,812
Direct Bills						0		0
Total						$1,011,676		$1,040,812

Basis Units: Number of selections per department
Source: HR Selection Report

Personnel Svcs Allocations **Dept:24 Human Resources**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	6.90	0.0315%	$548	$0	$548	$0	$548
5	Finance Planning & Financial Analysis	14.84	0.0678%	1,180	0	1,180	0	1,180
6	Finance City Council Administration	5.00	0.0228%	397	0	397	0	397
7	Finance Financial Reporting & Operati	8.84	0.0404%	703	0	703	0	703
8	Finance Internal Control	2.34	0.0107%	186	0	186	0	186
9	Finance Grants	5.14	0.0235%	409	0	409	0	409
10	Finance Performance Improvement	4.59	0.0210%	365	0	365	0	365
11	Finance Operations Support	1.76	0.0080%	140	0	140	0	140
12	ARA Director Office	3.32	0.0152%	264	0	264	0	264
13	ARA Admin Svcs	8.39	0.0383%	667	0	667	0	667
14	ARA Strategic Purchasing	37.99	0.1735%	3,020	0	3,020	0	3,020
15	ARA Operations	93.98	0.4293%	7,470	0	7,470	0	7,470
16	ARA Payroll Services	56.75	0.2592%	4,511	0	4,511	0	4,511
17	IT Director	13.24	0.0605%	1,052	0	1,052	0	1,052
18	HITS Admin & Applications	31.33	0.1431%	2,490	0	2,490	0	2,490
19	HITS Infrastructure	67.30	0.3074%	5,350	0	5,350	0	5,350
20	HITS Radio	26.77	0.1223%	2,128	0	2,128	0	2,128
21	HITS Project Mgt Office	6.07	0.0277%	482	0	482	0	482
22	Office Business Opportunity	27.10	0.1238%	2,154	0	2,154	0	2,154
23	Mayor	39.85	0.1820%	3,168	0	3,168	0	3,168
24	Human Resources	159.20	0.7272%	12,655	0	12,655	0	12,655
25	Legal	116.36	0.5315%	9,249	0	9,249	257	9,506
26	City Controller's Office	64.90	0.2965%	5,159	0	5,159	143	5,302
27	Health Administration	74.88	0.3421%	5,952	0	5,952	165	6,117
28	Planning & Dev Admin	13.15	0.0601%	1,045	0	1,045	29	1,074
30	CIP Sal Rec PWE	14.89	0.0680%	1,184	0	1,184	33	1,216
31	HPD Police Records	89.82	0.4103%	7,140	0	7,140	198	7,338
32	General Services	227.97	1.0414%	18,121	0	18,121	503	18,624
33	HEC	242.52	1.1078%	19,278	0	19,278	535	19,812
35	Finance Public Fin	4.85	0.0222%	386	0	386	11	396
36	Finance Treasury	6.08	0.0278%	483	0	483	13	497
37	ARA Regulatory	39.85	0.1820%	3,168	0	3,168	88	3,255
38	City Secretary	10.70	0.0489%	851	0	851	24	874
39	City Council	77.72	0.3550%	6,178	0	6,178	171	6,349
40	Police	6,796.33	31.0461%	540,235	0	540,235	14,983	555,218
41	Depart of Neighborhds	155.53	0.7105%	12,363	0	12,363	343	12,706
42	Fire	4,155.57	18.9829%	330,323	0	330,323	9,161	339,484
43	Municipal Court	303.81	1.3878%	24,150	0	24,150	670	24,819
44	Solid Waste	474.03	2.1654%	37,680	0	37,680	1,045	38,725
45	Houston Airport System (HAS)	1,339.66	6.1197%	106,489	0	106,489	2,953	109,442
46	Housing & Community Development	161.10	0.7359%	12,806	0	12,806	355	13,161
47	Library	453.48	2.0715%	36,047	0	36,047	1,000	37,047
48	Parks & Recreation	736.60	3.3648%	58,552	0	58,552	1,624	60,176

Personnel Svcs Allocations

Dept:24 Human Resources

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49	Health & Human Services Department	911.30	4.1629%	$72,439	$0	$72,439	$2,009	$74,448
50	Convention & Entertainmnt	33.39	0.1525%	2,654	0	2,654	74	2,728
51	Fleet Management	351.01	1.6034%	27,902	0	27,902	774	28,675
52	Planning & Development	73.93	0.3377%	5,877	0	5,877	163	6,040
54	Finance Other	7.47	0.0341%	594	0	594	16	610
55	ARA-Insurance	4.99	0.0228%	397	0	397	11	408
56	ARA-BARC	88.69	0.4051%	7,050	0	7,050	196	7,245
57	ARA Parking	65.67	0.3000%	5,220	0	5,220	145	5,365
58	ARA Other	0.26	0.0012%	21	0	21	1	21
59	IT Public Services	16.27	0.0743%	1,293	0	1,293	36	1,329
60	Legal Insurance	44.85	0.2049%	3,565	0	3,565	99	3,664
61	Legal Wkr Comp	2.65	0.0121%	211	0	211	6	216
62	Mayor Cable TV	14.75	0.0674%	1,172	0	1,172	33	1,205
63	Mayor other	13.82	0.0631%	1,099	0	1,099	30	1,129
64	TIRZ	16.44	0.0751%	1,307	0	1,307	36	1,343
65	HR Health Benefits	45.83	0.2094%	3,643	0	3,643	101	3,744
67	PWE Bldg Insp	503.26	2.2989%	40,004	0	40,004	1,109	41,113
68	PWE Stormwater	387.48	1.7700%	30,801	0	30,801	854	31,655
69	PWE DDSR	490.44	2.2404%	38,985	0	38,985	1,081	40,066
70	PWE Water & Storm Sewer	2,237.92	10.2230%	177,891	0	177,891	4,934	182,824
71	PWE Houston Transtar	6.67	0.0305%	530	0	530	15	545
72	PWE Other	15.05	0.0687%	1,196	0	1,196	33	1,229
73	Houston Permit Center	3.30	0.0151%	262	0	262	7	270
74	CIP S/R Planning	10.95	0.0500%	870	0	870	24	895
75	CIP Sal Rec RE	34.82	0.1591%	2,768	0	2,768	77	2,845
76	CIP S/R Engrg	95.07	0.4343%	7,557	0	7,557	210	7,767
77	CIP S/R Constr	108.35	0.4950%	8,613	0	8,613	239	8,852
78	CIP S/R Eng/Const	14.40	0.0658%	1,145	0	1,145	32	1,176
79	CIP S/R Geo/Env	10.19	0.0465%	810	0	810	22	832
80	CIP S/R Other	17.72	0.0809%	1,409	0	1,409	39	1,448
81	CIP S/R GSD	24.64	0.1126%	1,959	0	1,959	54	2,013
94	HR-W.C.	30.11	0.1375%	2,393	0	2,393	66	2,460
95	HITS Other	28.90	0.1320%	2,297	0	2,297	64	2,361
Subtotal		21,891.09	100.0000%	1,740,107	0	1,740,107	46,892	1,786,999
Direct Bills						0		0
Total						$1,740,107		$1,786,999

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

Classified Testing Allocations **Dept:24 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Police	285	11.0422%	$35,381	$0	$35,381	$935	$36,315
42 Fire	2,296	88.9578%	285,030	0	285,030	7,529	292,559
Subtotal	2,581	100.0000%	320,411	0	320,411	8,463	328,874
Direct Bills					0		0
Total					$320,411		$328,874

Basis Units: Number of people tested by department
Source: HR Testing Report

HR Training Allocations **Dept:24 Human Resources**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	7	0.0524%	$117	$0	$117	$0	$117
5	Finance Planning & Financial Analysis	3	0.0225%	50	0	50	0	50
6	Finance City Council Administration	10	0.0749%	167	0	167	0	167
7	Finance Financial Reporting & Operati	31	0.2323%	519	0	519	0	519
8	Finance Internal Control	1	0.0075%	17	0	17	0	17
9	Finance Grants	20	0.1498%	335	0	335	0	335
10	Finance Performance Improvement	5	0.0375%	84	0	84	0	84
11	Finance Operations Support	2	0.0150%	33	0	33	0	33
13	ARA Admin Svcs	14	0.1049%	234	0	234	0	234
14	ARA Strategic Purchasing	13	0.0974%	218	0	218	0	218
15	ARA Operations	57	0.4271%	955	0	955	0	955
16	ARA Payroll Services	97	0.7268%	1,624	0	1,624	0	1,624
17	IT Director	52	0.3896%	871	0	871	0	871
18	HITS Admin & Applications	32	0.2398%	536	0	536	0	536
19	HITS Infrastructure	30	0.2248%	502	0	502	0	502
20	HITS Radio	10	0.0749%	167	0	167	0	167
21	HITS Project Mgt Office	14	0.1049%	234	0	234	0	234
22	Office Business Opportunity	85	0.6368%	1,423	0	1,423	0	1,423
23	Mayor	62	0.4645%	1,038	0	1,038	0	1,038
24	Human Resources	575	4.3081%	9,629	0	9,629	0	9,629
25	Legal	15	0.1124%	251	0	251	8	259
26	City Controller's Office	41	0.3072%	687	0	687	22	708
27	Health Administration	146	1.0939%	2,445	0	2,445	77	2,522
28	Planning & Dev Admin	11	0.0824%	184	0	184	6	190
30	CIP Sal Rec PWE	960	7.1926%	16,077	0	16,077	504	16,581
31	HPD Police Records	29	0.2173%	486	0	486	15	501
32	General Services	588	4.4055%	9,847	0	9,847	309	10,156
33	HEC	137	1.0264%	2,294	0	2,294	72	2,366
35	Finance Public Fin	4	0.0300%	67	0	67	2	69
36	Finance Treasury	12	0.0899%	201	0	201	6	207
37	ARA Regulatory	55	0.4121%	921	0	921	29	950
38	City Secretary	1	0.0075%	17	0	17	1	17
39	City Council	15	0.1124%	251	0	251	8	259
40	Police	921	6.9004%	15,424	0	15,424	484	15,908
41	Depart of Neighborhds	357	2.6748%	5,979	0	5,979	188	6,166
42	Fire	182	1.3636%	3,048	0	3,048	96	3,144
43	Municipal Court	286	2.1428%	4,790	0	4,790	150	4,940
44	Solid Waste	330	2.4725%	5,526	0	5,526	173	5,700
45	Houston Airport System (HAS)	467	3.4989%	7,821	0	7,821	245	8,066
46	Housing & Community Development	219	1.6408%	3,668	0	3,668	115	3,783
47	Library	374	2.8021%	6,263	0	6,263	196	6,460
48	Parks & Recreation	529	3.9634%	8,859	0	8,859	278	9,137
49	Health & Human Services Department	788	5.9039%	13,197	0	13,197	414	13,610

HR Training Allocations **Dept:24 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Convention & Entertainmnt	5	0.0375%	$84	$0	$84	$3	$86
51 Fleet Management	298	2.2327%	4,991	0	4,991	157	5,147
52 Planning & Development	63	0.4720%	1,055	0	1,055	33	1,088
54 Finance Other	15	0.1124%	251	0	251	8	259
55 ARA-Insurance	19	0.1424%	318	0	318	10	328
56 ARA-BARC	33	0.2472%	553	0	553	17	570
57 ARA Parking	66	0.4945%	1,105	0	1,105	35	1,140
59 IT Public Services	4	0.0300%	67	0	67	2	69
60 Legal Insurance	7	0.0524%	117	0	117	4	121
61 Legal Wkr Comp	1	0.0075%	17	0	17	1	17
62 Mayor Cable TV	19	0.1424%	318	0	318	10	328
64 TIRZ	17	0.1274%	285	0	285	9	294
65 HR Health Benefits	247	1.8506%	4,136	0	4,136	130	4,266
67 PWE Bldg Insp	350	2.6223%	5,861	0	5,861	184	6,045
68 PWE Stormwater	746	5.5893%	12,493	0	12,493	392	12,885
69 PWE DDSR	938	7.0278%	15,709	0	15,709	493	16,201
70 PWE Water & Storm Sewer	2,640	19.7797%	44,212	0	44,212	1,387	45,599
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%	2,026	0	2,026	64	2,090
96 Other	167	1.2512%	2,797	0	2,797	88	2,884
Subtotal	13,347	100.0000%	223,521	0	223,521	6,423	229,943
Direct Bills					0		0
Total					$223,521		$229,943

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

Allocation Summary **Dept:24 Human Resources**

	Department	Selection	Personnel Svcs	Classified Testing	HR Training	Non-GF	Total
4	Finance Dir Office	$9,477	$548	$0	$117	$0	$10,142
5	Finance Planning & Financial Analysis	0	1,180	0	50	0	1,230
6	Finance City Council Administration	0	397	0	167	0	565
7	Finance Financial Reporting & Operati	0	703	0	519	0	1,222
8	Finance Internal Control	0	186	0	17	0	203
9	Finance Grants	0	409	0	335	0	744
10	Finance Performance Improvement	0	365	0	84	0	449
11	Finance Operations Support	0	140	0	33	0	173
12	ARA Director Office	38,599	264	0	0	0	38,863
13	ARA Admin Svcs	0	667	0	234	0	901
14	ARA Strategic Purchasing	0	3,020	0	218	0	3,238
15	ARA Operations	0	7,470	0	955	0	8,425
16	ARA Payroll Services	0	4,511	0	1,624	0	6,135
17	IT Director	13,175	1,052	0	871	0	15,098
18	HITS Admin & Applications	0	2,490	0	536	0	3,026
19	HITS Infrastructure	0	5,350	0	502	0	5,852
20	HITS Radio	0	2,128	0	167	0	2,295
21	HITS Project Mgt Office	0	482	0	234	0	717
22	Office Business Opportunity	2,774	2,154	0	1,423	0	6,351
23	Mayor	7,396	3,168	0	1,038	0	11,602
24	Human Resources	21,496	12,655	0	9,629	0	43,780
25	Legal	14,308	9,506	0	259	0	24,073
26	City Controller's Office	3,339	5,302	0	708	0	9,349
27	Health Administration	0	6,117	0	2,522	0	8,639
28	Planning & Dev Admin	0	1,074	0	190	0	1,264
30	CIP Sal Rec PWE	17,885	1,216	0	16,581	0	35,683
31	HPD Police Records	0	7,338	0	501	0	7,839
32	General Services	14,069	18,624	0	10,156	0	42,849
33	HEC	15,977	19,812	0	2,366	0	38,156
35	Finance Public Fin	0	396	0	69	0	465
36	Finance Treasury	0	497	0	207	0	704
37	ARA Regulatory	0	3,255	0	950	0	4,205
38	City Secretary	0	874	0	17	0	891
39	City Council	5,485	6,349	0	259	0	12,093
40	Police	210,564	555,218	36,315	15,908	0	818,005
41	Depart of Neighborhds	8,823	12,706	0	6,166	0	27,695
42	Fire	96,817	339,484	292,559	3,144	0	732,004
43	Municipal Court	17,408	24,819	0	4,940	0	47,167
44	Solid Waste	34,100	38,725	0	5,700	0	78,526
45	Houston Airport System (HAS)	28,139	109,442	0	8,066	0	145,647
46	Housing & Community Development	13,592	13,161	0	3,783	0	30,536

Allocation Summary

Dept:24 Human Resources

	Department	Selection	Personnel Svcs	Classified Testing	HR Training	Non-GF	Total
47	Library	$73,685	$37,047	$0	$6,460	$0	$117,192
48	Parks & Recreation	113,271	60,176	0	9,137	0	182,583
49	Health & Human Services Department	56,278	74,448	0	13,610	0	144,336
50	Convention & Entertainmnt	0	2,728	0	86	0	2,814
51	Fleet Management	18,600	28,675	0	5,147	0	52,423
52	Planning & Development	6,677	6,040	0	1,088	0	13,805
54	Finance Other	0	610	0	259	0	869
55	ARA-Insurance	0	408	0	328	0	736
56	ARA-BARC	0	7,245	0	570	0	7,815
57	ARA Parking	0	5,365	0	1,140	0	6,505
58	ARA Other	0	21	0	0	0	21
59	IT Public Services	0	1,329	0	69	0	1,398
60	Legal Insurance	0	3,664	0	121	0	3,785
61	Legal Wkr Comp	0	216	0	17	0	234
62	Mayor Cable TV	0	1,205	0	328	0	1,533
63	Mayor other	0	1,129	0	0	0	1,129
64	TIRZ	0	1,343	0	294	0	1,637
65	HR Health Benefits	0	3,744	0	4,266	0	8,010
67	PWE Bldg Insp	25,993	41,113	0	6,045	0	73,151
68	PWE Stormwater	18,839	31,655	0	12,885	0	63,378
69	PWE DDSR	27,662	40,066	0	16,201	0	83,929
70	PWE Water & Storm Sewer	108,501	182,824	0	45,599	0	336,924
71	PWE Houston Transtar	0	545	0	52	0	597
72	PWE Other	17,885	1,229	0	0	0	19,114
73	Houston Permit Center	0	270	0	17	0	287
74	CIP S/R Planning	0	895	0	0	0	895
75	CIP Sal Rec RE	0	2,845	0	0	0	2,845
76	CIP S/R Engrg	0	7,767	0	0	0	7,767
77	CIP S/R Constr	0	8,852	0	0	0	8,852
78	CIP S/R Eng/Const	0	1,176	0	0	0	1,176
79	CIP S/R Geo/Env	0	832	0	0	0	832
80	CIP S/R Other	0	1,448	0	0	0	1,448
81	CIP S/R GSD	0	2,013	0	0	0	2,013
94	HR-W.C.	0	2,460	0	2,090	0	4,550
95	HITS Other	0	2,361	0	0	0	2,361
96	Other	0	0	0	2,884	0	2,884
Total		$1,040,812	$1,786,999	$328,874	$229,943	$0	$3,386,628

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.

• **Other** - The costs associated with other activities such as criminal law are included in this function. Costs have not been allocated.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:25 Legal**

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General	Other
Personnel Costs							
Salaries	S1	9,141,612	1,553,558	3,641,197	807,168	460,460	2,679,229
Salary % Split			*16.99%*	*39.83%*	*8.83%*	*5.04%*	*29.31%*
Benefits	P	3,661,420	624,040	1,443,196	330,753	201,514	1,061,917
Subtotal - Personnel Costs		12,803,032	2,177,598	5,084,393	1,137,921	661,974	3,741,146
Services & Supplies Cost							
Supplies	P	444,528	444,528	0	0	0	0
Services	P	531,250	411,737	68,416	42	714	50,341
Subtotal - Services & Supplies		975,778	856,265	68,416	42	714	50,341
Department Cost Total		13,778,810	3,033,863	5,152,809	1,137,963	662,688	3,791,487
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		13,778,810	3,033,863	5,152,809	1,137,963	662,688	3,791,487
General Admin Distribution			(3,033,863)	1,455,827	322,723	184,102	1,071,212
Grand Total		$13,778,810		$6,608,636	$1,460,686	$846,790	$4,862,699
							not allocated

B. Incoming Costs - (Default Spread Salary%)

Dept:25 Legal

	Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
1	City Hall Annex	$128,867	$0	$61,838	$13,708	$7,820	$45,501
1	Muni Court Bldg	5,720	0	2,745	608	347	2,020
	Subtotal - Building Use	134,587	0	64,583	14,316	8,167	47,521
2	Equip Deprec	26,011	0	12,482	2,767	1,578	9,184
	Subtotal - Equipment Use	26,011	0	12,482	2,767	1,578	9,184
3	Insurance Retirees	282,579	1,365	136,253	30,204	17,230	100,256
3	Memberships	12,017	58	5,795	1,285	733	4,264
3	Accounting & Consult	4,763	24	2,297	509	290	1,690
3	Other Misc	6,994	36	3,374	748	427	2,482
	Subtotal - Non-Departmental-Gen Gov	306,354	1,483	147,718	32,746	18,680	108,692
5	Finance Budget	5,493	1,085	3,157	700	399	2,323
	Subtotal - Finance Budget Manageme	5,493	1,085	3,157	700	399	2,323
7	General Accounting	2,656	593	1,559	346	197	1,147
7	Fixed Assets	393	85	230	51	29	169
7	Auditing Svcs	4,880	0	2,342	519	296	1,723
	Subtotal - Finance General Accounting	7,928	678	4,130	915	522	3,039
8	Internal Control	2,531	468	1,439	319	182	1,059
	Subtotal - Finance Internal Control	2,531	468	1,439	319	182	1,059
10	Perform Improvement	3,046	458	1,682	373	213	1,237
	Subtotal - Finance Performance Mana	3,046	458	1,682	373	213	1,237
11	Finance Operation Support	3,278	217	1,677	372	212	1,234
	Subtotal - Finance Business Services	3,278	217	1,677	372	212	1,234
14	Strategic Purchasing	15,126	908	7,694	1,706	973	5,661
	Subtotal - ARA Strategic Purchasing	15,126	908	7,694	1,706	973	5,661
15	Property	443	24	224	50	28	165
15	Records	4,161	278	2,130	472	269	1,567

B. Incoming Costs - (Default Spread Salary%) **Dept:25 Legal**

	Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
15	3-1-1 Scvs	$5,506	$341	$2,806	$622	$355	$2,065
	Subtotal - ARA Operations	10,110	643	5,160	1,144	653	3,797
16	Payroll Svcs	26,343	1,173	13,204	2,927	1,670	9,715
	Subtotal - ARA Payroll Services	26,343	1,173	13,204	2,927	1,670	9,715
18	Enterprise Appl	11,218	590	5,666	1,256	717	4,169
18	IT ERP	13,746	527	6,849	1,518	866	5,039
	Subtotal - HITS Admin & Applications	24,964	1,117	12,515	2,774	1,583	9,209
19	Client Svcs	23,693	1,131	11,912	2,641	1,506	8,765
19	NW Data	20,118	1,021	10,144	2,249	1,283	7,464
19	NW Voice	29,522	1,388	14,833	3,288	1,876	10,914
19	Enterprise Optns	8,881	427	4,466	990	565	3,286
	Subtotal - HITS Infrastructure	82,214	3,966	41,355	9,167	5,230	30,429
21	IT Proj Mgt	5,541	202	2,756	611	348	2,028
	Subtotal - HITS Project Mgt Office	5,541	202	2,756	611	348	2,028
22	Certifcn/Compliance	6,860	190	3,383	750	428	2,489
22	Contract Monitor	1,442	46	714	158	90	525
22	Procurement Svcs	2,722	86	1,348	299	170	992
22	Vendor Svcs	616	17	304	67	38	224
	Subtotal - Office Business Opportunity	11,640	339	5,748	1,274	727	4,230
23	City Mayor Admin	15,674	1,998	8,480	1,880	1,072	6,240
	Subtotal - Mayor	15,674	1,998	8,480	1,880	1,072	6,240
24	Selection	13,868	440	6,866	1,522	868	5,052
24	Personnel Svcs	9,249	257	4,561	1,011	577	3,356
24	HR Training	251	8	124	28	16	91
	Subtotal - Human Resources	23,369	704	11,552	2,561	1,461	8,500
25	Legal Svcs	0	1,056,308	506,879	112,363	64,099	372,967
25	Inspector General	0	13,899	6,669	1,478	843	4,907

B. Incoming Costs - (Default Spread Salary%)

Dept:25 Legal

	Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
	Subtotal - Legal	$0	$1,070,207	$513,549	$113,842	$64,943	$377,874
26	Controller Fin Svcs	0	17,690	8,489	1,882	1,073	6,246
	Subtotal - City Controller's Office	0	17,690	8,489	1,882	1,073	6,246
31	Records Mgt	0	426,798	204,803	45,400	25,899	150,696
	Subtotal - HPD Police Records	0	426,798	204,803	45,400	25,899	150,696
32	Building Svcs	0	288,908	138,635	30,732	17,532	102,009
32	Utilities	0	136,213	65,363	14,489	8,266	48,095
32	Real Estate	0	65,238	31,305	6,940	3,959	23,035
	Subtotal - General Services	0	490,359	235,303	52,161	29,756	173,138
Total Incoming		704,208	2,020,492	1,307,472	289,836	165,341	962,051
				47.97%	10.61%	6.13%	35.29%
C. Total Allocated			$16,503,510	$7,916,108	$1,750,522	$1,012,130	$5,824,750

Legal Svcs Allocations **Dept:25 Legal**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	3,550	6.2515%	$434,267	$0	$434,267	$0	$434,267
17	IT Director	70	0.1233%	8,563	0	8,563	0	8,563
22	Office Business Opportunity	313	0.5512%	38,289	0	38,289	0	38,289
23	Mayor	2,074	3.6523%	253,710	0	253,710	0	253,710
24	Human Resources	507	0.8928%	62,021	0	62,021	0	62,021
25	Legal	8,635	15.2062%	1,056,308	0	1,056,308	0	1,056,308
26	City Controller's Office	458	0.8065%	56,027	0	56,027	10,665	66,691
27	Health Administration	1,901	3.3477%	232,547	0	232,547	44,266	276,813
28	Planning & Dev Admin	3,726	6.5615%	455,797	0	455,797	86,763	542,560
29	PWE Administration Indirect	2,928	5.1562%	358,178	0	358,178	68,181	426,359
32	General Services	4,656	8.1992%	569,562	0	569,562	108,419	677,981
33	HEC	235	0.4138%	28,747	0	28,747	5,472	34,219
35	Finance Public Fin	1,966	3.4621%	240,498	0	240,498	45,780	286,278
38	City Secretary	498	0.8770%	60,920	0	60,920	11,596	72,516
39	City Council	415	0.7308%	50,766	0	50,766	9,664	60,430
40	Police	5,281	9.2998%	646,018	0	646,018	122,972	768,990
42	Fire	922	1.6236%	112,787	0	112,787	21,470	134,257
43	Municipal Court	258	0.4543%	31,561	0	31,561	6,008	37,569
44	Solid Waste	226	0.3980%	27,646	0	27,646	5,263	32,909
45	Houston Airport System (HAS)	293	0.5160%	35,842	0	35,842	6,823	42,665
46	Housing & Community Development	238	0.4191%	29,114	0	29,114	5,542	34,656
47	Library	387	0.6815%	47,341	0	47,341	9,012	56,353
48	Parks & Recreation	1,641	2.8898%	200,741	0	200,741	38,212	238,953
50	Convention & Entertainmnt	138	0.2430%	16,881	0	16,881	3,213	20,095
57	ARA Parking	357	0.6287%	43,671	0	43,671	8,313	51,984
64	TIRZ	924	1.6272%	113,032	0	113,032	21,516	134,548
67	PWE Bldg Insp	559	0.9844%	68,382	0	68,382	13,017	81,399
68	PWE Stormwater	262	0.4614%	32,050	0	32,050	6,101	38,151
69	PWE DDSR	881	1.5514%	107,772	0	107,772	20,515	128,286
70	PWE Water & Storm Sewer	2,266	3.9904%	277,197	0	277,197	52,766	329,962
72	PWE Other	8,646	15.2256%	1,057,654	0	1,057,654	201,329	1,258,983
75	CIP Sal Rec RE	183	0.3223%	22,386	0	22,386	4,261	26,647
96	Other	1,392	2.4513%	170,282	0	170,282	32,414	202,695
Subtotal		56,786	100.0000%	6,946,557	0	6,946,557	969,552	7,916,108
Direct Bills						0		0
Total						$6,946,557		$7,916,108

Basis Units: Number of Legal staff hours per department
Source: Legal Staffing Report

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

PWE Legal Allocations **Dept:25 Legal**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Storm Sewer	797,472	70.0570%	$1,075,792	$(797,472)	$278,320	$150,571	$428,892
75 CIP Sal Rec RE	324,358	28.4945%	437,560	(324,358)	113,202	61,242	174,444
78 CIP S/R Eng/Const	16,488	1.4485%	22,242	(16,488)	5,754	3,113	8,867
Subtotal	1,138,318	100.0000%	1,535,595	(1,138,318)	397,277	214,927	612,204
Direct Bills					1,138,318		1,138,318
Total					$1,535,595		$1,750,522

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Inspector General Allocations **Dept:25 Legal**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 ARA Director Office	8	3.1250%	$27,798	$0	$27,798	$0	$27,798
17 IT Director	1	0.3906%	3,475	0	3,475	0	3,475
23 Mayor	3	1.1719%	10,424	0	10,424	0	10,424
24 Human Resources	4	1.5625%	13,899	0	13,899	0	13,899
25 Legal	4	1.5625%	13,899	0	13,899	0	13,899
26 City Controller's Office	1	0.3906%	3,475	0	3,475	520	3,994
27 Health Administration	10	3.9063%	34,747	0	34,747	5,195	39,942
29 PWE Administration Indirect	124	48.4375%	430,862	0	430,862	64,421	495,284
32 General Services	1	0.3906%	3,475	0	3,475	520	3,994
33 HEC	3	1.1719%	10,424	0	10,424	1,559	11,983
39 City Council	4	1.5625%	13,899	0	13,899	2,078	15,977
40 Police	6	2.3438%	20,848	0	20,848	3,117	23,965
41 Depart of Neighborhds	3	1.1719%	10,424	0	10,424	1,559	11,983
42 Fire	41	16.0156%	142,463	0	142,463	21,301	163,763
43 Municipal Court	5	1.9531%	17,373	0	17,373	2,598	19,971
44 Solid Waste	10	3.9063%	34,747	0	34,747	5,195	39,942
46 Housing & Community Development	2	0.7813%	6,949	0	6,949	1,039	7,988
47 Library	1	0.3906%	3,475	0	3,475	520	3,994
48 Parks & Recreation	14	5.4688%	48,646	0	48,646	7,273	55,919
50 Convention & Entertainmnt	1	0.3906%	3,475	0	3,475	520	3,994
51 Fleet Management	2	0.7813%	6,949	0	6,949	1,039	7,988
96 Other	8	3.1250%	27,798	0	27,798	4,156	31,954
Subtotal	256	100.0000%	889,522	0	889,522	122,608	1,012,130
Direct Bills					0		0
Total					$889,522		$1,012,130

Basis Units: Number of complaints investigated
Source: Complaint Report

Allocation Summary **Dept:25 Legal**

	Department	Legal Svcs	PWE Legal	Inspector General	Other	Total
0	Direct Billed	$0	$1,138,318	$0	$0	$1,138,318
4	Finance Dir Office	434,267	0	0	0	434,267
12	ARA Director Office	0	0	27,798	0	27,798
17	IT Director	8,563	0	3,475	0	12,038
22	Office Business Opportunity	38,289	0	0	0	38,289
23	Mayor	253,710	0	10,424	0	264,134
24	Human Resources	62,021	0	13,899	0	75,919
25	Legal	1,056,308	0	13,899	0	1,070,207
26	City Controller's Office	66,691	0	3,994	0	70,686
27	Health Administration	276,813	0	39,942	0	316,755
28	Planning & Dev Admin	542,560	0	0	0	542,560
29	PWE Administration Indirect	426,359	0	495,284	0	921,643
32	General Services	677,981	0	3,994	0	681,975
33	HEC	34,219	0	11,983	0	46,202
35	Finance Public Fin	286,278	0	0	0	286,278
38	City Secretary	72,516	0	0	0	72,516
39	City Council	60,430	0	15,977	0	76,407
40	Police	768,990	0	23,965	0	792,956
41	Depart of Neighborhds	0	0	11,983	0	11,983
42	Fire	134,257	0	163,763	0	298,020
43	Municipal Court	37,569	0	19,971	0	57,540
44	Solid Waste	32,909	0	39,942	0	72,851
45	Houston Airport System (HAS)	42,665	0	0	0	42,665
46	Housing & Community Development	34,656	0	7,988	0	42,645
47	Library	56,353	0	3,994	0	60,347
48	Parks & Recreation	238,953	0	55,919	0	294,873
50	Convention & Entertainmnt	20,095	0	3,994	0	24,089
51	Fleet Management	0	0	7,988	0	7,988
57	ARA Parking	51,984	0	0	0	51,984
64	TIRZ	134,548	0	0	0	134,548
67	PWE Bldg Insp	81,399	0	0	0	81,399
68	PWE Stormwater	38,151	0	0	0	38,151
69	PWE DDSR	128,286	0	0	0	128,286
70	PWE Water & Storm Sewer	329,962	428,892	0	0	758,854
72	PWE Other	1,258,983	0	0	0	1,258,983
75	CIP Sal Rec RE	26,647	174,444	0	0	201,092
78	CIP S/R Eng/Const	0	8,867	0	0	8,867
96	Other	202,695	0	31,954	0	234,649
Total		$7,916,108	$1,750,522	$1,012,130	$0	$10,678,760

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 includes all cash receipt, payroll, purchasing, and adjusting journal entry transaction types. The activities of the City Controller's Office have been identified and allocated as follows:

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

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

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:26 City Controller's Office

Description		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	S1	4,725,323	925,133	3,114,484	685,706
Salary % Split			*19.58%*	*65.91%*	*14.51%*
Benefits	P	1,987,704	338,663	1,321,782	327,259
Subtotal - Personnel Costs		6,713,027	1,263,796	4,436,266	1,012,965
Services & Supplies Cost					
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
Subtotal - Services & Supplies		839,782	284,224	322,377	217,174
Department Cost Total		7,552,809	1,548,020	4,758,643	1,230,139
Adjustments to Cost					
Capital	D	(16,007)	0	0	0
Subtotal - Adjustments		(16,007)	0	0	0
Total Costs After Adjustments		7,536,802	1,548,020	4,758,643	1,230,139
General Admin Distribution			(1,548,020)	1,268,695	279,325
Grand Total		$7,536,802		$6,027,338	$1,509,464
					not allocated

B. Incoming Costs - (Default Spread Salary%)

Dept:26 City Controller's Office

	Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
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	761	129,794	28,576
3	Memberships	6,703	32	5,520	1,215
3	Accounting & Consult	4,404	22	3,627	799
3	Other Misc	3,895	20	3,209	706
	Subtotal - Non-Departmental-Gen Gov	172,611	836	142,150	31,297
5	Finance Budget	5,080	1,003	4,985	1,098
	Subtotal - Finance Budget Manageme	5,080	1,003	4,985	1,098
7	General Accounting	2,455	548	2,461	542
7	Fixed Assets	194	42	193	43
7	Auditing Svcs	4,512	0	3,698	814
	Subtotal - Finance General Accounting	7,161	590	6,352	1,399
8	Internal Control	1,410	260	1,369	301
	Subtotal - Finance Internal Control	1,410	260	1,369	301
10	Perform Improvement	1,726	260	1,628	358
	Subtotal - Finance Performance Mana	1,726	260	1,628	358
11	Finance Operation Support	1,858	123	1,624	357
	Subtotal - Finance Business Services	1,858	123	1,624	357
14	Strategic Purchasing	23,049	1,383	20,024	4,409
	Subtotal - ARA Strategic Purchasing	23,049	1,383	20,024	4,409
15	Property	218	12	189	42
15	Records	2,321	155	2,029	447
15	3-1-1 Scvs	1,562	97	1,359	299

B. Incoming Costs - (Default Spread Salary%) **Dept:26 City Controller's Office**

	Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
	Subtotal - ARA Operations	$4,101	$263	$3,577	$787
16	Payroll Svcs	14,693	654	12,578	2,769
	Subtotal - ARA Payroll Services	14,693	654	12,578	2,769
18	IT ERP	106,037	4,064	90,234	19,867
	Subtotal - HITS Admin & Applications	106,037	4,064	90,234	19,867
19	NW Data	12,116	615	10,434	2,297
19	NW Voice	17,779	836	15,256	3,359
19	Enterprise Optns	8,212	395	7,054	1,553
	Subtotal - HITS Infrastructure	38,107	1,845	32,743	7,209
21	IT Proj Mgt	3,090	113	2,625	578
	Subtotal - HITS Project Mgt Office	3,090	113	2,625	578
22	Certifcn/Compliance	3,826	106	3,223	710
22	Contract Monitor	3,364	107	2,845	626
22	Vendor Svcs	344	10	290	64
	Subtotal - Office Business Opportunity	7,534	223	6,357	1,400
23	City Mayor Admin	8,742	1,115	8,078	1,779
	Subtotal - Mayor	8,742	1,115	8,078	1,779
24	Selection	3,236	103	2,736	602
24	Personnel Svcs	5,159	143	4,345	957
24	HR Training	687	22	580	128
	Subtotal - Human Resources	9,081	267	7,662	1,687
25	Legal Svcs	56,027	10,665	54,658	12,034
25	Inspector General	3,475	520	3,274	721
	Subtotal - Legal	59,501	11,184	57,931	12,755
26	Controller Fin Svcs	0	16,357	13,406	2,951
	Subtotal - City Controller's Office	0	16,357	13,406	2,951
32	Building Svcs	0	106,536	87,313	19,223

B. Incoming Costs - (Default Spread Salary%)

Dept:26 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
32 Utilities	$0	$50,228	$41,165	$9,063
32 Real Estate	0	14,856	12,175	2,681
Subtotal - General Services	0	171,620	140,653	30,967
Total Incoming	533,946	212,162	611,480	134,628
			80.15%	19.85%
C. Total Allocated		$8,282,910	$6,638,819	$1,644,091

Controller Fin Svcs Allocations **Dept:26 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%	$188,885	$0	$188,885	$0	$188,885
4	Finance Dir Office	541	0.0316%	2,043	0	2,043	0	2,043
5	Finance Planning & Financial Analysis	571	0.0333%	2,156	0	2,156	0	2,156
6	Finance City Council Administration	912	0.0533%	3,444	0	3,444	0	3,444
7	Finance Financial Reporting & Operati	1,190	0.0695%	4,493	0	4,493	0	4,493
8	Finance Internal Control	259	0.0151%	978	0	978	0	978
9	Finance Grants	337	0.0197%	1,272	0	1,272	0	1,272
10	Finance Performance Improvement	1,385	0.0809%	5,230	0	5,230	0	5,230
11	Finance Operations Support	1,304	0.0762%	4,924	0	4,924	0	4,924
12	ARA Director Office	2,070	0.1209%	7,816	0	7,816	0	7,816
13	ARA Admin Svcs	580	0.0339%	2,190	0	2,190	0	2,190
14	ARA Strategic Purchasing	666	0.0389%	2,515	0	2,515	0	2,515
15	ARA Operations	6,658	0.3889%	25,140	0	25,140	0	25,140
16	ARA Payroll Services	986	0.0576%	3,723	0	3,723	0	3,723
17	IT Director	1,648	0.0963%	6,223	0	6,223	0	6,223
18	HITS Admin & Applications	921	0.0538%	3,478	0	3,478	0	3,478
19	HITS Infrastructure	1,958	0.1144%	7,393	0	7,393	0	7,393
20	HITS Radio	968	0.0565%	3,655	0	3,655	0	3,655
21	HITS Project Mgt Office	264	0.0154%	997	0	997	0	997
22	Office Business Opportunity	2,402	0.1403%	9,070	0	9,070	0	9,070
23	Mayor	5,579	0.3258%	21,066	0	21,066	0	21,066
24	Human Resources	61,561	3.5955%	232,447	0	232,447	0	232,447
25	Legal	4,685	0.2736%	17,690	0	17,690	0	17,690
26	City Controller's Office	4,332	0.2530%	16,357	0	16,357	0	16,357
27	Health Administration	8,542	0.4989%	32,254	0	32,254	952	33,205
28	Planning & Dev Admin	1,629	0.0951%	6,151	0	6,151	182	6,332
30	CIP Sal Rec PWE	1,724	0.1007%	6,510	0	6,510	192	6,702
31	HPD Police Records	1,837	0.1073%	6,936	0	6,936	205	7,141
32	General Services	30,487	1.7806%	115,115	0	115,115	3,397	118,513
33	HEC	7,639	0.4462%	28,844	0	28,844	851	29,695
35	Finance Public Fin	325	0.0190%	1,227	0	1,227	36	1,263
36	Finance Treasury	1,725	0.1007%	6,513	0	6,513	192	6,706
37	ARA Regulatory	6,676	0.3899%	25,208	0	25,208	744	25,952
38	City Secretary	1,218	0.0711%	4,599	0	4,599	136	4,735
39	City Council	15,559	0.9087%	58,749	0	58,749	1,734	60,483
40	Police	172,534	10.0769%	651,468	0	651,468	19,226	670,694
41	Depart of Neighborhds	8,289	0.4841%	31,298	0	31,298	924	32,222
42	Fire	160,133	9.3527%	604,643	0	604,643	17,844	622,488
43	Municipal Court	31,334	1.8301%	118,313	0	118,313	3,492	121,805
44	Solid Waste	30,218	1.7649%	114,100	0	114,100	3,367	117,467
45	Houston Airport System (HAS)	96,731	5.6496%	365,245	0	365,245	10,779	376,024
46	Housing & Community Development	37,254	2.1758%	140,667	0	140,667	4,151	144,818
47	Library	25,034	1.4621%	94,525	0	94,525	2,790	97,315

Controller Fin Svcs Allocations **Dept:26 City Controller's Office**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48	Parks & Recreation	98,280	5.7401%	$371,094	$0	$371,094	$10,952	$382,045
49	Health & Human Services Department	97,882	5.7168%	369,591	0	369,591	10,907	380,498
50	Convention & Entertainmnt	7,761	0.4533%	29,305	0	29,305	865	30,169
51	Fleet Management	49,834	2.9106%	188,167	0	188,167	5,553	193,721
52	Planning & Development	4,354	0.2543%	16,440	0	16,440	485	16,925
53	General Debt	6,083	0.3553%	22,969	0	22,969	678	23,647
54	Finance Other	972	0.0568%	3,670	0	3,670	108	3,778
55	ARA-Insurance	881	0.0515%	3,327	0	3,327	98	3,425
56	ARA-BARC	9,980	0.5829%	37,683	0	37,683	1,112	38,795
57	ARA Parking	20,558	1.2007%	77,625	0	77,625	2,291	79,915
58	ARA Other	13,991	0.8172%	52,828	0	52,828	1,559	54,387
59	IT Public Services	349	0.0204%	1,318	0	1,318	39	1,357
60	Legal Insurance	5,159	0.3013%	19,480	0	19,480	575	20,055
61	Legal Wkr Comp	326	0.0190%	1,231	0	1,231	36	1,267
62	Mayor Cable TV	1,429	0.0835%	5,396	0	5,396	159	5,555
63	Mayor other	9,174	0.5358%	34,640	0	34,640	1,022	35,662
64	TIRZ	528	0.0308%	1,994	0	1,994	59	2,053
65	HR Health Benefits	121,695	7.1077%	459,506	0	459,506	13,561	473,067
66	HR Long Term Disabilty	102	0.0060%	385	0	385	11	397
67	PWE Bldg Insp	30,537	1.7835%	115,304	0	115,304	3,403	118,707
68	PWE Stormwater	13,037	0.7614%	49,226	0	49,226	1,453	50,679
69	PWE DDSR	38,727	2.2619%	146,229	0	146,229	4,316	150,544
70	PWE Water & Storm Sewer	194,457	11.3574%	734,247	0	734,247	21,669	755,916
71	PWE Houston Transtar	1,508	0.0881%	5,694	0	5,694	168	5,862
72	PWE Other	68,589	4.0060%	258,984	0	258,984	7,643	266,627
73	Houston Permit Center	3,455	0.2018%	13,046	0	13,046	385	13,431
74	CIP S/R Planning	757	0.0442%	2,858	0	2,858	84	2,943
75	CIP Sal Rec RE	1,787	0.1044%	6,748	0	6,748	199	6,947
76	CIP S/R Engrg	21,729	1.2691%	82,046	0	82,046	2,421	84,467
77	CIP S/R Constr	10,796	0.6305%	40,764	0	40,764	1,203	41,967
78	CIP S/R Eng/Const	1,232	0.0720%	4,652	0	4,652	137	4,789
79	CIP S/R Geo/Env	2,930	0.1711%	11,063	0	11,063	327	11,390
80	CIP S/R Other	2,058	0.1202%	7,771	0	7,771	229	8,000
81	CIP S/R GSD	5,128	0.2995%	19,363	0	19,363	571	19,934
92	Hurricane Ike Aid & Recovery	211	0.0123%	797	0	797	24	820
93	ARRA Reimburse Fund	333	0.0194%	1,257	0	1,257	37	1,294
94	HR-W.C.	13,194	0.7706%	49,819	0	49,819	1,470	51,289
95	HITS Other	61,675	3.6022%	232,877	0	232,877	6,873	239,750

Controller Fin Svcs Allocations **Dept:26 City Controller's Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,712,167	100.0000%	6,464,940	0	6,464,940	173,879	6,638,819
Direct Bills					0		0
Total					$6,464,940		$6,638,819

Basis Units: Total number of revenue and expenditure transactions per dept
Source: COH Transaction Report

Allocation Summary **Dept:26 City Controller's Office**

	Department	Controller Fin Svcs	Controller Treasury	Total
3	Non-Departmental-Gen Gov	$188,885	$0	$188,885
4	Finance Dir Office	2,043	0	2,043
5	Finance Planning & Financial Analysis	2,156	0	2,156
6	Finance City Council Administration	3,444	0	3,444
7	Finance Financial Reporting & Operati	4,493	0	4,493
8	Finance Internal Control	978	0	978
9	Finance Grants	1,272	0	1,272
10	Finance Performance Improvement	5,230	0	5,230
11	Finance Operations Support	4,924	0	4,924
12	ARA Director Office	7,816	0	7,816
13	ARA Admin Svcs	2,190	0	2,190
14	ARA Strategic Purchasing	2,515	0	2,515
15	ARA Operations	25,140	0	25,140
16	ARA Payroll Services	3,723	0	3,723
17	IT Director	6,223	0	6,223
18	HITS Admin & Applications	3,478	0	3,478
19	HITS Infrastructure	7,393	0	7,393
20	HITS Radio	3,655	0	3,655
21	HITS Project Mgt Office	997	0	997
22	Office Business Opportunity	9,070	0	9,070
23	Mayor	21,066	0	21,066
24	Human Resources	232,447	0	232,447
25	Legal	17,690	0	17,690
26	City Controller's Office	16,357	0	16,357
27	Health Administration	33,205	0	33,205
28	Planning & Dev Admin	6,332	0	6,332
30	CIP Sal Rec PWE	6,702	0	6,702
31	HPD Police Records	7,141	0	7,141
32	General Services	118,513	0	118,513
33	HEC	29,695	0	29,695
35	Finance Public Fin	1,263	0	1,263
36	Finance Treasury	6,706	0	6,706
37	ARA Regulatory	25,952	0	25,952
38	City Secretary	4,735	0	4,735
39	City Council	60,483	0	60,483
40	Police	670,694	0	670,694
41	Depart of Neighborhds	32,222	0	32,222
42	Fire	622,488	0	622,488
43	Municipal Court	121,805	0	121,805
44	Solid Waste	117,467	0	117,467
45	Houston Airport System (HAS)	376,024	0	376,024

Allocation Summary **Dept:26 City Controller's Office**

	Department	Controller Fin Svcs	Controller Treasury	Total
46	Housing & Community Development	$144,818	$0	$144,818
47	Library	97,315	0	97,315
48	Parks & Recreation	382,045	0	382,045
49	Health & Human Services Department	380,498	0	380,498
50	Convention & Entertainmnt	30,169	0	30,169
51	Fleet Management	193,721	0	193,721
52	Planning & Development	16,925	0	16,925
53	General Debt	23,647	0	23,647
54	Finance Other	3,778	0	3,778
55	ARA-Insurance	3,425	0	3,425
56	ARA-BARC	38,795	0	38,795
57	ARA Parking	79,915	0	79,915
58	ARA Other	54,387	0	54,387
59	IT Public Services	1,357	0	1,357
60	Legal Insurance	20,055	0	20,055
61	Legal Wkr Comp	1,267	0	1,267
62	Mayor Cable TV	5,555	0	5,555
63	Mayor other	35,662	0	35,662
64	TIRZ	2,053	0	2,053
65	HR Health Benefits	473,067	0	473,067
66	HR Long Term Disabilty	397	0	397
67	PWE Bldg Insp	118,707	0	118,707
68	PWE Stormwater	50,679	0	50,679
69	PWE DDSR	150,544	0	150,544
70	PWE Water & Storm Sewer	755,916	0	755,916
71	PWE Houston Transtar	5,862	0	5,862
72	PWE Other	266,627	0	266,627
73	Houston Permit Center	13,431	0	13,431
74	CIP S/R Planning	2,943	0	2,943
75	CIP Sal Rec RE	6,947	0	6,947
76	CIP S/R Engrg	84,467	0	84,467
77	CIP S/R Constr	41,967	0	41,967
78	CIP S/R Eng/Const	4,789	0	4,789
79	CIP S/R Geo/Env	11,390	0	11,390
80	CIP S/R Other	8,000	0	8,000
81	CIP S/R GSD	19,934	0	19,934
92	Hurricane Ike Aid & Recovery	820	0	820
93	ARRA Reimburse Fund	1,294	0	1,294
94	HR-W.C.	51,289	0	51,289
95	HITS Other	239,750	0	239,750

Allocation Summary

Dept:26 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
Total	$6,638,819	$0	$6,638,819

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.

A. Department Costs

Dept:27 Health Administration

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

B. Incoming Costs - (Default Spread Salary%) **Dept:27 Health Administration**

	Department	First Incoming	Second Incoming	Health Admin
2	Equip Deprec	$207,513	$0	$207,513
	Subtotal - Equipment Use	207,513	0	207,513
3	Insurance Retirees	181,845	878	182,724
3	Memberships	7,733	37	7,771
3	Accounting & Consult	8,684	43	8,727
3	Other Misc	6,609	34	6,643
	Subtotal - Non-Departmental-Gen Gov	204,871	993	205,865
5	Finance Budget	10,016	1,978	11,994
	Subtotal - Finance Budget Manageme	10,016	1,978	11,994
7	General Accounting	4,842	1,080	5,922
7	Fixed Assets	21,612	4,680	26,293
7	Auditing Svcs	8,897	0	8,897
	Subtotal - Finance General Accounting	35,351	5,761	41,112
8	Internal Control	2,392	442	2,834
	Subtotal - Finance Internal Control	2,392	442	2,834
10	Perform Improvement	2,878	433	3,311
	Subtotal - Finance Performance Mana	2,878	433	3,311
11	Finance Operation Support	3,097	205	3,303
	Subtotal - Finance Business Services	3,097	205	3,303
14	Strategic Purchasing	34,393	2,064	36,458
	Subtotal - ARA Strategic Purchasing	34,393	2,064	36,458
15	Property	24,326	1,341	25,667
15	Records	2,678	179	2,857
	Subtotal - ARA Operations	27,004	1,519	28,523
16	Payroll Svcs	16,952	755	17,707
	Subtotal - ARA Payroll Services	16,952	755	17,707
19	NW Data	108,371	5,499	113,870

B. Incoming Costs - (Default Spread Salary%) **Dept:27 Health Administration**

	Department	First Incoming	Second Incoming	Health Admin
19	NW Voice	$159,026	$7,475	$166,501
19	Enterprise Optns	16,192	779	16,971
	Subtotal - HITS Infrastructure	283,589	13,753	297,342
20	IT Radio Svcs	18,762	706	19,468
	Subtotal - HITS Radio	18,762	706	19,468
21	IT Proj Mgt	3,566	130	3,695
	Subtotal - HITS Project Mgt Office	3,566	130	3,695
22	Certifcn/Compliance	4,415	122	4,537
22	Procurement Svcs	11,568	367	11,935
22	Vendor Svcs	397	11	408
	Subtotal - Office Business Opportunity	16,379	500	16,880
23	City Mayor Admin	10,086	1,286	11,372
	Subtotal - Mayor	10,086	1,286	11,372
24	Personnel Svcs	5,952	165	6,117
24	HR Training	2,445	77	2,522
	Subtotal - Human Resources	8,397	242	8,639
25	Legal Svcs	232,547	44,266	276,813
25	Inspector General	34,747	5,195	39,942
	Subtotal - Legal	267,294	49,462	316,755
26	Controller Fin Svcs	32,254	952	33,205
	Subtotal - City Controller's Office	32,254	952	33,205
32	Real Estate	0	387,701	387,701
	Subtotal - General Services	0	387,701	387,701
Total Incoming		1,184,794	468,883	1,653,677
				100.00%
C. Total Allocated			$14,531,557	$14,531,557

Health Admin Allocations **Dept:27 Health Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	100	100.0000%	$14,062,674	$0	$14,062,674	$468,883	$14,531,557
Subtotal	100	100.0000%	14,062,674	0	14,062,674	468,883	14,531,557
Direct Bills					0		0
Total					$14,062,674		$14,531,557

Basis Units: Direct allocation to Health & Human Svcs
Source:

Allocation Summary

Dept:27 Health Administration

	Department	Health Admin	Total
49	Health & Human Services Department	$14,531,557	$14,531,557
Total		$14,531,557	$14,531,557

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:28 Planning & Dev Admin**

Description		Amount	General Admin	Planning Admin
Personnel Costs				
Salaries	S1	863,055	0	863,055
Salary % Split			*.00%*	*100.00%*
Benefits	S	390,710	0	390,710
Subtotal - Personnel Costs		1,253,765	0	1,253,765
Services & Supplies Cost				
Supplies	S	83,717	0	83,717
Services	S	170,412	0	170,412
Subtotal - Services & Supplies		254,129	0	254,129
Department Cost Total		1,507,894	0	1,507,894
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,507,894	0	1,507,894
General Admin Distribution			0	0
Grand Total		$1,507,894		$1,507,894

B. Incoming Costs - (Default Spread Salary%)

Dept:28 Planning & Dev Admin

	Department	First Incoming	Second Incoming	Planning Admin
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	154	32,089
3	Memberships	1,358	7	1,365
3	Accounting & Consult	1,656	8	1,664
3	Other Misc	765	4	769
3	Walker Rent	635,248	3,069	638,317
	Subtotal - Non-Departmental-Gen Gov	670,962	3,242	674,204
5	Finance Budget	1,910	377	2,287
	Subtotal - Finance Budget Manageme	1,910	377	2,287
7	General Accounting	923	206	1,129
7	Fixed Assets	1,927	417	2,344
7	Auditing Svcs	1,697	0	1,697
	Subtotal - Finance General Accounting	4,547	623	5,170
8	Internal Control	277	51	328
	Subtotal - Finance Internal Control	277	51	328
10	Perform Improvement	333	50	383
	Subtotal - Finance Performance Mana	333	50	383
11	Finance Operation Support	359	24	382
	Subtotal - Finance Business Services	359	24	382
14	Strategic Purchasing	7,983	479	8,462
	Subtotal - ARA Strategic Purchasing	7,983	479	8,462
15	Property	2,169	120	2,288
15	Records	470	31	502

B. Incoming Costs - (Default Spread Salary%)

Dept:28 Planning & Dev Admin

	Department	First Incoming	Second Incoming	Planning Admin
15	3-1-1 Scvs	$4,934	$305	$5,240
	Subtotal - ARA Operations	7,574	456	8,030
16	Payroll Svcs	2,977	133	3,110
	Subtotal - ARA Payroll Services	2,977	133	3,110
18	IT ERP	17,673	677	18,350
	Subtotal - HITS Admin & Applications	17,673	677	18,350
19	Client Svcs	51,808	2,472	54,280
19	NW Data	67,760	3,439	71,198
19	NW Voice	99,432	4,674	104,106
19	Enterprise Optns	3,088	148	3,236
	Subtotal - HITS Infrastructure	222,088	10,733	232,821
21	IT Proj Mgt	626	23	649
	Subtotal - HITS Project Mgt Office	626	23	649
22	Certifcn/Compliance	775	21	797
22	Contract Monitor	481	15	496
22	Procurement Svcs	680	22	702
22	Vendor Svcs	70	2	72
	Subtotal - Office Business Opportunity	2,006	60	2,066
23	City Mayor Admin	1,771	226	1,997
	Subtotal - Mayor	1,771	226	1,997
24	Personnel Svcs	1,045	29	1,074
24	HR Training	184	6	190
	Subtotal - Human Resources	1,229	35	1,264
25	Legal Svcs	455,797	86,763	542,560
	Subtotal - Legal	455,797	86,763	542,560
26	Controller Fin Svcs	6,151	182	6,332

B. Incoming Costs - (Default Spread Salary%) **Dept:28 Planning & Dev Admin**

Department	First Incoming	Second Incoming	Planning Admin
Subtotal - City Controller's Office	$6,151	$182	$6,332
32 Real Estate	0	22,033	22,033
Subtotal - General Services	0	22,033	22,033
Total Incoming	1,421,807	126,167	1,547,974
			100.00%
C. Total Allocated		$3,055,868	$3,055,868

Planning Admin Allocations **Dept:28 Planning & Dev Admin**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	100	100.0000%	$2,929,701	$0	$2,929,701	$126,167	$3,055,868
Subtotal	100	100.0000%	2,929,701	0	2,929,701	126,167	3,055,868
Direct Bills					0		0
Total					$2,929,701		$3,055,868

Basis Units: Direct allocation to Planning & Development
Source:

Allocation Summary **Dept:28 Planning & Dev Admin**

Department	Planning Admin	Total
52 Planning & Development	$3,055,868	$3,055,868
Total	$3,055,868	$3,055,868

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 the Public Works and 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 and Engineering are being allocated. In order to calculate and allocate in a more diverse and equitable manner, fifty percent of the total departmental costs are allocated based on departmental total expenditures and the remaining fifty percent of costs are allocated based on the number of FTE positions in the departments administered by the Public Works and Engineering Administration.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:29 PWE Administration Indirect

Description		Amount	General Admin	Adm-Exp	Adm FTE
Personnel Costs					
Salaries	S	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0
Department Cost Total		0	0	0	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		0	0	0	0
General Admin Distribution			0	0	0
Grand Total		$0		$0	$0

B. Incoming Costs - (Default Spread Custom%) **Dept:29 PWE Administration Indirect**

	Department	First Incoming	Second Incoming	Adm-Exp	Adm FTE
15	3-1-1 Scvs	$992,147	$61,390	$526,769	$526,769
	Subtotal - ARA Operations	992,147	61,390	526,769	526,769
18	Enterprise Appl	13,622	716	7,169	7,169
18	IT ERP	585,166	22,428	303,797	303,797
	Subtotal - HITS Admin & Applications	598,788	23,145	310,966	310,966
19	Client Svcs	188,909	9,015	98,962	98,962
19	NW Data	367,817	18,665	193,241	193,241
19	NW Voice	539,745	25,371	282,558	282,558
	Subtotal - HITS Infrastructure	1,096,471	53,051	574,761	574,761
20	IT Radio Svcs	211,433	7,957	109,695	109,695
	Subtotal - HITS Radio	211,433	7,957	109,695	109,695
22	Contract Monitor	316,194	10,097	163,146	163,146
22	S/MWDBE Reporting	199,263	5,875	102,569	102,569
22	Procurement Svcs	55,117	1,750	28,434	28,434
	Subtotal - Office Business Opportunity	570,574	17,723	294,148	294,148
25	Legal Svcs	358,178	68,181	213,180	213,180
25	Inspector General	430,862	64,421	247,642	247,642
	Subtotal - Legal	789,041	132,602	460,821	460,821
31	Records Mgt	0	93,719	46,860	46,860
	Subtotal - HPD Police Records	0	93,719	46,860	46,860
32	In-House Renov	0	3,121	1,561	1,561
32	Real Estate	0	163,955	81,978	81,978
32	Building Svcs Reimb	0	43,222	21,611	21,611
	Subtotal - General Services	0	210,298	105,149	105,149
Total Incoming		4,258,454	599,885	2,429,169	2,429,169
				50.00%	50.00%
C. Total Allocated			$4,858,338	$2,429,169	$2,429,169

Adm-Exp Allocations **Dept:29 PWE Administration Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 CIP Sal Rec PWE	2,063,463	0.3427%	$7,296	$0	$7,296	$1,028	$8,324
51 Fleet Management	15,663,398	2.6012%	55,385	0	55,385	7,802	63,187
67 PWE Bldg Insp	41,608,486	6.9098%	147,125	0	147,125	20,725	167,850
68 PWE Stormwater	31,572,715	5.2432%	111,639	0	111,639	15,727	127,366
69 PWE DDSR	53,247,095	8.8426%	188,278	0	188,278	26,523	214,801
70 PWE Water & Storm Sewer	371,792,668	61.7424%	1,314,635	0	1,314,635	185,192	1,499,827
71 PWE Houston Transtar	2,008,047	0.3335%	7,100	0	7,100	1,000	8,101
72 PWE Other	48,481,593	8.0512%	171,428	0	171,428	24,149	195,577
73 Houston Permit Center	4,522,604	0.7511%	15,992	0	15,992	2,253	18,244
74 CIP S/R Planning	1,253,830	0.2082%	4,433	0	4,433	625	5,058
75 CIP Sal Rec RE	3,957,011	0.6571%	13,992	0	13,992	1,971	15,963
76 CIP S/R Engrg	10,090,826	1.6757%	35,681	0	35,681	5,026	40,707
77 CIP S/R Constr	10,118,307	1.6803%	35,778	0	35,778	5,040	40,818
78 CIP S/R Eng/Const	2,157,502	0.3583%	7,629	0	7,629	1,075	8,703
79 CIP S/R Geo/Env	1,115,425	0.1852%	3,944	0	3,944	556	4,500
80 CIP S/R Other	2,514,791	0.4176%	8,892	0	8,892	1,253	10,145
Subtotal	602,167,761	100.0000%	2,129,227	0	2,129,227	299,942	2,429,169
Direct Bills					0		0
Total					$2,129,227		$2,429,169

Basis Units: PWE FY2013 operating expenses
Source: COH Expenditure Report

Adm FTE Allocations **Dept:29 PWE Administration Indirect**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 CIP Sal Rec PWE	14.89	0.3692%	$7,860	$0	$7,860	$1,107	$8,968
51 Fleet Management	82.93	2.0561%	43,778	0	43,778	6,167	49,945
67 PWE Bldg Insp	503.26	12.4772%	265,668	0	265,668	37,424	303,092
68 PWE Stormwater	387.48	9.6067%	204,548	0	204,548	28,815	233,363
69 PWE DDSR	490.44	12.1593%	258,900	0	258,900	36,471	295,371
70 PWE Water & Storm Sewer	2,237.92	55.4842%	1,181,383	0	1,181,383	166,421	1,347,804
71 PWE Houston Transtar	6.67	0.1654%	3,521	0	3,521	496	4,017
72 PWE Other	15.05	0.3731%	7,945	0	7,945	1,119	9,064
73 Houston Permit Center	3.30	0.0818%	1,742	0	1,742	245	1,987
74 CIP S/R Planning	10.95	0.2715%	5,780	0	5,780	814	6,595
75 CIP Sal Rec RE	34.82	0.8633%	18,381	0	18,381	2,589	20,971
76 CIP S/R Engrg	95.07	2.3570%	50,187	0	50,187	7,070	57,257
77 CIP S/R Constr	108.35	2.6863%	57,197	0	57,197	8,057	65,255
78 CIP S/R Eng/Const	14.40	0.3570%	7,602	0	7,602	1,071	8,673
79 CIP S/R Geo/Env	10.19	0.2526%	5,379	0	5,379	758	6,137
80 CIP S/R Other	17.72	0.4393%	9,354	0	9,354	1,318	10,672
Subtotal	4,033.44	100.0000%	2,129,227	0	2,129,227	299,942	2,429,169
Direct Bills					0		0
Total					$2,129,227		$2,429,169

Basis Units: PWE FY2013 FTEs
Source: COH FTE Report

Allocation Summary **Dept:29 PWE Administration Indirect**

	Department	Adm-Exp	Adm FTE	Total
30	CIP Sal Rec PWE	$8,324	$8,968	$17,292
51	Fleet Management	63,187	49,945	113,132
67	PWE Bldg Insp	167,850	303,092	470,942
68	PWE Stormwater	127,366	233,363	360,728
69	PWE DDSR	214,801	295,371	510,172
70	PWE Water & Storm Sewer	1,499,827	1,347,804	2,847,631
71	PWE Houston Transtar	8,101	4,017	12,118
72	PWE Other	195,577	9,064	204,641
73	Houston Permit Center	18,244	1,987	20,232
74	CIP S/R Planning	5,058	6,595	11,653
75	CIP Sal Rec RE	15,963	20,971	36,933
76	CIP S/R Engrg	40,707	57,257	97,963
77	CIP S/R Constr	40,818	65,255	106,072
78	CIP S/R Eng/Const	8,703	8,673	17,376
79	CIP S/R Geo/Env	4,500	6,137	10,637
80	CIP S/R Other	10,145	10,672	20,817
Total		$2,429,169	$2,429,169	$4,858,338

CIP SALARY RECOVERY – PWE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The 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 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 FTE positions in the departments benefiting from the division's services.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs

Dept:30 CIP Sal Rec PWE

Description		Amount	General Admin	CIP Admin Svcs
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Services & Supplies		0	0	0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		$0		$0

B. Incoming Costs - (Default Spread Custom%) **Dept:30 CIP Sal Rec PWE**

	Department	First Incoming	Second Incoming	CIP Admin Svcs
3	Accounting & Consult	$1,753	$9	$1,761
	Subtotal - Non-Departmental-Gen Gov	1,753	9	1,761
5	Finance Budget	2,022	399	2,421
	Subtotal - Finance Budget Manageme	2,022	399	2,421
7	General Accounting	977	218	1,195
7	Auditing Svcs	1,796	0	1,796
	Subtotal - Finance General Accounting	2,773	218	2,991
10	Perform Improvement	456	69	525
	Subtotal - Finance Performance Mana	456	69	525
11	Finance Operation Support	491	33	523
	Subtotal - Finance Business Services	491	33	523
14	Strategic Purchasing	3,181	191	3,372
	Subtotal - ARA Strategic Purchasing	3,181	191	3,372
15	Records	533	36	568
	Subtotal - ARA Operations	533	36	568
16	Payroll Svcs	(22,729)	150	(22,579)
	Subtotal - ARA Payroll Services	(22,729)	150	(22,579)
19	Enterprise Optns	3,268	157	3,425
	Subtotal - HITS Infrastructure	3,268	157	3,425
21	IT Proj Mgt	709	26	735
	Subtotal - HITS Project Mgt Office	709	26	735
22	Certifcn/Compliance	(72,969)	24	(72,945)
22	Vendor Svcs	79	2	81
	Subtotal - Office Business Opportunity	(72,890)	26	(72,864)
23	City Mayor Admin	2,006	256	2,261

B. Incoming Costs - (Default Spread Custom%)

Dept:30 CIP Sal Rec PWE

	Department	First Incoming	Second Incoming	CIP Admin Svcs
	Subtotal - Mayor	$2,006	$256	$2,261
24	Selection	17,335	550	17,885
24	Personnel Svcs	1,184	33	1,216
24	HR Training	16,077	504	16,581
	Subtotal - Human Resources	34,596	1,087	35,683
26	Controller Fin Svcs	6,510	192	6,702
	Subtotal - City Controller's Office	6,510	192	6,702
29	Adm-Exp	7,296	1,028	8,324
29	Adm FTE	7,860	1,107	8,968
	Subtotal - PWE Administration Indirect	15,157	2,135	17,292
Total Incoming		(22,167)	4,983	(17,184) (100.00)%
C. Total Allocated			$(17,184)	$(17,184)

CIP Admin Svcs Allocations **Dept:30 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%	$(833)	$0	$(833)	$187	$(646)
75 CIP Sal Rec RE	34.82	11.9451%	(2,648)	0	(2,648)	595	(2,053)
76 CIP S/R Engrg	95.07	32.6141%	(7,230)	0	(7,230)	1,625	(5,604)
77 CIP S/R Constr	108.35	37.1698%	(8,239)	0	(8,239)	1,852	(6,387)
78 CIP S/R Eng/Const	14.40	4.9400%	(1,095)	0	(1,095)	246	(849)
79 CIP S/R Geo/Env	10.19	3.4957%	(775)	0	(775)	174	(601)
80 CIP S/R Other	17.72	6.0789%	(1,348)	0	(1,348)	303	(1,045)
Subtotal	291.50	100.0000%	(22,167)	0	(22,167)	4,983	(17,184)
Direct Bills					0		0
Total					$(22,167)		$(17,184)

Basis Units: Number of FTEs supported in CIP Sal Rec
Source: COH FTE Report

Allocation Summary **Dept:30 CIP Sal Rec PWE**

	Department	CIP Admin Svcs	Total
74	CIP S/R Planning	$(646)	$(646)
75	CIP Sal Rec RE	(2,053)	(2,053)
76	CIP S/R Engrg	(5,604)	(5,604)
77	CIP S/R Constr	(6,387)	(6,387)
78	CIP S/R Eng/Const	(849)	(849)
79	CIP S/R Geo/Env	(601)	(601)
80	CIP S/R Other	(1,045)	(1,045)
Total		$(17,184)	$(17,184)

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:31 HPD Police Records**

Description		Amount	General Admin	Records Mgt
Personnel Costs				
Salaries	S1	3,311,775	0	3,311,775
Salary % Split			*.00%*	*100.00%*
Benefits	S	1,542,001	0	1,542,001
Subtotal - Personnel Costs		4,853,776	0	4,853,776
Services & Supplies Cost				
Supplies	S	14,457	0	14,457
Services	S	28,014	0	28,014
Subtotal - Services & Supplies		42,471	0	42,471
Department Cost Total		4,896,247	0	4,896,247
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,896,247	0	4,896,247
General Admin Distribution			0	0
Grand Total		$4,896,247		$4,896,247

B. Incoming Costs - (Default Spread Salary%) **Dept:31 HPD Police Records**

	Department	First Incoming	Second Incoming	Records Mgt
3	Insurance Retirees	$213,222	$1,030	$214,252
3	Memberships	9,276	45	9,321
3	Accounting & Consult	1,868	9	1,877
3	Other Misc	2,485	13	2,498
	Subtotal - Non-Departmental-Gen Gov	226,851	1,097	227,948
5	Finance Budget	2,154	425	2,579
	Subtotal - Finance Budget Manageme	2,154	425	2,579
7	General Accounting	1,041	232	1,274
7	Auditing Svcs	1,913	0	1,913
	Subtotal - Finance General Accounting	2,955	232	3,187
8	Internal Control	899	166	1,066
	Subtotal - Finance Internal Control	899	166	1,066
10	Perform Improvement	1,082	163	1,245
	Subtotal - Finance Performance Mana	1,082	163	1,245
11	Finance Operation Support	1,165	77	1,242
	Subtotal - Finance Business Services	1,165	77	1,242
14	Strategic Purchasing	840	50	891
	Subtotal - ARA Strategic Purchasing	840	50	891
15	Records	3,212	214	3,426
	Subtotal - ARA Operations	3,212	214	3,426
16	Payroll Svcs	20,334	905	21,240
	Subtotal - ARA Payroll Services	20,334	905	21,240
19	Enterprise Optns	3,482	167	3,650
	Subtotal - HITS Infrastructure	3,482	167	3,650
21	IT Proj Mgt	4,277	156	4,433

B. Incoming Costs - (Default Spread Salary%) **Dept:31 HPD Police Records**

	Department	First Incoming	Second Incoming	Records Mgt
	Subtotal - HITS Project Mgt Office	$4,277	$156	$4,433
22	Certifcn/Compliance	5,296	146	5,442
22	Vendor Svcs	476	13	489
	Subtotal - Office Business Opportunity	5,771	160	5,931
23	City Mayor Admin	12,099	1,543	13,641
	Subtotal - Mayor	12,099	1,543	13,641
24	Personnel Svcs	7,140	198	7,338
24	HR Training	486	15	501
	Subtotal - Human Resources	7,625	213	7,839
26	Controller Fin Svcs	6,936	205	7,141
	Subtotal - City Controller's Office	6,936	205	7,141
Total Incoming		299,684	5,774	305,458
				100.00%
C. Total Allocated			$5,201,705	$5,201,705

Records Mgt Allocations **Dept:31 HPD Police Records**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 Legal	970	8.2141%	$426,798	$0	$426,798	$0	$426,798
29 PWE Administration Indirect	213	1.8037%	93,719	0	93,719	0	93,719
40 Police	140	1.1855%	61,600	0	61,600	76	61,676
42 Fire	3	0.0254%	1,320	0	1,320	2	1,322
47 Library	1	0.0085%	440	0	440	1	441
48 Parks & Recreation	12	0.1016%	5,280	0	5,280	7	5,286
56 ARA-BARC	7	0.0593%	3,080	0	3,080	4	3,084
96 Other	10,463	88.6019%	4,603,694	0	4,603,694	5,686	4,609,380
Subtotal	11,809	100.0000%	5,195,931	0	5,195,931	5,774	5,201,705
Direct Bills					0		0
Total					$5,195,931		$5,201,705

Basis Units: Number of reports issued per department
Source: Police Department Report

Allocation Summary **Dept:31 HPD Police Records**

	Department	Records Mgt	Total
25	Legal	$426,798	$426,798
29	PWE Administration Indirect	93,719	93,719
40	Police	61,676	61,676
42	Fire	1,322	1,322
47	Library	441	441
48	Parks & Recreation	5,286	5,286
56	ARA-BARC	3,084	3,084
96	Other	4,609,380	4,609,380
Total		$5,201,705	$5,201,705

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 the General Services Department.

• **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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:32 General Services**

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Personnel Costs										
Salaries	S1	10,142,325	760,999	0	6,366,257	0	419,072	573,857	255,482	1,766,658
Salary % Split			*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
Services & Supplies Cost										
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
Department Cost Total		187,145,011	1,275,065	111,918	25,352,406	13,226,265	625,915	2,525,067	(0)	3,467,824
Adjustments to Cost										
Trans/Capital	D	(3,672,333)	0	0	0	0	0	0	0	0
N-GF Trans/Cap/Reimb	D	###########	0	0	0	0	0	0	0	0
Subtotal - Adjustments		###########	0	0	0	0	0	0	0	0
Total Costs After Adjustments		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
Grand Total		$46,584,460		$111,918	$26,217,678	$13,226,265	$682,873	$2,603,063	$34,724	$3,707,939
										not allocated

B. Incoming Costs - (Default Spread Salary%) **Dept:32 General Services**

	Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
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	2,271	0	320,610	0	21,105	28,900	12,866	88,970
3	Memberships	19,996	97	0	13,635	0	898	1,229	547	3,784
3	Accounting & Consult	30,994	154	0	21,137	0	1,391	1,905	848	5,866
3	Other Misc	22,826	118	0	15,570	0	1,025	1,403	625	4,321
3	Walker Rent	124,067	599	0	84,600	0	5,569	7,626	3,395	23,477
	Subtotal - Non-Departmental-Gen Gov	668,063	3,239	0	455,552	0	29,988	41,064	18,282	126,417
5	Finance Budget	35,748	7,061	0	29,050	0	1,912	2,619	1,166	8,062
	Subtotal - Finance Budget Manageme	35,748	7,061	0	29,050	0	1,912	2,619	1,166	8,062
7	General Accounting	17,281	3,856	0	14,343	0	944	1,293	576	3,980
7	Fixed Assets	3,732	808	0	3,081	0	203	278	124	855
7	Auditing Svcs	31,753	0	0	21,548	0	1,418	1,942	865	5,980
	Subtotal - Finance General Accounting	52,766	4,664	0	38,973	0	2,565	3,513	1,564	10,815
8	Internal Control	8,260	1,526	0	6,641	0	437	599	267	1,843
	Subtotal - Finance Internal Control	8,260	1,526	0	6,641	0	437	599	267	1,843
9	Grants	250	44	0	199	0	13	18	8	55
	Subtotal - Finance Grants	250	44	0	199	0	13	18	8	55
10	Perform Improvement	40,828	6,145	0	31,877	0	2,098	2,873	1,279	8,846
	Subtotal - Finance Performance Mana	40,828	6,145	0	31,877	0	2,098	2,873	1,279	8,846
11	Finance Operation Support	43,939	2,912	0	31,794	0	2,093	2,866	1,276	8,823
	Subtotal - Finance Business Services	43,939	2,912	0	31,794	0	2,093	2,866	1,276	8,823
14	Strategic Purchasing	397,776	23,871	0	286,134	0	18,835	25,792	11,483	79,403

B. Incoming Costs - (Default Spread Salary%) **Dept:32 General Services**

	Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
	Subtotal - ARA Strategic Purchasing	$397,776	$23,871	$0	$286,134	$0	$18,835	$25,792	$11,483	$79,403
15	Property	4,201	232	0	3,008	0	198	271	121	835
15	Records	8,153	544	0	5,902	0	388	532	237	1,638
15	3-1-1 Scvs	7,208	446	0	5,194	0	342	468	208	1,441
	Subtotal - ARA Operations	19,562	1,221	0	14,104	0	928	1,271	566	3,914
16	Payroll Svcs	51,610	2,298	0	36,583	0	2,408	3,298	1,468	10,152
	Subtotal - ARA Payroll Services	51,610	2,298	0	36,583	0	2,408	3,298	1,468	10,152
18	Enterprise Appl	48,880	2,571	0	34,915	0	2,298	3,147	1,401	9,689
18	IT ERP	98,182	3,763	0	69,181	0	4,554	6,236	2,776	19,198
	Subtotal - HITS Admin & Applications	147,062	6,334	0	104,096	0	6,852	9,383	4,177	28,887
19	Client Svcs	74,079	3,535	0	52,670	0	3,467	4,748	2,114	14,616
19	NW Data	23,409	1,188	0	16,692	0	1,099	1,505	670	4,632
19	NW Voice	34,351	1,615	0	24,407	0	1,607	2,200	979	6,773
19	Enterprise Optns	57,791	2,779	0	41,103	0	2,706	3,705	1,649	11,406
	Subtotal - HITS Infrastructure	189,630	9,117	0	134,872	0	8,878	12,157	5,412	37,427
20	IT Radio Svcs	11,065	416	0	7,791	0	513	702	313	2,162
	Subtotal - HITS Radio	11,065	416	0	7,791	0	513	702	313	2,162
21	IT Proj Mgt	10,855	395	0	7,635	0	503	688	306	2,119
	Subtotal - HITS Project Mgt Office	10,855	395	0	7,635	0	503	688	306	2,119
22	Certifcn/Compliance	13,441	372	0	9,373	0	617	845	376	2,601
22	Contract Monitor	57,184	1,826	0	40,045	0	2,636	3,610	1,607	11,113
22	S/MWDBE Reporting	52,912	1,560	0	36,965	0	2,433	3,332	1,483	10,258
22	Procurement Svcs	2,041	65	0	1,429	0	94	129	57	397
22	Vendor Svcs	1,208	33	0	842	0	55	76	34	234
	Subtotal - Office Business Opportunity	126,785	3,856	0	88,654	0	5,836	7,991	3,558	24,602
23	City Mayor Admin	30,708	3,915	0	23,495	0	1,547	2,118	943	6,520
	Subtotal - Mayor	30,708	3,915	0	23,495	0	1,547	2,118	943	6,520
24	Selection	13,637	432	0	9,548	0	628	861	383	2,649

CITY OF HOUSTON, TEXAS
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B. Incoming Costs - (Default Spread Salary%) **Dept:32 General Services**

	Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
24	Personnel Svcs	$18,121	$503	$0	$12,638	$0	$832	$1,139	$507	$3,507
24	HR Training	9,847	309	0	6,892	0	454	621	277	1,913
	Subtotal - Human Resources	41,605	1,244	0	29,078	0	1,914	2,621	1,167	8,069
25	Legal Svcs	569,562	108,419	0	460,084	0	30,286	41,472	18,463	127,675
25	Inspector General	3,475	520	0	2,711	0	178	244	109	752
	Subtotal - Legal	573,037	108,938	0	462,795	0	30,464	41,717	18,572	128,427
26	Controller Fin Svcs	115,115	3,397	0	80,424	0	5,294	7,249	3,227	22,318
	Subtotal - City Controller's Office	115,115	3,397	0	80,424	0	5,294	7,249	3,227	22,318
32	Design & Const	0	1,345	0	913	0	60	82	37	253
32	Building Svcs	0	649,661	0	440,866	0	29,021	39,740	17,692	122,342
32	Utilities	0	306,298	0	207,857	0	13,683	18,736	8,341	57,681
32	Real Estate	0	67,481	0	45,793	0	3,014	4,128	1,838	12,708
	Subtotal - General Services	0	1,024,785	0	695,429	0	45,778	62,686	27,908	192,984
Total Incoming		2,704,577	1,215,381	0	2,660,121	0	175,108	239,784	106,752	738,193
				0.22%	57.18%	26.19%	1.70%	5.63%	0.28%	8.80%
C. Total Allocated			$50,504,418	$111,918	$28,877,799	$13,226,265	$857,981	$2,842,847	$141,476	$4,446,132

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Design & Const Allocations **Dept:32 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
17	IT Director	16,784	0.6118%	685	0	685	0	685
22	Office Business Opportunity	701	0.0256%	29	0	29	0	29
24	Human Resources	2,809	0.1024%	115	0	115	0	115
32	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
Subtotal		2,743,222	100.0000%	111,918	0	111,918	0	111,918
Direct Bills						0		0
Total						$111,918		$111,918

Basis Units: GSD Fund 1001 expense per department served
Source: GSD Report

Building Svcs Allocations **Dept:32 General Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	51,988	0.2584%	$72,486	$0	$72,486	$0	$72,486
12	ARA Director Office	174,167	0.8656%	242,839	0	242,839	0	242,839
17	IT Director	91,653	0.4555%	127,791	0	127,791	0	127,791
23	Mayor	118,385	0.5884%	165,063	0	165,063	0	165,063
25	Legal	207,208	1.0299%	288,908	0	288,908	0	288,908
26	City Controller's Office	76,409	0.3798%	106,536	0	106,536	0	106,536
32	General Services	465,945	2.3158%	649,661	0	649,661	0	649,661
33	HEC	134,846	0.6702%	188,014	0	188,014	5,874	193,888
38	City Secretary	17,962	0.0893%	25,044	0	25,044	782	25,827
39	City Council	63,894	0.3176%	89,087	0	89,087	2,783	91,870
40	Police	8,384,385	41.6719%	11,690,243	0	11,690,243	365,221	12,055,465
41	Depart of Neighborhds	14,389	0.0715%	20,062	0	20,062	627	20,689
42	Fire	3,447,990	17.1371%	4,807,489	0	4,807,489	150,193	4,957,683
43	Municipal Court	337,188	1.6759%	470,137	0	470,137	14,688	484,825
47	Library	3,412,589	16.9612%	4,758,130	0	4,758,130	148,651	4,906,782
48	Parks & Recreation	105,219	0.5230%	146,706	0	146,706	4,583	151,289
49	Health & Human Services Department	2,926,156	14.5435%	4,079,903	0	4,079,903	127,462	4,207,365
50	Convention & Entertainmnt	30,785	0.1530%	42,923	0	42,923	1,341	44,264
51	Fleet Management	12,661	0.0629%	17,653	0	17,653	552	18,205
62	Mayor Cable TV	26,148	0.1300%	36,458	0	36,458	1,139	37,597
84	HEC-911 Network	20,008	0.0994%	27,897	0	27,897	872	28,768
Subtotal		20,119,975	100.0000%	28,053,030	0	28,053,030	824,769	28,877,799
Direct Bills						0		0
Total						$28,053,030		$28,877,799

Basis Units: GSD expenditures per department served
Source: GSD Report

Utilities Allocations

Dept:32 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
12 ARA Director Office	145,956	0.8656%	114,492	0	114,492	0	114,492
17 IT Director	76,808	0.4555%	60,250	0	60,250	0	60,250
23 Mayor	99,210	0.5884%	77,823	0	77,823	0	77,823
25 Legal	173,646	1.0299%	136,213	0	136,213	0	136,213
26 City Controller's Office	64,032	0.3798%	50,228	0	50,228	0	50,228
32 General Services	390,473	2.3158%	306,298	0	306,298	0	306,298
33 HEC	113,004	0.6702%	88,644	0	88,644	0	88,644
38 City Secretary	15,052	0.0893%	11,807	0	11,807	0	11,807
39 City Council	53,545	0.3176%	42,002	0	42,002	0	42,002
40 Police	7,026,320	41.6719%	5,511,642	0	5,511,642	0	5,511,642
41 Depart of Neighborhds	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 & Entertainmnt	25,798	0.1530%	20,237	0	20,237	0	20,237
51 Fleet Management	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
Subtotal	16,861,031	100.0000%	13,226,265	0	13,226,265	0	13,226,265
Direct Bills					0		0
Total					$13,226,265		$13,226,265

Basis Units: Dollar amount of utility costs
Source: GSD Report

In-House Renov Allocations **Dept:32 General Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	7,162	0.1499%	$1,205	$0	$1,205	$0	$1,205
29	PWE Administration Indirect	18,558	0.3884%	3,121	0	3,121	0	3,121
40	Police	1,776,868	37.1868%	298,866	0	298,866	20,299	319,165
41	Depart of Neighborhds	5,674	0.1187%	954	0	954	65	1,019
42	Fire	2,798,489	58.5675%	470,701	0	470,701	31,970	502,671
43	Municipal Court	21,875	0.4578%	3,679	0	3,679	250	3,929
46	Housing & Community Development	10,218	0.2138%	1,719	0	1,719	117	1,835
49	Health & Human Services Department	84,135	1.7608%	14,151	0	14,151	961	15,113
96	Other	55,246	1.1562%	9,292	0	9,292	631	9,923
Subtotal		4,778,225	100.0000%	803,689	0	803,689	54,292	857,981
Direct Bills						0		0
Total						$803,689		$857,981

Basis Units: In-house renovation costs for Fund 1003
Source: GDS Report

CITY OF HOUSTON, TEXAS
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Real Estate Allocations **Dept:32 General Services**

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	Finance Dir Office	57,235	0.7245%	$20,058	$0	$20,058	$0	$20,058
12	ARA Director Office	74,462	0.9426%	26,095	0	26,095	0	26,095
14	ARA Strategic Purchasing	25,000	0.3165%	8,761	0	8,761	0	8,761
15	ARA Operations	22,273	0.2819%	7,805	0	7,805	0	7,805
17	IT Director	76,411	0.9672%	26,778	0	26,778	0	26,778
22	Office Business Opportunity	24,033	0.3042%	8,422	0	8,422	0	8,422
23	Mayor	148,536	1.8802%	52,054	0	52,054	0	52,054
24	Human Resources	65,059	0.8235%	22,800	0	22,800	0	22,800
25	Legal	186,158	2.3564%	65,238	0	65,238	0	65,238
26	City Controller's Office	42,391	0.5366%	14,856	0	14,856	0	14,856
27	Health Administration	1,106,310	14.0040%	387,701	0	387,701	0	387,701
28	Planning & Dev Admin	62,872	0.7959%	22,033	0	22,033	0	22,033
29	PWE Administration Indirect	467,848	5.9222%	163,955	0	163,955	0	163,955
32	General Services	192,558	2.4375%	67,481	0	67,481	0	67,481
33	HEC	132,000	1.6709%	46,259	0	46,259	1,835	48,094
40	Police	2,586,817	32.7447%	906,539	0	906,539	35,955	942,494
41	Depart of Neighborhds	12,928	0.1636%	4,531	0	4,531	180	4,710
42	Fire	1,063,476	13.4618%	372,690	0	372,690	14,782	387,472
43	Municipal Court	137,219	1.7370%	48,088	0	48,088	1,907	49,995
44	Solid Waste	26,422	0.3345%	9,259	0	9,259	367	9,627
47	Library	1,055,408	13.3597%	369,863	0	369,863	14,670	384,533
48	Parks & Recreation	32,453	0.4108%	11,373	0	11,373	451	11,824
51	Fleet Management	11,376	0.1440%	3,987	0	3,987	158	4,145
56	ARA-BARC	47,319	0.5990%	16,583	0	16,583	658	17,240
57	ARA Parking	11,400	0.1443%	3,995	0	3,995	158	4,154
70	PWE Water & Storm Sewer	7,280	0.0922%	2,551	0	2,551	101	2,652
73	Houston Permit Center	187,000	2.3671%	65,533	0	65,533	2,599	68,133
96	Other	37,705	0.4773%	13,214	0	13,214	524	13,738
Subtotal		7,899,949	100.0000%	2,768,502	0	2,768,502	74,345	2,842,847
Direct Bills						0		0
Total						$2,768,502		$2,842,847

Basis Units: Total square footage maintained by GDS
Source: GSD Report prior cost plan

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Building Svcs Reimb Allocations **Dept:32 General Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 PWE Administration Indirect	738,555	39.8804%	$43,222	$0	$43,222	$0	$43,222
57 ARA Parking	15,442	0.8338%	904	0	904	459	1,363
71 PWE Houston Transtar	149,843	8.0912%	8,769	0	8,769	4,455	13,224
73 Houston Permit Center	948,083	51.1945%	55,483	0	55,483	28,185	83,668
Subtotal	1,851,923	100.0000%	108,378	0	108,378	33,099	141,476
Direct Bills					0		0
Total					$108,378		$141,476

Basis Units: Dollar expenses/revenues
Source: GSD Report

Allocation Summary **Dept:32 General Services**

	Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF	Total
3	Non-Departmental-Gen Gov	$15,885	$0	$0	$0	$0	$0	$0	$15,885
4	Finance Dir Office	0	72,486	34,176	1,205	20,058	0	0	127,925
12	ARA Director Office	0	242,839	114,492	0	26,095	0	0	383,426
14	ARA Strategic Purchasing	0	0	0	0	8,761	0	0	8,761
15	ARA Operations	0	0	0	0	7,805	0	0	7,805
17	IT Director	685	127,791	60,250	0	26,778	0	0	215,504
22	Office Business Opportunity	29	0	0	0	8,422	0	0	8,451
23	Mayor	0	165,063	77,823	0	52,054	0	0	294,940
24	Human Resources	115	0	0	0	22,800	0	0	22,914
25	Legal	0	288,908	136,213	0	65,238	0	0	490,359
26	City Controller's Office	0	106,536	50,228	0	14,856	0	0	171,620
27	Health Administration	0	0	0	0	387,701	0	0	387,701
28	Planning & Dev Admin	0	0	0	0	22,033	0	0	22,033
29	PWE Administration Indirect	0	0	0	3,121	163,955	43,222	0	210,298
32	General Services	1,345	649,661	306,298	0	67,481	0	0	1,024,785
33	HEC	0	193,888	88,644	0	48,094	0	0	330,625
38	City Secretary	0	25,827	11,807	0	0	0	0	37,634
39	City Council	0	91,870	42,002	0	0	0	0	133,872
40	Police	13,204	12,055,465	5,511,642	319,165	942,494	0	0	18,841,969
41	Depart of Neighborhds	0	20,689	9,459	1,019	4,710	0	0	35,877
42	Fire	5,075	4,957,683	2,266,605	502,671	387,472	0	0	8,119,505
43	Municipal Court	0	484,825	221,657	3,929	49,995	0	0	760,406
44	Solid Waste	7,934	0	0	0	9,627	0	0	17,560
46	Housing & Community Development	0	0	0	1,835	0	0	0	1,835
47	Library	16,249	4,906,782	2,243,333	0	384,533	0	0	7,550,896
48	Parks & Recreation	36,243	151,289	69,168	0	11,824	0	0	268,524
49	Health & Human Services Department	11,469	4,207,365	1,923,567	15,113	0	0	0	6,157,514
50	Convention & Entertainmnt	0	44,264	20,237	0	0	0	0	64,501
51	Fleet Management	0	18,205	8,323	0	4,145	0	0	30,672
56	ARA-BARC	0	0	0	0	17,240	0	0	17,240
57	ARA Parking	0	0	0	0	4,154	1,363	0	5,516
62	Mayor Cable TV	0	37,597	17,189	0	0	0	0	54,786
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	2,652	0	0	3,162
71	PWE Houston Transtar	0	0	0	0	0	13,224	0	13,224
72	PWE Other	2,955	0	0	0	0	0	0	2,955
73	Houston Permit Center	0	0	0	0	68,133	83,668	0	151,801
84	HEC-911 Network	0	28,768	13,153	0	0	0	0	41,921
96	Other	0	0	0	9,923	13,738	0	0	23,661

Allocation Summary

Dept:32 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF	Total
Total	$111,918	$28,877,799	$13,226,265	$857,981	$2,842,847	$141,476	$0	$46,058,286

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 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:33 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	0
Salary % Split			*.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
Department Cost Total		0	0	0	0	0	0	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$0		$0	$0	$0	$0	$0	$0	$0

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:33 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
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			*.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
Department Cost Total		0	0	0	0	0	0	0	0	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		$0	$0	$0	$0	$0	$0	$0	$0	$0

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:33 HEC**

Description		Amount	City Council Svcs	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			*.00%*	*.00%*	*.00%*	*.00%*	*.00%*	*.00%*
Benefits	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0
Department Cost Total		0	0	0	0	0	0	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		0	0	0	0	0	0	0
General Admin Distribution			0	0	0	0	0	0
Grand Total		$0	$0	$0	$0	$0	$0	$0

B. Incoming Costs **Dept:33 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 *	$7,766	$39	$0	$0	$0	$7,805	$0	$0	$0	$0
3	Other Misc *	0	0	0	0	0	0	0	0	0	0
	Subtotal - Non-Departmental-Gen Gov	7,766	39	0	0	0	7,805	0	0	0	0
5	Finance Budget *	8,957	1,769	0	0	0	0	0	0	0	0
	Subtotal - Finance Budget Manageme	8,957	1,769	0	0	0	0	0	0	0	0
7	General Accounting *	4,330	966	0	0	0	0	0	0	0	5,296
7	Fixed Assets *	39	8	47	0	0	0	0	0	0	0
7	Auditing Svcs *	7,956	0	0	0	0	0	0	0	0	7,956
	Subtotal - Finance General Accounting	12,325	974	47	0	0	0	0	0	0	13,252
8	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
9	Grants *	957	168	0	0	0	0	0	0	1,124	0
	Subtotal - Finance Grants	957	168	0	0	0	0	0	0	1,124	0
10	Perform Improvement *	4,989	751	0	0	0	0	0	0	0	0
	Subtotal - Finance Performance Mana	4,989	751	0	0	0	0	0	0	0	0
11	Finance Operation Support *	5,369	356	0	0	0	0	0	0	0	0
	Subtotal - Finance Business Services	5,369	356	0	0	0	0	0	0	0	0
14	Strategic Purchasing *	48,919	2,936	0	0	0	0	0	51,855	0	0
	Subtotal - ARA Strategic Purchasing	48,919	2,936	0	0	0	0	0	51,855	0	0
15	Property *	44	2	0	0	0	0	0	0	0	0
15	Records *	8,673	579	0	0	0	0	0	0	0	0
15	3-1-1 Scvs *	397	25	0	0	0	0	421	0	0	0
	Subtotal - ARA Operations	9,113	605	0	0	0	0	421	0	0	0
16	Payroll Svcs *	54,904	2,445	0	0	0	0	0	0	0	0
	Subtotal - ARA Payroll Services	54,904	2,445	0	0	0	0	0	0	0	0
18	Enterprise Appl *	1,603	84	0	0	0	0	0	0	0	0

B. Incoming Costs **Dept:33 HEC**

	Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
18	IT ERP *	$25,527	$978	$0	$0	$0	$0	$0	$0	$0	$0
	Subtotal - HITS Admin & Applications	27,130	1,063	0	0	0	0	0	0	0	0
19	Client Svcs *	12,952	618	0	0	0	0	0	0	0	0
19	NW Data *	36,572	1,856	0	0	0	0	0	0	0	0
19	NW Voice *	53,667	2,523	0	0	0	0	0	0	0	0
	Subtotal - HITS Infrastructure	103,191	4,997	0	0	0	0	0	0	0	0
20	IT Radio Svcs *	5,773	217	0	0	0	0	0	0	0	0
	Subtotal - HITS Radio	5,773	217	0	0	0	0	0	0	0	0
21	IT Proj Mgt *	11,548	420	0	0	0	0	0	0	0	0
	Subtotal - HITS Project Mgt Office	11,548	420	0	0	0	0	0	0	0	0
22	Certifcn/Compliance *	14,298	395	0	0	0	0	0	0	0	0
22	Vendor Svcs *	1,285	36	0	0	0	0	0	0	0	0
	Subtotal - Office Business Opportunity	15,583	431	0	0	0	0	0	0	0	0
23	City Mayor Admin *	32,667	4,165	0	0	0	0	0	0	0	0
	Subtotal - Mayor	32,667	4,165	0	0	0	0	0	0	0	0
24	Selection *	15,486	491	0	0	0	0	0	0	0	0
24	Personnel Svcs *	19,278	535	0	0	0	0	0	0	0	0
24	HR Training *	2,294	72	0	0	0	0	0	0	0	0
	Subtotal - Human Resources	37,058	1,098	0	0	0	0	0	0	0	0
25	Legal Svcs *	28,747	5,472	0	34,219	0	0	0	0	0	0
25	Inspector General *	10,424	1,559	0	0	11,983	0	0	0	0	0
	Subtotal - Legal	39,171	7,031	0	34,219	11,983	0	0	0	0	0
26	Controller Fin Svcs *	28,844	851	0	0	0	0	0	0	0	0
	Subtotal - City Controller's Office	28,844	851	0	0	0	0	0	0	0	0
32	Building Svcs *	188,014	5,874	193,888	0	0	0	0	0	0	0
32	Utilities *	88,644	0	88,644	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

B. Incoming Costs **Dept:33 HEC**

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
32 Real Estate *	$46,259	$1,835	$48,094	$0	$0	$0	$0	$0	$0	$0
Subtotal - General Services	322,916	7,709	330,625	0	0	0	0	0	0	0
Total Incoming	777,183	38,024	330,672	34,219	11,983	7,805	421	51,855	1,124	13,252
			40.56%	4.20%	1.47%	0.96%	0.05%	6.36%	0.14%	1.63%
C. Total Allocated		$815,206	$330,672	$34,219	$11,983	$7,805	$421	$51,855	$1,124	$13,252

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

B. Incoming Costs **Dept:33 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 *	$7,766	$39	$0	$0	$0	$0	$0	$0	$0	$0
3	Other Misc *	0	0	0	0	0	0	0	0	0	0
	Subtotal - Non-Departmental-Gen Gov	7,766	39	0	0	0	0	0	0	0	0
5	Finance Budget *	8,957	1,769	10,726	0	0	0	0	0	0	0
	Subtotal - Finance Budget Manageme	8,957	1,769	10,726	0	0	0	0	0	0	0
7	General Accounting *	4,330	966	0	0	0	0	0	0	0	0
7	Fixed Assets *	39	8	0	0	0	0	0	0	0	0
7	Auditing Svcs *	7,956	0	0	0	0	0	0	0	0	0
	Subtotal - Finance General Accounting	12,325	974	0	0	0	0	0	0	0	0
8	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
9	Grants *	957	168	0	0	0	0	0	0	0	0
	Subtotal - Finance Grants	957	168	0	0	0	0	0	0	0	0
10	Perform Improvement *	4,989	751	0	0	0	0	0	0	0	0
	Subtotal - Finance Performance Mana	4,989	751	0	0	0	0	0	0	0	0
11	Finance Operation Support *	5,369	356	0	0	0	0	0	0	0	0
	Subtotal - Finance Business Services	5,369	356	0	0	0	0	0	0	0	0
14	Strategic Purchasing *	48,919	2,936	0	0	0	0	0	0	0	0
	Subtotal - ARA Strategic Purchasing	48,919	2,936	0	0	0	0	0	0	0	0
15	Property *	44	2	0	0	0	0	0	0	0	0
15	Records *	8,673	579	0	0	0	0	0	0	0	0
15	3-1-1 Scvs *	397	25	0	0	0	0	0	0	0	0
	Subtotal - ARA Operations	9,113	605	0	0	0	0	0	0	0	0
16	Payroll Svcs *	54,904	2,445	0	0	0	0	0	0	0	0
	Subtotal - ARA Payroll Services	54,904	2,445	0	0	0	0	0	0	0	0
18	Enterprise Appl *	1,603	84	0	1,687	0	0	0	0	0	0

B. Incoming Costs **Dept:33 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
18	IT ERP *	$25,527	$978	$0	$26,506	$0	$0	$0	$0	$0	$0
	Subtotal - HITS Admin & Applications	27,130	1,063	0	28,193	0	0	0	0	0	0
19	Client Svcs *	12,952	618	0	0	13,570	0	0	0	0	0
19	NW Data *	36,572	1,856	0	0	38,428	0	0	0	0	0
19	NW Voice *	53,667	2,523	0	0	56,190	0	0	0	0	0
	Subtotal - HITS Infrastructure	103,191	4,997	0	0	108,188	0	0	0	0	0
20	IT Radio Svcs *	5,773	217	0	0	5,990	0	0	0	0	0
	Subtotal - HITS Radio	5,773	217	0	0	5,990	0	0	0	0	0
21	IT Proj Mgt *	11,548	420	0	0	11,969	0	0	0	0	0
	Subtotal - HITS Project Mgt Office	11,548	420	0	0	11,969	0	0	0	0	0
22	Certifcn/Compliance *	14,298	395	0	0	0	14,694	0	0	0	0
22	Vendor Svcs *	1,285	36	0	0	0	1,320	0	0	0	0
	Subtotal - Office Business Opportunity	15,583	431	0	0	0	16,014	0	0	0	0
23	City Mayor Admin *	32,667	4,165	0	0	0	0	36,832	0	0	0
	Subtotal - Mayor	32,667	4,165	0	0	0	0	36,832	0	0	0
24	Selection *	15,486	491	0	0	0	0	0	15,977	0	0
24	Personnel Svcs *	19,278	535	0	0	0	0	0	19,812	0	0
24	HR Training *	2,294	72	0	0	0	0	0	2,366	0	0
	Subtotal - Human Resources	37,058	1,098	0	0	0	0	0	38,156	0	0
25	Legal Svcs *	28,747	5,472	0	0	0	0	0	0	0	0
25	Inspector General *	10,424	1,559	0	0	0	0	0	0	0	0
	Subtotal - Legal	39,171	7,031	0	0	0	0	0	0	0	0
26	Controller Fin Svcs *	28,844	851	0	0	0	0	0	0	0	0
	Subtotal - City Controller's Office	28,844	851	0	0	0	0	0	0	0	0
32	Building Svcs *	188,014	5,874	0	0	0	0	0	0	0	0
32	Utilities *	88,644	0	0	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
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B. Incoming Costs **Dept:33 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
32 Real Estate *	$46,259	$1,835	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal - General Services	322,916	7,709	0	0	0	0	0	0	0	0
Total Incoming	777,183	38,024	10,726	28,193	126,147	16,014	36,832	38,156	0	0
			1.32%	3.46%	15.47%	1.96%	4.52%	4.68%		
									0	0
C. Total Allocated		$815,206	$10,726	$28,193	$126,147	$16,014	$36,832	$38,156	$0	$0

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

B. Incoming Costs **Dept:33 HEC**

	Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
3	Accounting & Consult *	$7,766	$39	$0	$0	$0	$0	$0
3	Other Misc *	0	0	0	0	0	0	0
	Subtotal - Non-Departmental-Gen Gov	7,766	39	0	0	0	0	0
5	Finance Budget *	8,957	1,769	0	0	0	0	0
	Subtotal - Finance Budget Manageme	8,957	1,769	0	0	0	0	0
7	General Accounting *	4,330	966	0	0	0	0	0
7	Fixed Assets *	39	8	0	0	0	0	0
7	Auditing Svcs *	7,956	0	0	0	0	0	0
	Subtotal - Finance General Accounting	12,325	974	0	0	0	0	0
8	Internal Control *	0	0	0	0	0	0	0
	Subtotal - Finance Internal Control	0	0	0	0	0	0	0
9	Grants *	957	168	0	0	0	0	0
	Subtotal - Finance Grants	957	168	0	0	0	0	0
10	Perform Improvement *	4,989	751	0	5,740	0	0	0
	Subtotal - Finance Performance Mana	4,989	751	0	5,740	0	0	0
11	Finance Operation Support *	5,369	356	0	0	5,725	0	0
	Subtotal - Finance Business Services	5,369	356	0	0	5,725	0	0
14	Strategic Purchasing *	48,919	2,936	0	0	0	0	0
	Subtotal - ARA Strategic Purchasing	48,919	2,936	0	0	0	0	0
15	Property *	44	2	0	0	0	0	46
15	Records *	8,673	579	0	0	0	0	9,252
15	3-1-1 Scvs *	397	25	0	0	0	0	0
	Subtotal - ARA Operations	9,113	605	0	0	0	0	9,298
16	Payroll Svcs *	54,904	2,445	0	0	0	57,349	0
	Subtotal - ARA Payroll Services	54,904	2,445	0	0	0	57,349	0
18	Enterprise Appl *	1,603	84	0	0	0	0	0

B. Incoming Costs

Dept:33 HEC

	Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
18	IT ERP *	$25,527	$978	$0	$0	$0	$0	$0
	Subtotal - HITS Admin & Applications	27,130	1,063	0	0	0	0	0
19	Client Svcs *	12,952	618	0	0	0	0	0
19	NW Data *	36,572	1,856	0	0	0	0	0
19	NW Voice *	53,667	2,523	0	0	0	0	0
	Subtotal - HITS Infrastructure	103,191	4,997	0	0	0	0	0
20	IT Radio Svcs *	5,773	217	0	0	0	0	0
	Subtotal - HITS Radio	5,773	217	0	0	0	0	0
21	IT Proj Mgt *	11,548	420	0	0	0	0	0
	Subtotal - HITS Project Mgt Office	11,548	420	0	0	0	0	0
22	Certifcn/Compliance *	14,298	395	0	0	0	0	0
22	Vendor Svcs *	1,285	36	0	0	0	0	0
	Subtotal - Office Business Opportunity	15,583	431	0	0	0	0	0
23	City Mayor Admin *	32,667	4,165	0	0	0	0	0
	Subtotal - Mayor	32,667	4,165	0	0	0	0	0
24	Selection *	15,486	491	0	0	0	0	0
24	Personnel Svcs *	19,278	535	0	0	0	0	0
24	HR Training *	2,294	72	0	0	0	0	0
	Subtotal - Human Resources	37,058	1,098	0	0	0	0	0
25	Legal Svcs *	28,747	5,472	0	0	0	0	0
25	Inspector General *	10,424	1,559	0	0	0	0	0
	Subtotal - Legal	39,171	7,031	0	0	0	0	0
26	Controller Fin Svcs *	28,844	851	29,695	0	0	0	0
	Subtotal - City Controller's Office	28,844	851	29,695	0	0	0	0
32	Building Svcs *	188,014	5,874	0	0	0	0	0
32	Utilities *	88,644	0	0	0	0	0	0

B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
32 Real Estate *	$46,259	$1,835	$0	$0	$0	$0	$0
Subtotal - General Services	322,916	7,709	0	0	0	0	0
Total Incoming	777,183	38,024	29,695	5,740	5,725	57,349	9,298
			3.64%	0.70%	0.70%	7.03%	1.14%
C. Total Allocated		$815,206	$29,695	$5,740	$5,725	$57,349	$9,298

CITY OF HOUSTON, TEXAS
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General Svcs Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-IT	28,269	21.4159%	$69,164	$0	$69,164	$1,653	$70,816
84 HEC-911 Network	41,591	31.5083%	101,758	0	101,758	2,431	104,189
86 HEC-HFD	14,178	10.7409%	34,688	0	34,688	829	35,517
87 HEC-Harris County	6,171	4.6750%	15,098	0	15,098	361	15,459
88 HEC-Genl Svcs Dept	13,552	10.2667%	33,157	0	33,157	792	33,949
89 HEC-Homeland Security	2,977	2.2553%	7,284	0	7,284	174	7,458
90 HEC-Off of Emg Mgt	10,726	8.1258%	26,243	0	26,243	627	26,870
91 HEC-HPD	14,536	11.0121%	35,564	0	35,564	850	36,414
Subtotal	132,000	100.0000%	322,955	0	322,955	7,717	330,672
Direct Bills					0		0
Total					$322,955		$330,672

Basis Units: Square footage of occupants in HEC building
Source: GSD

Legal 911 Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 HEC-911 Network	100	100.0000%	$28,747	$0	$28,747	$5,472	$34,219
Subtotal	100	100.0000%	28,747	0	28,747	5,472	34,219
Direct Bills					0		0
Total					$28,747		$34,219

Basis Units: Direct allocation to HEC 911 Network
Source: Direct assignment

Legal OIG Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	$223	$0	$223	$33	$256
84 HEC-911 Network	150.25	62.6146%	6,527	0	6,527	976	7,503
85 HEC-Police Call Talkers	76.35	31.8178%	3,317	0	3,317	496	3,813
90 HEC-Off of Emg Mgt	8.23	3.4297%	358	0	358	53	411
Subtotal	239.96	100.0000%	10,424	0	10,424	1,559	11,983
Direct Bills					0		0
Total					$10,424		$11,983

Basis Units: Total number of HEC FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

Citywide Gen Gove Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$317	$0	$317	$2	$319
83 HEC-IT	4,568,770	20.4104%	1,585	0	1,585	8	1,593
84 HEC-911 Network	11,073,795	49.4708%	3,842	0	3,842	19	3,861
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,715	0	1,715	9	1,723
90 HEC-Off of Emg Mgt	885,293	3.9549%	307	0	307	2	309
Subtotal	22,384,490	100.0000%	7,766	0	7,766	39	7,805
Direct Bills					0		0
Total					$7,766		$7,805

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

ARA 311 Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	$8	$0	$8	$1	$9
84 HEC-911 Network	150.25	62.6146%	248	0	248	15	264
85 HEC-Police Call Talkers	76.35	31.8178%	126	0	126	8	134
90 HEC-Off of Emg Mgt	8.23	3.4297%	14	0	14	1	14
Subtotal	239.96	100.0000%	397	0	397	25	421
Direct Bills					0		0
Total					$397		$421

Basis Units: Total number of HEC FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

ARA Purchasing Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$1,997	$0	$1,997	$120	$2,117
83 HEC-IT	4,568,770	20.4104%	9,985	0	9,985	599	10,584
84 HEC-911 Network	11,073,795	49.4708%	24,201	0	24,201	1,452	25,653
85 HEC-Police Call Talkers	4,942,885	22.0817%	10,802	0	10,802	648	11,450
90 HEC-Off of Emg Mgt	885,293	3.9549%	1,935	0	1,935	116	2,051
Subtotal	22,384,490	100.0000%	48,919	0	48,919	2,936	51,855
Direct Bills					0		0
Total					$48,919		$51,855

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

Fin Grants Allocations **Dept:33 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	$91
83 HEC-IT	4,568,770	40.3934%	386	0	386	68	454
85 HEC-Police Call Talkers	4,942,885	43.7010%	418	0	418	73	491
90 HEC-Off of Emg Mgt	885,293	7.8270%	75	0	75	13	88
Subtotal	11,310,695	100.0000%	957	0	957	168	1,124
Direct Bills					0		0
Total					$957		$1,124

Basis Units: Total expenditures of HEC Departments excl 911 network
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Fin Gen Acctg Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$502	$0	$502	$39	$541
83 HEC-IT	4,568,770	20.4104%	2,508	0	2,508	197	2,705
84 HEC-911 Network	11,073,795	49.4708%	6,078	0	6,078	478	6,556
85 HEC-Police Call Talkers	4,942,885	22.0817%	2,713	0	2,713	213	2,926
90 HEC-Off of Emg Mgt	885,293	3.9549%	486	0	486	38	524
Subtotal	22,384,490	100.0000%	12,286	0	12,286	966	13,252
Direct Bills					0		0
Total					$12,286		$13,252

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Fin Office Budget Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$366	$0	$366	$72	$438
83 HEC-IT	4,568,770	20.4104%	1,828	0	1,828	361	2,189
84 HEC-911 Network	11,073,795	49.4708%	4,431	0	4,431	875	5,306
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,978	0	1,978	391	2,369
90 HEC-Off of Emg Mgt	885,293	3.9549%	354	0	354	70	424
Subtotal	22,384,490	100.0000%	8,957	0	8,957	1,769	10,726
Direct Bills					0		0
Total					$8,957		$10,726

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

IT Admin & Apps Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	8.0786%	$2,192	$0	$2,192	$86	$2,278
83 HEC-IT	4,568,770	40.3934%	10,959	0	10,959	429	11,388
85 HEC-Police Call Talkers	4,942,885	43.7010%	11,856	0	11,856	464	12,320
90 HEC-Off of Emg Mgt	885,293	7.8270%	2,123	0	2,123	83	2,207
Subtotal	11,310,695	100.0000%	27,130	0	27,130	1,063	28,193
Direct Bills					0		0
Total					$27,130		$28,193

Basis Units: Total expenditures of HEC Departments excl 911 network
Source: COH Expenditure Report

IT Infrastructure Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	5.7184%	$6,891	$0	$6,891	$322	$7,214
85 HEC-Police Call Talkers	76.35	85.1076%	102,565	0	102,565	4,795	107,360
90 HEC-Off of Emg Mgt	8.23	9.1740%	11,056	0	11,056	517	11,573
Subtotal	89.71	100.0000%	120,512	0	120,512	5,634	126,147
Direct Bills					0		0
Total					$120,512		$126,147

Basis Units: Total number of HEC FTEs excl 911 network
Source: COH FTE Report

Office Business Opp Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	$333	$0	$333	$9	$342
84 HEC-911 Network	150.25	62.6146%	9,757	0	9,757	270	10,027
85 HEC-Police Call Talkers	76.35	31.8178%	4,958	0	4,958	137	5,095
90 HEC-Off of Emg Mgt	8.23	3.4297%	534	0	534	15	549
Subtotal	239.96	100.0000%	15,583	0	15,583	431	16,014
Direct Bills					0		0
Total					$15,583		$16,014

Basis Units: Total number of HEC FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
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Mayor's Office Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$1,334	$0	$1,334	$170	$1,504
83 HEC-IT	4,568,770	20.4104%	6,668	0	6,668	850	7,518
84 HEC-911 Network	11,073,795	49.4708%	16,161	0	16,161	2,060	18,221
85 HEC-Police Call Talkers	4,942,885	22.0817%	7,214	0	7,214	920	8,133
90 HEC-Off of Emg Mgt	885,293	3.9549%	1,292	0	1,292	165	1,457
Subtotal	22,384,490	100.0000%	32,667	0	32,667	4,165	36,832
Direct Bills					0		0
Total					$32,667		$36,832

Basis Units: Total expenditures of HEC Departments
Source: OH Expenditure Report

Human Resources Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	$792	$0	$792	$23	$816
84 HEC-911 Network	150.25	62.6146%	23,204	0	23,204	687	23,891
85 HEC-Police Call Talkers	76.35	31.8178%	11,791	0	11,791	349	12,140
90 HEC-Off of Emg Mgt	8.23	3.4297%	1,271	0	1,271	38	1,309
Subtotal	239.96	100.0000%	37,058	0	37,058	1,098	38,156
Direct Bills					0		0
Total					$37,058		$38,156

Basis Units: Total number of HEC FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

City Sec Svcs Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$0	$0	$0	$0	$0
83 HEC-IT	4,568,770	20.4104%	0	0	0	0	0
84 HEC-911 Network	11,073,795	49.4708%	0	0	0	0	0
85 HEC-Police Call Talkers	4,942,885	22.0817%	0	0	0	0	0
90 HEC-Off of Emg Mgt	885,293	3.9549%	0	0	0	0	0
Subtotal	22,384,490	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

City Council Svcs Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	5.13	2.1379%	$0	$0	$0	$0	$0
84 HEC-911 Network	150.25	62.6146%	0	0	0	0	0
85 HEC-Police Call Talkers	76.35	31.8178%	0	0	0	0	0
90 HEC-Off of Emg Mgt	8.23	3.4297%	0	0	0	0	0
Subtotal	239.96	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					$0		$0

Basis Units: Total number of HEC FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
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City Controller Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$1,177	$0	$1,177	$35	$1,212
83 HEC-IT	4,568,770	20.4104%	5,887	0	5,887	174	6,061
84 HEC-911 Network	11,073,795	49.4708%	14,269	0	14,269	421	14,690
85 HEC-Police Call Talkers	4,942,885	22.0817%	6,369	0	6,369	188	6,557
90 HEC-Off of Emg Mgt	885,293	3.9549%	1,141	0	1,141	34	1,174
Subtotal	22,384,490	100.0000%	28,844	0	28,844	851	29,695
Direct Bills					0		0
Total					$28,844		$29,695

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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Fin Operations Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$204	$0	$204	$31	$234
83 HEC-IT	4,568,770	20.4104%	1,018	0	1,018	153	1,172
84 HEC-911 Network	11,073,795	49.4708%	2,468	0	2,468	371	2,840
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,102	0	1,102	166	1,267
90 HEC-Off of Emg Mgt	885,293	3.9549%	197	0	197	30	227
Subtotal	22,384,490	100.0000%	4,989	0	4,989	751	5,740
Direct Bills					0		0
Total					$4,989		$5,740

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

Fin Business Svcs Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$219	$0	$219	$15	$234
83 HEC-IT	4,568,770	20.4104%	1,096	0	1,096	73	1,168
84 HEC-911 Network	11,073,795	49.4708%	2,656	0	2,656	176	2,832
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,186	0	1,186	79	1,264
90 HEC-Off of Emg Mgt	885,293	3.9549%	212	0	212	14	226
Subtotal	22,384,490	100.0000%	5,369	0	5,369	356	5,725
Direct Bills					0		0
Total					$5,369		$5,725

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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ARA Ctrl PR Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	8.0786%	$4,435	$0	$4,435	$197	$4,633
83 HEC-IT	4,568,770	40.3934%	22,178	0	22,178	987	23,165
85 HEC-Police Call Talkers	4,942,885	43.7010%	23,994	0	23,994	1,068	25,062
90 HEC-Off of Emg Mgt	885,293	7.8270%	4,297	0	4,297	191	4,489
Subtotal	11,310,695	100.0000%	54,904	0	54,904	2,445	57,349
Direct Bills					0		0
Total					$54,904		$57,349

Basis Units: Total expenditures of HEC Departments excl 911 network
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
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ARA Svcs Allocations **Dept:33 HEC**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	913,747	4.0821%	$356	$0	$356	$24	$380
83 HEC-IT	4,568,770	20.4104%	1,779	0	1,779	119	1,898
84 HEC-911 Network	11,073,795	49.4708%	4,312	0	4,312	287	4,600
85 HEC-Police Call Talkers	4,942,885	22.0817%	1,925	0	1,925	128	2,053
90 HEC-Off of Emg Mgt	885,293	3.9549%	345	0	345	23	368
Subtotal	22,384,490	100.0000%	8,717	0	8,717	581	9,298
Direct Bills					0		0
Total					$8,717		$9,298

Basis Units: Total expenditures of HEC Departments
Source: COH Expenditure Report

Allocation Summary **Dept:33 HEC**

	Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg	Fin Office Budget	IT Admin & Apps
82	HEC-Director	$0	$0	$256	$319	$9	$2,117	$91	$541	$438	$2,278
83	HEC-IT	70,816	0	0	1,593	0	10,584	454	2,705	2,189	11,388
84	HEC-911 Network	104,189	34,219	7,503	3,861	264	25,653	0	6,556	5,306	0
85	HEC-Police Call Talkers	0	0	3,813	1,723	134	11,450	491	2,926	2,369	12,320
86	HEC-HFD	35,517	0	0	0	0	0	0	0	0	0
87	HEC-Harris County	15,459	0	0	0	0	0	0	0	0	0
88	HEC-Genl Svcs Dept	33,949	0	0	0	0	0	0	0	0	0
89	HEC-Homeland Security	7,458	0	0	0	0	0	0	0	0	0
90	HEC-Off of Emg Mgt	26,870	0	411	309	14	2,051	88	524	424	2,207
91	HEC-HPD	36,414	0	0	0	0	0	0	0	0	0
Total		$330,672	$34,219	$11,983	$7,805	$421	$51,855	$1,124	$13,252	$10,726	$28,193

Allocation Summary **Dept:33 HEC**

Department	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR
82 HEC-Director	$7,214	$342	$1,504	$816	$0	$0	$1,212	$234	$234	$4,633
83 HEC-IT	0	0	7,518	0	0	0	6,061	1,172	1,168	23,165
84 HEC-911 Network	0	10,027	18,221	23,891	0	0	14,690	2,840	2,832	0
85 HEC-Police Call Talkers	107,360	5,095	8,133	12,140	0	0	6,557	1,267	1,264	25,062
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	11,573	549	1,457	1,309	0	0	1,174	227	226	4,489
91 HEC-HPD	0	0	0	0	0	0	0	0	0	0
Total	$126,147	$16,014	$36,832	$38,156	$0	$0	$29,695	$5,740	$5,725	$57,349

Allocation Summary **Dept:33 HEC**

	Department	ARA Svcs	Total
82	HEC-Director	$380	$22,616
83	HEC-IT	1,898	140,711
84	HEC-911 Network	4,600	264,653
85	HEC-Police Call Talkers	2,053	204,161
86	HEC-HFD	0	35,517
87	HEC-Harris County	0	15,459
88	HEC-Genl Svcs Dept	0	33,949
89	HEC-Homeland Security	0	7,458
90	HEC-Off of Emg Mgt	368	54,269
91	HEC-HPD	0	36,414
Total		$9,298	$815,206

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 to PWE General Fund programs and has been allocated directly to PWE – Water and Sewer.

CITY OF HOUSTON, TEXAS
FY 2015 2 CFR PART 225 (OMB A-87) COST ALLOCATION PLAN

A. Department Costs **Dept:34 PWE General Fund Credit**

Description		Amount	General Admin	General Fund Credit
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			*.00%*	*.00%*
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund 8300	P	(193,200)	0	(193,200)
Subtotal - Services & Supplies		(193,200)	0	(193,200)
Department Cost Total		(193,200)	0	(193,200)
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		(193,200)	0	(193,200)
General Admin Distribution			0	0
Grand Total		$(193,200)		$(193,200)

B. Incoming Costs - (Default Spread Custom%)

Dept:34 PWE General Fund Credit

No Indirect Costs

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General Fund Credit Allocations **Dept:34 PWE General Fund Credit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Storm Sewer	1,620,135	100.0000%	$(193,200)	$0	$(193,200)	$0	$(193,200)
Subtotal	1,620,135	100.0000%	(193,200)	0	(193,200)	0	(193,200)
Direct Bills					0		0
Total					$(193,200)		$(193,200)

Basis Units: Direct allocation to PWE Water & Sewer
Source:

Allocation Summary **Dept:34 PWE General Fund Credit**

Department	General Fund Credit	Total
70 PWE Water & Storm Sewer	$(193,200)	$(193,200)
Total	$(193,200)	$(193,200)