

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

**Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**



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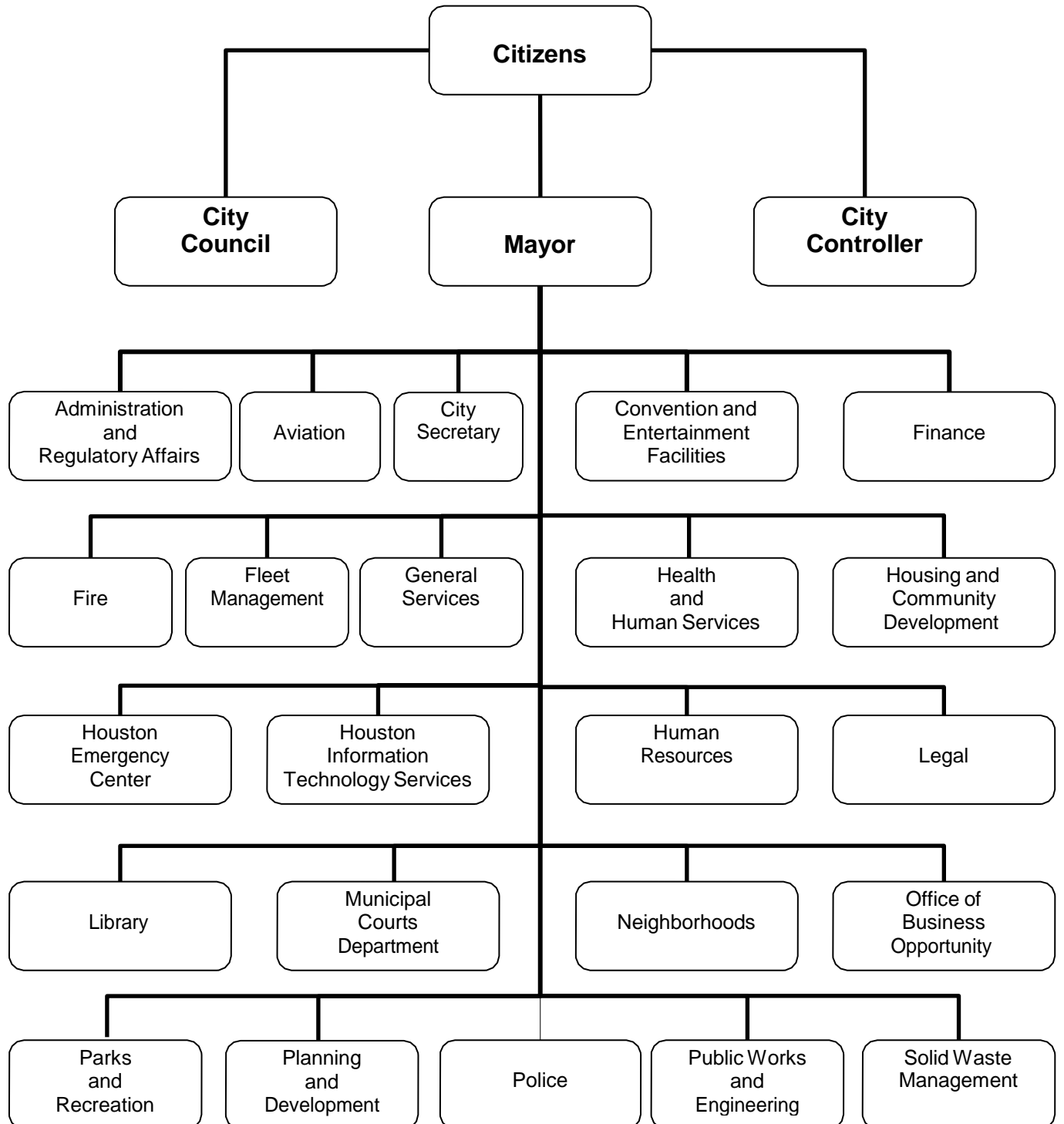
**City of Houston, Texas
FY 2016 Full Cost Allocation Plan
Based on Actual Expenditures
For the Fiscal Year Ended
June 30, 2014**

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SECTION I – ORGANIZATION CHART

ORGANIZATION CHART



SECTION II – OVERVIEW

**City of Houston, Texas
FY 2016 Full Cost Allocation Plan
and Indirect Cost Rate Proposal
Based on Actual Expenditures
or the Fiscal Year Ended
June 30, 2014**

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 200

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

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.

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 2 CFR Part 200.

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.

Note: FY 2014 data has been used as the allocation base in most functions, unless otherwise not available, in which case most recent available data was used.

INDIRECT COST RATE PROPOSAL

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

ABBREVIATIONS

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

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

ROUNDING METHODOLOGY

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

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

City of Houston, Texas
FY 2016 Full Cost Allocation Plan
Summary of Allocated Costs and CAFR Reconciliation
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2014

Department	Preliminary GL	Personnel	Other Operating	Less Transfer	Adj	Adjusted GL	CAFR	Direct Costs	Allocated Indirect	Unallocated/DB
Houston Police Department-HPD	723,158,146	664,519,079	58,639,068	-	-	723,158,146	723,066,281	717,894,247	5,263,899	-
Dept of Neighborhoods (DON)	11,153,982	7,688,170	3,465,812	-	-	11,153,982	11,153,982	11,153,982	-	-
Houston Fire Department (HFD)	452,293,991	414,556,920	37,737,072	-	(529)	452,293,462	452,316,248	452,293,462	-	-
Houston Emergency Center (HEC)	12,171,236	-	1	12,171,235.00	-	1	1	1	-	-
Municipal Courts Department	24,616,576	20,706,633	3,779,479	130,465	-	24,486,111	24,486,111	24,486,111	-	-
Public Works & Engineering-PWE	34,361,146	1,191,452	31,300,945	1,868,750	(147,353)	32,345,043	32,021,822	32,345,043	-	-
Solid Waste Management	73,546,001	29,470,922	41,417,935	2,657,145	-	70,888,857	70,899,281	70,888,857	-	-
General Services Department	49,874,377	13,881,359	32,358,283	3,634,735	-	46,239,642	46,239,644	583,486	43,821,521	1,834,635
Housing and Community Devp.	1,284,936	234,769	1,050,168	-	-	1,284,936	1,284,936	1,284,936	-	-
Library	37,905,630	27,707,228	10,198,402	-	-	37,905,630	37,905,630	37,905,630	-	-
Parks & Recreation	65,875,608	38,040,105	26,770,228	1,065,275	-	64,810,333	64,810,333	64,810,333	-	-
Health & Human Services	52,985,758	35,965,800	17,019,958	-	-	52,985,758	52,984,931	31,975,525	12,331,974	8,678,259
Mayor's Office	7,073,111	6,237,451	835,660	-	-	7,073,111	7,073,111	1,915,372	3,659,017	1,498,722
Business Opportunity	2,549,604	2,118,267	431,337	-	-	2,549,604	2,549,604	-	2,417,099	132,505
City Council	6,208,287	5,826,016	382,271	-	-	6,208,287	6,208,287	5,275	6,203,012	-
City Controller's Office	8,133,858	7,030,597	1,103,261	-	-	8,133,858	8,133,858	-	8,133,858	-
Finance	16,387,797	10,892,360	5,495,437	-	-	16,387,797	16,387,797	7,993	15,279,289	1,100,515
Admn. & Regulatory Affairs	25,358,798	14,438,294	3,744,611	7,175,893	-	18,182,905	18,182,905	4,519,056	13,037,127	626,722
Fleet Management Department	14,465	405	14,061	-	-	14,465	14,465	14,465	-	-
Houston Information Tech Svcs	23,696,056	16,408,577	7,287,479	-	-	23,696,056	23,696,056	4,503,090	19,192,966	-
Planning & Development	7,505,571	6,722,334	783,238	-	-	7,505,571	7,505,571	5,720,326	1,785,245	-
City Secretary	754,626	661,902	92,724	-	-	754,626	754,863	-	754,626	-
Human Resources Dept.	3,300,463	2,789,920	510,543	-	-	3,300,463	3,300,463	525,859	2,774,604	-
Legal Department	14,931,228	13,883,235	1,047,993	-	-	14,931,228	14,931,228	8,185	13,776,863	1,146,180
Citywide General Government	167,280,972	1,875	119,837,193	47,441,905	-	119,839,067	105,879,531	75,806,274	44,032,793	-
GRAND TOTAL	1,822,422,225	1,340,973,668	405,303,155	76,145,403	(147,882)	1,746,128,941	1,731,786,938	1,538,647,509	192,463,893	15,017,538
Cost Adjustment	Building Use								621,473	
Cost Adjustment	Equipment use								3,189,265	
Cost Adjustment	PWE Credit								(117,978)	
Unallocated Indirect fr disallow functions	Non-Dept								(937,207)	
Unallocated Indirect fr disallow functions	OBO								(34,130)	
Unallocated Indirect fr disallow functions	HR								(2,353,678)	
Unallocated Indirect fr disallow functions	Gen Svcs								(713,278)	
Summary Schedule Total									192,118,360	

SECTION IV – FY 2016 INDIRECT COST RATE PROPOSAL

City of Houston, TX
FY 2016 Indirect Cost Rate Proposal
Full Cost Plan Rates
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2014

	FCP Police Department	FCP General Services Department	FCP Finance Department	FCP ARA Department	FCP Legal Department	FCP PWE W & S Department	FCP Citywide Department	FCP PWE Other Department
<u>CARRY FORWARD COMPUTATION</u>								
FY 2014 FIXED RATE(BASED ON FY2012)	34.87%	48.06%	73.10%	46.11%	23.34%	5.74%	7.11%	-40.79%
FY2014 ACTUAL DIRECT SALS & BENES	584,678,337	2,549,212	1,193,923	13,113,548	6,891,350	153,768,717	1,786,301,352	1,191,452
FY 2014 ACTUAL RECOVERY	203,877,336	1,225,151	872,757	6,046,657	1,608,441	8,826,324	127,006,026	(485,993)
FY 2014 ROLL FORWARD FROM FY 2012	1,373,300	-	-	-	-	2,304,673	(39,718,196)	-
FY 2014 ACTUAL INDIRECT COSTS	200,810,010	930,887	47,676	4,134,358	177,471	9,810,103	192,118,360	192,477
FY 2014 CARRY FORWARD AMOUNT	(1,694,026)	-	-	-	-	3,288,452	25,394,138	
<u>FY 2014 INDIRECT COST RATE</u>								
ACTUAL FY 2014 INDIRECT COSTS	200,810,010	930,887	47,676	4,134,358	177,471	9,810,103	192,118,360	192,477
FY 2012 CARRY FORWARD AMOUNT	(1,694,026)	-	-	-	-	3,288,452	25,394,138	-
TOTAL INDIRECT COST POOL	199,115,984	930,887	47,676	4,134,358	177,471	13,098,555	217,512,498	192,477
FY 2014 DIRECT SALARY BASE	584,678,337	2,549,212	1,193,923	13,113,548	6,891,350	153,768,717	1,786,301,352	1,191,452
FY 2016 FIXED RATE	34.06%	36.52%	3.99%	31.53%	2.58%	8.52%	12.18%	16.15%

**SECTION V – FY 2016 FULL COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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34 Adm-Exp	PWE FY2014 operating expenses	COH Expenditure Report	362
34 Adm FTE	PWE FY2014 FTEs	COH FTE Report	363
34 Allocation Summary			364
CIP Sal Rec PWE			365
35 Department Costs			366
35 Incoming Costs			367
35 CIP Admin Svcs	Number of FTEs supported in CIP Cost Rec	COH FTE Report	369
35 Allocation Summary			370
HPD Police Records			371
36 Department Costs			372
36 Incoming Costs			373
36 Records Mgt	Number of reports issued per department	Police Department Report	375
36 Allocation Summary			376
General Services			377
37 Department Costs			379
37 Incoming Costs			380
37 Design & Const	GSD Fund 1001 expense per department served	GSD Report	383
37 Building Svcs	GSD expenditures per department served	GSD Report	384
37 Utilities	Dollar amount of utility costs	GSD Report	385
37 In-House Renov	In-house renovation costs for Fund 1003	GSD Report	386
37 Real Estate	Total square footage maintained by GSD	GSD Report	387
37 Building Svcs Reimb	Dollar expenses/revenues	GSD Report	388
37 Allocation Summary			389
HEC			391
38 Department Costs			392
38 Incoming Costs			395
38 General Svcs	Square footage of occupants in HEC building	GSD Report	404
38 Legal 911	Direct allocation to HEC 911 Network	Direct Allocation	405
38 Legal OIG	Total number of HEC FTEs	COH FTE Report	406
38 Citywide Gen Gove	Total expenditures of HEC departments	COH Expenditure Report	407

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38 ARA 311	Total number of HEC FTEs	COH FTE Report	408
38 ARA Purchasing	Total expenditures of HEC departments	COH Expenditure Report	409
38 Fin Grants	Total expenditures of HEC dept's excl 911 network	COH Expenditure Report	410
38 Fin Gen Acctg	Total expenditures of HEC departments	COH Expenditure Report	411
38 Fin Office Budget	Total expenditures of HEC departments	COH Expenditure Report	412
38 IT Admin & Apps	Total expenditures of HEC dept's excl 911 network	COH Expenditure Report	413
38 IT Infrastructure	Total number of HEC FTEs excl 911 network	COH FTE Report	414
38 Office Business Opp	Total number of HEC FTEs	COH FTE Report	415
38 Mayor's Office	Total expenditures of HEC departments	COH Expenditure Report	416
38 Human Resources	Total number of HEC FTEs	COH FTE Report	417
38 City Sec Svcs	Total expenditures of HEC departments	COH Expenditure Report	418
38 City Council Svcs	Total number of HEC FTEs	COH FTE Report	419
38 City Controller	Total expenditures of HEC departments	COH Expenditure Report	420
38 Fin Operations	Total expenditures of HEC departments	COH Expenditure Report	421
38 Fin Business Svcs	Total expenditures of HEC departments	COH Expenditure Report	422
38 ARA Ctrl PR	Total expenditures of HEC dept's excl 911 network	COH Expenditure Report	423
38 ARA Svcs	Total expenditures of HEC departments	COH Expenditure Report	424
38 Allocation Summary			425
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39 Department Costs			429
39 Incoming Costs			430
39 General Fund Credit	Direct allocation to PWE Water & Sewer	Direct Allocation	431
39 Allocation Summary			432

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Department	Police	Dept of Neighborhoods	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health & Human Services Department
1 Building Depreciation	\$5,191	\$8,095	\$0	\$89,285	\$0	\$0	\$0	\$4,606	\$0	\$0
2 Equipment Depreciation	501,763	5,947	2,285,529	3,709	126,284	0	0	53,590	53,552	0
3 Non-Departmental-Gen Gov	18,369,333	1,185,716	5,708,337	852,142	1,530,212	94,315	37,930	1,335,145	1,919,204	1,295,082
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	227,218	11,473	190,499	35,528	34,802	117,303	47,883	37,948	124,163	120,639
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	95,835	0	82,048	0	88,998	151,319	82,273	97,124	109,230	88,998
8 Finance General Accounting	760,502	23,285	538,503	67,371	95,737	282,271	88,888	120,799	277,749	215,256
9 Finance Internal Control	184,754	2,901	114,947	6,376	18,109	0	149	8,438	16,896	8,313
10 Finance Grants	74,548	11,528	0	287	0	146,054	202,826	887	25,091	231,074
11 Finance Perform Mgmnt	262,372	4,914	149,375	9,284	23,442	87,879	16,057	11,860	26,360	33,914
12 Finance Treasury	219,921	3,453	136,826	7,590	21,556	0	178	10,044	20,112	9,895
13 Finance Business Svcs	124,321	2,328	70,779	4,399	11,108	41,640	7,608	5,620	12,490	16,069
14 Finance Strategic Purchasing	443,339	67,492	74,663	344,210	210,491	599,836	276,718	76,350	245,925	338,304
15 ARA Director Office	0	0	0	0	0	0	0	0	0	0
16 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
17 ARA Operations	778,579	156,149	261,585	2,327,000	1,319,710	49,716	15,483	79,809	146,800	267,654
18 ARA Payroll Services	1,568,140	35,388	981,845	72,336	107,171	(3,193)	38,070	115,638	177,452	249,609
19 ARA Regulatory	318,193	4,997	197,968	10,982	31,188	0	257	14,533	29,099	14,317
20 HITS CIO	0	0	0	0	0	0	0	0	0	0
21 HITS EAS	653,585	9,818	157,375	68,623	133,854	479,669	112,221	60,280	299,549	250,750
22 HITS EIS	590,468	74,965	1,142,511	183,733	170,735	287,419	172,692	370,197	467,116	499,309
23 HITS Radio	3,935,249	0	972,029	0	237,386	0	0	0	123,666	0
24 HITS Project Mgt Office	493,394	11,134	308,924	22,760	33,720	99,724	11,978	36,384	55,833	78,536
25 Office Business Opportunity	593,627	19,681	362,753	39,060	52,880	141,449	15,848	49,249	87,433	104,034
26 Mayor	1,236,106	27,895	773,952	57,020	84,479	249,840	30,009	91,153	139,879	196,758
27 Human Resources	743,860	20,538	908,016	40,323	71,905	156,936	26,183	70,440	155,525	147,068
28 Legal	1,366,759	26,239	412,619	6,890,568	66,324	108,983	68,495	88,588	236,049	50,196
29 City Secretary	210,340	3,939	119,752	7,443	18,793	70,451	12,873	9,508	21,133	27,188
30 City Council	2,290,048	42,889	1,303,783	81,033	204,610	767,031	140,148	103,517	230,079	296,005
31 City Controller's Office	1,206,713	48,284	904,580	140,517	159,420	550,787	194,762	153,039	481,848	480,769
32 Health Administration	0	0	0	0	0	0	0	0	0	13,911,078
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
36 HPD Police Records	181,671	0	37,848	0	0	0	0	0	0	0
37 General Services	19,443,774	36,110	8,358,632	782,598	18,712	0	574	7,790,316	286,664	6,329,983
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

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Department	Police	Dept of Neighborhoods	Fire	Municipal Court	Solid Waste	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health & Human Services Department
Total Current Allocations	\$56,879,603	\$1,845,159	\$26,555,678	\$12,144,178	\$4,871,628	\$4,479,430	\$1,600,102	\$10,795,063	\$5,768,899	\$25,260,800

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Department	Convention & Entertainment	Fleet Management	Planning & Development	General Debt	Finance Other	ARA-Insurance	ARA-BARC	ARA Parking	ARA Other	IT Public Services
1 Building Depreciation	\$0	\$7,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	4,968	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	5,085	47,085	159,717	4,523	1,957	647	8,551	15,117	103,690	40,066
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	7,713	66,147	5,866	7,410	2,830	924	11,735	22,907	24,856	377
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	28,022	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	11,180	142,875	11,315	10,453	5,099	6,893	20,293	36,044	40,623	1,218
9 Finance Internal Control	0	4	1,491	0	2	0	0	(3)	1,175	400
10 Finance Grants	0	0	141	0	(0)	0	0	0	1,226	0
11 Finance Perform Mgmnt	225	32,027	2,287	0	833	4,206	2,813	2,807	4,183	516
12 Finance Treasury	0	4	1,775	0	2	0	0	(4)	1,399	476
13 Finance Business Svcs	107	15,176	1,084	0	395	1,993	1,333	1,330	1,982	245
14 Finance Strategic Purchasing	0	606,586	11,811	0	1,687	5,484	10,546	21,091	20,248	0
15 ARA Director Office	0	0	0	0	0	56,211	936,811	617,574	405,505	0
16 ARA Admin Svcs	0	0	0	0	0	19,164	319,385	268,332	138,248	0
17 ARA Operations	807	25,013	8,538	0	449	178	2,965	264,815	1,283	571
18 ARA Payroll Services	5,269	86,944	17,394	0	2,933	1,162	19,368	16,272	8,383	3,733
19 ARA Regulatory	0	6	2,568	0	4	0	0	(5)	2,024	689
20 HITS CIO	0	0	0	0	0	0	0	0	0	572,795
21 HITS EAS	9,143	166,271	0	0	0	0	0	0	0	0
22 HITS EIS	18,836	226,888	14,327	18,097	6,910	2,256	28,660	55,943	60,704	921
23 HITS Radio	0	17,296	0	0	0	0	0	22,485	0	0
24 HITS Project Mgt Office	1,658	27,356	5,473	0	923	366	6,094	5,120	2,638	1,174
25 Office Business Opportunity	1,827	46,059	6,031	0	1,017	403	6,715	5,642	2,907	1,294
26 Mayor	4,153	68,534	13,711	0	2,312	916	15,267	12,826	6,608	2,942
27 Human Resources	1,886	49,487	11,473	0	1,050	416	6,933	5,825	3,001	1,336
28 Legal	12,346	13,690	0	0	0	0	0	37,039	0	0
29 City Secretary	181	25,676	1,833	0	668	3,372	2,255	2,250	3,354	414
30 City Council	1,966	279,543	19,961	0	7,272	36,713	24,554	24,497	36,511	4,507
31 City Controller's Office	27,788	283,991	24,347	26,370	11,333	9,670	46,030	85,775	94,800	2,125
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	3,424,932	0	0	0	0	0	0	0
34 PWE Administration Indirect	0	62,123	0	0	0	0	0	0	0	0
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	66,383	31,900	0	0	0	0	18,598	5,450	0	0
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

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Department	Convention & Entertainment	Fleet Management	Planning & Development	General Debt	Finance Other	ARA- Insurance	ARA-BARC	ARA Parking	ARA Other	IT Public Services
Total Current Allocations	\$204,574	\$2,332,772	\$3,746,077	\$66,853	\$47,676	\$150,972	\$1,488,907	\$1,529,127	\$965,350	\$635,801

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Department	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor other	TIRZ	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater	PWE DDSR
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	4,953	244	1,299	7,944	54,189	93,050	50	33,835	15,549	38,407
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	6,718	345	1,679	12,730	385	151,188	81	41,423	15,164	49,137
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	15,201	582	5,157	34,988	543	355,945	174	79,374	37,821	93,783
9 Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	0	0	0	102,332	0	0	0	0	0	0
11 Finance Perform Mgmnt	4,307	72	2,098	12,814	0	107,346	45	15,755	12,362	18,409
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Business Svcs	2,041	34	994	6,072	0	50,864	21	7,465	5,857	8,723
14 Finance Strategic Purchasing	15,186	422	9,280	107,144	0	47,666	1,687	114,315	57,368	77,616
15 ARA Director Office	0	0	0	0	0	0	0	0	0	0
16 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
17 ARA Operations	1,822	71	585	374	857	1,660	0	18,267	13,441	17,977
18 ARA Payroll Services	11,900	465	3,821	2,440	5,599	10,845	0	77,911	87,790	86,756
19 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
20 HITS CIO	0	0	0	0	0	0	0	0	0	0
21 HITS EAS	0	0	0	0	0	0	0	5,910	3,546	13,002
22 HITS EIS	16,407	842	4,100	31,090	940	369,239	199	101,165	37,034	120,004
23 HITS Radio	0	0	0	0	0	0	0	0	0	72,210
24 HITS Project Mgt Office	3,744	146	1,202	768	1,762	3,412	0	37,541	27,622	36,946
25 Office Business Opportunity	4,126	161	1,325	846	1,941	3,760	0	41,370	30,439	40,714
26 Mayor	9,380	366	3,012	320,683	4,413	8,548	0	94,052	69,201	92,560
27 Human Resources	4,260	166	1,368	874	2,004	3,882	0	62,950	50,727	66,020
28 Legal	0	0	0	0	70,246	0	0	50,662	75,780	276,584
29 City Secretary	3,453	58	1,682	10,273	0	86,058	36	12,631	9,910	14,759
30 City Council	37,591	629	18,315	111,845	0	936,945	389	137,517	107,897	160,682
31 City Controller's Office	30,442	1,337	9,159	64,746	1,370	700,913	357	171,316	72,722	202,794
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	0	0	0	0	0	0	0	492,212	371,158	518,373
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	0	0	56,385	0	0	0	0	0	71	6
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

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Department	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor other	TIRZ	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater	PWE DDSR
Total Current Allocations	\$171,530	\$5,941	\$121,463	\$827,962	\$144,251	\$2,931,323	\$3,039	\$1,595,671	\$1,101,460	\$2,005,462

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Department	PWE Water & Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	181,548	133	162,679	74	663	1,840	17,182	9,485	1,134	2,294
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	236,851	0	82,933	0	778	2,112	25,428	12,663	1,466	3,459
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	269,011	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	500,596	996	137,933	2,287	1,675	4,796	40,782	22,534	3,484	5,436
9 Finance Internal Control	0	0	8,433	0	0	0	0	0	0	0
10 Finance Grants	0	0	46,642	0	0	0	0	0	0	0
11 Finance Perform Mgmnt	125,260	749	15,756	1,721	434	1,367	3,696	3,514	1,065	419
12 Finance Treasury	0	0	10,038	0	0	0	0	0	0	0
13 Finance Business Svcs	59,353	355	7,466	815	206	648	1,751	1,665	505	198
14 Finance Strategic Purchasing	690,951	0	21,091	0	422	2,109	1,265	5,906	1,265	844
15 ARA Director Office	0	0	0	0	0	0	0	0	0	0
16 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
17 ARA Operations	79,001	284	485	157	402	1,177	3,551	3,751	511	390
18 ARA Payroll Services	309,562	1,857	3,170	1,027	2,624	7,686	23,195	24,499	3,340	2,547
19 ARA Regulatory	0	0	14,523	0	0	0	0	0	0	0
20 HITS CIO	0	0	0	0	0	0	0	0	0	0
21 HITS EAS	65,011	0	0	0	0	0	0	0	0	0
22 HITS EIS	578,448	0	202,542	0	1,900	5,158	62,101	30,927	3,580	8,447
23 HITS Radio	85,182	0	0	0	0	0	0	0	0	0
24 HITS Project Mgt Office	162,354	584	997	323	826	2,418	7,298	7,708	1,051	801
25 Office Business Opportunity	178,913	644	1,099	356	910	2,665	8,042	8,495	1,158	883
26 Mayor	406,749	1,464	2,499	810	2,068	6,059	18,284	19,312	2,633	2,008
27 Human Resources	252,367	665	31,301	368	939	2,752	8,304	8,771	1,196	912
28 Legal	719,912	0	1,215,891	0	0	179,654	0	0	0	0
29 City Secretary	100,419	601	12,632	1,379	348	1,096	2,963	2,817	854	336
30 City Council	1,093,303	6,541	137,526	15,017	3,790	11,931	32,256	30,669	9,300	3,655
31 City Controller's Office	1,032,936	1,137	319,035	2,611	3,428	9,590	96,096	50,396	6,833	12,944
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	2,796,821	13,559	192,477	22,775	11,850	35,825	103,089	104,326	21,082	11,472
35 CIP Sal Rec PWE	0	0	0	0	(371)	(1,086)	(3,277)	(3,461)	(472)	(360)
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	3,532	68,905	3,117	143,677	0	0	0	0	0	0
38 HEC	0	0	0	0	0	0	0	0	0	0
39 PWE General Fund Credit	(117,978)	0	0	0	0	0	0	0	0	0

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Department	PWE Water & Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env
Total Current Allocations	\$9,810,103	\$98,476	\$2,630,266	\$193,397	\$32,892	\$277,798	\$452,007	\$343,977	\$59,984	\$56,684

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Department	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Talkers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC-Homeland Security
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Non-Departmental-Gen Gov	1,979	5,752	0	0	0	0	0	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	2,771	8,626	0	0	0	0	0	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	0	0
8 Finance General Accounting	5,056	13,636	0	0	0	0	0	0	0	0
9 Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Finance Grants	0	0	0	0	0	0	0	0	0	0
11 Finance Perform Mgmnt	863	1,104	0	0	0	0	0	0	0	0
12 Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Finance Business Svcs	409	523	0	0	0	0	0	0	0	0
14 Finance Strategic Purchasing	844	0	0	0	0	0	0	0	0	0
15 ARA Director Office	0	0	0	0	0	0	0	0	0	0
16 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
17 ARA Operations	615	1,040	0	0	0	0	0	0	0	0
18 ARA Payroll Services	4,014	6,794	0	0	0	0	0	0	0	0
19 ARA Regulatory	0	0	0	0	0	0	0	0	0	0
20 HITS CIO	0	0	0	0	0	0	0	0	0	0
21 HITS EAS	0	0	0	0	0	0	0	0	0	0
22 HITS EIS	6,768	21,067	0	0	0	0	0	0	0	0
23 HITS Radio	0	0	0	0	0	0	0	0	0	0
24 HITS Project Mgt Office	1,263	2,138	0	0	0	0	0	0	0	0
25 Office Business Opportunity	1,392	2,356	0	0	0	0	0	0	0	0
26 Mayor	3,164	5,355	0	0	0	0	0	0	0	0
27 Human Resources	1,437	2,432	0	0	0	0	0	0	0	0
28 Legal	0	0	0	0	0	0	0	0	0	0
29 City Secretary	692	885	0	0	0	0	0	0	0	0
30 City Council	7,535	9,637	0	0	0	0	0	0	0	0
31 City Controller's Office	11,171	32,372	0	0	0	0	0	0	0	0
32 Health Administration	0	0	0	0	0	0	0	0	0	0
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
34 PWE Administration Indirect	20,456	0	0	0	0	0	0	0	0	0
35 CIP Sal Rec PWE	(567)	0	0	0	0	0	0	0	0	0
36 HPD Police Records	0	0	0	0	0	0	0	0	0	0
37 General Services	0	0	0	0	0	0	0	0	0	0
38 HEC	0	0	23,233	154,130	450,152	208,682	41,873	18,226	40,025	8,792
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Summary Schedule

Department	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network	HEC-Police Call Talkers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC- Homeland Security
Total Current Allocations	\$69,861	\$113,716	\$23,233	\$154,130	\$450,152	\$208,682	\$41,873	\$18,226	\$40,025	\$8,792

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Summary Schedule

Department	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse- ment Fund	HR-W.C.	HITS Other	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$62,178	\$0	\$176,477
2 Equipment Depreciation	0	0	0	0	0	0	0	0	3,035,342
3 Non-Departmental-Gen Gov	0	0	85	222	10,951	29,584	0	0	33,388,975
4 Finance Dir Office	0	0	0	0	0	0	0	0	0
5 Finance Budget	0	0	139	363	17,138	34,999	0	0	1,806,796
6 Finance City Council	0	0	0	0	0	0	0	0	0
7 Finance Public Fin	0	0	0	0	0	0	0	0	1,092,859
8 Finance General Accounting	0	0	306	1,369	34,720	78,551	0	0	4,234,080
9 Finance Internal Control	0	0	0	0	0	769	0	0	373,154
10 Finance Grants	0	0	1	7,840	0	0	0	0	850,479
11 Finance Perform Mgmnt	0	0	83	644	7,934	21,955	0	0	1,035,130
12 Finance Treasury	0	0	0	0	0	915	0	0	444,182
13 Finance Business Svcs	0	0	39	305	3,759	10,403	0	0	490,479
14 Finance Strategic Purchasing	0	0	422	5,062	15,186	242,128	0	0	4,772,960
15 ARA Director Office	0	0	0	0	0	0	0	0	2,016,101
16 ARA Admin Svcs	0	0	0	0	0	0	0	0	745,129
17 ARA Operations	0	0	0	0	1,049	1,688	739,313	0	6,595,575
18 ARA Payroll Services	0	0	0	0	6,854	11,028	0	0	4,199,641
19 ARA Regulatory	0	0	0	0	0	1,324	0	0	642,667
20 HITS CIO	0	0	0	0	0	0	0	0	572,795
21 HITS EAS	0	0	0	0	0	0	0	0	2,488,608
22 HITS EIS	0	0	0	0	41,854	85,477	0	0	6,121,977
23 HITS Radio	0	0	0	0	0	0	9,513	0	5,475,016
24 HITS Project Mgt Office	0	0	0	0	2,157	3,470	0	0	1,509,720
25 Office Business Opportunity	0	0	0	0	2,376	3,824	969	0	1,876,671
26 Mayor	0	0	0	0	5,403	8,693	0	0	4,101,079
27 Human Resources	0	0	0	0	2,454	3,948	0	0	2,932,300
28 Legal	0	0	0	0	0	0	215,279	0	12,181,901
29 City Secretary	0	0	66	517	6,360	17,601	0	0	829,848
30 City Council	0	0	723	5,624	69,249	191,625	0	0	9,034,861
31 City Controller's Office	0	0	619	2,271	73,025	157,864	0	0	8,000,432
32 Health Administration	0	0	0	0	0	0	0	0	13,911,078
33 Planning & Dev Admin	0	0	0	0	0	0	0	0	3,424,932
34 PWE Administration Indirect	0	0	0	0	0	0	0	0	4,777,599
35 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	(9,594)
36 HPD Police Records	0	0	0	0	0	0	4,375,243	0	4,594,762
37 General Services	0	0	0	0	0	0	14,820	0	43,460,208
38 HEC	64,075	42,931	0	0	0	0	0	0	1,052,119
39 PWE General Fund Credit	0	0	0	0	0	0	0	0	(117,978)

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Summary Schedule

Department	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimbursem ent Fund	HR-W.C.	HITS Other	Other	2nd Allocation Orphans	Total
Total Current Allocations	\$64,075	\$42,931	\$2,483	\$24,218	\$300,468	\$905,847	\$5,417,314	\$0	\$192,118,360

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

**BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

The Building Depreciation schedule provides for the allocation of General Fund building depreciation expense for FY 2014. Costs have been allocated to user departments occupying the City Hall, City Hall Annex, and Municipal Courts buildings. The allocation basis is the total usable square footage occupied by each department.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:1 Building Depreciation

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	621,473	0	271,077	229,307	121,089
Subtotal - Services & Supplies		621,473	0	271,077	229,307	121,089
Department Cost Total		621,473	0	271,077	229,307	121,089
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		621,473	0	271,077	229,307	121,089
General Admin Distribution			0	0	0	0
Grand Total		\$621,473		\$271,077	\$229,307	\$121,089

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	13,415	14.3807%	\$38,983	\$0	\$38,983	\$0	\$38,983
20 HITS CIO	1,595	1.7098%	4,635	0	4,635	0	4,635
26 Mayor	29,920	32.0738%	86,945	0	86,945	0	86,945
31 City Controller's Office	23,567	25.2634%	68,483	0	68,483	0	68,483
37 General Services	1,570	1.6830%	4,562	0	4,562	0	4,562
40 Police	440	0.4717%	1,279	0	1,279	0	1,279
47 Library	1,585	1.6991%	4,606	0	4,606	0	4,606
96 Other	21,193	22.7186%	61,585	0	61,585	0	61,585
Subtotal	93,285	100.0000%	271,077	0	271,077	0	271,077
Direct Bills					0		0
Total					\$271,077		\$271,077

Basis Units: Square footage per department

Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Director Office	965	0.7676%	\$1,760	\$0	\$1,760	\$0	\$1,760
26 Mayor	8,889	7.0704%	16,213	0	16,213	0	16,213
28 Legal	63,910	50.8344%	116,567	0	116,567	0	116,567
29 City Secretary	5,540	4.4065%	10,105	0	10,105	0	10,105
30 City Council	19,707	15.6751%	35,944	0	35,944	0	35,944
37 General Services	18,043	14.3515%	32,909	0	32,909	0	32,909
41 Dept of Neighborhoods	4,438	3.5300%	8,095	0	8,095	0	8,095
51 Fleet Management	3,905	3.1061%	7,122	0	7,122	0	7,122
96 Other	325	0.2585%	593	0	593	0	593
Subtotal	125,722	100.0000%	229,307	0	229,307	0	229,307
Direct Bills					0		0
Total					\$229,307		\$229,307

Basis Units: Square footage per department

Source: GSD Space Allocation

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 HITS CIO	13,160	17.7845%	\$21,535	\$0	\$21,535	\$0	\$21,535
28 Legal	3,884	5.2489%	6,356	0	6,356	0	6,356
40 Police	2,391	3.2312%	3,913	0	3,913	0	3,913
43 Municipal Court	54,562	73.7354%	89,285	0	89,285	0	89,285
Subtotal	73,997	100.0000%	121,089	0	121,089	0	121,089
Direct Bills					0		0
Total					\$121,089		\$121,089

Basis Units: Square footage per department
Source: GSD Space Allocation

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	City Hall Annex	Muni Court Bldg	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 Finance Dir Office	38,983	0	0	38,983
15 ARA Director Office	0	1,760	0	1,760
20 HITS CIO	4,635	0	21,535	26,170
26 Mayor	86,945	16,213	0	103,157
28 Legal	0	116,567	6,356	122,923
29 City Secretary	0	10,105	0	10,105
30 City Council	0	35,944	0	35,944
31 City Controller's Office	68,483	0	0	68,483
37 General Services	4,562	32,909	0	37,471
40 Police	1,279	0	3,913	5,191
41 Dept of Neighborhoods	0	8,095	0	8,095
43 Municipal Court	0	0	89,285	89,285
47 Library	4,606	0	0	4,606
51 Fleet Management	0	7,122	0	7,122
96 Other	61,585	593	0	62,178
Total	\$271,077	\$229,307	\$121,089	\$621,473

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

**EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

The Equipment Depreciation schedule provides the allocation of General Fund equipment fixed asset depreciation expense for FY 2014. The equipment usage charge is allocated to user departments based upon the equipment usage allowance per department.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equip Deprec
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equip Use	P	3,189,265	0	3,189,265
Subtotal - Services & Supplies		3,189,265	0	3,189,265
Department Cost Total		3,189,265	0	3,189,265
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,189,265	0	3,189,265
General Admin Distribution			0	0
Grand Total		<u>\$3,189,265</u>	<u>\$3,189,265</u>	

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:2 Equipment Depreciation

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CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Director Office	5,188	0.1627%	\$5,188	\$0	\$5,188	\$0	\$5,188
20 HITS CIO	864	0.0271%	864	0	864	0	864
25 Office Business Opportunity	4,547	0.1426%	4,547	0	4,547	0	4,547
27 Human Resources	3,403	0.1067%	3,403	0	3,403	0	3,403
31 City Controller's Office	7,155	0.2243%	7,155	0	7,155	0	7,155
32 Health Administration	113,303	3.5526%	113,303	0	113,303	0	113,303
33 Planning & Dev Admin	9,237	0.2896%	9,237	0	9,237	0	9,237
37 General Services	10,226	0.3206%	10,226	0	10,226	0	10,226
40 Police	501,763	15.7329%	501,763	0	501,763	0	501,763
41 Dept of Neighborhoods	5,947	0.1865%	5,947	0	5,947	0	5,947
42 Fire	2,285,528	71.6632%	2,285,529	0	2,285,529	0	2,285,529
43 Municipal Court	3,709	0.1163%	3,709	0	3,709	0	3,709
44 Solid Waste	126,284	3.9597%	126,284	0	126,284	0	126,284
47 Library	53,590	1.6803%	53,590	0	53,590	0	53,590
48 Parks & Recreation	53,552	1.6791%	53,552	0	53,552	0	53,552
51 Fleet Management	4,968	0.1558%	4,968	0	4,968	0	4,968
Subtotal	3,189,264	100.0000%	3,189,265	0	3,189,265	0	3,189,265
Direct Bills					0		0
Total					\$3,189,265		\$3,189,265

Basis Units: Current year depreciation by department

Source: Asset Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
15 ARA Director Office	5,188	5,188
20 HITS CIO	864	864
25 Office Business Opportunity	4,547	4,547
27 Human Resources	3,403	3,403
31 City Controller's Office	7,155	7,155
32 Health Administration	113,303	113,303
33 Planning & Dev Admin	9,237	9,237
37 General Services	10,226	10,226
40 Police	501,763	501,763
41 Dept of Neighborhoods	5,947	5,947
42 Fire	2,285,529	2,285,529
43 Municipal Court	3,709	3,709
44 Solid Waste	126,284	126,284
47 Library	53,590	53,590
48 Parks & Recreation	53,552	53,552
51 Fleet Management	4,968	4,968
Total	\$3,189,265	\$3,189,265

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, expenditure, and purchasing 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 FTE 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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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
<hr/>										
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<hr/>										
Services & Supplies Cost										
Banking	P	121,512	0	0	0	0	0	121,512	0	0
Advertising	P	322,603	0	0	0	0	0	0	0	0
Misc other	P	11,007	0	0	0	0	0	0	0	0
Other Interest	P	284,379	0	0	0	0	284,379	0	0	0
Health Retire	P	2,823	0	2,823	0	0	0	0	0	0
Hlth Ins Retire	P	10,917,213	0	10,917,213	0	0	0	0	0	0
Mgt consultant	P	1,579,152	0	12,607	0	1,254,720	0	311,825	0	0
Real Estate	P	4,554,414	0	0	0	0	0	0	0	0
Ltd purpose	P	47,190,651	0	0	0	0	0	0	0	0
Criminal Intell	P	1,493,283	0	0	0	0	0	0	0	0
Tax Appraisal	P	7,788,238	0	0	0	0	0	0	0	0
Tax Refunds	P	584,257	0	0	0	0	0	0	0	0
Elections	P	2,268,264	0	0	0	0	0	0	0	2,268,264
Contributions	P	15,644,339	0	0	0	0	0	0	0	0
Membership	P	1,367,311	0	0	1,367,311	0	0	0	0	0
Voice Svcs	P	1,817	0	0	0	0	0	0	0	0
Legal Svcs	P	1,117,052	0	0	0	0	0	0	0	0
Metro Commut	P	719,388	0	0	0	0	0	719,388	0	0
Misc other Svcs	P	2,188,794	0	0	0	0	0	0	0	0
Claims & Judgements	P	16,524,809	0	0	0	0	0	0	16,524,809	0
Other Intfd Svcs	P	696,723	0	0	0	0	0	0	0	0
Intfd Vehicles	P	1,710,948	0	0	0	0	0	0	0	0
Other Interest	P	2,755,253	0	0	0	0	2,755,253	0	0	0
Transfer to C & E	P	289,875	0	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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
Transfer to Spec Rev	P	39,970,092	0	0	0	0	0	0	0	0
Transfer to Component	P	7,181,938	0	0	0	0	0	0	0	0
Citywide Non-GF	P	5,882,967	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		173,169,101	0	10,932,642	1,367,311	1,254,720	3,039,632	1,152,725	16,524,809	2,268,264
Department Cost Total		173,169,101	0	10,932,642	1,367,311	1,254,720	3,039,632	1,152,725	16,524,809	2,268,264
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		173,169,101	0	10,932,642	1,367,311	1,254,720	3,039,632	1,152,725	16,524,809	2,268,264
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$173,169,101		\$10,932,642	\$1,367,311	\$1,254,720	\$3,039,632	\$1,152,725	\$16,524,809	\$2,268,264

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
<hr/>						
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
<hr/>						
Services & Supplies Cost						
Banking	P	121,512	0	0	0	0
Advertising	P	322,603	0	0	0	322,603
Misc other	P	11,007	0	0	0	11,007
Other Interest	P	284,379	0	0	0	0
Health Retire	P	2,823	0	0	0	0
Hlth Ins Retire	P	10,917,213	0	0	0	0
Mgt consultant	P	1,579,152	0	0	0	0
Real Estate	P	4,554,414	0	4,554,414	0	0
Ltd purpose	P	47,190,651	0	0	0	47,190,651
Criminal Intell	P	1,493,283	0	0	1,493,283	0
Tax Appraisal	P	7,788,238	0	0	0	7,788,238
Tax Refunds	P	584,257	0	0	0	584,257
Elections	P	2,268,264	0	0	0	0
Contributions	P	15,644,339	0	0	0	15,644,339
Membership	P	1,367,311	0	0	0	0
Voice Svcs	P	1,817	0	0	1,817	0
Legal Svcs	P	1,117,052	368,044	0	749,008	0
Metro Commut	P	719,388	0	0	0	0
Misc other Svcs	P	2,188,794	0	0	326,124	1,862,671
Claims & Judgements	P	16,524,809	0	0	0	0
Other Intfd Svcs	P	696,723	0	0	0	696,723
Intfd Vehicles	P	1,710,948	0	0	0	1,710,948
Other Interest	P	2,755,253	0	0	0	0
Transfer to C & E	P	289,875	0	0	0	289,875

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:3 Non-Departmental-Gen Gov

Description		Amount	Non-Dpt. Legal Svcs/Lobby	Walker Rent	Dept Specific	Gen Govt
Transfer to Spec Rev	P	39,970,092	0	0	0	39,970,092
Transfer to Component	P	7,181,938	0	0	0	7,181,938
Citywide Non-GF	P	5,882,967	0	0	0	5,882,967
Subtotal - Services & Supplies		173,169,101	368,044	4,554,414	2,570,232	129,136,308
Department Cost Total		173,169,101	368,044	4,554,414	2,570,232	129,136,308
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		173,169,101	368,044	4,554,414	2,570,232	129,136,308
General Admin Distribution			0	0	0	0
Grand Total		\$173,169,101	\$368,044	\$4,554,414	\$2,570,232	\$129,136,308
						not allocated

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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 Svc/Lobby
3 Accounting & Consult	\$0	\$33,736	\$2,130	\$266	\$244	\$592	\$225	\$3,219	\$442	\$72
3 Interest Costs	0	162,031	10,229	1,279	1,174	2,844	1,079	15,462	2,122	344
3 Other Misc	0	61,447	3,879	485	445	1,079	409	5,864	805	131
Subtotal - Non-Departmental-Gen Gov	0	257,215	16,239	2,031	1,864	4,515	1,712	24,545	3,369	547
5 Budget	0	50,783	3,206	401	368	891	338	4,846	665	108
Subtotal - Finance Budget	0	50,783	3,206	401	368	891	338	4,846	665	108
8 Gen Acctng	0	27,669	1,747	218	200	486	184	2,640	362	59
8 Auditing Svcs	0	48,434	3,058	382	351	850	322	4,622	634	103
8 Fin Operations	0	37,547	2,370	296	272	659	250	3,583	492	80
Subtotal - Finance General Accounting	0	113,650	7,175	897	823	1,995	757	10,845	1,489	242
9 I. C. Auditing	0	20,807	1,314	164	151	365	139	1,986	273	44
Subtotal - Finance Internal Control	0	20,807	1,314	164	151	365	139	1,986	273	44
11 Perf Mgt Svcs	0	28,268	1,785	223	205	496	188	2,698	370	60
Subtotal - Finance Perform Mgmnt	0	28,268	1,785	223	205	496	188	2,698	370	60
12 Treasury	0	24,432	1,542	193	177	429	163	2,331	320	52
Subtotal - Finance Treasury	0	24,432	1,542	193	177	429	163	2,331	320	52
13 Fin Business Svcs	0	13,166	831	104	95	231	88	1,256	172	28
Subtotal - Finance Business Svcs	0	13,166	831	104	95	231	88	1,256	172	28
14 Purchasing	0	43,236	2,730	341	313	759	288	4,126	566	92
Subtotal - Finance Strategic Purch	0	43,236	2,730	341	313	759	288	4,126	566	92
19 Franchise	0	37,619	2,375	297	273	660	250	3,590	493	80
Subtotal - ARA Regulatory	0	37,619	2,375	297	273	660	250	3,590	493	80
22 Enterprise Optns	0	127,502	8,050	1,007	924	2,238	849	12,167	1,670	271
Subtotal - HITS EIS	0	127,502	8,050	1,007	924	2,238	849	12,167	1,670	271
29 City Sec Svcs	0	22,625	1,428	179	164	397	151	2,159	296	48

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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
Subtotal - City Secretary	\$0	\$22,625	\$1,428	\$179	\$164	\$397	\$151	\$2,159	\$296	\$48
30 City Council Svcs	0	253,173	15,983	1,999	1,834	4,444	1,685	24,159	3,316	538
Subtotal - City Council	0	253,173	15,983	1,999	1,834	4,444	1,685	24,159	3,316	538
31 Controller Fin Svcs	0	192,480	12,152	1,520	1,395	3,379	1,281	18,368	2,521	409
31 Controller Treasury	0	44,469	2,807	351	322	781	296	4,244	582	95
Subtotal - City Controller's Office	0	236,950	14,959	1,871	1,717	4,159	1,577	22,611	3,104	504
37 Design & Const	0	27,348	1,727	216	198	480	182	2,610	358	58
Subtotal - General Services	0	27,348	1,727	216	198	480	182	2,610	358	58
Total Incoming	0	1,256,774	79,344	9,923	9,106	22,060	8,366	119,929	16,462	2,671
C. Total Allocated		\$174,425,875	\$11,011,986	\$1,377,234	\$1,263,826	\$3,061,692	\$1,161,091	\$16,644,738	\$2,284,726	\$370,715
			6.31%	0.79%	0.72%	1.76%	0.67%	9.54%	1.31%	0.21%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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	\$33,736	\$887	\$501	\$25,158
3 Interest Costs	0	162,031	4,261	2,405	120,831
3 Other Misc	0	61,447	1,616	912	45,823
Subtotal - Non-Departmental-Gen Gov	0	257,215	6,765	3,818	191,811
5 Budget	0	50,783	1,336	754	37,870
Subtotal - Finance Budget	0	50,783	1,336	754	37,870
8 Gen Acctng	0	27,669	728	411	20,634
8 Auditing Svcs	0	48,434	1,274	719	36,118
8 Fin Operations	0	37,547	988	557	28,000
Subtotal - Finance General Accounting	0	113,650	2,989	1,687	84,752
9 I. C. Auditing	0	20,807	547	309	15,517
Subtotal - Finance Internal Control	0	20,807	547	309	15,517
11 Perf Mgt Svcs	0	28,268	743	420	21,080
Subtotal - Finance Perform Mgmnt	0	28,268	743	420	21,080
12 Treasury	0	24,432	643	363	18,220
Subtotal - Finance Treasury	0	24,432	643	363	18,220
13 Fin Business Svcs	0	13,166	346	195	9,818
Subtotal - Finance Business Svcs	0	13,166	346	195	9,818
14 Purchasing	0	43,236	1,137	642	32,242
Subtotal - Finance Strategic Purch	0	43,236	1,137	642	32,242
19 Franchise	0	37,619	989	558	28,054
Subtotal - ARA Regulatory	0	37,619	989	558	28,054
22 Enterprise Optns	0	127,502	3,353	1,892	95,081
Subtotal - HITS EIS	0	127,502	3,353	1,892	95,081
29 City Sec Svcs	0	22,625	595	336	16,872

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Walker Rent	Dept Specific	Gen Govt
Subtotal - City Secretary	\$0	\$22,625	\$595	\$336	\$16,872
30 City Council Svcs	0	253,173	6,659	3,758	188,797
Subtotal - City Council	0	253,173	6,659	3,758	188,797
31 Controller Fin Svcs	0	192,480	5,062	2,857	143,537
31 Controller Treasury	0	44,469	1,170	660	33,162
Subtotal - City Controller's Office	0	236,950	6,232	3,517	176,699
37 Design & Const	0	27,348	719	406	20,394
Subtotal - General Services	0	27,348	719	406	20,394
Total Incoming	0	1,256,774	33,054	18,653	937,207
C. Total Allocated		\$174,425,875	\$4,587,468	\$2,588,886	\$130,073,514
			2.63%	1.48%	74.57%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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	8.68	0.1677%	\$18,335	\$0	\$18,335	\$133	\$18,468
5 Finance Budget	13.47	0.2603%	28,454	0	28,454	207	28,660
6 Finance City Council	5.00	0.0966%	10,562	0	10,562	77	10,639
7 Finance Public Fin	5.09	0.0983%	10,752	0	10,752	78	10,830
8 Finance General Accounting	14.73	0.2846%	31,115	0	31,115	226	31,341
9 Finance Internal Control	3.21	0.0620%	6,781	0	6,781	49	6,830
10 Finance Grants	5.99	0.1157%	12,653	0	12,653	92	12,745
11 Finance Perform Mgmnt	4.68	0.0904%	9,886	0	9,886	72	9,958
12 Finance Treasury	2.58	0.0499%	5,450	0	5,450	40	5,489
13 Finance Business Svcs	2.50	0.0483%	5,281	0	5,281	38	5,319
14 Finance Strategic Purchasing	32.63	0.6305%	68,927	0	68,927	500	69,427
15 ARA Director Office	4.32	0.0835%	9,125	0	9,125	66	9,192
16 ARA Admin Svcs	8.00	0.1546%	16,899	0	16,899	123	17,022
17 ARA Operations	99.33	1.9192%	209,822	0	209,822	1,523	211,345
18 ARA Payroll Services	50.36	0.9730%	106,379	0	106,379	772	107,151
19 ARA Regulatory	5.00	0.0966%	10,562	0	10,562	77	10,639
20 HITS CIO	14.47	0.2796%	30,566	0	30,566	222	30,788
21 HITS EAS	23.18	0.4479%	48,965	0	48,965	355	49,320
22 HITS EIS	60.85	1.1757%	128,538	0	128,538	933	129,471
23 HITS Radio	31.87	0.6158%	67,321	0	67,321	489	67,810
24 HITS Project Mgt Office	8.30	0.1604%	17,533	0	17,533	127	17,660
25 Office Business Opportunity	26.42	0.5105%	55,809	0	55,809	405	56,214
26 Mayor	41.76	0.8069%	88,213	0	88,213	640	88,853
27 Human Resources	31.08	0.6005%	65,653	0	65,653	476	66,129
28 Legal	119.73	2.3134%	252,915	0	252,915	1,836	254,750
29 City Secretary	10.72	0.2071%	22,645	0	22,645	164	22,809
30 City Council	74.60	1.4414%	157,583	0	157,583	1,144	158,727
31 City Controller's Office	65.47	1.2650%	138,297	0	138,297	1,004	139,301
32 Health Administration	83.17	1.6070%	175,686	0	175,686	1,275	176,961
33 Planning & Dev Admin	12.92	0.2496%	27,292	0	27,292	198	27,490
36 HPD Police Records	90.19	1.7426%	190,515	0	190,515	1,383	191,898
37 General Services	201.10	3.8856%	424,799	0	424,799	3,083	427,882
40 Police	1,136.69	21.9628%	2,401,116	0	2,401,116	17,426	2,418,542
41 Dept of Neighborhoods	103.49	1.9996%	218,610	0	218,610	1,587	220,196
42 Fire	241.91	4.6741%	511,005	0	511,005	3,709	514,713
43 Municipal Court	293.17	5.6646%	619,285	0	619,285	4,494	623,780
44 Solid Waste	458.97	8.8681%	969,517	0	969,517	7,036	976,553
46 Housing & Community Development	2.04	0.0394%	4,309	0	4,309	31	4,341
47 Library	474.12	9.1608%	1,001,520	0	1,001,520	7,269	1,008,788
48 Parks & Recreation	670.27	12.9508%	1,415,862	0	1,415,862	10,276	1,426,138
49 Health & Human Services Department	481.84	9.3100%	1,017,827	0	1,017,827	7,387	1,025,214
51 Fleet Management	0.20	0.0039%	422	0	422	3	426

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Insurance Retirees Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	63.19	1.2209%	\$133,481	\$0	\$133,481	\$969	\$134,450
58 ARA Other	34.44	0.6654%	72,750	0	72,750	528	73,278
59 IT Public Services	16.06	0.3103%	33,925	0	33,925	246	34,171
64 TIRZ	24.09	0.4655%	50,887	0	50,887	369	51,256
72 PWE Other	13.64	0.2635%	28,813	0	28,813	209	29,022
Subtotal	5,175.52	100.0000%	10,932,642	0	10,932,642	79,344	11,011,986
Direct Bills					0		0
Total					\$10,932,642		\$11,011,986

Basis Units: Total General Fund civilian full time equivalents (FTE)

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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	8.68	0.0601%	\$821	\$0	\$821	\$6	\$827
5 Finance Budget	13.47	0.0932%	1,275	0	1,275	9	1,284
6 Finance City Council	5.00	0.0346%	473	0	473	3	477
7 Finance Public Fin	5.09	0.0352%	482	0	482	3	485
8 Finance General Accounting	14.73	0.1020%	1,394	0	1,394	10	1,404
9 Finance Internal Control	3.21	0.0222%	304	0	304	2	306
10 Finance Grants	5.99	0.0415%	567	0	567	4	571
11 Finance Perform Mgmnt	4.68	0.0324%	443	0	443	3	446
12 Finance Treasury	2.58	0.0179%	244	0	244	2	246
13 Finance Business Svcs	2.50	0.0173%	237	0	237	2	238
14 Finance Strategic Purchasing	32.63	0.2258%	3,088	0	3,088	22	3,110
15 ARA Director Office	4.32	0.0299%	409	0	409	3	412
16 ARA Admin Svcs	8.00	0.0554%	757	0	757	5	763
17 ARA Operations	99.33	0.6875%	9,400	0	9,400	68	9,468
18 ARA Payroll Services	50.36	0.3486%	4,766	0	4,766	35	4,800
19 ARA Regulatory	5.00	0.0346%	473	0	473	3	477
20 HITS CIO	14.47	0.1002%	1,369	0	1,369	10	1,379
21 HITS EAS	23.18	0.1604%	2,194	0	2,194	16	2,210
22 HITS EIS	60.85	0.4212%	5,759	0	5,759	42	5,800
23 HITS Radio	31.87	0.2206%	3,016	0	3,016	22	3,038
24 HITS Project Mgt Office	8.30	0.0574%	785	0	785	6	791
25 Office Business Opportunity	26.42	0.1829%	2,500	0	2,500	18	2,518
26 Mayor	41.76	0.2890%	3,952	0	3,952	29	3,981
27 Human Resources	31.08	0.2151%	2,941	0	2,941	21	2,963
28 Legal	119.73	0.8287%	11,331	0	11,331	82	11,413
29 City Secretary	10.72	0.0742%	1,014	0	1,014	7	1,022
30 City Council	74.60	0.5163%	7,060	0	7,060	51	7,111
31 City Controller's Office	65.47	0.4531%	6,196	0	6,196	45	6,241
32 Health Administration	83.17	0.5756%	7,871	0	7,871	57	7,928
33 Planning & Dev Admin	12.92	0.0894%	1,223	0	1,223	9	1,232
36 HPD Police Records	92.20	0.6381%	8,725	0	8,725	63	8,789
37 General Services	201.10	1.3919%	19,031	0	19,031	138	19,169
40 Police	6,426.33	44.4784%	608,157	0	608,157	4,414	612,571
41 Dept of Neighborhoods	103.49	0.7163%	9,794	0	9,794	71	9,865
42 Fire	4,222.96	29.2282%	399,641	0	399,641	2,900	402,541
43 Municipal Court	293.17	2.0291%	27,744	0	27,744	201	27,946
44 Solid Waste	458.97	3.1767%	43,435	0	43,435	315	43,750
46 Housing & Community Development	2.04	0.0141%	193	0	193	1	194
47 Library	474.12	3.2815%	44,868	0	44,868	326	45,194
48 Parks & Recreation	670.27	4.6391%	63,431	0	63,431	460	63,892
49 Health & Human Services Department	481.84	3.3349%	45,599	0	45,599	331	45,930
51 Fleet Management	0.20	0.0014%	19	0	19	0	19

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	63.19	0.4374%	\$5,980	\$0	\$5,980	\$43	\$6,023
58 ARA Other	34.44	0.2384%	3,259	0	3,259	24	3,283
59 IT Public Services	16.06	0.1112%	1,520	0	1,520	11	1,531
64 TIRZ	24.09	0.1667%	2,280	0	2,280	17	2,296
72 PWE Other	13.64	0.0944%	1,291	0	1,291	9	1,300
Subtotal	14,448.22	100.0000%	1,367,311	0	1,367,311	9,923	1,377,234
Direct Bills					0		0
Total					\$1,367,311		\$1,377,234

Basis Units: Total General Fund FTE positions

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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	48,593	2.6887%	\$33,736	\$0	\$33,736	\$0	\$33,736
4 Finance Dir Office	1,412	0.0781%	980	0	980	7	988
5 Finance Budget	443	0.0245%	308	0	308	2	310
6 Finance City Council	699	0.0387%	485	0	485	4	489
7 Finance Public Fin	365	0.0202%	253	0	253	2	255
8 Finance General Accounting	817	0.0452%	567	0	567	4	571
9 Finance Internal Control	291	0.0161%	202	0	202	2	204
10 Finance Grants	448	0.0248%	311	0	311	2	313
11 Finance Perform Mgmnt	802	0.0444%	557	0	557	4	561
12 Finance Treasury	2,435	0.1347%	1,691	0	1,691	13	1,703
13 Finance Business Svcs	1,045	0.0578%	725	0	725	5	731
14 Finance Strategic Purchasing	734	0.0406%	510	0	510	4	513
15 ARA Director Office	1,268	0.0702%	880	0	880	7	887
16 ARA Admin Svcs	734	0.0406%	510	0	510	4	513
17 ARA Operations	6,071	0.3359%	4,215	0	4,215	31	4,246
18 ARA Payroll Services	915	0.0506%	635	0	635	5	640
19 ARA Regulatory	1,763	0.0975%	1,224	0	1,224	9	1,233
20 HITS CIO	1,728	0.0956%	1,200	0	1,200	9	1,209
21 HITS EAS	917	0.0507%	637	0	637	5	641
22 HITS EIS	1,868	0.1034%	1,297	0	1,297	10	1,307
23 HITS Radio	1,842	0.1019%	1,279	0	1,279	10	1,288
24 HITS Project Mgt Office	355	0.0196%	246	0	246	2	248
25 Office Business Opportunity	2,123	0.1175%	1,474	0	1,474	11	1,485
26 Mayor	4,530	0.2507%	3,145	0	3,145	23	3,168
27 Human Resources	71,514	3.9570%	49,649	0	49,649	370	50,019
28 Legal	4,661	0.2579%	3,236	0	3,236	24	3,260
29 City Secretary	960	0.0531%	666	0	666	5	671
30 City Council	12,127	0.6710%	8,419	0	8,419	63	8,482
31 City Controller's Office	4,086	0.2261%	2,837	0	2,837	21	2,858
32 Health Administration	8,075	0.4468%	5,606	0	5,606	42	5,648
33 Planning & Dev Admin	1,285	0.0711%	892	0	892	7	899
35 CIP Sal Rec PWE	1,696	0.0938%	1,177	0	1,177	9	1,186
36 HPD Police Records	1,843	0.1020%	1,280	0	1,280	10	1,289
37 General Services	34,433	1.9052%	23,905	0	23,905	178	24,084
38 HEC	7,827	0.4331%	5,434	0	5,434	41	5,474
40 Police	198,267	10.9704%	137,648	0	137,648	1,027	138,674
41 Dept of Neighborhoods	10,011	0.5539%	6,950	0	6,950	52	7,002
42 Fire	166,227	9.1976%	115,404	0	115,404	861	116,265
43 Municipal Court	31,001	1.7153%	21,523	0	21,523	161	21,683
44 Solid Waste	30,368	1.6803%	21,083	0	21,083	157	21,240
45 Houston Airport System (HAS)	102,357	5.6636%	71,062	0	71,062	530	71,592
46 Housing & Community Development	41,782	2.3119%	29,007	0	29,007	216	29,224

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$22,989	\$0	\$22,989	\$171	\$23,160
48 Parks & Recreation	108,343	5.9948%	75,218	0	75,218	561	75,779
49 Health & Human Services Department	105,268	5.8246%	73,083	0	73,083	545	73,628
50 Convention & Entertainment	6,730	0.3724%	4,672	0	4,672	35	4,707
51 Fleet Management	57,719	3.1937%	40,072	0	40,072	299	40,371
52 Planning & Development	5,119	0.2832%	3,554	0	3,554	27	3,580
53 General Debt	6,466	0.3578%	4,489	0	4,489	33	4,523
54 Finance Other	2,469	0.1366%	1,714	0	1,714	13	1,727
55 ARA-Insurance	806	0.0446%	560	0	560	4	564
56 ARA-BARC	10,240	0.5666%	7,109	0	7,109	53	7,162
57 ARA Parking	19,988	1.1060%	13,877	0	13,877	103	13,980
58 ARA Other	21,689	1.2001%	15,058	0	15,058	112	15,170
59 IT Public Services	329	0.0182%	228	0	228	2	230
60 Legal Insurance	5,862	0.3244%	4,070	0	4,070	30	4,100
61 Legal Wkr Comp	301	0.0167%	209	0	209	2	211
62 Mayor Cable TV	1,465	0.0811%	1,017	0	1,017	8	1,025
63 Mayor other	11,108	0.6146%	7,712	0	7,712	58	7,769
64 TIRZ	336	0.0186%	233	0	233	2	235
65 HR Health Benefits	131,925	7.2996%	91,590	0	91,590	683	92,273
66 HR Long Term Disability	71	0.0039%	49	0	49	0	50
67 PWE Bldg Insp	36,145	2.0000%	25,094	0	25,094	187	25,281
68 PWE Stormwater	13,232	0.7321%	9,186	0	9,186	69	9,255
69 PWE DDSR	42,876	2.3724%	29,767	0	29,767	222	29,989
70 PWE Water & Sewer	206,673	11.4355%	143,484	0	143,484	1,070	144,554
72 PWE Other	72,366	4.0041%	50,240	0	50,240	375	50,615
74 CIP S/R Planning	679	0.0376%	471	0	471	4	475
75 CIP Sal Rec RE	1,843	0.1020%	1,280	0	1,280	10	1,289
76 CIP S/R Engrg	22,188	1.2277%	15,404	0	15,404	115	15,519
77 CIP S/R Constr	11,050	0.6114%	7,672	0	7,672	57	7,729
78 CIP S/R Eng/Const	1,279	0.0708%	888	0	888	7	895
79 CIP S/R Geo/Env	3,018	0.1670%	2,095	0	2,095	16	2,111
80 CIP S/R Other	2,418	0.1338%	1,679	0	1,679	13	1,691
81 CIP S/R GSD	7,527	0.4165%	5,226	0	5,226	39	5,265
92 Hurricane Ike Aid & Recovery	121	0.0067%	84	0	84	1	85
93 ARRA Reimbursement Fund	317	0.0175%	220	0	220	2	222
94 HR-W.C.	14,954	0.8274%	10,382	0	10,382	77	10,459
95 HITS Other	30,540	1.6898%	21,203	0	21,203	158	21,361

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	1,254,720	0	1,254,720	9,106	1,263,826
Direct Bills					0		0
Total					\$1,254,720		\$1,263,826

Basis Units: Total # of rev, exp, & purch transactions per dept
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Interest Costs Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,356,467	5.3306%	\$162,031	\$0	\$162,031	\$0	\$162,031
4 Finance Dir Office	1,346,189	0.0803%	2,441	0	2,441	19	2,460
5 Finance Budget	1,552,498	0.0926%	2,815	0	2,815	22	2,837
6 Finance City Council	455,845	0.0272%	827	0	827	6	833
7 Finance Public Fin	694,080	0.0414%	1,259	0	1,259	10	1,268
8 Finance General Accounting	4,275,746	0.2551%	7,753	0	7,753	59	7,813
9 Finance Internal Control	309,342	0.0185%	561	0	561	4	565
10 Finance Grants	621,852	0.0371%	1,128	0	1,128	9	1,136
11 Finance Perform Mgmnt	980,897	0.0585%	1,779	0	1,779	14	1,792
12 Finance Treasury	1,482,063	0.0884%	2,687	0	2,687	21	2,708
13 Finance Business Svcs	446,515	0.0266%	810	0	810	6	816
14 Finance Strategic Purchasing	4,214,779	0.2514%	7,643	0	7,643	59	7,701
15 ARA Director Office	1,366,972	0.0815%	2,479	0	2,479	19	2,498
16 ARA Admin Svcs	991,594	0.0592%	1,798	0	1,798	14	1,812
17 ARA Operations	6,565,764	0.3917%	11,906	0	11,906	91	11,997
18 ARA Payroll Services	4,218,934	0.2517%	7,650	0	7,650	59	7,709
19 ARA Regulatory	520,585	0.0311%	944	0	944	7	951
20 HITS CIO	3,106,565	0.1853%	5,633	0	5,633	43	5,676
21 HITS EAS	4,333,667	0.2585%	7,858	0	7,858	60	7,919
22 HITS EIS	6,059,588	0.3615%	10,988	0	10,988	84	11,072
23 HITS Radio	4,437,552	0.2647%	8,047	0	8,047	62	8,108
24 HITS Project Mgt Office	1,255,593	0.0749%	2,277	0	2,277	17	2,294
25 Office Business Opportunity	2,549,604	0.1521%	4,623	0	4,623	35	4,659
26 Mayor	5,157,739	0.3077%	9,353	0	9,353	72	9,424
27 Human Resources	3,282,519	0.1958%	5,952	0	5,952	46	5,998
28 Legal	14,911,201	0.8895%	27,039	0	27,039	207	27,246
29 City Secretary	754,626	0.0450%	1,368	0	1,368	10	1,379
30 City Council	6,203,012	0.3700%	11,248	0	11,248	86	11,334
31 City Controller's Office	8,133,858	0.4852%	14,749	0	14,749	113	14,862
32 Health Administration	12,463,337	0.7435%	22,600	0	22,600	173	22,773
33 Planning & Dev Admin	1,785,245	0.1065%	3,237	0	3,237	25	3,262
36 HPD Police Records	5,263,899	0.3140%	9,545	0	9,545	73	9,618
37 General Services	45,873,764	2.7366%	83,184	0	83,184	638	83,821
38 HEC	1	0.0000%	0	0	0	0	0
40 Police	708,662,653	42.2758%	1,285,028	0	1,285,028	9,851	1,294,879
41 Dept of Neighborhoods	11,128,090	0.6639%	20,179	0	20,179	155	20,333
42 Fire	440,902,856	26.3024%	799,495	0	799,495	6,129	805,624
43 Municipal Court	24,458,342	1.4591%	44,351	0	44,351	340	44,691
44 Solid Waste	69,461,350	4.1438%	125,955	0	125,955	966	126,921
46 Housing & Community Development	572,117	0.0341%	1,037	0	1,037	8	1,045
47 Library	32,366,629	1.9309%	58,691	0	58,691	450	59,141
48 Parks & Recreation	64,808,577	3.8662%	117,518	0	117,518	901	118,419

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Interest Costs Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	31,886,677	1.9022%	\$57,821	\$0	\$57,821	\$443	\$58,264
51 Fleet Management	14,465	0.0009%	26	0	26	0	26
52 Planning & Development	5,720,326	0.3413%	10,373	0	10,373	80	10,452
54 Finance Other	7,861	0.0005%	14	0	14	0	14
56 ARA-BARC	61	0.0000%	0	0	0	0	0
57 ARA Parking	(11,807)	-0.0007%	(21)	0	(21)	(0)	(22)
58 ARA Other	4,506,954	0.2689%	8,173	0	8,173	63	8,235
59 IT Public Services	1,534,330	0.0915%	2,782	0	2,782	21	2,804
72 PWE Other	32,345,043	1.9296%	58,652	0	58,652	450	59,101
95 HITS Other	2,949,304	0.1759%	5,348	0	5,348	41	5,389
Subtotal	1,676,285,720	100.0000%	3,039,632	0	3,039,632	22,060	3,061,692
Direct Bills					0		0
Total					\$3,039,632		\$3,061,692

Basis Units: Total FY2014 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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	89,356,467	5.3306%	\$61,447	\$0	\$61,447	\$0	\$61,447
4 Finance Dir Office	1,346,189	0.0803%	926	0	926	7	933
5 Finance Budget	1,552,498	0.0926%	1,068	0	1,068	8	1,076
6 Finance City Council	455,845	0.0272%	313	0	313	2	316
7 Finance Public Fin	694,080	0.0414%	477	0	477	4	481
8 Finance General Accounting	4,275,746	0.2551%	2,940	0	2,940	23	2,963
9 Finance Internal Control	309,342	0.0185%	213	0	213	2	214
10 Finance Grants	621,852	0.0371%	428	0	428	3	431
11 Finance Perform Mgmnt	980,897	0.0585%	675	0	675	5	680
12 Finance Treasury	1,482,063	0.0884%	1,019	0	1,019	8	1,027
13 Finance Business Svcs	446,515	0.0266%	307	0	307	2	309
14 Finance Strategic Purchasing	4,214,779	0.2514%	2,898	0	2,898	22	2,921
15 ARA Director Office	1,366,972	0.0815%	940	0	940	7	947
16 ARA Admin Svcs	991,594	0.0592%	682	0	682	5	687
17 ARA Operations	6,565,764	0.3917%	4,515	0	4,515	35	4,550
18 ARA Payroll Services	4,218,934	0.2517%	2,901	0	2,901	22	2,923
19 ARA Regulatory	520,585	0.0311%	358	0	358	3	361
20 HITS CIO	3,106,565	0.1853%	2,136	0	2,136	16	2,153
21 HITS EAS	4,333,667	0.2585%	2,980	0	2,980	23	3,003
22 HITS EIS	6,059,588	0.3615%	4,167	0	4,167	32	4,199
23 HITS Radio	4,437,552	0.2647%	3,052	0	3,052	23	3,075
24 HITS Project Mgt Office	1,255,593	0.0749%	863	0	863	7	870
25 Office Business Opportunity	2,549,604	0.1521%	1,753	0	1,753	13	1,767
26 Mayor	5,157,739	0.3077%	3,547	0	3,547	27	3,574
27 Human Resources	3,282,519	0.1958%	2,257	0	2,257	17	2,275
28 Legal	14,911,201	0.8895%	10,254	0	10,254	79	10,333
29 City Secretary	754,626	0.0450%	519	0	519	4	523
30 City Council	6,203,012	0.3700%	4,266	0	4,266	33	4,298
31 City Controller's Office	8,133,858	0.4852%	5,593	0	5,593	43	5,636
32 Health Administration	12,463,337	0.7435%	8,571	0	8,571	66	8,636
33 Planning & Dev Admin	1,785,245	0.1065%	1,228	0	1,228	9	1,237
36 HPD Police Records	5,263,899	0.3140%	3,620	0	3,620	28	3,648
37 General Services	45,873,764	2.7366%	31,546	0	31,546	242	31,788
38 HEC	1	0.0000%	0	0	0	0	0
40 Police	708,662,653	42.2758%	487,323	0	487,323	3,736	491,059
41 Dept of Neighborhoods	11,128,090	0.6639%	7,652	0	7,652	59	7,711
42 Fire	440,902,856	26.3024%	303,194	0	303,194	2,324	305,518
43 Municipal Court	24,458,342	1.4591%	16,819	0	16,819	129	16,948
44 Solid Waste	69,461,350	4.1438%	47,766	0	47,766	366	48,132
46 Housing & Community Development	572,117	0.0341%	393	0	393	3	396
47 Library	32,366,629	1.9309%	22,257	0	22,257	171	22,428
48 Parks & Recreation	64,808,577	3.8662%	44,567	0	44,567	342	44,908

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	31,886,677	1.9022%	\$21,927	\$0	\$21,927	\$168	\$22,095
51 Fleet Management	14,465	0.0009%	10	0	10	0	10
52 Planning & Development	5,720,326	0.3413%	3,934	0	3,934	30	3,964
54 Finance Other	7,861	0.0005%	5	0	5	0	5
56 ARA-BARC	61	0.0000%	0	0	0	0	0
57 ARA Parking	(11,807)	-0.0007%	(8)	0	(8)	(0)	(8)
58 ARA Other	4,506,954	0.2689%	3,099	0	3,099	24	3,123
59 IT Public Services	1,534,330	0.0915%	1,055	0	1,055	8	1,063
72 PWE Other	32,345,043	1.9296%	22,243	0	22,243	171	22,413
95 HITS Other	2,949,304	0.1759%	2,028	0	2,028	16	2,044
Subtotal	1,676,285,720	100.0000%	1,152,725	0	1,152,725	8,366	1,161,091
Direct Bills					0		0
Total					\$1,152,725		\$1,161,091

Basis Units: Total FY2014 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Claims & Judge Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Director Office	56,621	2.9125%	\$481,279	\$0	\$481,279	\$3,493	\$484,772
37 General Services	32,784	1.6863%	278,664	0	278,664	2,022	280,687
40 Police	1,377,888	70.8756%	11,712,061	0	11,712,061	85,000	11,797,061
41 Dept of Neighborhoods	107,230	5.5157%	911,456	0	911,456	6,615	918,071
42 Fire	323,137	16.6215%	2,746,668	0	2,746,668	19,934	2,766,601
47 Library	19,639	1.0102%	166,932	0	166,932	1,212	168,143
48 Parks & Recreation	20,714	1.0655%	176,069	0	176,069	1,278	177,347
49 Health & Human Services Department	6,080	0.3127%	51,680	0	51,680	375	52,055
Subtotal	1,944,093	100.0000%	16,524,809	0	16,524,809	119,929	16,644,738
Direct Bills					0		0
Total					\$16,524,809		\$16,644,738

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

Source: Legal Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Elections Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 Mayor	1	5.5556%	\$126,015	\$0	\$126,015	\$915	\$126,929
30 City Council	16	88.8889%	2,016,235	0	2,016,235	14,633	2,030,868
31 City Controller's Office	1	5.5556%	126,015	0	126,015	915	126,929
Subtotal	18	100.0000%	2,268,264	0	2,268,264	16,462	2,284,726
Direct Bills					0		0
Total					\$2,268,264		\$2,284,726

Basis Units: Number of elected officials
Source: City Charter

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$144	\$0	\$144	\$1	\$145
5 Finance Budget	13.47	0.0605%	223	0	223	2	224
6 Finance City Council	5.00	0.0225%	83	0	83	1	83
7 Finance Public Fin	5.09	0.0229%	84	0	84	1	85
8 Finance General Accounting	14.73	0.0662%	244	0	244	2	245
9 Finance Internal Control	3.21	0.0144%	53	0	53	0	53
10 Finance Grants	5.99	0.0269%	99	0	99	1	100
11 Finance Perform Mgmnt	4.68	0.0210%	77	0	77	1	78
12 Finance Treasury	2.58	0.0116%	43	0	43	0	43
13 Finance Business Svcs	2.50	0.0112%	41	0	41	0	42
14 Finance Strategic Purchasing	32.63	0.1467%	540	0	540	4	544
15 ARA Director Office	4.32	0.0194%	71	0	71	1	72
16 ARA Admin Svcs	8.00	0.0360%	132	0	132	1	133
17 ARA Operations	99.33	0.4465%	1,643	0	1,643	12	1,655
18 ARA Payroll Services	50.36	0.2264%	833	0	833	6	839
19 ARA Regulatory	5.00	0.0225%	83	0	83	1	83
20 HITS CIO	14.47	0.0650%	239	0	239	2	241
21 HITS EAS	28.09	0.1263%	465	0	465	3	468
22 HITS EIS	60.85	0.2735%	1,007	0	1,007	7	1,014
23 HITS Radio	32.18	0.1446%	532	0	532	4	536
24 HITS Project Mgt Office	9.29	0.0418%	154	0	154	1	155
25 Office Business Opportunity	28.42	0.1277%	470	0	470	3	474
26 Mayor	41.76	0.1877%	691	0	691	5	696
27 Human Resources	169.76	0.7630%	2,808	0	2,808	20	2,829
28 Legal	119.73	0.5382%	1,981	0	1,981	14	1,995
29 City Secretary	10.72	0.0482%	177	0	177	1	179
30 City Council	74.60	0.3353%	1,234	0	1,234	9	1,243
31 City Controller's Office	65.47	0.2943%	1,083	0	1,083	8	1,091
32 Health Administration	83.17	0.3738%	1,376	0	1,376	10	1,386
33 Planning & Dev Admin	12.92	0.0581%	214	0	214	2	215
35 CIP Sal Rec PWE	16.68	0.0750%	276	0	276	2	278
36 HPD Police Records	92.20	0.4144%	1,525	0	1,525	11	1,536
37 General Services	233.22	1.0483%	3,858	0	3,858	28	3,886
38 HEC	243.82	1.0959%	4,033	0	4,033	29	4,063
40 Police	6,747.02	30.3265%	111,615	0	111,615	810	112,425
41 Dept of Neighborhoods	152.26	0.6844%	2,519	0	2,519	18	2,537
42 Fire	4,224.45	18.9881%	69,885	0	69,885	507	70,392
43 Municipal Court	311.23	1.3989%	5,149	0	5,149	37	5,186
44 Solid Waste	461.11	2.0726%	7,628	0	7,628	55	7,683
45 Houston Airport System (HAS)	1,363.70	6.1296%	22,560	0	22,560	164	22,723
46 Housing & Community Development	163.80	0.7362%	2,710	0	2,710	20	2,729
47 Library	497.54	2.2363%	8,231	0	8,231	60	8,290

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$12,630	\$0	\$12,630	\$92	\$12,722
49 Health & Human Services Department	1,073.96	4.8272%	17,766	0	17,766	129	17,895
50 Convention & Entertainment	22.67	0.1019%	375	0	375	3	378
51 Fleet Management	374.08	1.6814%	6,188	0	6,188	45	6,233
52 Planning & Development	74.84	0.3364%	1,238	0	1,238	9	1,247
54 Finance Other	12.62	0.0567%	209	0	209	2	210
55 ARA-Insurance	5.00	0.0225%	83	0	83	1	83
56 ARA-BARC	83.33	0.3746%	1,379	0	1,379	10	1,389
57 ARA Parking	70.01	0.3147%	1,158	0	1,158	8	1,167
58 ARA Other	36.07	0.1621%	597	0	597	4	601
59 IT Public Services	16.06	0.0722%	266	0	266	2	268
60 Legal Insurance	51.20	0.2301%	847	0	847	6	853
61 Legal Wkr Comp	2.00	0.0090%	33	0	33	0	33
62 Mayor Cable TV	16.44	0.0739%	272	0	272	2	274
63 Mayor other	10.50	0.0472%	174	0	174	1	175
64 TIRZ	24.09	0.1083%	399	0	399	3	401
65 HR Health Benefits	46.66	0.2097%	772	0	772	6	777
67 PWE Bldg Insp	513.36	2.3075%	8,492	0	8,492	62	8,554
68 PWE Stormwater	377.72	1.6978%	6,249	0	6,249	45	6,294
69 PWE DDSR	505.22	2.2709%	8,358	0	8,358	61	8,418
70 PWE Water & Sewer	2,220.15	9.9791%	36,728	0	36,728	267	36,994
71 PWE Houston Transtar	7.99	0.0359%	132	0	132	1	133
72 PWE Other	13.64	0.0613%	226	0	226	2	227
73 Houston Permit Center	4.42	0.0199%	73	0	73	1	74
74 CIP S/R Planning	11.29	0.0507%	187	0	187	1	188
75 CIP Sal Rec RE	33.07	0.1486%	547	0	547	4	551
76 CIP S/R Engrg	99.80	0.4486%	1,651	0	1,651	12	1,663
77 CIP S/R Constr	105.41	0.4738%	1,744	0	1,744	13	1,756
78 CIP S/R Eng/Const	14.37	0.0646%	238	0	238	2	239
79 CIP S/R Geo/Env	10.96	0.0493%	181	0	181	1	183
80 CIP S/R Other	17.27	0.0776%	286	0	286	2	288
81 CIP S/R GSD	29.23	0.1314%	484	0	484	4	487
94 HR-W.C.	29.49	0.1326%	488	0	488	4	491
95 HITS Other	47.45	0.2133%	785	0	785	6	791

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Non-Dpt. Legal Svcs/Lobby Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	368,044	0	368,044	2,671	370,715
Direct Bills					0		0
Total					\$368,044		\$370,715

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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%	\$606,981	\$0	\$606,981	\$4,405	\$611,386
15 ARA Director Office	22,950	11.9244%	543,088	0	543,088	3,941	547,029
17 ARA Operations	10,820	5.6219%	256,044	0	256,044	1,858	257,902
20 HITS CIO	35,725	18.5621%	845,395	0	845,395	6,135	851,531
25 Office Business Opportunity	11,675	6.0661%	276,277	0	276,277	2,005	278,282
27 Human Resources	31,605	16.4214%	747,900	0	747,900	5,428	753,328
33 Planning & Dev Admin	30,542	15.8691%	722,745	0	722,745	5,245	727,990
37 General Services	5,965	3.0993%	141,156	0	141,156	1,024	142,180
43 Municipal Court	4,695	2.4394%	111,102	0	111,102	806	111,909
44 Solid Waste	12,835	6.6688%	303,727	0	303,727	2,204	305,931
Subtotal	192,462	100.0000%	4,554,414	0	4,554,414	33,054	4,587,468
Direct Bills					0		0
Total					\$4,554,414		\$4,587,468

Basis Units: Square footage per dept General Fund departments
Source: GSD Space Allocation

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 ARA Regulatory	115,690	4.5012%	\$115,690	\$0	\$115,690	\$840	\$116,530
30 City Council	239,813	9.3304%	239,813	0	239,813	1,740	241,553
40 Police	1,493,283	58.0992%	1,493,283	0	1,493,283	10,837	1,504,121
42 Fire	721,446	28.0693%	721,446	0	721,446	5,236	726,682
Subtotal	2,570,232	100.0000%	2,570,232	0	2,570,232	18,653	2,588,886
Direct Bills					0		0
Total					\$2,570,232		\$2,588,886

Basis Units: Dollars expended per department

Source: Expenses

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	33,736	162,031	61,447	0	0	0	0	0
4 Finance Dir Office	18,468	827	988	2,460	933	0	0	145	611,386	0
5 Finance Budget	28,660	1,284	310	2,837	1,076	0	0	224	0	0
6 Finance City Council	10,639	477	489	833	316	0	0	83	0	0
7 Finance Public Fin	10,830	485	255	1,268	481	0	0	85	0	0
8 Finance General Accounting	31,341	1,404	571	7,813	2,963	0	0	245	0	0
9 Finance Internal Control	6,830	306	204	565	214	0	0	53	0	0
10 Finance Grants	12,745	571	313	1,136	431	0	0	100	0	0
11 Finance Perform Mgmnt	9,958	446	561	1,792	680	0	0	78	0	0
12 Finance Treasury	5,489	246	1,703	2,708	1,027	0	0	43	0	0
13 Finance Business Svcs	5,319	238	731	816	309	0	0	42	0	0
14 Finance Strategic Purchasing	69,427	3,110	513	7,701	2,921	0	0	544	0	0
15 ARA Director Office	9,192	412	887	2,498	947	484,772	0	72	547,029	0
16 ARA Admin Svcs	17,022	763	513	1,812	687	0	0	133	0	0
17 ARA Operations	211,345	9,468	4,246	11,997	4,550	0	0	1,655	257,902	0
18 ARA Payroll Services	107,151	4,800	640	7,709	2,923	0	0	839	0	0
19 ARA Regulatory	10,639	477	1,233	951	361	0	0	83	0	116,530
20 HITS CIO	30,788	1,379	1,209	5,676	2,153	0	0	241	851,531	0
21 HITS EAS	49,320	2,210	641	7,919	3,003	0	0	468	0	0
22 HITS EIS	129,471	5,800	1,307	11,072	4,199	0	0	1,014	0	0
23 HITS Radio	67,810	3,038	1,288	8,108	3,075	0	0	536	0	0
24 HITS Project Mgt Office	17,660	791	248	2,294	870	0	0	155	0	0
25 Office Business Opportunity	56,214	2,518	1,485	4,659	1,767	0	0	474	278,282	0
26 Mayor	88,853	3,981	3,168	9,424	3,574	0	126,929	696	0	0
27 Human Resources	66,129	2,963	50,019	5,998	2,275	0	0	2,829	753,328	0
28 Legal	254,750	11,413	3,260	27,246	10,333	0	0	1,995	0	0
29 City Secretary	22,809	1,022	671	1,379	523	0	0	179	0	0
30 City Council	158,727	7,111	8,482	11,334	4,298	0	2,030,868	1,243	0	241,553
31 City Controller's Office	139,301	6,241	2,858	14,862	5,636	0	126,929	1,091	0	0
32 Health Administration	176,961	7,928	5,648	22,773	8,636	0	0	1,386	0	0
33 Planning & Dev Admin	27,490	1,232	899	3,262	1,237	0	0	215	727,990	0
35 CIP Sal Rec PWE	0	0	1,186	0	0	0	0	278	0	0
36 HPD Police Records	191,898	8,789	1,289	9,618	3,648	0	0	1,536	0	0
37 General Services	427,882	19,169	24,084	83,821	31,788	280,687	0	3,886	142,180	0
38 HEC	0	0	5,474	0	0	0	0	4,063	0	0
40 Police	2,418,542	612,571	138,674	1,294,879	491,059	11,797,061	0	112,425	0	1,504,121
41 Dept of Neighborhoods	220,196	9,865	7,002	20,333	7,711	918,071	0	2,537	0	0
42 Fire	514,713	402,541	116,265	805,624	305,518	2,766,601	0	70,392	0	726,682
43 Municipal Court	623,780	27,946	21,683	44,691	16,948	0	0	5,186	111,909	0
44 Solid Waste	976,553	43,750	21,240	126,921	48,132	0	0	7,683	305,931	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

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
45 Houston Airport System (HAS)	\$0	\$0	\$71,592	\$0	\$0	\$0	\$0	\$22,723	\$0	\$0
46 Housing & Community Development	4,341	194	29,224	1,045	396	0	0	2,729	0	0
47 Library	1,008,788	45,194	23,160	59,141	22,428	168,143	0	8,290	0	0
48 Parks & Recreation	1,426,138	63,892	75,779	118,419	44,908	177,347	0	12,722	0	0
49 Health & Human Services Department	1,025,214	45,930	73,628	58,264	22,095	52,055	0	17,895	0	0
50 Convention & Entertainment	0	0	4,707	0	0	0	0	378	0	0
51 Fleet Management	426	19	40,371	26	10	0	0	6,233	0	0
52 Planning & Development	134,450	6,023	3,580	10,452	3,964	0	0	1,247	0	0
53 General Debt	0	0	4,523	0	0	0	0	0	0	0
54 Finance Other	0	0	1,727	14	5	0	0	210	0	0
55 ARA-Insurance	0	0	564	0	0	0	0	83	0	0
56 ARA-BARC	0	0	7,162	0	0	0	0	1,389	0	0
57 ARA Parking	0	0	13,980	(22)	(8)	0	0	1,167	0	0
58 ARA Other	73,278	3,283	15,170	8,235	3,123	0	0	601	0	0
59 IT Public Services	34,171	1,531	230	2,804	1,063	0	0	268	0	0
60 Legal Insurance	0	0	4,100	0	0	0	0	853	0	0
61 Legal Wkr Comp	0	0	211	0	0	0	0	33	0	0
62 Mayor Cable TV	0	0	1,025	0	0	0	0	274	0	0
63 Mayor other	0	0	7,769	0	0	0	0	175	0	0
64 TIRZ	51,256	2,296	235	0	0	0	0	401	0	0
65 HR Health Benefits	0	0	92,273	0	0	0	0	777	0	0
66 HR Long Term Disability	0	0	50	0	0	0	0	0	0	0
67 PWE Bldg Insp	0	0	25,281	0	0	0	0	8,554	0	0
68 PWE Stormwater	0	0	9,255	0	0	0	0	6,294	0	0
69 PWE DDSR	0	0	29,989	0	0	0	0	8,418	0	0
70 PWE Water & Sewer	0	0	144,554	0	0	0	0	36,994	0	0
71 PWE Houston Transtar	0	0	0	0	0	0	0	133	0	0
72 PWE Other	29,022	1,300	50,615	59,101	22,413	0	0	227	0	0
73 Houston Permit Center	0	0	0	0	0	0	0	74	0	0
74 CIP S/R Planning	0	0	475	0	0	0	0	188	0	0
75 CIP Sal Rec RE	0	0	1,289	0	0	0	0	551	0	0
76 CIP S/R Engrg	0	0	15,519	0	0	0	0	1,663	0	0
77 CIP S/R Constr	0	0	7,729	0	0	0	0	1,756	0	0
78 CIP S/R Eng/Const	0	0	895	0	0	0	0	239	0	0
79 CIP S/R Geo/Env	0	0	2,111	0	0	0	0	183	0	0
80 CIP S/R Other	0	0	1,691	0	0	0	0	288	0	0
81 CIP S/R GSD	0	0	5,265	0	0	0	0	487	0	0
92 Hurricane Ike Aid & Recovery	0	0	85	0	0	0	0	0	0	0
93 ARRA Reimbursement Fund	0	0	222	0	0	0	0	0	0	0
94 HR-W.C.	0	0	10,459	0	0	0	0	491	0	0
95 HITS Other	0	0	21,361	5,389	2,044	0	0	791	0	0

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

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	\$11,011,986	\$1,377,234	\$1,263,826	\$3,061,692	\$1,161,091	\$16,644,738	\$2,284,726	\$370,715	\$4,587,468	\$2,588,886

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	0	257,215
4 Finance Dir Office	0	635,207
5 Finance Budget	0	34,391
6 Finance City Council	0	12,836
7 Finance Public Fin	0	13,405
8 Finance General Accounting	0	44,338
9 Finance Internal Control	0	8,173
10 Finance Grants	0	15,296
11 Finance Perform Mgmt	0	13,515
12 Finance Treasury	0	11,217
13 Finance Business Svcs	0	7,455
14 Finance Strategic Purchasing	0	84,216
15 ARA Director Office	0	1,045,809
16 ARA Admin Svcs	0	20,930
17 ARA Operations	0	501,164
18 ARA Payroll Services	0	124,063
19 ARA Regulatory	0	130,273
20 HITS CIO	0	892,977
21 HITS EAS	0	63,561
22 HITS EIS	0	152,863
23 HITS Radio	0	83,856
24 HITS Project Mgt Office	0	22,019
25 Office Business Opportunity	0	345,398
26 Mayor	0	236,625
27 Human Resources	0	883,540
28 Legal	0	308,997
29 City Secretary	0	26,583
30 City Council	0	2,463,617
31 City Controller's Office	0	296,918
32 Health Administration	0	223,333
33 Planning & Dev Admin	0	762,325
35 CIP Sal Rec PWE	0	1,464
36 HPD Police Records	0	216,778
37 General Services	0	1,013,496
38 HEC	0	9,537
40 Police	0	18,369,333
41 Dept of Neighborhoods	0	1,185,716
42 Fire	0	5,708,337
43 Municipal Court	0	852,142
44 Solid Waste	0	1,530,212

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
45 Houston Airport System (HAS)	\$0	\$94,315
46 Housing & Community Development	0	37,930
47 Library	0	1,335,145
48 Parks & Recreation	0	1,919,204
49 Health & Human Services Department	0	1,295,082
50 Convention & Entertainment	0	5,085
51 Fleet Management	0	47,085
52 Planning & Development	0	159,717
53 General Debt	0	4,523
54 Finance Other	0	1,957
55 ARA-Insurance	0	647
56 ARA-BARC	0	8,551
57 ARA Parking	0	15,117
58 ARA Other	0	103,690
59 IT Public Services	0	40,066
60 Legal Insurance	0	4,953
61 Legal Wkr Comp	0	244
62 Mayor Cable TV	0	1,299
63 Mayor other	0	7,944
64 TIRZ	0	54,189
65 HR Health Benefits	0	93,050
66 HR Long Term Disability	0	50
67 PWE Bldg Insp	0	33,835
68 PWE Stormwater	0	15,549
69 PWE DDSR	0	38,407
70 PWE Water & Sewer	0	181,548
71 PWE Houston Transtar	0	133
72 PWE Other	0	162,679
73 Houston Permit Center	0	74
74 CIP S/R Planning	0	663
75 CIP Sal Rec RE	0	1,840
76 CIP S/R Engrg	0	17,182
77 CIP S/R Constr	0	9,485
78 CIP S/R Eng/Const	0	1,134
79 CIP S/R Geo/Env	0	2,294
80 CIP S/R Other	0	1,979
81 CIP S/R GSD	0	5,752
92 Hurricane Ike Aid & Recovery	0	85
93 ARRA Reimbursement Fund	0	222
94 HR-W.C.	0	10,951
95 HITS Other	0	29,584

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
<hr/>		
Total	\$0	\$44,352,361
		<hr/>

**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 allocations, 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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:4 Finance Dir Office

Description		Amount	General Admin	Finance Dept Admin
<hr/>				
Personnel Costs				
Salaries	S1	748,416	0	748,416
Salary % Split			.00%	100.00%
Benefits	S	434,532	0	434,532
Subtotal - Personnel Costs		1,182,949	0	1,182,949
<hr/>				
Services & Supplies Cost				
Supplies	S	9,836	0	9,836
Services	S	149,560	0	149,560
Mgmt Consulting Svcs	S	3,844	0	3,844
Subtotal - Services & Supplies		163,240	0	163,240
<hr/>				
Department Cost Total		1,346,189	0	1,346,189
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,346,189	0	1,346,189
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,346,189		\$1,346,189
		<hr/> <hr/>		

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
1 City Hall	\$38,983	\$0	\$38,983
Subtotal - Building Depreciation	38,983	0	38,983
3 Insurance Retirees	18,335	133	18,468
3 Memberships	821	6	827
3 Accounting & Consult	980	7	988
3 Interest Costs	2,441	19	2,460
3 Other Misc	926	7	933
3 Non-Dpt. Legal Svcs/Lobby	144	1	145
3 Walker Rent	606,981	4,405	611,386
Subtotal - Non-Departmental-Gen Gov	630,628	4,578	635,207
5 Budget	0	1,476	1,476
Subtotal - Finance Budget	0	1,476	1,476
8 Gen Acctng	0	804	804
8 Fixed Assets	0	4,620	4,620
8 Auditing Svcs	0	1,407	1,407
8 Fin Operations	0	565	565
Subtotal - Finance General Accounting	0	7,396	7,396
9 I. C. Auditing	0	313	313
Subtotal - Finance Internal Control	0	313	313
11 Perf Mgt Svcs	0	426	426
Subtotal - Finance Perform Mgmnt	0	426	426
12 Treasury	0	368	368
Subtotal - Finance Treasury	0	368	368
13 Fin Business Svcs	0	198	198
Subtotal - Finance Business Svcs	0	198	198
14 Purchasing	0	2,296	2,296
Subtotal - Finance Strategic Purch	0	2,296	2,296
17 Mailroom	0	19,213	19,213

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
17 Property	\$0	\$4,800	\$4,800
17 Records	0	283	283
17 3-1-1 Svcs	0	2,595	2,595
Subtotal - ARA Operations	0	26,892	26,892
18 Payroll Svcs	0	1,890	1,890
Subtotal - ARA Payroll Services	0	1,890	1,890
19 Franchise	0	567	567
Subtotal - ARA Regulatory	0	567	567
21 Enterprise Appl	0	134,114	134,114
21 IT ERP	0	227,835	227,835
21 EGIS	0	1,386	1,386
Subtotal - HITS EAS	0	363,335	363,335
22 Client Svcs	0	18,442	18,442
22 NW Data	0	17,283	17,283
22 NW Voice	0	9,108	9,108
22 Enterprise Optns	0	3,705	3,705
Subtotal - HITS EIS	0	48,538	48,538
24 IT Proj Mgt	0	603	603
Subtotal - HITS Project Mgt Office	0	603	603
25 Cert/SBDD	0	575	575
25 Contract Compliance	0	15,558	15,558
25 Analytics & Reporting	0	1,524	1,524
25 Dept Services	0	4,077	4,077
25 Vendor/External Affairs	0	112	112
Subtotal - Office Business Opportunity	0	21,847	21,847
26 City Mayor Admin	0	1,224	1,224
26 I Gov Relats	0	209	209
Subtotal - Mayor	0	1,433	1,433
27 Selection	0	23,276	23,276

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
27 Personnel Svcs	\$0	\$697	\$697
Subtotal - Human Resources	0	23,973	23,973
28 Legal Svcs	0	384,599	384,599
28 Inspector General	0	5,937	5,937
Subtotal - Legal	0	390,536	390,536
29 City Sec Svcs	0	341	341
Subtotal - City Secretary	0	341	341
30 City Council Svcs	0	3,811	3,811
Subtotal - City Council	0	3,811	3,811
31 Controller Fin Svcs	0	5,593	5,593
31 Controller Treasury	0	669	669
Subtotal - City Controller's Office	0	6,262	6,262
37 Building Svcs	0	79,725	79,725
37 Utilities	0	29,973	29,973
37 In-House Renov	0	2,353	2,353
37 Real Estate	0	21,659	21,659
Subtotal - General Services	0	133,711	133,711
Total Incoming	669,611	1,040,791	1,710,402
C. Total Allocated		\$3,056,591	\$3,056,590
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Finance Dept Admin Allocations

Dept:4 Finance Dir Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Finance Budget	13.47	14.9866%	\$302,101	\$0	\$302,101	\$155,980	\$458,080
6 Finance City Council	5.00	5.5630%	112,138	0	112,138	57,899	170,037
7 Finance Public Fin	5.09	5.6631%	114,157	0	114,157	58,941	173,098
8 Finance General Accounting	14.73	16.3885%	330,360	0	330,360	170,570	500,930
9 Finance Internal Control	3.21	3.5714%	71,993	0	71,993	37,171	109,164
10 Finance Grants	5.99	6.6644%	134,342	0	134,342	69,363	203,705
11 Finance Perform Mgmt	4.68	5.2069%	104,962	0	104,962	54,193	159,155
12 Finance Treasury	2.58	2.8705%	57,863	0	57,863	29,876	87,739
13 Finance Business Svcs	2.50	2.7815%	56,069	0	56,069	28,949	85,019
14 Finance Strategic Purchasing	32.63	36.3040%	731,815	0	731,815	377,848	1,109,663
Subtotal	89.88	100.0000%	2,015,800	0	2,015,800	1,040,791	3,056,590
Direct Bills					0		0
Total					\$2,015,800		\$3,056,590

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
5 Finance Budget	458,080	458,080
6 Finance City Council	170,037	170,037
7 Finance Public Fin	173,098	173,098
8 Finance General Accounting	500,930	500,930
9 Finance Internal Control	109,164	109,164
10 Finance Grants	203,705	203,705
11 Finance Perform Mgmnt	159,155	159,155
12 Finance Treasury	87,739	87,739
13 Finance Business Svcs	85,019	85,019
14 Finance Strategic Purchasing	1,109,663	1,109,663
Total	\$3,056,590	\$3,056,590

**FINANCE – OFFICE OF BUDGET MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Office of Budget Management division of the Finance Department coordinates, develops and manages the citywide annual budget and the 5-year plan. It also monitors the financial activities of city departments against the budget and prepares financial reporting on a monthly basis. The costs of administering and monitoring budgetary city-wide activities have been allocated based on the total number of revenue, expenditure, and purchasing transactions by department.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:5 Finance Budget

Description		Amount	General Admin	Budget
<hr/>				
Personnel Costs				
Salaries	S1	1,080,759	0	1,080,759
Salary % Split			.00%	100.00%
Benefits	S	441,748	0	441,748
Subtotal - Personnel Costs		1,522,507	0	1,522,507
<hr/>				
Services & Supplies Cost				
Supplies	S	5,229	0	5,229
Services	S	24,762	0	24,762
Subtotal - Services & Supplies		29,991	0	29,991
<hr/>				
Department Cost Total		1,552,498	0	1,552,498
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,552,498	0	1,552,498
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,552,498		\$1,552,498
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Finance Budget

Department	First Incoming	Second Incoming	Budget
3 Insurance Retirees	\$28,454	\$207	\$28,660
3 Memberships	1,275	9	1,284
3 Accounting & Consult	308	2	310
3 Interest Costs	2,815	22	2,837
3 Other Misc	1,068	8	1,076
3 Non-Dpt. Legal Svcs/Lobby	223	2	224
Subtotal - Non-Departmental-Gen Gov	34,142	249	34,391
4 Finance Dept Admin	302,101	155,980	458,080
Subtotal - Finance Dir Office	302,101	155,980	458,080
5 Budget	0	463	463
Subtotal - Finance Budget	0	463	463
8 Gen Acctng	0	252	252
8 Auditing Svcs	0	442	442
8 Fin Operations	0	652	652
Subtotal - Finance General Accounting	0	1,346	1,346
9 I. C. Auditing	0	362	362
Subtotal - Finance Internal Control	0	362	362
11 Perf Mgt Svcs	0	491	491
Subtotal - Finance Perform Mgmnt	0	491	491
12 Treasury	0	424	424
Subtotal - Finance Treasury	0	424	424
13 Fin Business Svcs	0	229	229
Subtotal - Finance Business Svcs	0	229	229
17 Records	0	439	439
Subtotal - ARA Operations	0	439	439
18 Payroll Svcs	0	2,933	2,933

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Finance Budget

Department	First Incoming	Second Incoming	Budget
Subtotal - ARA Payroll Services	\$0	\$2,933	\$2,933
19 Franchise	0	654	654
Subtotal - ARA Regulatory	0	654	654
22 Enterprise Optns	0	1,162	1,162
Subtotal - HITS EIS	0	1,162	1,162
24 IT Proj Mgt	0	936	936
Subtotal - HITS Project Mgt Office	0	936	936
25 Cert/SBDD	0	893	893
25 Vendor/External Affairs	0	174	174
Subtotal - Office Business Opportunity	0	1,067	1,067
26 City Mayor Admin	0	1,900	1,900
26 I Gov Relats	0	324	324
Subtotal - Mayor	0	2,224	2,224
27 Personnel Svcs	0	1,082	1,082
Subtotal - Human Resources	0	1,082	1,082
29 City Sec Svcs	0	393	393
Subtotal - City Secretary	0	393	393
30 City Council Svcs	0	4,395	4,395
Subtotal - City Council	0	4,395	4,395
31 Controller Fin Svcs	0	1,755	1,755
31 Controller Treasury	0	772	772
Subtotal - City Controller's Office	0	2,527	2,527
Total Incoming	336,242	177,354	513,597
C. Total Allocated		\$2,066,095	\$2,066,095
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Budget Allocations

Dept:5 Finance Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.6887%	\$50,783	\$0	\$50,783	\$0	\$50,783
4 Finance Dir Office	1,412	0.0781%	1,476	0	1,476	0	1,476
5 Finance Budget	443	0.0245%	463	0	463	0	463
6 Finance City Council	699	0.0387%	731	0	731	71	801
7 Finance Public Fin	365	0.0202%	381	0	381	37	418
8 Finance General Accounting	817	0.0452%	854	0	854	82	936
9 Finance Internal Control	291	0.0161%	304	0	304	29	333
10 Finance Grants	448	0.0248%	468	0	468	45	513
11 Finance Perform Mgmnt	802	0.0444%	838	0	838	81	919
12 Finance Treasury	2,435	0.1347%	2,545	0	2,545	246	2,791
13 Finance Business Svcs	1,045	0.0578%	1,092	0	1,092	105	1,198
14 Finance Strategic Purchasing	734	0.0406%	767	0	767	74	841
15 ARA Director Office	1,268	0.0702%	1,325	0	1,325	128	1,453
16 ARA Admin Svcs	734	0.0406%	767	0	767	74	841
17 ARA Operations	6,071	0.3359%	6,345	0	6,345	613	6,957
18 ARA Payroll Services	915	0.0506%	956	0	956	92	1,049
19 ARA Regulatory	1,763	0.0975%	1,842	0	1,842	178	2,020
20 HITS CIO	1,728	0.0956%	1,806	0	1,806	174	1,980
21 HITS EAS	917	0.0507%	958	0	958	93	1,051
22 HITS EIS	1,868	0.1034%	1,952	0	1,952	189	2,141
23 HITS Radio	1,842	0.1019%	1,925	0	1,925	186	2,111
24 HITS Project Mgt Office	355	0.0196%	371	0	371	36	407
25 Office Business Opportunity	2,123	0.1175%	2,219	0	2,219	214	2,433
26 Mayor	4,530	0.2507%	4,734	0	4,734	457	5,191
27 Human Resources	71,514	3.9570%	74,737	0	74,737	7,219	81,956
28 Legal	4,661	0.2579%	4,871	0	4,871	471	5,342
29 City Secretary	960	0.0531%	1,003	0	1,003	97	1,100
30 City Council	12,127	0.6710%	12,674	0	12,674	1,224	13,898
31 City Controller's Office	4,086	0.2261%	4,270	0	4,270	412	4,683
32 Health Administration	8,075	0.4468%	8,439	0	8,439	815	9,254
33 Planning & Dev Admin	1,285	0.0711%	1,343	0	1,343	130	1,473
35 CIP Sal Rec PWE	1,696	0.0938%	1,772	0	1,772	171	1,944
36 HPD Police Records	1,843	0.1020%	1,926	0	1,926	186	2,112
37 General Services	34,433	1.9052%	35,985	0	35,985	3,476	39,461
38 HEC	7,827	0.4331%	8,180	0	8,180	790	8,970
40 Police	198,267	10.9704%	207,202	0	207,202	20,015	227,218
41 Dept of Neighborhoods	10,011	0.5539%	10,462	0	10,462	1,011	11,473
42 Fire	166,227	9.1976%	173,718	0	173,718	16,781	190,499
43 Municipal Court	31,001	1.7153%	32,398	0	32,398	3,130	35,528
44 Solid Waste	30,368	1.6803%	31,737	0	31,737	3,066	34,802
45 Houston Airport System (HAS)	102,357	5.6636%	106,970	0	106,970	10,333	117,303
46 Housing & Community Development	41,782	2.3119%	43,665	0	43,665	4,218	47,883

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Budget Allocations

Dept:5 Finance Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$34,605	\$0	\$34,605	\$3,343	\$37,948
48 Parks & Recreation	108,343	5.9948%	113,226	0	113,226	10,937	124,163
49 Health & Human Services Department	105,268	5.8246%	110,012	0	110,012	10,627	120,639
50 Convention & Entertainment	6,730	0.3724%	7,033	0	7,033	679	7,713
51 Fleet Management	57,719	3.1937%	60,320	0	60,320	5,827	66,147
52 Planning & Development	5,119	0.2832%	5,350	0	5,350	517	5,866
53 General Debt	6,466	0.3578%	6,757	0	6,757	653	7,410
54 Finance Other	2,469	0.1366%	2,580	0	2,580	249	2,830
55 ARA-Insurance	806	0.0446%	842	0	842	81	924
56 ARA-BARC	10,240	0.5666%	10,701	0	10,701	1,034	11,735
57 ARA Parking	19,988	1.1060%	20,889	0	20,889	2,018	22,907
58 ARA Other	21,689	1.2001%	22,666	0	22,666	2,190	24,856
59 IT Public Services	329	0.0182%	344	0	344	33	377
60 Legal Insurance	5,862	0.3244%	6,126	0	6,126	592	6,718
61 Legal Wkr Comp	301	0.0167%	315	0	315	30	345
62 Mayor Cable TV	1,465	0.0811%	1,531	0	1,531	148	1,679
63 Mayor other	11,108	0.6146%	11,609	0	11,609	1,121	12,730
64 TIRZ	336	0.0186%	351	0	351	34	385
65 HR Health Benefits	131,925	7.2996%	137,870	0	137,870	13,318	151,188
66 HR Long Term Disability	71	0.0039%	74	0	74	7	81
67 PWE Bldg Insp	36,145	2.0000%	37,774	0	37,774	3,649	41,423
68 PWE Stormwater	13,232	0.7321%	13,828	0	13,828	1,336	15,164
69 PWE DDSR	42,876	2.3724%	44,808	0	44,808	4,328	49,137
70 PWE Water & Sewer	206,673	11.4355%	215,987	0	215,987	20,864	236,851
72 PWE Other	72,366	4.0041%	75,627	0	75,627	7,305	82,933
74 CIP S/R Planning	679	0.0376%	710	0	710	69	778
75 CIP Sal Rec RE	1,843	0.1020%	1,926	0	1,926	186	2,112
76 CIP S/R Engrg	22,188	1.2277%	23,188	0	23,188	2,240	25,428
77 CIP S/R Constr	11,050	0.6114%	11,548	0	11,548	1,116	12,663
78 CIP S/R Eng/Const	1,279	0.0708%	1,337	0	1,337	129	1,466
79 CIP S/R Geo/Env	3,018	0.1670%	3,154	0	3,154	305	3,459
80 CIP S/R Other	2,418	0.1338%	2,527	0	2,527	244	2,771
81 CIP S/R GSD	7,527	0.4165%	7,866	0	7,866	760	8,626
92 Hurricane Ike Aid & Recovery	121	0.0067%	126	0	126	12	139
93 ARRA Reimbursement Fund	317	0.0175%	331	0	331	32	363
94 HR-W.C.	14,954	0.8274%	15,628	0	15,628	1,510	17,138
95 HITS Other	30,540	1.6898%	31,916	0	31,916	3,083	34,999

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Budget Allocations

Dept:5 Finance Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,807,291	100.0000%	1,888,740	0	1,888,740	177,354	2,066,095
Direct Bills					0		0
Total					\$1,888,740		\$2,066,095

Basis Units: Total # of rev, exp, & purch transactions per dept
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:5 Finance Budget

Department	Budget	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	50,783	50,783
4 Finance Dir Office	1,476	1,476
5 Finance Budget	463	463
6 Finance City Council	801	801
7 Finance Public Fin	418	418
8 Finance General Accounting	936	936
9 Finance Internal Control	333	333
10 Finance Grants	513	513
11 Finance Perform Mgmt	919	919
12 Finance Treasury	2,791	2,791
13 Finance Business Svcs	1,198	1,198
14 Finance Strategic Purchasing	841	841
15 ARA Director Office	1,453	1,453
16 ARA Admin Svcs	841	841
17 ARA Operations	6,957	6,957
18 ARA Payroll Services	1,049	1,049
19 ARA Regulatory	2,020	2,020
20 HITS CIO	1,980	1,980
21 HITS EAS	1,051	1,051
22 HITS EIS	2,141	2,141
23 HITS Radio	2,111	2,111
24 HITS Project Mgt Office	407	407
25 Office Business Opportunity	2,433	2,433
26 Mayor	5,191	5,191
27 Human Resources	81,956	81,956
28 Legal	5,342	5,342
29 City Secretary	1,100	1,100
30 City Council	13,898	13,898
31 City Controller's Office	4,683	4,683
32 Health Administration	9,254	9,254
33 Planning & Dev Admin	1,473	1,473
35 CIP Sal Rec PWE	1,944	1,944
36 HPD Police Records	2,112	2,112
37 General Services	39,461	39,461
38 HEC	8,970	8,970
40 Police	227,218	227,218
41 Dept of Neighborhoods	11,473	11,473
42 Fire	190,499	190,499
43 Municipal Court	35,528	35,528
44 Solid Waste	34,802	34,802

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:5 Finance Budget

Department	Budget	Total
45 Houston Airport System (HAS)	\$117,303	\$117,303
46 Housing & Community Development	47,883	47,883
47 Library	37,948	37,948
48 Parks & Recreation	124,163	124,163
49 Health & Human Services Department	120,639	120,639
50 Convention & Entertainment	7,713	7,713
51 Fleet Management	66,147	66,147
52 Planning & Development	5,866	5,866
53 General Debt	7,410	7,410
54 Finance Other	2,830	2,830
55 ARA-Insurance	924	924
56 ARA-BARC	11,735	11,735
57 ARA Parking	22,907	22,907
58 ARA Other	24,856	24,856
59 IT Public Services	377	377
60 Legal Insurance	6,718	6,718
61 Legal Wkr Comp	345	345
62 Mayor Cable TV	1,679	1,679
63 Mayor other	12,730	12,730
64 TIRZ	385	385
65 HR Health Benefits	151,188	151,188
66 HR Long Term Disability	81	81
67 PWE Bldg Insp	41,423	41,423
68 PWE Stormwater	15,164	15,164
69 PWE DDSR	49,137	49,137
70 PWE Water & Sewer	236,851	236,851
72 PWE Other	82,933	82,933
74 CIP S/R Planning	778	778
75 CIP Sal Rec RE	2,112	2,112
76 CIP S/R Engrg	25,428	25,428
77 CIP S/R Constr	12,663	12,663
78 CIP S/R Eng/Const	1,466	1,466
79 CIP S/R Geo/Env	3,459	3,459
80 CIP S/R Other	2,771	2,771
81 CIP S/R GSD	8,626	8,626
92 Hurricane Ike Aid & Recovery	139	139
93 ARRA Reimbursement Fund	363	363
94 HR-W.C.	17,138	17,138
95 HITS Other	34,999	34,999

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:5 Finance Budget

Department	Budget	Total
<hr/>		
Total	<u>\$2,066,095</u>	<u>\$2,066,095</u>

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

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:6 Finance City Council

Description		Amount	General Admin	Fin City Council Support
<hr/>				
Personnel Costs				
Salaries	S1	267,557	0	267,557
Salary % Split			.00%	100.00%
Benefits	S	111,261	0	111,261
Subtotal - Personnel Costs		378,818	0	378,818
<hr/>				
Services & Supplies Cost				
Supplies	S	1,176	0	1,176
Services	S	75,131	0	75,131
Mgmt Consulting Svcs	S	720	0	720
Subtotal - Services & Supplies		77,027	0	77,027
<hr/>				
Department Cost Total		455,845	0	455,845
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		455,845	0	455,845
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$455,845		\$455,845
		<hr/> <hr/>		

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
3 Insurance Retirees	\$10,562	\$77	\$10,639
3 Memberships	473	3	477
3 Accounting & Consult	485	4	489
3 Interest Costs	827	6	833
3 Other Misc	313	2	316
3 Non-Dpt. Legal Svcs/Lobby	83	1	83
Subtotal - Non-Departmental-Gen Gov	12,743	93	12,836
4 Finance Dept Admin	112,138	57,899	170,037
Subtotal - Finance Dir Office	112,138	57,899	170,037
5 Budget	731	71	801
Subtotal - Finance Budget	731	71	801
8 Gen Acctng	0	398	398
8 Auditing Svcs	0	697	697
8 Fin Operations	0	191	191
Subtotal - Finance General Accounting	0	1,286	1,286
9 I. C. Auditing	0	106	106
Subtotal - Finance Internal Control	0	106	106
11 Perf Mgt Svcs	0	144	144
Subtotal - Finance Perform Mgmnt	0	144	144
12 Treasury	0	125	125
Subtotal - Finance Treasury	0	125	125
13 Fin Business Svcs	0	67	67
Subtotal - Finance Business Svcs	0	67	67
14 Purchasing	0	765	765
Subtotal - Finance Strategic Purch	0	765	765
17 Records	0	163	163

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Subtotal - ARA Operations	\$0	\$163	\$163
18 Payroll Svcs	0	1,089	1,089
Subtotal - ARA Payroll Services	0	1,089	1,089
19 Franchise	0	192	192
Subtotal - ARA Regulatory	0	192	192
22 Enterprise Optns	0	1,834	1,834
Subtotal - HITS EIS	0	1,834	1,834
24 IT Proj Mgt	0	347	347
Subtotal - HITS Project Mgt Office	0	347	347
25 Cert/SBDD	0	331	331
25 Vendor/External Affairs	0	65	65
Subtotal - Office Business Opportunity	0	396	396
26 City Mayor Admin	0	705	705
26 I Gov Relats	0	120	120
Subtotal - Mayor	0	825	825
27 Personnel Svcs	0	402	402
Subtotal - Human Resources	0	402	402
29 City Sec Svcs	0	115	115
Subtotal - City Secretary	0	115	115
30 City Council Svcs	0	1,290	1,290
Subtotal - City Council	0	1,290	1,290
31 Controller Fin Svcs	0	2,769	2,769
31 Controller Treasury	0	227	227
Subtotal - City Controller's Office	0	2,995	2,995
Total Incoming	125,612	70,205	195,817
C. Total Allocated		\$651,662	\$651,663
			100.00%

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 City Council	100	100.0000%	\$581,457	\$0	\$581,457	\$70,205	\$651,663
Subtotal	100	100.0000%	581,457	0	581,457	70,205	651,663
Direct Bills					0		0
Total					\$581,457		\$651,663
Basis Units: Direct allocation to City Council							
Source: Direct Allocation							

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
30 City Council	651,663	651,663
Total	<u><u>\$651,663</u></u>	<u><u>\$651,663</u></u>

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

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

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:7 Finance Public Fin

Description		Amount	General Admin	Debt Svc	Capital Projects
<hr/>					
Personnel Costs					
Salaries	S1	436,997	0	218,498	218,498
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Benefits	S	197,447	0	98,724	98,724
Subtotal - Personnel Costs		634,444	0	317,222	317,222
<hr/>					
Services & Supplies Cost					
Supplies	S	1,057	0	528	528
Services	S	26,580	0	13,290	13,290
Mgmt Consulting Svcs	S	32,000	0	16,000	16,000
Subtotal - Services & Supplies		59,636	0	29,818	29,818
<hr/>					
Department Cost Total		694,080	0	347,040	347,040
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		694,080	0	347,040	347,040
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$694,080		\$347,040	\$347,040
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CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
3 Insurance Retirees	\$10,752	\$78	\$5,415	\$5,415
3 Memberships	482	3	243	243
3 Accounting & Consult	253	2	128	128
3 Interest Costs	1,259	10	634	634
3 Other Misc	477	4	240	240
3 Non-Dpt. Legal Svcs/Lobby	84	1	42	42
Subtotal - Non-Departmental-Gen Gov	13,307	97	6,702	6,702
4 Finance Dept Admin	114,157	58,941	86,549	86,549
Subtotal - Finance Dir Office	114,157	58,941	86,549	86,549
5 Budget	381	37	209	209
Subtotal - Finance Budget	381	37	209	209
8 Gen Acctng	0	208	104	104
8 Auditing Svcs	0	364	182	182
8 Fin Operations	0	291	146	146
Subtotal - Finance General Accounting	0	863	432	432
9 I. C. Auditing	0	162	81	81
Subtotal - Finance Internal Control	0	162	81	81
11 Perf Mgt Svcs	0	219	110	110
Subtotal - Finance Perform Mgmnt	0	219	110	110
12 Treasury	0	190	95	95
Subtotal - Finance Treasury	0	190	95	95
13 Fin Business Svcs	0	102	51	51
Subtotal - Finance Business Svcs	0	102	51	51
14 Purchasing	0	1,913	957	957
Subtotal - Finance Strategic Purch	0	1,913	957	957
17 Records	0	166	83	83

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
Subtotal - ARA Operations	\$0	\$166	\$83	\$83
18 Payroll Svcs	0	1,108	554	554
Subtotal - ARA Payroll Services	0	1,108	554	554
19 Franchise	0	292	146	146
Subtotal - ARA Regulatory	0	292	146	146
22 Enterprise Optns	0	958	479	479
Subtotal - HITS EIS	0	958	479	479
24 IT Proj Mgt	0	354	177	177
Subtotal - HITS Project Mgt Office	0	354	177	177
25 Cert/SBDD	0	337	169	169
25 Vendor/External Affairs	0	66	33	33
Subtotal - Office Business Opportunity	0	403	202	202
26 City Mayor Admin	0	718	359	359
26 I Gov Relats	0	122	61	61
Subtotal - Mayor	0	840	420	420
27 Personnel Svcs	0	409	205	205
Subtotal - Human Resources	0	409	205	205
28 Legal Svcs	0	227,969	113,984	113,984
Subtotal - Legal	0	227,969	113,984	113,984
29 City Sec Svcs	0	176	88	88
Subtotal - City Secretary	0	176	88	88
30 City Council Svcs	0	1,965	982	982
Subtotal - City Council	0	1,965	982	982
31 Controller Fin Svcs	0	1,446	723	723

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance Public Fin

Department	First Incoming	Second Incoming	Debt Svc	Capital Projects
31 Controller Treasury	\$0	\$345	\$173	\$173
Subtotal - City Controller's Office	0	1,791	895	895
Total Incoming	127,846	298,955	213,400	213,400
C. Total Allocated		\$1,120,880	\$560,440	\$560,440
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Debt Svc Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Police	4.10	4.1000%	\$16,849	\$0	\$16,849	\$6,129	\$22,978
42 Fire	2.64	2.6400%	10,849	0	10,849	3,946	14,796
44 Solid Waste	2.88	2.8800%	11,836	0	11,836	4,305	16,141
45 Houston Airport System (HAS)	22.00	22.0000%	90,412	0	90,412	32,885	123,297
46 Housing & Community Development	1.68	1.6800%	6,904	0	6,904	2,511	9,415
47 Library	4.33	4.3300%	17,795	0	17,795	6,472	24,267
48 Parks & Recreation	6.49	6.4900%	26,671	0	26,671	9,701	36,373
49 Health & Human Services Department	2.88	2.8800%	11,836	0	11,836	4,305	16,141
50 Convention & Entertainment	5.00	5.0000%	20,548	0	20,548	7,474	28,022
70 PWE Water & Sewer	48.00	48.0000%	197,262	0	197,262	71,749	269,011
Subtotal	100.00	100.0000%	410,963	0	410,963	149,477	560,440
Direct Bills					0		0
Total					\$410,963		\$560,440

Basis Units: Percentage of effort
Source: Finance Department

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Capital Projects Allocations

Dept:7 Finance Public Fin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 PWE Administration Indirect	5	5.0000%	\$20,548	\$0	\$20,548	\$7,474	\$28,022
40 Police	13	13.0000%	53,425	0	53,425	19,432	72,857
42 Fire	12	12.0000%	49,316	0	49,316	17,937	67,253
44 Solid Waste	13	13.0000%	53,425	0	53,425	19,432	72,857
45 Houston Airport System (HAS)	5	5.0000%	20,548	0	20,548	7,474	28,022
46 Housing & Community Development	13	13.0000%	53,425	0	53,425	19,432	72,857
47 Library	13	13.0000%	53,425	0	53,425	19,432	72,857
48 Parks & Recreation	13	13.0000%	53,425	0	53,425	19,432	72,857
49 Health & Human Services Department	13	13.0000%	53,425	0	53,425	19,432	72,857
Subtotal	100	100.0000%	410,963	0	410,963	149,477	560,440
Direct Bills					0		0
Total					\$410,963		\$560,440

Basis Units: Percentage of effort

Source: Finance Department

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

Allocation Summary

Dept:7 Finance Public Fin

Department	Debt Svc	Capital Projects	Total
0 Direct Billed	\$0	\$0	\$0
34 PWE Administration Indirect	0	28,022	28,022
40 Police	22,978	72,857	95,835
42 Fire	14,796	67,253	82,048
44 Solid Waste	16,141	72,857	88,998
45 Houston Airport System (HAS)	123,297	28,022	151,319
46 Housing & Community Development	9,415	72,857	82,273
47 Library	24,267	72,857	97,124
48 Parks & Recreation	36,373	72,857	109,230
49 Health & Human Services Department	16,141	72,857	88,998
50 Convention & Entertainment	28,022	0	28,022
70 PWE Water & Sewer	269,011	0	269,011
Total	\$560,440	\$560,440	\$1,120,881

FINANCE – GENERAL ACCOUNTING NATURE AND EXTENT OF SERVICES

The General Accounting Section within the Finance Department is responsible for the oversight of accounting, operations and fixed assets. This includes establishing and updating accounting policies, cost accounting management consulting services, and coordinating the annual audit. Costs have been identified and allocated as follows:

- **General Accounting** – Costs of the General Accounting Division have been allocated based upon total number of revenue, expenditure, and purchasing 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, expenditure, and purchasing transactions.
- **Financial Operations** – Costs associated with the financial operations have been allocated based upon expenditures excluding TIRZ.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:8 Finance General Accounting

Description		Amount	General Admin	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
<hr/>							
Personnel Costs							
Salaries	S1	1,141,407	0	476,490	165,199	0	499,718
<i>Salary % Split</i>			<i>.00%</i>	<i>41.75%</i>	<i>14.47%</i>	<i>.00%</i>	<i>43.78%</i>
Benefits	P	477,671	0	206,274	71,515	0	199,882
Subtotal - Personnel Costs		1,619,078	0	682,764	236,714	0	699,599
<hr/>							
Services & Supplies Cost							
Supplies	P	32,632	0	9,657	3,348	0	19,626
Services	P	216,358	0	83,853	29,072	0	103,434
Audit	P	1,801,360	0	0	0	1,801,360	0
Mgmt Consulting Svcs	P	606,317	0	96,179	33,345	0	476,792
Subtotal - Services & Supplies		2,656,668	0	189,689	65,765	1,801,360	599,853
<hr/>							
Department Cost Total		4,275,746	0	872,453	302,479	1,801,360	1,299,453
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		4,275,746	0	872,453	302,479	1,801,360	1,299,453
<hr/>							
General Admin Distribution			0	0	0	0	0
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Grand Total		\$4,275,745		\$872,453	\$302,479	\$1,801,360	\$1,299,453
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CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance General Accounting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
3 Insurance Retirees	\$31,115	\$226	\$13,084	\$4,536	\$0	\$13,721
3 Memberships	1,394	10	586	203	0	615
3 Accounting & Consult	567	4	239	83	0	250
3 Interest Costs	7,753	59	3,261	1,131	0	3,420
3 Other Misc	2,940	23	1,237	429	0	1,297
3 Non-Dpt. Legal Svcs/Lobby	244	2	102	36	0	107
Subtotal - Non-Departmental-Gen Gov	44,014	324	18,509	6,417	0	19,411
4 Finance Dept Admin	330,360	170,570	209,117	72,501	0	219,311
Subtotal - Finance Dir Office	330,360	170,570	209,117	72,501	0	219,311
5 Budget	854	82	391	136	0	410
Subtotal - Finance Budget	854	82	391	136	0	410
8 Gen Acctng	0	465	194	67	0	204
8 Auditing Svcs	0	814	340	118	0	357
8 Fin Operations	0	1,795	749	260	0	786
Subtotal - Finance General Accounting	0	3,075	1,284	445	0	1,346
9 I. C. Auditing	0	996	416	144	0	436
Subtotal - Finance Internal Control	0	996	416	144	0	436
11 Perf Mgt Svcs	0	1,352	564	196	0	592
Subtotal - Finance Perform Mgmnt	0	1,352	564	196	0	592
12 Treasury	0	1,169	488	169	0	512
Subtotal - Finance Treasury	0	1,169	488	169	0	512
13 Fin Business Svcs	0	630	263	91	0	276
Subtotal - Finance Business Svcs	0	630	263	91	0	276
14 Purchasing	0	2,296	958	332	0	1,005
Subtotal - Finance Strategic Purch	0	2,296	958	332	0	1,005
17 Records	0	480	201	70	0	210

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance General Accounting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
Subtotal - ARA Operations	\$0	\$480	\$201	\$70	\$0	\$210
18 Payroll Svcs	0	3,207	1,339	464	0	1,404
Subtotal - ARA Payroll Services	0	3,207	1,339	464	0	1,404
19 Franchise	0	1,800	751	261	0	788
Subtotal - ARA Regulatory	0	1,800	751	261	0	788
22 Enterprise Optns	0	2,144	895	310	0	939
Subtotal - HITS EIS	0	2,144	895	310	0	939
24 IT Proj Mgt	0	1,023	427	148	0	448
Subtotal - HITS Project Mgt Office	0	1,023	427	148	0	448
25 Cert/SBDD	0	976	408	141	0	427
25 Vendor/External Affairs	0	190	79	28	0	83
Subtotal - Office Business Opportunity	0	1,166	487	169	0	511
26 City Mayor Admin	0	2,078	867	301	0	910
26 I Gov Relats	0	354	148	51	0	155
Subtotal - Mayor	0	2,432	1,015	352	0	1,065
27 Personnel Svcs	0	1,184	494	171	0	518
Subtotal - Human Resources	0	1,184	494	171	0	518
29 City Sec Svcs	0	1,082	452	157	0	474
Subtotal - City Secretary	0	1,082	452	157	0	474
30 City Council Svcs	0	12,105	5,053	1,752	0	5,300
Subtotal - City Council	0	12,105	5,053	1,752	0	5,300
31 Controller Fin Svcs	0	3,236	1,351	468	0	1,417
31 Controller Treasury	0	2,126	888	308	0	931
Subtotal - City Controller's Office	0	5,362	2,239	776	0	2,348
Total Incoming	375,227	212,478	245,343	85,060	0	257,303
C. Total Allocated		\$4,863,450	\$1,117,796	\$387,540	\$1,801,360	\$1,556,755
			22.98%	7.97%	37.04%	32.01%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Gen Acctng Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.6887%	\$27,669	\$0	\$27,669	\$0	\$27,669
4 Finance Dir Office	1,412	0.0781%	804	0	804	0	804
5 Finance Budget	443	0.0245%	252	0	252	0	252
6 Finance City Council	699	0.0387%	398	0	398	0	398
7 Finance Public Fin	365	0.0202%	208	0	208	0	208
8 Finance General Accounting	817	0.0452%	465	0	465	0	465
9 Finance Internal Control	291	0.0161%	166	0	166	15	180
10 Finance Grants	448	0.0248%	255	0	255	23	278
11 Finance Perform Mgmnt	802	0.0444%	457	0	457	41	497
12 Finance Treasury	2,435	0.1347%	1,387	0	1,387	123	1,510
13 Finance Business Svcs	1,045	0.0578%	595	0	595	53	648
14 Finance Strategic Purchasing	734	0.0406%	418	0	418	37	455
15 ARA Director Office	1,268	0.0702%	722	0	722	64	786
16 ARA Admin Svcs	734	0.0406%	418	0	418	37	455
17 ARA Operations	6,071	0.3359%	3,457	0	3,457	307	3,764
18 ARA Payroll Services	915	0.0506%	521	0	521	46	567
19 ARA Regulatory	1,763	0.0975%	1,004	0	1,004	89	1,093
20 HITS CIO	1,728	0.0956%	984	0	984	87	1,071
21 HITS EAS	917	0.0507%	522	0	522	46	568
22 HITS EIS	1,868	0.1034%	1,064	0	1,064	94	1,158
23 HITS Radio	1,842	0.1019%	1,049	0	1,049	93	1,142
24 HITS Project Mgt Office	355	0.0196%	202	0	202	18	220
25 Office Business Opportunity	2,123	0.1175%	1,209	0	1,209	107	1,316
26 Mayor	4,530	0.2507%	2,579	0	2,579	229	2,808
27 Human Resources	71,514	3.9570%	40,721	0	40,721	3,615	44,336
28 Legal	4,661	0.2579%	2,654	0	2,654	236	2,890
29 City Secretary	960	0.0531%	547	0	547	49	595
30 City Council	12,127	0.6710%	6,905	0	6,905	613	7,518
31 City Controller's Office	4,086	0.2261%	2,327	0	2,327	207	2,533
32 Health Administration	8,075	0.4468%	4,598	0	4,598	408	5,006
33 Planning & Dev Admin	1,285	0.0711%	732	0	732	65	797
35 CIP Sal Rec PWE	1,696	0.0938%	966	0	966	86	1,051
36 HPD Police Records	1,843	0.1020%	1,049	0	1,049	93	1,143
37 General Services	34,433	1.9052%	19,607	0	19,607	1,740	21,347
38 HEC	7,827	0.4331%	4,457	0	4,457	396	4,852
40 Police	198,267	10.9704%	112,896	0	112,896	10,021	122,917
41 Dept of Neighborhoods	10,011	0.5539%	5,700	0	5,700	506	6,206
42 Fire	166,227	9.1976%	94,652	0	94,652	8,402	103,053
43 Municipal Court	31,001	1.7153%	17,652	0	17,652	1,567	19,219
44 Solid Waste	30,368	1.6803%	17,292	0	17,292	1,535	18,827
45 Houston Airport System (HAS)	102,357	5.6636%	58,283	0	58,283	5,173	63,457
46 Housing & Community Development	41,782	2.3119%	23,791	0	23,791	2,112	25,903

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Gen Acctng Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$18,855	\$0	\$18,855	\$1,674	\$20,529
48 Parks & Recreation	108,343	5.9948%	61,692	0	61,692	5,476	67,168
49 Health & Human Services Department	105,268	5.8246%	59,941	0	59,941	5,321	65,262
50 Convention & Entertainment	6,730	0.3724%	3,832	0	3,832	340	4,172
51 Fleet Management	57,719	3.1937%	32,866	0	32,866	2,917	35,783
52 Planning & Development	5,119	0.2832%	2,915	0	2,915	259	3,174
53 General Debt	6,466	0.3578%	3,682	0	3,682	327	4,009
54 Finance Other	2,469	0.1366%	1,406	0	1,406	125	1,531
55 ARA-Insurance	806	0.0446%	459	0	459	41	500
56 ARA-BARC	10,240	0.5666%	5,831	0	5,831	518	6,348
57 ARA Parking	19,988	1.1060%	11,381	0	11,381	1,010	12,392
58 ARA Other	21,689	1.2001%	12,350	0	12,350	1,096	13,446
59 IT Public Services	329	0.0182%	187	0	187	17	204
60 Legal Insurance	5,862	0.3244%	3,338	0	3,338	296	3,634
61 Legal Wkr Comp	301	0.0167%	171	0	171	15	187
62 Mayor Cable TV	1,465	0.0811%	834	0	834	74	908
63 Mayor other	11,108	0.6146%	6,325	0	6,325	561	6,886
64 TIRZ	336	0.0186%	191	0	191	17	208
65 HR Health Benefits	131,925	7.2996%	75,120	0	75,120	6,668	81,788
66 HR Long Term Disability	71	0.0039%	40	0	40	4	44
67 PWE Bldg Insp	36,145	2.0000%	20,581	0	20,581	1,827	22,408
68 PWE Stormwater	13,232	0.7321%	7,534	0	7,534	669	8,203
69 PWE DDSR	42,876	2.3724%	24,414	0	24,414	2,167	26,581
70 PWE Water & Sewer	206,673	11.4355%	117,682	0	117,682	10,446	128,128
72 PWE Other	72,366	4.0041%	41,206	0	41,206	3,658	44,864
74 CIP S/R Planning	679	0.0376%	387	0	387	34	421
75 CIP Sal Rec RE	1,843	0.1020%	1,049	0	1,049	93	1,143
76 CIP S/R Engrg	22,188	1.2277%	12,634	0	12,634	1,121	13,756
77 CIP S/R Constr	11,050	0.6114%	6,292	0	6,292	558	6,851
78 CIP S/R Eng/Const	1,279	0.0708%	728	0	728	65	793
79 CIP S/R Geo/Env	3,018	0.1670%	1,718	0	1,718	153	1,871
80 CIP S/R Other	2,418	0.1338%	1,377	0	1,377	122	1,499
81 CIP S/R GSD	7,527	0.4165%	4,286	0	4,286	380	4,666
92 Hurricane Ike Aid & Recovery	121	0.0067%	69	0	69	6	75
93 ARRA Reimbursement Fund	317	0.0175%	181	0	181	16	197
94 HR-W.C.	14,954	0.8274%	8,515	0	8,515	756	9,271
95 HITS Other	30,540	1.6898%	17,390	0	17,390	1,544	18,933

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Gen Acctng Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	1,029,095	0	1,029,095	88,701	1,117,796
Direct Bills					0		0
Total					\$1,029,095		\$1,117,796

Basis Units: Total # of rev, exp, & purch transactions per dept
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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Fixed Assets Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	229	1.2948%	\$4,620	\$0	\$4,620	\$0	\$4,620
15 ARA Director Office	494	2.7932%	9,966	0	9,966	870	10,836
20 HITS CIO	1,315	7.4353%	26,528	0	26,528	2,317	28,845
25 Office Business Opportunity	17	0.0961%	343	0	343	30	373
26 Mayor	37	0.2092%	746	0	746	65	812
27 Human Resources	15	0.0848%	303	0	303	26	329
28 Legal	23	0.1300%	464	0	464	41	505
30 City Council	22	0.1244%	444	0	444	39	483
31 City Controller's Office	5	0.0283%	101	0	101	9	110
32 Health Administration	1,049	5.9312%	21,162	0	21,162	1,848	23,010
33 Planning & Dev Admin	64	0.3619%	1,291	0	1,291	113	1,404
37 General Services	301	1.7019%	6,072	0	6,072	530	6,602
38 HEC	3	0.0170%	61	0	61	5	66
40 Police	4,161	23.5271%	83,942	0	83,942	7,330	91,272
41 Dept of Neighborhoods	26	0.1470%	525	0	525	46	570
42 Fire	3,248	18.3648%	65,523	0	65,523	5,722	71,245
43 Municipal Court	224	1.2665%	4,519	0	4,519	395	4,913
44 Solid Waste	706	3.9919%	14,242	0	14,242	1,244	15,486
47 Library	2,348	13.2760%	47,367	0	47,367	4,136	51,503
48 Parks & Recreation	3,080	17.4149%	62,134	0	62,134	5,426	67,560
51 Fleet Management	319	1.8037%	6,435	0	6,435	562	6,997
Subtotal	17,686	100.0000%	356,787	0	356,787	30,753	387,540
Direct Bills					0		0
Total					\$356,787		\$387,540

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

Source: Asset Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Auditing Svcs Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.6887%	\$48,434	\$0	\$48,434	\$0	\$48,434
4 Finance Dir Office	1,412	0.0781%	1,407	0	1,407	0	1,407
5 Finance Budget	443	0.0245%	442	0	442	0	442
6 Finance City Council	699	0.0387%	697	0	697	0	697
7 Finance Public Fin	365	0.0202%	364	0	364	0	364
8 Finance General Accounting	817	0.0452%	814	0	814	0	814
9 Finance Internal Control	291	0.0161%	290	0	290	0	290
10 Finance Grants	448	0.0248%	447	0	447	0	447
11 Finance Perform Mgmnt	802	0.0444%	799	0	799	0	799
12 Finance Treasury	2,435	0.1347%	2,427	0	2,427	0	2,427
13 Finance Business Svcs	1,045	0.0578%	1,042	0	1,042	0	1,042
14 Finance Strategic Purchasing	734	0.0406%	732	0	732	0	732
15 ARA Director Office	1,268	0.0702%	1,264	0	1,264	0	1,264
16 ARA Admin Svcs	734	0.0406%	732	0	732	0	732
17 ARA Operations	6,071	0.3359%	6,051	0	6,051	0	6,051
18 ARA Payroll Services	915	0.0506%	912	0	912	0	912
19 ARA Regulatory	1,763	0.0975%	1,757	0	1,757	0	1,757
20 HITS CIO	1,728	0.0956%	1,722	0	1,722	0	1,722
21 HITS EAS	917	0.0507%	914	0	914	0	914
22 HITS EIS	1,868	0.1034%	1,862	0	1,862	0	1,862
23 HITS Radio	1,842	0.1019%	1,836	0	1,836	0	1,836
24 HITS Project Mgt Office	355	0.0196%	354	0	354	0	354
25 Office Business Opportunity	2,123	0.1175%	2,116	0	2,116	0	2,116
26 Mayor	4,530	0.2507%	4,515	0	4,515	0	4,515
27 Human Resources	71,514	3.9570%	71,279	0	71,279	0	71,279
28 Legal	4,661	0.2579%	4,646	0	4,646	0	4,646
29 City Secretary	960	0.0531%	957	0	957	0	957
30 City Council	12,127	0.6710%	12,087	0	12,087	0	12,087
31 City Controller's Office	4,086	0.2261%	4,073	0	4,073	0	4,073
32 Health Administration	8,075	0.4468%	8,049	0	8,049	0	8,049
33 Planning & Dev Admin	1,285	0.0711%	1,281	0	1,281	0	1,281
35 CIP Sal Rec PWE	1,696	0.0938%	1,690	0	1,690	0	1,690
36 HPD Police Records	1,843	0.1020%	1,837	0	1,837	0	1,837
37 General Services	34,433	1.9052%	34,320	0	34,320	0	34,320
38 HEC	7,827	0.4331%	7,801	0	7,801	0	7,801
40 Police	198,267	10.9704%	197,616	0	197,616	0	197,616
41 Dept of Neighborhoods	10,011	0.5539%	9,978	0	9,978	0	9,978
42 Fire	166,227	9.1976%	165,682	0	165,682	0	165,682
43 Municipal Court	31,001	1.7153%	30,899	0	30,899	0	30,899
44 Solid Waste	30,368	1.6803%	30,268	0	30,268	0	30,268
45 Houston Airport System (HAS)	102,357	5.6636%	102,021	0	102,021	0	102,021
46 Housing & Community Development	41,782	2.3119%	41,645	0	41,645	0	41,645

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Auditing Svcs Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$33,004	\$0	\$33,004	\$0	\$33,004
48 Parks & Recreation	108,343	5.9948%	107,987	0	107,987	0	107,987
49 Health & Human Services Department	105,268	5.8246%	104,923	0	104,923	0	104,923
50 Convention & Entertainment	6,730	0.3724%	6,708	0	6,708	0	6,708
51 Fleet Management	57,719	3.1937%	57,530	0	57,530	0	57,530
52 Planning & Development	5,119	0.2832%	5,102	0	5,102	0	5,102
53 General Debt	6,466	0.3578%	6,445	0	6,445	0	6,445
54 Finance Other	2,469	0.1366%	2,461	0	2,461	0	2,461
55 ARA-Insurance	806	0.0446%	803	0	803	0	803
56 ARA-BARC	10,240	0.5666%	10,206	0	10,206	0	10,206
57 ARA Parking	19,988	1.1060%	19,922	0	19,922	0	19,922
58 ARA Other	21,689	1.2001%	21,618	0	21,618	0	21,618
59 IT Public Services	329	0.0182%	328	0	328	0	328
60 Legal Insurance	5,862	0.3244%	5,843	0	5,843	0	5,843
61 Legal Wkr Comp	301	0.0167%	300	0	300	0	300
62 Mayor Cable TV	1,465	0.0811%	1,460	0	1,460	0	1,460
63 Mayor other	11,108	0.6146%	11,072	0	11,072	0	11,072
64 TIRZ	336	0.0186%	335	0	335	0	335
65 HR Health Benefits	131,925	7.2996%	131,492	0	131,492	0	131,492
66 HR Long Term Disability	71	0.0039%	71	0	71	0	71
67 PWE Bldg Insp	36,145	2.0000%	36,026	0	36,026	0	36,026
68 PWE Stormwater	13,232	0.7321%	13,189	0	13,189	0	13,189
69 PWE DDSR	42,876	2.3724%	42,735	0	42,735	0	42,735
70 PWE Water & Sewer	206,673	11.4355%	205,995	0	205,995	0	205,995
72 PWE Other	72,366	4.0041%	72,129	0	72,129	0	72,129
74 CIP S/R Planning	679	0.0376%	677	0	677	0	677
75 CIP Sal Rec RE	1,843	0.1020%	1,837	0	1,837	0	1,837
76 CIP S/R Engrg	22,188	1.2277%	22,115	0	22,115	0	22,115
77 CIP S/R Constr	11,050	0.6114%	11,014	0	11,014	0	11,014
78 CIP S/R Eng/Const	1,279	0.0708%	1,275	0	1,275	0	1,275
79 CIP S/R Geo/Env	3,018	0.1670%	3,008	0	3,008	0	3,008
80 CIP S/R Other	2,418	0.1338%	2,410	0	2,410	0	2,410
81 CIP S/R GSD	7,527	0.4165%	7,502	0	7,502	0	7,502
92 Hurricane Ike Aid & Recovery	121	0.0067%	121	0	121	0	121
93 ARRA Reimbursement Fund	317	0.0175%	316	0	316	0	316
94 HR-W.C.	14,954	0.8274%	14,905	0	14,905	0	14,905
95 HITS Other	30,540	1.6898%	30,440	0	30,440	0	30,440

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Auditing Svcs Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	1,801,360	0	1,801,360	0	1,801,360
Direct Bills					0		0
Total					\$1,801,360		\$1,801,360

Basis Units: Total # of rev, exp, & purch transactions per dept
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Fin Operations Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,428,849	2.5652%	\$37,547	\$0	\$37,547	\$0	\$37,547
4 Finance Dir Office	1,346,189	0.0386%	565	0	565	0	565
5 Finance Budget	1,552,498	0.0445%	652	0	652	0	652
6 Finance City Council	455,845	0.0131%	191	0	191	0	191
7 Finance Public Fin	694,080	0.0199%	291	0	291	0	291
8 Finance General Accounting	4,275,745	0.1226%	1,795	0	1,795	0	1,795
9 Finance Internal Control	309,342	0.0089%	130	0	130	8	138
10 Finance Grants	621,852	0.0178%	261	0	261	17	278
11 Finance Perform Mgmt	980,897	0.0281%	412	0	412	27	439
12 Finance Treasury	1,482,063	0.0425%	622	0	622	41	663
13 Finance Business Svcs	446,515	0.0128%	187	0	187	12	200
14 Finance Strategic Purchasing	4,214,779	0.1209%	1,770	0	1,770	116	1,885
15 ARA Director Office	1,366,972	0.0392%	574	0	574	38	611
16 ARA Admin Svcs	991,594	0.0284%	416	0	416	27	444
17 ARA Operations	6,565,764	0.1883%	2,757	0	2,757	180	2,937
18 ARA Payroll Services	4,218,934	0.1210%	1,771	0	1,771	116	1,887
19 ARA Regulatory	520,585	0.0149%	219	0	219	14	233
20 HITS CIO	3,106,565	0.0891%	1,304	0	1,304	85	1,390
21 HITS EAS	4,333,667	0.1243%	1,820	0	1,820	119	1,938
22 HITS EIS	6,059,588	0.1738%	2,544	0	2,544	166	2,711
23 HITS Radio	4,437,552	0.1273%	1,863	0	1,863	122	1,985
24 HITS Project Mgt Office	1,255,593	0.0360%	527	0	527	34	562
25 Office Business Opportunity	3,068,352	0.0880%	1,288	0	1,288	84	1,373
26 Mayor	5,157,739	0.1479%	2,166	0	2,166	142	2,307
27 Human Resources	30,570,027	0.8769%	12,835	0	12,835	839	13,674
28 Legal	14,923,043	0.4281%	6,266	0	6,266	410	6,675
29 City Secretary	754,626	0.0216%	317	0	317	21	338
30 City Council	6,203,012	0.1779%	2,604	0	2,604	170	2,775
31 City Controller's Office	8,133,858	0.2333%	3,415	0	3,415	223	3,638
32 Health Administration	12,463,337	0.3575%	5,233	0	5,233	342	5,575
33 Planning & Dev Admin	1,785,245	0.0512%	750	0	750	49	799
35 CIP Sal Rec PWE	1,686,020	0.0484%	708	0	708	46	754
36 HPD Police Records	5,263,899	0.1510%	2,210	0	2,210	145	2,355
37 General Services	158,058,936	4.5338%	66,362	0	66,362	4,339	70,701
38 HEC	24,015,827	0.6889%	10,083	0	10,083	659	10,742
40 Police	779,545,212	22.3605%	327,297	0	327,297	21,401	348,698
41 Dept of Neighborhoods	14,599,614	0.4188%	6,130	0	6,130	401	6,531
42 Fire	443,815,287	12.7304%	186,339	0	186,339	12,184	198,523
43 Municipal Court	27,584,263	0.7912%	11,581	0	11,581	757	12,339
44 Solid Waste	69,650,484	1.9979%	29,243	0	29,243	1,912	31,155
45 Houston Airport System (HAS)	261,101,657	7.4894%	109,625	0	109,625	7,168	116,793
46 Housing & Community Development	47,707,344	1.3684%	20,030	0	20,030	1,310	21,340

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Fin Operations Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$14,795	\$0	\$14,795	\$967	\$15,762
48 Parks & Recreation	78,320,338	2.2465%	32,883	0	32,883	2,150	35,033
49 Health & Human Services Department	100,761,928	2.8903%	42,306	0	42,306	2,766	45,072
50 Convention & Entertainment	669,150	0.0192%	281	0	281	18	299
51 Fleet Management	95,158,017	2.7295%	39,953	0	39,953	2,612	42,565
52 Planning & Development	6,794,848	0.1949%	2,853	0	2,853	187	3,039
54 Finance Other	2,475,404	0.0710%	1,039	0	1,039	68	1,107
55 ARA-Insurance	12,497,177	0.3585%	5,247	0	5,247	343	5,590
56 ARA-BARC	8,358,275	0.2397%	3,509	0	3,509	229	3,739
57 ARA Parking	8,338,990	0.2392%	3,501	0	3,501	229	3,730
58 ARA Other	12,428,524	0.3565%	5,218	0	5,218	341	5,559
59 IT Public Services	1,534,330	0.0440%	644	0	644	42	686
60 Legal Insurance	12,796,192	0.3670%	5,373	0	5,373	351	5,724
61 Legal Wkr Comp	214,046	0.0061%	90	0	90	6	96
62 Mayor Cable TV	6,234,684	0.1788%	2,618	0	2,618	171	2,789
63 Mayor other	38,072,759	1.0921%	15,985	0	15,985	1,045	17,030
65 HR Health Benefits	318,941,490	9.1485%	133,910	0	133,910	8,756	142,665
66 HR Long Term Disability	132,545	0.0038%	56	0	56	4	59
67 PWE Bldg Insp	46,811,685	1.3427%	19,654	0	19,654	1,285	20,939
68 PWE Stormwater	36,728,828	1.0535%	15,421	0	15,421	1,008	16,429
69 PWE DDSR	54,697,199	1.5689%	22,965	0	22,965	1,502	24,467
70 PWE Water & Sewer	372,166,694	10.6752%	156,256	0	156,256	10,217	166,474
71 PWE Houston Transtar	2,226,754	0.0639%	935	0	935	61	996
72 PWE Other	46,814,658	1.3428%	19,655	0	19,655	1,285	20,941
73 Houston Permit Center	5,111,858	0.1466%	2,146	0	2,146	140	2,287
74 CIP S/R Planning	1,289,995	0.0370%	542	0	542	35	577
75 CIP Sal Rec RE	4,061,443	0.1165%	1,705	0	1,705	111	1,817
76 CIP S/R Engrg	10,980,230	0.3150%	4,610	0	4,610	301	4,912
77 CIP S/R Constr	10,439,780	0.2995%	4,383	0	4,383	287	4,670
78 CIP S/R Eng/Const	3,165,631	0.0908%	1,329	0	1,329	87	1,416
79 CIP S/R Geo/Env	1,244,183	0.0357%	522	0	522	34	557
80 CIP S/R Other	2,564,885	0.0736%	1,077	0	1,077	70	1,147
81 CIP S/R GSD	3,280,370	0.0941%	1,377	0	1,377	90	1,467
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	103	0	103	7	110
93 ARRA Reimbursement Fund	1,914,573	0.0549%	804	0	804	53	856
94 HR-W.C.	23,572,648	0.6762%	9,897	0	9,897	647	10,544
95 HITS Other	65,230,132	1.8711%	27,387	0	27,387	1,791	29,178

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Fin Operations Allocations

Dept:8 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,492	100.0000%	1,463,730	0	1,463,730	93,025	1,556,755
Direct Bills					0		0
Total					\$1,463,730		\$1,556,755

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:8 Finance General Accounting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	27,669	0	48,434	37,547	113,650
4 Finance Dir Office	804	4,620	1,407	565	7,396
5 Finance Budget	252	0	442	652	1,346
6 Finance City Council	398	0	697	191	1,286
7 Finance Public Fin	208	0	364	291	863
8 Finance General Accounting	465	0	814	1,795	3,075
9 Finance Internal Control	180	0	290	138	609
10 Finance Grants	278	0	447	278	1,002
11 Finance Perform Mgmnt	497	0	799	439	1,735
12 Finance Treasury	1,510	0	2,427	663	4,600
13 Finance Business Svcs	648	0	1,042	200	1,889
14 Finance Strategic Purchasing	455	0	732	1,885	3,072
15 ARA Director Office	786	10,836	1,264	611	13,497
16 ARA Admin Svcs	455	0	732	444	1,630
17 ARA Operations	3,764	0	6,051	2,937	12,752
18 ARA Payroll Services	567	0	912	1,887	3,366
19 ARA Regulatory	1,093	0	1,757	233	3,083
20 HITS CIO	1,071	28,845	1,722	1,390	33,028
21 HITS EAS	568	0	914	1,938	3,421
22 HITS EIS	1,158	0	1,862	2,711	5,730
23 HITS Radio	1,142	0	1,836	1,985	4,963
24 HITS Project Mgt Office	220	0	354	562	1,136
25 Office Business Opportunity	1,316	373	2,116	1,373	5,178
26 Mayor	2,808	812	4,515	2,307	10,442
27 Human Resources	44,336	329	71,279	13,674	129,618
28 Legal	2,890	505	4,646	6,675	14,715
29 City Secretary	595	0	957	338	1,890
30 City Council	7,518	483	12,087	2,775	22,863
31 City Controller's Office	2,533	110	4,073	3,638	10,354
32 Health Administration	5,006	23,010	8,049	5,575	41,639
33 Planning & Dev Admin	797	1,404	1,281	799	4,280
35 CIP Sal Rec PWE	1,051	0	1,690	754	3,496
36 HPD Police Records	1,143	0	1,837	2,355	5,334
37 General Services	21,347	6,602	34,320	70,701	132,971
38 HEC	4,852	66	7,801	10,742	23,462
40 Police	122,917	91,272	197,616	348,698	760,502
41 Dept of Neighborhoods	6,206	570	9,978	6,531	23,285
42 Fire	103,053	71,245	165,682	198,523	538,503
43 Municipal Court	19,219	4,913	30,899	12,339	67,371
44 Solid Waste	18,827	15,486	30,268	31,155	95,737

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:8 Finance General Accounting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
45 Houston Airport System (HAS)	\$63,457	\$0	\$102,021	\$116,793	\$282,271
46 Housing & Community Development	25,903	0	41,645	21,340	88,888
47 Library	20,529	51,503	33,004	15,762	120,799
48 Parks & Recreation	67,168	67,560	107,987	35,033	277,749
49 Health & Human Services Department	65,262	0	104,923	45,072	215,256
50 Convention & Entertainment	4,172	0	6,708	299	11,180
51 Fleet Management	35,783	6,997	57,530	42,565	142,875
52 Planning & Development	3,174	0	5,102	3,039	11,315
53 General Debt	4,009	0	6,445	0	10,453
54 Finance Other	1,531	0	2,461	1,107	5,099
55 ARA-Insurance	500	0	803	5,590	6,893
56 ARA-BARC	6,348	0	10,206	3,739	20,293
57 ARA Parking	12,392	0	19,922	3,730	36,044
58 ARA Other	13,446	0	21,618	5,559	40,623
59 IT Public Services	204	0	328	686	1,218
60 Legal Insurance	3,634	0	5,843	5,724	15,201
61 Legal Wkr Comp	187	0	300	96	582
62 Mayor Cable TV	908	0	1,460	2,789	5,157
63 Mayor other	6,886	0	11,072	17,030	34,988
64 TIRZ	208	0	335	0	543
65 HR Health Benefits	81,788	0	131,492	142,665	355,945
66 HR Long Term Disability	44	0	71	59	174
67 PWE Bldg Insp	22,408	0	36,026	20,939	79,374
68 PWE Stormwater	8,203	0	13,189	16,429	37,821
69 PWE DDSR	26,581	0	42,735	24,467	93,783
70 PWE Water & Sewer	128,128	0	205,995	166,474	500,596
71 PWE Houston Transtar	0	0	0	996	996
72 PWE Other	44,864	0	72,129	20,941	137,933
73 Houston Permit Center	0	0	0	2,287	2,287
74 CIP S/R Planning	421	0	677	577	1,675
75 CIP Sal Rec RE	1,143	0	1,837	1,817	4,796
76 CIP S/R Engrg	13,756	0	22,115	4,912	40,782
77 CIP S/R Constr	6,851	0	11,014	4,670	22,534
78 CIP S/R Eng/Const	793	0	1,275	1,416	3,484
79 CIP S/R Geo/Env	1,871	0	3,008	557	5,436
80 CIP S/R Other	1,499	0	2,410	1,147	5,056
81 CIP S/R GSD	4,666	0	7,502	1,467	13,636
92 Hurricane Ike Aid & Recovery	75	0	121	110	306
93 ARRA Reimbursement Fund	197	0	316	856	1,369
94 HR-W.C.	9,271	0	14,905	10,544	34,720
95 HITS Other	18,933	0	30,440	29,178	78,551

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:8 Finance General Accounting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
<hr/>					
Total	\$1,117,796	\$387,540	\$1,801,360	\$1,556,755	\$4,863,451

**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 excluding TIRZ.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:9 Finance Internal Control

Description		Amount	General Admin	I. C. Auditing
<hr/>				
Personnel Costs				
Salaries	S1	211,523	0	211,523
Salary % Split			.00%	100.00%
Benefits	S	81,156	0	81,156
Subtotal - Personnel Costs		292,679	0	292,679
<hr/>				
Services & Supplies Cost				
Supplies	S	107	0	107
Services	S	5,505	0	5,505
Mgmt Consulting Svcs	S	11,050	0	11,050
Subtotal - Services & Supplies		16,663	0	16,663
<hr/>				
Department Cost Total		309,342	0	309,342
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		309,342	0	309,342
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$309,342		\$309,342
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Internal Control

Department	First Incoming	Second Incoming	I. C. Auditing
3 Insurance Retirees	\$6,781	\$49	\$6,830
3 Memberships	304	2	306
3 Accounting & Consult	202	2	204
3 Interest Costs	561	4	565
3 Other Misc	213	2	214
3 Non-Dpt. Legal Svcs/Lobby	53	0	53
Subtotal - Non-Departmental-Gen Gov	8,113	59	8,173
4 Finance Dept Admin	71,993	37,171	109,164
Subtotal - Finance Dir Office	71,993	37,171	109,164
5 Budget	304	29	333
Subtotal - Finance Budget	304	29	333
8 Gen Acctng	166	15	180
8 Auditing Svcs	290	0	290
8 Fin Operations	130	8	138
Subtotal - Finance General Accounting	586	23	609
9 I. C. Auditing	0	72	72
Subtotal - Finance Internal Control	0	72	72
11 Perf Mgt Svcs	0	98	98
Subtotal - Finance Perform Mgmnt	0	98	98
12 Treasury	0	85	85
Subtotal - Finance Treasury	0	85	85
13 Fin Business Svcs	0	46	46
Subtotal - Finance Business Svcs	0	46	46
14 Purchasing	0	1,148	1,148
Subtotal - Finance Strategic Purch	0	1,148	1,148
17 Records	0	105	105

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Internal Control

Department	First Incoming	Second Incoming	I. C. Auditing
Subtotal - ARA Operations	\$0	\$105	\$105
18 Payroll Svcs	0	699	699
Subtotal - ARA Payroll Services	0	699	699
19 Franchise	0	130	130
Subtotal - ARA Regulatory	0	130	130
22 Enterprise Optns	0	764	764
Subtotal - HITS EIS	0	764	764
24 IT Proj Mgt	0	223	223
Subtotal - HITS Project Mgt Office	0	223	223
25 Cert/SBDD	0	213	213
25 Vendor/External Affairs	0	41	41
Subtotal - Office Business Opportunity	0	254	254
26 City Mayor Admin	0	453	453
26 I Gov Relats	0	77	77
Subtotal - Mayor	0	530	530
27 Personnel Svcs	0	258	258
Subtotal - Human Resources	0	258	258
29 City Sec Svcs	0	78	78
Subtotal - City Secretary	0	78	78
30 City Council Svcs	0	876	876
Subtotal - City Council	0	876	876
31 Controller Fin Svcs	0	1,153	1,153
31 Controller Treasury	0	154	154
Subtotal - City Controller's Office	0	1,306	1,306
Total Incoming	80,996	43,954	124,950
C. Total Allocated		<u>\$434,292</u>	<u>\$434,291</u>
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

I. C. Auditing Allocations

Dept:9 Finance Internal Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,356,467	5.3306%	\$20,807	\$0	\$20,807	\$0	\$20,807
4 Finance Dir Office	1,346,189	0.0803%	313	0	313	0	313
5 Finance Budget	1,552,498	0.0926%	362	0	362	0	362
6 Finance City Council	455,845	0.0272%	106	0	106	0	106
7 Finance Public Fin	694,080	0.0414%	162	0	162	0	162
8 Finance General Accounting	4,275,746	0.2551%	996	0	996	0	996
9 Finance Internal Control	309,342	0.0185%	72	0	72	0	72
10 Finance Grants	621,852	0.0371%	145	0	145	17	162
11 Finance Perform Mgmnt	980,897	0.0585%	228	0	228	27	256
12 Finance Treasury	1,482,063	0.0884%	345	0	345	41	386
13 Finance Business Svcs	446,515	0.0266%	104	0	104	12	116
14 Finance Strategic Purchasing	4,214,779	0.2514%	981	0	981	117	1,099
15 ARA Director Office	1,366,972	0.0815%	318	0	318	38	356
16 ARA Admin Svcs	991,594	0.0592%	231	0	231	28	259
17 ARA Operations	6,565,764	0.3917%	1,529	0	1,529	183	1,712
18 ARA Payroll Services	4,218,934	0.2517%	982	0	982	117	1,100
19 ARA Regulatory	520,585	0.0311%	121	0	121	14	136
20 HITS CIO	3,106,565	0.1853%	723	0	723	87	810
21 HITS EAS	4,333,667	0.2585%	1,009	0	1,009	121	1,130
22 HITS EIS	6,059,588	0.3615%	1,411	0	1,411	169	1,580
23 HITS Radio	4,437,552	0.2647%	1,033	0	1,033	124	1,157
24 HITS Project Mgt Office	1,255,593	0.0749%	292	0	292	35	327
25 Office Business Opportunity	2,549,604	0.1521%	594	0	594	71	665
26 Mayor	5,157,739	0.3077%	1,201	0	1,201	144	1,345
27 Human Resources	3,282,519	0.1958%	764	0	764	91	856
28 Legal	14,911,201	0.8895%	3,472	0	3,472	415	3,887
29 City Secretary	754,626	0.0450%	176	0	176	21	197
30 City Council	6,203,012	0.3700%	1,444	0	1,444	173	1,617
31 City Controller's Office	8,133,858	0.4852%	1,894	0	1,894	227	2,121
32 Health Administration	12,463,337	0.7435%	2,902	0	2,902	347	3,249
33 Planning & Dev Admin	1,785,245	0.1065%	416	0	416	50	465
36 HPD Police Records	5,263,899	0.3140%	1,226	0	1,226	147	1,372
37 General Services	45,873,764	2.7366%	10,682	0	10,682	1,278	11,960
38 HEC	1	0.0000%	0	0	0	0	0
40 Police	708,662,653	42.2758%	165,018	0	165,018	19,735	184,754
41 Dept of Neighborhoods	11,128,090	0.6639%	2,591	0	2,591	310	2,901
42 Fire	440,902,856	26.3024%	102,668	0	102,668	12,279	114,947
43 Municipal Court	24,458,342	1.4591%	5,695	0	5,695	681	6,376
44 Solid Waste	69,461,350	4.1438%	16,175	0	16,175	1,934	18,109
46 Housing & Community Development	572,117	0.0341%	133	0	133	16	149
47 Library	32,366,629	1.9309%	7,537	0	7,537	901	8,438
48 Parks & Recreation	64,808,577	3.8662%	15,091	0	15,091	1,805	16,896

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

I. C. Auditing Allocations

Dept:9 Finance Internal Control

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	31,886,677	1.9022%	\$7,425	\$0	\$7,425	\$888	\$8,313
51 Fleet Management	14,465	0.0009%	3	0	3	0	4
52 Planning & Development	5,720,326	0.3413%	1,332	0	1,332	159	1,491
54 Finance Other	7,861	0.0005%	2	0	2	0	2
56 ARA-BARC	61	0.0000%	0	0	0	0	0
57 ARA Parking	(11,807)	-0.0007%	(3)	0	(3)	(0)	(3)
58 ARA Other	4,506,954	0.2689%	1,049	0	1,049	126	1,175
59 IT Public Services	1,534,330	0.0915%	357	0	357	43	400
72 PWE Other	32,345,043	1.9296%	7,532	0	7,532	901	8,433
95 HITS Other	2,949,304	0.1759%	687	0	687	82	769
Subtotal	1,676,285,720	100.0000%	390,338	0	390,338	43,954	434,291
Direct Bills					0		0
Total					\$390,338		\$434,291

Basis Units: Total FY2014 actual GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:9 Finance Internal Control

Department	I. C. Auditing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	20,807	20,807
4 Finance Dir Office	313	313
5 Finance Budget	362	362
6 Finance City Council	106	106
7 Finance Public Fin	162	162
8 Finance General Accounting	996	996
9 Finance Internal Control	72	72
10 Finance Grants	162	162
11 Finance Perform Mgmt	256	256
12 Finance Treasury	386	386
13 Finance Business Svcs	116	116
14 Finance Strategic Purchasing	1,099	1,099
15 ARA Director Office	356	356
16 ARA Admin Svcs	259	259
17 ARA Operations	1,712	1,712
18 ARA Payroll Services	1,100	1,100
19 ARA Regulatory	136	136
20 HITS CIO	810	810
21 HITS EAS	1,130	1,130
22 HITS EIS	1,580	1,580
23 HITS Radio	1,157	1,157
24 HITS Project Mgt Office	327	327
25 Office Business Opportunity	665	665
26 Mayor	1,345	1,345
27 Human Resources	856	856
28 Legal	3,887	3,887
29 City Secretary	197	197
30 City Council	1,617	1,617
31 City Controller's Office	2,121	2,121
32 Health Administration	3,249	3,249
33 Planning & Dev Admin	465	465
36 HPD Police Records	1,372	1,372
37 General Services	11,960	11,960
38 HEC	0	0
40 Police	184,754	184,754
41 Dept of Neighborhoods	2,901	2,901
42 Fire	114,947	114,947
43 Municipal Court	6,376	6,376
44 Solid Waste	18,109	18,109
46 Housing & Community Development	149	149

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:9 Finance Internal Control

Department	I. C. Auditing	Total
47 Library	\$8,438	\$8,438
48 Parks & Recreation	16,896	16,896
49 Health & Human Services Department	8,313	8,313
51 Fleet Management	4	4
52 Planning & Development	1,491	1,491
54 Finance Other	2	2
56 ARA-BARC	0	0
57 ARA Parking	(3)	(3)
58 ARA Other	1,175	1,175
59 IT Public Services	400	400
72 PWE Other	8,433	8,433
95 HITS Other	769	769
Total	\$434,291	\$434,291

**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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:10 Finance Grants

Description		Amount	General Admin	Grants
<hr/>				
Personnel Costs				
Salaries	S1	394,611	0	394,611
Salary % Split			.00%	100.00%
Benefits	S	169,090	0	169,090
Subtotal - Personnel Costs		563,701	0	563,701
<hr/>				
Services & Supplies Cost				
Supplies	S	2,958	0	2,958
Services	S	55,193	0	55,193
Subtotal - Services & Supplies		58,151	0	58,151
<hr/>				
Department Cost Total		621,852	0	621,852
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		621,852	0	621,852
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$621,852		\$621,852
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants
3 Insurance Retirees	\$12,653	\$92	\$12,745
3 Memberships	567	4	571
3 Accounting & Consult	311	2	313
3 Interest Costs	1,128	9	1,136
3 Other Misc	428	3	431
3 Non-Dpt. Legal Svcs/Lobby	99	1	100
Subtotal - Non-Departmental-Gen Gov	15,185	111	15,296
4 Finance Dept Admin	134,342	69,363	203,705
Subtotal - Finance Dir Office	134,342	69,363	203,705
5 Budget	468	45	513
Subtotal - Finance Budget	468	45	513
8 Gen Acctng	255	23	278
8 Auditing Svcs	447	0	447
8 Fin Operations	261	17	278
Subtotal - Finance General Accounting	963	40	1,002
9 I. C. Auditing	145	17	162
Subtotal - Finance Internal Control	145	17	162
11 Perf Mgt Svcs	0	197	197
Subtotal - Finance Perform Mgmnt	0	197	197
12 Treasury	0	170	170
Subtotal - Finance Treasury	0	170	170
13 Fin Business Svcs	0	92	92
Subtotal - Finance Business Svcs	0	92	92
17 Records	0	195	195
Subtotal - ARA Operations	0	195	195
18 Payroll Svcs	0	1,304	1,304

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Grants

Department	First Incoming	Second Incoming	Grants
Subtotal - ARA Payroll Services	\$0	\$1,304	\$1,304
19 Franchise	0	262	262
Subtotal - ARA Regulatory	0	262	262
22 Enterprise Optns	0	1,175	1,175
Subtotal - HITS EIS	0	1,175	1,175
24 IT Proj Mgt	0	416	416
Subtotal - HITS Project Mgt Office	0	416	416
25 Cert/SBDD	0	397	397
25 Vendor/External Affairs	0	77	77
Subtotal - Office Business Opportunity	0	474	474
26 City Mayor Admin	0	845	845
26 I Gov Relats	0	144	144
Subtotal - Mayor	0	989	989
27 Personnel Svcs	0	481	481
Subtotal - Human Resources	0	481	481
29 City Sec Svcs	0	157	157
Subtotal - City Secretary	0	157	157
30 City Council Svcs	0	1,760	1,760
Subtotal - City Council	0	1,760	1,760
31 Controller Fin Svcs	0	1,775	1,775
31 Controller Treasury	0	309	309
Subtotal - City Controller's Office	0	2,084	2,084
Total Incoming	151,103	79,333	230,436
C. Total Allocated		\$852,288	\$852,288
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Grants Allocations

Dept:10 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 HEC	418,941.66	0.2123%	\$1,641	\$0	\$1,641	\$168	\$1,809
40 Police	17,262,658.66	8.7468%	67,609	0	67,609	6,939	74,548
41 Dept of Neighborhoods	2,669,515.83	1.3526%	10,455	0	10,455	1,073	11,528
43 Municipal Court	66,507.85	0.0337%	260	0	260	27	287
45 Houston Airport System (HAS)	33,820,841.77	17.1367%	132,459	0	132,459	13,595	146,054
46 Housing & Community Development	46,967,237.26	23.7978%	183,946	0	183,946	18,880	202,826
47 Library	205,453.57	0.1041%	805	0	805	83	887
48 Parks & Recreation	5,810,236.29	2.9440%	22,756	0	22,756	2,336	25,091
49 Health & Human Services Department	53,508,409.46	27.1122%	209,565	0	209,565	21,509	231,074
52 Planning & Development	32,667.84	0.0166%	128	0	128	13	141
54 Finance Other	(3.39)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	283,933.52	0.1439%	1,112	0	1,112	114	1,226
63 Mayor other	23,696,419.45	12.0067%	92,807	0	92,807	9,525	102,332
72 PWE Other	10,800,676.62	5.4726%	42,301	0	42,301	4,342	46,642
92 Hurricane Ike Aid & Recovery	225.60	0.0001%	1	0	1	0	1
93 ARRA Reimbursement Fund	1,815,551.94	0.9199%	7,111	0	7,111	730	7,840
Subtotal	197,359,273.93	100.0000%	772,955	0	772,955	79,333	852,288
Direct Bills					0		0
Total					\$772,955		\$852,288

Basis Units: Total FY2014 Grant Funds expenditures
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:10 Finance Grants

Department	Grants	Total
0 Direct Billed	\$0	\$0
38 HEC	1,809	1,809
40 Police	74,548	74,548
41 Dept of Neighborhoods	11,528	11,528
43 Municipal Court	287	287
45 Houston Airport System (HAS)	146,054	146,054
46 Housing & Community Development	202,826	202,826
47 Library	887	887
48 Parks & Recreation	25,091	25,091
49 Health & Human Services Department	231,074	231,074
52 Planning & Development	141	141
54 Finance Other	(0)	(0)
58 ARA Other	1,226	1,226
63 Mayor other	102,332	102,332
72 PWE Other	46,642	46,642
92 Hurricane Ike Aid & Recovery	1	1
93 ARRA Reimbursement Fund	7,840	7,840
Total	\$852,288	\$852,288

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

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:11 Finance Perform Mgmnt

Description		Amount	General Admin	Perf Mgt Svcs
<hr/>				
Personnel Costs				
Salaries	S1	230,615	0	230,615
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	86,219	0	86,219
Subtotal - Personnel Costs		316,834	0	316,834
<hr/>				
Services & Supplies Cost				
Supplies	S	2,711	0	2,711
Services	S	614,806	0	614,806
Mgmt Consulting Svcs	S	46,546	0	46,546
Subtotal - Services & Supplies		664,063	0	664,063
<hr/>				
Department Cost Total		980,897	0	980,897
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		980,897	0	980,897
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$980,897		\$980,897
<hr/>				

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Perform Mgmnt

Department	First Incoming	Second Incoming	Perf Mgt Svcs
3 Insurance Retirees	\$9,886	\$72	\$9,958
3 Memberships	443	3	446
3 Accounting & Consult	557	4	561
3 Interest Costs	1,779	14	1,792
3 Other Misc	675	5	680
3 Non-Dpt. Legal Svcs/Lobby	77	1	78
Subtotal - Non-Departmental-Gen Gov	13,416	98	13,515
4 Finance Dept Admin	104,962	54,193	159,155
Subtotal - Finance Dir Office	104,962	54,193	159,155
5 Budget	838	81	919
Subtotal - Finance Budget	838	81	919
8 Gen Acctng	457	41	497
8 Auditing Svcs	799	0	799
8 Fin Operations	412	27	439
Subtotal - Finance General Accounting	1,668	67	1,735
9 I. C. Auditing	228	27	256
Subtotal - Finance Internal Control	228	27	256
11 Perf Mgt Svcs	0	310	310
Subtotal - Finance Perform Mgmnt	0	310	310
12 Treasury	0	268	268
Subtotal - Finance Treasury	0	268	268
13 Fin Business Svcs	0	144	144
Subtotal - Finance Business Svcs	0	144	144
14 Purchasing	0	1,913	1,913
Subtotal - Finance Strategic Purch	0	1,913	1,913
17 Records	0	153	153

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Perform Mgmnt

Department	First Incoming	Second Incoming	Perf Mgt Svcs
Subtotal - ARA Operations	\$0	\$153	\$153
18 Payroll Svcs	0	1,019	1,019
Subtotal - ARA Payroll Services	0	1,019	1,019
19 Franchise	0	413	413
Subtotal - ARA Regulatory	0	413	413
22 Enterprise Optns	0	2,104	2,104
Subtotal - HITS EIS	0	2,104	2,104
24 IT Proj Mgt	0	325	325
Subtotal - HITS Project Mgt Office	0	325	325
25 Cert/SBDD	0	310	310
25 Vendor/External Affairs	0	60	60
Subtotal - Office Business Opportunity	0	371	371
26 City Mayor Admin	0	660	660
26 I Gov Relats	0	112	112
Subtotal - Mayor	0	773	773
27 Personnel Svcs	0	376	376
Subtotal - Human Resources	0	376	376
29 City Sec Svcs	0	248	248
Subtotal - City Secretary	0	248	248
30 City Council Svcs	0	2,777	2,777
Subtotal - City Council	0	2,777	2,777
31 Controller Fin Svcs	0	3,177	3,177
31 Controller Treasury	0	488	488
Subtotal - City Controller's Office	0	3,665	3,665
Total Incoming	121,112	69,326	190,439
C. Total Allocated		\$1,171,336	\$1,171,336
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Perf Mgt Svcs Allocations

Dept:11 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,428,849	2.5652%	\$28,268	\$0	\$28,268	\$0	\$28,268
4 Finance Dir Office	1,346,189	0.0386%	426	0	426	0	426
5 Finance Budget	1,552,498	0.0445%	491	0	491	0	491
6 Finance City Council	455,845	0.0131%	144	0	144	0	144
7 Finance Public Fin	694,080	0.0199%	219	0	219	0	219
8 Finance General Accounting	4,275,745	0.1226%	1,352	0	1,352	0	1,352
9 Finance Internal Control	309,342	0.0089%	98	0	98	0	98
10 Finance Grants	621,852	0.0178%	197	0	197	0	197
11 Finance Perform Mgmnt	980,897	0.0281%	310	0	310	0	310
12 Finance Treasury	1,482,063	0.0425%	468	0	468	30	499
13 Finance Business Svcs	446,515	0.0128%	141	0	141	9	150
14 Finance Strategic Purchasing	4,214,779	0.1209%	1,332	0	1,332	86	1,419
15 ARA Director Office	1,366,972	0.0392%	432	0	432	28	460
16 ARA Admin Svcs	991,594	0.0284%	313	0	313	20	334
17 ARA Operations	6,565,764	0.1883%	2,075	0	2,075	134	2,210
18 ARA Payroll Services	4,218,934	0.1210%	1,334	0	1,334	86	1,420
19 ARA Regulatory	520,585	0.0149%	165	0	165	11	175
20 HITS CIO	3,106,565	0.0891%	982	0	982	64	1,046
21 HITS EAS	4,333,667	0.1243%	1,370	0	1,370	89	1,459
22 HITS EIS	6,059,588	0.1738%	1,915	0	1,915	124	2,039
23 HITS Radio	4,437,552	0.1273%	1,403	0	1,403	91	1,494
24 HITS Project Mgt Office	1,255,593	0.0360%	397	0	397	26	423
25 Office Business Opportunity	3,068,352	0.0880%	970	0	970	63	1,033
26 Mayor	5,157,739	0.1479%	1,630	0	1,630	106	1,736
27 Human Resources	30,570,027	0.8769%	9,663	0	9,663	626	10,289
28 Legal	14,923,043	0.4281%	4,717	0	4,717	305	5,023
29 City Secretary	754,626	0.0216%	239	0	239	15	254
30 City Council	6,203,012	0.1779%	1,961	0	1,961	127	2,088
31 City Controller's Office	8,133,858	0.2333%	2,571	0	2,571	167	2,738
32 Health Administration	12,463,337	0.3575%	3,940	0	3,940	255	4,195
33 Planning & Dev Admin	1,785,245	0.0512%	564	0	564	37	601
35 CIP Sal Rec PWE	1,686,020	0.0484%	533	0	533	35	567
36 HPD Police Records	5,263,899	0.1510%	1,664	0	1,664	108	1,772
37 General Services	158,058,936	4.5338%	49,962	0	49,962	3,236	53,198
38 HEC	24,015,827	0.6889%	7,591	0	7,591	492	8,083
40 Police	779,545,212	22.3605%	246,414	0	246,414	15,958	262,372
41 Dept of Neighborhoods	14,599,614	0.4188%	4,615	0	4,615	299	4,914
42 Fire	443,815,287	12.7304%	140,290	0	140,290	9,085	149,375
43 Municipal Court	27,584,263	0.7912%	8,719	0	8,719	565	9,284
44 Solid Waste	69,650,484	1.9979%	22,017	0	22,017	1,426	23,442
45 Houston Airport System (HAS)	261,101,657	7.4894%	82,534	0	82,534	5,345	87,879
46 Housing & Community Development	47,707,344	1.3684%	15,080	0	15,080	977	16,057

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Perf Mgt Svcs Allocations

Dept:11 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$11,139	\$0	\$11,139	\$721	\$11,860
48 Parks & Recreation	78,320,338	2.2465%	24,757	0	24,757	1,603	26,360
49 Health & Human Services Department	100,761,928	2.8903%	31,851	0	31,851	2,063	33,914
50 Convention & Entertainment	669,150	0.0192%	212	0	212	14	225
51 Fleet Management	95,158,017	2.7295%	30,079	0	30,079	1,948	32,027
52 Planning & Development	6,794,848	0.1949%	2,148	0	2,148	139	2,287
54 Finance Other	2,475,404	0.0710%	782	0	782	51	833
55 ARA-Insurance	12,497,177	0.3585%	3,950	0	3,950	256	4,206
56 ARA-BARC	8,358,275	0.2397%	2,642	0	2,642	171	2,813
57 ARA Parking	8,338,990	0.2392%	2,636	0	2,636	171	2,807
58 ARA Other	12,428,524	0.3565%	3,929	0	3,929	254	4,183
59 IT Public Services	1,534,330	0.0440%	485	0	485	31	516
60 Legal Insurance	12,796,192	0.3670%	4,045	0	4,045	262	4,307
61 Legal Wkr Comp	214,046	0.0061%	68	0	68	4	72
62 Mayor Cable TV	6,234,684	0.1788%	1,971	0	1,971	128	2,098
63 Mayor other	38,072,759	1.0921%	12,035	0	12,035	779	12,814
65 HR Health Benefits	318,941,490	9.1485%	100,817	0	100,817	6,529	107,346
66 HR Long Term Disability	132,545	0.0038%	42	0	42	3	45
67 PWE Bldg Insp	46,811,685	1.3427%	14,797	0	14,797	958	15,755
68 PWE Stormwater	36,728,828	1.0535%	11,610	0	11,610	752	12,362
69 PWE DDSR	54,697,199	1.5689%	17,290	0	17,290	1,120	18,409
70 PWE Water & Sewer	372,166,694	10.6752%	117,642	0	117,642	7,619	125,260
71 PWE Houston Transtar	2,226,754	0.0639%	704	0	704	46	749
72 PWE Other	46,814,658	1.3428%	14,798	0	14,798	958	15,756
73 Houston Permit Center	5,111,858	0.1466%	1,616	0	1,616	105	1,721
74 CIP S/R Planning	1,289,995	0.0370%	408	0	408	26	434
75 CIP Sal Rec RE	4,061,443	0.1165%	1,284	0	1,284	83	1,367
76 CIP S/R Engrg	10,980,230	0.3150%	3,471	0	3,471	225	3,696
77 CIP S/R Constr	10,439,780	0.2995%	3,300	0	3,300	214	3,514
78 CIP S/R Eng/Const	3,165,631	0.0908%	1,001	0	1,001	65	1,065
79 CIP S/R Geo/Env	1,244,183	0.0357%	393	0	393	25	419
80 CIP S/R Other	2,564,885	0.0736%	811	0	811	53	863
81 CIP S/R GSD	3,280,370	0.0941%	1,037	0	1,037	67	1,104
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	78	0	78	5	83
93 ARRA Reimbursement Fund	1,914,573	0.0549%	605	0	605	39	644
94 HR-W.C.	23,572,648	0.6762%	7,451	0	7,451	483	7,934
95 HITS Other	65,230,132	1.8711%	20,619	0	20,619	1,335	21,955

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Perf Mgt Svcs Allocations

Dept:11 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,492	100.0000%	1,102,010	0	1,102,010	69,326	1,171,336
Direct Bills					0		0
Total					\$1,102,010		\$1,171,336

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:11 Finance Perform Mgmt

Department	Perf Mgt Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	28,268	28,268
4 Finance Dir Office	426	426
5 Finance Budget	491	491
6 Finance City Council	144	144
7 Finance Public Fin	219	219
8 Finance General Accounting	1,352	1,352
9 Finance Internal Control	98	98
10 Finance Grants	197	197
11 Finance Perform Mgmt	310	310
12 Finance Treasury	499	499
13 Finance Business Svcs	150	150
14 Finance Strategic Purchasing	1,419	1,419
15 ARA Director Office	460	460
16 ARA Admin Svcs	334	334
17 ARA Operations	2,210	2,210
18 ARA Payroll Services	1,420	1,420
19 ARA Regulatory	175	175
20 HITS CIO	1,046	1,046
21 HITS EAS	1,459	1,459
22 HITS EIS	2,039	2,039
23 HITS Radio	1,494	1,494
24 HITS Project Mgt Office	423	423
25 Office Business Opportunity	1,033	1,033
26 Mayor	1,736	1,736
27 Human Resources	10,289	10,289
28 Legal	5,023	5,023
29 City Secretary	254	254
30 City Council	2,088	2,088
31 City Controller's Office	2,738	2,738
32 Health Administration	4,195	4,195
33 Planning & Dev Admin	601	601
35 CIP Sal Rec PWE	567	567
36 HPD Police Records	1,772	1,772
37 General Services	53,198	53,198
38 HEC	8,083	8,083
40 Police	262,372	262,372
41 Dept of Neighborhoods	4,914	4,914
42 Fire	149,375	149,375
43 Municipal Court	9,284	9,284
44 Solid Waste	23,442	23,442

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:11 Finance Perform Mgmnt

Department	Perf Mgt Svcs	Total
45 Houston Airport System (HAS)	\$87,879	\$87,879
46 Housing & Community Development	16,057	16,057
47 Library	11,860	11,860
48 Parks & Recreation	26,360	26,360
49 Health & Human Services Department	33,914	33,914
50 Convention & Entertainment	225	225
51 Fleet Management	32,027	32,027
52 Planning & Development	2,287	2,287
54 Finance Other	833	833
55 ARA-Insurance	4,206	4,206
56 ARA-BARC	2,813	2,813
57 ARA Parking	2,807	2,807
58 ARA Other	4,183	4,183
59 IT Public Services	516	516
60 Legal Insurance	4,307	4,307
61 Legal Wkr Comp	72	72
62 Mayor Cable TV	2,098	2,098
63 Mayor other	12,814	12,814
65 HR Health Benefits	107,346	107,346
66 HR Long Term Disability	45	45
67 PWE Bldg Insp	15,755	15,755
68 PWE Stormwater	12,362	12,362
69 PWE DDSR	18,409	18,409
70 PWE Water & Sewer	125,260	125,260
71 PWE Houston Transtar	749	749
72 PWE Other	15,756	15,756
73 Houston Permit Center	1,721	1,721
74 CIP S/R Planning	434	434
75 CIP Sal Rec RE	1,367	1,367
76 CIP S/R Engrg	3,696	3,696
77 CIP S/R Constr	3,514	3,514
78 CIP S/R Eng/Const	1,065	1,065
79 CIP S/R Geo/Env	419	419
80 CIP S/R Other	863	863
81 CIP S/R GSD	1,104	1,104
92 Hurricane Ike Aid & Recovery	83	83
93 ARRA Reimbursement Fund	644	644
94 HR-W.C.	7,934	7,934
95 HITS Other	21,955	21,955

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:11 Finance Perform Mgmnt

Department	Perf Mgt Svcs	Total
<hr/>		
Total	\$1,171,336	\$1,171,336

FINANCE – TREASURY
NATURE AND EXTENT OF SERVICES

The Treasury section of the Finance Department implements the treasury functions including revenue generation, maintenance and retention. Further this division is responsible for fiduciary accountability of funds, account receivable/collections activities and oversight of vendor accounts related to performance ensuring compliance and optimal finance functionality. Costs have been identified and allocated as follows:

- **Treasury** – Costs have been allocated on General Fund Expenditures, excluding TIRZ, by department.
- **Collections** – Costs associated with collections have not been allocated.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:12 Finance Treasury

Description		Amount	General Admin	Treasury	Collections
<hr/>					
Personnel Costs					
Salaries	S1	247,694	0	247,694	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	P	93,281	0	93,281	0
Subtotal - Personnel Costs		340,975	0	340,975	0
<hr/>					
Services & Supplies Cost					
Supplies	P	546	0	546	0
Services	P	18,528	0	18,528	0
Billing & Collection	P	1,100,515	0	0	1,100,515
Mgmt Consulting Svcs	P	21,500	0	21,500	0
Subtotal - Services & Supplies		1,141,088	0	40,573	1,100,515
<hr/>					
Department Cost Total		1,482,063	0	381,548	1,100,515
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		1,482,063	0	381,548	1,100,515
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$1,482,063		\$381,548	\$1,100,515
				not allocated	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
3 Insurance Retirees	\$5,450	\$40	\$5,489	\$0
3 Memberships	244	2	246	0
3 Accounting & Consult	1,691	13	1,703	0
3 Interest Costs	2,687	21	2,708	0
3 Other Misc	1,019	8	1,027	0
3 Non-Dpt. Legal Svcs/Lobby	43	0	43	0
Subtotal - Non-Departmental-Gen Gov	11,134	83	11,217	0
4 Finance Dept Admin	57,863	29,876	87,739	0
Subtotal - Finance Dir Office	57,863	29,876	87,739	0
5 Budget	2,545	246	2,791	0
Subtotal - Finance Budget	2,545	246	2,791	0
8 Gen Acctng	1,387	123	1,510	0
8 Auditing Svcs	2,427	0	2,427	0
8 Fin Operations	622	41	663	0
Subtotal - Finance General Accounting	4,436	164	4,600	0
9 I. C. Auditing	345	41	386	0
Subtotal - Finance Internal Control	345	41	386	0
11 Perf Mgt Svcs	468	30	499	0
Subtotal - Finance Perform Mgmnt	468	30	499	0
12 Treasury	0	405	405	0
Subtotal - Finance Treasury	0	405	405	0
13 Fin Business Svcs	0	218	218	0
Subtotal - Finance Business Svcs	0	218	218	0
14 Purchasing	0	3,444	3,444	0
Subtotal - Finance Strategic Purch	0	3,444	3,444	0
17 Records	0	84	84	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Treasury

Department	First Incoming	Second Incoming	Treasury	Collections
Subtotal - ARA Operations	\$0	\$84	\$84	\$0
18 Payroll Svcs	0	562	562	0
Subtotal - ARA Payroll Services	0	562	562	0
19 Franchise	0	624	624	0
Subtotal - ARA Regulatory	0	624	624	0
22 Enterprise Optns	0	6,389	6,389	0
Subtotal - HITS EIS	0	6,389	6,389	0
24 IT Proj Mgt	0	179	179	0
Subtotal - HITS Project Mgt Office	0	179	179	0
25 Cert/SBDD	0	171	171	0
25 Vendor/External Affairs	0	33	33	0
Subtotal - Office Business Opportunity	0	204	204	0
26 City Mayor Admin	0	364	364	0
26 I Gov Relats	0	62	62	0
Subtotal - Mayor	0	426	426	0
27 Personnel Svcs	0	207	207	0
Subtotal - Human Resources	0	207	207	0
29 City Sec Svcs	0	375	375	0
Subtotal - City Secretary	0	375	375	0
30 City Council Svcs	0	4,196	4,196	0
Subtotal - City Council	0	4,196	4,196	0
31 Controller Fin Svcs	0	9,645	9,645	0
31 Controller Treasury	0	737	737	0
Subtotal - City Controller's Office	0	10,382	10,382	0
Total Incoming	76,791	58,135	134,927	0
C. Total Allocated		\$1,616,990	\$516,475	\$1,100,515
			31.94%	68.06%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Treasury Allocations

Dept:12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,356,467	5.3306%	\$24,432	\$0	\$24,432	\$0	\$24,432
4 Finance Dir Office	1,346,189	0.0803%	368	0	368	0	368
5 Finance Budget	1,552,498	0.0926%	424	0	424	0	424
6 Finance City Council	455,845	0.0272%	125	0	125	0	125
7 Finance Public Fin	694,080	0.0414%	190	0	190	0	190
8 Finance General Accounting	4,275,746	0.2551%	1,169	0	1,169	0	1,169
9 Finance Internal Control	309,342	0.0185%	85	0	85	0	85
10 Finance Grants	621,852	0.0371%	170	0	170	0	170
11 Finance Perform Mgmnt	980,897	0.0585%	268	0	268	0	268
12 Finance Treasury	1,482,063	0.0884%	405	0	405	0	405
13 Finance Business Svcs	446,515	0.0266%	122	0	122	16	139
14 Finance Strategic Purchasing	4,214,779	0.2514%	1,152	0	1,152	156	1,308
15 ARA Director Office	1,366,972	0.0815%	374	0	374	50	424
16 ARA Admin Svcs	991,594	0.0592%	271	0	271	37	308
17 ARA Operations	6,565,764	0.3917%	1,795	0	1,795	242	2,038
18 ARA Payroll Services	4,218,934	0.2517%	1,154	0	1,154	156	1,309
19 ARA Regulatory	520,585	0.0311%	142	0	142	19	162
20 HITS CIO	3,106,565	0.1853%	849	0	849	115	964
21 HITS EAS	4,333,667	0.2585%	1,185	0	1,185	160	1,345
22 HITS EIS	6,059,588	0.3615%	1,657	0	1,657	224	1,880
23 HITS Radio	4,437,552	0.2647%	1,213	0	1,213	164	1,377
24 HITS Project Mgt Office	1,255,593	0.0749%	343	0	343	46	390
25 Office Business Opportunity	2,549,604	0.1521%	697	0	697	94	791
26 Mayor	5,157,739	0.3077%	1,410	0	1,410	190	1,601
27 Human Resources	3,282,519	0.1958%	898	0	898	121	1,019
28 Legal	14,911,201	0.8895%	4,077	0	4,077	550	4,627
29 City Secretary	754,626	0.0450%	206	0	206	28	234
30 City Council	6,203,012	0.3700%	1,696	0	1,696	229	1,925
31 City Controller's Office	8,133,858	0.4852%	2,224	0	2,224	300	2,524
32 Health Administration	12,463,337	0.7435%	3,408	0	3,408	460	3,868
33 Planning & Dev Admin	1,785,245	0.1065%	488	0	488	66	554
36 HPD Police Records	5,263,899	0.3140%	1,439	0	1,439	194	1,634
37 General Services	45,873,764	2.7366%	12,543	0	12,543	1,693	14,236
38 HEC	1	0.0000%	0	0	0	0	0
40 Police	708,662,653	42.2758%	193,767	0	193,767	26,154	219,921
41 Dept of Neighborhoods	11,128,090	0.6639%	3,043	0	3,043	411	3,453
42 Fire	440,902,856	26.3024%	120,554	0	120,554	16,272	136,826
43 Municipal Court	24,458,342	1.4591%	6,688	0	6,688	903	7,590
44 Solid Waste	69,461,350	4.1438%	18,993	0	18,993	2,564	21,556
46 Housing & Community Development	572,117	0.0341%	156	0	156	21	178
47 Library	32,366,629	1.9309%	8,850	0	8,850	1,195	10,044
48 Parks & Recreation	64,808,577	3.8662%	17,720	0	17,720	2,392	20,112

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Treasury Allocations

Dept:12 Finance Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	31,886,677	1.9022%	\$8,719	\$0	\$8,719	\$1,177	\$9,895
51 Fleet Management	14,465	0.0009%	4	0	4	1	4
52 Planning & Development	5,720,326	0.3413%	1,564	0	1,564	211	1,775
54 Finance Other	7,861	0.0005%	2	0	2	0	2
56 ARA-BARC	61	0.0000%	0	0	0	0	0
57 ARA Parking	(11,807)	-0.0007%	(3)	0	(3)	(0)	(4)
58 ARA Other	4,506,954	0.2689%	1,232	0	1,232	166	1,399
59 IT Public Services	1,534,330	0.0915%	420	0	420	57	476
72 PWE Other	32,345,043	1.9296%	8,844	0	8,844	1,194	10,038
95 HITS Other	2,949,304	0.1759%	806	0	806	109	915
Subtotal	1,676,285,720	100.0000%	458,339	0	458,339	58,135	516,475
Direct Bills					0		0
Total					\$458,339		\$516,475

Basis Units: Total FY2014 GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:12 Finance Treasury

Department	Treasury	Collections	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	24,432	0	24,432
4 Finance Dir Office	368	0	368
5 Finance Budget	424	0	424
6 Finance City Council	125	0	125
7 Finance Public Fin	190	0	190
8 Finance General Accounting	1,169	0	1,169
9 Finance Internal Control	85	0	85
10 Finance Grants	170	0	170
11 Finance Perform Mgmt	268	0	268
12 Finance Treasury	405	0	405
13 Finance Business Svcs	139	0	139
14 Finance Strategic Purchasing	1,308	0	1,308
15 ARA Director Office	424	0	424
16 ARA Admin Svcs	308	0	308
17 ARA Operations	2,038	0	2,038
18 ARA Payroll Services	1,309	0	1,309
19 ARA Regulatory	162	0	162
20 HITS CIO	964	0	964
21 HITS EAS	1,345	0	1,345
22 HITS EIS	1,880	0	1,880
23 HITS Radio	1,377	0	1,377
24 HITS Project Mgt Office	390	0	390
25 Office Business Opportunity	791	0	791
26 Mayor	1,601	0	1,601
27 Human Resources	1,019	0	1,019
28 Legal	4,627	0	4,627
29 City Secretary	234	0	234
30 City Council	1,925	0	1,925
31 City Controller's Office	2,524	0	2,524
32 Health Administration	3,868	0	3,868
33 Planning & Dev Admin	554	0	554
36 HPD Police Records	1,634	0	1,634
37 General Services	14,236	0	14,236
38 HEC	0	0	0
40 Police	219,921	0	219,921
41 Dept of Neighborhoods	3,453	0	3,453
42 Fire	136,826	0	136,826
43 Municipal Court	7,590	0	7,590
44 Solid Waste	21,556	0	21,556
46 Housing & Community Development	178	0	178

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:12 Finance Treasury

Department	Treasury	Collections	Total
47 Library	\$10,044	\$0	\$10,044
48 Parks & Recreation	20,112	0	20,112
49 Health & Human Services Department	9,895	0	9,895
51 Fleet Management	4	0	4
52 Planning & Development	1,775	0	1,775
54 Finance Other	2	0	2
56 ARA-BARC	0	0	0
57 ARA Parking	(4)	0	(4)
58 ARA Other	1,399	0	1,399
59 IT Public Services	476	0	476
72 PWE Other	10,038	0	10,038
95 HITS Other	915	0	915
Total	\$516,475	\$0	\$516,475

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

The Business Services division of the Finance Department is responsible for City Council agenda activities including Request for Council Action reviews. Further this division provides support in implementing financial policies, procedures, and processes for the city. Costs have been allocated based upon total expenditures, excluding TIRZ.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:13 Finance Business Svcs

Description		Amount	General Admin	Fin Business Svcs
<hr/>				
Personnel Costs				
Salaries	S1	127,825	0	127,825
Salary % Split			.00%	100.00%
Benefits	S	59,761	0	59,761
Subtotal - Personnel Costs		187,586	0	187,586
<hr/>				
Services & Supplies Cost				
Supplies	S	36,020	0	36,020
Services	S	222,910	0	222,910
Subtotal - Services & Supplies		258,930	0	258,930
<hr/>				
Department Cost Total		446,515	0	446,515
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		446,515	0	446,515
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$446,515		\$446,515
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:13 Finance Business Svcs

Department	First Incoming	Second Incoming	Fin Business Svcs
3 Insurance Retirees	\$5,281	\$38	\$5,319
3 Memberships	237	2	238
3 Accounting & Consult	725	5	731
3 Interest Costs	810	6	816
3 Other Misc	307	2	309
3 Non-Dpt. Legal Svcs/Lobby	41	0	42
Subtotal - Non-Departmental-Gen Gov	7,401	54	7,455
4 Finance Dept Admin	56,069	28,949	85,019
Subtotal - Finance Dir Office	56,069	28,949	85,019
5 Budget	1,092	105	1,198
Subtotal - Finance Budget	1,092	105	1,198
8 Gen Acctng	595	53	648
8 Auditing Svcs	1,042	0	1,042
8 Fin Operations	187	12	200
Subtotal - Finance General Accounting	1,824	65	1,889
9 I. C. Auditing	104	12	116
Subtotal - Finance Internal Control	104	12	116
11 Perf Mgt Svcs	141	9	150
Subtotal - Finance Perform Mgmnt	141	9	150
12 Treasury	122	16	139
Subtotal - Finance Treasury	122	16	139
13 Fin Business Svcs	0	66	66
Subtotal - Finance Business Svcs	0	66	66
14 Purchasing	0	1,913	1,913
Subtotal - Finance Strategic Purch	0	1,913	1,913
17 Records	0	82	82

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:13 Finance Business Svcs

Department	First Incoming	Second Incoming	Fin Business Svcs
Subtotal - ARA Operations	\$0	\$82	\$82
18 Payroll Svcs	0	544	544
Subtotal - ARA Payroll Services	0	544	544
19 Franchise	0	188	188
Subtotal - ARA Regulatory	0	188	188
22 Enterprise Optns	0	2,742	2,742
Subtotal - HITS EIS	0	2,742	2,742
24 IT Proj Mgt	0	174	174
Subtotal - HITS Project Mgt Office	0	174	174
25 Cert/SBDD	0	166	166
25 Vendor/External Affairs	0	32	32
Subtotal - Office Business Opportunity	0	198	198
26 City Mayor Admin	0	353	353
26 I Gov Relats	0	60	60
Subtotal - Mayor	0	413	413
27 Personnel Svcs	0	201	201
Subtotal - Human Resources	0	201	201
29 City Sec Svcs	0	113	113
Subtotal - City Secretary	0	113	113
30 City Council Svcs	0	1,264	1,264
Subtotal - City Council	0	1,264	1,264
31 Controller Fin Svcs	0	4,139	4,139
31 Controller Treasury	0	222	222
Subtotal - City Controller's Office	0	4,361	4,361
Total Incoming	66,754	41,471	108,224
C. Total Allocated		\$554,739	\$554,740
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Fin Business Svcs Allocations

Dept:13 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,428,849	2.5652%	\$13,166	\$0	\$13,166	\$0	\$13,166
4 Finance Dir Office	1,346,189	0.0386%	198	0	198	0	198
5 Finance Budget	1,552,498	0.0445%	229	0	229	0	229
6 Finance City Council	455,845	0.0131%	67	0	67	0	67
7 Finance Public Fin	694,080	0.0199%	102	0	102	0	102
8 Finance General Accounting	4,275,745	0.1226%	630	0	630	0	630
9 Finance Internal Control	309,342	0.0089%	46	0	46	0	46
10 Finance Grants	621,852	0.0178%	92	0	92	0	92
11 Finance Perform Mgmt	980,897	0.0281%	144	0	144	0	144
12 Finance Treasury	1,482,063	0.0425%	218	0	218	0	218
13 Finance Business Svcs	446,515	0.0128%	66	0	66	0	66
14 Finance Strategic Purchasing	4,214,779	0.1209%	621	0	621	52	672
15 ARA Director Office	1,366,972	0.0392%	201	0	201	17	218
16 ARA Admin Svcs	991,594	0.0284%	146	0	146	12	158
17 ARA Operations	6,565,764	0.1883%	967	0	967	80	1,047
18 ARA Payroll Services	4,218,934	0.1210%	621	0	621	52	673
19 ARA Regulatory	520,585	0.0149%	77	0	77	6	83
20 HITS CIO	3,106,565	0.0891%	457	0	457	38	495
21 HITS EAS	4,333,667	0.1243%	638	0	638	53	691
22 HITS EIS	6,059,588	0.1738%	892	0	892	74	966
23 HITS Radio	4,437,552	0.1273%	653	0	653	54	708
24 HITS Project Mgt Office	1,255,593	0.0360%	185	0	185	15	200
25 Office Business Opportunity	3,068,352	0.0880%	452	0	452	38	489
26 Mayor	5,157,739	0.1479%	759	0	759	63	823
27 Human Resources	30,570,027	0.8769%	4,501	0	4,501	375	4,875
28 Legal	14,923,043	0.4281%	2,197	0	2,197	183	2,380
29 City Secretary	754,626	0.0216%	111	0	111	9	120
30 City Council	6,203,012	0.1779%	913	0	913	76	989
31 City Controller's Office	8,133,858	0.2333%	1,198	0	1,198	100	1,297
32 Health Administration	12,463,337	0.3575%	1,835	0	1,835	153	1,988
33 Planning & Dev Admin	1,785,245	0.0512%	263	0	263	22	285
35 CIP Sal Rec PWE	1,686,020	0.0484%	248	0	248	21	269
36 HPD Police Records	5,263,899	0.1510%	775	0	775	64	839
37 General Services	158,058,936	4.5338%	23,270	0	23,270	1,937	25,207
38 HEC	24,015,827	0.6889%	3,536	0	3,536	294	3,830
40 Police	779,545,212	22.3605%	114,769	0	114,769	9,551	124,321
41 Dept of Neighborhoods	14,599,614	0.4188%	2,149	0	2,149	179	2,328
42 Fire	443,815,287	12.7304%	65,341	0	65,341	5,438	70,779
43 Municipal Court	27,584,263	0.7912%	4,061	0	4,061	338	4,399
44 Solid Waste	69,650,484	1.9979%	10,254	0	10,254	853	11,108
45 Houston Airport System (HAS)	261,101,657	7.4894%	38,441	0	38,441	3,199	41,640
46 Housing & Community Development	47,707,344	1.3684%	7,024	0	7,024	585	7,608

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Fin Business Svcs Allocations

Dept:13 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$5,188	\$0	\$5,188	\$432	\$5,620
48 Parks & Recreation	78,320,338	2.2465%	11,531	0	11,531	960	12,490
49 Health & Human Services Department	100,761,928	2.8903%	14,835	0	14,835	1,235	16,069
50 Convention & Entertainment	669,150	0.0192%	99	0	99	8	107
51 Fleet Management	95,158,017	2.7295%	14,010	0	14,010	1,166	15,176
52 Planning & Development	6,794,848	0.1949%	1,000	0	1,000	83	1,084
54 Finance Other	2,475,404	0.0710%	364	0	364	30	395
55 ARA-Insurance	12,497,177	0.3585%	1,840	0	1,840	153	1,993
56 ARA-BARC	8,358,275	0.2397%	1,231	0	1,231	102	1,333
57 ARA Parking	8,338,990	0.2392%	1,228	0	1,228	102	1,330
58 ARA Other	12,428,524	0.3565%	1,830	0	1,830	152	1,982
59 IT Public Services	1,534,330	0.0440%	226	0	226	19	245
60 Legal Insurance	12,796,192	0.3670%	1,884	0	1,884	157	2,041
61 Legal Wkr Comp	214,046	0.0061%	32	0	32	3	34
62 Mayor Cable TV	6,234,684	0.1788%	918	0	918	76	994
63 Mayor other	38,072,759	1.0921%	5,605	0	5,605	466	6,072
65 HR Health Benefits	318,941,490	9.1485%	46,956	0	46,956	3,908	50,864
66 HR Long Term Disability	132,545	0.0038%	20	0	20	2	21
67 PWE Bldg Insp	46,811,685	1.3427%	6,892	0	6,892	574	7,465
68 PWE Stormwater	36,728,828	1.0535%	5,407	0	5,407	450	5,857
69 PWE DDSR	54,697,199	1.5689%	8,053	0	8,053	670	8,723
70 PWE Water & Sewer	372,166,694	10.6752%	54,793	0	54,793	4,560	59,353
71 PWE Houston Transtar	2,226,754	0.0639%	328	0	328	27	355
72 PWE Other	46,814,658	1.3428%	6,892	0	6,892	574	7,466
73 Houston Permit Center	5,111,858	0.1466%	753	0	753	63	815
74 CIP S/R Planning	1,289,995	0.0370%	190	0	190	16	206
75 CIP Sal Rec RE	4,061,443	0.1165%	598	0	598	50	648
76 CIP S/R Engrg	10,980,230	0.3150%	1,617	0	1,617	135	1,751
77 CIP S/R Constr	10,439,780	0.2995%	1,537	0	1,537	128	1,665
78 CIP S/R Eng/Const	3,165,631	0.0908%	466	0	466	39	505
79 CIP S/R Geo/Env	1,244,183	0.0357%	183	0	183	15	198
80 CIP S/R Other	2,564,885	0.0736%	378	0	378	31	409
81 CIP S/R GSD	3,280,370	0.0941%	483	0	483	40	523
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	36	0	36	3	39
93 ARRA Reimbursement Fund	1,914,573	0.0549%	282	0	282	23	305
94 HR-W.C.	23,572,648	0.6762%	3,471	0	3,471	289	3,759
95 HITS Other	65,230,132	1.8711%	9,604	0	9,604	799	10,403

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Fin Business Svcs Allocations

Dept:13 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,492	100.0000%	513,269	0	513,269	41,471	554,740
Direct Bills					0		0
Total					\$513,269		\$554,740

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:13 Finance Business Svcs

Department	Fin Business Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	13,166	13,166
4 Finance Dir Office	198	198
5 Finance Budget	229	229
6 Finance City Council	67	67
7 Finance Public Fin	102	102
8 Finance General Accounting	630	630
9 Finance Internal Control	46	46
10 Finance Grants	92	92
11 Finance Perform Mgmt	144	144
12 Finance Treasury	218	218
13 Finance Business Svcs	66	66
14 Finance Strategic Purchasing	672	672
15 ARA Director Office	218	218
16 ARA Admin Svcs	158	158
17 ARA Operations	1,047	1,047
18 ARA Payroll Services	673	673
19 ARA Regulatory	83	83
20 HITS CIO	495	495
21 HITS EAS	691	691
22 HITS EIS	966	966
23 HITS Radio	708	708
24 HITS Project Mgt Office	200	200
25 Office Business Opportunity	489	489
26 Mayor	823	823
27 Human Resources	4,875	4,875
28 Legal	2,380	2,380
29 City Secretary	120	120
30 City Council	989	989
31 City Controller's Office	1,297	1,297
32 Health Administration	1,988	1,988
33 Planning & Dev Admin	285	285
35 CIP Sal Rec PWE	269	269
36 HPD Police Records	839	839
37 General Services	25,207	25,207
38 HEC	3,830	3,830
40 Police	124,321	124,321
41 Dept of Neighborhoods	2,328	2,328
42 Fire	70,779	70,779
43 Municipal Court	4,399	4,399
44 Solid Waste	11,108	11,108

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:13 Finance Business Svcs

Department	Fin Business Svcs	Total
45 Houston Airport System (HAS)	\$41,640	\$41,640
46 Housing & Community Development	7,608	7,608
47 Library	5,620	5,620
48 Parks & Recreation	12,490	12,490
49 Health & Human Services Department	16,069	16,069
50 Convention & Entertainment	107	107
51 Fleet Management	15,176	15,176
52 Planning & Development	1,084	1,084
54 Finance Other	395	395
55 ARA-Insurance	1,993	1,993
56 ARA-BARC	1,333	1,333
57 ARA Parking	1,330	1,330
58 ARA Other	1,982	1,982
59 IT Public Services	245	245
60 Legal Insurance	2,041	2,041
61 Legal Wkr Comp	34	34
62 Mayor Cable TV	994	994
63 Mayor other	6,072	6,072
65 HR Health Benefits	50,864	50,864
66 HR Long Term Disability	21	21
67 PWE Bldg Insp	7,465	7,465
68 PWE Stormwater	5,857	5,857
69 PWE DDSR	8,723	8,723
70 PWE Water & Sewer	59,353	59,353
71 PWE Houston Transtar	355	355
72 PWE Other	7,466	7,466
73 Houston Permit Center	815	815
74 CIP S/R Planning	206	206
75 CIP Sal Rec RE	648	648
76 CIP S/R Engrg	1,751	1,751
77 CIP S/R Constr	1,665	1,665
78 CIP S/R Eng/Const	505	505
79 CIP S/R Geo/Env	198	198
80 CIP S/R Other	409	409
81 CIP S/R GSD	523	523
92 Hurricane Ike Aid & Recovery	39	39
93 ARRA Reimbursement Fund	305	305
94 HR-W.C.	3,759	3,759
95 HITS Other	10,403	10,403

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:13 Finance Business Svcs

Department	Fin Business Svcs	Total
<hr/>		
Total	\$554,740	\$554,740

**FINANCE DEPARTMENT – STRATEGIC PROCUREMENT DIVISION
NATURE AND EXTENT OF SERVICES**

The General Fund functions of the Strategic Procurement division (SPD) are:

- Develop procurement strategy in alignment with the city's strategic vision; promote continuous improvement and provide guidance in the implementation of best practices, State of Texas Bid Laws, the city's and other applicable procurement laws, policies and procedures.
- Manage citywide procurement of goods, work services, and equipment in accordance with applicable laws, city policies and procedures through procurement contracts and P-Card program.
- Minimize cost to the city by leverage spend and improve efficiencies by aggregating similar requirements across City departments.

The following activities have been identified and allocated:

- **Procurement** – Costs of procurement division activities have been allocated based on the number of purchasing transactions by department.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:14 Finance Strategic Purchasing

Description		Amount	General Admin	Purchasing
<hr/>				
Personnel Costs				
Salaries	S1	2,662,234	0	2,662,234
Salary % Split			.00%	100.00%
Benefits	S	1,182,695	0	1,182,695
Subtotal - Personnel Costs		3,844,929	0	3,844,929
<hr/>				
Services & Supplies Cost				
Supplies	S	31,219	0	31,219
Services	S	242,631	0	242,631
Mgmt Consulting Svcs	S	96,000	0	96,000
Subtotal - Services & Supplies		369,850	0	369,850
<hr/>				
Department Cost Total		4,214,779	0	4,214,779
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		4,214,779	0	4,214,779
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$4,214,778		\$4,214,779
		<hr/> <hr/>		

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:14 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$68,927	\$500	\$69,427
3 Memberships	3,088	22	3,110
3 Accounting & Consult	510	4	513
3 Interest Costs	7,643	59	7,701
3 Other Misc	2,898	22	2,921
3 Non-Dpt. Legal Svcs/Lobby	540	4	544
Subtotal - Non-Departmental-Gen Gov	83,605	611	84,216
4 Finance Dept Admin	731,815	377,848	1,109,663
Subtotal - Finance Dir Office	731,815	377,848	1,109,663
5 Budget	767	74	841
Subtotal - Finance Budget	767	74	841
8 Gen Acctng	418	37	455
8 Auditing Svcs	732	0	732
8 Fin Operations	1,770	116	1,885
Subtotal - Finance General Accounting	2,919	153	3,072
9 I. C. Auditing	981	117	1,099
Subtotal - Finance Internal Control	981	117	1,099
11 Perf Mgt Svcs	1,332	86	1,419
Subtotal - Finance Perform Mgmnt	1,332	86	1,419
12 Treasury	1,152	156	1,308
Subtotal - Finance Treasury	1,152	156	1,308
13 Fin Business Svcs	621	52	672
Subtotal - Finance Business Svcs	621	52	672
14 Purchasing	0	2,678	2,678
Subtotal - Finance Strategic Purch	0	2,678	2,678
17 Records	0	1,064	1,064

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:14 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - ARA Operations	\$0	\$1,064	\$1,064
18 Payroll Svcs	0	7,105	7,105
Subtotal - ARA Payroll Services	0	7,105	7,105
19 Franchise	0	1,774	1,774
Subtotal - ARA Regulatory	0	1,774	1,774
22 Enterprise Optns	0	1,926	1,926
Subtotal - HITS EIS	0	1,926	1,926
24 IT Proj Mgt	0	2,267	2,267
Subtotal - HITS Project Mgt Office	0	2,267	2,267
25 Cert/SBDD	0	2,163	2,163
25 Contract Compliance	0	68,902	68,902
25 Analytics & Reporting	0	234	234
25 Dept Services	0	6,796	6,796
25 Vendor/External Affairs	0	421	421
Subtotal - Office Business Opportunity	0	78,515	78,515
26 City Mayor Admin	0	4,603	4,603
26 I Gov Relats	0	784	784
Subtotal - Mayor	0	5,387	5,387
27 Personnel Svcs	0	2,622	2,622
Subtotal - Human Resources	0	2,622	2,622
29 City Sec Svcs	0	1,066	1,066
Subtotal - City Secretary	0	1,066	1,066
30 City Council Svcs	0	11,932	11,932
Subtotal - City Council	0	11,932	11,932
31 Controller Fin Svcs	0	2,907	2,907

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:14 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
31 Controller Treasury	\$0	\$2,096	\$2,096
Subtotal - City Controller's Office	0	5,003	5,003
37 Real Estate	0	9,461	9,461
Subtotal - General Services	0	9,461	9,461
Total Incoming	823,193	509,898	1,333,091
C. Total Allocated		\$5,547,869	\$5,547,870
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Purchasing Allocations

Dept:14 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	113	0.8582%	\$43,236	\$0	\$43,236	\$0	\$43,236
4 Finance Dir Office	6	0.0456%	2,296	0	2,296	0	2,296
6 Finance City Council	2	0.0152%	765	0	765	0	765
7 Finance Public Fin	5	0.0380%	1,913	0	1,913	0	1,913
8 Finance General Accounting	6	0.0456%	2,296	0	2,296	0	2,296
9 Finance Internal Control	3	0.0228%	1,148	0	1,148	0	1,148
11 Finance Perform Mgmnt	5	0.0380%	1,913	0	1,913	0	1,913
12 Finance Treasury	9	0.0684%	3,444	0	3,444	0	3,444
13 Finance Business Svcs	5	0.0380%	1,913	0	1,913	0	1,913
14 Finance Strategic Purchasing	7	0.0532%	2,678	0	2,678	0	2,678
15 ARA Director Office	6	0.0456%	2,296	0	2,296	235	2,531
16 ARA Admin Svcs	3	0.0228%	1,148	0	1,148	118	1,265
17 ARA Operations	10	0.0759%	3,826	0	3,826	392	4,218
18 ARA Payroll Services	1	0.0076%	383	0	383	39	422
19 ARA Regulatory	1	0.0076%	383	0	383	39	422
20 HITS CIO	25	0.1899%	9,566	0	9,566	980	10,546
21 HITS EAS	16	0.1215%	6,122	0	6,122	627	6,749
23 HITS Radio	74	0.5620%	28,314	0	28,314	2,901	31,215
25 Office Business Opportunity	8	0.0608%	3,061	0	3,061	314	3,375
26 Mayor	17	0.1291%	6,505	0	6,505	666	7,171
27 Human Resources	96	0.7291%	36,732	0	36,732	3,764	40,495
28 Legal	18	0.1367%	6,887	0	6,887	706	7,593
30 City Council	18	0.1367%	6,887	0	6,887	706	7,593
31 City Controller's Office	129	0.9797%	49,358	0	49,358	5,057	54,416
32 Health Administration	68	0.5164%	26,018	0	26,018	2,666	28,684
33 Planning & Dev Admin	19	0.1443%	7,270	0	7,270	745	8,015
35 CIP Sal Rec PWE	8	0.0608%	3,061	0	3,061	314	3,375
36 HPD Police Records	1	0.0076%	383	0	383	39	422
37 General Services	1,155	8.7719%	441,927	0	441,927	45,282	487,209
38 HEC	18	0.1367%	6,887	0	6,887	706	7,593
40 Police	1,051	7.9821%	402,135	0	402,135	41,204	443,339
41 Dept of Neighborhoods	160	1.2152%	61,219	0	61,219	6,273	67,492
42 Fire	177	1.3443%	67,724	0	67,724	6,939	74,663
43 Municipal Court	816	6.1973%	312,219	0	312,219	31,991	344,210
44 Solid Waste	499	3.7898%	190,928	0	190,928	19,563	210,491
45 Houston Airport System (HAS)	1,422	10.7997%	544,087	0	544,087	55,749	599,836
46 Housing & Community Development	656	4.9822%	250,999	0	250,999	25,718	276,718
47 Library	181	1.3746%	69,254	0	69,254	7,096	76,350
48 Parks & Recreation	583	4.4277%	223,068	0	223,068	22,856	245,925
49 Health & Human Services Department	802	6.0910%	306,862	0	306,862	31,442	338,304
51 Fleet Management	1,438	10.9212%	550,209	0	550,209	56,377	606,586
52 Planning & Development	28	0.2127%	10,713	0	10,713	1,098	11,811

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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Purchasing Allocations

Dept:14 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	4	0.0304%	\$1,530	\$0	\$1,530	\$157	\$1,687
55 ARA-Insurance	13	0.0987%	4,974	0	4,974	510	5,484
56 ARA-BARC	25	0.1899%	9,566	0	9,566	980	10,546
57 ARA Parking	50	0.3797%	19,131	0	19,131	1,960	21,091
58 ARA Other	48	0.3645%	18,366	0	18,366	1,882	20,248
60 Legal Insurance	36	0.2734%	13,774	0	13,774	1,411	15,186
61 Legal Wkr Comp	1	0.0076%	383	0	383	39	422
62 Mayor Cable TV	22	0.1671%	8,418	0	8,418	863	9,280
63 Mayor other	254	1.9291%	97,186	0	97,186	9,958	107,144
65 HR Health Benefits	113	0.8582%	43,236	0	43,236	4,430	47,666
66 HR Long Term Disability	4	0.0304%	1,530	0	1,530	157	1,687
67 PWE Bldg Insp	271	2.0582%	103,690	0	103,690	10,625	114,315
68 PWE Stormwater	136	1.0329%	52,036	0	52,036	5,332	57,368
69 PWE DDSR	184	1.3974%	70,402	0	70,402	7,214	77,616
70 PWE Water & Sewer	1,638	12.4402%	626,733	0	626,733	64,218	690,951
72 PWE Other	50	0.3797%	19,131	0	19,131	1,960	21,091
74 CIP S/R Planning	1	0.0076%	383	0	383	39	422
75 CIP Sal Rec RE	5	0.0380%	1,913	0	1,913	196	2,109
76 CIP S/R Engrg	3	0.0228%	1,148	0	1,148	118	1,265
77 CIP S/R Constr	14	0.1063%	5,357	0	5,357	549	5,906
78 CIP S/R Eng/Const	3	0.0228%	1,148	0	1,148	118	1,265
79 CIP S/R Geo/Env	2	0.0152%	765	0	765	78	844
80 CIP S/R Other	2	0.0152%	765	0	765	78	844
92 Hurricane Ike Aid & Recovery	1	0.0076%	383	0	383	39	422
93 ARRA Reimbursement Fund	12	0.0911%	4,591	0	4,591	470	5,062
94 HR-W.C.	36	0.2734%	13,774	0	13,774	1,411	15,186
95 HITS Other	574	4.3594%	219,625	0	219,625	22,504	242,128
Subtotal	13,167	100.0000%	5,037,972	0	5,037,972	509,898	5,547,870
Direct Bills					0		0
Total					\$5,037,972		\$5,547,870

Basis Units: Number of purchasing transactions

Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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6/25/2015

Allocation Summary

Dept:14 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	43,236	43,236
4 Finance Dir Office	2,296	2,296
6 Finance City Council	765	765
7 Finance Public Fin	1,913	1,913
8 Finance General Accounting	2,296	2,296
9 Finance Internal Control	1,148	1,148
11 Finance Perform Mgmnt	1,913	1,913
12 Finance Treasury	3,444	3,444
13 Finance Business Svcs	1,913	1,913
14 Finance Strategic Purchasing	2,678	2,678
15 ARA Director Office	2,531	2,531
16 ARA Admin Svcs	1,265	1,265
17 ARA Operations	4,218	4,218
18 ARA Payroll Services	422	422
19 ARA Regulatory	422	422
20 HITS CIO	10,546	10,546
21 HITS EAS	6,749	6,749
23 HITS Radio	31,215	31,215
25 Office Business Opportunity	3,375	3,375
26 Mayor	7,171	7,171
27 Human Resources	40,495	40,495
28 Legal	7,593	7,593
30 City Council	7,593	7,593
31 City Controller's Office	54,416	54,416
32 Health Administration	28,684	28,684
33 Planning & Dev Admin	8,015	8,015
35 CIP Sal Rec PWE	3,375	3,375
36 HPD Police Records	422	422
37 General Services	487,209	487,209
38 HEC	7,593	7,593
40 Police	443,339	443,339
41 Dept of Neighborhoods	67,492	67,492
42 Fire	74,663	74,663
43 Municipal Court	344,210	344,210
44 Solid Waste	210,491	210,491
45 Houston Airport System (HAS)	599,836	599,836
46 Housing & Community Development	276,718	276,718
47 Library	76,350	76,350
48 Parks & Recreation	245,925	245,925
49 Health & Human Services Department	338,304	338,304

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:14 Finance Strategic Purchasing

Department	Purchasing	Total
51 Fleet Management	\$606,586	\$606,586
52 Planning & Development	11,811	11,811
54 Finance Other	1,687	1,687
55 ARA-Insurance	5,484	5,484
56 ARA-BARC	10,546	10,546
57 ARA Parking	21,091	21,091
58 ARA Other	20,248	20,248
60 Legal Insurance	15,186	15,186
61 Legal Wkr Comp	422	422
62 Mayor Cable TV	9,280	9,280
63 Mayor other	107,144	107,144
65 HR Health Benefits	47,666	47,666
66 HR Long Term Disability	1,687	1,687
67 PWE Bldg Insp	114,315	114,315
68 PWE Stormwater	57,368	57,368
69 PWE DDSR	77,616	77,616
70 PWE Water & Sewer	690,951	690,951
72 PWE Other	21,091	21,091
74 CIP S/R Planning	422	422
75 CIP Sal Rec RE	2,109	2,109
76 CIP S/R Engrg	1,265	1,265
77 CIP S/R Constr	5,906	5,906
78 CIP S/R Eng/Const	1,265	1,265
79 CIP S/R Geo/Env	844	844
80 CIP S/R Other	844	844
92 Hurricane Ike Aid & Recovery	422	422
93 ARRA Reimbursement Fund	5,062	5,062
94 HR-W.C.	15,186	15,186
95 HITS Other	242,128	242,128
Total	\$5,547,870	\$5,547,870

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.

- **Department Administration** - Costs have been allocated based on the number of FTE positions assigned to each affected or impacted department.
- **ARA Admin Non Parking** - Costs have been allocated based upon the number of FTE positions in departments served excluding Parking Management.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:15 ARA Director Office

Description		Amount	General Admin	ARA Dept Admin	ARA Non- Parking
<hr/>					
Personnel Costs					
Salaries	S1	401,158	0	401,158	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	148,854	0	148,854	0
Subtotal - Personnel Costs		550,012	0	550,012	0
<hr/>					
Services & Supplies Cost					
Supplies	S	26,719	0	26,719	0
Services	S	782,666	0	782,666	0
Mgmt Consulting Svcs	S	7,575	0	7,575	0
Subtotal - Services & Supplies		816,960	0	816,960	0
<hr/>					
Department Cost Total		1,366,972	0	1,366,972	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		1,366,972	0	1,366,972	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$1,366,972		\$1,366,972	\$0
		<hr/> <hr/>			

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non- Parking
1 City Hall Annex	\$1,760	\$0	\$1,760	\$0
Subtotal - Building Depreciation	1,760	0	1,760	0
2 Equip Deprec	5,188	0	5,188	0
Subtotal - Equipment Depreciation	5,188	0	5,188	0
3 Insurance Retirees	9,125	66	9,192	0
3 Memberships	409	3	412	0
3 Accounting & Consult	880	7	887	0
3 Interest Costs	2,479	19	2,498	0
3 Other Misc	940	7	947	0
3 Claims & Judge	481,279	3,493	484,772	0
3 Non-Dpt. Legal Svcs/Lobby	71	1	72	0
3 Walker Rent	543,088	3,941	547,029	0
Subtotal - Non-Departmental-Gen Gov	1,038,272	7,537	1,045,809	0
5 Budget	1,325	128	1,453	0
Subtotal - Finance Budget	1,325	128	1,453	0
8 Gen Acctng	722	64	786	0
8 Fixed Assets	9,966	870	10,836	0
8 Auditing Svcs	1,264	0	1,264	0
8 Fin Operations	574	38	611	0
Subtotal - Finance General Accounting	12,525	972	13,497	0
9 I. C. Auditing	318	38	356	0
Subtotal - Finance Internal Control	318	38	356	0
11 Perf Mgt Svcs	432	28	460	0
Subtotal - Finance Perform Mgmnt	432	28	460	0
12 Treasury	374	50	424	0
Subtotal - Finance Treasury	374	50	424	0
13 Fin Business Svcs	201	17	218	0

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non- Parking
Subtotal - Finance Business Svcs	\$201	\$17	\$218	\$0
14 Purchasing	2,296	235	2,531	0
Subtotal - Finance Strategic Purch	2,296	235	2,531	0
16 Busi Office	0	12,804	12,804	0
Subtotal - ARA Admin Svcs	0	12,804	12,804	0
17 Mailroom	0	43,859	43,859	0
17 Property	0	10,355	10,355	0
17 Records	0	141	141	0
17 3-1-1 Svcs *	0	273,917	0	273,917
Subtotal - ARA Operations	0	328,272	54,355	273,917
18 Payroll Svcs	0	941	941	0
Subtotal - ARA Payroll Services	0	941	941	0
19 Franchise	0	575	575	0
Subtotal - ARA Regulatory	0	575	575	0
21 Enterprise Appl	0	33,677	33,677	0
21 EGIS	0	3,990	3,990	0
Subtotal - HITS EAS	0	37,668	37,668	0
22 Client Svcs	0	31,704	31,704	0
22 NW Data	0	47,224	47,224	0
22 NW Voice	0	24,886	24,886	0
22 Enterprise Optns	0	3,327	3,327	0
Subtotal - HITS EIS	0	107,141	107,141	0
24 IT Proj Mgt	0	300	300	0
Subtotal - HITS Project Mgt Office	0	300	300	0
25 Cert/SBDD	0	286	286	0
25 Contract Compliance	0	7,779	7,779	0

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non- Parking
25 Vendor/External Affairs	\$0	\$56	\$56	\$0
Subtotal - Office Business Opportunity	0	8,121	8,121	0
26 City Mayor Admin	0	609	609	0
26 I Gov Relats	0	104	104	0
Subtotal - Mayor	0	713	713	0
27 Selection	0	45,108	45,108	0
27 Personnel Svcs	0	347	347	0
Subtotal - Human Resources	0	45,456	45,456	0
28 Legal Svcs *	0	421,117	0	421,117
28 Inspector General	0	37,603	37,603	0
Subtotal - Legal	0	458,721	37,603	421,117
29 City Sec Svcs	0	346	346	0
Subtotal - City Secretary	0	346	346	0
30 City Council Svcs	0	3,870	3,870	0
Subtotal - City Council	0	3,870	3,870	0
31 Controller Fin Svcs	0	5,023	5,023	0
31 Controller Treasury	0	680	680	0
Subtotal - City Controller's Office	0	5,702	5,702	0
37 Design & Const	0	111	111	0
37 Building Svcs	0	267,090	267,090	0
37 Utilities	0	100,413	100,413	0
37 Real Estate	0	28,178	28,178	0
Subtotal - General Services	0	395,793	395,793	0
Total Incoming	1,062,692	1,415,428	1,783,086	695,034
C. Total Allocated		\$3,845,092	\$3,150,058	\$695,034
			81.92%	18.08%

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

ARA Dept Admin Allocations

Dept:15 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 ARA Admin Svcs	8.00	2.2403%	\$54,431	\$0	\$54,431	\$16,139	\$70,570
17 ARA Operations	99.33	27.8157%	675,829	0	675,829	200,383	876,212
18 ARA Payroll Services	50.36	14.1025%	342,643	0	342,643	101,594	444,237
19 ARA Regulatory	5.00	1.4002%	34,019	0	34,019	10,087	44,106
55 ARA-Insurance	5.00	1.4002%	34,019	0	34,019	10,087	44,106
56 ARA-BARC	83.33	23.3352%	566,967	0	566,967	168,105	735,072
57 ARA Parking	70.01	19.6052%	476,339	0	476,339	141,234	617,574
58 ARA Other	36.07	10.1008%	245,416	0	245,416	72,766	318,181
Subtotal	357.10	100.0000%	2,429,663	0	2,429,663	720,394	3,150,058
Direct Bills					0		0
Total					\$2,429,663		\$3,150,058

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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6/25/2015

ARA Non-Parking Allocations

Dept:15 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 ARA Admin Svcs	8.00	2.7866%	\$0	\$0	\$0	\$19,368	\$19,368
17 ARA Operations	99.33	34.5989%	0	0	0	240,474	240,474
18 ARA Payroll Services	50.36	17.5415%	0	0	0	121,920	121,920
19 ARA Regulatory	5.00	1.7416%	0	0	0	12,105	12,105
55 ARA-Insurance	5.00	1.7416%	0	0	0	12,105	12,105
56 ARA-BARC	83.33	29.0257%	0	0	0	201,739	201,739
58 ARA Other	36.07	12.5640%	0	0	0	87,324	87,324
Subtotal	287.09	100.0000%	0	0	0	695,034	695,034
Direct Bills					0		0
Total					\$0		\$695,034

Basis Units: Number of FTE positions supported excl Parking

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:15 ARA Director Office

Department	ARA Dept Admin	ARA Non- Parking	Total
0 Direct Billed	\$0	\$0	\$0
16 ARA Admin Svcs	70,570	19,368	89,937
17 ARA Operations	876,212	240,474	1,116,686
18 ARA Payroll Services	444,237	121,920	566,156
19 ARA Regulatory	44,106	12,105	56,211
55 ARA-Insurance	44,106	12,105	56,211
56 ARA-BARC	735,072	201,739	936,811
57 ARA Parking	617,574	0	617,574
58 ARA Other	318,181	87,324	405,505
Total	\$3,150,058	\$695,034	\$3,845,091

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

The Administrative Services division provides various support services for many of the city 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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:16 ARA Admin Svcs

Description		Amount	General Admin	Busi Office
<hr/>				
Personnel Costs				
Salaries	S1	557,532	0	557,532
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	220,605	0	220,605
Subtotal - Personnel Costs		<hr/> 778,136	0	<hr/> 778,136
Services & Supplies Cost				
Supplies	S	2,180	0	2,180
Services	S	211,278	0	211,278
Subtotal - Services & Supplies		<hr/> 213,457	0	<hr/> 213,457
Department Cost Total		991,594	0	991,594
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		991,594	0	991,594
General Admin Distribution			0	0
Grand Total		<hr/> \$991,594		<hr/> \$991,594

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:16 ARA Admin Svcs

Department	First Incoming	Second Incoming	Busi Office
3 Insurance Retirees	\$16,899	\$123	\$17,022
3 Memberships	757	5	763
3 Accounting & Consult	510	4	513
3 Interest Costs	1,798	14	1,812
3 Other Misc	682	5	687
3 Non-Dpt. Legal Svcs/Lobby	132	1	133
Subtotal - Non-Departmental-Gen Gov	20,778	152	20,930
5 Budget	767	74	841
Subtotal - Finance Budget	767	74	841
8 Gen Acctng	418	37	455
8 Auditing Svcs	732	0	732
8 Fin Operations	416	27	444
Subtotal - Finance General Accounting	1,566	64	1,630
9 I. C. Auditing	231	28	259
Subtotal - Finance Internal Control	231	28	259
11 Perf Mgt Svcs	313	20	334
Subtotal - Finance Perform Mgmnt	313	20	334
12 Treasury	271	37	308
Subtotal - Finance Treasury	271	37	308
13 Fin Business Svcs	146	12	158
Subtotal - Finance Business Svcs	146	12	158
14 Purchasing	1,148	118	1,265
Subtotal - Finance Strategic Purch	1,148	118	1,265
15 ARA Dept Admin	54,431	16,139	70,570
15 ARA Non-Parking	0	19,368	19,368
Subtotal - ARA Director Office	54,431	35,506	89,937
16 Busi Office	0	23,712	23,712

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:16 ARA Admin Svcs

Department	First Incoming	Second Incoming	Busi Office
Subtotal - ARA Admin Svcs	\$0	\$23,712	\$23,712
17 Records	0	261	261
Subtotal - ARA Operations	0	261	261
18 Payroll Svcs	0	1,742	1,742
Subtotal - ARA Payroll Services	0	1,742	1,742
19 Franchise	0	417	417
Subtotal - ARA Regulatory	0	417	417
21 IT ERP	0	214,816	214,816
Subtotal - HITS EAS	0	214,816	214,816
22 Enterprise Optns	0	1,926	1,926
Subtotal - HITS EIS	0	1,926	1,926
24 IT Proj Mgt	0	556	556
Subtotal - HITS Project Mgt Office	0	556	556
25 Cert/SBDD	0	530	530
25 Analytics & Reporting	0	5,281	5,281
25 Dept Services	0	9,514	9,514
25 Vendor/External Affairs	0	103	103
Subtotal - Office Business Opportunity	0	15,428	15,428
26 City Mayor Admin	0	1,128	1,128
26 I Gov Relats	0	192	192
Subtotal - Mayor	0	1,321	1,321
27 Personnel Svcs	0	643	643
Subtotal - Human Resources	0	643	643
29 City Sec Svcs	0	251	251
Subtotal - City Secretary	0	251	251
30 City Council Svcs	0	2,807	2,807

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:16 ARA Admin Svcs

Department	First Incoming	Second Incoming	Busi Office
Subtotal - City Council	\$0	\$2,807	\$2,807
31 Controller Fin Svcs	0	2,907	2,907
31 Controller Treasury	0	493	493
Subtotal - City Controller's Office	0	3,401	3,401
Total Incoming	79,651	303,292	382,943
C. Total Allocated		<u>\$1,374,537</u>	<u>\$1,374,537</u>
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Busi Office Allocations

Dept:16 ARA Admin Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 ARA Director Office	4.32	1.1953%	\$12,804	\$0	\$12,804	\$0	\$12,804
16 ARA Admin Svcs	8.00	2.2135%	23,712	0	23,712	0	23,712
17 ARA Operations	99.33	27.4833%	294,413	0	294,413	86,296	380,709
18 ARA Payroll Services	50.36	13.9339%	149,266	0	149,266	43,752	193,018
19 ARA Regulatory	5.00	1.3834%	14,820	0	14,820	4,344	19,164
55 ARA-Insurance	5.00	1.3834%	14,820	0	14,820	4,344	19,164
56 ARA-BARC	83.33	23.0563%	246,989	0	246,989	72,396	319,385
57 ARA Parking	70.01	19.3708%	207,509	0	207,509	60,823	268,332
58 ARA Other	36.07	9.9801%	106,911	0	106,911	31,337	138,248
Subtotal	361.42	100.0000%	1,071,245	0	1,071,245	303,292	1,374,537
Direct Bills					0		0
Total					\$1,071,245		\$1,374,537

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:16 ARA Admin Svcs

Department	Busi Office	Total
0 Direct Billed	\$0	\$0
15 ARA Director Office	12,804	12,804
16 ARA Admin Svcs	23,712	23,712
17 ARA Operations	380,709	380,709
18 ARA Payroll Services	193,018	193,018
19 ARA Regulatory	19,164	19,164
55 ARA-Insurance	19,164	19,164
56 ARA-BARC	319,385	319,385
57 ARA Parking	268,332	268,332
58 ARA Other	138,248	138,248
Total	\$1,374,537	\$1,374,537

ADMINISTRATION AND REGULATORY AFFAIRS - OPERATIONS
NATURE AND EXTENT OF SERVICES

The Operations division provides various support services for many of the city 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 FTEs 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 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:17 ARA Operations

Description		Amount	General Admin	Mailroom	Property	Records	3-1-1 Svcs
<hr/>							
Personnel Costs							
Salaries	S1	4,044,205	0	133,242	158,181	394,485	3,358,298
<i>Salary % Split</i>			<i>.00%</i>	<i>3.29%</i>	<i>3.91%</i>	<i>9.75%</i>	<i>83.04%</i>
Benefits	P	2,054,354	0	75,519	119,053	180,699	1,679,084
Subtotal - Personnel Costs		6,098,560	0	208,761	277,234	575,183	5,037,382
<hr/>							
Services & Supplies Cost							
Supplies	P	20,776	0	924	6,931	1,393	11,528
Services	P	446,428	0	38,173	38,048	28,122	342,085
Subtotal - Services & Supplies		467,204	0	39,097	44,979	29,515	353,613
<hr/>							
Department Cost Total		6,565,764	0	247,858	322,213	604,698	5,390,995
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		6,565,764	0	247,858	322,213	604,698	5,390,995
<hr/>							
General Admin Distribution			0	0	0	0	0
<hr/>							
Grand Total		\$6,565,764		\$247,858	\$322,213	\$604,698	\$5,390,995
<hr/>							

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:17 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$209,822	\$1,523	\$6,963	\$8,266	\$20,615	\$175,500
3 Memberships	9,400	68	312	370	924	7,862
3 Accounting & Consult	4,215	31	140	166	414	3,526
3 Interest Costs	11,906	91	395	469	1,170	9,962
3 Other Misc	4,515	35	150	178	444	3,778
3 Non-Dpt. Legal Svcs/Lobby	1,643	12	55	65	161	1,374
3 Walker Rent *	256,044	1,858	0	0	0	257,902
Subtotal - Non-Departmental-Gen Gov	497,545	3,618	8,015	9,515	23,728	459,906
5 Budget	6,345	613	229	272	679	5,777
Subtotal - Finance Budget	6,345	613	229	272	679	5,777
8 Gen Acctng	3,457	307	124	147	367	3,125
8 Auditing Svcs	6,051	0	199	237	590	5,025
8 Fin Operations	2,757	180	97	115	286	2,439
Subtotal - Finance General Accounting	12,265	487	420	499	1,244	10,589
9 I. C. Auditing	1,529	183	56	67	167	1,421
Subtotal - Finance Internal Control	1,529	183	56	67	167	1,421
11 Perf Mgt Svcs	2,075	134	73	86	216	1,835
Subtotal - Finance Perform Mgmnt	2,075	134	73	86	216	1,835
12 Treasury	1,795	242	67	80	199	1,692
Subtotal - Finance Treasury	1,795	242	67	80	199	1,692
13 Fin Business Svcs	967	80	34	41	102	870
Subtotal - Finance Business Svcs	967	80	34	41	102	870
14 Purchasing	3,826	392	139	165	411	3,503
Subtotal - Finance Strategic Purch	3,826	392	139	165	411	3,503
15 ARA Dept Admin	675,829	200,383	28,868	34,271	85,468	727,604
15 ARA Non-Parking	0	240,474	7,923	9,406	23,457	199,689
Subtotal - ARA Director Office	675,829	440,857	36,791	43,677	108,925	927,293
16 Busi Office	294,413	86,296	12,543	14,891	37,136	316,140

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:17 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Subtotal - ARA Admin Svcs	\$294,413	\$86,296	\$12,543	\$14,891	\$37,136	\$316,140
17 Records	0	3,240	107	127	316	2,691
Subtotal - ARA Operations	0	3,240	107	127	316	2,691
18 Payroll Svcs	0	21,628	713	846	2,110	17,960
Subtotal - ARA Payroll Services	0	21,628	713	846	2,110	17,960
19 Franchise	0	2,764	91	108	270	2,295
Subtotal - ARA Regulatory	0	2,764	91	108	270	2,295
22 Enterprise Optns	0	15,930	525	623	1,554	13,228
Subtotal - HITS EIS	0	15,930	525	623	1,554	13,228
24 IT Proj Mgt	0	6,902	227	270	673	5,731
Subtotal - HITS Project Mgt Office	0	6,902	227	270	673	5,731
25 Cert/SBDD	0	6,583	217	257	642	5,467
25 Vendor/External Affairs	0	1,282	42	50	125	1,064
Subtotal - Office Business Opportunity	0	7,865	259	308	767	6,531
26 City Mayor Admin	0	14,011	462	548	1,367	11,634
26 I Gov Relats	0	2,387	79	93	233	1,982
Subtotal - Mayor	0	16,398	540	641	1,600	13,617
27 Personnel Svcs	0	7,982	263	312	779	6,628
Subtotal - Human Resources	0	7,982	263	312	779	6,628
29 City Sec Svcs	0	1,661	55	65	162	1,379
Subtotal - City Secretary	0	1,661	55	65	162	1,379
30 City Council Svcs	0	18,588	612	727	1,813	15,435
Subtotal - City Council	0	18,588	612	727	1,813	15,435
31 Controller Fin Svcs	0	24,048	792	941	2,346	19,969

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
31 Controller Treasury	\$0	\$3,265	\$108	\$128	\$318	\$2,711
Subtotal - City Controller's Office	0	27,313	900	1,068	2,664	22,680
37 Real Estate	0	8,429	278	330	822	6,999
Subtotal - General Services	0	8,429	278	330	822	6,999
Total Incoming	1,496,589	671,602	62,937	74,717	186,336	1,844,201
C. Total Allocated		\$8,733,955	\$310,795	\$396,930	\$791,034	\$7,235,195
			3.56%	4.54%	9.06%	82.84%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Mailroom Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	145	6.6544%	\$19,213	\$0	\$19,213	\$0	\$19,213
15 ARA Director Office	331	15.1905%	43,859	0	43,859	0	43,859
20 HITS CIO	137	6.2873%	18,153	0	18,153	1,775	19,928
25 Office Business Opportunity	32	1.4686%	4,240	0	4,240	415	4,655
26 Mayor	79	3.6255%	10,468	0	10,468	1,024	11,492
27 Human Resources	178	8.1689%	23,586	0	23,586	2,306	25,892
28 Legal	167	7.6641%	22,128	0	22,128	2,164	24,292
29 City Secretary	10	0.4589%	1,325	0	1,325	130	1,455
30 City Council	75	3.4419%	9,938	0	9,938	972	10,910
31 City Controller's Office	65	2.9830%	8,613	0	8,613	842	9,455
33 Planning & Dev Admin	80	3.6714%	10,600	0	10,600	1,037	11,637
34 PWE Administration Indirect	663	30.4268%	87,851	0	87,851	8,590	96,442
37 General Services	93	4.2680%	12,323	0	12,323	1,205	13,528
41 Dept of Neighborhoods	23	1.0555%	3,048	0	3,048	298	3,346
43 Municipal Court	30	1.3768%	3,975	0	3,975	389	4,364
44 Solid Waste	40	1.8357%	5,300	0	5,300	518	5,818
51 Fleet Management	31	1.4227%	4,108	0	4,108	402	4,509
Subtotal	2,179	100.0000%	288,730	0	288,730	22,066	310,795
Direct Bills					0		0
Total					\$288,730		\$310,795

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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Property Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	229	1.2948%	\$4,800	\$0	\$4,800	\$0	\$4,800
15 ARA Director Office	494	2.7932%	10,355	0	10,355	0	10,355
20 HITS CIO	1,315	7.4353%	27,565	0	27,565	2,031	29,596
25 Office Business Opportunity	17	0.0961%	356	0	356	26	383
26 Mayor	37	0.2092%	776	0	776	57	833
27 Human Resources	15	0.0848%	314	0	314	23	338
28 Legal	23	0.1300%	482	0	482	36	518
30 City Council	22	0.1244%	461	0	461	34	495
31 City Controller's Office	5	0.0283%	105	0	105	8	113
32 Health Administration	1,049	5.9312%	21,989	0	21,989	1,620	23,609
33 Planning & Dev Admin	64	0.3619%	1,342	0	1,342	99	1,440
37 General Services	301	1.7019%	6,310	0	6,310	465	6,774
38 HEC	3	0.0170%	63	0	63	5	68
40 Police	4,161	23.5271%	87,223	0	87,223	6,426	93,649
41 Dept of Neighborhoods	26	0.1470%	545	0	545	40	585
42 Fire	3,248	18.3648%	68,085	0	68,085	5,016	73,100
43 Municipal Court	224	1.2665%	4,695	0	4,695	346	5,041
44 Solid Waste	706	3.9919%	14,799	0	14,799	1,090	15,889
47 Library	2,348	13.2760%	49,219	0	49,219	3,626	52,845
48 Parks & Recreation	3,080	17.4149%	64,563	0	64,563	4,756	69,319
51 Fleet Management	319	1.8037%	6,687	0	6,687	493	7,180
Subtotal	17,686	100.0000%	370,734	0	370,734	26,196	396,930
Direct Bills					0		0
Total					\$370,734		\$396,930

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

Source: Asset Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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Records Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$283	\$0	\$283	\$0	\$283
5 Finance Budget	13.47	0.0605%	439	0	439	0	439
6 Finance City Council	5.00	0.0225%	163	0	163	0	163
7 Finance Public Fin	5.09	0.0229%	166	0	166	0	166
8 Finance General Accounting	14.73	0.0662%	480	0	480	0	480
9 Finance Internal Control	3.21	0.0144%	105	0	105	0	105
10 Finance Grants	5.99	0.0269%	195	0	195	0	195
11 Finance Perform Mgmnt	4.68	0.0210%	153	0	153	0	153
12 Finance Treasury	2.58	0.0116%	84	0	84	0	84
13 Finance Business Svcs	2.50	0.0112%	82	0	82	0	82
14 Finance Strategic Purchasing	32.63	0.1467%	1,064	0	1,064	0	1,064
15 ARA Director Office	4.32	0.0194%	141	0	141	0	141
16 ARA Admin Svcs	8.00	0.0360%	261	0	261	0	261
17 ARA Operations	99.33	0.4465%	3,240	0	3,240	0	3,240
18 ARA Payroll Services	50.36	0.2264%	1,643	0	1,643	149	1,792
19 ARA Regulatory	5.00	0.0225%	163	0	163	15	178
20 HITS CIO	14.47	0.0650%	472	0	472	43	515
21 HITS EAS	28.09	0.1263%	916	0	916	83	1,000
22 HITS EIS	60.85	0.2735%	1,985	0	1,985	180	2,165
23 HITS Radio	32.18	0.1446%	1,050	0	1,050	95	1,145
24 HITS Project Mgt Office	9.29	0.0418%	303	0	303	28	331
25 Office Business Opportunity	28.42	0.1277%	927	0	927	84	1,011
26 Mayor	41.76	0.1877%	1,362	0	1,362	124	1,486
27 Human Resources	169.76	0.7630%	5,537	0	5,537	503	6,041
28 Legal	119.73	0.5382%	3,905	0	3,905	355	4,260
29 City Secretary	10.72	0.0482%	350	0	350	32	381
30 City Council	74.60	0.3353%	2,433	0	2,433	221	2,655
31 City Controller's Office	65.47	0.2943%	2,136	0	2,136	194	2,330
32 Health Administration	83.17	0.3738%	2,713	0	2,713	247	2,959
33 Planning & Dev Admin	12.92	0.0581%	421	0	421	38	460
35 CIP Sal Rec PWE	16.68	0.0750%	544	0	544	49	594
36 HPD Police Records	92.20	0.4144%	3,007	0	3,007	273	3,281
37 General Services	233.22	1.0483%	7,607	0	7,607	691	8,299
38 HEC	243.82	1.0959%	7,953	0	7,953	723	8,676
40 Police	6,747.02	30.3265%	220,081	0	220,081	20,001	240,082
41 Dept of Neighborhoods	152.26	0.6844%	4,967	0	4,967	451	5,418
42 Fire	4,224.45	18.9881%	137,797	0	137,797	12,523	150,320
43 Municipal Court	311.23	1.3989%	10,152	0	10,152	923	11,075
44 Solid Waste	461.11	2.0726%	15,041	0	15,041	1,367	16,408
45 Houston Airport System (HAS)	1,363.70	6.1296%	44,483	0	44,483	4,043	48,525
46 Housing & Community Development	163.80	0.7362%	5,343	0	5,343	486	5,829
47 Library	497.54	2.2363%	16,229	0	16,229	1,475	17,704

CITY OF HOUSTON, TEXAS
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Records Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$24,905	\$0	\$24,905	\$2,263	\$27,168
49 Health & Human Services Department	1,073.96	4.8272%	35,032	0	35,032	3,184	38,215
50 Convention & Entertainment	22.67	0.1019%	739	0	739	67	807
51 Fleet Management	374.08	1.6814%	12,202	0	12,202	1,109	13,311
52 Planning & Development	74.84	0.3364%	2,441	0	2,441	222	2,663
54 Finance Other	12.62	0.0567%	412	0	412	37	449
55 ARA-Insurance	5.00	0.0225%	163	0	163	15	178
56 ARA-BARC	83.33	0.3746%	2,718	0	2,718	247	2,965
57 ARA Parking	70.01	0.3147%	2,284	0	2,284	208	2,491
58 ARA Other	36.07	0.1621%	1,177	0	1,177	107	1,283
59 IT Public Services	16.06	0.0722%	524	0	524	48	571
60 Legal Insurance	51.20	0.2301%	1,670	0	1,670	152	1,822
61 Legal Wkr Comp	2.00	0.0090%	65	0	65	6	71
62 Mayor Cable TV	16.44	0.0739%	536	0	536	49	585
63 Mayor other	10.50	0.0472%	342	0	342	31	374
64 TIRZ	24.09	0.1083%	786	0	786	71	857
65 HR Health Benefits	46.66	0.2097%	1,522	0	1,522	138	1,660
67 PWE Bldg Insp	513.36	2.3075%	16,745	0	16,745	1,522	18,267
68 PWE Stormwater	377.72	1.6978%	12,321	0	12,321	1,120	13,441
69 PWE DDSR	505.22	2.2709%	16,480	0	16,480	1,498	17,977
70 PWE Water & Sewer	2,220.15	9.9791%	72,419	0	72,419	6,581	79,001
71 PWE Houston Transtar	7.99	0.0359%	261	0	261	24	284
72 PWE Other	13.64	0.0613%	445	0	445	40	485
73 Houston Permit Center	4.42	0.0199%	144	0	144	13	157
74 CIP S/R Planning	11.29	0.0507%	368	0	368	33	402
75 CIP Sal Rec RE	33.07	0.1486%	1,079	0	1,079	98	1,177
76 CIP S/R Engrg	99.80	0.4486%	3,255	0	3,255	296	3,551
77 CIP S/R Constr	105.41	0.4738%	3,438	0	3,438	312	3,751
78 CIP S/R Eng/Const	14.37	0.0646%	469	0	469	43	511
79 CIP S/R Geo/Env	10.96	0.0493%	358	0	358	32	390
80 CIP S/R Other	17.27	0.0776%	563	0	563	51	615
81 CIP S/R GSD	29.23	0.1314%	953	0	953	87	1,040
94 HR-W.C.	29.49	0.1326%	962	0	962	87	1,049
95 HITS Other	47.45	0.2133%	1,548	0	1,548	141	1,688

**CITY OF HOUSTON, TEXAS
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Records Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	725,705	0	725,705	65,329	791,034
Direct Bills					0		0
Total					\$725,705		\$791,034

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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3-1-1 Svcs Allocations

Dept:17 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	630	0.0389%	\$2,595	\$0	\$2,595	\$0	\$2,595
15 ARA Director Office	66,505	4.1023%	273,917	0	273,917	0	273,917
20 HITS CIO	3,371	0.2079%	13,884	0	13,884	1,210	15,095
25 Office Business Opportunity	343	0.0212%	1,413	0	1,413	123	1,536
26 Mayor	5,911	0.3646%	24,346	0	24,346	2,122	26,468
27 Human Resources	5,373	0.3314%	22,130	0	22,130	1,929	24,059
28 Legal	1,480	0.0913%	6,096	0	6,096	531	6,627
29 City Secretary	1,346	0.0830%	5,544	0	5,544	483	6,027
30 City Council	2,681	0.1654%	11,042	0	11,042	963	12,005
31 City Controller's Office	430	0.0265%	1,771	0	1,771	154	1,925
34 PWE Administration Indirect	296,074	18.2630%	1,219,451	0	1,219,451	106,312	1,325,763
37 General Services	3,003	0.1852%	12,369	0	12,369	1,078	13,447
38 HEC	94	0.0058%	387	0	387	34	421
40 Police	99,345	6.1280%	409,176	0	409,176	35,672	444,848
41 Dept of Neighborhoods	32,784	2.0222%	135,029	0	135,029	11,772	146,801
42 Fire	8,523	0.5257%	35,104	0	35,104	3,060	38,164
43 Municipal Court	515,100	31.7733%	2,121,562	0	2,121,562	184,958	2,306,520
44 Solid Waste	286,210	17.6545%	1,178,824	0	1,178,824	102,770	1,281,594
45 Houston Airport System (HAS)	266	0.0164%	1,096	0	1,096	96	1,191
46 Housing & Community Development	2,156	0.1330%	8,880	0	8,880	774	9,654
47 Library	2,068	0.1276%	8,518	0	8,518	743	9,260
48 Parks & Recreation	11,236	0.6931%	46,278	0	46,278	4,035	50,313
49 Health & Human Services Department	51,239	3.1606%	211,040	0	211,040	18,399	229,439
51 Fleet Management	3	0.0002%	12	0	12	1	13
52 Planning & Development	1,312	0.0809%	5,404	0	5,404	471	5,875
57 ARA Parking	58,583	3.6136%	241,288	0	241,288	21,036	262,324
96 Other	165,106	10.1844%	680,028	0	680,028	59,285	739,313
Subtotal	1,621,172	100.0000%	6,677,184	0	6,677,184	558,012	7,235,195
Direct Bills					0		0
Total					\$6,677,184		\$7,235,195

Basis Units: Number of contacts per department

Source: Contact Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:17 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	19,213	4,800	283	2,595	26,892
5 Finance Budget	0	0	439	0	439
6 Finance City Council	0	0	163	0	163
7 Finance Public Fin	0	0	166	0	166
8 Finance General Accounting	0	0	480	0	480
9 Finance Internal Control	0	0	105	0	105
10 Finance Grants	0	0	195	0	195
11 Finance Perform Mgmnt	0	0	153	0	153
12 Finance Treasury	0	0	84	0	84
13 Finance Business Svcs	0	0	82	0	82
14 Finance Strategic Purchasing	0	0	1,064	0	1,064
15 ARA Director Office	43,859	10,355	141	273,917	328,272
16 ARA Admin Svcs	0	0	261	0	261
17 ARA Operations	0	0	3,240	0	3,240
18 ARA Payroll Services	0	0	1,792	0	1,792
19 ARA Regulatory	0	0	178	0	178
20 HITS CIO	19,928	29,596	515	15,095	65,134
21 HITS EAS	0	0	1,000	0	1,000
22 HITS EIS	0	0	2,165	0	2,165
23 HITS Radio	0	0	1,145	0	1,145
24 HITS Project Mgt Office	0	0	331	0	331
25 Office Business Opportunity	4,655	383	1,011	1,536	7,585
26 Mayor	11,492	833	1,486	26,468	40,279
27 Human Resources	25,892	338	6,041	24,059	56,330
28 Legal	24,292	518	4,260	6,627	35,697
29 City Secretary	1,455	0	381	6,027	7,863
30 City Council	10,910	495	2,655	12,005	26,064
31 City Controller's Office	9,455	113	2,330	1,925	13,823
32 Health Administration	0	23,609	2,959	0	26,569
33 Planning & Dev Admin	11,637	1,440	460	0	13,537
34 PWE Administration Indirect	96,442	0	0	1,325,763	1,422,205
35 CIP Sal Rec PWE	0	0	594	0	594
36 HPD Police Records	0	0	3,281	0	3,281
37 General Services	13,528	6,774	8,299	13,447	42,048
38 HEC	0	68	8,676	421	9,164
40 Police	0	93,649	240,082	444,848	778,579
41 Dept of Neighborhoods	3,346	585	5,418	146,801	156,149
42 Fire	0	73,100	150,320	38,164	261,585
43 Municipal Court	4,364	5,041	11,075	2,306,520	2,327,000
44 Solid Waste	5,818	15,889	16,408	1,281,594	1,319,710

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:17 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
45 Houston Airport System (HAS)	\$0	\$0	\$48,525	\$1,191	\$49,716
46 Housing & Community Development	0	0	5,829	9,654	15,483
47 Library	0	52,845	17,704	9,260	79,809
48 Parks & Recreation	0	69,319	27,168	50,313	146,800
49 Health & Human Services Department	0	0	38,215	229,439	267,654
50 Convention & Entertainment	0	0	807	0	807
51 Fleet Management	4,509	7,180	13,311	13	25,013
52 Planning & Development	0	0	2,663	5,875	8,538
54 Finance Other	0	0	449	0	449
55 ARA-Insurance	0	0	178	0	178
56 ARA-BARC	0	0	2,965	0	2,965
57 ARA Parking	0	0	2,491	262,324	264,815
58 ARA Other	0	0	1,283	0	1,283
59 IT Public Services	0	0	571	0	571
60 Legal Insurance	0	0	1,822	0	1,822
61 Legal Wkr Comp	0	0	71	0	71
62 Mayor Cable TV	0	0	585	0	585
63 Mayor other	0	0	374	0	374
64 TIRZ	0	0	857	0	857
65 HR Health Benefits	0	0	1,660	0	1,660
67 PWE Bldg Insp	0	0	18,267	0	18,267
68 PWE Stormwater	0	0	13,441	0	13,441
69 PWE DDSR	0	0	17,977	0	17,977
70 PWE Water & Sewer	0	0	79,001	0	79,001
71 PWE Houston Transtar	0	0	284	0	284
72 PWE Other	0	0	485	0	485
73 Houston Permit Center	0	0	157	0	157
74 CIP S/R Planning	0	0	402	0	402
75 CIP Sal Rec RE	0	0	1,177	0	1,177
76 CIP S/R Engrg	0	0	3,551	0	3,551
77 CIP S/R Constr	0	0	3,751	0	3,751
78 CIP S/R Eng/Const	0	0	511	0	511
79 CIP S/R Geo/Env	0	0	390	0	390
80 CIP S/R Other	0	0	615	0	615
81 CIP S/R GSD	0	0	1,040	0	1,040
94 HR-W.C.	0	0	1,049	0	1,049
95 HITS Other	0	0	1,688	0	1,688
96 Other	0	0	0	739,313	739,313
Total	\$310,795	\$396,930	\$791,034	\$7,235,195	\$8,733,954

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

The Payroll Services division delivers accurate, reliable, and timely payroll and financial services for all of the city employees. All costs have been allocated based upon the number of FTE positions for all funds. Direct billed services have been credited.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:18 ARA Payroll Services

Description		Amount	General Admin	Payroll Svcs
<hr/>				
Personnel Costs				
Salaries	S1	2,842,198	0	2,842,198
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,314,409	0	1,314,409
Subtotal - Personnel Costs		<u>4,156,607</u>	0	<u>4,156,607</u>
Services & Supplies Cost				
Supplies	S	9,708	0	9,708
Services	S	52,618	0	52,618
Subtotal - Services & Supplies		<u>62,327</u>	0	<u>62,327</u>
Department Cost Total		4,218,934	0	4,218,934
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		4,218,934	0	4,218,934
General Admin Distribution			0	0
Grand Total		<u><u>\$4,218,934</u></u>		<u><u>\$4,218,934</u></u>

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:18 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$106,379	\$772	\$107,151
3 Memberships	4,766	35	4,800
3 Accounting & Consult	635	5	640
3 Interest Costs	7,650	59	7,709
3 Other Misc	2,901	22	2,923
3 Non-Dpt. Legal Svcs/Lobby	833	6	839
Subtotal - Non-Departmental-Gen Gov	123,165	898	124,063
5 Budget	956	92	1,049
Subtotal - Finance Budget	956	92	1,049
8 Gen Acctng	521	46	567
8 Auditing Svcs	912	0	912
8 Fin Operations	1,771	116	1,887
Subtotal - Finance General Accounting	3,204	162	3,366
9 I. C. Auditing	982	117	1,100
Subtotal - Finance Internal Control	982	117	1,100
11 Perf Mgt Svcs	1,334	86	1,420
Subtotal - Finance Perform Mgmnt	1,334	86	1,420
12 Treasury	1,154	156	1,309
Subtotal - Finance Treasury	1,154	156	1,309
13 Fin Business Svcs	621	52	673
Subtotal - Finance Business Svcs	621	52	673
14 Purchasing	383	39	422
Subtotal - Finance Strategic Purch	383	39	422
15 ARA Dept Admin	342,643	101,594	444,237
15 ARA Non-Parking	0	121,920	121,920
Subtotal - ARA Director Office	342,643	223,513	566,156
16 Busi Office	149,266	43,752	193,018

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:18 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - ARA Admin Svcs	\$149,266	\$43,752	\$193,018
17 Records	1,643	149	1,792
Subtotal - ARA Operations	1,643	149	1,792
18 Payroll Svcs	0	10,965	10,965
Subtotal - ARA Payroll Services	0	10,965	10,965
19 Franchise	0	1,776	1,776
Subtotal - ARA Regulatory	0	1,776	1,776
22 Enterprise Optns	0	2,401	2,401
Subtotal - HITS EIS	0	2,401	2,401
24 IT Proj Mgt	0	3,499	3,499
Subtotal - HITS Project Mgt Office	0	3,499	3,499
25 Cert/SBDD	0	3,338	3,338
25 Vendor/External Affairs	0	650	650
Subtotal - Office Business Opportunity	0	3,987	3,987
26 City Mayor Admin	0	7,103	7,103
26 I Gov Relats	0	1,210	1,210
Subtotal - Mayor	0	8,314	8,314
27 Personnel Svcs	0	4,047	4,047
Subtotal - Human Resources	0	4,047	4,047
29 City Sec Svcs	0	1,067	1,067
Subtotal - City Secretary	0	1,067	1,067
30 City Council Svcs	0	11,944	11,944
Subtotal - City Council	0	11,944	11,944
31 Controller Fin Svcs	0	3,624	3,624

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:18 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
31 Controller Treasury	\$0	\$2,098	\$2,098
Subtotal - City Controller's Office	0	5,722	5,722
Total Incoming	625,351	322,740	948,091
C. Total Allocated		\$5,167,025	\$5,167,025
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Payroll Svcs Allocations

Dept:18 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$1,890	\$0	\$1,890	\$0	\$1,890
5 Finance Budget	13.47	0.0605%	2,933	0	2,933	0	2,933
6 Finance City Council	5.00	0.0225%	1,089	0	1,089	0	1,089
7 Finance Public Fin	5.09	0.0229%	1,108	0	1,108	0	1,108
8 Finance General Accounting	14.73	0.0662%	3,207	0	3,207	0	3,207
9 Finance Internal Control	3.21	0.0144%	699	0	699	0	699
10 Finance Grants	5.99	0.0269%	1,304	0	1,304	0	1,304
11 Finance Perform Mgmnt	4.68	0.0210%	1,019	0	1,019	0	1,019
12 Finance Treasury	2.58	0.0116%	562	0	562	0	562
13 Finance Business Svcs	2.50	0.0112%	544	0	544	0	544
14 Finance Strategic Purchasing	32.63	0.1467%	7,105	0	7,105	0	7,105
15 ARA Director Office	4.32	0.0194%	941	0	941	0	941
16 ARA Admin Svcs	8.00	0.0360%	1,742	0	1,742	0	1,742
17 ARA Operations	99.33	0.4465%	21,628	0	21,628	0	21,628
18 ARA Payroll Services	50.36	0.2264%	10,965	0	10,965	0	10,965
19 ARA Regulatory	5.00	0.0225%	1,089	0	1,089	73	1,162
20 HITS CIO	14.47	0.0650%	3,151	0	3,151	212	3,363
21 HITS EAS	28.09	0.1263%	6,116	0	6,116	412	6,529
22 HITS EIS	60.85	0.2735%	13,250	0	13,250	893	14,143
23 HITS Radio	32.18	0.1446%	7,007	0	7,007	472	7,479
24 HITS Project Mgt Office	9.29	0.0418%	2,023	0	2,023	136	2,159
25 Office Business Opportunity	28.42	0.1277%	6,188	0	6,188	417	6,605
26 Mayor	41.76	0.1877%	9,093	0	9,093	613	9,706
27 Human Resources	169.76	0.7630%	36,964	0	36,964	2,492	39,456
28 Legal	119.73	0.5382%	26,070	0	26,070	1,757	27,828
29 City Secretary	10.72	0.0482%	2,334	0	2,334	157	2,492
30 City Council	74.60	0.3353%	16,243	0	16,243	1,095	17,339
31 City Controller's Office	65.47	0.2943%	14,256	0	14,256	961	15,217
32 Health Administration	83.17	0.3738%	18,110	0	18,110	1,221	19,330
33 Planning & Dev Admin	12.92	0.0581%	2,813	0	2,813	190	3,003
35 CIP Sal Rec PWE	16.68	0.0750%	3,632	(28,063)	(24,431)	245	(24,187)
36 HPD Police Records	92.20	0.4144%	20,076	0	20,076	1,353	21,429
37 General Services	233.22	1.0483%	50,782	0	50,782	3,423	54,205
38 HEC	243.82	1.0959%	53,090	0	53,090	3,579	56,669
40 Police	6,747.02	30.3265%	1,469,104	0	1,469,104	99,036	1,568,140
41 Dept of Neighborhoods	152.26	0.6844%	33,153	0	33,153	2,235	35,388
42 Fire	4,224.45	18.9881%	919,837	0	919,837	62,008	981,845
43 Municipal Court	311.23	1.3989%	67,768	0	67,768	4,568	72,336
44 Solid Waste	461.11	2.0726%	100,403	0	100,403	6,768	107,171
45 Houston Airport System (HAS)	1,363.70	6.1296%	296,934	(320,143)	(23,210)	20,017	(3,193)
46 Housing & Community Development	163.80	0.7362%	35,666	0	35,666	2,404	38,070
47 Library	497.54	2.2363%	108,335	0	108,335	7,303	115,638

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Payroll Svcs Allocations

Dept:18 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$166,245	\$0	\$166,245	\$11,207	\$177,452
49 Health & Human Services Department	1,073.96	4.8272%	233,845	0	233,845	15,764	249,609
50 Convention & Entertainment	22.67	0.1019%	4,936	0	4,936	333	5,269
51 Fleet Management	374.08	1.6814%	81,453	0	81,453	5,491	86,944
52 Planning & Development	74.84	0.3364%	16,296	0	16,296	1,099	17,394
54 Finance Other	12.62	0.0567%	2,748	0	2,748	185	2,933
55 ARA-Insurance	5.00	0.0225%	1,089	0	1,089	73	1,162
56 ARA-BARC	83.33	0.3746%	18,144	0	18,144	1,223	19,368
57 ARA Parking	70.01	0.3147%	15,244	0	15,244	1,028	16,272
58 ARA Other	36.07	0.1621%	7,854	0	7,854	529	8,383
59 IT Public Services	16.06	0.0722%	3,497	0	3,497	236	3,733
60 Legal Insurance	51.20	0.2301%	11,148	0	11,148	752	11,900
61 Legal Wkr Comp	2.00	0.0090%	435	0	435	29	465
62 Mayor Cable TV	16.44	0.0739%	3,580	0	3,580	241	3,821
63 Mayor other	10.50	0.0472%	2,286	0	2,286	154	2,440
64 TIRZ	24.09	0.1083%	5,245	0	5,245	354	5,599
65 HR Health Benefits	46.66	0.2097%	10,160	0	10,160	685	10,845
67 PWE Bldg Insp	513.36	2.3075%	111,780	(41,404)	70,376	7,535	77,911
68 PWE Stormwater	377.72	1.6978%	82,245	0	82,245	5,544	87,790
69 PWE DDSR	505.22	2.2709%	110,007	(30,667)	79,340	7,416	86,756
70 PWE Water & Sewer	2,220.15	9.9791%	483,418	(206,445)	276,973	32,588	309,562
71 PWE Houston Transtar	7.99	0.0359%	1,740	0	1,740	117	1,857
72 PWE Other	13.64	0.0613%	2,970	0	2,970	200	3,170
73 Houston Permit Center	4.42	0.0199%	962	0	962	65	1,027
74 CIP S/R Planning	11.29	0.0507%	2,458	0	2,458	166	2,624
75 CIP Sal Rec RE	33.07	0.1486%	7,201	0	7,201	485	7,686
76 CIP S/R Engrg	99.80	0.4486%	21,731	0	21,731	1,465	23,195
77 CIP S/R Constr	105.41	0.4738%	22,952	0	22,952	1,547	24,499
78 CIP S/R Eng/Const	14.37	0.0646%	3,129	0	3,129	211	3,340
79 CIP S/R Geo/Env	10.96	0.0493%	2,386	0	2,386	161	2,547
80 CIP S/R Other	17.27	0.0776%	3,760	0	3,760	253	4,014
81 CIP S/R GSD	29.23	0.1314%	6,365	0	6,365	429	6,794
94 HR-W.C.	29.49	0.1326%	6,421	0	6,421	433	6,854
95 HITS Other	47.45	0.2133%	10,332	0	10,332	696	11,028

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Payroll Svcs Allocations

Dept:18 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	4,844,285	(626,722)	4,217,563	322,740	4,540,303
Direct Bills					626,722		626,722
Total					\$4,844,285		\$5,167,025
Basis Units: Total FTE positions all funds							
Source: COH FTE Report							

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:18 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$626,722	\$626,722
4 Finance Dir Office	1,890	1,890
5 Finance Budget	2,933	2,933
6 Finance City Council	1,089	1,089
7 Finance Public Fin	1,108	1,108
8 Finance General Accounting	3,207	3,207
9 Finance Internal Control	699	699
10 Finance Grants	1,304	1,304
11 Finance Perform Mgmt	1,019	1,019
12 Finance Treasury	562	562
13 Finance Business Svcs	544	544
14 Finance Strategic Purchasing	7,105	7,105
15 ARA Director Office	941	941
16 ARA Admin Svcs	1,742	1,742
17 ARA Operations	21,628	21,628
18 ARA Payroll Services	10,965	10,965
19 ARA Regulatory	1,162	1,162
20 HITS CIO	3,363	3,363
21 HITS EAS	6,529	6,529
22 HITS EIS	14,143	14,143
23 HITS Radio	7,479	7,479
24 HITS Project Mgt Office	2,159	2,159
25 Office Business Opportunity	6,605	6,605
26 Mayor	9,706	9,706
27 Human Resources	39,456	39,456
28 Legal	27,828	27,828
29 City Secretary	2,492	2,492
30 City Council	17,339	17,339
31 City Controller's Office	15,217	15,217
32 Health Administration	19,330	19,330
33 Planning & Dev Admin	3,003	3,003
35 CIP Sal Rec PWE	(24,187)	(24,187)
36 HPD Police Records	21,429	21,429
37 General Services	54,205	54,205
38 HEC	56,669	56,669
40 Police	1,568,140	1,568,140
41 Dept of Neighborhoods	35,388	35,388
42 Fire	981,845	981,845
43 Municipal Court	72,336	72,336
44 Solid Waste	107,171	107,171
45 Houston Airport System (HAS)	(3,193)	(3,193)

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:18 ARA Payroll Services

Department	Payroll Svcs	Total
46 Housing & Community Development	\$38,070	\$38,070
47 Library	115,638	115,638
48 Parks & Recreation	177,452	177,452
49 Health & Human Services Department	249,609	249,609
50 Convention & Entertainment	5,269	5,269
51 Fleet Management	86,944	86,944
52 Planning & Development	17,394	17,394
54 Finance Other	2,933	2,933
55 ARA-Insurance	1,162	1,162
56 ARA-BARC	19,368	19,368
57 ARA Parking	16,272	16,272
58 ARA Other	8,383	8,383
59 IT Public Services	3,733	3,733
60 Legal Insurance	11,900	11,900
61 Legal Wkr Comp	465	465
62 Mayor Cable TV	3,821	3,821
63 Mayor other	2,440	2,440
64 TIRZ	5,599	5,599
65 HR Health Benefits	10,845	10,845
67 PWE Bldg Insp	77,911	77,911
68 PWE Stormwater	87,790	87,790
69 PWE DDSR	86,756	86,756
70 PWE Water & Sewer	309,562	309,562
71 PWE Houston Transtar	1,857	1,857
72 PWE Other	3,170	3,170
73 Houston Permit Center	1,027	1,027
74 CIP S/R Planning	2,624	2,624
75 CIP Sal Rec RE	7,686	7,686
76 CIP S/R Engrg	23,195	23,195
77 CIP S/R Constr	24,499	24,499
78 CIP S/R Eng/Const	3,340	3,340
79 CIP S/R Geo/Env	2,547	2,547
80 CIP S/R Other	4,014	4,014
81 CIP S/R GSD	6,794	6,794
94 HR-W.C.	6,854	6,854
95 HITS Other	11,028	11,028
Total	\$5,167,025	\$5,167,025

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

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:19 ARA Regulatory

Description		Amount	General Admin	Franchise
<hr/>				
Personnel Costs				
Salaries	S1	360,361	0	360,361
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	147,842	0	147,842
Subtotal - Personnel Costs		508,203	0	508,203
<hr/>				
Services & Supplies Cost				
Supplies	P	7,642	0	7,642
Services	P	4,741	0	4,741
Subtotal - Services & Supplies		12,382	0	12,382
<hr/>				
Department Cost Total		520,585	0	520,585
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		520,585	0	520,585
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$520,585		\$520,585
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:19 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
3 Insurance Retirees	\$10,562	\$77	\$10,639
3 Memberships	473	3	477
3 Accounting & Consult	1,224	9	1,233
3 Interest Costs	944	7	951
3 Other Misc	358	3	361
3 Non-Dpt. Legal Svcs/Lobby	83	1	83
3 Dept Specific	115,690	840	116,530
Subtotal - Non-Departmental-Gen Gov	129,334	939	130,273
5 Budget	1,842	178	2,020
Subtotal - Finance Budget	1,842	178	2,020
8 Gen Acctng	1,004	89	1,093
8 Auditing Svcs	1,757	0	1,757
8 Fin Operations	219	14	233
Subtotal - Finance General Accounting	2,980	103	3,083
9 I. C. Auditing	121	14	136
Subtotal - Finance Internal Control	121	14	136
11 Perf Mgt Svcs	165	11	175
Subtotal - Finance Perform Mgmnt	165	11	175
12 Treasury	142	19	162
Subtotal - Finance Treasury	142	19	162
13 Fin Business Svcs	77	6	83
Subtotal - Finance Business Svcs	77	6	83
14 Purchasing	383	39	422
Subtotal - Finance Strategic Purch	383	39	422
15 ARA Dept Admin	34,019	10,087	44,106
15 ARA Non-Parking	0	12,105	12,105
Subtotal - ARA Director Office	34,019	22,192	56,211
16 Busi Office	14,820	4,344	19,164

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:19 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
Subtotal - ARA Admin Svcs	\$14,820	\$4,344	\$19,164
17 Records	163	15	178
Subtotal - ARA Operations	163	15	178
18 Payroll Svcs	1,089	73	1,162
Subtotal - ARA Payroll Services	1,089	73	1,162
19 Franchise	0	219	219
Subtotal - ARA Regulatory	0	219	219
22 Enterprise Optns	0	4,626	4,626
Subtotal - HITS EIS	0	4,626	4,626
24 IT Proj Mgt	0	347	347
Subtotal - HITS Project Mgt Office	0	347	347
25 Cert/SBDD	0	331	331
25 Vendor/External Affairs	0	65	65
Subtotal - Office Business Opportunity	0	396	396
26 City Mayor Admin	0	705	705
26 I Gov Relats	0	120	120
Subtotal - Mayor	0	825	825
27 Personnel Svcs	0	402	402
Subtotal - Human Resources	0	402	402
29 City Sec Svcs	0	132	132
Subtotal - City Secretary	0	132	132
30 City Council Svcs	0	1,474	1,474
Subtotal - City Council	0	1,474	1,474
31 Controller Fin Svcs	0	6,983	6,983

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:19 ARA Regulatory

Department	First Incoming	Second Incoming	Franchise
31 Controller Treasury	\$0	\$259	\$259
Subtotal - City Controller's Office	0	7,242	7,242
Total Incoming	185,134	43,598	228,732
C. Total Allocated		\$749,317	\$749,317
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Franchise Allocations

Dept:19 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,356,467	5.3306%	\$37,619	\$0	\$37,619	\$0	\$37,619
4 Finance Dir Office	1,346,189	0.0803%	567	0	567	0	567
5 Finance Budget	1,552,498	0.0926%	654	0	654	0	654
6 Finance City Council	455,845	0.0272%	192	0	192	0	192
7 Finance Public Fin	694,080	0.0414%	292	0	292	0	292
8 Finance General Accounting	4,275,746	0.2551%	1,800	0	1,800	0	1,800
9 Finance Internal Control	309,342	0.0185%	130	0	130	0	130
10 Finance Grants	621,852	0.0371%	262	0	262	0	262
11 Finance Perform Mgmnt	980,897	0.0585%	413	0	413	0	413
12 Finance Treasury	1,482,063	0.0884%	624	0	624	0	624
13 Finance Business Svcs	446,515	0.0266%	188	0	188	0	188
14 Finance Strategic Purchasing	4,214,779	0.2514%	1,774	0	1,774	0	1,774
15 ARA Director Office	1,366,972	0.0815%	575	0	575	0	575
16 ARA Admin Svcs	991,594	0.0592%	417	0	417	0	417
17 ARA Operations	6,565,764	0.3917%	2,764	0	2,764	0	2,764
18 ARA Payroll Services	4,218,934	0.2517%	1,776	0	1,776	0	1,776
19 ARA Regulatory	520,585	0.0311%	219	0	219	0	219
20 HITS CIO	3,106,565	0.1853%	1,308	0	1,308	87	1,395
21 HITS EAS	4,333,667	0.2585%	1,824	0	1,824	121	1,946
22 HITS EIS	6,059,588	0.3615%	2,551	0	2,551	170	2,721
23 HITS Radio	4,437,552	0.2647%	1,868	0	1,868	124	1,992
24 HITS Project Mgt Office	1,255,593	0.0749%	529	0	529	35	564
25 Office Business Opportunity	2,549,604	0.1521%	1,073	0	1,073	71	1,145
26 Mayor	5,157,739	0.3077%	2,171	0	2,171	144	2,316
27 Human Resources	3,282,519	0.1958%	1,382	0	1,382	92	1,474
28 Legal	14,911,201	0.8895%	6,278	0	6,278	418	6,695
29 City Secretary	754,626	0.0450%	318	0	318	21	339
30 City Council	6,203,012	0.3700%	2,611	0	2,611	174	2,785
31 City Controller's Office	8,133,858	0.4852%	3,424	0	3,424	228	3,652
32 Health Administration	12,463,337	0.7435%	5,247	0	5,247	349	5,596
33 Planning & Dev Admin	1,785,245	0.1065%	752	0	752	50	802
36 HPD Police Records	5,263,899	0.3140%	2,216	0	2,216	147	2,364
37 General Services	45,873,764	2.7366%	19,313	0	19,313	1,285	20,598
38 HEC	1	0.0000%	0	0	0	0	0
40 Police	708,662,653	42.2758%	298,348	0	298,348	19,845	318,193
41 Dept of Neighborhoods	11,128,090	0.6639%	4,685	0	4,685	312	4,997
42 Fire	440,902,856	26.3024%	185,621	0	185,621	12,347	197,968
43 Municipal Court	24,458,342	1.4591%	10,297	0	10,297	685	10,982
44 Solid Waste	69,461,350	4.1438%	29,243	0	29,243	1,945	31,188
46 Housing & Community Development	572,117	0.0341%	241	0	241	16	257
47 Library	32,366,629	1.9309%	13,626	0	13,626	906	14,533
48 Parks & Recreation	64,808,577	3.8662%	27,285	0	27,285	1,815	29,099

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Franchise Allocations

Dept:19 ARA Regulatory

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	31,886,677	1.9022%	\$13,424	\$0	\$13,424	\$893	\$14,317
51 Fleet Management	14,465	0.0009%	6	0	6	0	6
52 Planning & Development	5,720,326	0.3413%	2,408	0	2,408	160	2,568
54 Finance Other	7,861	0.0005%	3	0	3	0	4
56 ARA-BARC	61	0.0000%	0	0	0	0	0
57 ARA Parking	(11,807)	-0.0007%	(5)	0	(5)	(0)	(5)
58 ARA Other	4,506,954	0.2689%	1,897	0	1,897	126	2,024
59 IT Public Services	1,534,330	0.0915%	646	0	646	43	689
72 PWE Other	32,345,043	1.9296%	13,617	0	13,617	906	14,523
95 HITS Other	2,949,304	0.1759%	1,242	0	1,242	83	1,324
Subtotal	1,676,285,720	100.0000%	705,719	0	705,719	43,598	749,317
Direct Bills					0		0
Total					\$705,719		\$749,317

Basis Units: Total FY2014 GF expenditures excl TIRZ
Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:19 ARA Regulatory

Department	Franchise	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	37,619	37,619
4 Finance Dir Office	567	567
5 Finance Budget	654	654
6 Finance City Council	192	192
7 Finance Public Fin	292	292
8 Finance General Accounting	1,800	1,800
9 Finance Internal Control	130	130
10 Finance Grants	262	262
11 Finance Perform Mgmt	413	413
12 Finance Treasury	624	624
13 Finance Business Svcs	188	188
14 Finance Strategic Purchasing	1,774	1,774
15 ARA Director Office	575	575
16 ARA Admin Svcs	417	417
17 ARA Operations	2,764	2,764
18 ARA Payroll Services	1,776	1,776
19 ARA Regulatory	219	219
20 HITS CIO	1,395	1,395
21 HITS EAS	1,946	1,946
22 HITS EIS	2,721	2,721
23 HITS Radio	1,992	1,992
24 HITS Project Mgt Office	564	564
25 Office Business Opportunity	1,145	1,145
26 Mayor	2,316	2,316
27 Human Resources	1,474	1,474
28 Legal	6,695	6,695
29 City Secretary	339	339
30 City Council	2,785	2,785
31 City Controller's Office	3,652	3,652
32 Health Administration	5,596	5,596
33 Planning & Dev Admin	802	802
36 HPD Police Records	2,364	2,364
37 General Services	20,598	20,598
38 HEC	0	0
40 Police	318,193	318,193
41 Dept of Neighborhoods	4,997	4,997
42 Fire	197,968	197,968
43 Municipal Court	10,982	10,982
44 Solid Waste	31,188	31,188
46 Housing & Community Development	257	257

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:19 ARA Regulatory

Department	Franchise	Total
47 Library	\$14,533	\$14,533
48 Parks & Recreation	29,099	29,099
49 Health & Human Services Department	14,317	14,317
51 Fleet Management	6	6
52 Planning & Development	2,568	2,568
54 Finance Other	4	4
56 ARA-BARC	0	0
57 ARA Parking	(5)	(5)
58 ARA Other	2,024	2,024
59 IT Public Services	689	689
72 PWE Other	14,523	14,523
95 HITS Other	1,324	1,324
Total	\$749,317	\$749,317

**INFORMATION TECHNOLOGY – CHIEF INFORMATION OFFICER
NATURE AND EXTENT OF SERVICES**

The Chief Information Officer is responsible for citywide IT oversight, departmental administrative support in processing procurement, departmental support of human resources and budgetary processes, and other financial planning and reporting for the Houston IT Services. The costs to operate Houston IT Services have been allocated based on the number of FTE positions in the sections managed and supported.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:20 HITS CIO

Description		Amount	General Admin	IT Dept Admin	IT Director
<hr/>					
Personnel Costs					
Salaries	S1	1,022,219	0	0	1,022,219
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits	P	473,583	0	0	473,583
Subtotal - Personnel Costs		1,495,802	0	0	1,495,802
<hr/>					
Services & Supplies Cost					
Supplies	P	116,574	0	83,790	32,784
Services	P	1,347,205	0	904,305	442,900
Mgmt Consulting Svcs	P	146,984	0	0	146,984
Subtotal - Services & Supplies		1,610,763	0	988,095	622,668
<hr/>					
Department Cost Total		3,106,565	0	988,095	2,118,470
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		3,106,565	0	988,095	2,118,470
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$3,106,565		\$988,095	\$2,118,470
<hr/>					

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
1 City Hall	\$4,635	\$0	\$0	\$4,635
1 Muni Court Bldg	21,535	0	0	21,535
Subtotal - Building Depreciation	26,170	0	0	26,170
2 Equip Deprec	864	0	0	864
Subtotal - Equipment Depreciation	864	0	0	864
3 Insurance Retirees	30,566	222	0	30,788
3 Memberships	1,369	10	0	1,379
3 Accounting & Consult	1,200	9	0	1,209
3 Interest Costs	5,633	43	0	5,676
3 Other Misc	2,136	16	0	2,153
3 Non-Dpt. Legal Svcs/Lobby	239	2	0	241
3 Walker Rent	845,395	6,135	0	851,531
Subtotal - Non-Departmental-Gen Gov	886,539	6,437	0	892,977
5 Budget	1,806	174	0	1,980
Subtotal - Finance Budget	1,806	174	0	1,980
8 Gen Acctng	984	87	0	1,071
8 Fixed Assets	26,528	2,317	0	28,845
8 Auditing Svcs	1,722	0	0	1,722
8 Fin Operations	1,304	85	0	1,390
Subtotal - Finance General Accounting	30,539	2,489	0	33,028
9 I. C. Auditing	723	87	0	810
Subtotal - Finance Internal Control	723	87	0	810
11 Perf Mgt Svcs	982	64	0	1,046
Subtotal - Finance Perform Mgmnt	982	64	0	1,046
12 Treasury	849	115	0	964
Subtotal - Finance Treasury	849	115	0	964
13 Fin Business Svcs	457	38	0	495

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
Subtotal - Finance Business Svcs	\$457	\$38	\$0	\$495
14 Purchasing	9,566	980	0	10,546
Subtotal - Finance Strategic Purch	9,566	980	0	10,546
17 Mailroom	18,153	1,775	0	19,928
17 Property	27,565	2,031	0	29,596
17 Records	472	43	0	515
17 3-1-1 Svcs	13,884	1,210	0	15,095
Subtotal - ARA Operations	60,075	5,059	0	65,134
18 Payroll Svcs	3,151	212	0	3,363
Subtotal - ARA Payroll Services	3,151	212	0	3,363
19 Franchise	1,308	87	0	1,395
Subtotal - ARA Regulatory	1,308	87	0	1,395
21 Enterprise Appl	0	132,393	0	132,393
21 IT ERP	0	260,383	0	260,383
21 EGIS	0	4,904	0	4,904
Subtotal - HITS EAS	0	397,681	0	397,681
22 Client Svcs	0	62,019	0	62,019
22 NW Data	0	56,040	0	56,040
22 NW Voice	0	29,532	0	29,532
22 Enterprise Optns	0	4,534	0	4,534
Subtotal - HITS EIS	0	152,125	0	152,125
23 IT Radio Svcs	0	211,388	0	211,388
Subtotal - HITS Radio	0	211,388	0	211,388
24 IT Proj Mgt	0	1,005	0	1,005
Subtotal - HITS Project Mgt Office	0	1,005	0	1,005
25 Cert/SBDD	0	959	0	959

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
25 Contract Compliance	\$0	\$10,558	\$0	\$10,558
25 Analytics & Reporting	0	2,424	0	2,424
25 Dept Services	0	23,785	0	23,785
25 Vendor/External Affairs	0	187	0	187
Subtotal - Office Business Opportunity	0	37,912	0	37,912
26 City Mayor Admin	0	2,041	0	2,041
26 I Gov Relats	0	348	0	348
Subtotal - Mayor	0	2,389	0	2,389
27 Selection	0	16,600	0	16,600
27 Personnel Svcs	0	1,163	0	1,163
Subtotal - Human Resources	0	17,763	0	17,763
28 Legal Svcs	0	1,213	0	1,213
28 Inspector General	0	16,823	0	16,823
Subtotal - Legal	0	18,036	0	18,036
29 City Sec Svcs	0	786	0	786
Subtotal - City Secretary	0	786	0	786
30 City Council Svcs	0	8,795	0	8,795
Subtotal - City Council	0	8,795	0	8,795
31 Controller Fin Svcs	0	6,845	0	6,845
31 Controller Treasury	0	1,545	0	1,545
Subtotal - City Controller's Office	0	8,389	0	8,389
37 Design & Const	0	72	0	72
37 Building Svcs	0	140,553	0	140,553
37 Utilities	0	52,842	0	52,842
37 Real Estate	0	28,916	0	28,916
Subtotal - General Services	0	222,383	0	222,383
Total Incoming	1,023,028	1,094,394	0	2,117,423
C. Total Allocated		\$5,223,988	\$988,095	\$4,235,893
		18.91%	81.09%	

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

IT Dept Admin Allocations

Dept:20 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 HITS EAS	28.09	19.1780%	\$189,497	\$0	\$189,497	\$0	\$189,497
22 HITS EIS	60.85	41.5443%	410,498	0	410,498	0	410,498
23 HITS Radio	32.18	21.9704%	217,088	0	217,088	0	217,088
24 HITS Project Mgt Office	9.29	6.3426%	62,671	0	62,671	0	62,671
59 IT Public Services	16.06	10.9647%	108,342	0	108,342	0	108,342
Subtotal	146.47	100.0000%	988,095	0	988,095	0	988,095
Direct Bills					0		0
Total					\$988,095		\$988,095

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

IT Director Allocations

Dept:20 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 HITS EAS	28.09	19.1780%	\$602,476	\$0	\$602,476	\$209,883	\$812,359
22 HITS EIS	60.85	41.5443%	1,305,115	0	1,305,115	454,659	1,759,774
23 HITS Radio	32.18	21.9704%	690,199	0	690,199	240,442	930,641
24 HITS Project Mgt Office	9.29	6.3426%	199,253	0	199,253	69,413	268,666
59 IT Public Services	16.06	10.9647%	344,456	0	344,456	119,997	464,453
Subtotal	146.47	100.0000%	3,141,499	0	3,141,499	1,094,394	4,235,893
Direct Bills					0		0
Total					\$3,141,499		\$4,235,893

Basis Units: Number of FTE positions supported

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:20 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
21 HITS EAS	189,497	812,359	1,001,856
22 HITS EIS	410,498	1,759,774	2,170,271
23 HITS Radio	217,088	930,641	1,147,729
24 HITS Project Mgt Office	62,671	268,666	331,336
59 IT Public Services	108,342	464,453	572,795
Total	\$988,095	\$4,235,893	\$5,223,988

INFORMATION TECHNOLOGY – ENTERPRISE APPLICATIONS SERVICES (EAS) NATURE AND EXTENT OF SERVICES

Houston Information Technology Services (HITS) – the Enterprise Applications division provides application support and management for the city's core business systems and numerous departmental applications. EAS supports Enterprise Geographical Information Systems (GIS), data management and provides Enterprise Resource Planning (ERP) application support 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 hours per department served.
- **IT ERP** – Costs of the ERP system support have been allocated based on the total number of SAP users per department.
- **Enterprise GIS** – Costs of EGIS have been allocated based on EGIS expenditures by department.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:21 HITS EAS

Description		Amount	General Admin	Enterprise Appl	IT ERP	EGIS
<hr/>						
Personnel Costs						
Salaries	S1	2,240,092	0	490,542	1,590,255	159,294
<i>Salary % Split</i>			<i>.00%</i>	<i>21.90%</i>	<i>70.99%</i>	<i>7.11%</i>
Benefits	P	1,203,623	0	240,255	892,098	71,269
Subtotal - Personnel Costs		3,443,715	0	730,798	2,482,353	230,564
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Services & Supplies Cost						
Supplies	P	1,876	0	200	1,149	527
Services	P	47,546	0	33,131	10,166	4,249
Mgmt Consulting Svcs	P	840,530	0	0	840,530	0
Subtotal - Services & Supplies		889,952	0	33,331	851,845	4,776
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Department Cost Total		4,333,667	0	764,129	3,334,199	235,340
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
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Total Costs After Adjustments		4,333,667	0	764,129	3,334,199	235,340
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General Admin Distribution			0	0	0	0
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Grand Total		\$4,333,668		\$764,129	\$3,334,199	\$235,340
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CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP	EGIS
3 Insurance Retirees	\$48,965	\$355	\$10,800	\$35,013	\$3,507
3 Memberships	2,194	16	484	1,569	157
3 Accounting & Consult	637	5	140	455	46
3 Interest Costs	7,858	60	1,734	5,621	563
3 Other Misc	2,980	23	658	2,132	214
3 Non-Dpt. Legal Svcs/Lobby	465	3	102	332	33
Subtotal - Non-Departmental-Gen Gov	63,098	462	13,919	45,122	4,520
5 Budget	958	93	230	746	75
Subtotal - Finance Budget	958	93	230	746	75
8 Gen Acctng	522	46	124	404	40
8 Auditing Svcs	914	0	200	649	65
8 Fin Operations	1,820	119	424	1,376	138
Subtotal - Finance General Accounting	3,256	165	749	2,429	243
9 I. C. Auditing	1,009	121	247	802	80
Subtotal - Finance Internal Control	1,009	121	247	802	80
11 Perf Mgt Svcs	1,370	89	319	1,035	104
Subtotal - Finance Perform Mgmnt	1,370	89	319	1,035	104
12 Treasury	1,185	160	295	955	96
Subtotal - Finance Treasury	1,185	160	295	955	96
13 Fin Business Svcs	638	53	151	491	49
Subtotal - Finance Business Svcs	638	53	151	491	49
14 Purchasing	6,122	627	1,478	4,791	480
Subtotal - Finance Strategic Purch	6,122	627	1,478	4,791	480
17 Records	916	83	219	710	71
Subtotal - ARA Operations	916	83	219	710	71
18 Payroll Svcs	6,116	412	1,430	4,635	464

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP	EGIS
Subtotal - ARA Payroll Services	\$6,116	\$412	\$1,430	\$4,635	\$464
19 Franchise	1,824	121	426	1,381	138
Subtotal - ARA Regulatory	1,824	121	426	1,381	138
20 IT Dept Admin	189,497	0	41,497	134,525	13,475
20 IT Director	602,476	209,883	177,893	576,699	57,767
Subtotal - HITS CIO	791,973	209,883	219,390	711,224	71,243
22 Enterprise Optns	0	2,406	527	1,708	171
Subtotal - HITS EIS	0	2,406	527	1,708	171
24 IT Proj Mgt	0	1,952	427	1,386	139
Subtotal - HITS Project Mgt Office	0	1,952	427	1,386	139
25 Cert/SBDD	0	1,862	408	1,322	132
25 Vendor/External Affairs	0	362	79	257	26
Subtotal - Office Business Opportunity	0	2,224	487	1,579	158
26 City Mayor Admin	0	3,962	868	2,813	282
26 I Gov Relats	0	675	148	479	48
Subtotal - Mayor	0	4,637	1,015	3,292	330
27 Personnel Svcs	0	2,257	494	1,602	161
Subtotal - Human Resources	0	2,257	494	1,602	161
29 City Sec Svcs	0	1,096	240	778	78
Subtotal - City Secretary	0	1,096	240	778	78
30 City Council Svcs	0	12,269	2,687	8,710	872
Subtotal - City Council	0	12,269	2,687	8,710	872
31 Controller Fin Svcs	0	3,632	795	2,579	258
31 Controller Treasury	0	2,155	472	1,530	153
Subtotal - City Controller's Office	0	5,787	1,267	4,108	412
Total Incoming	878,466	244,898	245,998	797,484	79,883
C. Total Allocated		\$5,457,033	\$1,010,127	\$4,131,682	\$315,223
			18.51%	75.71%	5.78%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Enterprise Appl Allocations

Dept:21 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	25,013	14.0214%	\$134,114	\$0	\$134,114	\$0	\$134,114
15 ARA Director Office	6,281	3.5209%	33,677	0	33,677	0	33,677
20 HITS CIO	24,692	13.8414%	132,393	0	132,393	0	132,393
25 Office Business Opportunity	980	0.5494%	5,255	0	5,255	429	5,684
26 Mayor	4,599	2.5780%	24,659	0	24,659	2,015	26,674
27 Human Resources	29,731	16.6661%	159,411	0	159,411	13,026	172,437
28 Legal	1,001	0.5611%	5,367	0	5,367	439	5,806
29 City Secretary	2,305	1.2921%	12,359	0	12,359	1,010	13,369
30 City Council	554	0.3106%	2,970	0	2,970	243	3,213
33 Planning & Dev Admin	9,009	5.0501%	48,304	0	48,304	3,947	52,251
34 PWE Administration Indirect	18,248	10.2292%	97,842	0	97,842	7,995	105,837
37 General Services	832	0.4664%	4,461	0	4,461	365	4,826
38 HEC	196	0.1099%	1,051	0	1,051	86	1,137
42 Fire	967	0.5421%	5,185	0	5,185	424	5,609
43 Municipal Court	74	0.0415%	397	0	397	32	429
44 Solid Waste	13,476	7.5542%	72,255	0	72,255	5,904	78,159
45 Houston Airport System (HAS)	259	0.1452%	1,389	0	1,389	113	1,502
46 Housing & Community Development	3,123	1.7506%	16,745	0	16,745	1,368	18,113
47 Library	1,290	0.7231%	6,917	0	6,917	565	7,482
48 Parks & Recreation	18,022	10.1025%	96,630	0	96,630	7,896	104,526
51 Fleet Management	17,740	9.9444%	95,118	0	95,118	7,772	102,890
Subtotal	178,392	100.0000%	956,498	0	956,498	53,629	1,010,127
Direct Bills					0		0
Total					\$956,498		\$1,010,127

Basis Units: IT application hours per department

Source: Application Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

IT ERP Allocations

Dept:21 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	105	5.7566%	\$227,835	\$0	\$227,835	\$0	\$227,835
16 ARA Admin Svcs	99	5.4276%	214,816	0	214,816	0	214,816
20 HITS CIO	120	6.5789%	260,383	0	260,383	0	260,383
25 Office Business Opportunity	11	0.6031%	23,868	0	23,868	1,275	25,143
26 Mayor	16	0.8772%	34,718	0	34,718	1,854	36,572
27 Human Resources	191	10.4715%	414,444	0	414,444	22,138	436,581
28 Legal	7	0.3838%	15,189	0	15,189	811	16,000
29 City Secretary	2	0.1096%	4,340	0	4,340	232	4,572
31 City Controller's Office	54	2.9605%	117,173	0	117,173	6,259	123,431
33 Planning & Dev Admin	9	0.4934%	19,529	0	19,529	1,043	20,572
34 PWE Administration Indirect	298	16.3377%	646,619	0	646,619	34,539	681,158
37 General Services	50	2.7412%	108,493	0	108,493	5,795	114,288
38 HEC	13	0.7127%	28,208	0	28,208	1,507	29,715
40 Police	256	14.0351%	555,485	0	555,485	29,671	585,156
41 Dept of Neighborhoods	4	0.2193%	8,679	0	8,679	464	9,143
42 Fire	56	3.0702%	121,512	0	121,512	6,491	128,003
43 Municipal Court	29	1.5899%	62,926	0	62,926	3,361	66,287
44 Solid Waste	23	1.2610%	49,907	0	49,907	2,666	52,573
45 Houston Airport System (HAS)	197	10.8004%	427,463	0	427,463	22,833	450,296
46 Housing & Community Development	41	2.2478%	88,964	0	88,964	4,752	93,716
47 Library	22	1.2061%	47,737	0	47,737	2,550	50,287
48 Parks & Recreation	83	4.5504%	180,098	0	180,098	9,620	189,718
49 Health & Human Services Department	107	5.8662%	232,175	0	232,175	12,402	244,577
50 Convention & Entertainment	4	0.2193%	8,679	0	8,679	464	9,143
51 Fleet Management	27	1.4803%	58,586	0	58,586	3,129	61,716
Subtotal	1,824	100.0000%	3,957,827	0	3,957,827	173,855	4,131,682
Direct Bills					0		0
Total					\$3,957,827		\$4,131,682

Basis Units: Number of SAP users
Source: HITS Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

EGIS Allocations

Dept:21 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9,710	0.4653%	\$1,386	\$0	\$1,386	\$0	\$1,386
15 ARA Director Office	27,960	1.3399%	3,990	0	3,990	0	3,990
20 HITS CIO	34,365	1.6468%	4,904	0	4,904	0	4,904
25 Office Business Opportunity	1,129	0.0541%	161	0	161	10	171
26 Mayor	2,886	0.1383%	412	0	412	25	437
27 Human Resources	10,081	0.4831%	1,439	0	1,439	87	1,526
28 Legal	7,038	0.3373%	1,004	0	1,004	61	1,065
29 City Secretary	460	0.0220%	66	0	66	4	70
30 City Council	3,587	0.1719%	512	0	512	31	543
31 City Controller's Office	2,644	0.1267%	377	0	377	23	400
33 Planning & Dev Admin	249,245	11.9439%	35,570	0	35,570	2,154	37,724
35 CIP Sal Rec PWE	203,051	9.7303%	28,978	0	28,978	1,755	30,733
37 General Services	10,142	0.4860%	1,447	0	1,447	88	1,535
38 HEC	9,618	0.4609%	1,373	0	1,373	83	1,456
40 Police	452,114	21.6655%	64,521	0	64,521	3,908	68,429
41 Dept of Neighborhoods	4,462	0.2138%	637	0	637	39	675
42 Fire	157,005	7.5237%	22,406	0	22,406	1,357	23,763
43 Municipal Court	12,596	0.6036%	1,798	0	1,798	109	1,906
44 Solid Waste	20,626	0.9884%	2,944	0	2,944	178	3,122
45 Houston Airport System (HAS)	184,144	8.8242%	26,279	0	26,279	1,592	27,871
46 Housing & Community Development	2,585	0.1239%	369	0	369	22	391
47 Library	16,595	0.7952%	2,368	0	2,368	143	2,512
48 Parks & Recreation	35,048	1.6795%	5,002	0	5,002	303	5,305
49 Health & Human Services Department	40,787	1.9545%	5,821	0	5,821	353	6,173
51 Fleet Management	11,004	0.5273%	1,570	0	1,570	95	1,666
67 PWE Bldg Insp	39,048	1.8712%	5,573	0	5,573	338	5,910
68 PWE Stormwater	23,429	1.1227%	3,344	0	3,344	203	3,546
69 PWE DDSR	85,906	4.1166%	12,260	0	12,260	743	13,002
70 PWE Water & Sewer	429,532	20.5833%	61,299	0	61,299	3,713	65,011
Subtotal	2,086,797	100.0000%	297,808	0	297,808	17,415	315,223
Direct Bills					0		0
Total					\$297,808		\$315,223

Basis Units: EGIS expenditures by department
Source: EGIS FY14 Actuals

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:21 HITS EAS

Department	Enterprise Appl	IT ERP	EGIS	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 Finance Dir Office	134,114	227,835	1,386	363,335
15 ARA Director Office	33,677	0	3,990	37,668
16 ARA Admin Svcs	0	214,816	0	214,816
20 HITS CIO	132,393	260,383	4,904	397,681
25 Office Business Opportunity	5,684	25,143	171	30,998
26 Mayor	26,674	36,572	437	63,683
27 Human Resources	172,437	436,581	1,526	610,544
28 Legal	5,806	16,000	1,065	22,871
29 City Secretary	13,369	4,572	70	18,010
30 City Council	3,213	0	543	3,756
31 City Controller's Office	0	123,431	400	123,831
33 Planning & Dev Admin	52,251	20,572	37,724	110,547
34 PWE Administration Indirect	105,837	681,158	0	786,994
35 CIP Sal Rec PWE	0	0	30,733	30,733
37 General Services	4,826	114,288	1,535	120,649
38 HEC	1,137	29,715	1,456	32,307
40 Police	0	585,156	68,429	653,585
41 Dept of Neighborhoods	0	9,143	675	9,818
42 Fire	5,609	128,003	23,763	157,375
43 Municipal Court	429	66,287	1,906	68,623
44 Solid Waste	78,159	52,573	3,122	133,854
45 Houston Airport System (HAS)	1,502	450,296	27,871	479,669
46 Housing & Community Development	18,113	93,716	391	112,221
47 Library	7,482	50,287	2,512	60,280
48 Parks & Recreation	104,526	189,718	5,305	299,549
49 Health & Human Services Department	0	244,577	6,173	250,750
50 Convention & Entertainment	0	9,143	0	9,143
51 Fleet Management	102,890	61,716	1,666	166,271
67 PWE Bldg Insp	0	0	5,910	5,910
68 PWE Stormwater	0	0	3,546	3,546
69 PWE DDSR	0	0	13,002	13,002
70 PWE Water & Sewer	0	0	65,011	65,011
Total	\$1,010,127	\$4,131,682	\$315,223	\$5,457,032

INFORMATION TECHNOLOGY – ENTERPRISE INFRASTRUCTURE SERVICES (EIS) NATURE AND EXTENT OF SERVICES

Houston IT Services – Enterprise Infrastructure Services Division 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 ITSN 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, expenditure, and purchasing transactions per department, excluding HEC, Municipal Courts, ARRA, and Hurricane Ike.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:22 HITS EIS

Description		Amount	General Admin	Client Svcs	NW Data	NW Voice	Enterprise Optns
<hr/>							
Personnel Costs							
Salaries	S1	4,021,515	0	477,485	827,043	406,145	2,310,842
<i>Salary % Split</i>			<i>.00%</i>	<i>11.87%</i>	<i>20.57%</i>	<i>10.10%</i>	<i>57.46%</i>
Benefits	P	1,942,457	0	201,056	353,087	209,610	1,178,704
Subtotal - Personnel Costs		5,963,972	0	678,541	1,180,130	615,755	3,489,547
<hr/>							
Services & Supplies Cost							
Supplies	P	56,074	0	6,042	3,177	21,034	25,822
Services	P	39,542	0	5,830	200	679	32,832
Subtotal - Services & Supplies		95,616	0	11,872	3,377	21,714	58,654
<hr/>							
Department Cost Total		6,059,588	0	690,413	1,183,507	637,468	3,548,200
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
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Total Costs After Adjustments		6,059,588	0	690,413	1,183,507	637,468	3,548,200
<hr/>							
General Admin Distribution			0	0	0	0	0
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Grand Total		\$6,059,588		\$690,413	\$1,183,507	\$637,468	\$3,548,200
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CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:22 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3 Insurance Retirees	\$128,538	\$933	\$15,372	\$26,626	\$13,076	\$74,397
3 Memberships	5,759	42	689	1,193	586	3,333
3 Accounting & Consult	1,297	10	155	269	132	751
3 Interest Costs	10,988	84	1,315	2,277	1,118	6,362
3 Other Misc	4,167	32	499	864	424	2,413
3 Non-Dpt. Legal Svcs/Lobby	1,007	7	120	209	102	583
Subtotal - Non-Departmental-Gen Gov	151,755	1,108	18,150	31,437	15,438	87,838
5 Budget	1,952	189	254	440	216	1,230
Subtotal - Finance Budget	1,952	189	254	440	216	1,230
8 Gen Acctng	1,064	94	138	238	117	665
8 Auditing Svcs	1,862	0	221	383	188	1,070
8 Fin Operations	2,544	166	322	557	274	1,558
Subtotal - Finance General Accounting	5,470	261	680	1,178	579	3,293
9 I. C. Auditing	1,411	169	188	325	160	908
Subtotal - Finance Internal Control	1,411	169	188	325	160	908
11 Perf Mgt Svcs	1,915	124	242	419	206	1,172
Subtotal - Finance Perform Mgmnt	1,915	124	242	419	206	1,172
12 Treasury	1,657	224	223	387	190	1,081
Subtotal - Finance Treasury	1,657	224	223	387	190	1,081
13 Fin Business Svcs	892	74	115	199	98	555
Subtotal - Finance Business Svcs	892	74	115	199	98	555
17 Records	1,985	180	257	445	219	1,244
Subtotal - ARA Operations	1,985	180	257	445	219	1,244
18 Payroll Svcs	13,250	893	1,679	2,909	1,428	8,127
Subtotal - ARA Payroll Services	13,250	893	1,679	2,909	1,428	8,127
19 Franchise	2,551	170	323	560	275	1,563

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:22 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
Subtotal - ARA Regulatory	\$2,551	\$170	\$323	\$560	\$275	\$1,563
20 IT Dept Admin	410,498	0	48,739	84,421	41,457	235,880
20 IT Director	1,305,115	454,659	208,942	361,906	177,725	1,011,201
Subtotal - HITS CIO	1,715,613	454,659	257,682	446,326	219,182	1,247,081
22 Enterprise Optns	0	4,901	582	1,008	495	2,816
Subtotal - HITS EIS	0	4,901	582	1,008	495	2,816
24 IT Proj Mgt	0	4,228	502	870	427	2,429
Subtotal - HITS Project Mgt Office	0	4,228	502	870	427	2,429
25 Cert/SBDD	0	4,033	479	829	407	2,317
25 Vendor/External Affairs	0	785	93	161	79	451
Subtotal - Office Business Opportunity	0	4,818	572	991	487	2,768
26 City Mayor Admin	0	8,583	1,019	1,765	867	4,932
26 I Gov Relats	0	1,463	174	301	148	840
Subtotal - Mayor	0	10,046	1,193	2,066	1,015	5,772
27 Personnel Svcs	0	4,890	581	1,006	494	2,810
Subtotal - Human Resources	0	4,890	581	1,006	494	2,810
29 City Sec Svcs	0	1,533	182	315	155	881
Subtotal - City Secretary	0	1,533	182	315	155	881
30 City Council Svcs	0	17,155	2,037	3,528	1,733	9,857
Subtotal - City Council	0	17,155	2,037	3,528	1,733	9,857
31 Controller Fin Svcs	0	7,399	879	1,522	747	4,252
31 Controller Treasury	0	3,013	358	620	304	1,731
Subtotal - City Controller's Office	0	10,412	1,236	2,141	1,052	5,983
Total Incoming	1,898,450	516,033	286,678	496,550	243,846	1,387,410
C. Total Allocated		\$8,474,071	\$977,090	\$1,680,057	\$881,314	\$4,935,610
			11.53%	19.83%	10.40%	58.24%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Client Svcs Allocations

Dept:22 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	890	2.0137%	\$18,442	\$0	\$18,442	\$0	\$18,442
15 ARA Director Office	1,530	3.4618%	31,704	0	31,704	0	31,704
20 HITS CIO	2,993	6.7720%	62,019	0	62,019	0	62,019
25 Office Business Opportunity	268	0.6064%	5,553	0	5,553	423	5,977
26 Mayor	831	1.8802%	17,219	0	17,219	1,313	18,532
27 Human Resources	4,184	9.4667%	86,698	0	86,698	6,610	93,308
28 Legal	316	0.7150%	6,548	0	6,548	499	7,047
29 City Secretary	470	1.0634%	9,739	0	9,739	742	10,482
30 City Council	395	0.8937%	8,185	0	8,185	624	8,809
33 Planning & Dev Admin	642	1.4526%	13,303	0	13,303	1,014	14,317
34 PWE Administration Indirect	2,627	5.9438%	54,435	0	54,435	4,150	58,585
37 General Services	1,122	2.5386%	23,249	0	23,249	1,773	25,022
38 HEC	194	0.4389%	4,020	0	4,020	306	4,326
40 Police	1,594	3.6066%	33,030	0	33,030	2,518	35,548
41 Dept of Neighborhoods	658	1.4888%	13,635	0	13,635	1,039	14,674
42 Fire	3,297	7.4598%	68,318	0	68,318	5,209	73,527
43 Municipal Court	2,969	6.7177%	61,522	0	61,522	4,690	66,212
44 Solid Waste	880	1.9911%	18,235	0	18,235	1,390	19,625
45 Houston Airport System (HAS)	21	0.0475%	435	0	435	33	468
46 Housing & Community Development	1,104	2.4979%	22,876	0	22,876	1,744	24,620
47 Library	6,643	15.0304%	137,652	0	137,652	10,494	148,146
48 Parks & Recreation	446	1.0091%	9,242	0	9,242	705	9,946
49 Health & Human Services Department	9,178	20.7661%	190,180	0	190,180	14,499	204,679
51 Fleet Management	945	2.1382%	19,582	0	19,582	1,493	21,075
Subtotal	44,197	100.0000%	915,820	0	915,820	61,270	977,090
Direct Bills					0		0
Total					\$915,820		\$977,090

Basis Units: ITSN requests submitted per dept Source:
HITS Help Desk Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

NW Data Allocations

Dept:22 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	198	1.0981%	\$17,283	\$0	\$17,283	\$0	\$17,283
15 ARA Director Office	541	3.0004%	47,224	0	47,224	0	47,224
20 HITS CIO	642	3.5605%	56,040	0	56,040	0	56,040
25 Office Business Opportunity	40	0.2218%	3,492	0	3,492	255	3,747
26 Mayor	237	1.3144%	20,688	0	20,688	1,511	22,198
27 Human Resources	347	1.9245%	30,290	0	30,290	2,212	32,501
28 Legal	269	1.4919%	23,481	0	23,481	1,715	25,196
29 City Secretary	12	0.0666%	1,047	0	1,047	76	1,124
30 City Council	162	0.8985%	14,141	0	14,141	1,033	15,174
32 Health Administration	1,449	8.0362%	126,484	0	126,484	9,236	135,719
33 Planning & Dev Admin	157	0.8707%	13,705	0	13,705	1,001	14,705
34 PWE Administration Indirect	4,918	27.2752%	429,294	0	429,294	31,347	460,640
37 General Services	313	1.7359%	27,322	0	27,322	1,995	29,317
38 HEC	489	2.7120%	42,685	0	42,685	3,117	45,802
41 Dept of Neighborhoods	226	1.2534%	19,728	0	19,728	1,440	21,168
42 Fire	4,228	23.4485%	369,064	0	369,064	26,949	396,012
43 Municipal Court	823	4.5644%	71,840	0	71,840	5,246	77,086
44 Solid Waste	463	2.5678%	40,415	0	40,415	2,951	43,367
45 Houston Airport System (HAS)	5	0.0277%	436	0	436	32	468
46 Housing & Community Development	218	1.2090%	19,029	0	19,029	1,389	20,419
47 Library	906	5.0247%	79,085	0	79,085	5,775	84,860
48 Parks & Recreation	1,078	5.9786%	94,099	0	94,099	6,871	100,970
51 Fleet Management	310	1.7193%	27,060	0	27,060	1,976	29,036
Subtotal	18,031	100.0000%	1,573,932	0	1,573,932	106,124	1,680,057
Direct Bills					0		0
Total					\$1,573,932		\$1,680,057

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

NW Voice Allocations

Dept:22 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	198	1.0984%	\$9,108	\$0	\$9,108	\$0	\$9,108
15 ARA Director Office	541	3.0012%	24,886	0	24,886	0	24,886
20 HITS CIO	642	3.5615%	29,532	0	29,532	0	29,532
25 Office Business Opportunity	40	0.2219%	1,840	0	1,840	125	1,965
26 Mayor	237	1.3148%	10,902	0	10,902	742	11,644
27 Human Resources	347	1.9250%	15,962	0	15,962	1,086	17,049
28 Legal	269	1.4923%	12,374	0	12,374	842	13,216
29 City Secretary	12	0.0666%	552	0	552	38	590
30 City Council	162	0.8987%	7,452	0	7,452	507	7,959
32 Health Administration	1,449	8.0384%	66,654	0	66,654	4,537	71,191
33 Planning & Dev Admin	157	0.8710%	7,222	0	7,222	492	7,714
34 PWE Administration Indirect	4,918	27.2828%	226,229	0	226,229	15,398	241,627
37 General Services	313	1.7364%	14,398	0	14,398	980	15,378
38 HEC	489	2.7127%	22,494	0	22,494	1,531	24,025
41 Dept of Neighborhoods	226	1.2537%	10,396	0	10,396	708	11,104
42 Fire	4,228	23.4550%	194,489	0	194,489	13,238	207,727
43 Municipal Court	823	4.5656%	37,858	0	37,858	2,577	40,435
44 Solid Waste	463	2.5685%	21,298	0	21,298	1,450	22,748
46 Housing & Community Development	218	1.2094%	10,028	0	10,028	683	10,711
47 Library	906	5.0261%	41,676	0	41,676	2,837	44,513
48 Parks & Recreation	1,078	5.9803%	49,588	0	49,588	3,375	52,963
51 Fleet Management	310	1.7197%	14,260	0	14,260	971	15,231
Subtotal	18,026	100.0000%	829,199	0	829,199	52,116	881,314
Direct Bills					0		0
Total					\$829,199		\$881,314

Basis Units: IT user count for network svcs excl Airport

Source: HITS User Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Enterprise Optns Allocations

Dept:22 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.7484%	\$127,502	\$0	\$127,502	\$0	\$127,502
4 Finance Dir Office	1,412	0.0799%	3,705	0	3,705	0	3,705
5 Finance Budget	443	0.0251%	1,162	0	1,162	0	1,162
6 Finance City Council	699	0.0395%	1,834	0	1,834	0	1,834
7 Finance Public Fin	365	0.0206%	958	0	958	0	958
8 Finance General Accounting	817	0.0462%	2,144	0	2,144	0	2,144
9 Finance Internal Control	291	0.0165%	764	0	764	0	764
10 Finance Grants	448	0.0253%	1,175	0	1,175	0	1,175
11 Finance Perform Mgmt	802	0.0454%	2,104	0	2,104	0	2,104
12 Finance Treasury	2,435	0.1377%	6,389	0	6,389	0	6,389
13 Finance Business Svcs	1,045	0.0591%	2,742	0	2,742	0	2,742
14 Finance Strategic Purchasing	734	0.0415%	1,926	0	1,926	0	1,926
15 ARA Director Office	1,268	0.0717%	3,327	0	3,327	0	3,327
16 ARA Admin Svcs	734	0.0415%	1,926	0	1,926	0	1,926
17 ARA Operations	6,071	0.3434%	15,930	0	15,930	0	15,930
18 ARA Payroll Services	915	0.0518%	2,401	0	2,401	0	2,401
19 ARA Regulatory	1,763	0.0997%	4,626	0	4,626	0	4,626
20 HITS CIO	1,728	0.0977%	4,534	0	4,534	0	4,534
21 HITS EAS	917	0.0519%	2,406	0	2,406	0	2,406
22 HITS EIS	1,868	0.1057%	4,901	0	4,901	0	4,901
23 HITS Radio	1,842	0.1042%	4,833	0	4,833	322	5,155
24 HITS Project Mgt Office	355	0.0201%	931	0	931	62	994
25 Office Business Opportunity	2,123	0.1201%	5,570	0	5,570	371	5,942
26 Mayor	4,530	0.2562%	11,886	0	11,886	793	12,679
27 Human Resources	71,514	4.0449%	187,644	0	187,644	12,513	200,157
28 Legal	4,661	0.2636%	12,230	0	12,230	816	13,045
29 City Secretary	960	0.0543%	2,519	0	2,519	168	2,687
30 City Council	12,127	0.6859%	31,820	0	31,820	2,122	33,942
31 City Controller's Office	4,086	0.2311%	10,721	0	10,721	715	11,436
32 Health Administration	8,075	0.4567%	21,188	0	21,188	1,413	22,601
33 Planning & Dev Admin	1,285	0.0727%	3,372	0	3,372	225	3,597
35 CIP Sal Rec PWE	1,696	0.0959%	4,450	0	4,450	297	4,747
36 HPD Police Records	1,843	0.1042%	4,836	0	4,836	322	5,158
37 General Services	34,433	1.9475%	90,348	0	90,348	6,025	96,373
40 Police	198,267	11.2140%	520,229	0	520,229	34,691	554,920
41 Dept of Neighborhoods	10,011	0.5662%	26,268	0	26,268	1,752	28,019
42 Fire	166,227	9.4018%	436,160	0	436,160	29,085	465,245
44 Solid Waste	30,368	1.7176%	79,682	0	79,682	5,314	84,996
45 Houston Airport System (HAS)	102,357	5.7893%	268,573	0	268,573	17,910	286,482
46 Housing & Community Development	41,782	2.3632%	109,631	0	109,631	7,311	116,942
47 Library	33,113	1.8729%	86,885	0	86,885	5,794	92,678
48 Parks & Recreation	108,343	6.1279%	284,279	0	284,279	18,957	303,236

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Enterprise Optns Allocations

Dept:22 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	105,268	5.9540%	\$276,211	\$0	\$276,211	\$18,419	\$294,630
50 Convention & Entertainment	6,730	0.3807%	17,659	0	17,659	1,178	18,836
51 Fleet Management	57,719	3.2646%	151,448	0	151,448	10,099	161,547
52 Planning & Development	5,119	0.2895%	13,432	0	13,432	896	14,327
53 General Debt	6,466	0.3657%	16,966	0	16,966	1,131	18,097
54 Finance Other	2,469	0.1396%	6,478	0	6,478	432	6,910
55 ARA-Insurance	806	0.0456%	2,115	0	2,115	141	2,256
56 ARA-BARC	10,240	0.5792%	26,869	0	26,869	1,792	28,660
57 ARA Parking	19,988	1.1305%	52,446	0	52,446	3,497	55,943
58 ARA Other	21,689	1.2267%	56,909	0	56,909	3,795	60,704
59 IT Public Services	329	0.0186%	863	0	863	58	921
60 Legal Insurance	5,862	0.3316%	15,381	0	15,381	1,026	16,407
61 Legal Wkr Comp	301	0.0170%	790	0	790	53	842
62 Mayor Cable TV	1,465	0.0829%	3,844	0	3,844	256	4,100
63 Mayor other	11,108	0.6283%	29,146	0	29,146	1,944	31,090
64 TIRZ	336	0.0190%	882	0	882	59	940
65 HR Health Benefits	131,925	7.4617%	346,156	0	346,156	23,083	369,239
66 HR Long Term Disability	71	0.0040%	186	0	186	12	199
67 PWE Bldg Insp	36,145	2.0444%	94,840	0	94,840	6,324	101,165
68 PWE Stormwater	13,232	0.7484%	34,719	0	34,719	2,315	37,034
69 PWE DDSR	42,876	2.4251%	112,502	0	112,502	7,502	120,004
70 PWE Water & Sewer	206,673	11.6895%	542,285	0	542,285	36,162	578,448
72 PWE Other	72,366	4.0930%	189,880	0	189,880	12,662	202,542
74 CIP S/R Planning	679	0.0384%	1,782	0	1,782	119	1,900
75 CIP Sal Rec RE	1,843	0.1042%	4,836	0	4,836	322	5,158
76 CIP S/R Engrg	22,188	1.2550%	58,219	0	58,219	3,882	62,101
77 CIP S/R Constr	11,050	0.6250%	28,994	0	28,994	1,933	30,927
78 CIP S/R Eng/Const	1,279	0.0723%	3,356	0	3,356	224	3,580
79 CIP S/R Geo/Env	3,018	0.1707%	7,919	0	7,919	528	8,447
80 CIP S/R Other	2,418	0.1368%	6,345	0	6,345	423	6,768
81 CIP S/R GSD	7,527	0.4257%	19,750	0	19,750	1,317	21,067
94 HR-W.C.	14,954	0.8458%	39,238	0	39,238	2,617	41,854
95 HITS Other	30,540	1.7274%	80,133	0	80,133	5,344	85,477
Subtotal	1,768,025	100.0000%	4,639,087	0	4,639,087	296,523	4,935,610
Direct Bills					0		0
Total					\$4,639,087		\$4,935,610

Basis Units: Total # of rev, exp, & purch transactions per dept
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:22 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	0	0	0	127,502	127,502
4 Finance Dir Office	18,442	17,283	9,108	3,705	48,538
5 Finance Budget	0	0	0	1,162	1,162
6 Finance City Council	0	0	0	1,834	1,834
7 Finance Public Fin	0	0	0	958	958
8 Finance General Accounting	0	0	0	2,144	2,144
9 Finance Internal Control	0	0	0	764	764
10 Finance Grants	0	0	0	1,175	1,175
11 Finance Perform Mgmt	0	0	0	2,104	2,104
12 Finance Treasury	0	0	0	6,389	6,389
13 Finance Business Svcs	0	0	0	2,742	2,742
14 Finance Strategic Purchasing	0	0	0	1,926	1,926
15 ARA Director Office	31,704	47,224	24,886	3,327	107,141
16 ARA Admin Svcs	0	0	0	1,926	1,926
17 ARA Operations	0	0	0	15,930	15,930
18 ARA Payroll Services	0	0	0	2,401	2,401
19 ARA Regulatory	0	0	0	4,626	4,626
20 HITS CIO	62,019	56,040	29,532	4,534	152,125
21 HITS EAS	0	0	0	2,406	2,406
22 HITS EIS	0	0	0	4,901	4,901
23 HITS Radio	0	0	0	5,155	5,155
24 HITS Project Mgt Office	0	0	0	994	994
25 Office Business Opportunity	5,977	3,747	1,965	5,942	17,630
26 Mayor	18,532	22,198	11,644	12,679	65,054
27 Human Resources	93,308	32,501	17,049	200,157	343,015
28 Legal	7,047	25,196	13,216	13,045	58,505
29 City Secretary	10,482	1,124	590	2,687	14,882
30 City Council	8,809	15,174	7,959	33,942	65,883
31 City Controller's Office	0	0	0	11,436	11,436
32 Health Administration	0	135,719	71,191	22,601	229,511
33 Planning & Dev Admin	14,317	14,705	7,714	3,597	40,333
34 PWE Administration Indirect	58,585	460,640	241,627	0	760,853
35 CIP Sal Rec PWE	0	0	0	4,747	4,747
36 HPD Police Records	0	0	0	5,158	5,158
37 General Services	25,022	29,317	15,378	96,373	166,090
38 HEC	4,326	45,802	24,025	0	74,153
40 Police	35,548	0	0	554,920	590,468
41 Dept of Neighborhoods	14,674	21,168	11,104	28,019	74,965
42 Fire	73,527	396,012	207,727	465,245	1,142,511
43 Municipal Court	66,212	77,086	40,435	0	183,733

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:22 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
44 Solid Waste	\$19,625	\$43,367	\$22,748	\$84,996	\$170,735
45 Houston Airport System (HAS)	468	468	0	286,482	287,419
46 Housing & Community Development	24,620	20,419	10,711	116,942	172,692
47 Library	148,146	84,860	44,513	92,678	370,197
48 Parks & Recreation	9,946	100,970	52,963	303,236	467,116
49 Health & Human Services Department	204,679	0	0	294,630	499,309
50 Convention & Entertainment	0	0	0	18,836	18,836
51 Fleet Management	21,075	29,036	15,231	161,547	226,888
52 Planning & Development	0	0	0	14,327	14,327
53 General Debt	0	0	0	18,097	18,097
54 Finance Other	0	0	0	6,910	6,910
55 ARA-Insurance	0	0	0	2,256	2,256
56 ARA-BARC	0	0	0	28,660	28,660
57 ARA Parking	0	0	0	55,943	55,943
58 ARA Other	0	0	0	60,704	60,704
59 IT Public Services	0	0	0	921	921
60 Legal Insurance	0	0	0	16,407	16,407
61 Legal Wkr Comp	0	0	0	842	842
62 Mayor Cable TV	0	0	0	4,100	4,100
63 Mayor other	0	0	0	31,090	31,090
64 TIRZ	0	0	0	940	940
65 HR Health Benefits	0	0	0	369,239	369,239
66 HR Long Term Disability	0	0	0	199	199
67 PWE Bldg Insp	0	0	0	101,165	101,165
68 PWE Stormwater	0	0	0	37,034	37,034
69 PWE DDSR	0	0	0	120,004	120,004
70 PWE Water & Sewer	0	0	0	578,448	578,448
72 PWE Other	0	0	0	202,542	202,542
74 CIP S/R Planning	0	0	0	1,900	1,900
75 CIP Sal Rec RE	0	0	0	5,158	5,158
76 CIP S/R Engrg	0	0	0	62,101	62,101
77 CIP S/R Constr	0	0	0	30,927	30,927
78 CIP S/R Eng/Const	0	0	0	3,580	3,580
79 CIP S/R Geo/Env	0	0	0	8,447	8,447
80 CIP S/R Other	0	0	0	6,768	6,768
81 CIP S/R GSD	0	0	0	21,067	21,067
94 HR-W.C.	0	0	0	41,854	41,854
95 HITS Other	0	0	0	85,477	85,477
Total	\$977,090	\$1,680,057	\$881,314	\$4,935,610	\$8,474,071

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

The Radio Communication Services division of Houston Information Technology Services is responsible for upgrading all of the city's radios. The costs have been allocated based on the number of radios per department.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:23 HITS Radio

Description		Amount	General Admin	IT Radio Svcs
<hr/>				
Personnel Costs				
Salaries	S1	1,920,967	0	1,920,967
Salary % Split			.00%	100.00%
Benefits	S	830,981	0	830,981
Subtotal - Personnel Costs		2,751,948	0	2,751,948
<hr/>				
Services & Supplies Cost				
Supplies	S	262,749	0	262,749
Services	S	1,422,854	0	1,422,854
Subtotal - Services & Supplies		1,685,603	0	1,685,603
<hr/>				
Department Cost Total		4,437,552	0	4,437,552
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		4,437,552	0	4,437,552
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$4,437,552		\$4,437,552
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:23 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
3 Insurance Retirees	\$67,321	\$489	\$67,810
3 Memberships	3,016	22	3,038
3 Accounting & Consult	1,279	10	1,288
3 Interest Costs	8,047	62	8,108
3 Other Misc	3,052	23	3,075
3 Non-Dpt. Legal Svcs/Lobby	532	4	536
Subtotal - Non-Departmental-Gen Gov	83,247	609	83,856
5 Budget	1,925	186	2,111
Subtotal - Finance Budget	1,925	186	2,111
8 Gen Acctng	1,049	93	1,142
8 Auditing Svcs	1,836	0	1,836
8 Fin Operations	1,863	122	1,985
Subtotal - Finance General Accounting	4,748	215	4,963
9 I. C. Auditing	1,033	124	1,157
Subtotal - Finance Internal Control	1,033	124	1,157
11 Perf Mgt Svcs	1,403	91	1,494
Subtotal - Finance Perform Mgmnt	1,403	91	1,494
12 Treasury	1,213	164	1,377
Subtotal - Finance Treasury	1,213	164	1,377
13 Fin Business Svcs	653	54	708
Subtotal - Finance Business Svcs	653	54	708
14 Purchasing	28,314	2,901	31,215
Subtotal - Finance Strategic Purch	28,314	2,901	31,215
17 Records	1,050	95	1,145
Subtotal - ARA Operations	1,050	95	1,145
18 Payroll Svcs	7,007	472	7,479

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:23 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
Subtotal - ARA Payroll Services	\$7,007	\$472	\$7,479
19 Franchise	1,868	124	1,992
Subtotal - ARA Regulatory	1,868	124	1,992
20 IT Dept Admin	217,088	0	217,088
20 IT Director	690,199	240,442	930,641
Subtotal - HITS CIO	907,287	240,442	1,147,729
22 Enterprise Optns	4,833	322	5,155
Subtotal - HITS EIS	4,833	322	5,155
24 IT Proj Mgt	0	2,236	2,236
Subtotal - HITS Project Mgt Office	0	2,236	2,236
25 Cert/SBDD	0	2,133	2,133
25 Vendor/External Affairs	0	415	415
Subtotal - Office Business Opportunity	0	2,548	2,548
26 City Mayor Admin	0	4,539	4,539
26 I Gov Relats	0	773	773
Subtotal - Mayor	0	5,312	5,312
27 Personnel Svcs	0	2,586	2,586
Subtotal - Human Resources	0	2,586	2,586
29 City Sec Svcs	0	1,123	1,123
Subtotal - City Secretary	0	1,123	1,123
30 City Council Svcs	0	12,563	12,563
Subtotal - City Council	0	12,563	12,563
31 Controller Fin Svcs	0	7,296	7,296
31 Controller Treasury	0	2,207	2,207
Subtotal - City Controller's Office	0	9,503	9,503
Total Incoming	1,044,581	281,671	1,326,252
C. Total Allocated		\$5,763,804	\$5,763,804
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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IT Radio Svcs Allocations

Dept:23 HITS Radio

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 HITS CIO	515	3.8559%	\$211,388	\$0	\$211,388	\$0	\$211,388
26 Mayor	31	0.2321%	12,724	0	12,724	680	13,404
32 Health Administration	78	0.5840%	32,016	0	32,016	1,711	33,727
37 General Services	46	0.3444%	18,881	0	18,881	1,009	19,890
38 HEC	24	0.1797%	9,851	0	9,851	526	10,378
40 Police	9,101	68.1417%	3,735,616	0	3,735,616	199,633	3,935,249
42 Fire	2,248	16.8314%	922,719	0	922,719	49,310	972,029
44 Solid Waste	549	4.1105%	225,344	0	225,344	12,042	237,386
48 Parks & Recreation	286	2.1414%	117,392	0	117,392	6,273	123,666
51 Fleet Management	40	0.2995%	16,418	0	16,418	877	17,296
57 ARA Parking	52	0.3893%	21,344	0	21,344	1,141	22,485
69 PWE DDSR	167	1.2504%	68,547	0	68,547	3,663	72,210
70 PWE Water & Sewer	197	1.4750%	80,861	0	80,861	4,321	85,182
96 Other	22	0.1647%	9,030	0	9,030	483	9,513
Subtotal	13,356	100.0000%	5,482,133	0	5,482,133	281,671	5,763,804
Direct Bills					0		0
Total					\$5,482,133		\$5,763,804

Basis Units: Number of radios per department

Source: HITS Radio Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:23 HITS Radio

Department	IT Radio Svcs	Total
0 Direct Billed	\$0	\$0
20 HITS CIO	211,388	211,388
26 Mayor	13,404	13,404
32 Health Administration	33,727	33,727
37 General Services	19,890	19,890
38 HEC	10,378	10,378
40 Police	3,935,249	3,935,249
42 Fire	972,029	972,029
44 Solid Waste	237,386	237,386
48 Parks & Recreation	123,666	123,666
51 Fleet Management	17,296	17,296
57 ARA Parking	22,485	22,485
69 PWE DDSR	72,210	72,210
70 PWE Water & Sewer	85,182	85,182
96 Other	9,513	9,513
Total	\$5,763,804	\$5,763,804

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

Houston IT Services – Project Management Office division is responsible for the delivery of projects, business continuity, IT Governance facilitation and project business analysis. This division via the IT Continuous Planning Process (ITCPP) programmatically facilitates the process of selecting, prioritizing, allocating, and managing the project resources the development and implementation of IT policies, procedures and standards for the city. The costs have been allocated based on the total number of FTEs positions per department.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:24 HITS Project Mgt Office

Description		Amount	General Admin	IT Proj Mgt
<hr/>				
Personnel Costs				
Salaries	S1	859,441	0	859,441
Salary % Split			.00%	100.00%
Benefits	S	365,254	0	365,254
Subtotal - Personnel Costs		1,224,695	0	1,224,695
 Services & Supplies Cost				
Supplies	S	4,170	0	4,170
Services	S	26,728	0	26,728
Subtotal - Services & Supplies		30,898	0	30,898
Department Cost Total		1,255,593	0	1,255,593
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,255,593	0	1,255,593
General Admin Distribution			0	0
Grand Total		<u>\$1,255,593</u>	<u>\$1,255,593</u>	

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:24 HITS Project Mgt Office

Department	First Incoming	Second Incoming	IT Proj Mgt
3 Insurance Retirees	\$17,533	\$127	\$17,660
3 Memberships	785	6	791
3 Accounting & Consult	246	2	248
3 Interest Costs	2,277	17	2,294
3 Other Misc	863	7	870
3 Non-Dpt. Legal Svcs/Lobby	154	1	155
Subtotal - Non-Departmental-Gen Gov	21,859	160	22,019
5 Budget	371	36	407
Subtotal - Finance Budget	371	36	407
8 Gen Acctng	202	18	220
8 Auditing Svcs	354	0	354
8 Fin Operations	527	34	562
Subtotal - Finance General Accounting	1,083	52	1,136
9 I. C. Auditing	292	35	327
Subtotal - Finance Internal Control	292	35	327
11 Perf Mgt Svcs	397	26	423
Subtotal - Finance Perform Mgmnt	397	26	423
12 Treasury	343	46	390
Subtotal - Finance Treasury	343	46	390
13 Fin Business Svcs	185	15	200
Subtotal - Finance Business Svcs	185	15	200
17 Records	303	28	331
Subtotal - ARA Operations	303	28	331
18 Payroll Svcs	2,023	136	2,159
Subtotal - ARA Payroll Services	2,023	136	2,159
19 Franchise	529	35	564

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:24 HITS Project Mgt Office

Department	First Incoming	Second Incoming	IT Proj Mgt
Subtotal - ARA Regulatory	\$529	\$35	\$564
20 IT Dept Admin	62,671	0	62,671
20 IT Director	199,253	69,413	268,666
Subtotal - HITS CIO	261,923	69,413	331,336
22 Enterprise Optns	931	62	994
Subtotal - HITS EIS	931	62	994
24 IT Proj Mgt	0	645	645
Subtotal - HITS Project Mgt Office	0	645	645
25 Cert/SBDD	0	616	616
25 Vendor/External Affairs	0	120	120
Subtotal - Office Business Opportunity	0	736	736
26 City Mayor Admin	0	1,310	1,310
26 I Gov Relats	0	223	223
Subtotal - Mayor	0	1,534	1,534
27 Personnel Svcs	0	746	746
Subtotal - Human Resources	0	746	746
29 City Sec Svcs	0	318	318
Subtotal - City Secretary	0	318	318
30 City Council Svcs	0	3,555	3,555
Subtotal - City Council	0	3,555	3,555
31 Controller Fin Svcs	0	1,406	1,406
31 Controller Treasury	0	624	624
Subtotal - City Controller's Office	0	2,031	2,031
Total Incoming	290,239	79,609	369,848
C. Total Allocated		\$1,625,441	\$1,625,441
		100.00%	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

IT Proj Mgt Allocations

Dept:24 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$603	\$0	\$603	\$0	\$603
5 Finance Budget	13.47	0.0605%	936	0	936	0	936
6 Finance City Council	5.00	0.0225%	347	0	347	0	347
7 Finance Public Fin	5.09	0.0229%	354	0	354	0	354
8 Finance General Accounting	14.73	0.0662%	1,023	0	1,023	0	1,023
9 Finance Internal Control	3.21	0.0144%	223	0	223	0	223
10 Finance Grants	5.99	0.0269%	416	0	416	0	416
11 Finance Perform Mgmnt	4.68	0.0210%	325	0	325	0	325
12 Finance Treasury	2.58	0.0116%	179	0	179	0	179
13 Finance Business Svcs	2.50	0.0112%	174	0	174	0	174
14 Finance Strategic Purchasing	32.63	0.1467%	2,267	0	2,267	0	2,267
15 ARA Director Office	4.32	0.0194%	300	0	300	0	300
16 ARA Admin Svcs	8.00	0.0360%	556	0	556	0	556
17 ARA Operations	99.33	0.4465%	6,902	0	6,902	0	6,902
18 ARA Payroll Services	50.36	0.2264%	3,499	0	3,499	0	3,499
19 ARA Regulatory	5.00	0.0225%	347	0	347	0	347
20 HITS CIO	14.47	0.0650%	1,005	0	1,005	0	1,005
21 HITS EAS	28.09	0.1263%	1,952	0	1,952	0	1,952
22 HITS EIS	60.85	0.2735%	4,228	0	4,228	0	4,228
23 HITS Radio	32.18	0.1446%	2,236	0	2,236	0	2,236
24 HITS Project Mgt Office	9.29	0.0418%	645	0	645	0	645
25 Office Business Opportunity	28.42	0.1277%	1,975	0	1,975	104	2,078
26 Mayor	41.76	0.1877%	2,902	0	2,902	152	3,054
27 Human Resources	169.76	0.7630%	11,795	0	11,795	619	12,414
28 Legal	119.73	0.5382%	8,319	0	8,319	436	8,756
29 City Secretary	10.72	0.0482%	745	0	745	39	784
30 City Council	74.60	0.3353%	5,183	0	5,183	272	5,455
31 City Controller's Office	65.47	0.2943%	4,549	0	4,549	239	4,788
32 Health Administration	83.17	0.3738%	5,779	0	5,779	303	6,082
33 Planning & Dev Admin	12.92	0.0581%	898	0	898	47	945
35 CIP Sal Rec PWE	16.68	0.0750%	1,159	0	1,159	61	1,220
36 HPD Police Records	92.20	0.4144%	6,406	0	6,406	336	6,742
37 General Services	233.22	1.0483%	16,205	0	16,205	850	17,055
38 HEC	243.82	1.0959%	16,941	0	16,941	889	17,830
40 Police	6,747.02	30.3265%	468,798	0	468,798	24,596	493,394
41 Dept of Neighborhoods	152.26	0.6844%	10,579	0	10,579	555	11,134
42 Fire	4,224.45	18.9881%	293,524	0	293,524	15,400	308,924
43 Municipal Court	311.23	1.3989%	21,625	0	21,625	1,135	22,760
44 Solid Waste	461.11	2.0726%	32,039	0	32,039	1,681	33,720
45 Houston Airport System (HAS)	1,363.70	6.1296%	94,753	0	94,753	4,971	99,724
46 Housing & Community Development	163.80	0.7362%	11,381	0	11,381	597	11,978
47 Library	497.54	2.2363%	34,570	0	34,570	1,814	36,384

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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IT Proj Mgt Allocations

Dept:24 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$53,050	\$0	\$53,050	\$2,783	\$55,833
49 Health & Human Services Department	1,073.96	4.8272%	74,621	0	74,621	3,915	78,536
50 Convention & Entertainment	22.67	0.1019%	1,575	0	1,575	83	1,658
51 Fleet Management	374.08	1.6814%	25,992	0	25,992	1,364	27,356
52 Planning & Development	74.84	0.3364%	5,200	0	5,200	273	5,473
54 Finance Other	12.62	0.0567%	877	0	877	46	923
55 ARA-Insurance	5.00	0.0225%	347	0	347	18	366
56 ARA-BARC	83.33	0.3746%	5,790	0	5,790	304	6,094
57 ARA Parking	70.01	0.3147%	4,864	0	4,864	255	5,120
58 ARA Other	36.07	0.1621%	2,506	0	2,506	131	2,638
59 IT Public Services	16.06	0.0722%	1,116	0	1,116	59	1,174
60 Legal Insurance	51.20	0.2301%	3,557	0	3,557	187	3,744
61 Legal Wkr Comp	2.00	0.0090%	139	0	139	7	146
62 Mayor Cable TV	16.44	0.0739%	1,142	0	1,142	60	1,202
63 Mayor other	10.50	0.0472%	730	0	730	38	768
64 TIRZ	24.09	0.1083%	1,674	0	1,674	88	1,762
65 HR Health Benefits	46.66	0.2097%	3,242	0	3,242	170	3,412
67 PWE Bldg Insp	513.36	2.3075%	35,669	0	35,669	1,871	37,541
68 PWE Stormwater	377.72	1.6978%	26,245	0	26,245	1,377	27,622
69 PWE DDSR	505.22	2.2709%	35,104	0	35,104	1,842	36,946
70 PWE Water & Sewer	2,220.15	9.9791%	154,261	0	154,261	8,094	162,354
71 PWE Houston Transtar	7.99	0.0359%	555	0	555	29	584
72 PWE Other	13.64	0.0613%	948	0	948	50	997
73 Houston Permit Center	4.42	0.0199%	307	0	307	16	323
74 CIP S/R Planning	11.29	0.0507%	784	0	784	41	826
75 CIP Sal Rec RE	33.07	0.1486%	2,298	0	2,298	121	2,418
76 CIP S/R Engrg	99.80	0.4486%	6,934	0	6,934	364	7,298
77 CIP S/R Constr	105.41	0.4738%	7,324	0	7,324	384	7,708
78 CIP S/R Eng/Const	14.37	0.0646%	998	0	998	52	1,051
79 CIP S/R Geo/Env	10.96	0.0493%	762	0	762	40	801
80 CIP S/R Other	17.27	0.0776%	1,200	0	1,200	63	1,263
81 CIP S/R GSD	29.23	0.1314%	2,031	0	2,031	107	2,138
94 HR-W.C.	29.49	0.1326%	2,049	0	2,049	108	2,157
95 HITS Other	47.45	0.2133%	3,297	0	3,297	173	3,470

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

IT Proj Mgt Allocations

Dept:24 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	22,247.90	100.0000%	1,545,832	0	1,545,832	79,609	1,625,441
Direct Bills					0		0
Total					\$1,545,832		\$1,625,441

Basis Units: Total FTE positions per department

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:24 HITS Project Mgt Office

Department	IT Proj Mgt	Total
0 Direct Billed	\$0	\$0
4 Finance Dir Office	603	603
5 Finance Budget	936	936
6 Finance City Council	347	347
7 Finance Public Fin	354	354
8 Finance General Accounting	1,023	1,023
9 Finance Internal Control	223	223
10 Finance Grants	416	416
11 Finance Perform Mgmnt	325	325
12 Finance Treasury	179	179
13 Finance Business Svcs	174	174
14 Finance Strategic Purchasing	2,267	2,267
15 ARA Director Office	300	300
16 ARA Admin Svcs	556	556
17 ARA Operations	6,902	6,902
18 ARA Payroll Services	3,499	3,499
19 ARA Regulatory	347	347
20 HITS CIO	1,005	1,005
21 HITS EAS	1,952	1,952
22 HITS EIS	4,228	4,228
23 HITS Radio	2,236	2,236
24 HITS Project Mgt Office	645	645
25 Office Business Opportunity	2,078	2,078
26 Mayor	3,054	3,054
27 Human Resources	12,414	12,414
28 Legal	8,756	8,756
29 City Secretary	784	784
30 City Council	5,455	5,455
31 City Controller's Office	4,788	4,788
32 Health Administration	6,082	6,082
33 Planning & Dev Admin	945	945
35 CIP Sal Rec PWE	1,220	1,220
36 HPD Police Records	6,742	6,742
37 General Services	17,055	17,055
38 HEC	17,830	17,830
40 Police	493,394	493,394
41 Dept of Neighborhoods	11,134	11,134
42 Fire	308,924	308,924
43 Municipal Court	22,760	22,760
44 Solid Waste	33,720	33,720
45 Houston Airport System (HAS)	99,724	99,724

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:24 HITS Project Mgt Office

Department	IT Proj Mgt	Total
46 Housing & Community Development	\$11,978	\$11,978
47 Library	36,384	36,384
48 Parks & Recreation	55,833	55,833
49 Health & Human Services Department	78,536	78,536
50 Convention & Entertainment	1,658	1,658
51 Fleet Management	27,356	27,356
52 Planning & Development	5,473	5,473
54 Finance Other	923	923
55 ARA-Insurance	366	366
56 ARA-BARC	6,094	6,094
57 ARA Parking	5,120	5,120
58 ARA Other	2,638	2,638
59 IT Public Services	1,174	1,174
60 Legal Insurance	3,744	3,744
61 Legal Wkr Comp	146	146
62 Mayor Cable TV	1,202	1,202
63 Mayor other	768	768
64 TIRZ	1,762	1,762
65 HR Health Benefits	3,412	3,412
67 PWE Bldg Insp	37,541	37,541
68 PWE Stormwater	27,622	27,622
69 PWE DDSR	36,946	36,946
70 PWE Water & Sewer	162,354	162,354
71 PWE Houston Transtar	584	584
72 PWE Other	997	997
73 Houston Permit Center	323	323
74 CIP S/R Planning	826	826
75 CIP Sal Rec RE	2,418	2,418
76 CIP S/R Engrg	7,298	7,298
77 CIP S/R Constr	7,708	7,708
78 CIP S/R Eng/Const	1,051	1,051
79 CIP S/R Geo/Env	801	801
80 CIP S/R Other	1,263	1,263
81 CIP S/R GSD	2,138	2,138
94 HR-W.C.	2,157	2,157
95 HITS Other	3,470	3,470
Total	\$1,625,441	\$1,625,441

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

The Office of Business Opportunity (OBO) is committed to creating a competitive and diverse business environment in the City of Houston by promoting the growth and success of small businesses, with special emphasis on historically underserved groups by ensuring their meaningful participation in the government procurement process. OBO provides business assistance to start-up companies, helps businesses navigate the city permitting and licensing process, provides referrals for educational and financial resources, as well as certifies Minority, Women, Small and Disadvantaged Business Enterprises (MWSDBE) and Persons with Disabilities Business Enterprises. OBO is also charged with ensuring that city departments and prime contractors identify and connect with certified companies to participate on contracting opportunities on city funded MWSDBE goal-oriented contracts and OBO monitors those contracts to ensure the utilization of MWSDBEs and compliance with applicable labor standards requirements. The costs are allocated as follows:

- **Certification and Small Business Development division** – Administers the City's MWSDBE certification program, the Hire Houston First designation process, houses the Houston Business Solutions Center which provides businesses with technical assistance and referrals for business development counseling and financial assistance and performs outreach promoted the department's services. The cost of these functions has been allocated based on the number of FTE positions.
- **Contract Compliance** – Enforces labor standards rules, monitors MWSDBE utilization on 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.

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

- **Analytics & Reporting** – This area is responsible for reporting citywide MWSBE participation on contracts, Hire Houston First related contracts and other reports that serve to provide analytics that can be used to strengthen the City's administration of its business development program. The analytics and reporting function within OBO has been allocated based on the number of contracts awarded with S/MWDBE requirements.
- **Department Services** – This area is responsible for assisting departments with setting MWSDBE goals on contracts, reviewing RCAs for compliance with MWSDBE and Hire Houston First requirements and training city departments on best practices for compliance with the programs OBO administers. Costs have been allocated based on the number of tasks completed by each procurement specialist per department.
- **Vendor & External Affairs** – Vendor Services gathers the information on certified businesses. External Affairs objective is to raise program awareness and increase the number of companies seeking certification. These costs have been allocated based on the number of full time equivalent positions.
- **Non-General Fund** – The non-general fund expenses of OBO have not been allocated within the plan.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:25 Office Business Opportunity

Description		Amount	General Admin	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
Personnel Costs									
Salaries	S1	2,235,097	603,565	772,891	378,360	118,945	94,040	150,466	116,829
Salary % Split			27.00%	34.58%	16.93%	5.32%	4.21%	6.73%	5.23%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		2,235,097	603,565	772,891	378,360	118,945	94,040	150,466	116,829
Services & Supplies Cost									
Supplies	P	27,782	7,915	10,138	4,962	1,561	1,234	1,973	0
Services	P	373,555	106,426	136,310	66,717	20,994	16,586	26,522	0
Mgmt Consulting Svcs	P	30,000	8,547	10,947	5,358	1,686	1,332	2,130	0
N-GF Svcs	P	401,918	0	0	0	0	0	0	401,918
Subtotal - Services & Supplies		833,255	122,888	157,395	77,037	24,241	19,151	30,625	401,918
Department Cost Total		3,068,352	726,453	930,286	455,397	143,186	113,191	181,091	518,747
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		3,068,352	726,453	930,286	455,397	143,186	113,191	181,091	518,747
General Admin Distribution			(726,453)	344,136	168,468	52,961	41,872	66,996	52,019
Grand Total		\$3,068,351		\$1,274,422	\$623,865	\$196,147	\$155,063	\$248,087	\$570,767
									not allocated

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:25 Office Business Opportunity

Department	First Incoming	Second Incoming	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
2 Equip Deprec	\$4,547	\$0	\$2,154	\$1,054	\$331	\$262	\$419	\$326
Subtotal - Equipment Depreciation	4,547	0	2,154	1,054	331	262	419	326
3 Insurance Retirees	55,809	405	26,630	13,036	4,098	3,240	5,184	4,025
3 Memberships	2,500	18	1,193	584	184	145	232	180
3 Accounting & Consult	1,474	11	703	344	108	86	137	106
3 Interest Costs	4,623	35	2,207	1,080	340	269	430	334
3 Other Misc	1,753	13	837	410	129	102	163	127
3 Non-Dpt. Legal Svcs/Lobby	470	3	224	110	35	27	44	34
3 Walker Rent	276,277	2,005	131,828	64,535	20,288	16,040	25,664	19,927
Subtotal - Non-Departmental-Gen Gov	342,907	2,492	163,622	80,100	25,181	19,908	31,854	24,733
5 Budget	2,219	214	1,153	564	177	140	224	174
Subtotal - Finance Budget	2,219	214	1,153	564	177	140	224	174
8 Gen Acctng	1,209	107	623	305	96	76	121	94
8 Fixed Assets	343	30	177	86	27	21	34	27
8 Auditing Svcs	2,116	0	1,002	491	154	122	195	152
8 Fin Operations	1,288	84	650	318	100	79	127	98
Subtotal - Finance General Accounting	4,956	221	2,453	1,201	377	298	477	371
9 I. C. Auditing	594	71	315	154	48	38	61	48
Subtotal - Finance Internal Control	594	71	315	154	48	38	61	48
11 Perf Mgt Svcs	970	63	489	239	75	60	95	74
Subtotal - Finance Perform Mgmnt	970	63	489	239	75	60	95	74
12 Treasury	697	94	375	183	58	46	73	57
Subtotal - Finance Treasury	697	94	375	183	58	46	73	57
13 Fin Business Svcs	452	38	232	113	36	28	45	35
Subtotal - Finance Business Svcs	452	38	232	113	36	28	45	35
14 Purchasing	3,061	314	1,599	783	246	195	311	242
Subtotal - Finance Strategic Purch	3,061	314	1,599	783	246	195	311	242
17 Mailroom	4,240	415	2,205	1,079	339	268	429	333

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B. Incoming Costs - (Default Spread Salary%)

Dept:25 Office Business Opportunity

Department	First Incoming	Second Incoming	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
17 Property	\$356	\$26	\$181	\$89	\$28	\$22	\$35	\$27
17 Records	927	84	479	235	74	58	93	72
17 3-1-1 Svcs	1,413	123	728	356	112	89	142	110
Subtotal - ARA Operations	6,936	648	3,593	1,759	553	437	699	543
18 Payroll Svcs	6,188	417	3,129	1,532	482	381	609	473
Subtotal - ARA Payroll Services	6,188	417	3,129	1,532	482	381	609	473
19 Franchise	1,073	71	542	265	83	66	106	82
Subtotal - ARA Regulatory	1,073	71	542	265	83	66	106	82
21 Enterprise Appl	5,255	429	2,693	1,318	414	328	524	407
21 IT ERP	23,868	1,275	11,911	5,831	1,833	1,449	2,319	1,800
21 EGIS	161	10	81	40	12	10	16	12
Subtotal - HITS EAS	29,284	1,714	14,685	7,189	2,260	1,787	2,859	2,220
22 Client Svcs	5,553	423	2,831	1,386	436	344	551	428
22 NW Data	3,492	255	1,775	869	273	216	346	268
22 NW Voice	1,840	125	931	456	143	113	181	141
22 Enterprise Optns	5,570	371	2,815	1,378	433	342	548	425
Subtotal - HITS EIS	16,455	1,175	8,352	4,089	1,285	1,016	1,626	1,262
24 IT Proj Mgt	1,975	104	985	482	152	120	192	149
Subtotal - HITS Project Mgt Office	1,975	104	985	482	152	120	192	149
25 Cert/SBDD	0	1,884	892	437	137	109	174	135
25 Analytics & Reporting	0	420	199	97	31	24	39	30
25 Dept Services	0	680	322	158	50	39	63	49
25 Vendor/External Affairs	0	367	174	85	27	21	34	26
Subtotal - Office Business Opportunity	0	3,350	1,587	777	244	193	309	240
26 City Mayor Admin	0	4,009	1,899	930	292	231	370	287
26 I Gov Relats	0	683	324	158	50	39	63	49
Subtotal - Mayor	0	4,692	2,223	1,088	342	270	433	336
27 Selection	0	3,789	1,795	879	276	218	349	271

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B. Incoming Costs - (Default Spread Salary%)

Dept:25 Office Business Opportunity

Department	First Incoming	Second Incoming	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
27 Personnel Svcs	\$0	\$2,284	\$1,082	\$530	\$166	\$132	\$211	\$164
Subtotal - Human Resources	0	6,073	2,877	1,408	443	350	560	435
28 Legal Svcs	0	1,092	517	253	80	63	101	78
28 Inspector General	0	2,969	1,406	688	216	171	274	213
Subtotal - Legal	0	4,061	1,924	942	296	234	374	291
29 City Sec Svcs	0	776	368	180	57	45	72	56
Subtotal - City Secretary	0	776	368	180	57	45	72	56
30 City Council Svcs	0	8,686	4,115	2,014	633	501	801	622
Subtotal - City Council	0	8,686	4,115	2,014	633	501	801	622
31 Controller Fin Svcs	0	8,409	3,984	1,950	613	485	776	602
31 Controller Treasury	0	1,526	723	354	111	88	141	109
Subtotal - City Controller's Office	0	9,935	4,706	2,304	724	573	916	711
37 Real Estate	0	9,095	4,308	2,109	663	524	839	651
Subtotal - General Services	0	9,095	4,308	2,109	663	524	839	651
Total Incoming	422,314	54,303	225,784	110,530	34,747	27,472	43,955	34,129
C. Total Allocated		\$3,544,968	\$1,500,206	\$734,395	\$230,895	\$182,535	\$292,043	\$604,896
			42.32%	20.72%	6.51%	5.15%	8.24%	17.06%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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Cert/SBDD Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$575	\$0	\$575	\$0	\$575
5 Finance Budget	13.47	0.0605%	893	0	893	0	893
6 Finance City Council	5.00	0.0225%	331	0	331	0	331
7 Finance Public Fin	5.09	0.0229%	337	0	337	0	337
8 Finance General Accounting	14.73	0.0662%	976	0	976	0	976
9 Finance Internal Control	3.21	0.0144%	213	0	213	0	213
10 Finance Grants	5.99	0.0269%	397	0	397	0	397
11 Finance Perform Mgmnt	4.68	0.0210%	310	0	310	0	310
12 Finance Treasury	2.58	0.0116%	171	0	171	0	171
13 Finance Business Svcs	2.50	0.0112%	166	0	166	0	166
14 Finance Strategic Purchasing	32.63	0.1467%	2,163	0	2,163	0	2,163
15 ARA Director Office	4.32	0.0194%	286	0	286	0	286
16 ARA Admin Svcs	8.00	0.0360%	530	0	530	0	530
17 ARA Operations	99.33	0.4465%	6,583	0	6,583	0	6,583
18 ARA Payroll Services	50.36	0.2264%	3,338	0	3,338	0	3,338
19 ARA Regulatory	5.00	0.0225%	331	0	331	0	331
20 HITS CIO	14.47	0.0650%	959	0	959	0	959
21 HITS EAS	28.09	0.1263%	1,862	0	1,862	0	1,862
22 HITS EIS	60.85	0.2735%	4,033	0	4,033	0	4,033
23 HITS Radio	32.18	0.1446%	2,133	0	2,133	0	2,133
24 HITS Project Mgt Office	9.29	0.0418%	616	0	616	0	616
25 Office Business Opportunity	28.42	0.1277%	1,884	0	1,884	0	1,884
26 Mayor	41.76	0.1877%	2,768	0	2,768	49	2,817
27 Human Resources	169.76	0.7630%	11,251	0	11,251	200	11,451
28 Legal	119.73	0.5382%	7,935	0	7,935	141	8,076
29 City Secretary	10.72	0.0482%	710	0	710	13	723
30 City Council	74.60	0.3353%	4,944	0	4,944	88	5,032
31 City Controller's Office	65.47	0.2943%	4,339	0	4,339	77	4,416
32 Health Administration	83.17	0.3738%	5,512	0	5,512	98	5,610
33 Planning & Dev Admin	12.92	0.0581%	856	0	856	15	872
35 CIP Sal Rec PWE	16.68	0.0750%	1,105	0	1,105	20	1,125
36 HPD Police Records	92.20	0.4144%	6,111	0	6,111	109	6,219
37 General Services	233.22	1.0483%	15,457	0	15,457	275	15,732
38 HEC	243.82	1.0959%	16,159	0	16,159	288	16,447
40 Police	6,747.02	30.3265%	447,159	0	447,159	7,958	455,118
41 Dept of Neighborhoods	152.26	0.6844%	10,091	0	10,091	180	10,271
42 Fire	4,224.45	18.9881%	279,976	0	279,976	4,983	284,959
43 Municipal Court	311.23	1.3989%	20,627	0	20,627	367	20,994
44 Solid Waste	461.11	2.0726%	30,560	0	30,560	544	31,104
45 Houston Airport System (HAS)	1,363.70	6.1296%	90,379	0	90,379	1,609	91,988
46 Housing & Community Development	163.80	0.7362%	10,856	0	10,856	193	11,049
47 Library	497.54	2.2363%	32,975	0	32,975	587	33,561

CITY OF HOUSTON, TEXAS
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Cert/SBDD Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$50,601	\$0	\$50,601	\$901	\$51,502
49 Health & Human Services Department	1,073.96	4.8272%	71,177	0	71,177	1,267	72,444
50 Convention & Entertainment	22.67	0.1019%	1,502	0	1,502	27	1,529
51 Fleet Management	374.08	1.6814%	24,792	0	24,792	441	25,233
52 Planning & Development	74.84	0.3364%	4,960	0	4,960	88	5,048
54 Finance Other	12.62	0.0567%	836	0	836	15	851
55 ARA-Insurance	5.00	0.0225%	331	0	331	6	337
56 ARA-BARC	83.33	0.3746%	5,523	0	5,523	98	5,621
57 ARA Parking	70.01	0.3147%	4,640	0	4,640	83	4,722
58 ARA Other	36.07	0.1621%	2,391	0	2,391	43	2,433
59 IT Public Services	16.06	0.0722%	1,064	0	1,064	19	1,083
60 Legal Insurance	51.20	0.2301%	3,393	0	3,393	60	3,454
61 Legal Wkr Comp	2.00	0.0090%	133	0	133	2	135
62 Mayor Cable TV	16.44	0.0739%	1,090	0	1,090	19	1,109
63 Mayor other	10.50	0.0472%	696	0	696	12	708
64 TIRZ	24.09	0.1083%	1,597	0	1,597	28	1,625
65 HR Health Benefits	46.66	0.2097%	3,092	0	3,092	55	3,147
67 PWE Bldg Insp	513.36	2.3075%	34,023	0	34,023	606	34,629
68 PWE Stormwater	377.72	1.6978%	25,033	0	25,033	446	25,479
69 PWE DDSR	505.22	2.2709%	33,483	0	33,483	596	34,079
70 PWE Water & Sewer	2,220.15	9.9791%	147,141	0	147,141	2,619	149,759
71 PWE Houston Transtar	7.99	0.0359%	530	0	530	9	539
72 PWE Other	13.64	0.0613%	904	0	904	16	920
73 Houston Permit Center	4.42	0.0199%	293	0	293	5	298
74 CIP S/R Planning	11.29	0.0507%	748	0	748	13	762
75 CIP Sal Rec RE	33.07	0.1486%	2,192	0	2,192	39	2,231
76 CIP S/R Engrg	99.80	0.4486%	6,614	0	6,614	118	6,732
77 CIP S/R Constr	105.41	0.4738%	6,986	0	6,986	124	7,110
78 CIP S/R Eng/Const	14.37	0.0646%	952	0	952	17	969
79 CIP S/R Geo/Env	10.96	0.0493%	726	0	726	13	739
80 CIP S/R Other	17.27	0.0776%	1,145	0	1,145	20	1,165
81 CIP S/R GSD	29.23	0.1314%	1,937	0	1,937	34	1,972
94 HR-W.C.	29.49	0.1326%	1,954	0	1,954	35	1,989
95 HITS Other	47.45	0.2133%	3,145	0	3,145	56	3,201

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Cert/SBDD Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	1,474,481	0	1,474,481	25,725	1,500,206
Direct Bills					0		0
Total					\$1,474,481		\$1,500,206

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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Contract Compliance Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	28	2.1555%	\$15,558	\$0	\$15,558	\$0	\$15,558
14 Finance Strategic Purchasing	124	9.5458%	68,902	0	68,902	0	68,902
15 ARA Director Office	14	1.0778%	7,779	0	7,779	0	7,779
20 HITS CIO	19	1.4627%	10,558	0	10,558	0	10,558
26 Mayor	8	0.6159%	4,445	0	4,445	90	4,536
27 Human Resources	20	1.5396%	11,113	0	11,113	226	11,339
28 Legal	6	0.4619%	3,334	0	3,334	68	3,402
31 City Controller's Office	7	0.5389%	3,890	0	3,890	79	3,969
33 Planning & Dev Admin	3	0.2309%	1,667	0	1,667	34	1,701
34 PWE Administration Indirect	809	62.2787%	449,528	0	449,528	9,145	458,674
35 CIP Sal Rec PWE	0	0.0000%	0	(80,486)	(80,486)	0	(80,486)
37 General Services	169	13.0100%	93,906	0	93,906	1,910	95,817
40 Police	32	2.4634%	17,781	0	17,781	362	18,143
41 Dept of Neighborhoods	10	0.7698%	5,557	0	5,557	113	5,670
42 Fire	7	0.5389%	3,890	0	3,890	79	3,969
43 Municipal Court	10	0.7698%	5,557	0	5,557	113	5,670
44 Solid Waste	17	1.3087%	9,446	0	9,446	192	9,638
47 Library	1	0.0770%	556	0	556	11	567
48 Parks & Recreation	9	0.6928%	5,001	0	5,001	102	5,103
49 Health & Human Services Department	2	0.1540%	1,111	0	1,111	23	1,134
51 Fleet Management	4	0.3079%	2,223	0	2,223	45	2,268
Subtotal	1,299	100.0000%	721,802	(80,486)	641,315	12,593	653,909
Direct Bills					80,486		80,486
Total					\$721,802		\$734,395

Basis Units: Number of contracts monitored

Source: OBO Report

CITY OF HOUSTON, TEXAS
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Analytics & Reporting Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	352	0.6714%	\$1,524	\$0	\$1,524	\$0	\$1,524
14 Finance Strategic Purchasing	54	0.1030%	234	0	234	0	234
16 ARA Admin Svcs	1,220	2.3271%	5,281	0	5,281	0	5,281
20 HITS CIO	560	1.0682%	2,424	0	2,424	0	2,424
25 Office Business Opportunity	97	0.1850%	420	0	420	0	420
26 Mayor	901	1.7186%	3,900	0	3,900	71	3,971
27 Human Resources	839	1.6004%	3,632	0	3,632	66	3,698
28 Legal	2,910	5.5507%	12,596	0	12,596	230	12,826
29 City Secretary	3	0.0057%	13	0	13	0	13
30 City Council	334	0.6371%	1,446	0	1,446	26	1,472
31 City Controller's Office	258	0.4921%	1,117	0	1,117	20	1,137
33 Planning & Dev Admin	192	0.3662%	831	0	831	15	846
34 PWE Administration Indirect	13,515	25.7792%	58,502	0	58,502	1,067	59,569
37 General Services	4,382	8.3584%	18,968	0	18,968	346	19,314
38 HEC	578	1.1025%	2,502	0	2,502	46	2,548
40 Police	3,737	7.1281%	16,176	0	16,176	295	16,471
41 Dept of Neighborhoods	395	0.7534%	1,710	0	1,710	31	1,741
42 Fire	2,744	5.2340%	11,878	0	11,878	217	12,095
43 Municipal Court	1,412	2.6933%	6,112	0	6,112	111	6,224
44 Solid Waste	749	1.4287%	3,242	0	3,242	59	3,301
45 Houston Airport System (HAS)	6,370	12.1505%	27,574	0	27,574	503	28,077
46 Housing & Community Development	443	0.8450%	1,918	0	1,918	35	1,953
47 Library	844	1.6099%	3,653	0	3,653	67	3,720
48 Parks & Recreation	4,562	8.7018%	19,747	0	19,747	360	20,108
49 Health & Human Services Department	2,606	4.9708%	11,281	0	11,281	206	11,486
51 Fleet Management	2,307	4.4005%	9,986	0	9,986	182	10,168
96 Other	62	0.1183%	268	0	268	5	273
Subtotal	52,426	100.0000%	226,936	0	226,936	3,959	230,895
Direct Bills					0		0
Total					\$226,936		\$230,895

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

CITY OF HOUSTON, TEXAS
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Dept Services Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6	2.2727%	\$4,077	\$0	\$4,077	\$0	\$4,077
14 Finance Strategic Purchasing	10	3.7879%	6,796	0	6,796	0	6,796
16 ARA Admin Svcs	14	5.3030%	9,514	0	9,514	0	9,514
20 HITS CIO	35	13.2576%	23,785	0	23,785	0	23,785
25 Office Business Opportunity	1	0.3788%	680	0	680	0	680
26 Mayor	4	1.5152%	2,718	0	2,718	63	2,781
27 Human Resources	7	2.6515%	4,757	0	4,757	111	4,868
28 Legal	3	1.1364%	2,039	0	2,039	47	2,086
34 PWE Administration Indirect	114	43.1818%	77,470	0	77,470	1,802	79,273
37 General Services	5	1.8939%	3,398	0	3,398	79	3,477
40 Police	22	8.3333%	14,950	0	14,950	348	15,298
42 Fire	9	3.4091%	6,116	0	6,116	142	6,258
43 Municipal Court	3	1.1364%	2,039	0	2,039	47	2,086
44 Solid Waste	4	1.5152%	2,718	0	2,718	63	2,781
45 Houston Airport System (HAS)	5	1.8939%	3,398	0	3,398	79	3,477
46 Housing & Community Development	1	0.3788%	680	0	680	16	695
47 Library	7	2.6515%	4,757	0	4,757	111	4,868
48 Parks & Recreation	1	0.3788%	680	0	680	16	695
49 Health & Human Services Department	7	2.6515%	4,757	0	4,757	111	4,868
51 Fleet Management	5	1.8939%	3,398	0	3,398	79	3,477
96 Other	1	0.3788%	680	0	680	16	695
Subtotal	264	100.0000%	179,405	0	179,405	3,130	182,535
Direct Bills					0		0
Total					\$179,405		\$182,535

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

CITY OF HOUSTON, TEXAS
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6/25/2015

Vendor/External Affairs Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$112	\$0	\$112	\$0	\$112
5 Finance Budget	13.47	0.0605%	174	0	174	0	174
6 Finance City Council	5.00	0.0225%	65	0	65	0	65
7 Finance Public Fin	5.09	0.0229%	66	0	66	0	66
8 Finance General Accounting	14.73	0.0662%	190	0	190	0	190
9 Finance Internal Control	3.21	0.0144%	41	0	41	0	41
10 Finance Grants	5.99	0.0269%	77	0	77	0	77
11 Finance Perform Mgmnt	4.68	0.0210%	60	0	60	0	60
12 Finance Treasury	2.58	0.0116%	33	0	33	0	33
13 Finance Business Svcs	2.50	0.0112%	32	0	32	0	32
14 Finance Strategic Purchasing	32.63	0.1467%	421	0	421	0	421
15 ARA Director Office	4.32	0.0194%	56	0	56	0	56
16 ARA Admin Svcs	8.00	0.0360%	103	0	103	0	103
17 ARA Operations	99.33	0.4465%	1,282	0	1,282	0	1,282
18 ARA Payroll Services	50.36	0.2264%	650	0	650	0	650
19 ARA Regulatory	5.00	0.0225%	65	0	65	0	65
20 HITS CIO	14.47	0.0650%	187	0	187	0	187
21 HITS EAS	28.09	0.1263%	362	0	362	0	362
22 HITS EIS	60.85	0.2735%	785	0	785	0	785
23 HITS Radio	32.18	0.1446%	415	0	415	0	415
24 HITS Project Mgt Office	9.29	0.0418%	120	0	120	0	120
25 Office Business Opportunity	28.42	0.1277%	367	0	367	0	367
26 Mayor	41.76	0.1877%	539	0	539	10	548
27 Human Resources	169.76	0.7630%	2,190	0	2,190	39	2,229
28 Legal	119.73	0.5382%	1,545	0	1,545	27	1,572
29 City Secretary	10.72	0.0482%	138	0	138	2	141
30 City Council	74.60	0.3353%	962	0	962	17	980
31 City Controller's Office	65.47	0.2943%	845	0	845	15	860
32 Health Administration	83.17	0.3738%	1,073	0	1,073	19	1,092
33 Planning & Dev Admin	12.92	0.0581%	167	0	167	3	170
35 CIP Sal Rec PWE	16.68	0.0750%	215	0	215	4	219
36 HPD Police Records	92.20	0.4144%	1,190	0	1,190	21	1,211
37 General Services	233.22	1.0483%	3,009	0	3,009	54	3,062
38 HEC	243.82	1.0959%	3,146	0	3,146	56	3,202
40 Police	6,747.02	30.3265%	87,048	0	87,048	1,549	88,597
41 Dept of Neighborhoods	152.26	0.6844%	1,964	0	1,964	35	1,999
42 Fire	4,224.45	18.9881%	54,502	0	54,502	970	55,472
43 Municipal Court	311.23	1.3989%	4,015	0	4,015	71	4,087
44 Solid Waste	461.11	2.0726%	5,949	0	5,949	106	6,055
45 Houston Airport System (HAS)	1,363.70	6.1296%	17,594	0	17,594	313	17,907
46 Housing & Community Development	163.80	0.7362%	2,113	0	2,113	38	2,151
47 Library	497.54	2.2363%	6,419	0	6,419	114	6,533

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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Vendor/External Affairs Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$9,850	\$0	\$9,850	\$175	\$10,026
49 Health & Human Services Department	1,073.96	4.8272%	13,856	0	13,856	247	14,102
50 Convention & Entertainment	22.67	0.1019%	292	0	292	5	298
51 Fleet Management	374.08	1.6814%	4,826	0	4,826	86	4,912
52 Planning & Development	74.84	0.3364%	966	0	966	17	983
54 Finance Other	12.62	0.0567%	163	0	163	3	166
55 ARA-Insurance	5.00	0.0225%	65	0	65	1	66
56 ARA-BARC	83.33	0.3746%	1,075	0	1,075	19	1,094
57 ARA Parking	70.01	0.3147%	903	0	903	16	919
58 ARA Other	36.07	0.1621%	465	0	465	8	474
59 IT Public Services	16.06	0.0722%	207	0	207	4	211
60 Legal Insurance	51.20	0.2301%	661	0	661	12	672
61 Legal Wkr Comp	2.00	0.0090%	26	0	26	0	26
62 Mayor Cable TV	16.44	0.0739%	212	0	212	4	216
63 Mayor other	10.50	0.0472%	135	0	135	2	138
64 TIRZ	24.09	0.1083%	311	0	311	6	316
65 HR Health Benefits	46.66	0.2097%	602	0	602	11	613
67 PWE Bldg Insp	513.36	2.3075%	6,623	0	6,623	118	6,741
68 PWE Stormwater	377.72	1.6978%	4,873	0	4,873	87	4,960
69 PWE DDSR	505.22	2.2709%	6,518	0	6,518	116	6,634
70 PWE Water & Sewer	2,220.15	9.9791%	28,644	0	28,644	510	29,153
71 PWE Houston Transtar	7.99	0.0359%	103	0	103	2	105
72 PWE Other	13.64	0.0613%	176	0	176	3	179
73 Houston Permit Center	4.42	0.0199%	57	0	57	1	58
74 CIP S/R Planning	11.29	0.0507%	146	0	146	3	148
75 CIP Sal Rec RE	33.07	0.1486%	427	0	427	8	434
76 CIP S/R Engrg	99.80	0.4486%	1,288	0	1,288	23	1,311
77 CIP S/R Constr	105.41	0.4738%	1,360	0	1,360	24	1,384
78 CIP S/R Eng/Const	14.37	0.0646%	185	0	185	3	189
79 CIP S/R Geo/Env	10.96	0.0493%	141	0	141	3	144
80 CIP S/R Other	17.27	0.0776%	223	0	223	4	227
81 CIP S/R GSD	29.23	0.1314%	377	0	377	7	384
94 HR-W.C.	29.49	0.1326%	380	0	380	7	387
95 HITS Other	47.45	0.2133%	612	0	612	11	623

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
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Vendor/External Affairs Allocations

Dept:25 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	287,035	0	287,035	5,008	292,043
Direct Bills					0		0
Total					\$287,035		\$292,043

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:25 Office Business Opportunity

Department	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF	Total
0 Direct Billed	\$0	\$80,486	\$0	\$0	\$0	\$0	\$80,486
4 Finance Dir Office	575	15,558	1,524	4,077	112	0	21,847
5 Finance Budget	893	0	0	0	174	0	1,067
6 Finance City Council	331	0	0	0	65	0	396
7 Finance Public Fin	337	0	0	0	66	0	403
8 Finance General Accounting	976	0	0	0	190	0	1,166
9 Finance Internal Control	213	0	0	0	41	0	254
10 Finance Grants	397	0	0	0	77	0	474
11 Finance Perform Mgmt	310	0	0	0	60	0	371
12 Finance Treasury	171	0	0	0	33	0	204
13 Finance Business Svcs	166	0	0	0	32	0	198
14 Finance Strategic Purchasing	2,163	68,902	234	6,796	421	0	78,515
15 ARA Director Office	286	7,779	0	0	56	0	8,121
16 ARA Admin Svcs	530	0	5,281	9,514	103	0	15,428
17 ARA Operations	6,583	0	0	0	1,282	0	7,865
18 ARA Payroll Services	3,338	0	0	0	650	0	3,987
19 ARA Regulatory	331	0	0	0	65	0	396
20 HITS CIO	959	10,558	2,424	23,785	187	0	37,912
21 HITS EAS	1,862	0	0	0	362	0	2,224
22 HITS EIS	4,033	0	0	0	785	0	4,818
23 HITS Radio	2,133	0	0	0	415	0	2,548
24 HITS Project Mgt Office	616	0	0	0	120	0	736
25 Office Business Opportunity	1,884	0	420	680	367	0	3,350
26 Mayor	2,817	4,536	3,971	2,781	548	0	14,654
27 Human Resources	11,451	11,339	3,698	4,868	2,229	0	33,585
28 Legal	8,076	3,402	12,826	2,086	1,572	0	27,963
29 City Secretary	723	0	13	0	141	0	877
30 City Council	5,032	0	1,472	0	980	0	7,484
31 City Controller's Office	4,416	3,969	1,137	0	860	0	10,382
32 Health Administration	5,610	0	0	0	1,092	0	6,702
33 Planning & Dev Admin	872	1,701	846	0	170	0	3,588
34 PWE Administration Indirect	0	458,674	59,569	79,273	0	0	597,516
35 CIP Sal Rec PWE	1,125	(80,486)	0	0	219	0	(79,142)
36 HPD Police Records	6,219	0	0	0	1,211	0	7,430
37 General Services	15,732	95,817	19,314	3,477	3,062	0	137,402
38 HEC	16,447	0	2,548	0	3,202	0	22,196
40 Police	455,118	18,143	16,471	15,298	88,597	0	593,627
41 Dept of Neighborhoods	10,271	5,670	1,741	0	1,999	0	19,681
42 Fire	284,959	3,969	12,095	6,258	55,472	0	362,753
43 Municipal Court	20,994	5,670	6,224	2,086	4,087	0	39,060
44 Solid Waste	31,104	9,638	3,301	2,781	6,055	0	52,880

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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Allocation Summary

Dept:25 Office Business Opportunity

Department	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF	Total
45 Houston Airport System (HAS)	\$91,988	\$0	\$28,077	\$3,477	\$17,907	\$0	\$141,449
46 Housing & Community Development	11,049	0	1,953	695	2,151	0	15,848
47 Library	33,561	567	3,720	4,868	6,533	0	49,249
48 Parks & Recreation	51,502	5,103	20,108	695	10,026	0	87,433
49 Health & Human Services Department	72,444	1,134	11,486	4,868	14,102	0	104,034
50 Convention & Entertainment	1,529	0	0	0	298	0	1,827
51 Fleet Management	25,233	2,268	10,168	3,477	4,912	0	46,059
52 Planning & Development	5,048	0	0	0	983	0	6,031
54 Finance Other	851	0	0	0	166	0	1,017
55 ARA-Insurance	337	0	0	0	66	0	403
56 ARA-BARC	5,621	0	0	0	1,094	0	6,715
57 ARA Parking	4,722	0	0	0	919	0	5,642
58 ARA Other	2,433	0	0	0	474	0	2,907
59 IT Public Services	1,083	0	0	0	211	0	1,294
60 Legal Insurance	3,454	0	0	0	672	0	4,126
61 Legal Wkr Comp	135	0	0	0	26	0	161
62 Mayor Cable TV	1,109	0	0	0	216	0	1,325
63 Mayor other	708	0	0	0	138	0	846
64 TIRZ	1,625	0	0	0	316	0	1,941
65 HR Health Benefits	3,147	0	0	0	613	0	3,760
67 PWE Bldg Insp	34,629	0	0	0	6,741	0	41,370
68 PWE Stormwater	25,479	0	0	0	4,960	0	30,439
69 PWE DDSR	34,079	0	0	0	6,634	0	40,714
70 PWE Water & Sewer	149,759	0	0	0	29,153	0	178,913
71 PWE Houston Transtar	539	0	0	0	105	0	644
72 PWE Other	920	0	0	0	179	0	1,099
73 Houston Permit Center	298	0	0	0	58	0	356
74 CIP S/R Planning	762	0	0	0	148	0	910
75 CIP Sal Rec RE	2,231	0	0	0	434	0	2,665
76 CIP S/R Engrg	6,732	0	0	0	1,311	0	8,042
77 CIP S/R Constr	7,110	0	0	0	1,384	0	8,495
78 CIP S/R Eng/Const	969	0	0	0	189	0	1,158
79 CIP S/R Geo/Env	739	0	0	0	144	0	883
80 CIP S/R Other	1,165	0	0	0	227	0	1,392
81 CIP S/R GSD	1,972	0	0	0	384	0	2,356
94 HR-W.C.	1,989	0	0	0	387	0	2,376
95 HITS Other	3,201	0	0	0	623	0	3,824
96 Other	0	0	273	695	0	0	969
Total	\$1,500,206	\$734,395	\$230,895	\$182,535	\$292,043	\$0	\$2,940,073

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

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

- **City Administration** – Provides support functions necessary to fulfill the charter requirements of the Mayor and oversee departmental activity. It also provides timely and effective customer service to the public and City of Houston department. Its costs are allocated based on the number of the FTE positions per department.
- **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** – Produces and co-produces events that enhance the image of the city and highlights Houston's diverse culture. These costs have been allocated to Mayor Other in the plan.
- **Intergovernmental Affairs** – These costs have been allocated based on FTEs.
- **Other Services** – Costs have been allocated to Mayor Other in the plan.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:26 Mayor

Description		Amount	General Admin	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
Personnel Costs								
Salaries	S1	2,996,546	0	1,650,527	219,474	818,784	307,761	0
Salary % Split			.00%	55.08%	7.32%	27.32%	10.27%	.00%
Benefits	P	1,413,930	0	846,484	107,343	337,168	122,936	0
Subtotal - Personnel Costs		4,410,476	0	2,497,010	326,817	1,155,953	430,696	0
Services & Supplies Cost								
Supplies	P	102,194	0	19,818	801	76,276	5,240	59
Services	P	645,068	0	311,179	26,498	266,383	40,957	52
Credit Direct Exps	P	(1,498,722)	0	0	0	(1,498,611)	0	(111)
Subtotal - Services & Supplies		(751,459)	0	330,997	27,299	(1,155,953)	46,197	0
Department Cost Total		3,659,017	0	2,828,007	354,116	(0)	476,894	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		3,659,017	0	2,828,007	354,116	(0)	476,894	0
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$3,659,017		\$2,828,007	\$354,116	\$(0)	\$476,894	\$0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:26 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
1 City Hall	\$86,945	\$0	\$47,890	\$6,368	\$23,757	\$8,930	\$0
1 City Hall Annex	16,213	0	8,930	1,187	4,430	1,665	0
Subtotal - Building Depreciation	103,157	0	56,820	7,556	28,187	10,595	0
3 Insurance Retirees	88,213	640	48,941	6,508	24,278	9,126	0
3 Memberships	3,952	29	2,193	292	1,088	409	0
3 Accounting & Consult	3,145	23	1,745	232	866	325	0
3 Interest Costs	9,353	72	5,191	690	2,575	968	0
3 Other Misc	3,547	27	1,969	262	977	367	0
3 Elections	126,015	915	69,914	9,297	34,682	13,036	0
3 Non-Dpt. Legal Svcs/Lobby	691	5	383	51	190	71	0
Subtotal - Non-Departmental-Gen Gov	234,915	1,711	130,336	17,331	64,656	24,303	0
5 Budget	4,734	457	2,860	380	1,419	533	0
Subtotal - Finance Budget	4,734	457	2,860	380	1,419	533	0
8 Gen Acctng	2,579	229	1,547	206	767	288	0
8 Fixed Assets	746	65	447	59	222	83	0
8 Auditing Svcs	4,515	0	2,487	331	1,234	464	0
8 Fin Operations	2,166	142	1,271	169	630	237	0
Subtotal - Finance General Accounting	10,007	436	5,752	765	2,853	1,072	0
9 I. C. Auditing	1,201	144	741	98	367	138	0
Subtotal - Finance Internal Control	1,201	144	741	98	367	138	0
11 Perf Mgt Svcs	1,630	106	956	127	474	178	0
Subtotal - Finance Perform Mgmnt	1,630	106	956	127	474	178	0
12 Treasury	1,410	190	882	117	437	164	0
Subtotal - Finance Treasury	1,410	190	882	117	437	164	0
13 Fin Business Svcs	759	63	453	60	225	84	0
Subtotal - Finance Business Svcs	759	63	453	60	225	84	0
14 Purchasing	6,505	666	3,950	525	1,959	737	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:26 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
Subtotal - Finance Strategic Purch	\$6,505	\$666	\$3,950	\$525	\$1,959	\$737	\$0
17 Mailroom	10,468	1,024	6,330	842	3,140	1,180	0
17 Property	776	57	459	61	228	86	0
17 Records	1,362	124	818	109	406	153	0
17 3-1-1 Svcs	24,346	2,122	14,579	1,939	7,232	2,718	0
Subtotal - ARA Operations	36,952	3,327	22,186	2,950	11,006	4,137	0
18 Payroll Svcs	9,093	613	5,346	711	2,652	997	0
Subtotal - ARA Payroll Services	9,093	613	5,346	711	2,652	997	0
19 Franchise	2,171	144	1,276	170	633	238	0
Subtotal - ARA Regulatory	2,171	144	1,276	170	633	238	0
21 Enterprise Appl	24,659	2,015	14,692	1,954	7,288	2,740	0
21 IT ERP	34,718	1,854	20,144	2,679	9,993	3,756	0
21 EGIS	412	25	241	32	119	45	0
Subtotal - HITS EAS	59,788	3,894	35,077	4,664	17,401	6,541	0
22 Client Svcs	17,219	1,313	10,208	1,357	5,064	1,903	0
22 NW Data	20,688	1,511	12,227	1,626	6,066	2,280	0
22 NW Voice	10,902	742	6,414	853	3,182	1,196	0
22 Enterprise Optns	11,886	793	6,984	929	3,464	1,302	0
Subtotal - HITS EIS	60,695	4,358	35,832	4,765	17,775	6,681	0
23 IT Radio Svcs	12,724	680	7,383	982	3,663	1,377	0
Subtotal - HITS Radio	12,724	680	7,383	982	3,663	1,377	0
24 IT Proj Mgt	2,902	152	1,682	224	834	314	0
Subtotal - HITS Project Mgt Office	2,902	152	1,682	224	834	314	0
25 Cert/SBDD	2,768	49	1,552	206	770	289	0
25 Contract Compliance	4,445	90	2,498	332	1,239	466	0
25 Analytics & Reporting	3,900	71	2,187	291	1,085	408	0
25 Dept Services	2,718	63	1,532	204	760	286	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:26 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
25 Vendor/External Affairs	\$539	\$10	\$302	\$40	\$150	\$56	\$0
Subtotal - Office Business Opportunity	14,370	284	8,071	1,073	4,004	1,505	0
26 City Mayor Admin	0	5,890	3,244	431	1,609	605	0
26 I Gov Relats	0	1,004	553	74	274	103	0
Subtotal - Mayor	0	6,894	3,797	505	1,884	708	0
27 Selection	0	6,496	3,578	476	1,775	667	0
27 Personnel Svcs	0	3,356	1,848	246	917	345	0
Subtotal - Human Resources	0	9,851	5,426	722	2,692	1,012	0
28 Legal Svcs	0	218,263	120,221	15,986	59,639	22,417	0
28 Inspector General	0	8,906	4,906	652	2,434	915	0
Subtotal - Legal	0	227,169	125,127	16,638	62,072	23,331	0
29 City Sec Svcs	0	1,305	719	96	357	134	0
Subtotal - City Secretary	0	1,305	719	96	357	134	0
30 City Council Svcs	0	14,602	8,043	1,069	3,990	1,500	0
Subtotal - City Council	0	14,602	8,043	1,069	3,990	1,500	0
31 Controller Fin Svcs	0	17,944	9,884	1,314	4,903	1,843	0
31 Controller Treasury	0	2,565	1,413	188	701	263	0
Subtotal - City Controller's Office	0	20,508	11,296	1,502	5,604	2,106	0
37 Building Svcs	0	181,547	99,998	13,297	49,606	18,646	0
37 Utilities	0	68,253	37,595	4,999	18,650	7,010	0
37 Real Estate	0	56,210	30,961	4,117	15,359	5,773	0
Subtotal - General Services	0	306,010	168,553	22,413	83,615	31,429	0
Total Incoming	563,014	603,565	642,563	85,443	318,759	119,814	0
C. Total Allocated		\$4,825,596	\$3,470,570	\$439,559	\$318,759	\$596,707	\$0
			71.92%	9.11%	6.61%	12.37%	0.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

City Mayor Admin Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$1,224	\$0	\$1,224	\$0	\$1,224
5 Finance Budget	13.47	0.0605%	1,900	0	1,900	0	1,900
6 Finance City Council	5.00	0.0225%	705	0	705	0	705
7 Finance Public Fin	5.09	0.0229%	718	0	718	0	718
8 Finance General Accounting	14.73	0.0662%	2,078	0	2,078	0	2,078
9 Finance Internal Control	3.21	0.0144%	453	0	453	0	453
10 Finance Grants	5.99	0.0269%	845	0	845	0	845
11 Finance Perform Mgmnt	4.68	0.0210%	660	0	660	0	660
12 Finance Treasury	2.58	0.0116%	364	0	364	0	364
13 Finance Business Svcs	2.50	0.0112%	353	0	353	0	353
14 Finance Strategic Purchasing	32.63	0.1467%	4,603	0	4,603	0	4,603
15 ARA Director Office	4.32	0.0194%	609	0	609	0	609
16 ARA Admin Svcs	8.00	0.0360%	1,128	0	1,128	0	1,128
17 ARA Operations	99.33	0.4465%	14,011	0	14,011	0	14,011
18 ARA Payroll Services	50.36	0.2264%	7,103	0	7,103	0	7,103
19 ARA Regulatory	5.00	0.0225%	705	0	705	0	705
20 HITS CIO	14.47	0.0650%	2,041	0	2,041	0	2,041
21 HITS EAS	28.09	0.1263%	3,962	0	3,962	0	3,962
22 HITS EIS	60.85	0.2735%	8,583	0	8,583	0	8,583
23 HITS Radio	32.18	0.1446%	4,539	0	4,539	0	4,539
24 HITS Project Mgt Office	9.29	0.0418%	1,310	0	1,310	0	1,310
25 Office Business Opportunity	28.42	0.1277%	4,009	0	4,009	0	4,009
26 Mayor	41.76	0.1877%	5,890	0	5,890	0	5,890
27 Human Resources	169.76	0.7630%	23,945	0	23,945	2,593	26,538
28 Legal	119.73	0.5382%	16,888	0	16,888	1,829	18,717
29 City Secretary	10.72	0.0482%	1,512	0	1,512	164	1,676
30 City Council	74.60	0.3353%	10,523	0	10,523	1,139	11,662
31 City Controller's Office	65.47	0.2943%	9,235	0	9,235	1,000	10,235
32 Health Administration	83.17	0.3738%	11,731	0	11,731	1,270	13,002
33 Planning & Dev Admin	12.92	0.0581%	1,822	0	1,822	197	2,020
35 CIP Sal Rec PWE	16.68	0.0750%	2,353	0	2,353	255	2,608
36 HPD Police Records	92.20	0.4144%	13,005	0	13,005	1,408	14,413
37 General Services	233.22	1.0483%	32,896	0	32,896	3,562	36,458
38 HEC	243.82	1.0959%	34,391	0	34,391	3,724	38,115
40 Police	6,747.02	30.3265%	951,684	0	951,684	103,047	1,054,730
41 Dept of Neighborhoods	152.26	0.6844%	21,477	0	21,477	2,325	23,802
42 Fire	4,224.45	18.9881%	595,869	0	595,869	64,520	660,389
43 Municipal Court	311.23	1.3989%	43,900	0	43,900	4,753	48,653
44 Solid Waste	461.11	2.0726%	65,041	0	65,041	7,042	72,083
45 Houston Airport System (HAS)	1,363.70	6.1296%	192,353	0	192,353	20,828	213,181
46 Housing & Community Development	163.80	0.7362%	23,104	0	23,104	2,502	25,606
47 Library	497.54	2.2363%	70,179	0	70,179	7,599	77,778

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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City Mayor Admin Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$107,694	\$0	\$107,694	\$11,661	\$119,354
49 Health & Human Services Department	1,073.96	4.8272%	151,485	0	151,485	16,402	167,887
50 Convention & Entertainment	22.67	0.1019%	3,198	0	3,198	346	3,544
51 Fleet Management	374.08	1.6814%	52,765	0	52,765	5,713	58,478
52 Planning & Development	74.84	0.3364%	10,556	0	10,556	1,143	11,699
54 Finance Other	12.62	0.0567%	1,780	0	1,780	193	1,973
55 ARA-Insurance	5.00	0.0225%	705	0	705	76	782
56 ARA-BARC	83.33	0.3746%	11,754	0	11,754	1,273	13,027
57 ARA Parking	70.01	0.3147%	9,875	0	9,875	1,069	10,944
58 ARA Other	36.07	0.1621%	5,088	0	5,088	551	5,639
59 IT Public Services	16.06	0.0722%	2,265	0	2,265	245	2,511
60 Legal Insurance	51.20	0.2301%	7,222	0	7,222	782	8,004
61 Legal Wkr Comp	2.00	0.0090%	282	0	282	31	313
62 Mayor Cable TV	16.44	0.0739%	2,319	0	2,319	251	2,570
63 Mayor other	10.50	0.0472%	1,481	0	1,481	160	1,641
64 TIRZ	24.09	0.1083%	3,398	0	3,398	368	3,766
65 HR Health Benefits	46.66	0.2097%	6,582	0	6,582	713	7,294
67 PWE Bldg Insp	513.36	2.3075%	72,411	0	72,411	7,840	80,251
68 PWE Stormwater	377.72	1.6978%	53,278	0	53,278	5,769	59,047
69 PWE DDSR	505.22	2.2709%	71,263	0	71,263	7,716	78,979
70 PWE Water & Sewer	2,220.15	9.9791%	313,158	0	313,158	33,908	347,066
71 PWE Houston Transtar	7.99	0.0359%	1,127	0	1,127	122	1,249
72 PWE Other	13.64	0.0613%	1,924	0	1,924	208	2,132
73 Houston Permit Center	4.42	0.0199%	623	0	623	68	691
74 CIP S/R Planning	11.29	0.0507%	1,592	0	1,592	172	1,765
75 CIP Sal Rec RE	33.07	0.1486%	4,665	0	4,665	505	5,170
76 CIP S/R Engrg	99.80	0.4486%	14,077	0	14,077	1,524	15,601
77 CIP S/R Constr	105.41	0.4738%	14,868	0	14,868	1,610	16,478
78 CIP S/R Eng/Const	14.37	0.0646%	2,027	0	2,027	219	2,246
79 CIP S/R Geo/Env	10.96	0.0493%	1,546	0	1,546	167	1,713
80 CIP S/R Other	17.27	0.0776%	2,436	0	2,436	264	2,700
81 CIP S/R GSD	29.23	0.1314%	4,123	0	4,123	446	4,569
94 HR-W.C.	29.49	0.1326%	4,160	0	4,160	450	4,610
95 HITS Other	47.45	0.2133%	6,693	0	6,693	725	7,418

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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City Mayor Admin Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	3,138,121	0	3,138,121	332,449	3,470,570
Direct Bills					0		0
Total					\$3,138,121		\$3,470,570

Basis Units: Total FTE positions per department

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Agenda Office Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 City Council	100	100.0000%	\$395,352	\$0	\$395,352	\$44,207	\$439,559
Subtotal	100	100.0000%	395,352	0	395,352	44,207	439,559
Direct Bills					0		0
Total					\$395,352		\$439,559
Basis Units: Direct allocation to City Council							
Source: Direct Allocation							

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Special Events Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$153,839	\$0	\$153,839	\$164,920	\$318,759
Subtotal	100	100.0000%	153,839	0	153,839	164,920	318,759
Direct Bills					0		0
Total					\$153,839		\$318,759
Basis Units: Direct allocation to Mayor other							
Source: Direct Allocation							

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

I Gov Relats Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$209	\$0	\$209	\$0	\$209
5 Finance Budget	13.47	0.0605%	324	0	324	0	324
6 Finance City Council	5.00	0.0225%	120	0	120	0	120
7 Finance Public Fin	5.09	0.0229%	122	0	122	0	122
8 Finance General Accounting	14.73	0.0662%	354	0	354	0	354
9 Finance Internal Control	3.21	0.0144%	77	0	77	0	77
10 Finance Grants	5.99	0.0269%	144	0	144	0	144
11 Finance Perform Mgmnt	4.68	0.0210%	112	0	112	0	112
12 Finance Treasury	2.58	0.0116%	62	0	62	0	62
13 Finance Business Svcs	2.50	0.0112%	60	0	60	0	60
14 Finance Strategic Purchasing	32.63	0.1467%	784	0	784	0	784
15 ARA Director Office	4.32	0.0194%	104	0	104	0	104
16 ARA Admin Svcs	8.00	0.0360%	192	0	192	0	192
17 ARA Operations	99.33	0.4465%	2,387	0	2,387	0	2,387
18 ARA Payroll Services	50.36	0.2264%	1,210	0	1,210	0	1,210
19 ARA Regulatory	5.00	0.0225%	120	0	120	0	120
20 HITS CIO	14.47	0.0650%	348	0	348	0	348
21 HITS EAS	28.09	0.1263%	675	0	675	0	675
22 HITS EIS	60.85	0.2735%	1,463	0	1,463	0	1,463
23 HITS Radio	32.18	0.1446%	773	0	773	0	773
24 HITS Project Mgt Office	9.29	0.0418%	223	0	223	0	223
25 Office Business Opportunity	28.42	0.1277%	683	0	683	0	683
26 Mayor	41.76	0.1877%	1,004	0	1,004	0	1,004
27 Human Resources	169.76	0.7630%	4,080	0	4,080	483	4,564
28 Legal	119.73	0.5382%	2,878	0	2,878	341	3,219
29 City Secretary	10.72	0.0482%	258	0	258	31	288
30 City Council	74.60	0.3353%	1,793	0	1,793	212	2,005
31 City Controller's Office	65.47	0.2943%	1,574	0	1,574	186	1,760
32 Health Administration	83.17	0.3738%	1,999	0	1,999	237	2,236
33 Planning & Dev Admin	12.92	0.0581%	311	0	311	37	347
35 CIP Sal Rec PWE	16.68	0.0750%	401	0	401	48	448
36 HPD Police Records	92.20	0.4144%	2,216	0	2,216	263	2,479
37 General Services	233.22	1.0483%	5,605	0	5,605	664	6,270
38 HEC	243.82	1.0959%	5,860	0	5,860	694	6,554
40 Police	6,747.02	30.3265%	162,162	0	162,162	19,214	181,376
41 Dept of Neighborhoods	152.26	0.6844%	3,660	0	3,660	434	4,093
42 Fire	4,224.45	18.9881%	101,533	0	101,533	12,030	113,563
43 Municipal Court	311.23	1.3989%	7,480	0	7,480	886	8,367
44 Solid Waste	461.11	2.0726%	11,083	0	11,083	1,313	12,396
45 Houston Airport System (HAS)	1,363.70	6.1296%	32,776	0	32,776	3,884	36,659
46 Housing & Community Development	163.80	0.7362%	3,937	0	3,937	466	4,403
47 Library	497.54	2.2363%	11,958	0	11,958	1,417	13,375

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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I Gov Relats Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$18,350	\$0	\$18,350	\$2,174	\$20,525
49 Health & Human Services Department	1,073.96	4.8272%	25,812	0	25,812	3,058	28,871
50 Convention & Entertainment	22.67	0.1019%	545	0	545	65	609
51 Fleet Management	374.08	1.6814%	8,991	0	8,991	1,065	10,056
52 Planning & Development	74.84	0.3364%	1,799	0	1,799	213	2,012
54 Finance Other	12.62	0.0567%	303	0	303	36	339
55 ARA-Insurance	5.00	0.0225%	120	0	120	14	134
56 ARA-BARC	83.33	0.3746%	2,003	0	2,003	237	2,240
57 ARA Parking	70.01	0.3147%	1,683	0	1,683	199	1,882
58 ARA Other	36.07	0.1621%	867	0	867	103	970
59 IT Public Services	16.06	0.0722%	386	0	386	46	432
60 Legal Insurance	51.20	0.2301%	1,231	0	1,231	146	1,376
61 Legal Wkr Comp	2.00	0.0090%	48	0	48	6	54
62 Mayor Cable TV	16.44	0.0739%	395	0	395	47	442
63 Mayor other	10.50	0.0472%	252	0	252	30	282
64 TIRZ	24.09	0.1083%	579	0	579	69	648
65 HR Health Benefits	46.66	0.2097%	1,121	0	1,121	133	1,254
67 PWE Bldg Insp	513.36	2.3075%	12,338	0	12,338	1,462	13,800
68 PWE Stormwater	377.72	1.6978%	9,078	0	9,078	1,076	10,154
69 PWE DDSR	505.22	2.2709%	12,143	0	12,143	1,439	13,582
70 PWE Water & Sewer	2,220.15	9.9791%	53,360	0	53,360	6,323	59,683
71 PWE Houston Transtar	7.99	0.0359%	192	0	192	23	215
72 PWE Other	13.64	0.0613%	328	0	328	39	367
73 Houston Permit Center	4.42	0.0199%	106	0	106	13	119
74 CIP S/R Planning	11.29	0.0507%	271	0	271	32	304
75 CIP Sal Rec RE	33.07	0.1486%	795	0	795	94	889
76 CIP S/R Engrg	99.80	0.4486%	2,399	0	2,399	284	2,683
77 CIP S/R Constr	105.41	0.4738%	2,533	0	2,533	300	2,834
78 CIP S/R Eng/Const	14.37	0.0646%	345	0	345	41	386
79 CIP S/R Geo/Env	10.96	0.0493%	263	0	263	31	295
80 CIP S/R Other	17.27	0.0776%	415	0	415	49	464
81 CIP S/R GSD	29.23	0.1314%	703	0	703	83	786
94 HR-W.C.	29.49	0.1326%	709	0	709	84	793
95 HITS Other	47.45	0.2133%	1,140	0	1,140	135	1,276

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

I Gov Relats Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	534,718	0	534,718	61,989	596,707
Direct Bills					0		0
Total					\$534,718		\$596,707

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Other Svcs Allocations

Dept:26 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$0	\$0	\$0	\$0	\$0
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 Allocation							

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:26 Mayor

Department	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	1,224	0	0	209	0	1,433
5 Finance Budget	1,900	0	0	324	0	2,224
6 Finance City Council	705	0	0	120	0	825
7 Finance Public Fin	718	0	0	122	0	840
8 Finance General Accounting	2,078	0	0	354	0	2,432
9 Finance Internal Control	453	0	0	77	0	530
10 Finance Grants	845	0	0	144	0	989
11 Finance Perform Mgmt	660	0	0	112	0	773
12 Finance Treasury	364	0	0	62	0	426
13 Finance Business Svcs	353	0	0	60	0	413
14 Finance Strategic Purchasing	4,603	0	0	784	0	5,387
15 ARA Director Office	609	0	0	104	0	713
16 ARA Admin Svcs	1,128	0	0	192	0	1,321
17 ARA Operations	14,011	0	0	2,387	0	16,398
18 ARA Payroll Services	7,103	0	0	1,210	0	8,314
19 ARA Regulatory	705	0	0	120	0	825
20 HITS CIO	2,041	0	0	348	0	2,389
21 HITS EAS	3,962	0	0	675	0	4,637
22 HITS EIS	8,583	0	0	1,463	0	10,046
23 HITS Radio	4,539	0	0	773	0	5,312
24 HITS Project Mgt Office	1,310	0	0	223	0	1,534
25 Office Business Opportunity	4,009	0	0	683	0	4,692
26 Mayor	5,890	0	0	1,004	0	6,894
27 Human Resources	26,538	0	0	4,564	0	31,101
28 Legal	18,717	0	0	3,219	0	21,935
29 City Secretary	1,676	0	0	288	0	1,964
30 City Council	11,662	439,559	0	2,005	0	453,226
31 City Controller's Office	10,235	0	0	1,760	0	11,995
32 Health Administration	13,002	0	0	2,236	0	15,237
33 Planning & Dev Admin	2,020	0	0	347	0	2,367
35 CIP Sal Rec PWE	2,608	0	0	448	0	3,056
36 HPD Police Records	14,413	0	0	2,479	0	16,892
37 General Services	36,458	0	0	6,270	0	42,728
38 HEC	38,115	0	0	6,554	0	44,670
40 Police	1,054,730	0	0	181,376	0	1,236,106
41 Dept of Neighborhoods	23,802	0	0	4,093	0	27,895
42 Fire	660,389	0	0	113,563	0	773,952
43 Municipal Court	48,653	0	0	8,367	0	57,020
44 Solid Waste	72,083	0	0	12,396	0	84,479
45 Houston Airport System (HAS)	213,181	0	0	36,659	0	249,840

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:26 Mayor

Department	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs	Total
46 Housing & Community Development	\$25,606	\$0	\$0	\$4,403	\$0	\$30,009
47 Library	77,778	0	0	13,375	0	91,153
48 Parks & Recreation	119,354	0	0	20,525	0	139,879
49 Health & Human Services Department	167,887	0	0	28,871	0	196,758
50 Convention & Entertainment	3,544	0	0	609	0	4,153
51 Fleet Management	58,478	0	0	10,056	0	68,534
52 Planning & Development	11,699	0	0	2,012	0	13,711
54 Finance Other	1,973	0	0	339	0	2,312
55 ARA-Insurance	782	0	0	134	0	916
56 ARA-BARC	13,027	0	0	2,240	0	15,267
57 ARA Parking	10,944	0	0	1,882	0	12,826
58 ARA Other	5,639	0	0	970	0	6,608
59 IT Public Services	2,511	0	0	432	0	2,942
60 Legal Insurance	8,004	0	0	1,376	0	9,380
61 Legal Wkr Comp	313	0	0	54	0	366
62 Mayor Cable TV	2,570	0	0	442	0	3,012
63 Mayor other	1,641	0	318,759	282	0	320,683
64 TIRZ	3,766	0	0	648	0	4,413
65 HR Health Benefits	7,294	0	0	1,254	0	8,548
67 PWE Bldg Insp	80,251	0	0	13,800	0	94,052
68 PWE Stormwater	59,047	0	0	10,154	0	69,201
69 PWE DDSR	78,979	0	0	13,582	0	92,560
70 PWE Water & Sewer	347,066	0	0	59,683	0	406,749
71 PWE Houston Transtar	1,249	0	0	215	0	1,464
72 PWE Other	2,132	0	0	367	0	2,499
73 Houston Permit Center	691	0	0	119	0	810
74 CIP S/R Planning	1,765	0	0	304	0	2,068
75 CIP Sal Rec RE	5,170	0	0	889	0	6,059
76 CIP S/R Engrg	15,601	0	0	2,683	0	18,284
77 CIP S/R Constr	16,478	0	0	2,834	0	19,312
78 CIP S/R Eng/Const	2,246	0	0	386	0	2,633
79 CIP S/R Geo/Env	1,713	0	0	295	0	2,008
80 CIP S/R Other	2,700	0	0	464	0	3,164
81 CIP S/R GSD	4,569	0	0	786	0	5,355
94 HR-W.C.	4,610	0	0	793	0	5,403
95 HITS Other	7,418	0	0	1,276	0	8,693
Total	\$3,470,570	\$439,559	\$318,759	\$596,707	\$0	\$4,825,596

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, learning and development, 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 employees tested.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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A. Department Costs

Dept:27 Human Resources

Description		Amount	General Admin	Selection	Personnel Svcs	Classified Testing	Non-GF
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Personnel Costs							
Salaries	S1	9,631,060	209,686	481,638	904,900	206,309	7,828,527
<i>Salary % Split</i>			<i>2.18%</i>	<i>5.00%</i>	<i>9.40%</i>	<i>2.14%</i>	<i>81.28%</i>
Benefits	P	4,680,014	106,029	291,626	497,510	92,221	3,692,628
Subtotal - Personnel Costs		14,311,075	315,715	773,264	1,402,410	298,530	11,521,155
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Services & Supplies Cost							
Supplies	P	93,467	12,174	7,206	23,389	2,081	48,617
Services	P	16,050,628	265,719	44,273	92,709	27,396	15,620,531
Mgmt Consulting Svcs	P	114,858	17,651	0	0	0	97,206
Subtotal - Services & Supplies		16,258,953	295,545	51,478	116,099	29,477	15,766,354
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Department Cost Total		30,570,027	611,260	824,743	1,518,509	328,007	27,287,509
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		30,570,027	611,260	824,743	1,518,509	328,007	27,287,509
<hr/>							
General Admin Distribution			(611,260)	31,249	58,710	13,385	507,916
<hr/>							
Grand Total		\$30,570,028		\$855,991	\$1,577,219	\$341,392	\$27,795,424
<hr/>							
not allocated							

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
2 Equip Deprec	\$3,403	\$0	\$174	\$327	\$75	\$2,828
Subtotal - Equipment Depreciation	3,403	0	174	327	75	2,828
3 Insurance Retirees	65,653	476	3,381	6,352	1,448	54,949
3 Memberships	2,941	21	151	285	65	2,462
3 Accounting & Consult	49,649	370	2,557	4,804	1,095	41,563
3 Interest Costs	5,952	46	307	576	131	4,984
3 Other Misc	2,257	17	116	218	50	1,890
3 Non-Dpt. Legal Svcs/Lobby	2,808	20	145	272	62	2,350
3 Walker Rent	747,900	5,428	38,511	72,355	16,496	625,964
Subtotal - Non-Departmental-Gen Gov	877,160	6,379	45,168	84,862	19,348	734,162
5 Budget	74,737	7,219	4,190	7,872	1,795	68,100
Subtotal - Finance Budget	74,737	7,219	4,190	7,872	1,795	68,100
8 Gen Acctng	40,721	3,615	2,267	4,258	971	36,840
8 Fixed Assets	303	26	17	32	7	273
8 Auditing Svcs	71,279	0	3,644	6,846	1,561	59,228
8 Fin Operations	12,835	839	699	1,313	299	11,362
Subtotal - Finance General Accounting	125,138	4,480	6,626	12,450	2,838	107,704
9 I. C. Auditing	764	91	44	82	19	711
Subtotal - Finance Internal Control	764	91	44	82	19	711
11 Perf Mgt Svcs	9,663	626	526	988	225	8,549
Subtotal - Finance Perform Mgmnt	9,663	626	526	988	225	8,549
12 Treasury	898	121	52	98	22	846
Subtotal - Finance Treasury	898	121	52	98	22	846
13 Fin Business Svcs	4,501	375	249	468	107	4,051
Subtotal - Finance Business Svcs	4,501	375	249	468	107	4,051
14 Purchasing	36,732	3,764	2,070	3,889	887	33,649
Subtotal - Finance Strategic Purch	36,732	3,764	2,070	3,889	887	33,649
17 Mailroom	23,586	2,306	1,324	2,487	567	21,515

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
17 Property	\$314	\$23	\$17	\$32	\$7	\$281
17 Records	5,537	503	309	580	132	5,019
17 3-1-1 Svcs	22,130	1,929	1,230	2,311	527	19,992
Subtotal - ARA Operations	51,568	4,762	2,880	5,410	1,234	46,806
18 Payroll Svcs	36,964	2,492	2,017	3,790	864	32,785
Subtotal - ARA Payroll Services	36,964	2,492	2,017	3,790	864	32,785
19 Franchise	1,382	92	75	142	32	1,225
Subtotal - ARA Regulatory	1,382	92	75	142	32	1,225
21 Enterprise Appl	159,411	13,026	8,815	16,562	3,776	143,283
21 IT ERP	414,444	22,138	22,319	41,933	9,560	362,769
21 EGIS	1,439	87	78	147	33	1,268
Subtotal - HITS EAS	575,293	35,250	31,212	58,641	13,370	507,321
22 Client Svcs	86,698	6,610	4,770	8,962	2,043	77,532
22 NW Data	30,290	2,212	1,662	3,122	712	27,007
22 NW Voice	15,962	1,086	872	1,637	373	14,166
22 Enterprise Optns	187,644	12,513	10,232	19,225	4,383	166,317
Subtotal - HITS EIS	320,594	22,421	17,536	32,946	7,511	285,022
24 IT Proj Mgt	11,795	619	635	1,192	272	10,315
Subtotal - HITS Project Mgt Office	11,795	619	635	1,192	272	10,315
25 Cert/SBDD	11,251	200	585	1,100	251	9,515
25 Contract Compliance	11,113	226	580	1,089	248	9,422
25 Analytics & Reporting	3,632	66	189	355	81	3,073
25 Dept Services	4,757	111	249	468	107	4,045
25 Vendor/External Affairs	2,190	39	114	214	49	1,852
Subtotal - Office Business Opportunity	32,943	642	1,717	3,226	735	27,907
26 City Mayor Admin	23,945	2,593	1,357	2,549	581	22,051
26 I Gov Relats	4,080	483	233	438	100	3,792
Subtotal - Mayor	28,025	3,076	1,590	2,987	681	25,843
27 Selection	0	20,028	1,024	1,924	439	16,642

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:27 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
27 Personnel Svcs	\$0	\$13,641	\$697	\$1,310	\$299	\$11,335
Subtotal - Human Resources	0	33,669	1,721	3,234	737	27,977
28 Legal Svcs	0	88,567	4,528	8,507	1,939	73,593
28 Inspector General	0	8,906	455	855	195	7,400
Subtotal - Legal	0	97,473	4,983	9,362	2,134	80,993
29 City Sec Svcs	0	7,734	395	743	169	6,426
Subtotal - City Secretary	0	7,734	395	743	169	6,426
30 City Council Svcs	0	86,544	4,424	8,312	1,895	71,912
Subtotal - City Council	0	86,544	4,424	8,312	1,895	71,912
31 Controller Fin Svcs	0	283,272	14,481	27,208	6,203	235,380
31 Controller Treasury	0	15,201	777	1,460	333	12,631
Subtotal - City Controller's Office	0	298,473	15,258	28,668	6,536	248,011
37 Design & Const	0	91	5	9	2	76
37 Real Estate	0	24,620	1,259	2,365	539	20,458
Subtotal - General Services	0	24,711	1,263	2,373	541	20,533
Total Incoming	2,191,560	641,014	144,806	272,062	62,028	2,353,678
C. Total Allocated		\$33,402,601	\$1,000,798	\$1,849,281	\$403,420	\$30,149,102
			3.00%	5.54%	1.21%	90.26%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Selection Allocations

Dept:27 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	129	2.4045%	\$23,276	\$0	\$23,276	\$0	\$23,276
15 ARA Director Office	250	4.6598%	45,108	0	45,108	0	45,108
20 HITS CIO	92	1.7148%	16,600	0	16,600	0	16,600
25 Office Business Opportunity	21	0.3914%	3,789	0	3,789	0	3,789
26 Mayor	36	0.6710%	6,496	0	6,496	0	6,496
27 Human Resources	111	2.0690%	20,028	0	20,028	0	20,028
28 Legal	66	1.2302%	11,909	0	11,909	458	12,366
30 City Council	80	1.4911%	14,435	0	14,435	555	14,989
31 City Controller's Office	9	0.1678%	1,624	0	1,624	62	1,686
35 CIP Sal Rec PWE	59	1.0997%	10,646	0	10,646	409	11,055
37 General Services	96	1.7894%	17,322	0	17,322	666	17,987
38 HEC	87	1.6216%	15,698	0	15,698	603	16,301
40 Police	891	16.6076%	160,767	0	160,767	6,178	166,945
41 Dept of Neighborhoods	42	0.7829%	7,578	0	7,578	291	7,869
42 Fire	900	16.7754%	162,391	0	162,391	6,241	168,631
43 Municipal Court	77	1.4352%	13,893	0	13,893	534	14,427
44 Solid Waste	179	3.3364%	32,298	0	32,298	1,241	33,539
45 Houston Airport System (HAS)	232	4.3243%	41,861	0	41,861	1,609	43,469
46 Housing & Community Development	67	1.2488%	12,089	0	12,089	465	12,554
47 Library	155	2.8891%	27,967	0	27,967	1,075	29,042
48 Parks & Recreation	491	9.1519%	88,593	0	88,593	3,405	91,998
49 Health & Human Services Department	308	5.7409%	55,574	0	55,574	2,136	57,709
51 Fleet Management	98	1.8267%	17,683	0	17,683	680	18,362
52 Planning & Development	28	0.5219%	5,052	0	5,052	194	5,246
67 PWE Bldg Insp	108	2.0130%	19,487	0	19,487	749	20,236
68 PWE Stormwater	103	1.9199%	18,585	0	18,585	714	19,299
69 PWE DDSR	128	2.3858%	23,096	0	23,096	888	23,983
70 PWE Water & Sewer	361	6.7288%	65,137	0	65,137	2,503	67,640
72 PWE Other	161	3.0009%	29,050	0	29,050	1,116	30,166
Subtotal	5,365	100.0000%	968,028	0	968,028	32,770	1,000,798
Direct Bills					0		0
Total					\$968,028		\$1,000,798

Basis Units: Number of selections per department

Source: Selection Analysis

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Personnel Svcs Allocations

Dept:27 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$697	\$0	\$697	\$0	\$697
5 Finance Budget	13.47	0.0605%	1,082	0	1,082	0	1,082
6 Finance City Council	5.00	0.0225%	402	0	402	0	402
7 Finance Public Fin	5.09	0.0229%	409	0	409	0	409
8 Finance General Accounting	14.73	0.0662%	1,184	0	1,184	0	1,184
9 Finance Internal Control	3.21	0.0144%	258	0	258	0	258
10 Finance Grants	5.99	0.0269%	481	0	481	0	481
11 Finance Perform Mgmnt	4.68	0.0210%	376	0	376	0	376
12 Finance Treasury	2.58	0.0116%	207	0	207	0	207
13 Finance Business Svcs	2.50	0.0112%	201	0	201	0	201
14 Finance Strategic Purchasing	32.63	0.1467%	2,622	0	2,622	0	2,622
15 ARA Director Office	4.32	0.0194%	347	0	347	0	347
16 ARA Admin Svcs	8.00	0.0360%	643	0	643	0	643
17 ARA Operations	99.33	0.4465%	7,982	0	7,982	0	7,982
18 ARA Payroll Services	50.36	0.2264%	4,047	0	4,047	0	4,047
19 ARA Regulatory	5.00	0.0225%	402	0	402	0	402
20 HITS CIO	14.47	0.0650%	1,163	0	1,163	0	1,163
21 HITS EAS	28.09	0.1263%	2,257	0	2,257	0	2,257
22 HITS EIS	60.85	0.2735%	4,890	0	4,890	0	4,890
23 HITS Radio	32.18	0.1446%	2,586	0	2,586	0	2,586
24 HITS Project Mgt Office	9.29	0.0418%	746	0	746	0	746
25 Office Business Opportunity	28.42	0.1277%	2,284	0	2,284	0	2,284
26 Mayor	41.76	0.1877%	3,356	0	3,356	0	3,356
27 Human Resources	169.76	0.7630%	13,641	0	13,641	0	13,641
28 Legal	119.73	0.5382%	9,621	0	9,621	341	9,962
29 City Secretary	10.72	0.0482%	861	0	861	31	892
30 City Council	74.60	0.3353%	5,994	0	5,994	213	6,207
31 City Controller's Office	65.47	0.2943%	5,261	0	5,261	187	5,447
32 Health Administration	83.17	0.3738%	6,683	0	6,683	237	6,920
33 Planning & Dev Admin	12.92	0.0581%	1,038	0	1,038	37	1,075
35 CIP Sal Rec PWE	16.68	0.0750%	1,340	0	1,340	48	1,388
36 HPD Police Records	92.20	0.4144%	7,409	0	7,409	263	7,671
37 General Services	233.22	1.0483%	18,740	0	18,740	665	19,405
38 HEC	243.82	1.0959%	19,592	0	19,592	695	20,287
40 Police	6,747.02	30.3265%	542,152	0	542,152	19,234	561,385
41 Dept of Neighborhoods	152.26	0.6844%	12,235	0	12,235	434	12,669
42 Fire	4,224.45	18.9881%	339,452	0	339,452	12,043	351,495
43 Municipal Court	311.23	1.3989%	25,009	0	25,009	887	25,896
44 Solid Waste	461.11	2.0726%	37,052	0	37,052	1,314	38,367
45 Houston Airport System (HAS)	1,363.70	6.1296%	109,579	0	109,579	3,887	113,467
46 Housing & Community Development	163.80	0.7362%	13,162	0	13,162	467	13,629
47 Library	497.54	2.2363%	39,979	0	39,979	1,418	41,398

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Personnel Svcs Allocations

Dept:27 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$61,350	\$0	\$61,350	\$2,177	\$63,527
49 Health & Human Services Department	1,073.96	4.8272%	86,297	0	86,297	3,062	89,359
50 Convention & Entertainment	22.67	0.1019%	1,822	0	1,822	65	1,886
51 Fleet Management	374.08	1.6814%	30,059	0	30,059	1,066	31,125
52 Planning & Development	74.84	0.3364%	6,014	0	6,014	213	6,227
54 Finance Other	12.62	0.0567%	1,014	0	1,014	36	1,050
55 ARA-Insurance	5.00	0.0225%	402	0	402	14	416
56 ARA-BARC	83.33	0.3746%	6,696	0	6,696	238	6,933
57 ARA Parking	70.01	0.3147%	5,626	0	5,626	200	5,825
58 ARA Other	36.07	0.1621%	2,898	0	2,898	103	3,001
59 IT Public Services	16.06	0.0722%	1,290	0	1,290	46	1,336
60 Legal Insurance	51.20	0.2301%	4,114	0	4,114	146	4,260
61 Legal Wkr Comp	2.00	0.0090%	161	0	161	6	166
62 Mayor Cable TV	16.44	0.0739%	1,321	0	1,321	47	1,368
63 Mayor other	10.50	0.0472%	844	0	844	30	874
64 TIRZ	24.09	0.1083%	1,936	0	1,936	69	2,004
65 HR Health Benefits	46.66	0.2097%	3,749	0	3,749	133	3,882
67 PWE Bldg Insp	513.36	2.3075%	41,251	0	41,251	1,463	42,714
68 PWE Stormwater	377.72	1.6978%	30,351	0	30,351	1,077	31,428
69 PWE DDSR	505.22	2.2709%	40,597	0	40,597	1,440	42,037
70 PWE Water & Sewer	2,220.15	9.9791%	178,398	0	178,398	6,329	184,727
71 PWE Houston Transtar	7.99	0.0359%	642	0	642	23	665
72 PWE Other	13.64	0.0613%	1,096	0	1,096	39	1,135
73 Houston Permit Center	4.42	0.0199%	355	0	355	13	368
74 CIP S/R Planning	11.29	0.0507%	907	0	907	32	939
75 CIP Sal Rec RE	33.07	0.1486%	2,657	0	2,657	94	2,752
76 CIP S/R Engrg	99.80	0.4486%	8,019	0	8,019	284	8,304
77 CIP S/R Constr	105.41	0.4738%	8,470	0	8,470	300	8,771
78 CIP S/R Eng/Const	14.37	0.0646%	1,155	0	1,155	41	1,196
79 CIP S/R Geo/Env	10.96	0.0493%	881	0	881	31	912
80 CIP S/R Other	17.27	0.0776%	1,388	0	1,388	49	1,437
81 CIP S/R GSD	29.23	0.1314%	2,349	0	2,349	83	2,432
94 HR-W.C.	29.49	0.1326%	2,370	0	2,370	84	2,454
95 HITS Other	47.45	0.2133%	3,813	0	3,813	135	3,948

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Personnel Svcs Allocations

Dept:27 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	1,787,713	0	1,787,713	61,568	1,849,281
Direct Bills					0		0
Total					\$1,787,713		\$1,849,281

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Classified Testing Allocations

Dept:27 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Police	42	3.8497%	\$14,990	\$0	\$14,990	\$540	\$15,530
42 Fire	1,049	96.1503%	374,393	0	374,393	13,497	387,890
Subtotal	1,091	100.0000%	389,383	0	389,383	14,037	403,420
Direct Bills					0		0
Total					\$389,383		\$403,420

Basis Units: Number of employees tested by department

Source: HR Testing Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:27 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	23,276	697	0	0	23,973
5 Finance Budget	0	1,082	0	0	1,082
6 Finance City Council	0	402	0	0	402
7 Finance Public Fin	0	409	0	0	409
8 Finance General Accounting	0	1,184	0	0	1,184
9 Finance Internal Control	0	258	0	0	258
10 Finance Grants	0	481	0	0	481
11 Finance Perform Mgmt	0	376	0	0	376
12 Finance Treasury	0	207	0	0	207
13 Finance Business Svcs	0	201	0	0	201
14 Finance Strategic Purchasing	0	2,622	0	0	2,622
15 ARA Director Office	45,108	347	0	0	45,456
16 ARA Admin Svcs	0	643	0	0	643
17 ARA Operations	0	7,982	0	0	7,982
18 ARA Payroll Services	0	4,047	0	0	4,047
19 ARA Regulatory	0	402	0	0	402
20 HITS CIO	16,600	1,163	0	0	17,763
21 HITS EAS	0	2,257	0	0	2,257
22 HITS EIS	0	4,890	0	0	4,890
23 HITS Radio	0	2,586	0	0	2,586
24 HITS Project Mgt Office	0	746	0	0	746
25 Office Business Opportunity	3,789	2,284	0	0	6,073
26 Mayor	6,496	3,356	0	0	9,851
27 Human Resources	20,028	13,641	0	0	33,669
28 Legal	12,366	9,962	0	0	22,328
29 City Secretary	0	892	0	0	892
30 City Council	14,989	6,207	0	0	21,197
31 City Controller's Office	1,686	5,447	0	0	7,134
32 Health Administration	0	6,920	0	0	6,920
33 Planning & Dev Admin	0	1,075	0	0	1,075
35 CIP Sal Rec PWE	11,055	1,388	0	0	12,443
36 HPD Police Records	0	7,671	0	0	7,671
37 General Services	17,987	19,405	0	0	37,392
38 HEC	16,301	20,287	0	0	36,588
40 Police	166,945	561,385	15,530	0	743,860
41 Dept of Neighborhoods	7,869	12,669	0	0	20,538
42 Fire	168,631	351,495	387,890	0	908,016
43 Municipal Court	14,427	25,896	0	0	40,323
44 Solid Waste	33,539	38,367	0	0	71,905
45 Houston Airport System (HAS)	43,469	113,467	0	0	156,936

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:27 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
46 Housing & Community Development	\$12,554	\$13,629	\$0	\$0	\$26,183
47 Library	29,042	41,398	0	0	70,440
48 Parks & Recreation	91,998	63,527	0	0	155,525
49 Health & Human Services Department	57,709	89,359	0	0	147,068
50 Convention & Entertainment	0	1,886	0	0	1,886
51 Fleet Management	18,362	31,125	0	0	49,487
52 Planning & Development	5,246	6,227	0	0	11,473
54 Finance Other	0	1,050	0	0	1,050
55 ARA-Insurance	0	416	0	0	416
56 ARA-BARC	0	6,933	0	0	6,933
57 ARA Parking	0	5,825	0	0	5,825
58 ARA Other	0	3,001	0	0	3,001
59 IT Public Services	0	1,336	0	0	1,336
60 Legal Insurance	0	4,260	0	0	4,260
61 Legal Wkr Comp	0	166	0	0	166
62 Mayor Cable TV	0	1,368	0	0	1,368
63 Mayor other	0	874	0	0	874
64 TIRZ	0	2,004	0	0	2,004
65 HR Health Benefits	0	3,882	0	0	3,882
67 PWE Bldg Insp	20,236	42,714	0	0	62,950
68 PWE Stormwater	19,299	31,428	0	0	50,727
69 PWE DDSR	23,983	42,037	0	0	66,020
70 PWE Water & Sewer	67,640	184,727	0	0	252,367
71 PWE Houston Transtar	0	665	0	0	665
72 PWE Other	30,166	1,135	0	0	31,301
73 Houston Permit Center	0	368	0	0	368
74 CIP S/R Planning	0	939	0	0	939
75 CIP Sal Rec RE	0	2,752	0	0	2,752
76 CIP S/R Engrg	0	8,304	0	0	8,304
77 CIP S/R Constr	0	8,771	0	0	8,771
78 CIP S/R Eng/Const	0	1,196	0	0	1,196
79 CIP S/R Geo/Env	0	912	0	0	912
80 CIP S/R Other	0	1,437	0	0	1,437
81 CIP S/R GSD	0	2,432	0	0	2,432
94 HR-W.C.	0	2,454	0	0	2,454
95 HITS Other	0	3,948	0	0	3,948
Total	\$1,000,798	\$1,849,281	\$403,420	\$0	\$3,253,499

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 percentage of complaints investigated by department.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:28 Legal

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General
<hr/>						
Personnel Costs						
Salaries	S1	9,811,610	1,680,978	6,818,427	806,709	505,496
<i>Salary % Split</i>			<i>17.13%</i>	<i>69.49%</i>	<i>8.22%</i>	<i>5.15%</i>
Benefits	P	4,083,468	699,128	2,814,993	332,716	236,631
Subtotal - Personnel Costs		13,895,078	2,380,106	9,633,420	1,139,425	742,127
<hr/>						
Services & Supplies Cost						
Supplies	P	358,751	358,751	0	0	0
Services	P	669,214	514,215	152,590	4	2,404
Subtotal - Services & Supplies		1,027,965	872,967	152,590	4	2,404
<hr/>						
Department Cost Total		14,923,043	3,253,073	9,786,010	1,139,429	744,531
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		14,923,043	3,253,073	9,786,010	1,139,429	744,531
<hr/>						
General Admin Distribution			(3,253,073)	2,728,058	322,765	202,249
<hr/>						
Grand Total		\$14,923,043		\$12,514,068	\$1,462,194	\$946,780
<hr/>						

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:28 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
1 City Hall Annex	\$116,567	\$0	\$97,754	\$11,566	\$7,247
1 Muni Court Bldg	6,356	0	5,330	631	395
Subtotal - Building Depreciation	122,923	0	103,084	12,196	7,642
3 Insurance Retirees	252,915	1,836	213,636	25,276	15,838
3 Memberships	11,331	82	9,571	1,132	710
3 Accounting & Consult	3,236	24	2,734	323	203
3 Interest Costs	27,039	207	22,849	2,703	1,694
3 Other Misc	10,254	79	8,665	1,025	642
3 Non-Dpt. Legal Svcs/Lobby	1,981	14	1,673	198	124
Subtotal - Non-Departmental-Gen Gov	306,755	2,242	259,128	30,658	19,211
5 Budget	4,871	471	4,480	530	332
Subtotal - Finance Budget	4,871	471	4,480	530	332
8 Gen Acctng	2,654	236	2,423	287	180
8 Fixed Assets	464	41	423	50	31
8 Auditing Svcs	4,646	0	3,896	461	289
8 Fin Operations	6,266	410	5,598	662	415
Subtotal - Finance General Accounting	14,029	686	12,340	1,460	915
9 I. C. Auditing	3,472	415	3,260	386	242
Subtotal - Finance Internal Control	3,472	415	3,260	386	242
11 Perf Mgt Svcs	4,717	305	4,212	498	312
Subtotal - Finance Perform Mgmnt	4,717	305	4,212	498	312
12 Treasury	4,077	550	3,881	459	288
Subtotal - Finance Treasury	4,077	550	3,881	459	288
13 Fin Business Svcs	2,197	183	1,996	236	148
Subtotal - Finance Business Svcs	2,197	183	1,996	236	148
14 Purchasing	6,887	706	6,367	753	472
Subtotal - Finance Strategic Purch	6,887	706	6,367	753	472
17 Mailroom	22,128	2,164	20,372	2,410	1,510

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:28 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
17 Property	\$482	\$36	\$434	\$51	\$32
17 Records	3,905	355	3,573	423	265
17 3-1-1 Svcs	6,096	531	5,558	658	412
Subtotal - ARA Operations	32,612	3,086	29,936	3,542	2,219
18 Payroll Svcs	26,070	1,757	23,337	2,761	1,730
Subtotal - ARA Payroll Services	26,070	1,757	23,337	2,761	1,730
19 Franchise	6,278	418	5,615	664	416
Subtotal - ARA Regulatory	6,278	418	5,615	664	416
21 Enterprise Appl	5,367	439	4,869	576	361
21 IT ERP	15,189	811	13,418	1,588	995
21 EGIS	1,004	61	893	106	66
Subtotal - HITS EAS	21,561	1,311	19,180	2,269	1,422
22 Client Svcs	6,548	499	5,910	699	438
22 NW Data	23,481	1,715	21,129	2,500	1,566
22 NW Voice	12,374	842	11,083	1,311	822
22 Enterprise Optns	12,230	816	10,940	1,294	811
Subtotal - HITS EIS	54,633	3,872	49,062	5,805	3,637
24 IT Proj Mgt	8,319	436	7,343	869	544
Subtotal - HITS Project Mgt Office	8,319	436	7,343	869	544
25 Cert/SBDD	7,935	141	6,773	801	502
25 Contract Compliance	3,334	68	2,853	338	211
25 Analytics & Reporting	12,596	230	10,756	1,273	797
25 Dept Services	2,039	47	1,749	207	130
25 Vendor/External Affairs	1,545	27	1,318	156	98
Subtotal - Office Business Opportunity	27,449	514	23,450	2,774	1,738
26 City Mayor Admin	16,888	1,829	15,696	1,857	1,164
26 I Gov Relats	2,878	341	2,699	319	200
Subtotal - Mayor	19,766	2,170	18,395	2,176	1,364
27 Selection	11,909	458	10,370	1,227	769

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:28 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General
27 Personnel Svcs	\$9,621	\$341	\$8,354	\$988	\$619
Subtotal - Human Resources	21,529	799	18,725	2,215	1,388
28 Legal Svcs	0	782,179	655,943	77,607	48,629
28 Inspector General	0	5,937	4,979	589	369
Subtotal - Legal	0	788,116	660,922	78,196	48,999
29 City Sec Svcs	0	3,775	3,166	375	235
Subtotal - City Secretary	0	3,775	3,166	375	235
30 City Council Svcs	0	42,247	35,429	4,192	2,627
Subtotal - City Council	0	42,247	35,429	4,192	2,627
31 Controller Fin Svcs	0	18,463	15,483	1,832	1,148
31 Controller Treasury	0	7,421	6,223	736	461
Subtotal - City Controller's Office	0	25,883	21,706	2,568	1,609
36 Records Mgt	0	831,213	697,063	82,472	51,678
Subtotal - HPD Police Records	0	831,213	697,063	82,472	51,678
37 Building Svcs	0	317,759	266,476	31,528	19,756
37 Utilities	0	119,463	100,182	11,853	7,427
37 Real Estate	0	70,447	59,078	6,990	4,380
Subtotal - General Services	0	507,669	425,736	50,370	31,563
Total Incoming	688,145	2,218,824	2,437,812	288,425	180,732
C. Total Allocated		\$17,830,012	\$14,951,881	\$1,750,619	\$1,127,512
			83.86%	9.82%	6.32%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Legal Svcs Allocations

Dept:28 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	3,170	2.9379%	\$384,599	\$0	\$384,599	\$0	\$384,599
7 Finance Public Fin	1,879	1.7414%	227,969	0	227,969	0	227,969
15 ARA Director Office	3,471	3.2168%	421,117	0	421,117	0	421,117
20 HITS CIO	10	0.0093%	1,213	0	1,213	0	1,213
25 Office Business Opportunity	9	0.0083%	1,092	0	1,092	0	1,092
26 Mayor	1,799	1.6673%	218,263	0	218,263	0	218,263
27 Human Resources	730	0.6765%	88,567	0	88,567	0	88,567
28 Legal	6,447	5.9749%	782,179	0	782,179	0	782,179
29 City Secretary	351	0.3253%	42,585	0	42,585	7,226	49,811
30 City Council	47	0.0436%	5,702	0	5,702	968	6,670
31 City Controller's Office	666	0.6172%	80,802	0	80,802	13,710	94,513
32 Health Administration	2,128	1.9722%	258,178	0	258,178	43,807	301,986
33 Planning & Dev Admin	4,514	4.1834%	547,659	0	547,659	92,926	640,585
34 PWE Administration Indirect	2,977	2.7590%	361,183	0	361,183	61,285	422,468
37 General Services	936	0.8675%	113,560	0	113,560	19,269	132,828
38 HEC	1,044	0.9675%	126,663	0	126,663	21,492	148,155
40 Police	9,607	8.9034%	1,165,564	0	1,165,564	197,772	1,363,336
42 Fire	1,549	1.4356%	187,932	0	187,932	31,888	219,820
43 Municipal Court	48,419	44.8731%	5,874,410	0	5,874,410	996,765	6,871,174
44 Solid Waste	186	0.1724%	22,566	0	22,566	3,829	26,395
45 Houston Airport System (HAS)	157	0.1455%	19,048	0	19,048	3,232	22,280
46 Housing & Community Development	346	0.3207%	41,978	0	41,978	7,123	49,101
47 Library	367	0.3401%	44,526	0	44,526	7,555	52,081
48 Parks & Recreation	1,382	1.2808%	167,670	0	167,670	28,450	196,121
50 Convention & Entertainment	87	0.0806%	10,555	0	10,555	1,791	12,346
57 ARA Parking	261	0.2419%	31,666	0	31,666	5,373	37,039
64 TIRZ	495	0.4587%	60,056	0	60,056	10,190	70,246
67 PWE Bldg Insp	357	0.3309%	43,313	0	43,313	7,349	50,662
68 PWE Stormwater	534	0.4949%	64,787	0	64,787	10,993	75,780
69 PWE DDSR	1,949	1.8063%	236,461	0	236,461	40,123	276,584
70 PWE Water & Sewer	1,858	1.7219%	225,421	0	225,421	38,249	263,670
72 PWE Other	8,568	7.9405%	1,039,508	0	1,039,508	176,383	1,215,891
75 CIP Sal Rec RE	85	0.0788%	10,313	0	10,313	1,750	12,062
96 Other	1,517	1.4059%	184,049	0	184,049	31,229	215,279

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Legal Svcs Allocations

Dept:28 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	107,902	100.0000%	13,091,153	0	13,091,153	1,860,727	14,951,881
Direct Bills					0		0
Total					\$13,091,153		\$14,951,881

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

PWE Legal Allocations

Dept:28 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Sewer	828,380.85	72.2732%	\$1,106,120	\$(828,381)	\$277,739	\$159,108	\$436,848
75 CIP Sal Rec RE	317,799.01	27.7268%	424,351	(317,799)	106,552	61,040	167,592
Subtotal	1,146,179.86	100.0000%	1,530,471	(1,146,180)	384,291	220,148	604,439
Direct Bills					1,146,180		1,146,180
Total					\$1,530,471		\$1,750,619

Basis Units: PWE Legal chargebacks by area

Source: Legal Chargeback Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Inspector General Allocations

Dept:28 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	0.60	0.6000%	\$5,937	\$0	\$5,937	\$0	\$5,937
15 ARA Director Office	3.80	3.8000%	37,603	0	37,603	0	37,603
20 HITS CIO	1.70	1.7000%	16,823	0	16,823	0	16,823
25 Office Business Opportunity	0.30	0.3000%	2,969	0	2,969	0	2,969
26 Mayor	0.90	0.9000%	8,906	0	8,906	0	8,906
27 Human Resources	0.90	0.9000%	8,906	0	8,906	0	8,906
28 Legal	0.60	0.6000%	5,937	0	5,937	0	5,937
31 City Controller's Office	2.00	2.0000%	19,791	0	19,791	3,025	22,816
34 PWE Administration Indirect	34.20	34.2000%	338,431	0	338,431	51,731	390,161
37 General Services	4.40	4.4000%	43,541	0	43,541	6,655	50,196
38 HEC	2.60	2.6000%	25,729	0	25,729	3,933	29,661
40 Police	0.30	0.3000%	2,969	0	2,969	454	3,422
41 Dept of Neighborhoods	2.30	2.3000%	22,760	0	22,760	3,479	26,239
42 Fire	16.90	16.9000%	167,236	0	167,236	25,563	192,799
43 Municipal Court	1.70	1.7000%	16,823	0	16,823	2,571	19,394
44 Solid Waste	3.50	3.5000%	34,635	0	34,635	5,294	39,929
45 Houston Airport System (HAS)	7.60	7.6000%	75,207	0	75,207	11,496	86,703
46 Housing & Community Development	1.70	1.7000%	16,823	0	16,823	2,571	19,394
47 Library	3.20	3.2000%	31,666	0	31,666	4,840	36,506
48 Parks & Recreation	3.50	3.5000%	34,635	0	34,635	5,294	39,929
49 Health & Human Services Department	4.40	4.4000%	43,541	0	43,541	6,655	50,196
51 Fleet Management	1.20	1.2000%	11,875	0	11,875	1,815	13,690
70 PWE Water & Sewer	1.70	1.7000%	16,823	0	16,823	2,571	19,394
Subtotal	100.00	100.0000%	989,564	0	989,564	137,948	1,127,512
Direct Bills					0		0
Total					\$989,564		\$1,127,512

Basis Units: % of complaints investigated
Source: Complaint Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:28 Legal

Department	Legal Svcs	PWE Legal	Inspector General	Total
0 Direct Billed	\$0	\$1,146,180	\$0	\$1,146,180
4 Finance Dir Office	384,599	0	5,937	390,536
7 Finance Public Fin	227,969	0	0	227,969
15 ARA Director Office	421,117	0	37,603	458,721
20 HITS CIO	1,213	0	16,823	18,036
25 Office Business Opportunity	1,092	0	2,969	4,061
26 Mayor	218,263	0	8,906	227,169
27 Human Resources	88,567	0	8,906	97,473
28 Legal	782,179	0	5,937	788,116
29 City Secretary	49,811	0	0	49,811
30 City Council	6,670	0	0	6,670
31 City Controller's Office	94,513	0	22,816	117,329
32 Health Administration	301,986	0	0	301,986
33 Planning & Dev Admin	640,585	0	0	640,585
34 PWE Administration Indirect	422,468	0	390,161	812,630
37 General Services	132,828	0	50,196	183,025
38 HEC	148,155	0	29,661	177,816
40 Police	1,363,336	0	3,422	1,366,759
41 Dept of Neighborhoods	0	0	26,239	26,239
42 Fire	219,820	0	192,799	412,619
43 Municipal Court	6,871,174	0	19,394	6,890,568
44 Solid Waste	26,395	0	39,929	66,324
45 Houston Airport System (HAS)	22,280	0	86,703	108,983
46 Housing & Community Development	49,101	0	19,394	68,495
47 Library	52,081	0	36,506	88,588
48 Parks & Recreation	196,121	0	39,929	236,049
49 Health & Human Services Department	0	0	50,196	50,196
50 Convention & Entertainment	12,346	0	0	12,346
51 Fleet Management	0	0	13,690	13,690
57 ARA Parking	37,039	0	0	37,039
64 TIRZ	70,246	0	0	70,246
67 PWE Bldg Insp	50,662	0	0	50,662
68 PWE Stormwater	75,780	0	0	75,780
69 PWE DDSR	276,584	0	0	276,584
70 PWE Water & Sewer	263,670	436,848	19,394	719,912
72 PWE Other	1,215,891	0	0	1,215,891
75 CIP Sal Rec RE	12,062	167,592	0	179,654
96 Other	215,279	0	0	215,279
Total	\$14,951,881	\$1,750,619	\$1,127,512	\$17,830,012

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

The City Secretary's Office is responsible for recording and keeping records of Council meetings. This office also processes contracts, deeds, easements, and assist the public with providing information. The City Secretary's Office prepares Council meeting agenda, administers city elections and places advertising and receives vendor bid proposals and Request for Proposals. The costs of these services are allocated based upon total operating expenditures excluding TIRZ.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:29 City Secretary

Description		Amount	General Admin	City Sec Svcs
<hr/>				
Personnel Costs				
Salaries	S1	456,734	0	456,734
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	205,168	0	205,168
Subtotal - Personnel Costs		661,902	0	661,902
Services & Supplies Cost				
Supplies	S	7,267	0	7,267
Services	S	85,457	0	85,457
Subtotal - Services & Supplies		92,724	0	92,724
Department Cost Total		754,626	0	754,626
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		754,626	0	754,626
General Admin Distribution			0	0
Grand Total		<u>\$754,626</u>		<u>\$754,626</u>

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:29 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
1 City Hall Annex	\$10,105	\$0	\$10,105
Subtotal - Building Depreciation	10,105	0	10,105
3 Insurance Retirees	22,645	164	22,809
3 Memberships	1,014	7	1,022
3 Accounting & Consult	666	5	671
3 Interest Costs	1,368	10	1,379
3 Other Misc	519	4	523
3 Non-Dpt. Legal Svcs/Lobby	177	1	179
Subtotal - Non-Departmental-Gen Gov	26,390	192	26,583
5 Budget	1,003	97	1,100
Subtotal - Finance Budget	1,003	97	1,100
8 Gen Acctng	547	49	595
8 Auditing Svcs	957	0	957
8 Fin Operations	317	21	338
Subtotal - Finance General Accounting	1,820	69	1,890
9 I. C. Auditing	176	21	197
Subtotal - Finance Internal Control	176	21	197
11 Perf Mgt Svcs	239	15	254
Subtotal - Finance Perform Mgmnt	239	15	254
12 Treasury	206	28	234
Subtotal - Finance Treasury	206	28	234
13 Fin Business Svcs	111	9	120
Subtotal - Finance Business Svcs	111	9	120
17 Mailroom	1,325	130	1,455
17 Records	350	32	381
17 3-1-1 Svcs	5,544	483	6,027
Subtotal - ARA Operations	7,219	645	7,863
18 Payroll Svcs	2,334	157	2,492

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:29 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
Subtotal - ARA Payroll Services	\$2,334	\$157	\$2,492
19 Franchise	318	21	339
Subtotal - ARA Regulatory	318	21	339
21 Enterprise Appl	12,359	1,010	13,369
21 IT ERP	4,340	232	4,572
21 EGIS	66	4	70
Subtotal - HITS EAS	16,764	1,246	18,010
22 Client Svcs	9,739	742	10,482
22 NW Data	1,047	76	1,124
22 NW Voice	552	38	590
22 Enterprise Optns	2,519	168	2,687
Subtotal - HITS EIS	13,857	1,025	14,882
24 IT Proj Mgt	745	39	784
Subtotal - HITS Project Mgt Office	745	39	784
25 Cert/SBDD	710	13	723
25 Analytics & Reporting	13	0	13
25 Vendor/External Affairs	138	2	141
Subtotal - Office Business Opportunity	862	15	877
26 City Mayor Admin	1,512	164	1,676
26 I Gov Relats	258	31	288
Subtotal - Mayor	1,770	194	1,964
27 Personnel Svcs	861	31	892
Subtotal - Human Resources	861	31	892
28 Legal Svcs	42,585	7,226	49,811
Subtotal - Legal	42,585	7,226	49,811
29 City Sec Svcs	0	191	191

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:29 City Secretary

Department	First Incoming	Second Incoming	City Sec Svcs
Subtotal - City Secretary	\$0	\$191	\$191
30 City Council Svcs	0	2,136	2,136
Subtotal - City Council	0	2,136	2,136
31 Controller Fin Svcs	0	3,803	3,803
31 Controller Treasury	0	375	375
Subtotal - City Controller's Office	0	4,178	4,178
37 Building Svcs	0	27,544	27,544
37 Utilities	0	10,356	10,356
Subtotal - General Services	0	37,900	37,900
Total Incoming	127,365	55,436	182,800
C. Total Allocated		<u>\$937,426</u>	<u>\$937,427</u>
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

City Sec Svcs Allocations

Dept:29 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,428,849	2.5652%	\$22,625	\$0	\$22,625	\$0	\$22,625
4 Finance Dir Office	1,346,189	0.0386%	341	0	341	0	341
5 Finance Budget	1,552,498	0.0445%	393	0	393	0	393
6 Finance City Council	455,845	0.0131%	115	0	115	0	115
7 Finance Public Fin	694,080	0.0199%	176	0	176	0	176
8 Finance General Accounting	4,275,745	0.1226%	1,082	0	1,082	0	1,082
9 Finance Internal Control	309,342	0.0089%	78	0	78	0	78
10 Finance Grants	621,852	0.0178%	157	0	157	0	157
11 Finance Perform Mgmnt	980,897	0.0281%	248	0	248	0	248
12 Finance Treasury	1,482,063	0.0425%	375	0	375	0	375
13 Finance Business Svcs	446,515	0.0128%	113	0	113	0	113
14 Finance Strategic Purchasing	4,214,779	0.1209%	1,066	0	1,066	0	1,066
15 ARA Director Office	1,366,972	0.0392%	346	0	346	0	346
16 ARA Admin Svcs	991,594	0.0284%	251	0	251	0	251
17 ARA Operations	6,565,764	0.1883%	1,661	0	1,661	0	1,661
18 ARA Payroll Services	4,218,934	0.1210%	1,067	0	1,067	0	1,067
19 ARA Regulatory	520,585	0.0149%	132	0	132	0	132
20 HITS CIO	3,106,565	0.0891%	786	0	786	0	786
21 HITS EAS	4,333,667	0.1243%	1,096	0	1,096	0	1,096
22 HITS EIS	6,059,588	0.1738%	1,533	0	1,533	0	1,533
23 HITS Radio	4,437,552	0.1273%	1,123	0	1,123	0	1,123
24 HITS Project Mgt Office	1,255,593	0.0360%	318	0	318	0	318
25 Office Business Opportunity	3,068,352	0.0880%	776	0	776	0	776
26 Mayor	5,157,739	0.1479%	1,305	0	1,305	0	1,305
27 Human Resources	30,570,027	0.8769%	7,734	0	7,734	0	7,734
28 Legal	14,923,043	0.4281%	3,775	0	3,775	0	3,775
29 City Secretary	754,626	0.0216%	191	0	191	0	191
30 City Council	6,203,012	0.1779%	1,569	0	1,569	104	1,674
31 City Controller's Office	8,133,858	0.2333%	2,058	0	2,058	137	2,195
32 Health Administration	12,463,337	0.3575%	3,153	0	3,153	210	3,363
33 Planning & Dev Admin	1,785,245	0.0512%	452	0	452	30	482
35 CIP Sal Rec PWE	1,686,020	0.0484%	427	0	427	28	455
36 HPD Police Records	5,263,899	0.1510%	1,332	0	1,332	89	1,420
37 General Services	158,058,936	4.5338%	39,987	0	39,987	2,661	42,648
38 HEC	24,015,827	0.6889%	6,076	0	6,076	404	6,480
40 Police	779,545,212	22.3605%	197,217	0	197,217	13,123	210,340
41 Dept of Neighborhoods	14,599,614	0.4188%	3,694	0	3,694	246	3,939
42 Fire	443,815,287	12.7304%	112,281	0	112,281	7,471	119,752
43 Municipal Court	27,584,263	0.7912%	6,979	0	6,979	464	7,443
44 Solid Waste	69,650,484	1.9979%	17,621	0	17,621	1,172	18,793
45 Houston Airport System (HAS)	261,101,657	7.4894%	66,056	0	66,056	4,395	70,451
46 Housing & Community Development	47,707,344	1.3684%	12,069	0	12,069	803	12,873

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

City Sec Svcs Allocations

Dept:29 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$8,915	\$0	\$8,915	\$593	\$9,508
48 Parks & Recreation	78,320,338	2.2465%	19,814	0	19,814	1,318	21,133
49 Health & Human Services Department	100,761,928	2.8903%	25,492	0	25,492	1,696	27,188
50 Convention & Entertainment	669,150	0.0192%	169	0	169	11	181
51 Fleet Management	95,158,017	2.7295%	24,074	0	24,074	1,602	25,676
52 Planning & Development	6,794,848	0.1949%	1,719	0	1,719	114	1,833
54 Finance Other	2,475,404	0.0710%	626	0	626	42	668
55 ARA-Insurance	12,497,177	0.3585%	3,162	0	3,162	210	3,372
56 ARA-BARC	8,358,275	0.2397%	2,115	0	2,115	141	2,255
57 ARA Parking	8,338,990	0.2392%	2,110	0	2,110	140	2,250
58 ARA Other	12,428,524	0.3565%	3,144	0	3,144	209	3,354
59 IT Public Services	1,534,330	0.0440%	388	0	388	26	414
60 Legal Insurance	12,796,192	0.3670%	3,237	0	3,237	215	3,453
61 Legal Wkr Comp	214,046	0.0061%	54	0	54	4	58
62 Mayor Cable TV	6,234,684	0.1788%	1,577	0	1,577	105	1,682
63 Mayor other	38,072,759	1.0921%	9,632	0	9,632	641	10,273
65 HR Health Benefits	318,941,490	9.1485%	80,689	0	80,689	5,369	86,058
66 HR Long Term Disability	132,545	0.0038%	34	0	34	2	36
67 PWE Bldg Insp	46,811,685	1.3427%	11,843	0	11,843	788	12,631
68 PWE Stormwater	36,728,828	1.0535%	9,292	0	9,292	618	9,910
69 PWE DDSR	54,697,199	1.5689%	13,838	0	13,838	921	14,759
70 PWE Water & Sewer	372,166,694	10.6752%	94,154	0	94,154	6,265	100,419
71 PWE Houston Transtar	2,226,754	0.0639%	563	0	563	37	601
72 PWE Other	46,814,658	1.3428%	11,844	0	11,844	788	12,632
73 Houston Permit Center	5,111,858	0.1466%	1,293	0	1,293	86	1,379
74 CIP S/R Planning	1,289,995	0.0370%	326	0	326	22	348
75 CIP Sal Rec RE	4,061,443	0.1165%	1,028	0	1,028	68	1,096
76 CIP S/R Engrg	10,980,230	0.3150%	2,778	0	2,778	185	2,963
77 CIP S/R Constr	10,439,780	0.2995%	2,641	0	2,641	176	2,817
78 CIP S/R Eng/Const	3,165,631	0.0908%	801	0	801	53	854
79 CIP S/R Geo/Env	1,244,183	0.0357%	315	0	315	21	336
80 CIP S/R Other	2,564,885	0.0736%	649	0	649	43	692
81 CIP S/R GSD	3,280,370	0.0941%	830	0	830	55	885
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	62	0	62	4	66
93 ARRA Reimbursement Fund	1,914,573	0.0549%	484	0	484	32	517
94 HR-W.C.	23,572,648	0.6762%	5,964	0	5,964	397	6,360
95 HITS Other	65,230,132	1.8711%	16,503	0	16,503	1,098	17,601

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

City Sec Svcs Allocations

Dept:29 City Secretary

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,492	100.0000%	881,991	0	881,991	55,436	937,427
Direct Bills					0		0
Total					\$881,991		\$937,427

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:29 City Secretary

Department	City Sec Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	22,625	22,625
4 Finance Dir Office	341	341
5 Finance Budget	393	393
6 Finance City Council	115	115
7 Finance Public Fin	176	176
8 Finance General Accounting	1,082	1,082
9 Finance Internal Control	78	78
10 Finance Grants	157	157
11 Finance Perform Mgmt	248	248
12 Finance Treasury	375	375
13 Finance Business Svcs	113	113
14 Finance Strategic Purchasing	1,066	1,066
15 ARA Director Office	346	346
16 ARA Admin Svcs	251	251
17 ARA Operations	1,661	1,661
18 ARA Payroll Services	1,067	1,067
19 ARA Regulatory	132	132
20 HITS CIO	786	786
21 HITS EAS	1,096	1,096
22 HITS EIS	1,533	1,533
23 HITS Radio	1,123	1,123
24 HITS Project Mgt Office	318	318
25 Office Business Opportunity	776	776
26 Mayor	1,305	1,305
27 Human Resources	7,734	7,734
28 Legal	3,775	3,775
29 City Secretary	191	191
30 City Council	1,674	1,674
31 City Controller's Office	2,195	2,195
32 Health Administration	3,363	3,363
33 Planning & Dev Admin	482	482
35 CIP Sal Rec PWE	455	455
36 HPD Police Records	1,420	1,420
37 General Services	42,648	42,648
38 HEC	6,480	6,480
40 Police	210,340	210,340
41 Dept of Neighborhoods	3,939	3,939
42 Fire	119,752	119,752
43 Municipal Court	7,443	7,443
44 Solid Waste	18,793	18,793

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:29 City Secretary

Department	City Sec Svcs	Total
45 Houston Airport System (HAS)	\$70,451	\$70,451
46 Housing & Community Development	12,873	12,873
47 Library	9,508	9,508
48 Parks & Recreation	21,133	21,133
49 Health & Human Services Department	27,188	27,188
50 Convention & Entertainment	181	181
51 Fleet Management	25,676	25,676
52 Planning & Development	1,833	1,833
54 Finance Other	668	668
55 ARA-Insurance	3,372	3,372
56 ARA-BARC	2,255	2,255
57 ARA Parking	2,250	2,250
58 ARA Other	3,354	3,354
59 IT Public Services	414	414
60 Legal Insurance	3,453	3,453
61 Legal Wkr Comp	58	58
62 Mayor Cable TV	1,682	1,682
63 Mayor other	10,273	10,273
65 HR Health Benefits	86,058	86,058
66 HR Long Term Disability	36	36
67 PWE Bldg Insp	12,631	12,631
68 PWE Stormwater	9,910	9,910
69 PWE DDSR	14,759	14,759
70 PWE Water & Sewer	100,419	100,419
71 PWE Houston Transtar	601	601
72 PWE Other	12,632	12,632
73 Houston Permit Center	1,379	1,379
74 CIP S/R Planning	348	348
75 CIP Sal Rec RE	1,096	1,096
76 CIP S/R Engrg	2,963	2,963
77 CIP S/R Constr	2,817	2,817
78 CIP S/R Eng/Const	854	854
79 CIP S/R Geo/Env	336	336
80 CIP S/R Other	692	692
81 CIP S/R GSD	885	885
92 Hurricane Ike Aid & Recovery	66	66
93 ARRA Reimbursement Fund	517	517
94 HR-W.C.	6,360	6,360
95 HITS Other	17,601	17,601

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:29 City Secretary

Department	City Sec Svcs	Total
<hr/>		
Total	\$937,427	\$937,427

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

**CITY COUNCIL
NATURE AND EXTENT OF SERVICES**

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:30 City Council

Description		Amount	General Admin	City Council Svcs
<hr/>				
Personnel Costs				
Salaries	S1	4,165,525	0	4,165,525
Salary % Split			.00%	100.00%
Benefits	S	1,660,492	0	1,660,492
Subtotal - Personnel Costs		5,826,016	0	5,826,016
 Services & Supplies Cost				
Supplies	S	87,193	0	87,193
Services	S	288,248	0	288,248
Mgmt Consulting Svcs	S	1,555	0	1,555
Subtotal - Services & Supplies		376,996	0	376,996
Department Cost Total		6,203,012	0	6,203,012
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		6,203,012	0	6,203,012
General Admin Distribution			0	0
Grand Total		<u>\$6,203,012</u>		<u>\$6,203,012</u>

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:30 City Council

Department	First Incoming	Second Incoming	City Council Svcs
1 City Hall Annex	\$35,944	\$0	\$35,944
Subtotal - Building Depreciation	35,944	0	35,944
3 Insurance Retirees	157,583	1,144	158,727
3 Memberships	7,060	51	7,111
3 Accounting & Consult	8,419	63	8,482
3 Interest Costs	11,248	86	11,334
3 Other Misc	4,266	33	4,298
3 Elections	2,016,235	14,633	2,030,868
3 Non-Dpt. Legal Svcs/Lobby	1,234	9	1,243
3 Dept Specific	239,813	1,740	241,553
Subtotal - Non-Departmental-Gen Gov	2,445,858	17,759	2,463,617
5 Budget	12,674	1,224	13,898
Subtotal - Finance Budget	12,674	1,224	13,898
6 Fin City Council Support	581,457	70,205	651,663
Subtotal - Finance City Council	581,457	70,205	651,663
8 Gen Acctng	6,905	613	7,518
8 Fixed Assets	444	39	483
8 Auditing Svcs	12,087	0	12,087
8 Fin Operations	2,604	170	2,775
Subtotal - Finance General Accounting	22,041	822	22,863
9 I. C. Auditing	1,444	173	1,617
Subtotal - Finance Internal Control	1,444	173	1,617
11 Perf Mgt Svcs	1,961	127	2,088
Subtotal - Finance Perform Mgmnt	1,961	127	2,088
12 Treasury	1,696	229	1,925
Subtotal - Finance Treasury	1,696	229	1,925
13 Fin Business Svcs	913	76	989

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:30 City Council

Department	First Incoming	Second Incoming	City Council Svcs
Subtotal - Finance Business Svcs	\$913	\$76	\$989
14 Purchasing	6,887	706	7,593
Subtotal - Finance Strategic Purch	6,887	706	7,593
17 Mailroom	9,938	972	10,910
17 Property	461	34	495
17 Records	2,433	221	2,655
17 3-1-1 Svcs	11,042	963	12,005
Subtotal - ARA Operations	23,875	2,190	26,064
18 Payroll Svcs	16,243	1,095	17,339
Subtotal - ARA Payroll Services	16,243	1,095	17,339
19 Franchise	2,611	174	2,785
Subtotal - ARA Regulatory	2,611	174	2,785
21 Enterprise Appl	2,970	243	3,213
21 EGIS	512	31	543
Subtotal - HITS EAS	3,482	274	3,756
22 Client Svcs	8,185	624	8,809
22 NW Data	14,141	1,033	15,174
22 NW Voice	7,452	507	7,959
22 Enterprise Optns	31,820	2,122	33,942
Subtotal - HITS EIS	61,598	4,286	65,883
24 IT Proj Mgt	5,183	272	5,455
Subtotal - HITS Project Mgt Office	5,183	272	5,455
25 Cert/SBDD	4,944	88	5,032
25 Analytics & Reporting	1,446	26	1,472
25 Vendor/External Affairs	962	17	980
Subtotal - Office Business Opportunity	7,352	131	7,484
26 City Mayor Admin	10,523	1,139	11,662

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:30 City Council

Department	First Incoming	Second Incoming	City Council Svcs
26 Agenda Office	\$395,352	\$44,207	\$439,559
26 I Gov Relats	1,793	212	2,005
Subtotal - Mayor	407,668	45,558	453,226
27 Selection	14,435	555	14,989
27 Personnel Svcs	5,994	213	6,207
Subtotal - Human Resources	20,429	767	21,197
28 Legal Svcs	5,702	968	6,670
Subtotal - Legal	5,702	968	6,670
29 City Sec Svcs	1,569	104	1,674
Subtotal - City Secretary	1,569	104	1,674
30 City Council Svcs	0	17,561	17,561
Subtotal - City Council	0	17,561	17,561
31 Controller Fin Svcs	0	48,036	48,036
31 Controller Treasury	0	3,085	3,085
Subtotal - City Controller's Office	0	51,120	51,120
37 Building Svcs	0	97,983	97,983
37 Utilities	0	36,837	36,837
Subtotal - General Services	0	134,820	134,820
Total Incoming	3,666,589	350,641	4,017,230
C. Total Allocated		\$10,220,242	\$10,220,243
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

City Council Svcs Allocations

Dept:30 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,428,849	2.5652%	\$253,173	\$0	\$253,173	\$0	\$253,173
4 Finance Dir Office	1,346,189	0.0386%	3,811	0	3,811	0	3,811
5 Finance Budget	1,552,498	0.0445%	4,395	0	4,395	0	4,395
6 Finance City Council	455,845	0.0131%	1,290	0	1,290	0	1,290
7 Finance Public Fin	694,080	0.0199%	1,965	0	1,965	0	1,965
8 Finance General Accounting	4,275,745	0.1226%	12,105	0	12,105	0	12,105
9 Finance Internal Control	309,342	0.0089%	876	0	876	0	876
10 Finance Grants	621,852	0.0178%	1,760	0	1,760	0	1,760
11 Finance Perform Mgmnt	980,897	0.0281%	2,777	0	2,777	0	2,777
12 Finance Treasury	1,482,063	0.0425%	4,196	0	4,196	0	4,196
13 Finance Business Svcs	446,515	0.0128%	1,264	0	1,264	0	1,264
14 Finance Strategic Purchasing	4,214,779	0.1209%	11,932	0	11,932	0	11,932
15 ARA Director Office	1,366,972	0.0392%	3,870	0	3,870	0	3,870
16 ARA Admin Svcs	991,594	0.0284%	2,807	0	2,807	0	2,807
17 ARA Operations	6,565,764	0.1883%	18,588	0	18,588	0	18,588
18 ARA Payroll Services	4,218,934	0.1210%	11,944	0	11,944	0	11,944
19 ARA Regulatory	520,585	0.0149%	1,474	0	1,474	0	1,474
20 HITS CIO	3,106,565	0.0891%	8,795	0	8,795	0	8,795
21 HITS EAS	4,333,667	0.1243%	12,269	0	12,269	0	12,269
22 HITS EIS	6,059,588	0.1738%	17,155	0	17,155	0	17,155
23 HITS Radio	4,437,552	0.1273%	12,563	0	12,563	0	12,563
24 HITS Project Mgt Office	1,255,593	0.0360%	3,555	0	3,555	0	3,555
25 Office Business Opportunity	3,068,352	0.0880%	8,686	0	8,686	0	8,686
26 Mayor	5,157,739	0.1479%	14,602	0	14,602	0	14,602
27 Human Resources	30,570,027	0.8769%	86,544	0	86,544	0	86,544
28 Legal	14,923,043	0.4281%	42,247	0	42,247	0	42,247
29 City Secretary	754,626	0.0216%	2,136	0	2,136	0	2,136
30 City Council	6,203,012	0.1779%	17,561	0	17,561	0	17,561
31 City Controller's Office	8,133,858	0.2333%	23,027	0	23,027	868	23,895
32 Health Administration	12,463,337	0.3575%	35,284	0	35,284	1,330	36,613
33 Planning & Dev Admin	1,785,245	0.0512%	5,054	0	5,054	190	5,244
35 CIP Sal Rec PWE	1,686,020	0.0484%	4,773	0	4,773	180	4,953
36 HPD Police Records	5,263,899	0.1510%	14,902	0	14,902	562	15,464
37 General Services	158,058,936	4.5338%	447,464	0	447,464	16,861	464,325
38 HEC	24,015,827	0.6889%	67,989	0	67,989	2,562	70,551
40 Police	779,545,212	22.3605%	2,206,888	0	2,206,888	83,160	2,290,048
41 Dept of Neighborhoods	14,599,614	0.4188%	41,331	0	41,331	1,557	42,889
42 Fire	443,815,287	12.7304%	1,256,438	0	1,256,438	47,345	1,303,783
43 Municipal Court	27,584,263	0.7912%	78,091	0	78,091	2,943	81,033
44 Solid Waste	69,650,484	1.9979%	197,180	0	197,180	7,430	204,610
45 Houston Airport System (HAS)	261,101,657	7.4894%	739,177	0	739,177	27,854	767,031
46 Housing & Community Development	47,707,344	1.3684%	135,059	0	135,059	5,089	140,148

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

City Council Svcs Allocations

Dept:30 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$99,758	\$0	\$99,758	\$3,759	\$103,517
48 Parks & Recreation	78,320,338	2.2465%	221,724	0	221,724	8,355	230,079
49 Health & Human Services Department	100,761,928	2.8903%	285,256	0	285,256	10,749	296,005
50 Convention & Entertainment	669,150	0.0192%	1,894	0	1,894	71	1,966
51 Fleet Management	95,158,017	2.7295%	269,392	0	269,392	10,151	279,543
52 Planning & Development	6,794,848	0.1949%	19,236	0	19,236	725	19,961
54 Finance Other	2,475,404	0.0710%	7,008	0	7,008	264	7,272
55 ARA-Insurance	12,497,177	0.3585%	35,379	0	35,379	1,333	36,713
56 ARA-BARC	8,358,275	0.2397%	23,662	0	23,662	892	24,554
57 ARA Parking	8,338,990	0.2392%	23,608	0	23,608	890	24,497
58 ARA Other	12,428,524	0.3565%	35,185	0	35,185	1,326	36,511
59 IT Public Services	1,534,330	0.0440%	4,344	0	4,344	164	4,507
60 Legal Insurance	12,796,192	0.3670%	36,226	0	36,226	1,365	37,591
61 Legal Wkr Comp	214,046	0.0061%	606	0	606	23	629
62 Mayor Cable TV	6,234,684	0.1788%	17,650	0	17,650	665	18,315
63 Mayor other	38,072,759	1.0921%	107,784	0	107,784	4,062	111,845
65 HR Health Benefits	318,941,490	9.1485%	902,921	0	902,921	34,024	936,945
66 HR Long Term Disability	132,545	0.0038%	375	0	375	14	389
67 PWE Bldg Insp	46,811,685	1.3427%	132,524	0	132,524	4,994	137,517
68 PWE Stormwater	36,728,828	1.0535%	103,979	0	103,979	3,918	107,897
69 PWE DDSR	54,697,199	1.5689%	154,847	0	154,847	5,835	160,682
70 PWE Water & Sewer	372,166,694	10.6752%	1,053,602	0	1,053,602	39,702	1,093,303
71 PWE Houston Transtar	2,226,754	0.0639%	6,304	0	6,304	238	6,541
72 PWE Other	46,814,658	1.3428%	132,532	0	132,532	4,994	137,526
73 Houston Permit Center	5,111,858	0.1466%	14,472	0	14,472	545	15,017
74 CIP S/R Planning	1,289,995	0.0370%	3,652	0	3,652	138	3,790
75 CIP Sal Rec RE	4,061,443	0.1165%	11,498	0	11,498	433	11,931
76 CIP S/R Engrg	10,980,230	0.3150%	31,085	0	31,085	1,171	32,256
77 CIP S/R Constr	10,439,780	0.2995%	29,555	0	29,555	1,114	30,669
78 CIP S/R Eng/Const	3,165,631	0.0908%	8,962	0	8,962	338	9,300
79 CIP S/R Geo/Env	1,244,183	0.0357%	3,522	0	3,522	133	3,655
80 CIP S/R Other	2,564,885	0.0736%	7,261	0	7,261	274	7,535
81 CIP S/R GSD	3,280,370	0.0941%	9,287	0	9,287	350	9,637
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	697	0	697	26	723
93 ARRA Reimbursement Fund	1,914,573	0.0549%	5,420	0	5,420	204	5,624
94 HR-W.C.	23,572,648	0.6762%	66,734	0	66,734	2,515	69,249
95 HITS Other	65,230,132	1.8711%	184,666	0	184,666	6,959	191,625

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

City Council Svcs Allocations

Dept:30 City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,492	100.0000%	9,869,601	0	9,869,601	350,641	10,220,243
Direct Bills					0		0
Total					\$9,869,601		\$10,220,243

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:30 City Council

Department	City Council Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	253,173	253,173
4 Finance Dir Office	3,811	3,811
5 Finance Budget	4,395	4,395
6 Finance City Council	1,290	1,290
7 Finance Public Fin	1,965	1,965
8 Finance General Accounting	12,105	12,105
9 Finance Internal Control	876	876
10 Finance Grants	1,760	1,760
11 Finance Perform Mgmt	2,777	2,777
12 Finance Treasury	4,196	4,196
13 Finance Business Svcs	1,264	1,264
14 Finance Strategic Purchasing	11,932	11,932
15 ARA Director Office	3,870	3,870
16 ARA Admin Svcs	2,807	2,807
17 ARA Operations	18,588	18,588
18 ARA Payroll Services	11,944	11,944
19 ARA Regulatory	1,474	1,474
20 HITS CIO	8,795	8,795
21 HITS EAS	12,269	12,269
22 HITS EIS	17,155	17,155
23 HITS Radio	12,563	12,563
24 HITS Project Mgt Office	3,555	3,555
25 Office Business Opportunity	8,686	8,686
26 Mayor	14,602	14,602
27 Human Resources	86,544	86,544
28 Legal	42,247	42,247
29 City Secretary	2,136	2,136
30 City Council	17,561	17,561
31 City Controller's Office	23,895	23,895
32 Health Administration	36,613	36,613
33 Planning & Dev Admin	5,244	5,244
35 CIP Sal Rec PWE	4,953	4,953
36 HPD Police Records	15,464	15,464
37 General Services	464,325	464,325
38 HEC	70,551	70,551
40 Police	2,290,048	2,290,048
41 Dept of Neighborhoods	42,889	42,889
42 Fire	1,303,783	1,303,783
43 Municipal Court	81,033	81,033
44 Solid Waste	204,610	204,610

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:30 City Council

Department	City Council Svcs	Total
45 Houston Airport System (HAS)	\$767,031	\$767,031
46 Housing & Community Development	140,148	140,148
47 Library	103,517	103,517
48 Parks & Recreation	230,079	230,079
49 Health & Human Services Department	296,005	296,005
50 Convention & Entertainment	1,966	1,966
51 Fleet Management	279,543	279,543
52 Planning & Development	19,961	19,961
54 Finance Other	7,272	7,272
55 ARA-Insurance	36,713	36,713
56 ARA-BARC	24,554	24,554
57 ARA Parking	24,497	24,497
58 ARA Other	36,511	36,511
59 IT Public Services	4,507	4,507
60 Legal Insurance	37,591	37,591
61 Legal Wkr Comp	629	629
62 Mayor Cable TV	18,315	18,315
63 Mayor other	111,845	111,845
65 HR Health Benefits	936,945	936,945
66 HR Long Term Disability	389	389
67 PWE Bldg Insp	137,517	137,517
68 PWE Stormwater	107,897	107,897
69 PWE DDSR	160,682	160,682
70 PWE Water & Sewer	1,093,303	1,093,303
71 PWE Houston Transtar	6,541	6,541
72 PWE Other	137,526	137,526
73 Houston Permit Center	15,017	15,017
74 CIP S/R Planning	3,790	3,790
75 CIP Sal Rec RE	11,931	11,931
76 CIP S/R Engrg	32,256	32,256
77 CIP S/R Constr	30,669	30,669
78 CIP S/R Eng/Const	9,300	9,300
79 CIP S/R Geo/Env	3,655	3,655
80 CIP S/R Other	7,535	7,535
81 CIP S/R GSD	9,637	9,637
92 Hurricane Ike Aid & Recovery	723	723
93 ARRA Reimbursement Fund	5,624	5,624
94 HR-W.C.	69,249	69,249
95 HITS Other	191,625	191,625

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:30 City Council

Department	City Council Svcs	Total
<hr/>		
Total	<u>\$10,220,243</u>	<u>\$10,220,243</u>

**CONTROLLER'S OFFICE
NATURE AND EXTENT OF SERVICES**

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

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:31 City Controller's Office

Description		Amount	General Admin	Controller Fin Svcs	Controller Treasury
Personnel Costs					
Salaries	S1	4,952,512	977,096	3,229,553	745,863
Salary % Split			19.73%	65.21%	15.06%
Benefits	P	2,078,084	356,849	1,423,495	297,740
Subtotal - Personnel Costs		7,030,597	1,333,945	4,653,048	1,043,603
Services & Supplies Cost					
Supplies	P	76,838	47,201	27,577	2,060
Services	P	1,022,505	285,820	503,838	232,847
Mgmt Consulting Svcs	P	3,918	0	3,918	0
Capital	D	0	0	0	0
Audit Adj	P	0	0	0	0
Subtotal - Services & Supplies		1,103,261	333,022	535,333	234,907
Department Cost Total		8,133,858	1,666,967	5,188,381	1,278,510
Adjustments to Cost					
Capital	D	0	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		8,133,858	1,666,967	5,188,381	1,278,510
General Admin Distribution			(1,666,967)	1,354,212	312,755
Grand Total		\$8,133,858		\$6,542,593	\$1,591,264

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:31 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$68,483	\$0	\$55,635	\$12,849
Subtotal - Building Depreciation	68,483	0	55,635	12,849
2 Equip Deprec	7,155	0	5,813	1,342
Subtotal - Equipment Depreciation	7,155	0	5,813	1,342
3 Insurance Retirees	138,297	1,004	113,165	26,135
3 Memberships	6,196	45	5,070	1,171
3 Accounting & Consult	2,837	21	2,322	536
3 Interest Costs	14,749	113	12,074	2,788
3 Other Misc	5,593	43	4,579	1,057
3 Elections	126,015	915	103,115	23,814
3 Non-Dpt. Legal Svcs/Lobby	1,083	8	886	205
Subtotal - Non-Departmental-Gen Gov	294,770	2,148	241,211	55,707
5 Budget	4,270	412	3,804	879
Subtotal - Finance Budget	4,270	412	3,804	879
8 Gen Acctng	2,327	207	2,058	475
8 Fixed Assets	101	9	89	21
8 Auditing Svcs	4,073	0	3,308	764
8 Fin Operations	3,415	223	2,956	683
Subtotal - Finance General Accounting	9,915	439	8,411	1,943
9 I. C. Auditing	1,894	227	1,723	398
Subtotal - Finance Internal Control	1,894	227	1,723	398
11 Perf Mgt Svcs	2,571	167	2,224	514
Subtotal - Finance Perform Mgmnt	2,571	167	2,224	514
12 Treasury	2,224	300	2,051	474
Subtotal - Finance Treasury	2,224	300	2,051	474
13 Fin Business Svcs	1,198	100	1,054	243
Subtotal - Finance Business Svcs	1,198	100	1,054	243
14 Purchasing	49,358	5,057	44,206	10,209

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:31 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
Subtotal - Finance Strategic Purch	\$49,358	\$5,057	\$44,206	\$10,209
17 Mailroom	8,613	842	7,681	1,774
17 Property	105	8	91	21
17 Records	2,136	194	1,893	437
17 3-1-1 Svcs	1,771	154	1,564	361
Subtotal - ARA Operations	12,624	1,198	11,229	2,593
18 Payroll Svcs	14,256	961	12,362	2,855
Subtotal - ARA Payroll Services	14,256	961	12,362	2,855
19 Franchise	3,424	228	2,967	685
Subtotal - ARA Regulatory	3,424	228	2,967	685
21 IT ERP	117,173	6,259	100,273	23,158
21 EGIS	377	23	325	75
Subtotal - HITS EAS	117,550	6,282	100,598	23,233
22 Enterprise Optns	10,721	715	9,290	2,146
Subtotal - HITS EIS	10,721	715	9,290	2,146
24 IT Proj Mgt	4,549	239	3,889	898
Subtotal - HITS Project Mgt Office	4,549	239	3,889	898
25 Cert/SBDD	4,339	77	3,588	829
25 Contract Compliance	3,890	79	3,224	745
25 Analytics & Reporting	1,117	20	924	213
25 Vendor/External Affairs	845	15	698	161
Subtotal - Office Business Opportunity	10,190	192	8,434	1,948
26 City Mayor Admin	9,235	1,000	8,314	1,920
26 I Gov Relats	1,574	186	1,430	330
Subtotal - Mayor	10,808	1,186	9,744	2,250
27 Selection	1,624	62	1,370	316

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:31 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
27 Personnel Svcs	\$5,261	\$187	\$4,425	\$1,022
Subtotal - Human Resources	6,885	249	5,795	1,338
28 Legal Svcs	80,802	13,710	76,780	17,732
28 Inspector General	19,791	3,025	18,536	4,281
Subtotal - Legal	100,593	16,736	95,316	22,013
29 City Sec Svcs	2,058	137	1,783	412
Subtotal - City Secretary	2,058	137	1,783	412
30 City Council Svcs	23,027	868	19,412	4,483
Subtotal - City Council	23,027	868	19,412	4,483
31 Controller Fin Svcs	0	16,185	13,148	3,037
31 Controller Treasury	0	4,045	3,286	759
Subtotal - City Controller's Office	0	20,230	16,434	3,795
37 Building Svcs	0	117,175	95,190	21,984
37 Utilities	0	44,052	35,787	8,265
37 Real Estate	0	16,042	13,032	3,010
Subtotal - General Services	0	177,268	144,010	33,259
Total Incoming	758,524	235,337	807,394	186,467
C. Total Allocated		\$9,127,719	\$7,349,987	\$1,777,732
			80.52%	19.48%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Controller Fin Svcs Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.6887%	\$192,480	\$0	\$192,480	\$0	\$192,480
4 Finance Dir Office	1,412	0.0781%	5,593	0	5,593	0	5,593
5 Finance Budget	443	0.0245%	1,755	0	1,755	0	1,755
6 Finance City Council	699	0.0387%	2,769	0	2,769	0	2,769
7 Finance Public Fin	365	0.0202%	1,446	0	1,446	0	1,446
8 Finance General Accounting	817	0.0452%	3,236	0	3,236	0	3,236
9 Finance Internal Control	291	0.0161%	1,153	0	1,153	0	1,153
10 Finance Grants	448	0.0248%	1,775	0	1,775	0	1,775
11 Finance Perform Mgmnt	802	0.0444%	3,177	0	3,177	0	3,177
12 Finance Treasury	2,435	0.1347%	9,645	0	9,645	0	9,645
13 Finance Business Svcs	1,045	0.0578%	4,139	0	4,139	0	4,139
14 Finance Strategic Purchasing	734	0.0406%	2,907	0	2,907	0	2,907
15 ARA Director Office	1,268	0.0702%	5,023	0	5,023	0	5,023
16 ARA Admin Svcs	734	0.0406%	2,907	0	2,907	0	2,907
17 ARA Operations	6,071	0.3359%	24,048	0	24,048	0	24,048
18 ARA Payroll Services	915	0.0506%	3,624	0	3,624	0	3,624
19 ARA Regulatory	1,763	0.0975%	6,983	0	6,983	0	6,983
20 HITS CIO	1,728	0.0956%	6,845	0	6,845	0	6,845
21 HITS EAS	917	0.0507%	3,632	0	3,632	0	3,632
22 HITS EIS	1,868	0.1034%	7,399	0	7,399	0	7,399
23 HITS Radio	1,842	0.1019%	7,296	0	7,296	0	7,296
24 HITS Project Mgt Office	355	0.0196%	1,406	0	1,406	0	1,406
25 Office Business Opportunity	2,123	0.1175%	8,409	0	8,409	0	8,409
26 Mayor	4,530	0.2507%	17,944	0	17,944	0	17,944
27 Human Resources	71,514	3.9570%	283,272	0	283,272	0	283,272
28 Legal	4,661	0.2579%	18,463	0	18,463	0	18,463
29 City Secretary	960	0.0531%	3,803	0	3,803	0	3,803
30 City Council	12,127	0.6710%	48,036	0	48,036	0	48,036
31 City Controller's Office	4,086	0.2261%	16,185	0	16,185	0	16,185
32 Health Administration	8,075	0.4468%	31,986	0	31,986	946	32,932
33 Planning & Dev Admin	1,285	0.0711%	5,090	0	5,090	151	5,241
35 CIP Sal Rec PWE	1,696	0.0938%	6,718	0	6,718	199	6,917
36 HPD Police Records	1,843	0.1020%	7,300	0	7,300	216	7,516
37 General Services	34,433	1.9052%	136,391	0	136,391	4,034	140,426
38 HEC	7,827	0.4331%	31,003	0	31,003	917	31,920
40 Police	198,267	10.9704%	785,349	0	785,349	23,230	808,579
41 Dept of Neighborhoods	10,011	0.5539%	39,654	0	39,654	1,173	40,827
42 Fire	166,227	9.1976%	658,437	0	658,437	19,476	677,913
43 Municipal Court	31,001	1.7153%	122,797	0	122,797	3,632	126,429
44 Solid Waste	30,368	1.6803%	120,290	0	120,290	3,558	123,848
45 Houston Airport System (HAS)	102,357	5.6636%	405,443	0	405,443	11,993	417,436
46 Housing & Community Development	41,782	2.3119%	165,501	0	165,501	4,895	170,397

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Controller Fin Svcs Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$131,163	\$0	\$131,163	\$3,880	\$135,043
48 Parks & Recreation	108,343	5.9948%	429,154	0	429,154	12,694	441,848
49 Health & Human Services Department	105,268	5.8246%	416,974	0	416,974	12,334	429,308
50 Convention & Entertainment	6,730	0.3724%	26,658	0	26,658	789	27,447
51 Fleet Management	57,719	3.1937%	228,629	0	228,629	6,763	235,392
52 Planning & Development	5,119	0.2832%	20,277	0	20,277	600	20,876
53 General Debt	6,466	0.3578%	25,612	0	25,612	758	26,370
54 Finance Other	2,469	0.1366%	9,780	0	9,780	289	10,069
55 ARA-Insurance	806	0.0446%	3,193	0	3,193	94	3,287
56 ARA-BARC	10,240	0.5666%	40,561	0	40,561	1,200	41,761
57 ARA Parking	19,988	1.1060%	79,174	0	79,174	2,342	81,516
58 ARA Other	21,689	1.2001%	85,912	0	85,912	2,541	88,453
59 IT Public Services	329	0.0182%	1,303	0	1,303	39	1,342
60 Legal Insurance	5,862	0.3244%	23,220	0	23,220	687	23,907
61 Legal Wkr Comp	301	0.0167%	1,192	0	1,192	35	1,228
62 Mayor Cable TV	1,465	0.0811%	5,803	0	5,803	172	5,975
63 Mayor other	11,108	0.6146%	44,000	0	44,000	1,301	45,301
64 TIRZ	336	0.0186%	1,331	0	1,331	39	1,370
65 HR Health Benefits	131,925	7.2996%	522,564	0	522,564	15,457	538,021
66 HR Long Term Disability	71	0.0039%	281	0	281	8	290
67 PWE Bldg Insp	36,145	2.0000%	143,173	0	143,173	4,235	147,408
68 PWE Stormwater	13,232	0.7321%	52,413	0	52,413	1,550	53,963
69 PWE DDSR	42,876	2.3724%	169,835	0	169,835	5,024	174,858
70 PWE Water & Sewer	206,673	11.4355%	818,646	0	818,646	24,215	842,861
72 PWE Other	72,366	4.0041%	286,647	0	286,647	8,479	295,125
74 CIP S/R Planning	679	0.0376%	2,690	0	2,690	80	2,769
75 CIP Sal Rec RE	1,843	0.1020%	7,300	0	7,300	216	7,516
76 CIP S/R Engrg	22,188	1.2277%	87,888	0	87,888	2,600	90,488
77 CIP S/R Constr	11,050	0.6114%	43,770	0	43,770	1,295	45,064
78 CIP S/R Eng/Const	1,279	0.0708%	5,066	0	5,066	150	5,216
79 CIP S/R Geo/Env	3,018	0.1670%	11,955	0	11,955	354	12,308
80 CIP S/R Other	2,418	0.1338%	9,578	0	9,578	283	9,861
81 CIP S/R GSD	7,527	0.4165%	29,815	0	29,815	882	30,697
92 Hurricane Ike Aid & Recovery	121	0.0067%	479	0	479	14	493
93 ARRA Reimbursement Fund	317	0.0175%	1,256	0	1,256	37	1,293
94 HR-W.C.	14,954	0.8274%	59,234	0	59,234	1,752	60,986
95 HITS Other	30,540	1.6898%	120,971	0	120,971	3,578	124,549

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Controller Fin Svcs Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	7,158,804	0	7,158,804	191,184	7,349,987
Direct Bills					0		0
Total					\$7,158,804		\$7,349,987

Basis Units: Total # of rev, exp, & purch transactions per dept
Source: COH Transaction Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Controller Treasury Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,428,849	2.5652%	\$44,469	\$0	\$44,469	\$0	\$44,469
4 Finance Dir Office	1,346,189	0.0386%	669	0	669	0	669
5 Finance Budget	1,552,498	0.0445%	772	0	772	0	772
6 Finance City Council	455,845	0.0131%	227	0	227	0	227
7 Finance Public Fin	694,080	0.0199%	345	0	345	0	345
8 Finance General Accounting	4,275,745	0.1226%	2,126	0	2,126	0	2,126
9 Finance Internal Control	309,342	0.0089%	154	0	154	0	154
10 Finance Grants	621,852	0.0178%	309	0	309	0	309
11 Finance Perform Mgmnt	980,897	0.0281%	488	0	488	0	488
12 Finance Treasury	1,482,063	0.0425%	737	0	737	0	737
13 Finance Business Svcs	446,515	0.0128%	222	0	222	0	222
14 Finance Strategic Purchasing	4,214,779	0.1209%	2,096	0	2,096	0	2,096
15 ARA Director Office	1,366,972	0.0392%	680	0	680	0	680
16 ARA Admin Svcs	991,594	0.0284%	493	0	493	0	493
17 ARA Operations	6,565,764	0.1883%	3,265	0	3,265	0	3,265
18 ARA Payroll Services	4,218,934	0.1210%	2,098	0	2,098	0	2,098
19 ARA Regulatory	520,585	0.0149%	259	0	259	0	259
20 HITS CIO	3,106,565	0.0891%	1,545	0	1,545	0	1,545
21 HITS EAS	4,333,667	0.1243%	2,155	0	2,155	0	2,155
22 HITS EIS	6,059,588	0.1738%	3,013	0	3,013	0	3,013
23 HITS Radio	4,437,552	0.1273%	2,207	0	2,207	0	2,207
24 HITS Project Mgt Office	1,255,593	0.0360%	624	0	624	0	624
25 Office Business Opportunity	3,068,352	0.0880%	1,526	0	1,526	0	1,526
26 Mayor	5,157,739	0.1479%	2,565	0	2,565	0	2,565
27 Human Resources	30,570,027	0.8769%	15,201	0	15,201	0	15,201
28 Legal	14,923,043	0.4281%	7,421	0	7,421	0	7,421
29 City Secretary	754,626	0.0216%	375	0	375	0	375
30 City Council	6,203,012	0.1779%	3,085	0	3,085	0	3,085
31 City Controller's Office	8,133,858	0.2333%	4,045	0	4,045	0	4,045
32 Health Administration	12,463,337	0.3575%	6,198	0	6,198	168	6,365
33 Planning & Dev Admin	1,785,245	0.0512%	888	0	888	24	912
35 CIP Sal Rec PWE	1,686,020	0.0484%	838	0	838	23	861
36 HPD Police Records	5,263,899	0.1510%	2,618	0	2,618	71	2,688
37 General Services	158,058,936	4.5338%	78,596	0	78,596	2,128	80,725
38 HEC	24,015,827	0.6889%	11,942	0	11,942	323	12,265
40 Police	779,545,212	22.3605%	387,636	0	387,636	10,498	398,134
41 Dept of Neighborhoods	14,599,614	0.4188%	7,260	0	7,260	197	7,456
42 Fire	443,815,287	12.7304%	220,691	0	220,691	5,977	226,668
43 Municipal Court	27,584,263	0.7912%	13,717	0	13,717	371	14,088
44 Solid Waste	69,650,484	1.9979%	34,634	0	34,634	938	35,572
45 Houston Airport System (HAS)	261,101,657	7.4894%	129,835	0	129,835	3,516	133,351
46 Housing & Community Development	47,707,344	1.3684%	23,723	0	23,723	642	24,365

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Controller Treasury Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$17,522	\$0	\$17,522	\$475	\$17,997
48 Parks & Recreation	78,320,338	2.2465%	38,945	0	38,945	1,055	40,000
49 Health & Human Services Department	100,761,928	2.8903%	50,105	0	50,105	1,357	51,462
50 Convention & Entertainment	669,150	0.0192%	333	0	333	9	342
51 Fleet Management	95,158,017	2.7295%	47,318	0	47,318	1,281	48,600
52 Planning & Development	6,794,848	0.1949%	3,379	0	3,379	92	3,470
54 Finance Other	2,475,404	0.0710%	1,231	0	1,231	33	1,264
55 ARA-Insurance	12,497,177	0.3585%	6,214	0	6,214	168	6,383
56 ARA-BARC	8,358,275	0.2397%	4,156	0	4,156	113	4,269
57 ARA Parking	8,338,990	0.2392%	4,147	0	4,147	112	4,259
58 ARA Other	12,428,524	0.3565%	6,180	0	6,180	167	6,348
59 IT Public Services	1,534,330	0.0440%	763	0	763	21	784
60 Legal Insurance	12,796,192	0.3670%	6,363	0	6,363	172	6,535
61 Legal Wkr Comp	214,046	0.0061%	106	0	106	3	109
62 Mayor Cable TV	6,234,684	0.1788%	3,100	0	3,100	84	3,184
63 Mayor other	38,072,759	1.0921%	18,932	0	18,932	513	19,445
65 HR Health Benefits	318,941,490	9.1485%	158,597	0	158,597	4,295	162,892
66 HR Long Term Disability	132,545	0.0038%	66	0	66	2	68
67 PWE Bldg Insp	46,811,685	1.3427%	23,278	0	23,278	630	23,908
68 PWE Stormwater	36,728,828	1.0535%	18,264	0	18,264	495	18,758
69 PWE DDSR	54,697,199	1.5689%	27,199	0	27,199	737	27,935
70 PWE Water & Sewer	372,166,694	10.6752%	185,063	0	185,063	5,012	190,075
71 PWE Houston Transtar	2,226,754	0.0639%	1,107	0	1,107	30	1,137
72 PWE Other	46,814,658	1.3428%	23,279	0	23,279	630	23,909
73 Houston Permit Center	5,111,858	0.1466%	2,542	0	2,542	69	2,611
74 CIP S/R Planning	1,289,995	0.0370%	641	0	641	17	659
75 CIP Sal Rec RE	4,061,443	0.1165%	2,020	0	2,020	55	2,074
76 CIP S/R Engrg	10,980,230	0.3150%	5,460	0	5,460	148	5,608
77 CIP S/R Constr	10,439,780	0.2995%	5,191	0	5,191	141	5,332
78 CIP S/R Eng/Const	3,165,631	0.0908%	1,574	0	1,574	43	1,617
79 CIP S/R Geo/Env	1,244,183	0.0357%	619	0	619	17	635
80 CIP S/R Other	2,564,885	0.0736%	1,275	0	1,275	35	1,310
81 CIP S/R GSD	3,280,370	0.0941%	1,631	0	1,631	44	1,675
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	122	0	122	3	126
93 ARRA Reimbursement Fund	1,914,573	0.0549%	952	0	952	26	978
94 HR-W.C.	23,572,648	0.6762%	11,722	0	11,722	317	12,039
95 HITS Other	65,230,132	1.8711%	32,436	0	32,436	878	33,315

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Controller Treasury Allocations

Dept:31 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,492	100.0000%	1,733,578	0	1,733,578	44,154	1,777,732
Direct Bills					0		0
Total					\$1,733,578		\$1,777,732

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:31 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	192,480	44,469	236,950
4 Finance Dir Office	5,593	669	6,262
5 Finance Budget	1,755	772	2,527
6 Finance City Council	2,769	227	2,995
7 Finance Public Fin	1,446	345	1,791
8 Finance General Accounting	3,236	2,126	5,362
9 Finance Internal Control	1,153	154	1,306
10 Finance Grants	1,775	309	2,084
11 Finance Perform Mgmt	3,177	488	3,665
12 Finance Treasury	9,645	737	10,382
13 Finance Business Svcs	4,139	222	4,361
14 Finance Strategic Purchasing	2,907	2,096	5,003
15 ARA Director Office	5,023	680	5,702
16 ARA Admin Svcs	2,907	493	3,401
17 ARA Operations	24,048	3,265	27,313
18 ARA Payroll Services	3,624	2,098	5,722
19 ARA Regulatory	6,983	259	7,242
20 HITS CIO	6,845	1,545	8,389
21 HITS EAS	3,632	2,155	5,787
22 HITS EIS	7,399	3,013	10,412
23 HITS Radio	7,296	2,207	9,503
24 HITS Project Mgt Office	1,406	624	2,031
25 Office Business Opportunity	8,409	1,526	9,935
26 Mayor	17,944	2,565	20,508
27 Human Resources	283,272	15,201	298,473
28 Legal	18,463	7,421	25,883
29 City Secretary	3,803	375	4,178
30 City Council	48,036	3,085	51,120
31 City Controller's Office	16,185	4,045	20,230
32 Health Administration	32,932	6,365	39,297
33 Planning & Dev Admin	5,241	912	6,152
35 CIP Sal Rec PWE	6,917	861	7,778
36 HPD Police Records	7,516	2,688	10,205
37 General Services	140,426	80,725	221,151
38 HEC	31,920	12,265	44,186
40 Police	808,579	398,134	1,206,713
41 Dept of Neighborhoods	40,827	7,456	48,284
42 Fire	677,913	226,668	904,580
43 Municipal Court	126,429	14,088	140,517
44 Solid Waste	123,848	35,572	159,420

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:31 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
45 Houston Airport System (HAS)	\$417,436	\$133,351	\$550,787
46 Housing & Community Development	170,397	24,365	194,762
47 Library	135,043	17,997	153,039
48 Parks & Recreation	441,848	40,000	481,848
49 Health & Human Services Department	429,308	51,462	480,769
50 Convention & Entertainment	27,447	342	27,788
51 Fleet Management	235,392	48,600	283,991
52 Planning & Development	20,876	3,470	24,347
53 General Debt	26,370	0	26,370
54 Finance Other	10,069	1,264	11,333
55 ARA-Insurance	3,287	6,383	9,670
56 ARA-BARC	41,761	4,269	46,030
57 ARA Parking	81,516	4,259	85,775
58 ARA Other	88,453	6,348	94,800
59 IT Public Services	1,342	784	2,125
60 Legal Insurance	23,907	6,535	30,442
61 Legal Wkr Comp	1,228	109	1,337
62 Mayor Cable TV	5,975	3,184	9,159
63 Mayor other	45,301	19,445	64,746
64 TIRZ	1,370	0	1,370
65 HR Health Benefits	538,021	162,892	700,913
66 HR Long Term Disability	290	68	357
67 PWE Bldg Insp	147,408	23,908	171,316
68 PWE Stormwater	53,963	18,758	72,722
69 PWE DDSR	174,858	27,935	202,794
70 PWE Water & Sewer	842,861	190,075	1,032,936
71 PWE Houston Transtar	0	1,137	1,137
72 PWE Other	295,125	23,909	319,035
73 Houston Permit Center	0	2,611	2,611
74 CIP S/R Planning	2,769	659	3,428
75 CIP Sal Rec RE	7,516	2,074	9,590
76 CIP S/R Engrg	90,488	5,608	96,096
77 CIP S/R Constr	45,064	5,332	50,396
78 CIP S/R Eng/Const	5,216	1,617	6,833
79 CIP S/R Geo/Env	12,308	635	12,944
80 CIP S/R Other	9,861	1,310	11,171
81 CIP S/R GSD	30,697	1,675	32,372
92 Hurricane Ike Aid & Recovery	493	126	619
93 ARRA Reimbursement Fund	1,293	978	2,271
94 HR-W.C.	60,986	12,039	73,025
95 HITS Other	124,549	33,315	157,864

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:31 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
<hr/>			
Total	\$7,349,987	\$1,777,732	\$9,127,719
<hr/>			

HEALTH AND HUMAN SERVICES DEPARTMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Health and Human Services promotes and protects the general health and well-being of the residents of Houston through the administration of programs and activities in accordance with applicable laws and regulations and best practice of public health. Administration costs are allocated directly through the General Fund.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:32 Health Administration

Description		Amount	General Admin	Health Admin
<hr/>				
Personnel Costs				
Salaries	S1	4,949,116	0	4,949,116
Salary % Split			.00%	100.00%
Benefits	S	2,303,341	0	2,303,341
Subtotal - Personnel Costs		7,252,457	0	7,252,457
<hr/>				
Services & Supplies Cost				
Supplies	S	419,230	0	419,230
Services	S	4,660,287	0	4,660,287
Capital	D	89,995	0	0
Drainage Chg	D	88,539	0	0
Pmt Chg	D	42,823	0	0
Intergov Exp-1115	D	8,456,901	0	0
Subtotal - Services & Supplies		13,757,777	0	5,079,518
<hr/>				
Department Cost Total		21,010,233	0	12,331,974
<hr/>				
Adjustments to Cost				
Capital	D	(89,995)	0	0
Drainage Chg	D	(88,539)	0	0
Pmt Chg	D	(42,823)	0	0
Intergov Exp-1115	D	(8,456,901)	0	0
Subtotal - Adjustments		(8,678,259)	0	0
<hr/>				
Total Costs After Adjustments		12,331,974	0	12,331,974
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$12,331,974</u>		<u>\$12,331,974</u>

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:32 Health Administration

Department	First Incoming	Second Incoming	Health Admin
2 Equip Deprec	\$113,303	\$0	\$113,303
Subtotal - Equipment Depreciation	113,303	0	113,303
3 Insurance Retirees	175,686	1,275	176,961
3 Memberships	7,871	57	7,928
3 Accounting & Consult	5,606	42	5,648
3 Interest Costs	22,600	173	22,773
3 Other Misc	8,571	66	8,636
3 Non-Dpt. Legal Svcs/Lobby	1,376	10	1,386
Subtotal - Non-Departmental-Gen Gov	221,710	1,623	223,333
5 Budget	8,439	815	9,254
Subtotal - Finance Budget	8,439	815	9,254
8 Gen Acctng	4,598	408	5,006
8 Fixed Assets	21,162	1,848	23,010
8 Auditing Svcs	8,049	0	8,049
8 Fin Operations	5,233	342	5,575
Subtotal - Finance General Accounting	39,041	2,598	41,639
9 I. C. Auditing	2,902	347	3,249
Subtotal - Finance Internal Control	2,902	347	3,249
11 Perf Mgt Svcs	3,940	255	4,195
Subtotal - Finance Perform Mgmnt	3,940	255	4,195
12 Treasury	3,408	460	3,868
Subtotal - Finance Treasury	3,408	460	3,868
13 Fin Business Svcs	1,835	153	1,988
Subtotal - Finance Business Svcs	1,835	153	1,988
14 Purchasing	26,018	2,666	28,684
Subtotal - Finance Strategic Purch	26,018	2,666	28,684
17 Property	21,989	1,620	23,609

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:32 Health Administration

Department	First Incoming	Second Incoming	Health Admin
17 Records	\$2,713	\$247	\$2,959
Subtotal - ARA Operations	24,702	1,867	26,569
18 Payroll Svcs	18,110	1,221	19,330
Subtotal - ARA Payroll Services	18,110	1,221	19,330
19 Franchise	5,247	349	5,596
Subtotal - ARA Regulatory	5,247	349	5,596
22 NW Data	126,484	9,236	135,719
22 NW Voice	66,654	4,537	71,191
22 Enterprise Optns	21,188	1,413	22,601
Subtotal - HITS EIS	214,326	15,185	229,511
23 IT Radio Svcs	32,016	1,711	33,727
Subtotal - HITS Radio	32,016	1,711	33,727
24 IT Proj Mgt	5,779	303	6,082
Subtotal - HITS Project Mgt Office	5,779	303	6,082
25 Cert/SBDD	5,512	98	5,610
25 Vendor/External Affairs	1,073	19	1,092
Subtotal - Office Business Opportunity	6,585	117	6,702
26 City Mayor Admin	11,731	1,270	13,002
26 I Gov Relats	1,999	237	2,236
Subtotal - Mayor	13,730	1,507	15,237
27 Personnel Svcs	6,683	237	6,920
Subtotal - Human Resources	6,683	237	6,920
28 Legal Svcs	258,178	43,807	301,986
Subtotal - Legal	258,178	43,807	301,986
29 City Sec Svcs	3,153	210	3,363

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:32 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - City Secretary	\$3,153	\$210	\$3,363
30 City Council Svcs	35,284	1,330	36,613
Subtotal - City Council	35,284	1,330	36,613
31 Controller Fin Svcs	31,986	946	32,932
31 Controller Treasury	6,198	168	6,365
Subtotal - City Controller's Office	38,183	1,114	39,297
37 Real Estate	0	418,657	418,657
Subtotal - General Services	0	418,657	418,657
Total Incoming	1,082,572	496,532	1,579,104
C. Total Allocated		\$13,911,078	\$13,911,078
			100.00%

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Health Admin Allocations

Dept:32 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	100	100.0000%	\$13,414,546	\$0	\$13,414,546	\$496,532	\$13,911,078
Subtotal	100	100.0000%	13,414,546	0	13,414,546	496,532	13,911,078
Direct Bills					0		0
Total					\$13,414,546		\$13,911,078

Basis Units: Direct allocation to Health & Human Svcs

Source: Direct Allocation

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:32 Health Administration

Department	Health Admin	Total
<hr/>		
0 Direct Billed	\$0	\$0
49 Health & Human Services Department	13,911,078	13,911,078
Total	<u>\$13,911,078</u>	<u>\$13,911,078</u>

PLANNING AND DEVELOPMENT - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:33 Planning & Dev Admin

Description		Amount	General Admin	Planning Admin
<hr/>				
Personnel Costs				
Salaries	S1	865,461	0	865,461
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	578,398	0	578,398
Subtotal - Personnel Costs		1,443,860	0	1,443,860
Services & Supplies Cost				
Supplies	S	57,599	0	57,599
Services	S	283,786	0	283,786
Subtotal - Services & Supplies		341,386	0	341,386
Department Cost Total		1,785,245	0	1,785,245
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,785,245	0	1,785,245
General Admin Distribution			0	0
Grand Total		<u>\$1,785,245</u>		<u>\$1,785,245</u>

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:33 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin
2 Equip Deprec	\$9,237	\$0	\$9,237
Subtotal - Equipment Depreciation	9,237	0	9,237
3 Insurance Retirees	27,292	198	27,490
3 Memberships	1,223	9	1,232
3 Accounting & Consult	892	7	899
3 Interest Costs	3,237	25	3,262
3 Other Misc	1,228	9	1,237
3 Non-Dpt. Legal Svcs/Lobby	214	2	215
3 Walker Rent	722,745	5,245	727,990
Subtotal - Non-Departmental-Gen Gov	756,830	5,495	762,325
5 Budget	1,343	130	1,473
Subtotal - Finance Budget	1,343	130	1,473
8 Gen Acctng	732	65	797
8 Fixed Assets	1,291	113	1,404
8 Auditing Svcs	1,281	0	1,281
8 Fin Operations	750	49	799
Subtotal - Finance General Accounting	4,053	227	4,280
9 I. C. Auditing	416	50	465
Subtotal - Finance Internal Control	416	50	465
11 Perf Mgt Svcs	564	37	601
Subtotal - Finance Perform Mgmnt	564	37	601
12 Treasury	488	66	554
Subtotal - Finance Treasury	488	66	554
13 Fin Business Svcs	263	22	285
Subtotal - Finance Business Svcs	263	22	285
14 Purchasing	7,270	745	8,015
Subtotal - Finance Strategic Purch	7,270	745	8,015
17 Mailroom	10,600	1,037	11,637

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:33 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin
17 Property	\$1,342	\$99	\$1,440
17 Records	421	38	460
Subtotal - ARA Operations	12,363	1,174	13,537
18 Payroll Svcs	2,813	190	3,003
Subtotal - ARA Payroll Services	2,813	190	3,003
19 Franchise	752	50	802
Subtotal - ARA Regulatory	752	50	802
21 Enterprise Appl	48,304	3,947	52,251
21 IT ERP	19,529	1,043	20,572
21 EGIS	35,570	2,154	37,724
Subtotal - HITS EAS	103,403	7,145	110,547
22 Client Svcs	13,303	1,014	14,317
22 NW Data	13,705	1,001	14,705
22 NW Voice	7,222	492	7,714
22 Enterprise Optns	3,372	225	3,597
Subtotal - HITS EIS	37,601	2,731	40,333
24 IT Proj Mgt	898	47	945
Subtotal - HITS Project Mgt Office	898	47	945
25 Cert/SBDD	856	15	872
25 Contract Compliance	1,667	34	1,701
25 Analytics & Reporting	831	15	846
25 Vendor/External Affairs	167	3	170
Subtotal - Office Business Opportunity	3,521	67	3,588
26 City Mayor Admin	1,822	197	2,020
26 I Gov Relats	311	37	347
Subtotal - Mayor	2,133	234	2,367
27 Personnel Svcs	1,038	37	1,075

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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B. Incoming Costs - (Default Spread Salary%)

Dept:33 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin
Subtotal - Human Resources	\$1,038	\$37	\$1,075
28 Legal Svcs	547,659	92,926	640,585
Subtotal - Legal	547,659	92,926	640,585
29 City Sec Svcs	452	30	482
Subtotal - City Secretary	452	30	482
30 City Council Svcs	5,054	190	5,244
Subtotal - City Council	5,054	190	5,244
31 Controller Fin Svcs	5,090	151	5,241
31 Controller Treasury	888	24	912
Subtotal - City Controller's Office	5,978	175	6,152
37 Real Estate	0	23,792	23,792
Subtotal - General Services	0	23,792	23,792
Total Incoming	1,504,128	135,558	1,639,687
C. Total Allocated		\$3,424,932	\$3,424,932
			100.00%

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Planning Admin Allocations

Dept:33 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	100	100.0000%	\$3,289,374	\$0	\$3,289,374	\$135,558	\$3,424,932
Subtotal	100	100.0000%	3,289,374	0	3,289,374	135,558	3,424,932
Direct Bills					0		0
Total					\$3,289,374		\$3,424,932
Basis Units: Direct allocation to Planning & Development							
Source: Direct Allocation							

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:33 Planning & Dev Admin

Department	Planning Admin	Total
0 Direct Billed	\$0	\$0
52 Planning & Development	3,424,932	3,424,932
Total	<u><u>\$3,424,932</u></u>	<u><u>\$3,424,932</u></u>

PUBLIC WORKS AND ENGINEERING - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:34 PWE Administration Indirect

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Custom%)

Dept:34 PWE Administration Indirect

Department	First Incoming	Second Incoming	Adm-Exp	Adm FTE
7 Capital Projects	\$20,548	\$7,474	\$14,011	\$14,011
Subtotal - Finance Public Fin	20,548	7,474	14,011	14,011
17 Mailroom	87,851	8,590	48,221	48,221
17 3-1-1 Svcs	1,219,451	106,312	662,882	662,882
Subtotal - ARA Operations	1,307,303	114,902	711,103	711,103
21 Enterprise Appl	97,842	7,995	52,918	52,918
21 IT ERP	646,619	34,539	340,579	340,579
Subtotal - HITS EAS	744,460	42,534	393,497	393,497
22 Client Svcs	54,435	4,150	29,292	29,292
22 NW Data	429,294	31,347	230,320	230,320
22 NW Voice	226,229	15,398	120,814	120,814
Subtotal - HITS EIS	709,958	50,895	380,426	380,426
25 Contract Compliance	449,528	9,145	229,337	229,337
25 Analytics & Reporting	58,502	1,067	29,785	29,785
25 Dept Services	77,470	1,802	39,636	39,636
Subtotal - Office Business Opportunity	585,501	12,015	298,758	298,758
28 Legal Svcs	361,183	61,285	211,234	211,234
28 Inspector General	338,431	51,731	195,081	195,081
Subtotal - Legal	699,614	113,016	406,315	406,315
36 Records Mgt	0	166,243	83,121	83,121
Subtotal - HPD Police Records	0	166,243	83,121	83,121
37 In-House Renov	0	9,139	4,570	4,570
37 Real Estate	0	177,046	88,523	88,523
37 Building Svcs Reimb	0	33,595	16,797	16,797
Subtotal - General Services	0	219,780	109,890	109,890
Total Incoming	4,067,384	726,858	2,397,121	2,397,121
C. Total Allocated		\$4,794,242	\$2,397,121	\$2,397,121
			50.00%	50.00%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Adm-Exp Allocations

Dept:34 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 CIP Sal Rec PWE	1,686,020	0.2769%	\$5,631	\$0	\$5,631	\$1,006	\$6,637
51 Fleet Management	8,926,973	1.4660%	29,815	0	29,815	5,328	35,143
67 PWE Bldg Insp	46,811,685	7.6877%	156,344	0	156,344	27,939	184,283
68 PWE Stormwater	36,728,828	6.0318%	122,669	0	122,669	21,921	144,590
69 PWE DDSR	54,697,199	8.9827%	182,681	0	182,681	32,646	215,326
70 PWE Water & Sewer	372,166,694	61.1195%	1,242,982	0	1,242,982	222,126	1,465,107
71 PWE Houston Transtar	2,226,754	0.3657%	7,437	0	7,437	1,329	8,766
72 PWE Other	46,814,658	7.6882%	156,354	0	156,354	27,941	184,295
73 Houston Permit Center	5,111,858	0.8395%	17,073	0	17,073	3,051	20,124
74 CIP S/R Planning	1,289,995	0.2119%	4,308	0	4,308	770	5,078
75 CIP Sal Rec RE	4,061,443	0.6670%	13,565	0	13,565	2,424	15,989
76 CIP S/R Engrg	10,980,230	1.8032%	36,672	0	36,672	6,553	43,226
77 CIP S/R Constr	10,439,780	1.7145%	34,867	0	34,867	6,231	41,098
78 CIP S/R Eng/Const	3,165,631	0.5199%	10,573	0	10,573	1,889	12,462
79 CIP S/R Geo/Env	1,244,183	0.2043%	4,155	0	4,155	743	4,898
80 CIP S/R Other	2,564,885	0.4212%	8,566	0	8,566	1,531	10,097
Subtotal	608,916,816	100.0000%	2,033,692	0	2,033,692	363,429	2,397,121
Direct Bills					0		0
Total					\$2,033,692		\$2,397,121

Basis Units: PWE FY2014 operating expenses
Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Adm FTE Allocations

Dept:34 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 CIP Sal Rec PWE	16.68	0.4174%	\$8,488	\$0	\$8,488	\$1,517	\$10,005
51 Fleet Management	44.98	1.1255%	22,890	0	22,890	4,091	26,980
67 PWE Bldg Insp	513.36	12.8458%	261,244	0	261,244	46,685	307,929
68 PWE Stormwater	377.72	9.4517%	192,218	0	192,218	34,350	226,568
69 PWE DDSR	505.22	12.6421%	257,101	0	257,101	45,945	303,046
70 PWE Water & Sewer	2,220.15	55.5547%	1,129,812	0	1,129,812	201,902	1,331,714
71 PWE Houston Transtar	7.99	0.1999%	4,066	0	4,066	727	4,793
72 PWE Other	13.64	0.3413%	6,941	0	6,941	1,240	8,182
73 Houston Permit Center	4.42	0.1106%	2,249	0	2,249	402	2,651
74 CIP S/R Planning	11.29	0.2825%	5,745	0	5,745	1,027	6,772
75 CIP Sal Rec RE	33.07	0.8275%	16,829	0	16,829	3,007	19,836
76 CIP S/R Engrg	99.80	2.4973%	50,787	0	50,787	9,076	59,863
77 CIP S/R Constr	105.41	2.6377%	53,642	0	53,642	9,586	63,228
78 CIP S/R Eng/Const	14.37	0.3596%	7,313	0	7,313	1,307	8,620
79 CIP S/R Geo/Env	10.96	0.2743%	5,577	0	5,577	997	6,574
80 CIP S/R Other	17.27	0.4321%	8,789	0	8,789	1,571	10,359
Subtotal	3,996.33	100.0000%	2,033,692	0	2,033,692	363,429	2,397,121
Direct Bills					0		0
Total					\$2,033,692		\$2,397,121

Basis Units: PWE FY2014 FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:34 PWE Administration Indirect

Department	Adm-Exp	Adm FTE	Total
0 Direct Billed	\$0	\$0	\$0
35 CIP Sal Rec PWE	6,637	10,005	16,643
51 Fleet Management	35,143	26,980	62,123
67 PWE Bldg Insp	184,283	307,929	492,212
68 PWE Stormwater	144,590	226,568	371,158
69 PWE DDSR	215,326	303,046	518,373
70 PWE Water & Sewer	1,465,107	1,331,714	2,796,821
71 PWE Houston Transtar	8,766	4,793	13,559
72 PWE Other	184,295	8,182	192,477
73 Houston Permit Center	20,124	2,651	22,775
74 CIP S/R Planning	5,078	6,772	11,850
75 CIP Sal Rec RE	15,989	19,836	35,825
76 CIP S/R Engrg	43,226	59,863	103,089
77 CIP S/R Constr	41,098	63,228	104,326
78 CIP S/R Eng/Const	12,462	8,620	21,082
79 CIP S/R Geo/Env	4,898	6,574	11,472
80 CIP S/R Other	10,097	10,359	20,456
Total	\$2,397,121	\$2,397,121	\$4,794,242

**CIP COST RECOVERY – PWE ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The City's Capital Improvement Plan (CIP) Cost Recovery Fund was established to account for consulting-type services performed by city employees related to Capital Improvement Projects. The administration of the Public Works and Engineering Department provides support services to the engineering and construction divisions which implement the city's Capital Improvement Plan (CIP) by providing engineering and construction management services. Divisional costs are not funded within the General Fund. Therefore, the direct departmental administrative costs have not been included in the plan for allocation. Only the indirect costs attributable to activities have been allocated based on the number of FTE positions in the PWE cost centers benefiting from the division's services within Fund 1001.

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:35 CIP Sal Rec PWE

Description		Amount	General Admin	CIP Admin Svcs
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		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		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Custom%)

Dept:35 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
3 Accounting & Consult	\$1,177	\$9	\$1,186
3 Non-Dpt. Legal Svcs/Lobby	276	2	278
Subtotal - Non-Departmental-Gen Gov	1,453	11	1,464
5 Budget	1,772	171	1,944
Subtotal - Finance Budget	1,772	171	1,944
8 Gen Acctng	966	86	1,051
8 Auditing Svcs	1,690	0	1,690
8 Fin Operations	708	46	754
Subtotal - Finance General Accounting	3,364	132	3,496
11 Perf Mgt Svcs	533	35	567
Subtotal - Finance Perform Mgmnt	533	35	567
13 Fin Business Svcs	248	21	269
Subtotal - Finance Business Svcs	248	21	269
14 Purchasing	3,061	314	3,375
Subtotal - Finance Strategic Purch	3,061	314	3,375
17 Records	544	49	594
Subtotal - ARA Operations	544	49	594
18 Payroll Svcs	(24,431)	245	(24,187)
Subtotal - ARA Payroll Services	(24,431)	245	(24,187)
21 EGIS	28,978	1,755	30,733
Subtotal - HITS EAS	28,978	1,755	30,733
22 Enterprise Optns	4,450	297	4,747
Subtotal - HITS EIS	4,450	297	4,747
24 IT Proj Mgt	1,159	61	1,220
Subtotal - HITS Project Mgt Office	1,159	61	1,220
25 Cert/SBDD	1,105	20	1,125

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Custom%)

Dept:35 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
25 Contract Compliance	\$(80,486)	\$0	\$(80,486)
25 Vendor/External Affairs	215	4	219
Subtotal - Office Business Opportunity	(79,166)	24	(79,142)
26 City Mayor Admin	2,353	255	2,608
26 I Gov Relats	401	48	448
Subtotal - Mayor	2,754	302	3,056
27 Selection	10,646	409	11,055
27 Personnel Svcs	1,340	48	1,388
Subtotal - Human Resources	11,986	457	12,443
29 City Sec Svcs	427	28	455
Subtotal - City Secretary	427	28	455
30 City Council Svcs	4,773	180	4,953
Subtotal - City Council	4,773	180	4,953
31 Controller Fin Svcs	6,718	199	6,917
31 Controller Treasury	838	23	861
Subtotal - City Controller's Office	7,556	221	7,778
34 Adm-Exp	5,631	1,006	6,637
34 Adm FTE	8,488	1,517	10,005
Subtotal - PWE Administration Indirect	14,119	2,523	16,643
Total Incoming	(16,419)	6,825	(9,594)
C. Total Allocated		\$(9,594)	\$(9,594)
		(100.00)%	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

CIP Admin Svcs Allocations

Dept:35 CIP Sal Rec PWE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 CIP S/R Planning	11.29	3.8642%	\$(634)	\$0	\$(634)	\$264	\$(371)
75 CIP Sal Rec RE	33.07	11.3188%	(1,858)	0	(1,858)	773	(1,086)
76 CIP S/R Engrg	99.80	34.1582%	(5,609)	0	(5,609)	2,331	(3,277)
77 CIP S/R Constr	105.41	36.0783%	(5,924)	0	(5,924)	2,462	(3,461)
78 CIP S/R Eng/Const	14.37	4.9184%	(808)	0	(808)	336	(472)
79 CIP S/R Geo/Env	10.96	3.7512%	(616)	0	(616)	256	(360)
80 CIP S/R Other	17.27	5.9109%	(971)	0	(971)	403	(567)
Subtotal	292.17	100.0000%	(16,419)	0	(16,419)	6,825	(9,594)
Direct Bills					0		0
Total					\$(16,419)		\$(9,594)

Basis Units: Number of FTEs supported in CIP Cost Rec

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:35 CIP Sal Rec PWE

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
74 CIP S/R Planning	(371)	(371)
75 CIP Sal Rec RE	(1,086)	(1,086)
76 CIP S/R Engrg	(3,277)	(3,277)
77 CIP S/R Constr	(3,461)	(3,461)
78 CIP S/R Eng/Const	(472)	(472)
79 CIP S/R Geo/Env	(360)	(360)
80 CIP S/R Other	(567)	(567)
Total	<u>\$(9,594)</u>	<u>\$(9,594)</u>

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 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:36 HPD Police Records

Description		Amount	General Admin	Records Mgt
<hr/>				
Personnel Costs				
Salaries	S1	3,560,468	0	3,560,468
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,662,147	0	1,662,147
Subtotal - Personnel Costs		5,222,614	0	5,222,614
<hr/>				
Services & Supplies Cost				
Supplies	S	20,381	0	20,381
Services	S	16,904	0	16,904
Mgmt Consulting Svcs	S	4,000	0	4,000
Subtotal - Services & Supplies		41,285	0	41,285
<hr/>				
Department Cost Total		5,263,899	0	5,263,899
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		5,263,899	0	5,263,899
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$5,263,899		\$5,263,899
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:36 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
3 Insurance Retirees	\$190,515	\$1,383	\$191,898
3 Memberships	8,725	63	8,789
3 Accounting & Consult	1,280	10	1,289
3 Interest Costs	9,545	73	9,618
3 Other Misc	3,620	28	3,648
3 Non-Dpt. Legal Svcs/Lobby	1,525	11	1,536
Subtotal - Non-Departmental-Gen Gov	215,210	1,568	216,778
5 Budget	1,926	186	2,112
Subtotal - Finance Budget	1,926	186	2,112
8 Gen Acctng	1,049	93	1,143
8 Auditing Svcs	1,837	0	1,837
8 Fin Operations	2,210	145	2,355
Subtotal - Finance General Accounting	5,096	238	5,334
9 I. C. Auditing	1,226	147	1,372
Subtotal - Finance Internal Control	1,226	147	1,372
11 Perf Mgt Svcs	1,664	108	1,772
Subtotal - Finance Perform Mgmnt	1,664	108	1,772
12 Treasury	1,439	194	1,634
Subtotal - Finance Treasury	1,439	194	1,634
13 Fin Business Svcs	775	64	839
Subtotal - Finance Business Svcs	775	64	839
14 Purchasing	383	39	422
Subtotal - Finance Strategic Purch	383	39	422
17 Records	3,007	273	3,281
Subtotal - ARA Operations	3,007	273	3,281
18 Payroll Svcs	20,076	1,353	21,429

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:36 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
Subtotal - ARA Payroll Services	\$20,076	\$1,353	\$21,429
19 Franchise	2,216	147	2,364
Subtotal - ARA Regulatory	2,216	147	2,364
22 Enterprise Optns	4,836	322	5,158
Subtotal - HITS EIS	4,836	322	5,158
24 IT Proj Mgt	6,406	336	6,742
Subtotal - HITS Project Mgt Office	6,406	336	6,742
25 Cert/SBDD	6,111	109	6,219
25 Vendor/External Affairs	1,190	21	1,211
Subtotal - Office Business Opportunity	7,300	130	7,430
26 City Mayor Admin	13,005	1,408	14,413
26 I Gov Relats	2,216	263	2,479
Subtotal - Mayor	15,221	1,671	16,892
27 Personnel Svcs	7,409	263	7,671
Subtotal - Human Resources	7,409	263	7,671
29 City Sec Svcs	1,332	89	1,420
Subtotal - City Secretary	1,332	89	1,420
30 City Council Svcs	14,902	562	15,464
Subtotal - City Council	14,902	562	15,464
31 Controller Fin Svcs	7,300	216	7,516
31 Controller Treasury	2,618	71	2,688
Subtotal - City Controller's Office	9,918	287	10,205
Total Incoming	320,342	7,977	328,319
C. Total Allocated	\$5,592,218	\$5,592,218	
		100.00%	

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Records Mgt Allocations

Dept:36 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 Legal	1,320	14.8850%	\$831,213	\$0	\$831,213	\$0	\$831,213
34 PWE Administration Indirect	264	2.9770%	166,243	0	166,243	0	166,243
40 Police	288	3.2476%	181,356	0	181,356	315	181,671
42 Fire	60	0.6766%	37,782	0	37,782	66	37,848
96 Other	6,936	78.2138%	4,367,647	0	4,367,647	7,596	4,375,243
Subtotal	8,868	100.0000%	5,584,241	0	5,584,241	7,977	5,592,218
Direct Bills					0		0
Total					\$5,584,241		\$5,592,218

Basis Units: Number of reports issued per department

Source: Police Department Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:36 HPD Police Records

Department	Records Mgt	Total
<hr/>		
0 Direct Billed	\$0	\$0
28 Legal	831,213	831,213
34 PWE Administration Indirect	166,243	166,243
40 Police	181,671	181,671
42 Fire	37,848	37,848
96 Other	4,375,243	4,375,243
<hr/>		
Total	\$5,592,218	\$5,592,218
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GENERAL SERVICES DEPARTMENT NATURE AND EXTENT OF SERVICES

The General Services Department is comprised of five divisions, Strategic Planning and Asset Management; Property Management; Design and Construction; Security Management; and Financial and Energy Management. The Financial and Energy Management supports the core divisions through administering, managing and monitoring the department's finances and energy resources. The Strategic Planning and Asset Management division handles office space lease negotiations city-wide. Property Management provides comprehensive operations and maintenance and Security Management manages 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 has been allocated based upon the allocated expenditures of those services to each department served.
- **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**

- **Real Estate** – Real Estate identifies and implements real estate solutions that meet the City of Houston's unique requirements while minimizing cost and maximizing value. Costs have been allocated based on total square footage maintained by GSD.
- **Other Reimbursed** – Reimbursed costs have been allocated based upon the amount of actual costs by departments served. Direct costs have been credited, so that only indirect costs are allocated.
- **Other Non-General Fund** – Non-general fund costs have not been allocated.

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:37 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Personnel Costs										
Salaries	S1	10,774,628	829,576	0	7,115,816	0	367,455	642,972	227,488	1,591,321
Salary % Split			7.70%	.00%	66.04%	.00%	3.41%	5.97%	2.11%	14.77%
Benefits	P	5,655,943	339,185	0	3,801,593	0	171,464	262,399	123,411	957,890
Subtotal - Personnel Costs		16,430,571	1,168,761	0	10,917,409	0	538,919	905,371	350,899	2,549,212
Services & Supplies Cost										
Supplies	P	2,730,220	14,674	21,474	1,588,690	388,705	10,686	3,390	43,013	659,588
Services	P	29,790,157	146,734	67,220	15,019,444	11,211,134	101,764	1,803,138	1,440,723	0
Mgmt Consulting Svcs	P	136,617	29,791	61,950	39,875	0	0	0	0	5,000
Trans/Capital	D	4,775,979	0	0	0	0	0	0	0	0
N-GF Trans/Cap/Reimb	D	104,195,392	0	0	0	0	0	0	0	0
Credit direct Expenses	P	(1,834,635)	0	0	0	0	0	0	(1,834,635)	0
Subtotal - Services & Supplies		139,793,730	191,199	150,644	16,648,010	11,599,839	112,449	1,806,528	(350,899)	664,588
Department Cost Total		156,224,300	1,359,960	150,644	27,565,419	11,599,839	651,369	2,711,899	(0)	3,213,800
Adjustments to Cost										
Trans/Capital	D	(4,775,979)	0	0	0	0	0	0	0	0
N-GF Trans/Cap/Reimb	D	(104,195,392)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(108,971,371)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		47,252,929	1,359,960	150,644	27,565,419	11,599,839	651,369	2,711,899	(0)	3,213,800
General Admin Distribution			(1,359,960)	0	973,070	0	50,248	87,925	31,108	217,609
Grand Total		\$47,252,930		\$150,644	\$28,538,488	\$11,599,839	\$701,617	\$2,799,823	\$31,108	\$3,431,409
										not allocated

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:37 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
1 City Hall	\$4,562	\$0	\$0	\$3,264	\$0	\$169	\$295	\$104	\$730
1 City Hall Annex	32,909	0	0	23,547	0	1,216	2,128	753	5,266
Subtotal - Building Depreciation	37,471	0	0	26,811	0	1,385	2,423	857	5,996
2 Equip Deprec	10,226	0	0	7,317	0	378	661	234	1,636
Subtotal - Equipment Depreciation	10,226	0	0	7,317	0	378	661	234	1,636
3 Insurance Retirees	424,799	3,083	0	306,155	0	15,810	27,664	9,788	68,466
3 Memberships	19,031	138	0	13,716	0	708	1,239	438	3,067
3 Accounting & Consult	23,905	178	0	17,232	0	890	1,557	551	3,854
3 Interest Costs	83,184	638	0	59,975	0	3,097	5,419	1,917	13,412
3 Other Misc	31,546	242	0	22,744	0	1,175	2,055	727	5,086
3 Claims & Judge	278,664	2,022	0	200,835	0	10,371	18,147	6,421	44,913
3 Non-Dpt. Legal Svcs/Lobby	3,858	28	0	2,781	0	144	251	89	622
3 Walker Rent	141,156	1,024	0	101,732	0	5,253	9,192	3,252	22,750
Subtotal - Non-Departmental-Gen Gov	1,006,142	7,354	0	725,170	0	37,447	65,525	23,183	162,171
5 Budget	35,985	3,476	0	28,235	0	1,458	2,551	903	6,314
Subtotal - Finance Budget	35,985	3,476	0	28,235	0	1,458	2,551	903	6,314
8 Gen Acctng	19,607	1,740	0	15,274	0	789	1,380	488	3,416
8 Fixed Assets	6,072	530	0	4,724	0	244	427	151	1,056
8 Auditing Svcs	34,320	0	0	24,556	0	1,268	2,219	785	5,492
8 Fin Operations	66,362	4,339	0	50,588	0	2,612	4,571	1,617	11,313
Subtotal - Finance General Accounting	126,361	6,610	0	95,142	0	4,913	8,597	3,042	21,277
9 I. C. Auditing	10,682	1,278	0	8,557	0	442	773	274	1,914
Subtotal - Finance Internal Control	10,682	1,278	0	8,557	0	442	773	274	1,914
11 Perf Mgt Svcs	49,962	3,236	0	38,064	0	1,966	3,439	1,217	8,512
Subtotal - Finance Perform Mgmnt	49,962	3,236	0	38,064	0	1,966	3,439	1,217	8,512
12 Treasury	12,543	1,693	0	10,186	0	526	920	326	2,278
Subtotal - Finance Treasury	12,543	1,693	0	10,186	0	526	920	326	2,278
13 Fin Business Svcs	23,270	1,937	0	18,036	0	931	1,630	577	4,033

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:37 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
Subtotal - Finance Business Svcs	\$23,270	\$1,937	\$0	\$18,036	\$0	\$931	\$1,630	\$577	\$4,033
14 Purchasing	441,927	45,282	0	348,604	0	18,002	31,499	11,145	77,959
Subtotal - Finance Strategic Purch	441,927	45,282	0	348,604	0	18,002	31,499	11,145	77,959
17 Mailroom	12,323	1,205	0	9,679	0	500	875	309	2,165
17 Property	6,310	465	0	4,847	0	250	438	155	1,084
17 Records	7,607	691	0	5,938	0	307	537	190	1,328
17 3-1-1 Svcs	12,369	1,078	0	9,621	0	497	869	308	2,152
Subtotal - ARA Operations	38,609	3,439	0	30,086	0	1,554	2,719	962	6,728
18 Payroll Svcs	50,782	3,423	0	38,784	0	2,003	3,504	1,240	8,673
Subtotal - ARA Payroll Services	50,782	3,423	0	38,784	0	2,003	3,504	1,240	8,673
19 Franchise	19,313	1,285	0	14,738	0	761	1,332	471	3,296
Subtotal - ARA Regulatory	19,313	1,285	0	14,738	0	761	1,332	471	3,296
21 Enterprise Appl	4,461	365	0	3,453	0	178	312	110	772
21 IT ERP	108,493	5,795	0	81,775	0	4,223	7,389	2,614	18,287
21 EGIS	1,447	88	0	1,098	0	57	99	35	246
Subtotal - HITS EAS	114,401	6,247	0	86,326	0	4,458	7,800	2,760	19,305
22 Client Svcs	23,249	1,773	0	17,903	0	925	1,618	572	4,004
22 NW Data	27,322	1,995	0	20,977	0	1,083	1,895	671	4,691
22 NW Voice	14,398	980	0	11,003	0	568	994	352	2,461
22 Enterprise Optns	90,348	6,025	0	68,956	0	3,561	6,231	2,204	15,421
Subtotal - HITS EIS	155,317	10,772	0	118,839	0	6,137	10,738	3,799	26,576
23 IT Radio Svcs	18,881	1,009	0	14,232	0	735	1,286	455	3,183
Subtotal - HITS Radio	18,881	1,009	0	14,232	0	735	1,286	455	3,183
24 IT Proj Mgt	16,205	850	0	12,203	0	630	1,103	390	2,729
Subtotal - HITS Project Mgt Office	16,205	850	0	12,203	0	630	1,103	390	2,729
25 Cert/SBDD	15,457	275	0	11,256	0	581	1,017	360	2,517

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:37 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
25 Contract Compliance	\$93,906	\$1,910	\$0	\$68,558	\$0	\$3,540	\$6,195	\$2,192	\$15,332
25 Analytics & Reporting	18,968	346	0	13,820	0	714	1,249	442	3,091
25 Dept Services	3,398	79	0	2,488	0	128	225	80	556
25 Vendor/External Affairs	3,009	54	0	2,191	0	113	198	70	490
Subtotal - Office Business Opportunity	134,738	2,664	0	98,313	0	5,077	8,883	3,143	21,986
26 City Mayor Admin	32,896	3,562	0	26,086	0	1,347	2,357	834	5,834
26 I Gov Relats	5,605	664	0	4,486	0	232	405	143	1,003
Subtotal - Mayor	38,502	4,226	0	30,572	0	1,579	2,762	977	6,837
27 Selection	17,322	666	0	12,870	0	665	1,163	411	2,878
27 Personnel Svcs	18,740	665	0	13,885	0	717	1,255	444	3,105
Subtotal - Human Resources	36,062	1,330	0	26,755	0	1,382	2,418	855	5,983
28 Legal Svcs	113,560	19,269	0	95,040	0	4,908	8,588	3,038	21,254
28 Inspector General	43,541	6,655	0	35,916	0	1,855	3,245	1,148	8,032
Subtotal - Legal	157,101	25,924	0	130,957	0	6,762	11,833	4,187	29,286
29 City Sec Svcs	39,987	2,661	0	30,515	0	1,576	2,757	976	6,824
Subtotal - City Secretary	39,987	2,661	0	30,515	0	1,576	2,757	976	6,824
30 City Council Svcs	447,464	16,861	0	332,231	0	17,156	30,020	10,621	74,297
Subtotal - City Council	447,464	16,861	0	332,231	0	17,156	30,020	10,621	74,297
31 Controller Fin Svcs	136,391	4,034	0	100,477	0	5,189	9,079	3,212	22,470
31 Controller Treasury	78,596	2,128	0	57,760	0	2,983	5,219	1,847	12,917
Subtotal - City Controller's Office	214,988	6,163	0	158,236	0	8,171	14,298	5,059	35,387
37 Design & Const	0	6,573	0	4,703	0	243	425	150	1,052
37 Building Svcs	0	714,540	0	511,263	0	26,401	46,197	16,345	114,334
37 Utilities	0	268,632	0	192,210	0	9,926	17,368	6,145	42,984
37 In-House Renov	0	418	0	299	0	15	27	10	67
37 Real Estate	0	72,869	0	52,139	0	2,692	4,711	1,667	11,660
Subtotal - General Services	0	1,063,033	0	760,614	0	39,277	68,728	24,316	170,097
Total Incoming	3,236,920	1,220,753	0	3,189,523	0	164,704	288,200	101,967	713,278
C. Total Allocated		\$51,710,602	\$150,644	\$31,728,011	\$11,599,839	\$866,321	\$3,088,023	\$133,075	\$4,144,687
		0.29%	61.36%	22.43%	1.68%	5.97%	0.26%	8.02%	

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Design & Const Allocations

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	593,600	18.1540%	\$27,348	\$0	\$27,348	\$0	\$27,348
15 ARA Director Office	2,407	0.0736%	111	0	111	0	111
20 HITS CIO	1,560	0.0477%	72	0	72	0	72
27 Human Resources	1,979	0.0605%	91	0	91	0	91
37 General Services	142,672	4.3633%	6,573	0	6,573	0	6,573
38 HEC	899	0.0275%	41	0	41	0	41
40 Police	328,707	10.0528%	15,144	0	15,144	0	15,144
42 Fire	172,614	5.2790%	7,953	0	7,953	0	7,953
44 Solid Waste	180,751	5.5279%	8,327	0	8,327	0	8,327
47 Library	351,445	10.7482%	16,191	0	16,191	0	16,191
48 Parks & Recreation	1,020,512	31.2101%	47,016	0	47,016	0	47,016
49 Health & Human Services Department	385,290	11.7832%	17,751	0	17,751	0	17,751
51 Fleet Management	2,757	0.0843%	127	0	127	0	127
68 PWE Stormwater	1,543	0.0472%	71	0	71	0	71
69 PWE DDSR	128	0.0039%	6	0	6	0	6
70 PWE Water & Sewer	14,560	0.4453%	671	0	671	0	671
71 PWE Houston Transtar	723	0.0221%	33	0	33	0	33
72 PWE Other	67,664	2.0694%	3,117	0	3,117	0	3,117
Subtotal	3,269,811	100.0000%	150,644	0	150,644	0	150,644
Direct Bills					0		0
Total					\$150,644		\$150,644

Basis Units: GSD Fund 1001 expense per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Building Svcs Allocations

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	53,744	0.2584%	\$79,725	\$0	\$79,725	\$0	\$79,725
15 ARA Director Office	180,049	0.8656%	267,090	0	267,090	0	267,090
20 HITS CIO	94,749	0.4555%	140,553	0	140,553	0	140,553
26 Mayor	122,383	0.5884%	181,547	0	181,547	0	181,547
28 Legal	214,206	1.0299%	317,759	0	317,759	0	317,759
29 City Secretary	18,568	0.0893%	27,544	0	27,544	0	27,544
30 City Council	66,052	0.3176%	97,983	0	97,983	0	97,983
31 City Controller's Office	78,989	0.3798%	117,175	0	117,175	0	117,175
37 General Services	481,681	2.3158%	714,540	0	714,540	0	714,540
38 HEC	160,083	0.7696%	237,472	0	237,472	7,175	244,646
40 Police	8,667,545	41.6719%	12,857,691	0	12,857,691	388,464	13,246,155
41 Dept of Neighborhoods	14,875	0.0715%	22,066	0	22,066	667	22,733
42 Fire	3,564,437	17.1372%	5,287,591	0	5,287,591	159,752	5,447,342
43 Municipal Court	348,575	1.6759%	517,086	0	517,086	15,623	532,709
47 Library	3,527,840	16.9612%	5,233,302	0	5,233,302	158,112	5,391,413
48 Parks & Recreation	108,772	0.5230%	161,356	0	161,356	4,875	166,231
49 Health & Human Services Department	3,024,980	14.5435%	4,487,344	0	4,487,344	135,574	4,622,918
50 Convention & Entertainment	31,824	0.1530%	47,209	0	47,209	1,426	48,635
51 Fleet Management	13,088	0.0629%	19,415	0	19,415	587	20,002
62 Mayor Cable TV	27,031	0.1300%	40,099	0	40,099	1,211	41,310
Subtotal	20,799,471	100.0000%	30,854,547	0	30,854,547	873,465	31,728,011
Direct Bills					0		0
Total					\$30,854,547		\$31,728,011

Basis Units: GSD expenditures per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Utilities Allocations

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	39,349	0.2584%	\$29,973	\$0	\$29,973	\$0	\$29,973
15 ARA Director Office	131,824	0.8656%	100,413	0	100,413	0	100,413
20 HITS CIO	69,371	0.4555%	52,842	0	52,842	0	52,842
26 Mayor	89,604	0.5884%	68,253	0	68,253	0	68,253
28 Legal	156,832	1.0299%	119,463	0	119,463	0	119,463
29 City Secretary	13,595	0.0893%	10,356	0	10,356	0	10,356
30 City Council	48,360	0.3176%	36,837	0	36,837	0	36,837
31 City Controller's Office	57,832	0.3798%	44,052	0	44,052	0	44,052
37 General Services	352,664	2.3158%	268,632	0	268,632	0	268,632
38 HEC	117,205	0.7696%	89,278	0	89,278	0	89,278
40 Police	6,345,977	41.6719%	4,833,879	0	4,833,879	0	4,833,879
41 Dept of Neighborhoods	10,891	0.0715%	8,296	0	8,296	0	8,296
42 Fire	2,609,716	17.1371%	1,987,882	0	1,987,882	0	1,987,882
43 Municipal Court	255,211	1.6759%	194,400	0	194,400	0	194,400
47 Library	2,582,921	16.9612%	1,967,471	0	1,967,471	0	1,967,471
48 Parks & Recreation	79,638	0.5230%	60,662	0	60,662	0	60,662
49 Health & Human Services Department	2,214,751	14.5435%	1,687,028	0	1,687,028	0	1,687,028
50 Convention & Entertainment	23,300	0.1530%	17,748	0	17,748	0	17,748
51 Fleet Management	9,583	0.0629%	7,300	0	7,300	0	7,300
62 Mayor Cable TV	19,791	0.1300%	15,075	0	15,075	0	15,075
Subtotal	15,228,415	100.0000%	11,599,839	0	11,599,839	0	11,599,839
Direct Bills					0		0
Total					\$11,599,839		\$11,599,839

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

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

In-House Renov Allocations

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	12,702	0.2866%	\$2,353	\$0	\$2,353	\$0	\$2,353
34 PWE Administration Indirect	49,328	1.1129%	9,139	0	9,139	0	9,139
37 General Services	2,258	0.0509%	418	0	418	0	418
40 Police	1,698,305	38.3146%	314,646	0	314,646	17,536	332,182
42 Fire	2,540,719	57.3199%	470,720	0	470,720	26,235	496,955
43 Municipal Court	7,958	0.1795%	1,474	0	1,474	82	1,557
46 Housing & Community Development	2,934	0.0662%	544	0	544	30	574
47 Library	7,884	0.1779%	1,461	0	1,461	81	1,542
49 Health & Human Services Department	11,690	0.2637%	2,166	0	2,166	121	2,287
71 PWE Houston Transtar	98,749	2.2278%	18,295	0	18,295	1,020	19,315
Subtotal	4,432,527	100.0000%	821,216	0	821,216	45,105	866,321
Direct Bills					0		0
Total					\$821,216		\$866,321

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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Real Estate Allocations

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	57,235	0.7198%	\$21,659	\$0	\$21,659	\$0	\$21,659
14 Finance Strategic Purchasing	25,000	0.3144%	9,461	0	9,461	0	9,461
15 ARA Director Office	74,462	0.9364%	28,178	0	28,178	0	28,178
17 ARA Operations	22,273	0.2801%	8,429	0	8,429	0	8,429
20 HITS CIO	76,411	0.9610%	28,916	0	28,916	0	28,916
25 Office Business Opportunity	24,033	0.3022%	9,095	0	9,095	0	9,095
26 Mayor	148,536	1.8680%	56,210	0	56,210	0	56,210
27 Human Resources	65,059	0.8182%	24,620	0	24,620	0	24,620
28 Legal	186,158	2.3411%	70,447	0	70,447	0	70,447
31 City Controller's Office	42,391	0.5331%	16,042	0	16,042	0	16,042
32 Health Administration	1,106,310	13.9130%	418,657	0	418,657	0	418,657
33 Planning & Dev Admin	62,872	0.7907%	23,792	0	23,792	0	23,792
34 PWE Administration Indirect	467,848	5.8837%	177,046	0	177,046	0	177,046
37 General Services	192,558	2.4216%	72,869	0	72,869	0	72,869
38 HEC	132,000	1.6600%	49,952	0	49,952	1,929	51,881
40 Police	2,586,026	32.5221%	978,621	0	978,621	37,793	1,016,414
41 Dept of Neighborhoods	12,928	0.1626%	4,892	0	4,892	189	5,081
42 Fire	1,064,776	13.3907%	402,939	0	402,939	15,561	418,501
43 Municipal Court	137,219	1.7257%	51,927	0	51,927	2,005	53,933
44 Solid Waste	26,422	0.3323%	9,999	0	9,999	386	10,385
47 Library	1,052,557	13.2370%	398,315	0	398,315	15,383	413,698
48 Parks & Recreation	32,453	0.4081%	12,281	0	12,281	474	12,755
51 Fleet Management	11,376	0.1431%	4,305	0	4,305	166	4,471
56 ARA-BARC	47,319	0.5951%	17,907	0	17,907	692	18,598
57 ARA Parking	11,400	0.1434%	4,314	0	4,314	167	4,481
70 PWE Water & Sewer	7,280	0.0916%	2,755	0	2,755	106	2,861
71 PWE Houston Transtar	54,000	0.6791%	20,435	0	20,435	789	21,224
73 Houston Permit Center	187,000	2.3517%	70,766	0	70,766	2,733	73,499
96 Other	37,705	0.4742%	14,269	0	14,269	551	14,820
Subtotal	7,951,607	100.0000%	3,009,098	0	3,009,098	78,925	3,088,023
Direct Bills					0		0
Total					\$3,009,098		\$3,088,023

Basis Units: Total square footage maintained by GSD

Source: GSD Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Building Svcs Reimb Allocations

Dept:37 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 PWE Administration Indirect	586,148	31.9490%	\$33,595	\$0	\$33,595	\$0	\$33,595
57 ARA Parking	12,159	0.6627%	697	0	697	272	969
71 PWE Houston Transtar	355,581	19.3816%	20,380	0	20,380	7,953	28,333
73 Houston Permit Center	880,747	48.0067%	50,480	0	50,480	19,699	70,179
Subtotal	1,834,635	100.0000%	105,151	0	105,151	27,924	133,075
Direct Bills					0		0
Total					\$105,151		\$133,075

Basis Units: Dollar expenses/revenues
Source: GSD Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:37 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	27,348	0	0	0	0	0	0	27,348
4 Finance Dir Office	0	79,725	29,973	2,353	21,659	0	0	133,711
14 Finance Strategic Purchasing	0	0	0	0	9,461	0	0	9,461
15 ARA Director Office	111	267,090	100,413	0	28,178	0	0	395,793
17 ARA Operations	0	0	0	0	8,429	0	0	8,429
20 HITS CIO	72	140,553	52,842	0	28,916	0	0	222,383
25 Office Business Opportunity	0	0	0	0	9,095	0	0	9,095
26 Mayor	0	181,547	68,253	0	56,210	0	0	306,010
27 Human Resources	91	0	0	0	24,620	0	0	24,711
28 Legal	0	317,759	119,463	0	70,447	0	0	507,669
29 City Secretary	0	27,544	10,356	0	0	0	0	37,900
30 City Council	0	97,983	36,837	0	0	0	0	134,820
31 City Controller's Office	0	117,175	44,052	0	16,042	0	0	177,268
32 Health Administration	0	0	0	0	418,657	0	0	418,657
33 Planning & Dev Admin	0	0	0	0	23,792	0	0	23,792
34 PWE Administration Indirect	0	0	0	9,139	177,046	33,595	0	219,780
37 General Services	6,573	714,540	268,632	418	72,869	0	0	1,063,033
38 HEC	41	244,646	89,278	0	51,881	0	0	385,847
40 Police	15,144	13,246,155	4,833,879	332,182	1,016,414	0	0	19,443,774
41 Dept of Neighborhoods	0	22,733	8,296	0	5,081	0	0	36,110
42 Fire	7,953	5,447,342	1,987,882	496,955	418,501	0	0	8,358,632
43 Municipal Court	0	532,709	194,400	1,557	53,933	0	0	782,598
44 Solid Waste	8,327	0	0	0	10,385	0	0	18,712
46 Housing & Community Development	0	0	0	574	0	0	0	574
47 Library	16,191	5,391,413	1,967,471	1,542	413,698	0	0	7,790,316
48 Parks & Recreation	47,016	166,231	60,662	0	12,755	0	0	286,664
49 Health & Human Services Department	17,751	4,622,918	1,687,028	2,287	0	0	0	6,329,983
50 Convention & Entertainment	0	48,635	17,748	0	0	0	0	66,383
51 Fleet Management	127	20,002	7,300	0	4,471	0	0	31,900
56 ARA-BARC	0	0	0	0	18,598	0	0	18,598
57 ARA Parking	0	0	0	0	4,481	969	0	5,450
62 Mayor Cable TV	0	41,310	15,075	0	0	0	0	56,385
68 PWE Stormwater	71	0	0	0	0	0	0	71
69 PWE DDSR	6	0	0	0	0	0	0	6
70 PWE Water & Sewer	671	0	0	0	2,861	0	0	3,532
71 PWE Houston Transtar	33	0	0	19,315	21,224	28,333	0	68,905
72 PWE Other	3,117	0	0	0	0	0	0	3,117
73 Houston Permit Center	0	0	0	0	73,499	70,179	0	143,677
96 Other	0	0	0	0	14,820	0	0	14,820

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Allocation Summary

Dept:37 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF	Total
Total	\$150,644	\$31,728,011	\$11,599,839	\$866,321	\$3,088,023	\$133,075	\$0	\$47,565,914

**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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:38 HEC

Description		Amount	General Admin	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	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 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:38 HEC

Description		Amount	Fin Gen Acctg	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		0	0	0	0	0	0	0	0	0
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 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

A. Department Costs

Dept:38 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
<i>Salary % Split</i>			.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

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
3 Accounting & Consult *	\$5,434	\$41	\$0	\$0	\$0	\$5,474	\$0	\$0	\$0	\$0
3 Interest Costs *	0	0	0	0	0	0	0	0	0	0
3 Other Misc *	0	0	0	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby *	4,033	29	0	0	0	4,063	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	9,467	70	0	0	0	9,537	0	0	0	0
5 Budget *	8,180	790	0	0	0	0	0	0	0	0
Subtotal - Finance Budget	8,180	790	0	0	0	0	0	0	0	0
8 Gen Acctng *	4,457	396	0	0	0	0	0	0	0	4,852
8 Fixed Assets *	61	5	0	0	0	0	0	0	0	66
8 Auditing Svcs *	7,801	0	0	0	0	0	0	0	0	7,801
8 Fin Operations *	10,083	659	0	0	0	0	0	0	0	0
Subtotal - Finance General Accounting	22,402	1,060	0	0	0	0	0	0	0	12,720
9 I. C. Auditing	0	0	0	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Grants *	1,641	168	0	0	0	0	0	0	1,809	0
Subtotal - Finance Grants	1,641	168	0	0	0	0	0	0	1,809	0
11 Perf Mgt Svcs *	7,591	492	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmnt	7,591	492	0	0	0	0	0	0	0	0
12 Treasury	0	0	0	0	0	0	0	0	0	0
Subtotal - Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Fin Business Svcs *	3,536	294	0	0	0	0	0	0	0	0
Subtotal - Finance Business Svcs	3,536	294	0	0	0	0	0	0	0	0
14 Purchasing *	6,887	706	0	0	0	0	0	7,593	0	0
Subtotal - Finance Strategic Purch	6,887	706	0	0	0	0	0	7,593	0	0
17 Property *	63	5	0	0	0	0	0	0	0	0
17 Records *	7,953	723	0	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
17 3-1-1 Svcs *	\$387	\$34	\$0	\$0	\$0	\$0	\$421	\$0	\$0	\$0
Subtotal - ARA Operations	8,403	761	0	0	0	0	421	0	0	0
18 Payroll Svcs *	53,090	3,579	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	53,090	3,579	0	0	0	0	0	0	0	0
19 Franchise	0	0	0	0	0	0	0	0	0	0
Subtotal - ARA Regulatory	0	0	0	0	0	0	0	0	0	0
21 Enterprise Appl *	1,051	86	0	0	0	0	0	0	0	0
21 IT ERP *	28,208	1,507	0	0	0	0	0	0	0	0
21 EGIS	1,373	83	1,456	0	0	0	0	0	0	0
Subtotal - HITS EAS	30,632	1,676	1,456	0	0	0	0	0	0	0
22 Client Svcs *	4,020	306	0	0	0	0	0	0	0	0
22 NW Data *	42,685	3,117	0	0	0	0	0	0	0	0
22 NW Voice *	22,494	1,531	0	0	0	0	0	0	0	0
Subtotal - HITS EIS	69,199	4,954	0	0	0	0	0	0	0	0
23 IT Radio Svcs *	9,851	526	0	0	0	0	0	0	0	0
Subtotal - HITS Radio	9,851	526	0	0	0	0	0	0	0	0
24 IT Proj Mgt *	16,941	889	0	0	0	0	0	0	0	0
Subtotal - HITS Project Mgt Office	16,941	889	0	0	0	0	0	0	0	0
25 Cert/SBDD *	16,159	288	0	0	0	0	0	0	0	0
25 Analytics & Reporting	2,502	46	2,548	0	0	0	0	0	0	0
25 Vendor/External Affairs *	3,146	56	0	0	0	0	0	0	0	0
Subtotal - Office Business Opportunity	21,807	389	2,548	0	0	0	0	0	0	0
26 City Mayor Admin *	34,391	3,724	0	0	0	0	0	0	0	0
26 I Gov Relats *	5,860	694	0	0	0	0	0	0	0	0
Subtotal - Mayor	40,252	4,418	0	0	0	0	0	0	0	0
27 Selection *	15,698	603	0	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
27 Personnel Svcs *	\$19,592	\$695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Human Resources	35,290	1,298	0	0	0	0	0	0	0	0
28 Legal Svcs *	126,663	21,492	0	148,155	0	0	0	0	0	0
28 Inspector General *	25,729	3,933	0	0	29,661	0	0	0	0	0
Subtotal - Legal	152,391	25,425	0	148,155	29,661	0	0	0	0	0
29 City Sec Svcs *	6,076	404	0	0	0	0	0	0	0	0
Subtotal - City Secretary	6,076	404	0	0	0	0	0	0	0	0
30 City Council Svcs *	67,989	2,562	0	0	0	0	0	0	0	0
Subtotal - City Council	67,989	2,562	0	0	0	0	0	0	0	0
31 Controller Fin Svcs *	31,003	917	0	0	0	0	0	0	0	0
31 Controller Treasury *	11,942	323	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	42,945	1,240	0	0	0	0	0	0	0	0
37 Design & Const	41	0	41	0	0	0	0	0	0	0
37 Building Svcs *	237,472	7,175	244,646	0	0	0	0	0	0	0
37 Utilities *	89,278	0	89,278	0	0	0	0	0	0	0
37 Real Estate *	49,952	1,929	51,881	0	0	0	0	0	0	0
Subtotal - General Services	376,743	9,104	385,847	0	0	0	0	0	0	0
Total Incoming	991,313	60,806	389,850	148,155	29,661	9,537	421	7,593	1,809	12,720
C. Total Allocated		\$1,052,119	\$389,850	\$148,155	\$29,661	\$9,537	\$421	\$7,593	\$1,809	\$12,720
			37.05%	14.08%	2.82%	0.91%	0.04%	0.72%	0.17%	1.21%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
3 Accounting & Consult *	\$5,434	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Interest Costs *	0	0	0	0	0	0	0	0	0	0
3 Other Misc *	0	0	0	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby *	4,033	29	0	0	0	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	9,467	70	0	0	0	0	0	0	0	0
5 Budget *	8,180	790	8,970	0	0	0	0	0	0	0
Subtotal - Finance Budget	8,180	790	8,970	0	0	0	0	0	0	0
8 Gen Acctng *	4,457	396	0	0	0	0	0	0	0	0
8 Fixed Assets *	61	5	0	0	0	0	0	0	0	0
8 Auditing Svcs *	7,801	0	0	0	0	0	0	0	0	0
8 Fin Operations *	10,083	659	0	0	0	0	0	0	0	0
Subtotal - Finance General Accounting	22,402	1,060	0	0	0	0	0	0	0	0
9 I. C. Auditing	0	0	0	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0	0	0	0
10 Grants *	1,641	168	0	0	0	0	0	0	0	0
Subtotal - Finance Grants	1,641	168	0	0	0	0	0	0	0	0
11 Perf Mgt Svcs *	7,591	492	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmnt	7,591	492	0	0	0	0	0	0	0	0
12 Treasury	0	0	0	0	0	0	0	0	0	0
Subtotal - Finance Treasury	0	0	0	0	0	0	0	0	0	0
13 Fin Business Svcs *	3,536	294	0	0	0	0	0	0	0	0
Subtotal - Finance Business Svcs	3,536	294	0	0	0	0	0	0	0	0
14 Purchasing *	6,887	706	0	0	0	0	0	0	0	0
Subtotal - Finance Strategic Purch	6,887	706	0	0	0	0	0	0	0	0
17 Property *	63	5	0	0	0	0	0	0	0	0
17 Records *	7,953	723	0	0	0	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
17 3-1-1 Svcs *	\$387	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - ARA Operations	8,403	761	0	0	0	0	0	0	0	0
18 Payroll Svcs *	53,090	3,579	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	53,090	3,579	0	0	0	0	0	0	0	0
19 Franchise	0	0	0	0	0	0	0	0	0	0
Subtotal - ARA Regulatory	0	0	0	0	0	0	0	0	0	0
21 Enterprise Appl *	1,051	86	0	1,137	0	0	0	0	0	0
21 IT ERP *	28,208	1,507	0	29,715	0	0	0	0	0	0
21 EGIS	1,373	83	0	0	0	0	0	0	0	0
Subtotal - HITS EAS	30,632	1,676	0	30,852	0	0	0	0	0	0
22 Client Svcs *	4,020	306	0	0	4,326	0	0	0	0	0
22 NW Data *	42,685	3,117	0	0	45,802	0	0	0	0	0
22 NW Voice *	22,494	1,531	0	0	24,025	0	0	0	0	0
Subtotal - HITS EIS	69,199	4,954	0	0	74,153	0	0	0	0	0
23 IT Radio Svcs *	9,851	526	0	0	10,378	0	0	0	0	0
Subtotal - HITS Radio	9,851	526	0	0	10,378	0	0	0	0	0
24 IT Proj Mgt *	16,941	889	0	0	17,830	0	0	0	0	0
Subtotal - HITS Project Mgt Office	16,941	889	0	0	17,830	0	0	0	0	0
25 Cert/SBDD *	16,159	288	0	0	0	16,447	0	0	0	0
25 Analytics & Reporting	2,502	46	0	0	0	0	0	0	0	0
25 Vendor/External Affairs *	3,146	56	0	0	0	3,202	0	0	0	0
Subtotal - Office Business Opportunity	21,807	389	0	0	0	19,648	0	0	0	0
26 City Mayor Admin *	34,391	3,724	0	0	0	0	38,115	0	0	0
26 I Gov Relats *	5,860	694	0	0	0	0	6,554	0	0	0
Subtotal - Mayor	40,252	4,418	0	0	0	0	44,670	0	0	0
27 Selection *	15,698	603	0	0	0	0	0	16,301	0	0

CITY OF HOUSTON, TEXAS
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B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
27 Personnel Svcs *	\$19,592	\$695	\$0	\$0	\$0	\$0	\$0	\$20,287	\$0	\$0
Subtotal - Human Resources	35,290	1,298	0	0	0	0	0	36,588	0	0
28 Legal Svcs *	126,663	21,492	0	0	0	0	0	0	0	0
28 Inspector General *	25,729	3,933	0	0	0	0	0	0	0	0
Subtotal - Legal	152,391	25,425	0	0	0	0	0	0	0	0
29 City Sec Svcs *	6,076	404	0	0	0	0	0	0	6,480	0
Subtotal - City Secretary	6,076	404	0	0	0	0	0	0	6,480	0
30 City Council Svcs *	67,989	2,562	0	0	0	0	0	0	0	70,551
Subtotal - City Council	67,989	2,562	0	0	0	0	0	0	0	70,551
31 Controller Fin Svcs *	31,003	917	0	0	0	0	0	0	0	0
31 Controller Treasury *	11,942	323	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	42,945	1,240	0	0	0	0	0	0	0	0
37 Design & Const	41	0	0	0	0	0	0	0	0	0
37 Building Svcs *	237,472	7,175	0	0	0	0	0	0	0	0
37 Utilities *	89,278	0	0	0	0	0	0	0	0	0
37 Real Estate *	49,952	1,929	0	0	0	0	0	0	0	0
Subtotal - General Services	376,743	9,104	0	0	0	0	0	0	0	0
Total Incoming	991,313	60,806	8,970	30,852	102,361	19,648	44,670	36,588	6,480	70,551
C. Total Allocated		\$1,052,119	\$8,970	\$30,852	\$102,361	\$19,648	\$44,670	\$36,588	\$6,480	\$70,551
			0.85%	2.93%	9.73%	1.87%	4.25%	3.48%	0.62%	6.71%

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
3 Accounting & Consult *	\$5,434	\$41	\$0	\$0	\$0	\$0	\$0
3 Interest Costs *	0	0	0	0	0	0	0
3 Other Misc *	0	0	0	0	0	0	0
3 Non-Dpt. Legal Svcs/Lobby *	4,033	29	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	9,467	70	0	0	0	0	0
5 Budget *	8,180	790	0	0	0	0	0
Subtotal - Finance Budget	8,180	790	0	0	0	0	0
8 Gen Acctng *	4,457	396	0	0	0	0	0
8 Fixed Assets *	61	5	0	0	0	0	0
8 Auditing Svcs *	7,801	0	0	0	0	0	0
8 Fin Operations *	10,083	659	0	10,742	0	0	0
Subtotal - Finance General Accounting	22,402	1,060	0	10,742	0	0	0
9 I. C. Auditing	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0
10 Grants *	1,641	168	0	0	0	0	0
Subtotal - Finance Grants	1,641	168	0	0	0	0	0
11 Perf Mgt Svcs *	7,591	492	0	8,083	0	0	0
Subtotal - Finance Perform Mgmnt	7,591	492	0	8,083	0	0	0
12 Treasury	0	0	0	0	0	0	0
Subtotal - Finance Treasury	0	0	0	0	0	0	0
13 Fin Business Svcs *	3,536	294	0	0	3,830	0	0
Subtotal - Finance Business Svcs	3,536	294	0	0	3,830	0	0
14 Purchasing *	6,887	706	0	0	0	0	0
Subtotal - Finance Strategic Purch	6,887	706	0	0	0	0	0
17 Property *	63	5	0	0	0	0	68
17 Records *	7,953	723	0	0	0	0	8,676

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
17 3-1-1 Svcs *	\$387	\$34	\$0	\$0	\$0	\$0	\$0
Subtotal - ARA Operations	8,403	761	0	0	0	0	8,743
18 Payroll Svcs *	53,090	3,579	0	0	0	56,669	0
Subtotal - ARA Payroll Services	53,090	3,579	0	0	0	56,669	0
19 Franchise	0	0	0	0	0	0	0
Subtotal - ARA Regulatory	0	0	0	0	0	0	0
21 Enterprise Appl *	1,051	86	0	0	0	0	0
21 IT ERP *	28,208	1,507	0	0	0	0	0
21 EGIS	1,373	83	0	0	0	0	0
Subtotal - HITS EAS	30,632	1,676	0	0	0	0	0
22 Client Svcs *	4,020	306	0	0	0	0	0
22 NW Data *	42,685	3,117	0	0	0	0	0
22 NW Voice *	22,494	1,531	0	0	0	0	0
Subtotal - HITS EIS	69,199	4,954	0	0	0	0	0
23 IT Radio Svcs *	9,851	526	0	0	0	0	0
Subtotal - HITS Radio	9,851	526	0	0	0	0	0
24 IT Proj Mgt *	16,941	889	0	0	0	0	0
Subtotal - HITS Project Mgt Office	16,941	889	0	0	0	0	0
25 Cert/SBDD *	16,159	288	0	0	0	0	0
25 Analytics & Reporting	2,502	46	0	0	0	0	0
25 Vendor/External Affairs *	3,146	56	0	0	0	0	0
Subtotal - Office Business Opportunity	21,807	389	0	0	0	0	0
26 City Mayor Admin *	34,391	3,724	0	0	0	0	0
26 I Gov Relats *	5,860	694	0	0	0	0	0
Subtotal - Mayor	40,252	4,418	0	0	0	0	0
27 Selection *	15,698	603	0	0	0	0	0

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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6/25/2015

B. Incoming Costs

Dept:38 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
27 Personnel Svcs *	\$19,592	\$695	\$0	\$0	\$0	\$0	\$0
Subtotal - Human Resources	35,290	1,298	0	0	0	0	0
28 Legal Svcs *	126,663	21,492	0	0	0	0	0
28 Inspector General *	25,729	3,933	0	0	0	0	0
Subtotal - Legal	152,391	25,425	0	0	0	0	0
29 City Sec Svcs *	6,076	404	0	0	0	0	0
Subtotal - City Secretary	6,076	404	0	0	0	0	0
30 City Council Svcs *	67,989	2,562	0	0	0	0	0
Subtotal - City Council	67,989	2,562	0	0	0	0	0
31 Controller Fin Svcs *	31,003	917	31,920	0	0	0	0
31 Controller Treasury *	11,942	323	12,265	0	0	0	0
Subtotal - City Controller's Office	42,945	1,240	44,186	0	0	0	0
37 Design & Const	41	0	0	0	0	0	0
37 Building Svcs *	237,472	7,175	0	0	0	0	0
37 Utilities *	89,278	0	0	0	0	0	0
37 Real Estate *	49,952	1,929	0	0	0	0	0
Subtotal - General Services	376,743	9,104	0	0	0	0	0
Total Incoming	991,313	60,806	44,186	18,826	3,830	56,669	8,743
C. Total Allocated		\$1,052,119	\$44,186	\$18,826	\$3,830	\$56,669	\$8,743
			4.20%	1.79%	0.36%	5.39%	0.83%

**CITY OF HOUSTON, TEXAS
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General Svcs Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-IT	28,269	21.4159%	\$81,513	\$0	\$81,513	\$1,977	\$83,490
84 HEC-911 Network	41,591	31.5083%	119,926	0	119,926	2,909	122,835
86 HEC-HFD	14,178	10.7409%	40,882	0	40,882	992	41,873
87 HEC-Harris County	6,171	4.6750%	17,794	0	17,794	432	18,226
88 HEC-Genl Svcs Dept	13,552	10.2667%	39,077	0	39,077	948	40,025
89 HEC-Homeland Security	2,977	2.2553%	8,584	0	8,584	208	8,792
90 HEC-Off of Emg Mgt	10,726	8.1258%	30,928	0	30,928	750	31,678
91 HEC-HPD	14,536	11.0121%	41,914	0	41,914	1,017	42,931
Subtotal	132,000	100.0000%	380,618	0	380,618	9,233	389,850
Direct Bills					0		0
Total					\$380,618		\$389,850

Basis Units: Square footage of occupants in HEC building

Source: GSD Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Legal 911 Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 HEC-911 Network	100	100.0000%	\$126,663	\$0	\$126,663	\$21,492	\$148,155
Subtotal	100	100.0000%	126,663	0	126,663	21,492	148,155
Direct Bills					0		0
Total					\$126,663		\$148,155
Basis Units: Direct allocation to HEC 911 Network							
Source: Direct Allocation							

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

Legal OIG Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$536	\$0	\$536	\$82	\$618
84 HEC-911 Network	152.25	63.5275%	16,345	0	16,345	2,498	18,843
85 HEC-Police Call Talkers	75.04	31.3110%	8,056	0	8,056	1,231	9,287
90 HEC-Off of Emg Mgt	7.38	3.0794%	792	0	792	121	913
Subtotal	239.66	100.0000%	25,729	0	25,729	3,933	29,661
Direct Bills					0		0
Total					\$25,729		\$29,661

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

Citywide Gen Gove Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$396	\$0	\$396	\$3	\$399
83 HEC-IT	5,027,783	20.9353%	1,982	0	1,982	15	1,997
84 HEC-911 Network	11,533,506	48.0246%	4,547	0	4,547	34	4,580
85 HEC-Police Call Talkers	5,102,441	21.2462%	2,011	0	2,011	15	2,026
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	531	0	531	4	535
Subtotal	24,015,827	100.0000%	9,467	0	9,467	70	9,537
Direct Bills					0		0
Total					\$9,467		\$9,537

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

ARA 311 Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$8	\$0	\$8	\$1	\$9
84 HEC-911 Network	152.25	63.5275%	246	0	246	21	267
85 HEC-Police Call Talkers	75.04	31.3110%	121	0	121	11	132
90 HEC-Off of Emg Mgt	7.38	3.0794%	12	0	12	1	13
Subtotal	239.66	100.0000%	387	0	387	34	421
Direct Bills					0		0
Total					\$387		\$421

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
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ARA Purchasing Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$288	\$0	\$288	\$30	\$318
83 HEC-IT	5,027,783	20.9353%	1,442	0	1,442	148	1,590
84 HEC-911 Network	11,533,506	48.0246%	3,308	0	3,308	339	3,646
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,463	0	1,463	150	1,613
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	386	0	386	40	426
Subtotal	24,015,827	100.0000%	6,887	0	6,887	706	7,593
Direct Bills					0		0
Total					\$6,887		\$7,593

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
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Fin Grants Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	8.0530%	\$132	\$0	\$132	\$14	\$146
83 HEC-IT	5,027,783	40.2792%	661	0	661	68	729
85 HEC-Police Call Talkers	5,102,441	40.8773%	671	0	671	69	740
90 HEC-Off of Emg Mgt	1,346,892	10.7904%	177	0	177	18	195
Subtotal	12,482,321	100.0000%	1,641	0	1,641	168	1,809
Direct Bills					0		0
Total					\$1,641		\$1,809

Basis Units: Total expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

Fin Gen Acctg Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$516	\$0	\$516	\$17	\$532
83 HEC-IT	5,027,783	20.9353%	2,579	0	2,579	84	2,663
84 HEC-911 Network	11,533,506	48.0246%	5,916	0	5,916	193	6,108
85 HEC-Police Call Talkers	5,102,441	21.2462%	2,617	0	2,617	85	2,702
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	691	0	691	22	713
Subtotal	24,015,827	100.0000%	12,319	0	12,319	401	12,720
Direct Bills					0		0
Total					\$12,319		\$12,720

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Fin Office Budget Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$342	\$0	\$342	\$33	\$375
83 HEC-IT	5,027,783	20.9353%	1,712	0	1,712	165	1,878
84 HEC-911 Network	11,533,506	48.0246%	3,928	0	3,928	379	4,308
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,738	0	1,738	168	1,906
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	459	0	459	44	503
Subtotal	24,015,827	100.0000%	8,180	0	8,180	790	8,970
Direct Bills					0		0
Total					\$8,180		\$8,970

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

FY 2014
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IT Admin & Apps Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	8.0530%	\$2,356	\$0	\$2,356	\$128	\$2,484
83 HEC-IT	5,027,783	40.2792%	11,785	0	11,785	641	12,427
85 HEC-Police Call Talkers	5,102,441	40.8773%	11,960	0	11,960	651	12,611
90 HEC-Off of Emg Mgt	1,346,892	10.7904%	3,157	0	3,157	172	3,329
Subtotal	12,482,321	100.0000%	29,259	0	29,259	1,593	30,852
Direct Bills					0		0
Total					\$29,259		\$30,852

Basis Units: Total expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

IT Infrastructure Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	5.7087%	\$5,480	\$0	\$5,480	\$364	\$5,844
85 HEC-Police Call Talkers	75.04	85.8483%	82,407	0	82,407	5,468	87,875
90 HEC-Off of Emg Mgt	7.38	8.4430%	8,105	0	8,105	538	8,642
Subtotal	87.41	100.0000%	95,991	0	95,991	6,370	102,361
Direct Bills					0		0
Total					\$95,991		\$102,361

Basis Units: Total number of HEC FTEs excl 911 network

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Office Business Opp Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$402	\$0	\$402	\$7	\$409
84 HEC-911 Network	152.25	63.5275%	12,264	0	12,264	218	12,482
85 HEC-Police Call Talkers	75.04	31.3110%	6,045	0	6,045	108	6,152
90 HEC-Off of Emg Mgt	7.38	3.0794%	594	0	594	11	605
Subtotal	239.66	100.0000%	19,305	0	19,305	344	19,648
Direct Bills					0		0
Total					\$19,305		\$19,648

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
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Mayor's Office Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$1,685	\$0	\$1,685	\$185	\$1,870
83 HEC-IT	5,027,783	20.9353%	8,427	0	8,427	925	9,352
84 HEC-911 Network	11,533,506	48.0246%	19,331	0	19,331	2,122	21,452
85 HEC-Police Call Talkers	5,102,441	21.2462%	8,552	0	8,552	939	9,491
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	2,257	0	2,257	248	2,505
Subtotal	24,015,827	100.0000%	40,252	0	40,252	4,418	44,670
Direct Bills					0		0
Total					\$40,252		\$44,670

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Human Resources Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$735	\$0	\$735	\$27	\$762
84 HEC-911 Network	152.25	63.5275%	22,419	0	22,419	825	23,243
85 HEC-Police Call Talkers	75.04	31.3110%	11,050	0	11,050	407	11,456
90 HEC-Off of Emg Mgt	7.38	3.0794%	1,087	0	1,087	40	1,127
Subtotal	239.66	100.0000%	35,290	0	35,290	1,298	36,588
Direct Bills					0		0
Total					\$35,290		\$36,588

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
6/25/2015

City Sec Svcs Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$254	\$0	\$254	\$17	\$271
83 HEC-IT	5,027,783	20.9353%	1,272	0	1,272	85	1,357
84 HEC-911 Network	11,533,506	48.0246%	2,918	0	2,918	194	3,112
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,291	0	1,291	86	1,377
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	341	0	341	23	363
Subtotal	24,015,827	100.0000%	6,076	0	6,076	404	6,480
Direct Bills					0		0
Total					\$6,076		\$6,480

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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6/25/2015

City Council Svcs Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$1,416	\$0	\$1,416	\$53	\$1,469
84 HEC-911 Network	152.25	63.5275%	43,191	0	43,191	1,628	44,819
85 HEC-Police Call Talkers	75.04	31.3110%	21,288	0	21,288	802	22,090
90 HEC-Off of Emg Mgt	7.38	3.0794%	2,094	0	2,094	79	2,173
Subtotal	239.66	100.0000%	67,989	0	67,989	2,562	70,551
Direct Bills					0		0
Total					\$67,989		\$70,551

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

FY 2014
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City Controller Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$1,798	\$0	\$1,798	\$52	\$1,849
83 HEC-IT	5,027,783	20.9353%	8,991	0	8,991	260	9,250
84 HEC-911 Network	11,533,506	48.0246%	20,624	0	20,624	596	21,220
85 HEC-Police Call Talkers	5,102,441	21.2462%	9,124	0	9,124	264	9,388
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	2,409	0	2,409	70	2,478
Subtotal	24,015,827	100.0000%	42,945	0	42,945	1,240	44,186
Direct Bills					0		0
Total					\$42,945		\$44,186

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Fin Operations Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$740	\$0	\$740	\$48	\$788
83 HEC-IT	5,027,783	20.9353%	3,700	0	3,700	241	3,941
84 HEC-911 Network	11,533,506	48.0246%	8,488	0	8,488	553	9,041
85 HEC-Police Call Talkers	5,102,441	21.2462%	3,755	0	3,755	245	4,000
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	991	0	991	65	1,056
Subtotal	24,015,827	100.0000%	17,675	0	17,675	1,151	18,826
Direct Bills					0		0
Total					\$17,675		\$18,826

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
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Fin Business Svcs Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$148	\$0	\$148	\$12	\$160
83 HEC-IT	5,027,783	20.9353%	740	0	740	62	802
84 HEC-911 Network	11,533,506	48.0246%	1,698	0	1,698	141	1,839
85 HEC-Police Call Talkers	5,102,441	21.2462%	751	0	751	63	814
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	198	0	198	17	215
Subtotal	24,015,827	100.0000%	3,536	0	3,536	294	3,830
Direct Bills					0		0
Total					\$3,536		\$3,830

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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ARA Ctrl PR Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	8.0530%	\$4,275	\$0	\$4,275	\$288	\$4,564
83 HEC-IT	5,027,783	40.2792%	21,384	0	21,384	1,442	22,826
85 HEC-Police Call Talkers	5,102,441	40.8773%	21,702	0	21,702	1,463	23,165
90 HEC-Off of Emg Mgt	1,346,892	10.7904%	5,729	0	5,729	386	6,115
Subtotal	12,482,321	100.0000%	53,090	0	53,090	3,579	56,669
Direct Bills					0		0
Total					\$53,090		\$56,669

Basis Units: Total expenditures of HEC dept's excl 911 network

Source: COH Expenditure Report

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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ARA Svcs Allocations

Dept:38 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$336	\$0	\$336	\$30	\$366
83 HEC-IT	5,027,783	20.9353%	1,678	0	1,678	152	1,830
84 HEC-911 Network	11,533,506	48.0246%	3,850	0	3,850	349	4,199
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,703	0	1,703	155	1,858
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	450	0	450	41	490
Subtotal	24,015,827	100.0000%	8,016	0	8,016	727	8,743
Direct Bills					0		0
Total					\$8,016		\$8,743

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Allocation Summary

Dept:38 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
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	0	0	618	399	9	318	146	532	375	2,484
83 HEC-IT	83,490	0	0	1,997	0	1,590	729	2,663	1,878	12,427
84 HEC-911 Network	122,835	148,155	18,843	4,580	267	3,646	0	6,108	4,308	0
85 HEC-Police Call Talkers	0	0	9,287	2,026	132	1,613	740	2,702	1,906	12,611
86 HEC-HFD	41,873	0	0	0	0	0	0	0	0	0
87 HEC-Harris County	18,226	0	0	0	0	0	0	0	0	0
88 HEC-Genl Svcs Dept	40,025	0	0	0	0	0	0	0	0	0
89 HEC-Homeland Security	8,792	0	0	0	0	0	0	0	0	0
90 HEC-Off of Emg Mgt	31,678	0	913	535	13	426	195	713	503	3,329
91 HEC-HPD	42,931	0	0	0	0	0	0	0	0	0
Total	\$389,850	\$148,155	\$29,661	\$9,537	\$421	\$7,593	\$1,809	\$12,720	\$8,970	\$30,852

CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN

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Allocation Summary

Dept:38 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
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	5,844	409	1,870	762	271	1,469	1,849	788	160	4,564
83 HEC-IT	0	0	9,352	0	1,357	0	9,250	3,941	802	22,826
84 HEC-911 Network	0	12,482	21,452	23,243	3,112	44,819	21,220	9,041	1,839	0
85 HEC-Police Call Talkers	87,875	6,152	9,491	11,456	1,377	22,090	9,388	4,000	814	23,165
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	8,642	605	2,505	1,127	363	2,173	2,478	1,056	215	6,115
91 HEC-HPD	0	0	0	0	0	0	0	0	0	0
Total	\$102,361	\$19,648	\$44,670	\$36,588	\$6,480	\$70,551	\$44,186	\$18,826	\$3,830	\$56,669

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:38 HEC

Department	ARA Svcs	Total
0 Direct Billed	\$0	\$0
82 HEC-Director	366	23,233
83 HEC-IT	1,830	154,130
84 HEC-911 Network	4,199	450,152
85 HEC-Police Call Talkers	1,858	208,682
86 HEC-HFD	0	41,873
87 HEC-Harris County	0	18,226
88 HEC-Genl Svcs Dept	0	40,025
89 HEC-Homeland Security	0	8,792
90 HEC-Off of Emg Mgt	490	64,075
91 HEC-HPD	0	42,931
Total	\$8,743	\$1,052,119

**PWE – GENERAL FUND CREDIT
NATURE AND EXTENT OF SERVICES**

This section has been created within the plan to reflect the services that PWE Water/Sewer Fund provides to the PWE General Fund. This credit reflects the cost of services provided excluding street lighting and has been allocated directly to PWE Water and Sewer Fund.

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A. Department Costs

Dept:39 PWE General Fund Credit

Description		Amount	General Admin	General Fund Credit
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Credit Fund Fund 8300	P	(117,978)	0	(117,978)
Subtotal - Services & Supplies		(117,978)	0	(117,978)
Department Cost Total		(117,978)	0	(117,978)
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		(117,978)	0	(117,978)
General Admin Distribution			0	0
Grand Total		<u><u>\$(117,978)</u></u>		<u><u>\$(117,978)</u></u>

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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B. Incoming Costs - (Default Spread Custom%)

Dept:39 PWE General Fund Credit

No Indirect Costs

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FY 2016 FULL COST ALLOCATION PLAN**

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General Fund Credit Allocations

Dept:39 PWE General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Sewer	1	100.0000%	\$(117,978)	\$0	\$(117,978)	\$0	\$(117,978)
Subtotal	1	100.0000%	(117,978)	0	(117,978)	0	(117,978)
Direct Bills					0		0
Total					\$(117,978)		\$(117,978)
Basis Units: Direct allocation to PWE Water & Sewer							
Source: Direct Allocation							

**CITY OF HOUSTON, TEXAS
FY 2016 FULL COST ALLOCATION PLAN**

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Allocation Summary

Dept:39 PWE General Fund Credit

Department	General Fund Credit	Total
0 Direct Billed	\$0	\$0
70 PWE Water & Sewer	(117,978)	(117,978)
Total	<u><u>\$(117,978)</u></u>	<u><u>\$(117,978)</u></u>