

CITY OF HOUSTON, TEXAS

FY 2016 2 CFR PART 200 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 2 CFR Part 200 Cost Allocation Plan
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For the Fiscal Year Ended
June 30, 2014**

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SECTION I – CERTIFICATION

CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal based on Fiscal Year ended June 30, 2014, to establish cost allocations or billings for use in Fiscal Year 2016, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: City of Houston, Texas

Signature:



Name of Official: Arif Rasheed

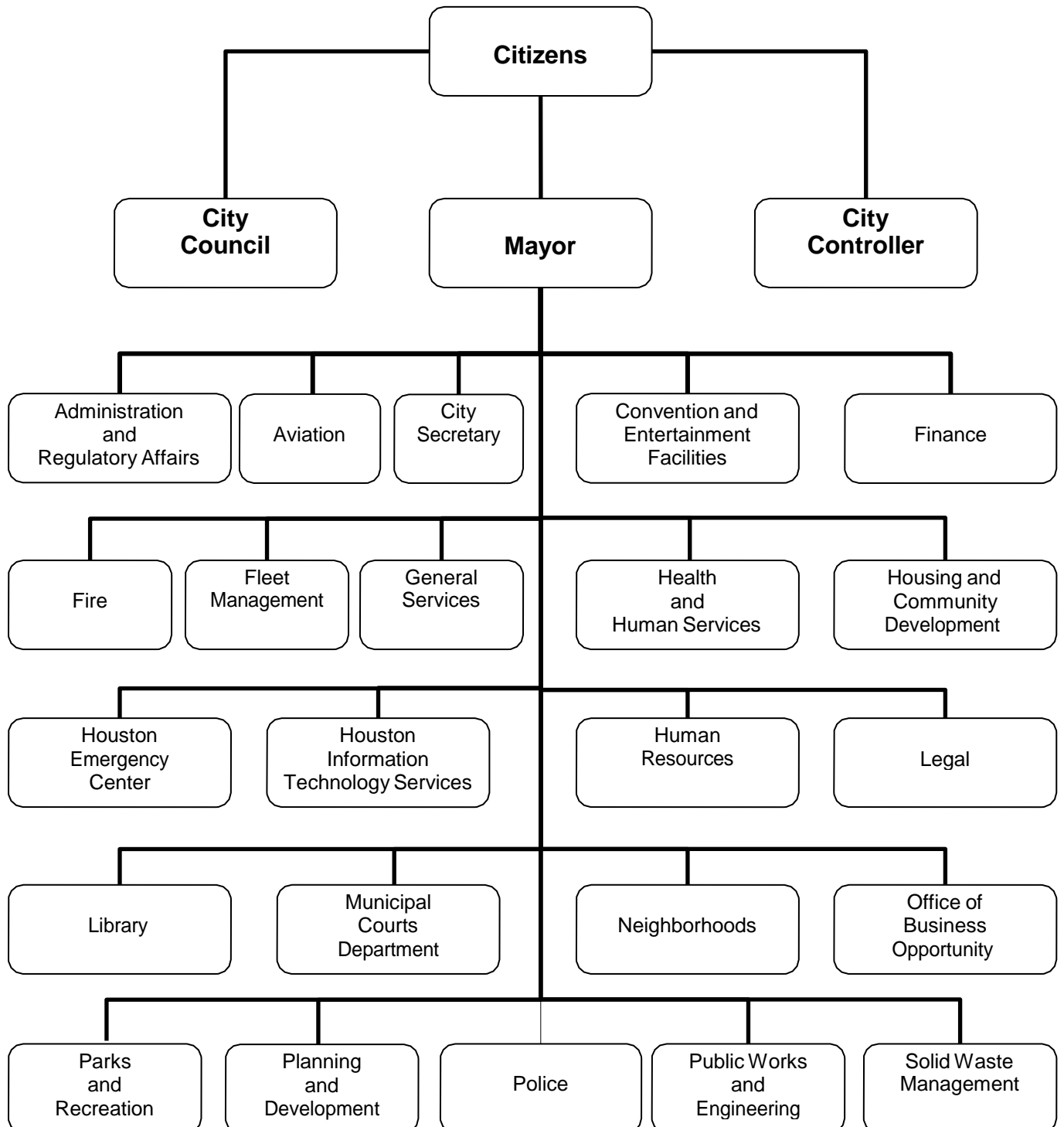
Title: Deputy Director

Date of Execution:

6/18/15

SECTION II – ORGANIZATION CHART

ORGANIZATION CHART



SECTION III – OVERVIEW

City of Houston, Texas
FY 2016 2 CFR Part 200 Cost Allocation Plan and
Indirect Cost Rate Proposal
Based on Actual Expenditures
For 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.

¹2 CFR Part 200

2 CFR Part 200 establishes the principles and standards for determining both direct and indirect costs applicable to Federal cost-based awards to governmental units. 2 CFR Part 200 is a directive to the heads of Federal executive departments and agencies instructing them concerning the cost principles to be applied in cost-based awards to state, local, and Indian tribal governments. When a state, local, or Indian tribal government prepares a cost allocation plan in conformance with 2 CFR Part 200, Federal executive departments and agencies accept the cost allocation plan as documentation of indirect costs, unless specific federal legislation exists to the contrary. Moreover, state or local agencies that act as a pass-through agent for federal departments and agencies also accept the cost allocation plan as documentation of indirect costs.

USING A COST ALLOCATION PLAN

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

² There could be additional costs of providing the service that are not allocated in the cost allocation plan because the costs do not meet federal standards. These additional costs can only be identified if a cost allocation plan is prepared according to Generally Accepted Accounting Principles (GAAP), not principles identified in the 2 CFR Part 200.

A cost allocation plan is composed of five primary components:

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

For purposes of cost allocation, agencies (departments, divisions, sections, bureaus, etc.) of a governmental entity are separated into two groups, central service agencies and benefiting agencies. As previously stated, a central service agency is a unit of government that provides centralized services to other government agencies. These agencies carry out services that benefit other government agencies. They may also perform services for the general public but it is the functions they perform that help other agencies provide their services that are to be allocated in the cost allocation plan. Benefiting agencies are those units of government that do not provide central services but rather deliver services to the public.

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

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

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

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

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

READING THE COST ALLOCATION PLAN

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

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

Each schedule is composed of the following sections:

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

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

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

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

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

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

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.

CERTIFICATION STATEMENT

The cost allocation plan and indirect cost rate proposal described above have been prepared in conformance with 2 CFR Part 200. To attest to this conformance a responsible official of the governmental entity must complete a certification statement. This certification statement is of a standard format as reported in 2 CFR Part 200.

ABBREVIATIONS

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

ROUNDING METHODOLOGY

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

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

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

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

City of Houston, Texas
FY 2016 2 CFR Part 200 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)	12,171,236.06	-	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	6,208,287	-	-
City Controller's Office	8,133,858	7,030,597	1,103,261	-	-	8,133,858	8,133,858	-	6,541,859	1,591,999
Finance	16,387,797	10,892,360	5,495,437	-	-	16,387,797	16,387,797	2,184,136	14,203,661	-
Admn. & Regulatory Affairs	25,358,798	14,438,294	3,744,611	7,175,893	-	18,182,905	18,182,905	5,039,641	12,516,542	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	1,154,365	8,195,094	5,581,769
Citywide General Government	167,280,972	1,875	119,837,193	47,441,905	-	119,839,067	105,879,531	100,561,139	19,277,928	-
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	1,574,202,921	151,981,409	19,944,611
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								(614,111)	
Unallocated Indirect fr disallow functions	OBO								(32,586)	
Unallocated Indirect fr disallow functions	HR								(2,231,520)	
Unallocated Indirect fr disallow functions	Gen Svcs								(547,020)	
Unallocated Indirect fr disallow functions	Legal								(1,042,046)	
Unallocated Indirect fr disallow functions	Controller								(151,223)	
Summary Schedule Total									151,055,663	

SECTION V – FY 2016 INDIRECT COST RATE PROPOSAL

City of Houston, TX
FY 2016 Indirect Cost Rate Proposal
2 CFR Part 200 Rates
Based on Actual Expenditures for the Fiscal Year Ended June 30, 2014

	2 CFR 200 Aviation Department	2 CFR 200 Library Department	2 CFR 200 Parks Department	2 CFR 200 Hlth & Hum Svcs Department	2 CFR 200 Hsg & Com Dev Department	2 CFR 200 Planning/Dev Department	2 CFR 200 Police Department	2 CFR 200 GSD-Non-GF Department	2 CFR 200 Citywide Department
<u>CARRY FORWARD COMPUTATION</u>									
FY 2014 FIXED RATE(BASED ON FY2012)	2.14%	4.47%	6.13%	32.33%	-5.10%	26.16%	33.62%	33.54%	6.62%
FY2014 ACTUAL DIRECT SALS & BENES	97,346,586	29,409,156	42,600,260	66,642,318	13,187,299	6,127,679	584,678,337	2,549,212	1,795,012,714
FY 2014 ACTUAL RECOVERY	2,083,217	1,314,589	2,611,396	21,545,461	(672,552)	1,603,001	196,568,857	855,006	118,829,842
FY 2014 ROLL FORWARD FROM FY 2012	(557,768)	(1,113,169)	(2,795,757)	(3,134,212)	(1,201,861)	(425,478)	1,994,269	-	(15,015,405)
FY 2014 ACTUAL INDIRECT COSTS	3,258,744	2,478,786	4,937,992	24,363,013	1,320,155	3,689,746	181,750,716	764,630	151,055,663
FY 2014 CARRY FORWARD AMOUNT	617,759	51,028	(469,161)	(316,660)	790,846	1,661,267	(12,823,872)	(90,376)	17,210,416
<u>FY 2014 INDIRECT COST RATE</u>									
ACTUAL FY 2014 INDIRECT COSTS	3,258,744	2,478,786	4,937,992	24,363,013	1,320,155	3,689,746	181,750,716	764,630	151,055,663
FY 2012 CARRY FORWARD AMOUNT	617,759	51,028	(469,161)	(316,660)	790,846	1,661,267	(12,823,872)	(90,376)	17,210,416
TOTAL INDIRECT COST POOL	3,876,503	2,529,814	4,468,831	24,046,353	2,111,001	5,351,013	168,926,844	674,254	168,266,079
FY 2014 DIRECT SALARY BASE	97,346,586	29,409,156	42,600,260	66,642,318	13,187,299	6,127,679	584,678,337	2,549,212	1,795,012,714
FY 2016 FIXED RATE	3.98%	8.60%	10.49%	36.08%	16.01%	87.33%	28.89%	26.45%	9.37%

**SECTION VI – FY 2016 2 CFR PART 200 COST ALLOCATION PLAN
BASED ON ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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24 Allocation Summary			251
Legal			253
25 Department Costs			254
25 Incoming Costs			255
25 Legal Svcs	Number of Legal staff hours per department	Legal Staffing Report	258
25 PWE Legal	PWE Legal chargebacks by area	Legal Chargeback Report	260

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25 Inspector General	% of complaints investigated	Complaint Report	261
25 Allocation Summary			262
City Controller's Office			263
26 Department Costs			264
26 Incoming Costs			265
26 Controller Fin Svcs	Total # of rev, exp, & purch transactions per dept	COH Transaction Report	268
26 Allocation Summary			271
Health Administration			274
27 Department Costs			275
27 Incoming Costs			276
27 Health Admin	Direct allocation to Health & Human Svcs	Direct Allocation	278
27 Allocation Summary			279
Planning & Dev Admin			280
28 Department Costs			281
28 Incoming Costs			282
28 Planning Admin	Direct allocation to Planning & Development	Direct Allocation	284
28 Allocation Summary			285
PWE Administration Indirect			286
29 Department Costs			287
29 Incoming Costs			288
29 Adm-Exp	PWE FY2014 operating expenses	COH Expenditure Report	289
29 Adm FTE	PWE FY2014 FTEs	COH FTE Report	290
29 Allocation Summary			291
CIP Sal Rec PWE			292
30 Department Costs			293
30 Incoming Costs			294
30 CIP Admin Svcs	Number of FTEs supported in CIP Cost Rec	COH FTE Report	296
30 Allocation Summary			297
HPD Police Records			298
31 Department Costs			299
31 Incoming Costs			300
31 Records Mgt	Number of reports issued per department	Police Department Report	302
31 Allocation Summary			303
General Services			304
32 Department Costs			306
32 Incoming Costs			307
32 Design & Const	GSD Fund 1001 expense per department served	GSD Report	310
32 Building Svcs	GSD expenditures per department served	GSD Report	311
32 Utilities	Dollar amount of utility costs	GSD Report	312
32 In-House Renov	In-house renovation costs for Fund 1003	GSD Report	313

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32 Real Estate	Total square footage maintained by GSD	GSD Report	314
32 Building Svcs Reimb	Dollar expenses/revenues	GSD Report	315
32 Allocation Summary			316
HEC			318
33 Department Costs			319
33 Incoming Costs			322
33 General Svcs	Square footage of occupants in HEC building	GSD Report	331
33 Legal 911	Direct allocation to HEC 911 Network	Direct Allocation	332
33 Legal OIG	Total number of HEC FTEs	COH FTE Report	333
33 Citywide Gen Gove	Total expenditures of HEC departments	COH Expenditure Report	334
33 ARA 311	Total number of HEC FTEs	COH FTE Report	335
33 ARA Purchasing	Total expenditures of HEC departments	COH Expenditure Report	336
33 Fin Grants	Total expenditures of HEC dept's excl 911 network	COH Expenditure Report	337
33 Fin Gen Acctg	Total expenditures of HEC departments	COH Expenditure Report	338
33 Fin Office Budget	Total expenditures of HEC departments	COH Expenditure Report	339
33 IT Admin & Apps	Total expenditures of HEC dept's excl 911 network	COH Expenditure Report	340
33 IT Infrastructure	Total number of HEC FTEs excl 911 network	COH FTE Report	341
33 Office Business Opp	Total number of HEC FTEs	COH FTE Report	342
33 Mayor's Office	Total expenditures of HEC departments	COH Expenditure Report	343
33 Human Resources	Total number of HEC FTEs	COH FTE Report	344
33 City Sec Svcs	Total expenditures of HEC departments	COH Expenditure Report	345
33 City Council Svcs	Total number of HEC FTEs	COH FTE Report	346
33 City Controller	Total expenditures of HEC departments	COH Expenditure Report	347
33 Fin Operations	Total expenditures of HEC departments	COH Expenditure Report	348
33 Fin Business Svcs	Total expenditures of HEC departments	COH Expenditure Report	349
33 ARA Ctrl PR	Total expenditures of HEC dept's excl 911 network	COH Expenditure Report	350
33 ARA Svcs	Total expenditures of HEC departments	COH Expenditure Report	351
33 Allocation Summary			352
PWE General Fund Credit			355
34 Department Costs			356
34 Incoming Costs			357
34 General Fund Credit	Direct allocation to PWE Water & Sewer	Direct Allocation	358
34 Allocation Summary			359

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Department	Finance Public Fin	Finance Treasury	ARA Regulatory	City Secretary	City Council	Police	Dept of Neighborhoods	Fire	Municipal Court	Solid Waste
1 Building Depreciation	\$0	\$0	\$0	\$10,105	\$35,944	\$5,191	\$8,095	\$0	\$89,285	\$0
2 Equipment Depreciation	0	0	0	0	0	501,763	5,947	2,285,529	3,709	126,284
3 Non-Departmental-Gen Gov	11,883	8,161	12,571	24,804	417,655	3,516,591	241,908	1,340,771	795,113	1,378,133
4 Finance Dir Office	172,172	87,270	0	0	0	0	0	0	0	0
5 Finance Budget	416	2,773	2,007	1,093	13,809	225,760	11,399	189,277	35,300	34,579
6 Finance City Council	0	0	0	0	647,533	0	0	0	0	0
7 Finance General Accounting	895	4,576	3,068	1,880	22,745	754,976	23,150	534,750	66,983	95,067
8 Finance Internal Control	180	384	135	195	1,606	183,533	2,882	114,187	6,334	17,989
9 Finance Grants	0	0	0	0	0	74,077	11,455	0	285	0
10 Finance Perform Mgmnt	232	496	174	252	2,074	260,685	4,882	148,415	9,224	23,292
11 Finance Business Svcs	110	235	82	120	983	123,508	2,313	70,316	4,370	11,035
12 Finance Strategic Purchasing	2,096	3,772	419	0	7,544	440,484	67,057	74,182	341,993	209,135
13 ARA Director Office	0	0	49,038	0	0	0	0	0	0	0
14 ARA Admin Svcs	0	0	18,896	0	0	0	0	0	0	0
15 ARA Operations	177	90	174	7,686	25,483	760,841	152,599	255,660	2,274,127	1,289,756
16 ARA Payroll Services	1,159	587	1,138	2,441	16,986	1,536,296	34,670	961,907	70,867	104,995
17 HITS CIO	0	0	0	0	0	0	0	0	0	0
18 HITS EAS	0	0	0	17,851	3,721	649,055	9,751	156,259	68,153	132,727
19 HITS EIS	1,015	6,769	4,901	14,776	65,431	586,467	74,447	1,134,664	182,441	169,562
20 HITS Radio	0	0	0	0	0	3,909,148	0	965,582	0	235,812
21 HITS Project Mgt Office	370	187	363	779	5,419	490,145	11,061	306,890	22,610	33,498
22 Office Business Opportunity	407	206	400	871	7,432	589,499	19,541	360,238	38,784	52,505
23 Mayor	774	392	760	1,630	438,401	1,026,052	23,155	642,432	47,330	70,123
24 Human Resources	420	213	413	885	21,023	737,942	20,373	900,757	40,000	71,325
25 Legal	269,699	0	0	50,380	6,746	1,382,322	26,055	413,784	60,883	66,347
26 City Controller's Office	1,457	9,720	7,037	3,832	48,407	791,417	39,961	663,524	123,746	121,219
27 Health Administration	0	0	0	0	0	0	0	0	0	0
28 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
30 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31 HPD Police Records	0	0	0	0	0	180,349	0	37,573	0	0
32 General Services	0	0	0	38,063	135,399	19,094,203	35,462	8,198,895	768,776	18,484
33 HEC	0	0	0	0	0	0	0	0	0	0
34 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$463,461	\$125,831	\$101,578	\$177,642	\$1,924,342	\$37,820,303	\$826,163	\$19,755,593	\$5,050,314	\$4,261,868

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Department	Houston Airport System (HAS)	Housing & Community Development	Library	Parks & Recreation	Health & Human Services Department	Convention & Entertainment	Fleet Management	Planning & Development	General Debt	Finance Other
1 Building Depreciation	\$0	\$0	\$4,606	\$0	\$0	\$0	\$7,122	\$0	\$0	\$0
2 Equipment Depreciation	0	0	53,590	53,552	0	0	4,968	0	0	0
3 Non-Departmental-Gen Gov	71,353	33,935	1,089,991	1,593,426	1,157,156	4,691	40,243	146,473	4,507	1,725
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	116,551	47,576	37,705	123,367	119,865	7,663	65,723	5,829	7,363	2,811
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance General Accounting	280,512	88,400	119,831	275,886	214,103	11,128	142,007	11,252	10,407	5,071
8 Finance Internal Control	0	148	8,382	16,784	8,258	0	4	1,481	0	2
9 Finance Grants	145,130	201,544	882	24,933	229,613	0	0	140	0	(0)
10 Finance Perform Mgmnt	87,314	15,954	11,784	26,191	33,695	224	31,821	2,272	0	828
11 Finance Business Svcs	41,368	7,559	5,583	12,409	15,964	106	15,076	1,077	0	392
12 Finance Strategic Purchasing	595,973	274,936	75,859	244,341	336,126	0	602,679	11,735	0	1,676
13 ARA Director Office	0	0	0	0	0	0	0	0	0	0
14 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
15 ARA Operations	48,515	15,122	78,144	143,653	261,515	787	24,454	8,340	0	438
16 ARA Payroll Services	(9,629)	37,297	113,290	173,849	244,541	5,162	85,178	17,041	0	2,874
17 HITS CIO	0	0	0	0	0	0	0	0	0	0
18 HITS EAS	476,370	111,409	59,847	297,222	249,039	9,081	164,859	0	0	0
19 HITS EIS	285,479	171,509	367,606	463,933	495,842	18,709	225,340	14,231	17,975	6,864
20 HITS Radio	0	0	0	122,845	0	0	17,181	0	0	0
21 HITS Project Mgt Office	99,068	11,899	36,144	55,465	78,019	1,647	27,175	5,437	0	917
22 Office Business Opportunity	140,465	15,737	48,902	86,824	103,308	1,814	45,734	5,989	0	1,010
23 Mayor	207,384	24,910	75,663	116,109	163,322	3,448	56,888	11,381	0	1,919
24 Human Resources	155,684	25,971	69,873	154,259	145,886	1,871	49,090	11,381	0	1,042
25 Legal	108,631	68,921	88,928	238,012	49,845	12,487	13,594	0	0	0
26 City Controller's Office	408,576	166,780	132,176	432,470	420,196	26,864	230,395	20,433	25,810	9,855
27 Health Administration	0	0	0	0	13,815,892	0	0	0	0	0
28 Planning & Dev Admin	0	0	0	0	0	0	0	3,415,254	0	0
29 PWE Administration Indirect	0	0	0	0	0	0	61,008	0	0	0
30 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31 HPD Police Records	0	0	0	0	0	0	0	0	0	0
32 General Services	0	548	7,653,957	282,462	6,220,827	65,236	31,329	0	0	0
33 HEC	0	0	0	0	0	0	0	0	0	0
34 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,258,744	\$1,320,155	\$10,132,744	\$4,937,992	\$24,363,013	\$170,920	\$1,941,871	\$3,689,746	\$66,062	\$37,425

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Department	ARA- Insurance	ARA-BARC	ARA Parking	ARA Other	IT Public Services	Legal Insurance	Legal Wkr Comp	Mayor Cable TV	Mayor other	TIRZ
1 Building 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	562	7,138	13,928	93,705	36,590	4,086	210	1,021	7,743	53,615
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	918	11,660	22,760	24,697	375	6,675	343	1,668	12,648	383
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance General Accounting	6,838	20,187	35,868	40,419	1,210	15,109	579	5,122	34,759	541
8 Finance Internal Control	0	0	(3)	1,167	397	0	0	0	0	0
9 Finance Grants	0	0	0	1,218	0	0	0	0	101,685	0
10 Finance Perform Mgmnt	4,179	2,795	2,789	4,156	513	4,279	72	2,085	12,732	0
11 Finance Business Svcs	1,980	1,324	1,321	1,969	243	2,027	34	988	6,032	0
12 Finance Strategic Purchasing	5,448	10,478	20,955	20,117	0	15,088	419	9,220	106,454	0
13 ARA Director Office	49,038	817,274	518,739	353,763	0	0	0	0	0	0
14 ARA Admin Svcs	18,896	314,917	264,578	136,314	0	0	0	0	0	0
15 ARA Operations	174	2,893	258,793	1,252	558	1,778	69	571	365	836
16 ARA Payroll Services	1,138	18,974	15,941	8,213	3,657	11,658	455	3,743	2,391	5,485
17 HITS CIO	0	0	0	0	569,354	0	0	0	0	0
18 HITS EAS	0	0	0	0	0	0	0	0	0	0
19 HITS EIS	2,241	28,467	55,566	60,295	915	16,296	837	4,073	30,880	934
20 HITS Radio	0	0	22,336	0	0	0	0	0	0	0
21 HITS Project Mgt Office	363	6,054	5,086	2,620	1,167	3,719	145	1,194	763	1,750
22 Office Business Opportunity	400	6,669	5,603	2,887	1,285	4,098	160	1,316	840	1,928
23 Mayor	760	12,672	10,647	5,485	2,442	7,786	304	2,500	852,886	3,663
24 Human Resources	413	6,879	5,780	2,978	1,326	4,227	165	1,357	867	1,989
25 Legal	0	0	37,462	0	0	0	0	0	0	71,049
26 City Controller's Office	3,217	40,875	79,786	86,575	1,313	23,399	1,201	5,848	44,340	1,341
27 Health Administration	0	0	0	0	0	0	0	0	0	0
28 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
30 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31 HPD Police Records	0	0	0	0	0	0	0	0	0	0
32 General Services	0	18,189	5,190	0	0	0	0	55,411	0	0
33 HEC	0	0	0	0	0	0	0	0	0	0
34 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$96,566	\$1,327,445	\$1,383,124	\$847,832	\$621,345	\$120,226	\$4,994	\$96,118	\$1,215,384	\$143,515

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Department	HR Health Benefits	HR Long Term Disability	PWE Bldg Insp	PWE Stormwater	PWE DDSR	PWE Water & Sewer	PWE Houston Transtar	PWE Other	Houston Permit Center	CIP S/R Planning
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	91,965	49	25,197	9,224	29,889	144,072	0	96,965	0	473
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	150,219	81	41,157	15,067	48,821	235,332	0	82,401	0	773
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance General Accounting	353,747	173	78,930	37,582	93,260	497,652	987	137,229	2,267	1,665
8 Finance Internal Control	0	0	0	0	0	0	0	8,377	0	0
9 Finance Grants	0	0	0	0	0	0	0	46,347	0	0
10 Finance Perform Mgmnt	106,656	44	15,654	12,282	18,291	124,455	745	15,655	1,709	431
11 Finance Business Svcs	50,532	21	7,417	5,819	8,666	58,965	353	7,417	810	204
12 Finance Strategic Purchasing	47,359	1,676	113,579	56,999	77,116	686,501	0	20,955	0	419
13 ARA Director Office	0	0	0	0	0	0	0	0	0	0
14 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
15 ARA Operations	1,620	0	17,825	13,115	17,542	77,088	277	474	153	392
16 ARA Payroll Services	10,624	0	75,488	86,007	84,372	299,083	1,819	3,106	1,006	2,571
17 HITS CIO	0	0	0	0	0	0	0	0	0	0
18 HITS EAS	0	0	5,862	3,517	12,897	64,483	0	0	0	0
19 HITS EIS	366,748	197	100,482	36,785	119,194	574,545	0	201,175	0	1,888
20 HITS Radio	0	0	0	0	71,731	84,617	0	0	0	0
21 HITS Project Mgt Office	3,390	0	37,294	27,440	36,702	161,285	580	991	321	820
22 Office Business Opportunity	3,734	0	41,084	30,229	40,433	177,678	639	1,092	354	904
23 Mayor	7,096	0	78,069	57,442	76,831	337,629	1,215	2,074	672	1,717
24 Human Resources	3,852	0	62,446	50,320	65,490	250,354	660	31,041	365	932
25 Legal	0	0	51,241	76,647	279,746	714,103	0	1,229,792	0	0
26 City Controller's Office	526,602	283	144,279	52,818	171,147	824,971	0	288,862	0	2,710
27 Health Administration	0	0	0	0	0	0	0	0	0	0
28 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29 PWE Administration Indirect	0	0	483,379	364,497	509,070	2,746,629	13,315	189,023	22,366	11,638
30 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	(683)
31 HPD Police Records	0	0	0	0	0	0	0	0	0	0
32 General Services	0	0	0	71	6	3,469	62,865	3,117	130,376	0
33 HEC	0	0	0	0	0	0	0	0	0	0
34 PWE General Fund Credit	0	0	0	0	0	(117,978)	0	0	0	0
Total Current Allocations	\$1,724,143	\$2,526	\$1,379,383	\$935,860	\$1,761,205	\$7,944,935	\$83,457	\$2,366,093	\$160,400	\$26,855

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Department	CIP Sal Rec RE	CIP S/R Engrg	CIP S/R Constr	CIP S/R Eng/Const	CIP S/R Geo/Env	CIP S/R Other	CIP S/R GSD	HEC-Director	HEC-IT	HEC-911 Network
1 Building 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	1,285	15,467	7,703	892	2,104	1,686	5,247	0	0	0
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	2,099	25,265	12,582	1,456	3,436	2,753	8,571	0	0	0
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance General Accounting	4,767	40,580	22,414	3,462	5,409	5,029	13,569	0	0	0
8 Finance Internal Control	0	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	0	0	0	0	0	0
10 Finance Perform Mgmnt	1,358	3,672	3,491	1,059	416	858	1,097	0	0	0
11 Finance Business Svcs	643	1,740	1,654	502	197	406	520	0	0	0
12 Finance Strategic Purchasing	2,096	1,257	5,868	1,257	838	838	0	0	0	0
13 ARA Director Office	0	0	0	0	0	0	0	0	0	0
14 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
15 ARA Operations	1,148	3,465	3,660	499	381	600	1,015	0	0	0
16 ARA Payroll Services	7,530	22,724	24,002	3,272	2,496	3,932	6,656	0	0	0
17 HITS CIO	0	0	0	0	0	0	0	0	0	0
18 HITS EAS	0	0	0	0	0	0	0	0	0	0
19 HITS EIS	5,123	61,682	30,719	3,556	8,390	6,722	20,925	0	0	0
20 HITS Radio	0	0	0	0	0	0	0	0	0	0
21 HITS Project Mgt Office	2,402	7,250	7,658	1,044	796	1,255	2,123	0	0	0
22 Office Business Opportunity	2,647	7,987	8,436	1,150	877	1,382	2,339	0	0	0
23 Mayor	5,029	15,177	16,030	2,185	1,667	2,626	4,445	0	0	0
24 Human Resources	2,730	8,239	8,702	1,186	905	1,426	2,413	0	0	0
25 Legal	176,459	0	0	0	0	0	0	0	0	0
26 City Controller's Office	7,357	88,567	44,108	5,105	12,047	9,652	30,045	0	0	0
27 Health Administration	0	0	0	0	0	0	0	0	0	0
28 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29 PWE Administration Indirect	35,182	101,239	102,454	20,703	11,266	20,089	0	0	0	0
30 CIP Sal Rec PWE	(1,999)	(6,034)	(6,373)	(869)	(663)	(1,044)	0	0	0	0
31 HPD Police Records	0	0	0	0	0	0	0	0	0	0
32 General Services	0	0	0	0	0	0	0	0	0	0
33 HEC	0	0	0	0	0	0	0	20,275	145,466	389,233
34 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$255,856	\$398,278	\$293,107	\$46,460	\$50,562	\$58,210	\$98,965	\$20,275	\$145,466	\$389,233

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Summary Schedule

Department	HEC-Police Call Talkers	HEC-HFD	HEC-Harris County	HEC-Genl Svcs Dept	HEC- Homeland Security	HEC-Off of Emg Mgt	HEC-HPD	Hurricane Ike Aid & Recovery	ARRA Reimburse- ment Fund	HR-W.C.
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	0	0	0	0	0	0	0	84	221	10,424
4 Finance Dir Office	0	0	0	0	0	0	0	0	0	0
5 Finance Budget	0	0	0	0	0	0	0	138	361	17,028
6 Finance City Council	0	0	0	0	0	0	0	0	0	0
7 Finance General Accounting	0	0	0	0	0	0	0	304	1,359	34,520
8 Finance Internal Control	0	0	0	0	0	0	0	0	0	0
9 Finance Grants	0	0	0	0	0	0	0	1	7,791	0
10 Finance Perform Mgmnt	0	0	0	0	0	0	0	82	640	7,883
11 Finance Business Svcs	0	0	0	0	0	0	0	39	303	3,735
12 Finance Strategic Purchasing	0	0	0	0	0	0	0	419	5,029	15,088
13 ARA Director Office	0	0	0	0	0	0	0	0	0	0
14 ARA Admin Svcs	0	0	0	0	0	0	0	0	0	0
15 ARA Operations	0	0	0	0	0	0	0	0	0	1,024
16 ARA Payroll Services	0	0	0	0	0	0	0	0	0	6,715
17 HITS CIO	0	0	0	0	0	0	0	0	0	0
18 HITS EAS	0	0	0	0	0	0	0	0	0	0
19 HITS EIS	0	0	0	0	0	0	0	0	0	41,572
20 HITS Radio	0	0	0	0	0	0	0	0	0	0
21 HITS Project Mgt Office	0	0	0	0	0	0	0	0	0	2,142
22 Office Business Opportunity	0	0	0	0	0	0	0	0	0	2,360
23 Mayor	0	0	0	0	0	0	0	0	0	4,485
24 Human Resources	0	0	0	0	0	0	0	0	0	2,434
25 Legal	0	0	0	0	0	0	0	0	0	0
26 City Controller's Office	0	0	0	0	0	0	0	483	1,265	59,692
27 Health Administration	0	0	0	0	0	0	0	0	0	0
28 Planning & Dev Admin	0	0	0	0	0	0	0	0	0	0
29 PWE Administration Indirect	0	0	0	0	0	0	0	0	0	0
30 CIP Sal Rec PWE	0	0	0	0	0	0	0	0	0	0
31 HPD Police Records	0	0	0	0	0	0	0	0	0	0
32 General Services	0	0	0	0	0	0	0	0	0	0
33 HEC	178,503	41,128	17,901	39,312	8,636	59,336	42,166	0	0	0
34 PWE General Fund Credit	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$178,503	\$41,128	\$17,901	\$39,312	\$8,636	\$59,336	\$42,166	\$1,550	\$16,970	\$209,101

CITY OF HOUSTON, TEXAS
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Summary Schedule

Department	HITS Other	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$62,178	\$0	\$222,526
2 Equipment Depreciation	0	0	0	3,035,342
3 Non-Departmental-Gen Gov	22,775	0	0	12,575,414
4 Finance Dir Office	0	0	0	259,442
5 Finance Budget	34,775	0	0	1,815,304
6 Finance City Council	0	0	0	647,533
7 Finance General Accounting	78,076	0	0	4,240,301
8 Finance Internal Control	764	0	0	373,190
9 Finance Grants	0	0	0	845,101
10 Finance Perform Mgmnt	21,813	0	0	1,031,701
11 Finance Business Svcs	10,335	0	0	488,802
12 Finance Strategic Purchasing	240,569	0	0	4,756,050
13 ARA Director Office	0	0	0	1,787,853
14 ARA Admin Svcs	0	0	0	753,601
15 ARA Operations	1,648	722,513	0	6,479,289
16 ARA Payroll Services	10,804	0	0	4,124,515
17 HITS CIO	0	0	0	569,354
18 HITS EAS	0	0	0	2,492,102
19 HITS EIS	84,900	0	0	6,173,067
20 HITS Radio	0	9,450	0	5,438,702
21 HITS Project Mgt Office	3,447	0	0	1,506,897
22 Office Business Opportunity	3,797	961	0	1,872,937
23 Mayor	7,216	0	0	4,432,827
24 Human Resources	3,917	0	0	2,931,798
25 Legal	0	217,740	0	5,710,875
26 City Controller's Office	121,906	0	0	6,363,672
27 Health Administration	0	0	0	13,815,892
28 Planning & Dev Admin	0	0	0	3,415,254
29 PWE Administration Indirect	0	0	0	4,691,859
30 CIP Sal Rec PWE	0	0	0	(17,664)
31 HPD Police Records	0	4,343,398	0	4,561,320
32 General Services	0	14,493	0	42,836,829
33 HEC	0	0	0	941,956
34 PWE General Fund Credit	0	0	0	(117,978)
Total Current Allocations	\$646,742	\$5,370,733	\$0	\$151,055,663

**CITY OF HOUSTON, TEXAS
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**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.

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall	City Hall Annex	Muni Court Bldg
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
<hr/>						
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
<hr/>						
Department Cost Total		621,473	0	271,077	229,307	121,089
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		621,473	0	271,077	229,307	121,089
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
Grand Total		\$621,473		\$271,077	\$229,307	\$121,089
<hr/>						

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

Dept:1 Building Depreciation

No Indirect Costs

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CITY OF HOUSTON, TEXAS
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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
17 HITS CIO	1,595	1.7098%	4,635	0	4,635	0	4,635
23 Mayor	29,920	32.0738%	86,945	0	86,945	0	86,945
26 City Controller's Office	23,567	25.2634%	68,483	0	68,483	0	68,483
32 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
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City Hall Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Director Office	965	0.7676%	\$1,760	\$0	\$1,760	\$0	\$1,760
23 Mayor	8,889	7.0704%	16,213	0	16,213	0	16,213
25 Legal	63,910	50.8344%	116,567	0	116,567	0	116,567
32 General Services	18,043	14.3515%	32,909	0	32,909	0	32,909
38 City Secretary	5,540	4.4065%	10,105	0	10,105	0	10,105
39 City Council	19,707	15.6751%	35,944	0	35,944	0	35,944
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

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Muni Court Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS CIO	13,160	17.7845%	\$21,535	\$0	\$21,535	\$0	\$21,535
25 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
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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
13 ARA Director Office	0	1,760	0	1,760
17 HITS CIO	4,635	0	21,535	26,170
23 Mayor	86,945	16,213	0	103,157
25 Legal	0	116,567	6,356	122,923
26 City Controller's Office	68,483	0	0	68,483
32 General Services	4,562	32,909	0	37,471
38 City Secretary	0	10,105	0	10,105
39 City Council	0	35,944	0	35,944
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
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**EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

The Equipment Depreciation 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 (current year depreciation) per department.

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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
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B. Incoming Costs - (Default Spread Custom%)

Dept:2 Equipment Depreciation

No Indirect Costs

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Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Director Office	5,188	0.1627%	\$5,188	\$0	\$5,188	\$0	\$5,188
17 HITS CIO	864	0.0271%	864	0	864	0	864
22 Office Business Opportunity	4,547	0.1426%	4,547	0	4,547	0	4,547
24 Human Resources	3,403	0.1067%	3,403	0	3,403	0	3,403
26 City Controller's Office	7,155	0.2243%	7,155	0	7,155	0	7,155
27 Health Administration	113,303	3.5526%	113,303	0	113,303	0	113,303
28 Planning & Dev Admin	9,237	0.2896%	9,237	0	9,237	0	9,237
32 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 dept
Source: Asset Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
0 Direct Billed	\$0	\$0
13 ARA Director Office	5,188	5,188
17 HITS CIO	864	864
22 Office Business Opportunity	4,547	4,547
24 Human Resources	3,403	3,403
26 City Controller's Office	7,155	7,155
27 Health Administration	113,303	113,303
28 Planning & Dev Admin	9,237	9,237
32 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 not allocated in this plan.
- **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 Judgements** – Claims and settlements for General Fund departments are not allocated in this plan.
- **Elections** – Cost of all city elections are not allocated in this plan.
- **Legal Services Contracts/Lobby** – The cost of outside legal services including lobbying are not allocated in this plan.
- **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.

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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
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	P	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<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	0	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

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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	840,900	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	840,900	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	840,900	16,524,809	2,268,264
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$173,169,100		\$10,932,642	\$1,367,311	\$1,254,720	\$3,039,632	\$840,900	\$16,524,809	\$2,268,264
							not allocated			not allocated
										not allocated

CITY OF HOUSTON, TEXAS
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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	311,825
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	0	1,493,283
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	1,117,052	0	0	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 IntfdSvcs	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

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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	1,117,052	4,554,414	327,941	130,941,415
Department Cost Total		173,169,101	1,117,052	4,554,414	327,941	130,941,415
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		173,169,101	1,117,052	4,554,414	327,941	130,941,415
General Admin Distribution			0	0	0	0
Grand Total		\$173,169,100	\$1,117,052	\$4,554,414	\$327,941	\$130,941,415
		not allocated		not allocated		

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 Non-Departmental-Gen Gov

Department	First Incoming	Second Incoming	Insurance Retirees	Memberships	Accounting & Consult	Interest Costs	Other Misc	Claims & Judge	Elections	Non-Dpt. Legal Svcs/Lobby
3 Accounting & Consult	\$0	\$33,736	\$2,130	\$266	\$244	\$592	\$164	\$3,219	\$442	\$218
3 Other Misc	0	44,825	2,830	354	325	787	218	4,277	587	289
Subtotal - Non-Departmental-Gen Gov	0	78,561	4,960	620	569	1,379	381	7,497	1,029	507
5 Budget	0	50,682	3,200	400	367	890	246	4,836	664	327
Subtotal - Finance Budget	0	50,682	3,200	400	367	890	246	4,836	664	327
7 Gen Acctng	0	27,566	1,740	218	200	484	134	2,630	361	178
7 Auditing Svcs	0	48,434	3,058	382	351	850	235	4,622	634	312
7 Fin Operations	0	37,443	2,364	296	271	657	182	3,573	490	242
Subtotal - Finance General Accounting	0	113,442	7,162	896	822	1,991	551	10,825	1,486	732
8 I. C. Auditing	0	20,766	1,311	164	150	365	101	1,982	272	134
Subtotal - Finance Internal Control	0	20,766	1,311	164	150	365	101	1,982	272	134
10 Perf Mgt Svcs	0	28,212	1,781	223	204	495	137	2,692	370	182
Subtotal - Finance Perform Mgmnt	0	28,212	1,781	223	204	495	137	2,692	370	182
11 Fin Business Svcs	0	13,137	829	104	95	231	64	1,254	172	85
Subtotal - Finance Business Svcs	0	13,137	829	104	95	231	64	1,254	172	85
12 Purchasing	0	43,140	2,724	341	313	757	209	4,117	565	278
Subtotal - Finance Strategic Purch	0	43,140	2,724	341	313	757	209	4,117	565	278
19 Enterprise Optns	0	127,160	8,028	1,004	921	2,232	617	12,134	1,666	820
Subtotal - HITS EIS	0	127,160	8,028	1,004	921	2,232	617	12,134	1,666	820
26 Controller Fin Svcs	0	188,590	11,906	1,489	1,366	3,310	916	17,996	2,470	1,217
Subtotal - City Controller's Office	0	188,590	11,906	1,489	1,366	3,310	916	17,996	2,470	1,217
32 Design & Const	0	27,348	1,727	216	198	480	133	2,610	358	176
Subtotal - General Services	0	27,348	1,727	216	198	480	133	2,610	358	176
Total Incoming	0	691,039	43,627	5,456	5,007	12,130	3,356	65,943	9,052	4,458
C. Total Allocated		\$173,860,139	\$10,976,270	\$1,372,767	\$1,259,727	\$3,051,761	\$844,255	\$16,590,752	\$2,277,316	\$1,121,510
			6.31%	0.79%	0.72%	1.76%	0.49%	9.54%	1.31%	0.65%

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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	\$64	\$25,509
3 Other Misc	0	44,825	1,179	85	33,894
Subtotal - Non-Departmental-Gen Gov	0	78,561	2,066	149	59,404
5 Budget	0	50,682	1,333	96	38,323
Subtotal - Finance Budget	0	50,682	1,333	96	38,323
7 Gen Acctng	0	27,566	725	52	20,844
7 Auditing Svcs	0	48,434	1,274	92	36,623
7 Fin Operations	0	37,443	985	71	28,313
Subtotal - Finance General Accounting	0	113,442	2,984	215	85,779
8 I. C. Auditing	0	20,766	546	39	15,702
Subtotal - Finance Internal Control	0	20,766	546	39	15,702
10 Perf Mgt Svcs	0	28,212	742	53	21,333
Subtotal - Finance Perform Mgmnt	0	28,212	742	53	21,333
11 Fin Business Svcs	0	13,137	346	25	9,934
Subtotal - Finance Business Svcs	0	13,137	346	25	9,934
12 Purchasing	0	43,140	1,135	82	32,621
Subtotal - Finance Strategic Purchasing	0	43,140	1,135	82	32,621
19 Enterprise Optns	0	127,160	3,344	241	96,151
Subtotal - HITS EIS	0	127,160	3,344	241	96,151
26 Controller Fin Svcs	0	188,590	4,960	357	142,602
Subtotal - City Controller's Office	0	188,590	4,960	357	142,602
32 Design & Const	0	27,348	719	52	20,679
Subtotal - General Services	0	27,348	719	52	20,679
Total Incoming	0	691,039	18,175	1,309	522,528
C. Total Allocated		\$173,860,139	\$4,572,589	\$329,250	\$131,463,943
			2.63%	0.19%	75.61%

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Insurance Retirees Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.1677%	\$18,336	\$0	\$18,336	\$73	\$18,409
5 Finance Budget	13.47	0.2603%	28,455	0	28,455	114	28,568
6 Finance City Council	5.00	0.0966%	10,562	0	10,562	42	10,604
7 Finance General Accounting	14.73	0.2846%	31,116	0	31,116	124	31,241
8 Finance Internal Control	3.21	0.0620%	6,781	0	6,781	27	6,808
9 Finance Grants	5.99	0.1157%	12,654	0	12,654	50	12,704
10 Finance Perform Mgmnt	4.68	0.0904%	9,886	0	9,886	39	9,926
11 Finance Business Svcs	2.50	0.0483%	5,281	0	5,281	21	5,302
12 Finance Strategic Purchasing	32.63	0.6305%	68,929	0	68,929	275	69,205
13 ARA Director Office	4.32	0.0835%	9,126	0	9,126	36	9,162
14 ARA Admin Svcs	8.00	0.1546%	16,900	0	16,900	67	16,967
15 ARA Operations	99.33	1.9193%	209,830	0	209,830	837	210,668
16 ARA Payroll Services	50.36	0.9731%	106,383	0	106,383	425	106,808
17 HITS CIO	14.47	0.2796%	30,567	0	30,567	122	30,689
18 HITS EAS	23.18	0.4479%	48,967	0	48,967	195	49,162
19 HITS EIS	60.85	1.1758%	128,543	0	128,543	513	129,056
20 HITS Radio	31.87	0.6158%	67,324	0	67,324	269	67,593
21 HITS Project Mgt Office	8.30	0.1604%	17,533	0	17,533	70	17,603
22 Office Business Opportunity	26.42	0.5105%	55,811	0	55,811	223	56,034
23 Mayor	41.76	0.8069%	88,216	0	88,216	352	88,568
24 Human Resources	31.08	0.6005%	65,655	0	65,655	262	65,917
25 Legal	119.73	2.3135%	252,925	0	252,925	1,009	253,934
26 City Controller's Office	65.47	1.2650%	138,303	0	138,303	552	138,854
27 Health Administration	83.17	1.6071%	175,693	0	175,693	701	176,394
28 Planning & Dev Admin	12.92	0.2496%	27,293	0	27,293	109	27,402
31 HPD Police Records	90.19	1.7427%	190,523	0	190,523	760	191,283
32 General Services	201.10	3.8858%	424,815	0	424,815	1,695	426,510
35 Finance Public Fin	5.09	0.0984%	10,752	0	10,752	43	10,795
36 Finance Treasury	2.58	0.0499%	5,450	0	5,450	22	5,472
37 ARA Regulatory	5.00	0.0966%	10,562	0	10,562	42	10,604
38 City Secretary	10.72	0.2071%	22,646	0	22,646	90	22,736
39 City Council	74.60	1.4415%	157,589	0	157,589	629	158,218
40 Police	1,136.69	21.9637%	2,401,209	0	2,401,209	9,582	2,410,791
41 Dept of Neighborhoods	103.49	1.9997%	218,618	0	218,618	872	219,491
42 Fire	241.91	4.6743%	511,025	0	511,025	2,039	513,064
43 Municipal Court	293.17	5.6648%	619,309	0	619,309	2,471	621,780
44 Solid Waste	458.97	8.8684%	969,555	0	969,555	3,869	973,424
46 Housing & Community Development	2.04	0.0394%	4,309	0	4,309	17	4,327
47 Library	474.12	9.1612%	1,001,558	0	1,001,558	3,997	1,005,555
48 Parks & Recreation	670.27	12.9513%	1,415,917	0	1,415,917	5,650	1,421,567
49 Health & Human Services Department	481.84	9.3103%	1,017,866	0	1,017,866	4,062	1,021,928
52 Planning & Development	63.19	1.2210%	133,486	0	133,486	533	134,019

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Insurance Retirees Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 ARA Other	34.44	0.6655%	\$72,753	\$0	\$72,753	\$290	\$73,043
59 IT Public Services	16.06	0.3103%	33,926	0	33,926	135	34,061
64 TIRZ	24.09	0.4655%	50,889	0	50,889	203	51,092
72 PWE Other	13.64	0.2636%	28,814	0	28,814	115	28,929
Subtotal	5,175.32	100.0000%	10,932,642	0	10,932,642	43,627	10,976,270
Direct Bills					0		0
Total					\$10,932,642		\$10,976,270

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

Source: COH FTE Report

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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0601%	\$821	\$0	\$821	\$3	\$825
5 Finance Budget	13.47	0.0932%	1,275	0	1,275	5	1,280
6 Finance City Council	5.00	0.0346%	473	0	473	2	475
7 Finance General Accounting	14.73	0.1020%	1,394	0	1,394	6	1,400
8 Finance Internal Control	3.21	0.0222%	304	0	304	1	305
9 Finance Grants	5.99	0.0415%	567	0	567	2	569
10 Finance Perform Mgmnt	4.68	0.0324%	443	0	443	2	445
11 Finance Business Svcs	2.50	0.0173%	237	0	237	1	238
12 Finance Strategic Purchasing	32.63	0.2258%	3,088	0	3,088	12	3,100
13 ARA Director Office	4.32	0.0299%	409	0	409	2	410
14 ARA Admin Svcs	8.00	0.0554%	757	0	757	3	760
15 ARA Operations	99.33	0.6875%	9,400	0	9,400	38	9,438
16 ARA Payroll Services	50.36	0.3486%	4,766	0	4,766	19	4,785
17 HITS CIO	14.47	0.1002%	1,369	0	1,369	5	1,375
18 HITS EAS	23.18	0.1604%	2,194	0	2,194	9	2,202
19 HITS EIS	60.85	0.4212%	5,759	0	5,759	23	5,782
20 HITS Radio	31.87	0.2206%	3,016	0	3,016	12	3,028
21 HITS Project Mgt Office	8.30	0.0574%	785	0	785	3	789
22 Office Business Opportunity	26.42	0.1829%	2,500	0	2,500	10	2,510
23 Mayor	41.76	0.2890%	3,952	0	3,952	16	3,968
24 Human Resources	31.08	0.2151%	2,941	0	2,941	12	2,953
25 Legal	119.73	0.8287%	11,331	0	11,331	45	11,376
26 City Controller's Office	65.47	0.4531%	6,196	0	6,196	25	6,221
27 Health Administration	83.17	0.5756%	7,871	0	7,871	31	7,902
28 Planning & Dev Admin	12.92	0.0894%	1,223	0	1,223	5	1,228
31 HPD Police Records	92.20	0.6381%	8,725	0	8,725	35	8,760
32 General Services	201.10	1.3919%	19,031	0	19,031	76	19,107
35 Finance Public Fin	5.09	0.0352%	482	0	482	2	484
36 Finance Treasury	2.58	0.0179%	244	0	244	1	245
37 ARA Regulatory	5.00	0.0346%	473	0	473	2	475
38 City Secretary	10.72	0.0742%	1,015	0	1,015	4	1,019
39 City Council	74.60	0.5163%	7,060	0	7,060	28	7,088
40 Police	6,426.33	44.4790%	608,166	0	608,166	2,427	610,593
41 Dept of Neighborhoods	103.49	0.7163%	9,794	0	9,794	39	9,833
42 Fire	4,222.96	29.2286%	399,646	0	399,646	1,595	401,241
43 Municipal Court	293.17	2.0291%	27,745	0	27,745	111	27,855
44 Solid Waste	458.97	3.1767%	43,435	0	43,435	173	43,609
46 Housing & Community Development	2.04	0.0141%	193	0	193	1	194
47 Library	474.12	3.2816%	44,869	0	44,869	179	45,048
48 Parks & Recreation	670.27	4.6392%	63,432	0	63,432	253	63,685
49 Health & Human Services Department	481.84	3.3350%	45,600	0	45,600	182	45,782
52 Planning & Development	63.19	0.4374%	5,980	0	5,980	24	6,004

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Memberships Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 ARA Other	34.44	0.2384%	\$3,259	\$0	\$3,259	\$13	\$3,272
59 IT Public Services	16.06	0.1112%	1,520	0	1,520	6	1,526
64 TIRZ	24.09	0.1667%	2,280	0	2,280	9	2,289
72 PWE Other	13.64	0.0944%	1,291	0	1,291	5	1,296
Subtotal	14,448.02	100.0000%	1,367,311	0	1,367,311	5,456	1,372,767
Direct Bills					0		0
Total					\$1,367,311		\$1,372,767

Basis Units: Total General Fund FTE positions

Source: COH FTE Report

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.6887%	\$33,736	\$0	\$33,736	\$0	\$33,736
4 Finance Dir Office	1,412	0.0781%	980	0	980	4	984
5 Finance Budget	443	0.0245%	308	0	308	1	309
6 Finance City Council	699	0.0387%	485	0	485	2	487
7 Finance General Accounting	817	0.0452%	567	0	567	2	570
8 Finance Internal Control	291	0.0161%	202	0	202	1	203
9 Finance Grants	448	0.0248%	311	0	311	1	312
10 Finance Perform Mgmnt	802	0.0444%	557	0	557	2	559
11 Finance Business Svcs	1,045	0.0578%	725	0	725	3	728
12 Finance Strategic Purchasing	734	0.0406%	510	0	510	2	512
13 ARA Director Office	1,268	0.0702%	880	0	880	4	884
14 ARA Admin Svcs	734	0.0406%	510	0	510	2	512
15 ARA Operations	6,071	0.3359%	4,215	0	4,215	17	4,232
16 ARA Payroll Services	915	0.0506%	635	0	635	3	638
17 HITS CIO	1,728	0.0956%	1,200	0	1,200	5	1,205
18 HITS EAS	917	0.0507%	637	0	637	3	639
19 HITS EIS	1,868	0.1034%	1,297	0	1,297	5	1,302
20 HITS Radio	1,842	0.1019%	1,279	0	1,279	5	1,284
21 HITS Project Mgt Office	355	0.0196%	246	0	246	1	247
22 Office Business Opportunity	2,123	0.1175%	1,474	0	1,474	6	1,480
23 Mayor	4,530	0.2507%	3,145	0	3,145	13	3,158
24 Human Resources	71,514	3.9570%	49,649	0	49,649	204	49,853
25 Legal	4,661	0.2579%	3,236	0	3,236	13	3,249
26 City Controller's Office	4,086	0.2261%	2,837	0	2,837	12	2,848
27 Health Administration	8,075	0.4468%	5,606	0	5,606	23	5,629
28 Planning & Dev Admin	1,285	0.0711%	892	0	892	4	896
30 CIP Sal Rec PWE	1,696	0.0938%	1,177	0	1,177	5	1,182
31 HPD Police Records	1,843	0.1020%	1,280	0	1,280	5	1,285
32 General Services	34,433	1.9052%	23,905	0	23,905	98	24,003
33 HEC	7,827	0.4331%	5,434	0	5,434	22	5,456
35 Finance Public Fin	365	0.0202%	253	0	253	1	254
36 Finance Treasury	2,435	0.1347%	1,691	0	1,691	7	1,697
37 ARA Regulatory	1,763	0.0975%	1,224	0	1,224	5	1,229
38 City Secretary	960	0.0531%	666	0	666	3	669
39 City Council	12,127	0.6710%	8,419	0	8,419	35	8,454
40 Police	198,267	10.9704%	137,648	0	137,648	564	138,212
41 Dept of Neighborhoods	10,011	0.5539%	6,950	0	6,950	29	6,979
42 Fire	166,227	9.1976%	115,404	0	115,404	473	115,877
43 Municipal Court	31,001	1.7153%	21,523	0	21,523	88	21,611
44 Solid Waste	30,368	1.6803%	21,083	0	21,083	86	21,170
45 Houston Airport System (HAS)	102,357	5.6636%	71,062	0	71,062	291	71,353
46 Housing & Community Development	41,782	2.3119%	29,007	0	29,007	119	29,126

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$22,989	\$0	\$22,989	\$94	\$23,083
48 Parks & Recreation	108,343	5.9948%	75,218	0	75,218	308	75,526
49 Health & Human Services Department	105,268	5.8246%	73,083	0	73,083	300	73,382
50 Convention & Entertainment	6,730	0.3724%	4,672	0	4,672	19	4,691
51 Fleet Management	57,719	3.1937%	40,072	0	40,072	164	40,236
52 Planning & Development	5,119	0.2832%	3,554	0	3,554	15	3,568
53 General Debt	6,466	0.3578%	4,489	0	4,489	18	4,507
54 Finance Other	2,469	0.1366%	1,714	0	1,714	7	1,721
55 ARA-Insurance	806	0.0446%	560	0	560	2	562
56 ARA-BARC	10,240	0.5666%	7,109	0	7,109	29	7,138
57 ARA Parking	19,988	1.1060%	13,877	0	13,877	57	13,934
58 ARA Other	21,689	1.2001%	15,058	0	15,058	62	15,119
59 IT Public Services	329	0.0182%	228	0	228	1	229
60 Legal Insurance	5,862	0.3244%	4,070	0	4,070	17	4,086
61 Legal Wkr Comp	301	0.0167%	209	0	209	1	210
62 Mayor Cable TV	1,465	0.0811%	1,017	0	1,017	4	1,021
63 Mayor other	11,108	0.6146%	7,712	0	7,712	32	7,743
64 TIRZ	336	0.0186%	233	0	233	1	234
65 HR Health Benefits	131,925	7.2996%	91,590	0	91,590	376	91,965
66 HR Long Term Disability	71	0.0039%	49	0	49	0	49
67 PWE Bldg Insp	36,145	2.0000%	25,094	0	25,094	103	25,197
68 PWE Stormwater	13,232	0.7321%	9,186	0	9,186	38	9,224
69 PWE DDSR	42,876	2.3724%	29,767	0	29,767	122	29,889
70 PWE Water & Sewer	206,673	11.4355%	143,484	0	143,484	588	144,072
72 PWE Other	72,366	4.0041%	50,240	0	50,240	206	50,446
74 CIP S/R Planning	679	0.0376%	471	0	471	2	473
75 CIP Sal Rec RE	1,843	0.1020%	1,280	0	1,280	5	1,285
76 CIP S/R Engrg	22,188	1.2277%	15,404	0	15,404	63	15,467
77 CIP S/R Constr	11,050	0.6114%	7,672	0	7,672	31	7,703
78 CIP S/R Eng/Const	1,279	0.0708%	888	0	888	4	892
79 CIP S/R Geo/Env	3,018	0.1670%	2,095	0	2,095	9	2,104
80 CIP S/R Other	2,418	0.1338%	1,679	0	1,679	7	1,686
81 CIP S/R GSD	7,527	0.4165%	5,226	0	5,226	21	5,247
92 Hurricane Ike Aid & Recovery	121	0.0067%	84	0	84	0	84
93 ARRA Reimbursement Fund	317	0.0175%	220	0	220	1	221
94 HR-W.C.	14,954	0.8274%	10,382	0	10,382	43	10,424
95 HITS Other	30,540	1.6898%	21,203	0	21,203	87	21,289

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Accounting & Consult Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	1,254,720	0	1,254,720	5,007	1,259,727
Direct Bills					0		0
Total					\$1,254,720		\$1,259,727

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

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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	89,356,467	5.3306%	\$44,825	\$0	\$44,825	\$0	\$44,825
4 Finance Dir Office	1,346,189	0.0803%	675	0	675	3	678
5 Finance Budget	1,552,498	0.0926%	779	0	779	3	782
6 Finance City Council	455,845	0.0272%	229	0	229	1	230
7 Finance General Accounting	4,275,746	0.2551%	2,145	0	2,145	9	2,154
8 Finance Internal Control	309,342	0.0185%	155	0	155	1	156
9 Finance Grants	621,852	0.0371%	312	0	312	1	313
10 Finance Perform Mgmnt	980,897	0.0585%	492	0	492	2	494
11 Finance Business Svcs	446,515	0.0266%	224	0	224	1	225
12 Finance Strategic Purchasing	4,214,779	0.2514%	2,114	0	2,114	9	2,123
13 ARA Director Office	1,366,972	0.0815%	686	0	686	3	689
14 ARA Admin Svcs	991,594	0.0592%	497	0	497	2	500
15 ARA Operations	6,565,764	0.3917%	3,294	0	3,294	14	3,308
16 ARA Payroll Services	4,218,934	0.2517%	2,116	0	2,116	9	2,125
17 HITS CIO	3,106,565	0.1853%	1,558	0	1,558	7	1,565
18 HITS EAS	4,333,667	0.2585%	2,174	0	2,174	9	2,183
19 HITS EIS	6,059,588	0.3615%	3,040	0	3,040	13	3,053
20 HITS Radio	4,437,552	0.2647%	2,226	0	2,226	9	2,235
21 HITS Project Mgt Office	1,255,593	0.0749%	630	0	630	3	633
22 Office Business Opportunity	2,549,604	0.1521%	1,279	0	1,279	5	1,284
23 Mayor	5,157,739	0.3077%	2,587	0	2,587	11	2,598
24 Human Resources	3,282,519	0.1958%	1,647	0	1,647	7	1,654
25 Legal	14,911,201	0.8895%	7,480	0	7,480	32	7,512
26 City Controller's Office	8,133,858	0.4852%	4,080	0	4,080	17	4,098
27 Health Administration	12,463,337	0.7435%	6,252	0	6,252	26	6,279
28 Planning & Dev Admin	1,785,245	0.1065%	896	0	896	4	899
31 HPD Police Records	5,263,899	0.3140%	2,641	0	2,641	11	2,652
32 General Services	45,873,764	2.7366%	23,012	0	23,012	97	23,109
33 HEC	1	0.0000%	0	0	0	0	0
35 Finance Public Fin	694,080	0.0414%	348	0	348	1	350
36 Finance Treasury	1,482,063	0.0884%	743	0	743	3	747
37 ARA Regulatory	520,585	0.0311%	261	0	261	1	262
38 City Secretary	754,626	0.0450%	379	0	379	2	380
39 City Council	6,203,012	0.3700%	3,112	0	3,112	13	3,125
40 Police	708,662,653	42.2758%	355,497	0	355,497	1,499	356,995
41 Dept of Neighborhoods	11,128,090	0.6639%	5,582	0	5,582	24	5,606
42 Fire	440,902,856	26.3024%	221,177	0	221,177	932	222,109
43 Municipal Court	24,458,342	1.4591%	12,269	0	12,269	52	12,321
44 Solid Waste	69,461,350	4.1438%	34,845	0	34,845	147	34,992
46 Housing & Community Development	572,117	0.0341%	287	0	287	1	288
47 Library	32,366,629	1.9309%	16,237	0	16,237	68	16,305
48 Parks & Recreation	64,808,577	3.8662%	32,511	0	32,511	137	32,648

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Other Misc Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	31,886,677	1.9022%	\$15,996	\$0	\$15,996	\$67	\$16,063
51 Fleet Management	14,465	0.0009%	7	0	7	0	7
52 Planning & Development	5,720,326	0.3413%	2,870	0	2,870	12	2,882
54 Finance Other	7,861	0.0005%	4	0	4	0	4
56 ARA-BARC	61	0.0000%	0	0	0	0	0
57 ARA Parking	(11,807)	-0.0007%	(6)	0	(6)	(0)	(6)
58 ARA Other	4,506,954	0.2689%	2,261	0	2,261	10	2,270
59 IT Public Services	1,534,330	0.0915%	770	0	770	3	773
72 PWE Other	32,345,043	1.9296%	16,226	0	16,226	68	16,294
95 HITS Other	2,949,304	0.1759%	1,480	0	1,480	6	1,486
Subtotal	1,676,285,720	100.0000%	840,900	0	840,900	3,356	844,255
Direct Bills					0		0
Total					\$840,900		\$844,255

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

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Walker Rent Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	25,650	13.3273%	\$606,981	\$0	\$606,981	\$2,422	\$609,403
13 ARA Director Office	22,950	11.9244%	543,088	0	543,088	2,167	545,255
15 ARA Operations	10,820	5.6219%	256,044	0	256,044	1,022	257,066
17 HITS CIO	35,725	18.5621%	845,395	0	845,395	3,374	848,769
22 Office Business Opportunity	11,675	6.0661%	276,277	0	276,277	1,102	277,379
24 Human Resources	31,605	16.4214%	747,900	0	747,900	2,985	750,884
28 Planning & Dev Admin	30,542	15.8691%	722,745	0	722,745	2,884	725,629
32 General Services	5,965	3.0993%	141,156	0	141,156	563	141,719
43 Municipal Court	4,695	2.4394%	111,102	0	111,102	443	111,546
44 Solid Waste	12,835	6.6688%	303,727	0	303,727	1,212	304,939
Subtotal	192,462	100.0000%	4,554,414	0	4,554,414	18,175	4,572,589
Direct Bills					0		0
Total					\$4,554,414		\$4,572,589

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

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Dept Specific Allocations

Dept:3 Non-Departmental-Gen Gov

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 City Council	239,813	73.1269%	\$239,813	\$0	\$239,813	\$957	\$240,770
42 Fire	88,128	26.8731%	88,128	0	88,128	352	88,480
Subtotal	327,941	100.0000%	327,941	0	327,941	1,309	329,250
Direct Bills					0		0
Total					\$327,941		\$329,250

Basis Units: Dollars expended per department

Source: Expenses

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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	0	44,825	0	0	0	0	0
4 Finance Dir Office	18,409	825	984	0	678	0	0	0	609,403	0
5 Finance Budget	28,568	1,280	309	0	782	0	0	0	0	0
6 Finance City Council	10,604	475	487	0	230	0	0	0	0	0
7 Finance General Accounting	31,241	1,400	570	0	2,154	0	0	0	0	0
8 Finance Internal Control	6,808	305	203	0	156	0	0	0	0	0
9 Finance Grants	12,704	569	312	0	313	0	0	0	0	0
10 Finance Perform Mgmnt	9,926	445	559	0	494	0	0	0	0	0
11 Finance Business Svcs	5,302	238	728	0	225	0	0	0	0	0
12 Finance Strategic Purchasing	69,205	3,100	512	0	2,123	0	0	0	0	0
13 ARA Director Office	9,162	410	884	0	689	0	0	0	545,255	0
14 ARA Admin Svcs	16,967	760	512	0	500	0	0	0	0	0
15 ARA Operations	210,668	9,438	4,232	0	3,308	0	0	0	257,066	0
16 ARA Payroll Services	106,808	4,785	638	0	2,125	0	0	0	0	0
17 HITS CIO	30,689	1,375	1,205	0	1,565	0	0	0	848,769	0
18 HITS EAS	49,162	2,202	639	0	2,183	0	0	0	0	0
19 HITS EIS	129,056	5,782	1,302	0	3,053	0	0	0	0	0
20 HITS Radio	67,593	3,028	1,284	0	2,235	0	0	0	0	0
21 HITS Project Mgt Office	17,603	789	247	0	633	0	0	0	0	0
22 Office Business Opportunity	56,034	2,510	1,480	0	1,284	0	0	0	277,379	0
23 Mayor	88,568	3,968	3,158	0	2,598	0	0	0	0	0
24 Human Resources	65,917	2,953	49,853	0	1,654	0	0	0	750,884	0
25 Legal	253,934	11,376	3,249	0	7,512	0	0	0	0	0
26 City Controller's Office	138,854	6,221	2,848	0	4,098	0	0	0	0	0
27 Health Administration	176,394	7,902	5,629	0	6,279	0	0	0	0	0
28 Planning & Dev Admin	27,402	1,228	896	0	899	0	0	0	725,629	0
30 CIP Sal Rec PWE	0	0	1,182	0	0	0	0	0	0	0
31 HPD Police Records	191,283	8,760	1,285	0	2,652	0	0	0	0	0
32 General Services	426,510	19,107	24,003	0	23,109	0	0	0	141,719	0
33 HEC	0	0	5,456	0	0	0	0	0	0	0
35 Finance Public Fin	10,795	484	254	0	350	0	0	0	0	0
36 Finance Treasury	5,472	245	1,697	0	747	0	0	0	0	0
37 ARA Regulatory	10,604	475	1,229	0	262	0	0	0	0	0
38 City Secretary	22,736	1,019	669	0	380	0	0	0	0	0
39 City Council	158,218	7,088	8,454	0	3,125	0	0	0	0	240,770
40 Police	2,410,791	610,593	138,212	0	356,995	0	0	0	0	0
41 Dept of Neighborhoods	219,491	9,833	6,979	0	5,606	0	0	0	0	0
42 Fire	513,064	401,241	115,877	0	222,109	0	0	0	0	88,480
43 Municipal Court	621,780	27,855	21,611	0	12,321	0	0	0	111,546	0
44 Solid Waste	973,424	43,609	21,170	0	34,992	0	0	0	304,939	0

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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	\$71,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 Housing & Community Development	4,327	194	29,126	0	288	0	0	0	0	0
47 Library	1,005,555	45,048	23,083	0	16,305	0	0	0	0	0
48 Parks & Recreation	1,421,567	63,685	75,526	0	32,648	0	0	0	0	0
49 Health & Human Services Department	1,021,928	45,782	73,382	0	16,063	0	0	0	0	0
50 Convention & Entertainment	0	0	4,691	0	0	0	0	0	0	0
51 Fleet Management	0	0	40,236	0	7	0	0	0	0	0
52 Planning & Development	134,019	6,004	3,568	0	2,882	0	0	0	0	0
53 General Debt	0	0	4,507	0	0	0	0	0	0	0
54 Finance Other	0	0	1,721	0	4	0	0	0	0	0
55 ARA-Insurance	0	0	562	0	0	0	0	0	0	0
56 ARA-BARC	0	0	7,138	0	0	0	0	0	0	0
57 ARA Parking	0	0	13,934	0	(6)	0	0	0	0	0
58 ARA Other	73,043	3,272	15,119	0	2,270	0	0	0	0	0
59 IT Public Services	34,061	1,526	229	0	773	0	0	0	0	0
60 Legal Insurance	0	0	4,086	0	0	0	0	0	0	0
61 Legal Wkr Comp	0	0	210	0	0	0	0	0	0	0
62 Mayor Cable TV	0	0	1,021	0	0	0	0	0	0	0
63 Mayor other	0	0	7,743	0	0	0	0	0	0	0
64 TIRZ	51,092	2,289	234	0	0	0	0	0	0	0
65 HR Health Benefits	0	0	91,965	0	0	0	0	0	0	0
66 HR Long Term Disability	0	0	49	0	0	0	0	0	0	0
67 PWE Bldg Insp	0	0	25,197	0	0	0	0	0	0	0
68 PWE Stormwater	0	0	9,224	0	0	0	0	0	0	0
69 PWE DDSR	0	0	29,889	0	0	0	0	0	0	0
70 PWE Water & Sewer	0	0	144,072	0	0	0	0	0	0	0
72 PWE Other	28,929	1,296	50,446	0	16,294	0	0	0	0	0
74 CIP S/R Planning	0	0	473	0	0	0	0	0	0	0
75 CIP Sal Rec RE	0	0	1,285	0	0	0	0	0	0	0
76 CIP S/R Engrg	0	0	15,467	0	0	0	0	0	0	0
77 CIP S/R Constr	0	0	7,703	0	0	0	0	0	0	0
78 CIP S/R Eng/Const	0	0	892	0	0	0	0	0	0	0
79 CIP S/R Geo/Env	0	0	2,104	0	0	0	0	0	0	0
80 CIP S/R Other	0	0	1,686	0	0	0	0	0	0	0
81 CIP S/R GSD	0	0	5,247	0	0	0	0	0	0	0
92 Hurricane Ike Aid & Recovery	0	0	84	0	0	0	0	0	0	0
93 ARRA Reimbursement Fund	0	0	221	0	0	0	0	0	0	0
94 HR-W.C.	0	0	10,424	0	0	0	0	0	0	0
95 HITS Other	0	0	21,289	0	1,486	0	0	0	0	0

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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	\$10,976,270	\$1,372,767	\$1,259,727	\$0	\$844,255	\$0	\$0	\$0	\$4,572,589	\$329,250

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	0	78,561
4 Finance Dir Office	0	630,299
5 Finance Budget	0	30,939
6 Finance City Council	0	11,796
7 Finance General Accounting	0	35,364
8 Finance Internal Control	0	7,472
9 Finance Grants	0	13,899
10 Finance Perform Mgmnt	0	11,424
11 Finance Business Svcs	0	6,493
12 Finance Strategic Purchasing	0	74,940
13 ARA Director Office	0	556,400
14 ARA Admin Svcs	0	18,738
15 ARA Operations	0	484,711
16 ARA Payroll Services	0	114,356
17 HITS CIO	0	883,602
18 HITS EAS	0	54,187
19 HITS EIS	0	139,192
20 HITS Radio	0	74,140
21 HITS Project Mgt Office	0	19,272
22 Office Business Opportunity	0	338,688
23 Mayor	0	98,292
24 Human Resources	0	871,260
25 Legal	0	276,071
26 City Controller's Office	0	152,021
27 Health Administration	0	196,204
28 Planning & Dev Admin	0	756,054
30 CIP Sal Rec PWE	0	1,182
31 HPD Police Records	0	203,980
32 General Services	0	634,449
33 HEC	0	5,456
35 Finance Public Fin	0	11,883
36 Finance Treasury	0	8,161
37 ARA Regulatory	0	12,571
38 City Secretary	0	24,804
39 City Council	0	417,655
40 Police	0	3,516,591
41 Dept of Neighborhoods	0	241,908
42 Fire	0	1,340,771
43 Municipal Court	0	795,113
44 Solid Waste	0	1,378,133

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
45 Houston Airport System (HAS)	\$0	\$71,353
46 Housing & Community Development	0	33,935
47 Library	0	1,089,991
48 Parks & Recreation	0	1,593,426
49 Health & Human Services Department	0	1,157,156
50 Convention & Entertainment	0	4,691
51 Fleet Management	0	40,243
52 Planning & Development	0	146,473
53 General Debt	0	4,507
54 Finance Other	0	1,725
55 ARA-Insurance	0	562
56 ARA-BARC	0	7,138
57 ARA Parking	0	13,928
58 ARA Other	0	93,705
59 IT Public Services	0	36,590
60 Legal Insurance	0	4,086
61 Legal Wkr Comp	0	210
62 Mayor Cable TV	0	1,021
63 Mayor other	0	7,743
64 TIRZ	0	53,615
65 HR Health Benefits	0	91,965
66 HR Long Term Disability	0	49
67 PWE Bldg Insp	0	25,197
68 PWE Stormwater	0	9,224
69 PWE DDSR	0	29,889
70 PWE Water & Sewer	0	144,072
72 PWE Other	0	96,965
74 CIP S/R Planning	0	473
75 CIP Sal Rec RE	0	1,285
76 CIP S/R Engrg	0	15,467
77 CIP S/R Constr	0	7,703
78 CIP S/R Eng/Const	0	892
79 CIP S/R Geo/Env	0	2,104
80 CIP S/R Other	0	1,686
81 CIP S/R GSD	0	5,247
92 Hurricane Ike Aid & Recovery	0	84
93 ARRA Reimbursement Fund	0	221
94 HR-W.C.	0	10,424
95 HITS Other	0	22,775

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Allocation Summary

Dept:3 Non-Departmental-Gen Gov

Department	Gen Govt	Total
<hr/>		
Total	\$0	\$19,354,858
		<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.

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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/>		

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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	18,336	73	18,409
3 Memberships	821	3	825
3 Accounting & Consult	980	4	984
3 Other Misc	675	3	678
3 Walker Rent	606,981	2,422	609,403
Subtotal - Non-Departmental-Gen Gov	627,794	2,505	630,299
5 Budget	0	1,473	1,473
Subtotal - Finance Budget	0	1,473	1,473
7 Gen Acctng	0	801	801
7 Fixed Assets	0	4,602	4,602
7 Auditing Svcs	0	1,407	1,407
7 Fin Operations	0	564	564
Subtotal - Finance General Accounting	0	7,374	7,374
8 I. C. Auditing	0	313	313
Subtotal - Finance Internal Control	0	313	313
10 Perf Mgt Svcs	0	425	425
Subtotal - Finance Perform Mgmnt	0	425	425
11 Fin Business Svcs	0	198	198
Subtotal - Finance Business Svcs	0	198	198
12 Purchasing	0	2,291	2,291
Subtotal - Finance Strategic Purch	0	2,291	2,291
15 Mailroom	0	18,873	18,873
15 Property	0	4,722	4,722
15 Records	0	277	277
15 3-1-1 Svcs	0	2,545	2,545

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
Subtotal - ARA Operations	\$0	\$26,417	\$26,417
16 Payroll Svcs	0	1,859	1,859
Subtotal - ARA Payroll Services	0	1,859	1,859
18 Enterprise Appl	0	133,679	133,679
18 IT ERP	0	227,256	227,256
18 EGIS	0	1,381	1,381
Subtotal - HITS EAS	0	362,316	362,316
19 Client Svcs	0	18,390	18,390
19 NW Data	0	17,234	17,234
19 NW Voice	0	9,084	9,084
19 Enterprise Optns	0	3,695	3,695
Subtotal - HITS EIS	0	48,404	48,404
21 IT Proj Mgt	0	601	601
Subtotal - HITS Project Mgt Office	0	601	601
22 Cert/SBDD	0	574	574
22 Contract Compliance	0	15,520	15,520
22 Analytics & Reporting	0	1,520	1,520
22 Dept Services	0	4,067	4,067
22 Vendor/External Affairs	0	112	112
Subtotal - Office Business Opportunity	0	21,793	21,793
23 City Mayor Admin	0	1,194	1,194
Subtotal - Mayor	0	1,194	1,194
24 Selection	0	23,250	23,250
24 Personnel Svcs	0	697	697
Subtotal - Human Resources	0	23,947	23,947
25 Legal Svcs	0	383,447	383,447
25 Inspector General	0	5,920	5,920

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 Finance Dir Office

Department	First Incoming	Second Incoming	Finance Dept Admin
Subtotal - Legal	\$0	\$389,367	\$389,367
26 Controller Fin Svcs	0	5,480	5,480
Subtotal - City Controller's Office	0	5,480	5,480
32 Building Svcs	0	77,902	77,902
32 Utilities	0	29,973	29,973
32 In-House Renov	0	2,249	2,249
32 Real Estate	0	21,200	21,200
Subtotal - General Services	0	131,325	131,325
Total Incoming	666,777	1,027,280	1,694,057
C. Total Allocated		\$3,040,246	\$3,040,246
			100.00%

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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%	\$301,676	\$0	\$301,676	\$153,955	\$455,631
6 Finance City Council	5.00	5.5630%	111,981	0	111,981	57,147	169,128
7 Finance General Accounting	14.73	16.3885%	329,895	0	329,895	168,356	498,251
8 Finance Internal Control	3.21	3.5714%	71,892	0	71,892	36,689	108,580
9 Finance Grants	5.99	6.6644%	134,153	0	134,153	68,462	202,615
10 Finance Perform Mgmnt	4.68	5.2069%	104,814	0	104,814	53,490	158,304
11 Finance Business Svcs	2.50	2.7815%	55,990	0	55,990	28,574	84,564
12 Finance Strategic Purchasing	32.63	36.3040%	730,786	0	730,786	372,943	1,103,730
35 Finance Public Fin	5.09	5.6631%	113,996	0	113,996	58,176	172,172
36 Finance Treasury	2.58	2.8705%	57,782	0	57,782	29,488	87,270
Subtotal	89.88	100.0000%	2,012,965	0	2,012,965	1,027,280	3,040,246
Direct Bills					0		0
Total					\$2,012,965		\$3,040,246

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

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Allocation Summary

Dept:4 Finance Dir Office

Department	Finance Dept Admin	Total
0 Direct Billed	\$0	\$0
5 Finance Budget	455,631	455,631
6 Finance City Council	169,128	169,128
7 Finance General Accounting	498,251	498,251
8 Finance Internal Control	108,580	108,580
9 Finance Grants	202,615	202,615
10 Finance Perform Mgmt	158,304	158,304
11 Finance Business Svcs	84,564	84,564
12 Finance Strategic Purchasing	1,103,730	1,103,730
35 Finance Public Fin	172,172	172,172
36 Finance Treasury	87,270	87,270
Total	\$3,040,246	\$3,040,246

**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 city-wide activities have been allocated based on the total number of revenue, expenditure, and purchasing transactions by department.

CITY OF HOUSTON, TEXAS
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A. Department Costs

Dept:5 Finance Budget

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

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

Dept:5 Finance Budget

Department	First Incoming	Second Incoming	Budget
3 Insurance Retirees	\$28,455	\$114	\$28,568
3 Memberships	1,275	5	1,280
3 Accounting & Consult	308	1	309
3 Other Misc	779	3	782
Subtotal - Non-Departmental-Gen Gov	30,816	123	30,939
4 Finance Dept Admin	301,676	153,955	455,631
Subtotal - Finance Dir Office	301,676	153,955	455,631
5 Budget	0	462	462
Subtotal - Finance Budget	0	462	462
7 Gen Acctng	0	251	251
7 Auditing Svcs	0	442	442
7 Fin Operations	0	650	650
Subtotal - Finance General Accounting	0	1,343	1,343
8 I. C. Auditing	0	361	361
Subtotal - Finance Internal Control	0	361	361
10 Perf Mgt Svcs	0	490	490
Subtotal - Finance Perform Mgmnt	0	490	490
11 Fin Business Svcs	0	228	228
Subtotal - Finance Business Svcs	0	228	228
15 Records	0	430	430
Subtotal - ARA Operations	0	430	430
16 Payroll Svcs	0	2,884	2,884
Subtotal - ARA Payroll Services	0	2,884	2,884
19 Enterprise Optns	0	1,159	1,159
Subtotal - HITS EIS	0	1,159	1,159
21 IT Proj Mgt	0	933	933

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Finance Budget

Department	First Incoming	Second Incoming	Budget
Subtotal - HITS Project Mgt Office	\$0	\$933	\$933
22 Cert/SBDD	0	891	891
22 Vendor/External Affairs	0	173	173
Subtotal - Office Business Opportunity	0	1,064	1,064
23 City Mayor Admin	0	1,853	1,853
Subtotal - Mayor	0	1,853	1,853
24 Personnel Svcs	0	1,081	1,081
Subtotal - Human Resources	0	1,081	1,081
26 Controller Fin Svcs	0	1,719	1,719
Subtotal - City Controller's Office	0	1,719	1,719
Total Incoming	332,492	168,086	500,578
C. Total Allocated		\$2,053,076	\$2,053,076
			100.00%

CITY OF HOUSTON, TEXAS
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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%	\$50,682	\$0	\$50,682	\$0	\$50,682
4 Finance Dir Office	1,412	0.0781%	1,473	0	1,473	0	1,473
5 Finance Budget	443	0.0245%	462	0	462	0	462
6 Finance City Council	699	0.0387%	729	0	729	67	796
7 Finance General Accounting	817	0.0452%	852	0	852	78	930
8 Finance Internal Control	291	0.0161%	304	0	304	28	331
9 Finance Grants	448	0.0248%	467	0	467	43	510
10 Finance Perform Mgmnt	802	0.0444%	836	0	836	77	913
11 Finance Business Svcs	1,045	0.0578%	1,090	0	1,090	100	1,190
12 Finance Strategic Purchasing	734	0.0406%	766	0	766	70	836
13 ARA Director Office	1,268	0.0702%	1,323	0	1,323	121	1,444
14 ARA Admin Svcs	734	0.0406%	766	0	766	70	836
15 ARA Operations	6,071	0.3359%	6,332	0	6,332	581	6,913
16 ARA Payroll Services	915	0.0506%	954	0	954	88	1,042
17 HITS CIO	1,728	0.0956%	1,802	0	1,802	165	1,968
18 HITS EAS	917	0.0507%	956	0	956	88	1,044
19 HITS EIS	1,868	0.1034%	1,948	0	1,948	179	2,127
20 HITS Radio	1,842	0.1019%	1,921	0	1,921	176	2,097
21 HITS Project Mgt Office	355	0.0196%	370	0	370	34	404
22 Office Business Opportunity	2,123	0.1175%	2,214	0	2,214	203	2,417
23 Mayor	4,530	0.2507%	4,725	0	4,725	433	5,158
24 Human Resources	71,514	3.9570%	74,589	0	74,589	6,842	81,431
25 Legal	4,661	0.2579%	4,861	0	4,861	446	5,307
26 City Controller's Office	4,086	0.2261%	4,262	0	4,262	391	4,653
27 Health Administration	8,075	0.4468%	8,422	0	8,422	773	9,195
28 Planning & Dev Admin	1,285	0.0711%	1,340	0	1,340	123	1,463
30 CIP Sal Rec PWE	1,696	0.0938%	1,769	0	1,769	162	1,931
31 HPD Police Records	1,843	0.1020%	1,922	0	1,922	176	2,099
32 General Services	34,433	1.9052%	35,913	0	35,913	3,294	39,208
33 HEC	7,827	0.4331%	8,163	0	8,163	749	8,912
35 Finance Public Fin	365	0.0202%	381	0	381	35	416
36 Finance Treasury	2,435	0.1347%	2,540	0	2,540	233	2,773
37 ARA Regulatory	1,763	0.0975%	1,839	0	1,839	169	2,007
38 City Secretary	960	0.0531%	1,001	0	1,001	92	1,093
39 City Council	12,127	0.6710%	12,648	0	12,648	1,160	13,809
40 Police	198,267	10.9704%	206,791	0	206,791	18,969	225,760
41 Dept of Neighborhoods	10,011	0.5539%	10,441	0	10,441	958	11,399
42 Fire	166,227	9.1976%	173,373	0	173,373	15,904	189,277
43 Municipal Court	31,001	1.7153%	32,334	0	32,334	2,966	35,300
44 Solid Waste	30,368	1.6803%	31,674	0	31,674	2,905	34,579
45 Houston Airport System (HAS)	102,357	5.6636%	106,758	0	106,758	9,793	116,551
46 Housing & Community Development	41,782	2.3119%	43,578	0	43,578	3,997	47,576

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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%	\$34,537	\$0	\$34,537	\$3,168	\$37,705
48 Parks & Recreation	108,343	5.9948%	113,001	0	113,001	10,366	123,367
49 Health & Human Services Department	105,268	5.8246%	109,794	0	109,794	10,071	119,865
50 Convention & Entertainment	6,730	0.3724%	7,019	0	7,019	644	7,663
51 Fleet Management	57,719	3.1937%	60,200	0	60,200	5,522	65,723
52 Planning & Development	5,119	0.2832%	5,339	0	5,339	490	5,829
53 General Debt	6,466	0.3578%	6,744	0	6,744	619	7,363
54 Finance Other	2,469	0.1366%	2,575	0	2,575	236	2,811
55 ARA-Insurance	806	0.0446%	841	0	841	77	918
56 ARA-BARC	10,240	0.5666%	10,680	0	10,680	980	11,660
57 ARA Parking	19,988	1.1060%	20,847	0	20,847	1,912	22,760
58 ARA Other	21,689	1.2001%	22,621	0	22,621	2,075	24,697
59 IT Public Services	329	0.0182%	343	0	343	31	375
60 Legal Insurance	5,862	0.3244%	6,114	0	6,114	561	6,675
61 Legal Wkr Comp	301	0.0167%	314	0	314	29	343
62 Mayor Cable TV	1,465	0.0811%	1,528	0	1,528	140	1,668
63 Mayor other	11,108	0.6146%	11,586	0	11,586	1,063	12,648
64 TIRZ	336	0.0186%	350	0	350	32	383
65 HR Health Benefits	131,925	7.2996%	137,597	0	137,597	12,622	150,219
66 HR Long Term Disability	71	0.0039%	74	0	74	7	81
67 PWE Bldg Insp	36,145	2.0000%	37,699	0	37,699	3,458	41,157
68 PWE Stormwater	13,232	0.7321%	13,801	0	13,801	1,266	15,067
69 PWE DDSR	42,876	2.3724%	44,719	0	44,719	4,102	48,821
70 PWE Water & Sewer	206,673	11.4355%	215,558	0	215,558	19,773	235,332
72 PWE Other	72,366	4.0041%	75,477	0	75,477	6,924	82,401
74 CIP S/R Planning	679	0.0376%	708	0	708	65	773
75 CIP Sal Rec RE	1,843	0.1020%	1,922	0	1,922	176	2,099
76 CIP S/R Engrg	22,188	1.2277%	23,142	0	23,142	2,123	25,265
77 CIP S/R Constr	11,050	0.6114%	11,525	0	11,525	1,057	12,582
78 CIP S/R Eng/Const	1,279	0.0708%	1,334	0	1,334	122	1,456
79 CIP S/R Geo/Env	3,018	0.1670%	3,148	0	3,148	289	3,436
80 CIP S/R Other	2,418	0.1338%	2,522	0	2,522	231	2,753
81 CIP S/R GSD	7,527	0.4165%	7,851	0	7,851	720	8,571
92 Hurricane Ike Aid & Recovery	121	0.0067%	126	0	126	12	138
93 ARRA Reimbursement Fund	317	0.0175%	331	0	331	30	361
94 HR-W.C.	14,954	0.8274%	15,597	0	15,597	1,431	17,028
95 HITS Other	30,540	1.6898%	31,853	0	31,853	2,922	34,775

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Budget Allocations

Dept:5 Finance Budget

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	1,884,990	0	1,884,990	168,086	2,053,076
Direct Bills					0		0
Total					\$1,884,990		\$2,053,076

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

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Allocation Summary

Dept:5 Finance Budget

Department	Budget	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	50,682	50,682
4 Finance Dir Office	1,473	1,473
5 Finance Budget	462	462
6 Finance City Council	796	796
7 Finance General Accounting	930	930
8 Finance Internal Control	331	331
9 Finance Grants	510	510
10 Finance Perform Mgmt	913	913
11 Finance Business Svcs	1,190	1,190
12 Finance Strategic Purchasing	836	836
13 ARA Director Office	1,444	1,444
14 ARA Admin Svcs	836	836
15 ARA Operations	6,913	6,913
16 ARA Payroll Services	1,042	1,042
17 HITS CIO	1,968	1,968
18 HITS EAS	1,044	1,044
19 HITS EIS	2,127	2,127
20 HITS Radio	2,097	2,097
21 HITS Project Mgt Office	404	404
22 Office Business Opportunity	2,417	2,417
23 Mayor	5,158	5,158
24 Human Resources	81,431	81,431
25 Legal	5,307	5,307
26 City Controller's Office	4,653	4,653
27 Health Administration	9,195	9,195
28 Planning & Dev Admin	1,463	1,463
30 CIP Sal Rec PWE	1,931	1,931
31 HPD Police Records	2,099	2,099
32 General Services	39,208	39,208
33 HEC	8,912	8,912
35 Finance Public Fin	416	416
36 Finance Treasury	2,773	2,773
37 ARA Regulatory	2,007	2,007
38 City Secretary	1,093	1,093
39 City Council	13,809	13,809
40 Police	225,760	225,760
41 Dept of Neighborhoods	11,399	11,399
42 Fire	189,277	189,277
43 Municipal Court	35,300	35,300
44 Solid Waste	34,579	34,579

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Allocation Summary

Dept:5 Finance Budget

Department	Budget	Total
45 Houston Airport System (HAS)	\$116,551	\$116,551
46 Housing & Community Development	47,576	47,576
47 Library	37,705	37,705
48 Parks & Recreation	123,367	123,367
49 Health & Human Services Department	119,865	119,865
50 Convention & Entertainment	7,663	7,663
51 Fleet Management	65,723	65,723
52 Planning & Development	5,829	5,829
53 General Debt	7,363	7,363
54 Finance Other	2,811	2,811
55 ARA-Insurance	918	918
56 ARA-BARC	11,660	11,660
57 ARA Parking	22,760	22,760
58 ARA Other	24,697	24,697
59 IT Public Services	375	375
60 Legal Insurance	6,675	6,675
61 Legal Wkr Comp	343	343
62 Mayor Cable TV	1,668	1,668
63 Mayor other	12,648	12,648
64 TIRZ	383	383
65 HR Health Benefits	150,219	150,219
66 HR Long Term Disability	81	81
67 PWE Bldg Insp	41,157	41,157
68 PWE Stormwater	15,067	15,067
69 PWE DDSR	48,821	48,821
70 PWE Water & Sewer	235,332	235,332
72 PWE Other	82,401	82,401
74 CIP S/R Planning	773	773
75 CIP Sal Rec RE	2,099	2,099
76 CIP S/R Engrg	25,265	25,265
77 CIP S/R Constr	12,582	12,582
78 CIP S/R Eng/Const	1,456	1,456
79 CIP S/R Geo/Env	3,436	3,436
80 CIP S/R Other	2,753	2,753
81 CIP S/R GSD	8,571	8,571
92 Hurricane Ike Aid & Recovery	138	138
93 ARRA Reimbursement Fund	361	361
94 HR-W.C.	17,028	17,028
95 HITS Other	34,775	34,775

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:5 Finance Budget

Department	Budget	Total
<hr/>		
Total	<u>\$2,053,076</u>	<u>\$2,053,076</u>

**CITY OF HOUSTON, TEXAS
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**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.

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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
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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	\$42	\$10,604
3 Memberships	473	2	475
3 Accounting & Consult	485	2	487
3 Other Misc	229	1	230
Subtotal - Non-Departmental-Gen Gov	11,749	47	11,796
4 Finance Dept Admin	111,981	57,147	169,128
Subtotal - Finance Dir Office	111,981	57,147	169,128
5 Budget	729	67	796
Subtotal - Finance Budget	729	67	796
7 Gen Acctng	0	397	397
7 Auditing Svcs	0	697	697
7 Fin Operations	0	191	191
Subtotal - Finance General Accounting	0	1,284	1,284
8 I. C. Auditing	0	106	106
Subtotal - Finance Internal Control	0	106	106
10 Perf Mgt Svcs	0	144	144
Subtotal - Finance Perform Mgmnt	0	144	144
11 Fin Business Svcs	0	67	67
Subtotal - Finance Business Svcs	0	67	67
12 Purchasing	0	764	764
Subtotal - Finance Strategic Purch	0	764	764
15 Records	0	160	160
Subtotal - ARA Operations	0	160	160
16 Payroll Svcs	0	1,071	1,071
Subtotal - ARA Payroll Services	0	1,071	1,071
19 Enterprise Optns	0	1,829	1,829

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Finance City Council

Department	First Incoming	Second Incoming	Fin City Council Support
Subtotal - HITS EIS	\$0	\$1,829	\$1,829
21 IT Proj Mgt	0	346	346
Subtotal - HITS Project Mgt Office	0	346	346
22 Cert/SBDD	0	331	331
22 Vendor/External Affairs	0	64	64
Subtotal - Office Business Opportunity	0	395	395
23 City Mayor Admin	0	688	688
Subtotal - Mayor	0	688	688
24 Personnel Svcs	0	401	401
Subtotal - Human Resources	0	401	401
26 Controller Fin Svcs	0	2,713	2,713
Subtotal - City Controller's Office	0	2,713	2,713
Total Incoming	124,459	67,228	191,687
C. Total Allocated		\$647,532	\$647,533
			100.00%

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Fin City Council Support Allocations

Dept:6 Finance City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 City Council	100	100.0000%	\$580,305	\$0	\$580,305	\$67,228	\$647,533
Subtotal	100	100.0000%	580,305	0	580,305	67,228	647,533
Direct Bills					0		0
Total					\$580,305		\$647,533
Basis Units: Direct allocation to City Council							
Source: Direct Allocation							

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Allocation Summary

Dept:6 Finance City Council

Department	Fin City Council Support	Total
0 Direct Billed	\$0	\$0
39 City Council	647,533	647,533
Total	<u><u>\$647,533</u></u>	<u><u>\$647,533</u></u>

**FINANCE – GENERAL ACCOUNTING
NATURE AND EXTENT OF SERVICES**

The General Accounting Section within the Finance Department is responsible for the oversight of accounting 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.

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A. Department Costs

Dept:7 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
Mgmt Consulting Svcs	P	606,317	0	96,179	33,345	0	476,792
Audit	P	1,801,360	0	0	0	1,801,360	0
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
<hr/>							
Grand Total		\$4,275,745		\$872,453	\$302,479	\$1,801,360	\$1,299,453
<hr/>							

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance General Accounting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
3 Insurance Retirees	\$31,116	\$124	\$13,042	\$4,522	\$0	\$13,677
3 Memberships	1,394	6	584	203	0	613
3 Accounting & Consult	567	2	238	82	0	249
3 Other Misc	2,145	9	899	312	0	943
Subtotal - Non-Departmental-Gen Gov	35,223	141	14,763	5,118	0	15,483
4 Finance Dept Admin	329,895	168,356	207,999	72,113	0	218,139
Subtotal - Finance Dir Office	329,895	168,356	207,999	72,113	0	218,139
5 Budget	852	78	388	135	0	407
Subtotal - Finance Budget	852	78	388	135	0	407
7 Gen Acctng	0	463	193	67	0	203
7 Auditing Svcs	0	814	340	118	0	357
7 Fin Operations	0	1,790	747	259	0	784
Subtotal - Finance General Accounting	0	3,068	1,281	444	0	1,343
8 I. C. Auditing	0	994	415	144	0	435
Subtotal - Finance Internal Control	0	994	415	144	0	435
10 Perf Mgt Svcs	0	1,349	563	195	0	591
Subtotal - Finance Perform Mgmnt	0	1,349	563	195	0	591
11 Fin Business Svcs	0	628	262	91	0	275
Subtotal - Finance Business Svcs	0	628	262	91	0	275
12 Purchasing	0	2,291	956	332	0	1,003
Subtotal - Finance Strategic Purch	0	2,291	956	332	0	1,003
15 Records	0	470	196	68	0	206
Subtotal - ARA Operations	0	470	196	68	0	206
16 Payroll Svcs	0	3,154	1,317	456	0	1,381
Subtotal - ARA Payroll Services	0	3,154	1,317	456	0	1,381
19 Enterprise Optns	0	2,138	893	309	0	936

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Finance General Accounting

Department	First Incoming	Second Incoming	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations
Subtotal - HITS EIS	\$0	\$2,138	\$893	\$309	\$0	\$936
21 IT Proj Mgt	0	1,021	426	148	0	447
Subtotal - HITS Project Mgt Office	0	1,021	426	148	0	447
22 Cert/SBDD	0	974	407	141	0	426
22 Vendor/External Affairs	0	190	79	27	0	83
Subtotal - Office Business Opportunity	0	1,163	486	168	0	509
23 City Mayor Admin	0	2,026	846	293	0	887
Subtotal - Mayor	0	2,026	846	293	0	887
24 Personnel Svcs	0	1,182	494	171	0	518
Subtotal - Human Resources	0	1,182	494	171	0	518
26 Controller Fin Svcs	0	3,171	1,324	459	0	1,388
Subtotal - City Controller's Office	0	3,171	1,324	459	0	1,388
Total Incoming	365,970	191,230	232,608	80,645	0	243,947
C. Total Allocated		\$4,832,945	\$1,105,061	\$383,125	\$1,801,360	\$1,543,400
			22.87%	7.93%	37.27%	31.93%

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Gen Acctng Allocations

Dept:7 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%	\$27,566	\$0	\$27,566	\$0	\$27,566
4 Finance Dir Office	1,412	0.0781%	801	0	801	0	801
5 Finance Budget	443	0.0245%	251	0	251	0	251
6 Finance City Council	699	0.0387%	397	0	397	0	397
7 Finance General Accounting	817	0.0452%	463	0	463	0	463
8 Finance Internal Control	291	0.0161%	165	0	165	13	178
9 Finance Grants	448	0.0248%	254	0	254	20	275
10 Finance Perform Mgmnt	802	0.0444%	455	0	455	36	491
11 Finance Business Svcs	1,045	0.0578%	593	0	593	48	640
12 Finance Strategic Purchasing	734	0.0406%	416	0	416	33	450
13 ARA Director Office	1,268	0.0702%	719	0	719	58	777
14 ARA Admin Svcs	734	0.0406%	416	0	416	33	450
15 ARA Operations	6,071	0.3359%	3,444	0	3,444	276	3,720
16 ARA Payroll Services	915	0.0506%	519	0	519	42	561
17 HITS CIO	1,728	0.0956%	980	0	980	79	1,059
18 HITS EAS	917	0.0507%	520	0	520	42	562
19 HITS EIS	1,868	0.1034%	1,060	0	1,060	85	1,145
20 HITS Radio	1,842	0.1019%	1,045	0	1,045	84	1,129
21 HITS Project Mgt Office	355	0.0196%	201	0	201	16	218
22 Office Business Opportunity	2,123	0.1175%	1,204	0	1,204	97	1,301
23 Mayor	4,530	0.2507%	2,570	0	2,570	206	2,776
24 Human Resources	71,514	3.9570%	40,568	0	40,568	3,252	43,820
25 Legal	4,661	0.2579%	2,644	0	2,644	212	2,856
26 City Controller's Office	4,086	0.2261%	2,318	0	2,318	186	2,504
27 Health Administration	8,075	0.4468%	4,581	0	4,581	367	4,948
28 Planning & Dev Admin	1,285	0.0711%	729	0	729	58	787
30 CIP Sal Rec PWE	1,696	0.0938%	962	0	962	77	1,039
31 HPD Police Records	1,843	0.1020%	1,045	0	1,045	84	1,129
32 General Services	34,433	1.9052%	19,533	0	19,533	1,566	21,099
33 HEC	7,827	0.4331%	4,440	0	4,440	356	4,796
35 Finance Public Fin	365	0.0202%	207	0	207	17	224
36 Finance Treasury	2,435	0.1347%	1,381	0	1,381	111	1,492
37 ARA Regulatory	1,763	0.0975%	1,000	0	1,000	80	1,080
38 City Secretary	960	0.0531%	545	0	545	44	588
39 City Council	12,127	0.6710%	6,879	0	6,879	552	7,431
40 Police	198,267	10.9704%	112,472	0	112,472	9,017	121,489
41 Dept of Neighborhoods	10,011	0.5539%	5,679	0	5,679	455	6,134
42 Fire	166,227	9.1976%	94,296	0	94,296	7,560	101,856
43 Municipal Court	31,001	1.7153%	17,586	0	17,586	1,410	18,996
44 Solid Waste	30,368	1.6803%	17,227	0	17,227	1,381	18,608
45 Houston Airport System (HAS)	102,357	5.6636%	58,065	0	58,065	4,655	62,720
46 Housing & Community Development	41,782	2.3119%	23,702	0	23,702	1,900	25,602

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Gen Acctng Allocations

Dept:7 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$18,784	\$0	\$18,784	\$1,506	\$20,290
48 Parks & Recreation	108,343	5.9948%	61,460	0	61,460	4,927	66,388
49 Health & Human Services Department	105,268	5.8246%	59,716	0	59,716	4,787	64,503
50 Convention & Entertainment	6,730	0.3724%	3,818	0	3,818	306	4,124
51 Fleet Management	57,719	3.1937%	32,743	0	32,743	2,625	35,368
52 Planning & Development	5,119	0.2832%	2,904	0	2,904	233	3,137
53 General Debt	6,466	0.3578%	3,668	0	3,668	294	3,962
54 Finance Other	2,469	0.1366%	1,401	0	1,401	112	1,513
55 ARA-Insurance	806	0.0446%	457	0	457	37	494
56 ARA-BARC	10,240	0.5666%	5,809	0	5,809	466	6,275
57 ARA Parking	19,988	1.1060%	11,339	0	11,339	909	12,248
58 ARA Other	21,689	1.2001%	12,304	0	12,304	986	13,290
59 IT Public Services	329	0.0182%	187	0	187	15	202
60 Legal Insurance	5,862	0.3244%	3,325	0	3,325	267	3,592
61 Legal Wkr Comp	301	0.0167%	171	0	171	14	184
62 Mayor Cable TV	1,465	0.0811%	831	0	831	67	898
63 Mayor other	11,108	0.6146%	6,301	0	6,301	505	6,806
64 TIRZ	336	0.0186%	191	0	191	15	206
65 HR Health Benefits	131,925	7.2996%	74,838	0	74,838	6,000	80,838
66 HR Long Term Disability	71	0.0039%	40	0	40	3	44
67 PWE Bldg Insp	36,145	2.0000%	20,504	0	20,504	1,644	22,148
68 PWE Stormwater	13,232	0.7321%	7,506	0	7,506	602	8,108
69 PWE DDSR	42,876	2.3724%	24,322	0	24,322	1,950	26,272
70 PWE Water & Sewer	206,673	11.4355%	117,240	0	117,240	9,399	126,640
72 PWE Other	72,366	4.0041%	41,051	0	41,051	3,291	44,343
74 CIP S/R Planning	679	0.0376%	385	0	385	31	416
75 CIP Sal Rec RE	1,843	0.1020%	1,045	0	1,045	84	1,129
76 CIP S/R Engrg	22,188	1.2277%	12,587	0	12,587	1,009	13,596
77 CIP S/R Constr	11,050	0.6114%	6,268	0	6,268	503	6,771
78 CIP S/R Eng/Const	1,279	0.0708%	726	0	726	58	784
79 CIP S/R Geo/Env	3,018	0.1670%	1,712	0	1,712	137	1,849
80 CIP S/R Other	2,418	0.1338%	1,372	0	1,372	110	1,482
81 CIP S/R GSD	7,527	0.4165%	4,270	0	4,270	342	4,612
92 Hurricane Ike Aid & Recovery	121	0.0067%	69	0	69	6	74
93 ARRA Reimbursement Fund	317	0.0175%	180	0	180	14	194
94 HR-W.C.	14,954	0.8274%	8,483	0	8,483	680	9,163
95 HITS Other	30,540	1.6898%	17,325	0	17,325	1,389	18,714

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Gen Acctng Allocations

Dept:7 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	1,807,291	100.0000%	1,025,231	0	1,025,231	79,831	1,105,061
Direct Bills					0		0
Total					\$1,025,231		\$1,105,061

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

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Fixed Assets Allocations

Dept:7 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	229	1.2948%	\$4,602	\$0	\$4,602	\$0	\$4,602
13 ARA Director Office	494	2.7932%	9,928	0	9,928	783	10,711
17 HITS CIO	1,315	7.4353%	26,428	0	26,428	2,085	28,513
22 Office Business Opportunity	17	0.0961%	342	0	342	27	369
23 Mayor	37	0.2092%	744	0	744	59	802
24 Human Resources	15	0.0848%	301	0	301	24	325
25 Legal	23	0.1300%	462	0	462	36	499
26 City Controller's Office	5	0.0283%	100	0	100	8	108
27 Health Administration	1,049	5.9312%	21,082	0	21,082	1,663	22,746
28 Planning & Dev Admin	64	0.3619%	1,286	0	1,286	101	1,388
32 General Services	301	1.7019%	6,049	0	6,049	477	6,527
33 HEC	3	0.0170%	60	0	60	5	65
39 City Council	22	0.1244%	442	0	442	35	477
40 Police	4,161	23.5271%	83,626	0	83,626	6,597	90,223
41 Dept of Neighborhoods	26	0.1470%	523	0	523	41	564
42 Fire	3,248	18.3648%	65,277	0	65,277	5,150	70,427
43 Municipal Court	224	1.2665%	4,502	0	4,502	355	4,857
44 Solid Waste	706	3.9919%	14,189	0	14,189	1,119	15,308
47 Library	2,348	13.2760%	47,189	0	47,189	3,723	50,912
48 Parks & Recreation	3,080	17.4149%	61,901	0	61,901	4,883	66,784
51 Fleet Management	319	1.8037%	6,411	0	6,411	506	6,917
Subtotal	17,686	100.0000%	355,447	0	355,447	27,677	383,125
Direct Bills					0		0
Total					\$355,447		\$383,125

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

Source: Asset Report

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Auditing Svcs Allocations

Dept:7 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	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 General Accounting	817	0.0452%	814	0	814	0	814
8 Finance Internal Control	291	0.0161%	290	0	290	0	290
9 Finance Grants	448	0.0248%	447	0	447	0	447
10 Finance Perform Mgmnt	802	0.0444%	799	0	799	0	799
11 Finance Business Svcs	1,045	0.0578%	1,042	0	1,042	0	1,042
12 Finance Strategic Purchasing	734	0.0406%	732	0	732	0	732
13 ARA Director Office	1,268	0.0702%	1,264	0	1,264	0	1,264
14 ARA Admin Svcs	734	0.0406%	732	0	732	0	732
15 ARA Operations	6,071	0.3359%	6,051	0	6,051	0	6,051
16 ARA Payroll Services	915	0.0506%	912	0	912	0	912
17 HITS CIO	1,728	0.0956%	1,722	0	1,722	0	1,722
18 HITS EAS	917	0.0507%	914	0	914	0	914
19 HITS EIS	1,868	0.1034%	1,862	0	1,862	0	1,862
20 HITS Radio	1,842	0.1019%	1,836	0	1,836	0	1,836
21 HITS Project Mgt Office	355	0.0196%	354	0	354	0	354
22 Office Business Opportunity	2,123	0.1175%	2,116	0	2,116	0	2,116
23 Mayor	4,530	0.2507%	4,515	0	4,515	0	4,515
24 Human Resources	71,514	3.9570%	71,279	0	71,279	0	71,279
25 Legal	4,661	0.2579%	4,646	0	4,646	0	4,646
26 City Controller's Office	4,086	0.2261%	4,073	0	4,073	0	4,073
27 Health Administration	8,075	0.4468%	8,049	0	8,049	0	8,049
28 Planning & Dev Admin	1,285	0.0711%	1,281	0	1,281	0	1,281
30 CIP Sal Rec PWE	1,696	0.0938%	1,690	0	1,690	0	1,690
31 HPD Police Records	1,843	0.1020%	1,837	0	1,837	0	1,837
32 General Services	34,433	1.9052%	34,320	0	34,320	0	34,320
33 HEC	7,827	0.4331%	7,801	0	7,801	0	7,801
35 Finance Public Fin	365	0.0202%	364	0	364	0	364
36 Finance Treasury	2,435	0.1347%	2,427	0	2,427	0	2,427
37 ARA Regulatory	1,763	0.0975%	1,757	0	1,757	0	1,757
38 City Secretary	960	0.0531%	957	0	957	0	957
39 City Council	12,127	0.6710%	12,087	0	12,087	0	12,087
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

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Auditing Svcs Allocations

Dept:7 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

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Auditing Svcs Allocations

Dept:7 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
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Fin Operations Allocations

Dept:7 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%	\$37,443	\$0	\$37,443	\$0	\$37,443
4 Finance Dir Office	1,346,189	0.0386%	564	0	564	0	564
5 Finance Budget	1,552,498	0.0445%	650	0	650	0	650
6 Finance City Council	455,845	0.0131%	191	0	191	0	191
7 Finance General Accounting	4,275,746	0.1226%	1,790	0	1,790	0	1,790
8 Finance Internal Control	309,342	0.0089%	130	0	130	8	137
9 Finance Grants	621,852	0.0178%	260	0	260	15	276
10 Finance Perform Mgmnt	980,897	0.0281%	411	0	411	24	435
11 Finance Business Svcs	446,515	0.0128%	187	0	187	11	198
12 Finance Strategic Purchasing	4,214,779	0.1209%	1,765	0	1,765	104	1,869
13 ARA Director Office	1,366,972	0.0392%	572	0	572	34	606
14 ARA Admin Svcs	991,594	0.0284%	415	0	415	24	440
15 ARA Operations	6,565,764	0.1883%	2,749	0	2,749	162	2,911
16 ARA Payroll Services	4,218,934	0.1210%	1,766	0	1,766	104	1,871
17 HITS CIO	3,106,565	0.0891%	1,301	0	1,301	77	1,377
18 HITS EAS	4,333,667	0.1243%	1,814	0	1,814	107	1,922
19 HITS EIS	6,059,588	0.1738%	2,537	0	2,537	150	2,687
20 HITS Radio	4,437,552	0.1273%	1,858	0	1,858	110	1,968
21 HITS Project Mgt Office	1,255,593	0.0360%	526	0	526	31	557
22 Office Business Opportunity	3,068,352	0.0880%	1,285	0	1,285	76	1,360
23 Mayor	5,157,739	0.1479%	2,160	0	2,160	127	2,287
24 Human Resources	30,570,027	0.8769%	12,799	0	12,799	755	13,555
25 Legal	14,923,043	0.4281%	6,248	0	6,248	369	6,617
26 City Controller's Office	8,133,858	0.2333%	3,406	0	3,406	201	3,607
27 Health Administration	12,463,337	0.3575%	5,218	0	5,218	308	5,526
28 Planning & Dev Admin	1,785,245	0.0512%	747	0	747	44	792
30 CIP Sal Rec PWE	1,686,020	0.0484%	706	0	706	42	748
31 HPD Police Records	5,263,899	0.1510%	2,204	0	2,204	130	2,334
32 General Services	158,058,936	4.5338%	66,178	0	66,178	3,904	70,083
33 HEC	24,015,827	0.6889%	10,055	0	10,055	593	10,649
35 Finance Public Fin	694,080	0.0199%	291	0	291	17	308
36 Finance Treasury	1,482,063	0.0425%	621	0	621	37	657
37 ARA Regulatory	520,585	0.0149%	218	0	218	13	231
38 City Secretary	754,626	0.0216%	316	0	316	19	335
39 City Council	6,203,012	0.1779%	2,597	0	2,597	153	2,750
40 Police	779,545,212	22.3605%	326,390	0	326,390	19,257	345,647
41 Dept of Neighborhoods	14,599,614	0.4188%	6,113	0	6,113	361	6,473
42 Fire	443,815,287	12.7304%	185,823	0	185,823	10,963	196,786
43 Municipal Court	27,584,263	0.7912%	11,549	0	11,549	681	12,231
44 Solid Waste	69,650,484	1.9979%	29,162	0	29,162	1,721	30,883
45 Houston Airport System (HAS)	261,101,657	7.4894%	109,322	0	109,322	6,450	115,771
46 Housing & Community Development	47,707,344	1.3684%	19,975	0	19,975	1,178	21,153

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Fin Operations Allocations

Dept:7 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$14,754	\$0	\$14,754	\$870	\$15,624
48 Parks & Recreation	78,320,338	2.2465%	32,792	0	32,792	1,935	34,727
49 Health & Human Services Department	100,761,928	2.8903%	42,188	0	42,188	2,489	44,677
50 Convention & Entertainment	669,150	0.0192%	280	0	280	17	297
51 Fleet Management	95,158,017	2.7295%	39,842	0	39,842	2,351	42,193
52 Planning & Development	6,794,848	0.1949%	2,845	0	2,845	168	3,013
54 Finance Other	2,475,404	0.0710%	1,036	0	1,036	61	1,098
55 ARA-Insurance	12,497,177	0.3585%	5,232	0	5,232	309	5,541
56 ARA-BARC	8,358,275	0.2397%	3,500	0	3,500	206	3,706
57 ARA Parking	8,338,990	0.2392%	3,491	0	3,491	206	3,697
58 ARA Other	12,428,524	0.3565%	5,204	0	5,204	307	5,511
59 IT Public Services	1,534,330	0.0440%	642	0	642	38	680
60 Legal Insurance	12,796,192	0.3670%	5,358	0	5,358	316	5,674
61 Legal Wkr Comp	214,046	0.0061%	90	0	90	5	95
62 Mayor Cable TV	6,234,684	0.1788%	2,610	0	2,610	154	2,764
63 Mayor other	38,072,759	1.0921%	15,941	0	15,941	940	16,881
65 HR Health Benefits	318,941,490	9.1485%	133,539	0	133,539	7,879	141,417
66 HR Long Term Disability	132,545	0.0038%	55	0	55	3	59
67 PWE Bldg Insp	46,811,685	1.3427%	19,600	0	19,600	1,156	20,756
68 PWE Stormwater	36,728,828	1.0535%	15,378	0	15,378	907	16,285
69 PWE DDSR	54,697,199	1.5689%	22,901	0	22,901	1,351	24,253
70 PWE Water & Sewer	372,166,694	10.6752%	155,824	0	155,824	9,193	165,017
71 PWE Houston Transtar	2,226,754	0.0639%	932	0	932	55	987
72 PWE Other	46,814,658	1.3428%	19,601	0	19,601	1,156	20,757
73 Houston Permit Center	5,111,858	0.1466%	2,140	0	2,140	126	2,267
74 CIP S/R Planning	1,289,995	0.0370%	540	0	540	32	572
75 CIP Sal Rec RE	4,061,443	0.1165%	1,700	0	1,700	100	1,801
76 CIP S/R Engrg	10,980,230	0.3150%	4,597	0	4,597	271	4,869
77 CIP S/R Constr	10,439,780	0.2995%	4,371	0	4,371	258	4,629
78 CIP S/R Eng/Const	3,165,631	0.0908%	1,325	0	1,325	78	1,404
79 CIP S/R Geo/Env	1,244,183	0.0357%	521	0	521	31	552
80 CIP S/R Other	2,564,885	0.0736%	1,074	0	1,074	63	1,137
81 CIP S/R GSD	3,280,370	0.0941%	1,373	0	1,373	81	1,455
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	103	0	103	6	109
93 ARRA Reimbursement Fund	1,914,573	0.0549%	802	0	802	47	849
94 HR-W.C.	23,572,648	0.6762%	9,870	0	9,870	582	10,452
95 HITS Other	65,230,132	1.8711%	27,311	0	27,311	1,611	28,923

CITY OF HOUSTON, TEXAS
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Fin Operations Allocations

Dept:7 Finance General Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,493	100.0000%	1,459,677	0	1,459,677	83,722	1,543,400
Direct Bills					0		0
Total					\$1,459,677		\$1,543,400

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 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	27,566	0	48,434	37,443	113,442
4 Finance Dir Office	801	4,602	1,407	564	7,374
5 Finance Budget	251	0	442	650	1,343
6 Finance City Council	397	0	697	191	1,284
7 Finance General Accounting	463	0	814	1,790	3,068
8 Finance Internal Control	178	0	290	137	606
9 Finance Grants	275	0	447	276	997
10 Finance Perform Mgmnt	491	0	799	435	1,726
11 Finance Business Svcs	640	0	1,042	198	1,880
12 Finance Strategic Purchasing	450	0	732	1,869	3,050
13 ARA Director Office	777	10,711	1,264	606	13,358
14 ARA Admin Svcs	450	0	732	440	1,621
15 ARA Operations	3,720	0	6,051	2,911	12,682
16 ARA Payroll Services	561	0	912	1,871	3,343
17 HITS CIO	1,059	28,513	1,722	1,377	32,672
18 HITS EAS	562	0	914	1,922	3,397
19 HITS EIS	1,145	0	1,862	2,687	5,693
20 HITS Radio	1,129	0	1,836	1,968	4,932
21 HITS Project Mgt Office	218	0	354	557	1,128
22 Office Business Opportunity	1,301	369	2,116	1,360	5,146
23 Mayor	2,776	802	4,515	2,287	10,380
24 Human Resources	43,820	325	71,279	13,555	128,980
25 Legal	2,856	499	4,646	6,617	14,617
26 City Controller's Office	2,504	108	4,073	3,607	10,291
27 Health Administration	4,948	22,746	8,049	5,526	41,268
28 Planning & Dev Admin	787	1,388	1,281	792	4,247
30 CIP Sal Rec PWE	1,039	0	1,690	748	3,477
31 HPD Police Records	1,129	0	1,837	2,334	5,300
32 General Services	21,099	6,527	34,320	70,083	132,028
33 HEC	4,796	65	7,801	10,649	23,311
35 Finance Public Fin	224	0	364	308	895
36 Finance Treasury	1,492	0	2,427	657	4,576
37 ARA Regulatory	1,080	0	1,757	231	3,068
38 City Secretary	588	0	957	335	1,880
39 City Council	7,431	477	12,087	2,750	22,745
40 Police	121,489	90,223	197,616	345,647	754,976
41 Dept of Neighborhoods	6,134	564	9,978	6,473	23,150
42 Fire	101,856	70,427	165,682	196,786	534,750
43 Municipal Court	18,996	4,857	30,899	12,231	66,983
44 Solid Waste	18,608	15,308	30,268	30,883	95,067

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:7 Finance General Accounting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
45 Houston Airport System (HAS)	\$62,720	\$0	\$102,021	\$115,771	\$280,512
46 Housing & Community Development	25,602	0	41,645	21,153	88,400
47 Library	20,290	50,912	33,004	15,624	119,831
48 Parks & Recreation	66,388	66,784	107,987	34,727	275,886
49 Health & Human Services Department	64,503	0	104,923	44,677	214,103
50 Convention & Entertainment	4,124	0	6,708	297	11,128
51 Fleet Management	35,368	6,917	57,530	42,193	142,007
52 Planning & Development	3,137	0	5,102	3,013	11,252
53 General Debt	3,962	0	6,445	0	10,407
54 Finance Other	1,513	0	2,461	1,098	5,071
55 ARA-Insurance	494	0	803	5,541	6,838
56 ARA-BARC	6,275	0	10,206	3,706	20,187
57 ARA Parking	12,248	0	19,922	3,697	35,868
58 ARA Other	13,290	0	21,618	5,511	40,419
59 IT Public Services	202	0	328	680	1,210
60 Legal Insurance	3,592	0	5,843	5,674	15,109
61 Legal Wkr Comp	184	0	300	95	579
62 Mayor Cable TV	898	0	1,460	2,764	5,122
63 Mayor other	6,806	0	11,072	16,881	34,759
64 TIRZ	206	0	335	0	541
65 HR Health Benefits	80,838	0	131,492	141,417	353,747
66 HR Long Term Disability	44	0	71	59	173
67 PWE Bldg Insp	22,148	0	36,026	20,756	78,930
68 PWE Stormwater	8,108	0	13,189	16,285	37,582
69 PWE DDSR	26,272	0	42,735	24,253	93,260
70 PWE Water & Sewer	126,640	0	205,995	165,017	497,652
71 PWE Houston Transtar	0	0	0	987	987
72 PWE Other	44,343	0	72,129	20,757	137,229
73 Houston Permit Center	0	0	0	2,267	2,267
74 CIP S/R Planning	416	0	677	572	1,665
75 CIP Sal Rec RE	1,129	0	1,837	1,801	4,767
76 CIP S/R Engrg	13,596	0	22,115	4,869	40,580
77 CIP S/R Constr	6,771	0	11,014	4,629	22,414
78 CIP S/R Eng/Const	784	0	1,275	1,404	3,462
79 CIP S/R Geo/Env	1,849	0	3,008	552	5,409
80 CIP S/R Other	1,482	0	2,410	1,137	5,029
81 CIP S/R GSD	4,612	0	7,502	1,455	13,569
92 Hurricane Ike Aid & Recovery	74	0	121	109	304
93 ARRA Reimbursement Fund	194	0	316	849	1,359
94 HR-W.C.	9,163	0	14,905	10,452	34,520
95 HITS Other	18,714	0	30,440	28,923	78,076

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:7 Finance General Accounting

Department	Gen Acctng	Fixed Assets	Auditing Svcs	Fin Operations	Total
<hr/>					
Total	<u>\$1,105,061</u>	<u>\$383,125</u>	<u>\$1,801,360</u>	<u>\$1,543,400</u>	<u>\$4,832,946</u>

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

Internal Control, within the General Accounting division of the Finance Department, provides internal audits for programs within various city departments including the Finance Department. Its costs are allocated based on General Fund operating expenditures, excluding TIRZ.

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A. Department Costs

Dept:8 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
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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Internal Control

Department	First Incoming	Second Incoming	I. C. Auditing
3 Insurance Retirees	\$6,781	\$27	\$6,808
3 Memberships	304	1	305
3 Accounting & Consult	202	1	203
3 Other Misc	155	1	156
Subtotal - Non-Departmental-Gen Gov	7,442	30	7,472
4 Finance Dept Admin	71,892	36,689	108,580
Subtotal - Finance Dir Office	71,892	36,689	108,580
5 Budget	304	28	331
Subtotal - Finance Budget	304	28	331
7 Gen Acctng	165	13	178
7 Auditing Svcs	290	0	290
7 Fin Operations	130	8	137
Subtotal - Finance General Accounting	585	21	606
8 I. C. Auditing	0	72	72
Subtotal - Finance Internal Control	0	72	72
10 Perf Mgt Svcs	0	98	98
Subtotal - Finance Perform Mgmnt	0	98	98
11 Fin Business Svcs	0	45	45
Subtotal - Finance Business Svcs	0	45	45
12 Purchasing	0	1,145	1,145
Subtotal - Finance Strategic Purch	0	1,145	1,145
15 Records	0	103	103
Subtotal - ARA Operations	0	103	103
16 Payroll Svcs	0	687	687
Subtotal - ARA Payroll Services	0	687	687
19 Enterprise Optns	0	761	761

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Finance Internal Control

Department	First Incoming	Second Incoming	I. C. Auditing
Subtotal - HITS EIS	\$0	\$761	\$761
21 IT Proj Mgt	0	222	222
Subtotal - HITS Project Mgt Office	0	222	222
22 Cert/SBDD	0	212	212
22 Vendor/External Affairs	0	41	41
Subtotal - Office Business Opportunity	0	254	254
23 City Mayor Admin	0	442	442
Subtotal - Mayor	0	442	442
24 Personnel Svcs	0	258	258
Subtotal - Human Resources	0	258	258
26 Controller Fin Svcs	0	1,129	1,129
Subtotal - City Controller's Office	0	1,129	1,129
Total Incoming	80,222	41,983	122,205
C. Total Allocated		\$431,547	\$431,547
			100.00%

CITY OF HOUSTON, TEXAS
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I. C. Auditing Allocations

Dept:8 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%	\$20,766	\$0	\$20,766	\$0	\$20,766
4 Finance Dir Office	1,346,189	0.0803%	313	0	313	0	313
5 Finance Budget	1,552,498	0.0926%	361	0	361	0	361
6 Finance City Council	455,845	0.0272%	106	0	106	0	106
7 Finance General Accounting	4,275,746	0.2551%	994	0	994	0	994
8 Finance Internal Control	309,342	0.0185%	72	0	72	0	72
9 Finance Grants	621,852	0.0371%	145	0	145	17	161
10 Finance Perform Mgmnt	980,897	0.0585%	228	0	228	26	254
11 Finance Business Svcs	446,515	0.0266%	104	0	104	12	116
12 Finance Strategic Purchasing	4,214,779	0.2514%	980	0	980	112	1,092
13 ARA Director Office	1,366,972	0.0815%	318	0	318	36	354
14 ARA Admin Svcs	991,594	0.0592%	230	0	230	26	257
15 ARA Operations	6,565,764	0.3917%	1,526	0	1,526	175	1,700
16 ARA Payroll Services	4,218,934	0.2517%	980	0	980	112	1,093
17 HITS CIO	3,106,565	0.1853%	722	0	722	83	805
18 HITS EAS	4,333,667	0.2585%	1,007	0	1,007	115	1,122
19 HITS EIS	6,059,588	0.3615%	1,408	0	1,408	161	1,569
20 HITS Radio	4,437,552	0.2647%	1,031	0	1,031	118	1,149
21 HITS Project Mgt Office	1,255,593	0.0749%	292	0	292	33	325
22 Office Business Opportunity	2,549,604	0.1521%	593	0	593	68	660
23 Mayor	5,157,739	0.3077%	1,199	0	1,199	137	1,336
24 Human Resources	3,282,519	0.1958%	763	0	763	87	850
25 Legal	14,911,201	0.8895%	3,465	0	3,465	396	3,862
26 City Controller's Office	8,133,858	0.4852%	1,890	0	1,890	216	2,107
27 Health Administration	12,463,337	0.7435%	2,896	0	2,896	331	3,228
28 Planning & Dev Admin	1,785,245	0.1065%	415	0	415	47	462
31 HPD Police Records	5,263,899	0.3140%	1,223	0	1,223	140	1,363
32 General Services	45,873,764	2.7366%	10,661	0	10,661	1,220	11,881
33 HEC	1	0.0000%	0	0	0	0	0
35 Finance Public Fin	694,080	0.0414%	161	0	161	18	180
36 Finance Treasury	1,482,063	0.0884%	344	0	344	39	384
37 ARA Regulatory	520,585	0.0311%	121	0	121	14	135
38 City Secretary	754,626	0.0450%	175	0	175	20	195
39 City Council	6,203,012	0.3700%	1,442	0	1,442	165	1,606
40 Police	708,662,653	42.2758%	164,691	0	164,691	18,842	183,533
41 Dept of Neighborhoods	11,128,090	0.6639%	2,586	0	2,586	296	2,882
42 Fire	440,902,856	26.3024%	102,464	0	102,464	11,723	114,187
43 Municipal Court	24,458,342	1.4591%	5,684	0	5,684	650	6,334
44 Solid Waste	69,461,350	4.1438%	16,143	0	16,143	1,847	17,989
46 Housing & Community Development	572,117	0.0341%	133	0	133	15	148
47 Library	32,366,629	1.9309%	7,522	0	7,522	861	8,382
48 Parks & Recreation	64,808,577	3.8662%	15,061	0	15,061	1,723	16,784

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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I. C. Auditing Allocations

Dept:8 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%	\$7,410	\$0	\$7,410	\$848	\$8,258
51 Fleet Management	14,465	0.0009%	3	0	3	0	4
52 Planning & Development	5,720,326	0.3413%	1,329	0	1,329	152	1,481
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%	1,047	0	1,047	120	1,167
59 IT Public Services	1,534,330	0.0915%	357	0	357	41	397
72 PWE Other	32,345,043	1.9296%	7,517	0	7,517	860	8,377
95 HITS Other	2,949,304	0.1759%	685	0	685	78	764
Subtotal	1,676,285,720	100.0000%	389,564	0	389,564	41,983	431,547
Direct Bills					0		0
Total					\$389,564		\$431,547

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:8 Finance Internal Control

Department	I. C. Auditing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	20,766	20,766
4 Finance Dir Office	313	313
5 Finance Budget	361	361
6 Finance City Council	106	106
7 Finance General Accounting	994	994
8 Finance Internal Control	72	72
9 Finance Grants	161	161
10 Finance Perform Mgmt	254	254
11 Finance Business Svcs	116	116
12 Finance Strategic Purchasing	1,092	1,092
13 ARA Director Office	354	354
14 ARA Admin Svcs	257	257
15 ARA Operations	1,700	1,700
16 ARA Payroll Services	1,093	1,093
17 HITS CIO	805	805
18 HITS EAS	1,122	1,122
19 HITS EIS	1,569	1,569
20 HITS Radio	1,149	1,149
21 HITS Project Mgt Office	325	325
22 Office Business Opportunity	660	660
23 Mayor	1,336	1,336
24 Human Resources	850	850
25 Legal	3,862	3,862
26 City Controller's Office	2,107	2,107
27 Health Administration	3,228	3,228
28 Planning & Dev Admin	462	462
31 HPD Police Records	1,363	1,363
32 General Services	11,881	11,881
33 HEC	0	0
35 Finance Public Fin	180	180
36 Finance Treasury	384	384
37 ARA Regulatory	135	135
38 City Secretary	195	195
39 City Council	1,606	1,606
40 Police	183,533	183,533
41 Dept of Neighborhoods	2,882	2,882
42 Fire	114,187	114,187
43 Municipal Court	6,334	6,334
44 Solid Waste	17,989	17,989
46 Housing & Community Development	148	148

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Allocation Summary

Dept:8 Finance Internal Control

Department	I. C. Auditing	Total
47 Library	\$8,382	\$8,382
48 Parks & Recreation	16,784	16,784
49 Health & Human Services Department	8,258	8,258
51 Fleet Management	4	4
52 Planning & Development	1,481	1,481
54 Finance Other	2	2
56 ARA-BARC	0	0
57 ARA Parking	(3)	(3)
58 ARA Other	1,167	1,167
59 IT Public Services	397	397
72 PWE Other	8,377	8,377
95 HITS Other	764	764
Total	\$431,547	\$431,547

CITY OF HOUSTON, TEXAS
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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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:9 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants
3 Insurance Retirees	\$12,654	\$50	\$12,704
3 Memberships	567	2	569
3 Accounting & Consult	311	1	312
3 Other Misc	312	1	313
Subtotal - Non-Departmental-Gen Gov	13,843	55	13,899
4 Finance Dept Admin	134,153	68,462	202,615
Subtotal - Finance Dir Office	134,153	68,462	202,615
5 Budget	467	43	510
Subtotal - Finance Budget	467	43	510
7 Gen Acctng	254	20	275
7 Auditing Svcs	447	0	447
7 Fin Operations	260	15	276
Subtotal - Finance General Accounting	961	36	997
8 I. C. Auditing	145	17	161
Subtotal - Finance Internal Control	145	17	161
10 Perf Mgt Svcs	0	196	196
Subtotal - Finance Perform Mgmnt	0	196	196
11 Fin Business Svcs	0	91	91
Subtotal - Finance Business Svcs	0	91	91
15 Records	0	191	191
Subtotal - ARA Operations	0	191	191
16 Payroll Svcs	0	1,283	1,283
Subtotal - ARA Payroll Services	0	1,283	1,283
19 Enterprise Optns	0	1,172	1,172
Subtotal - HITS EIS	0	1,172	1,172
21 IT Proj Mgt	0	415	415

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Grants

Department	First Incoming	Second Incoming	Grants
Subtotal - HITS Project Mgt Office	\$0	\$415	\$415
22 Cert/SBDD	0	396	396
22 Vendor/External Affairs	0	77	77
Subtotal - Office Business Opportunity	0	473	473
23 City Mayor Admin	0	824	824
Subtotal - Mayor	0	824	824
24 Personnel Svcs	0	481	481
Subtotal - Human Resources	0	481	481
26 Controller Fin Svcs	0	1,739	1,739
Subtotal - City Controller's Office	0	1,739	1,739
Total Incoming	149,569	75,478	225,047
C. Total Allocated		\$846,899	\$846,899
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Grants Allocations

Dept:9 Finance Grants

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 HEC	418,941.66	0.2123%	\$1,638	\$0	\$1,638	\$160	\$1,798
40 Police	17,262,658.66	8.7468%	67,475	0	67,475	6,602	74,077
41 Dept of Neighborhoods	2,669,515.83	1.3526%	10,434	0	10,434	1,021	11,455
43 Municipal Court	66,507.85	0.0337%	260	0	260	25	285
45 Houston Airport System (HAS)	33,820,841.77	17.1367%	132,196	0	132,196	12,934	145,130
46 Housing & Community Development	46,967,237.26	23.7978%	183,582	0	183,582	17,962	201,544
47 Library	205,453.57	0.1041%	803	0	803	79	882
48 Parks & Recreation	5,810,236.29	2.9440%	22,711	0	22,711	2,222	24,933
49 Health & Human Services Department	53,508,409.46	27.1122%	209,149	0	209,149	20,464	229,613
52 Planning & Development	32,667.84	0.0166%	128	0	128	12	140
54 Finance Other	(3.39)	0.0000%	(0)	0	(0)	(0)	(0)
58 ARA Other	283,933.52	0.1439%	1,110	0	1,110	109	1,218
63 Mayor other	23,696,419.45	12.0067%	92,623	0	92,623	9,062	101,685
72 PWE Other	10,800,676.62	5.4726%	42,217	0	42,217	4,131	46,347
92 Hurricane Ike Aid & Recovery	225.60	0.0001%	1	0	1	0	1
93 ARRA Reimbursement Fund	1,815,551.94	0.9199%	7,096	0	7,096	694	7,791
Subtotal	197,359,273.93	100.0000%	771,421	0	771,421	75,478	846,899
Direct Bills					0		0
Total					\$771,421		\$846,899

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:9 Finance Grants

Department	Grants	Total
0 Direct Billed	\$0	\$0
33 HEC	1,798	1,798
40 Police	74,077	74,077
41 Dept of Neighborhoods	11,455	11,455
43 Municipal Court	285	285
45 Houston Airport System (HAS)	145,130	145,130
46 Housing & Community Development	201,544	201,544
47 Library	882	882
48 Parks & Recreation	24,933	24,933
49 Health & Human Services Department	229,613	229,613
52 Planning & Development	140	140
54 Finance Other	(0)	(0)
58 ARA Other	1,218	1,218
63 Mayor other	101,685	101,685
72 PWE Other	46,347	46,347
92 Hurricane Ike Aid & Recovery	1	1
93 ARRA Reimbursement Fund	7,791	7,791
Total	\$846,899	\$846,899

**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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:10 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Perform Mgmnt

Department	First Incoming	Second Incoming	Perf Mgt Svcs
3 Insurance Retirees	\$9,886	\$39	\$9,926
3 Memberships	443	2	445
3 Accounting & Consult	557	2	559
3 Other Misc	492	2	494
Subtotal - Non-Departmental-Gen Gov	11,378	46	11,424
4 Finance Dept Admin	104,814	53,490	158,304
Subtotal - Finance Dir Office	104,814	53,490	158,304
5 Budget	836	77	913
Subtotal - Finance Budget	836	77	913
7 Gen Acctng	455	36	491
7 Auditing Svcs	799	0	799
7 Fin Operations	411	24	435
Subtotal - Finance General Accounting	1,665	61	1,726
8 I. C. Auditing	228	26	254
Subtotal - Finance Internal Control	228	26	254
10 Perf Mgt Svcs	0	309	309
Subtotal - Finance Perform Mgmnt	0	309	309
11 Fin Business Svcs	0	144	144
Subtotal - Finance Business Svcs	0	144	144
12 Purchasing	0	1,909	1,909
Subtotal - Finance Strategic Purch	0	1,909	1,909
15 Records	0	149	149
Subtotal - ARA Operations	0	149	149
16 Payroll Svcs	0	1,002	1,002
Subtotal - ARA Payroll Services	0	1,002	1,002
19 Enterprise Optns	0	2,099	2,099

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Perform Mgmnt

Department	First Incoming	Second Incoming	Perf Mgt Svcs
Subtotal - HITS EIS	\$0	\$2,099	\$2,099
21 IT Proj Mgt	0	324	324
Subtotal - HITS Project Mgt Office	0	324	324
22 Cert/SBDD	0	309	309
22 Vendor/External Affairs	0	60	60
Subtotal - Office Business Opportunity	0	370	370
23 City Mayor Admin	0	644	644
Subtotal - Mayor	0	644	644
24 Personnel Svcs	0	376	376
Subtotal - Human Resources	0	376	376
26 Controller Fin Svcs	0	3,113	3,113
Subtotal - City Controller's Office	0	3,113	3,113
Total Incoming	118,921	64,137	183,059
C. Total Allocated		\$1,163,956	\$1,163,956
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Perf Mgt Svcs Allocations

Dept:10 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%	\$28,212	\$0	\$28,212	\$0	\$28,212
4 Finance Dir Office	1,346,189	0.0386%	425	0	425	0	425
5 Finance Budget	1,552,498	0.0445%	490	0	490	0	490
6 Finance City Council	455,845	0.0131%	144	0	144	0	144
7 Finance General Accounting	4,275,746	0.1226%	1,349	0	1,349	0	1,349
8 Finance Internal Control	309,342	0.0089%	98	0	98	0	98
9 Finance Grants	621,852	0.0178%	196	0	196	0	196
10 Finance Perform Mgmnt	980,897	0.0281%	309	0	309	0	309
11 Finance Business Svcs	446,515	0.0128%	141	0	141	8	149
12 Finance Strategic Purchasing	4,214,779	0.1209%	1,330	0	1,330	80	1,409
13 ARA Director Office	1,366,972	0.0392%	431	0	431	26	457
14 ARA Admin Svcs	991,594	0.0284%	313	0	313	19	332
15 ARA Operations	6,565,764	0.1883%	2,071	0	2,071	124	2,196
16 ARA Payroll Services	4,218,934	0.1210%	1,331	0	1,331	80	1,411
17 HITS CIO	3,106,565	0.0891%	980	0	980	59	1,039
18 HITS EAS	4,333,667	0.1243%	1,367	0	1,367	82	1,449
19 HITS EIS	6,059,588	0.1738%	1,912	0	1,912	115	2,026
20 HITS Radio	4,437,552	0.1273%	1,400	0	1,400	84	1,484
21 HITS Project Mgt Office	1,255,593	0.0360%	396	0	396	24	420
22 Office Business Opportunity	3,068,352	0.0880%	968	0	968	58	1,026
23 Mayor	5,157,739	0.1479%	1,627	0	1,627	98	1,725
24 Human Resources	30,570,027	0.8769%	9,644	0	9,644	579	10,223
25 Legal	14,923,043	0.4281%	4,708	0	4,708	283	4,990
26 City Controller's Office	8,133,858	0.2333%	2,566	0	2,566	154	2,720
27 Health Administration	12,463,337	0.3575%	3,932	0	3,932	236	4,168
28 Planning & Dev Admin	1,785,245	0.0512%	563	0	563	34	597
30 CIP Sal Rec PWE	1,686,020	0.0484%	532	0	532	32	564
31 HPD Police Records	5,263,899	0.1510%	1,661	0	1,661	100	1,760
32 General Services	158,058,936	4.5338%	49,863	0	49,863	2,993	52,856
33 HEC	24,015,827	0.6889%	7,576	0	7,576	455	8,031
35 Finance Public Fin	694,080	0.0199%	219	0	219	13	232
36 Finance Treasury	1,482,063	0.0425%	468	0	468	28	496
37 ARA Regulatory	520,585	0.0149%	164	0	164	10	174
38 City Secretary	754,626	0.0216%	238	0	238	14	252
39 City Council	6,203,012	0.1779%	1,957	0	1,957	117	2,074
40 Police	779,545,212	22.3605%	245,924	0	245,924	14,760	260,685
41 Dept of Neighborhoods	14,599,614	0.4188%	4,606	0	4,606	276	4,882
42 Fire	443,815,287	12.7304%	140,011	0	140,011	8,404	148,415
43 Municipal Court	27,584,263	0.7912%	8,702	0	8,702	522	9,224
44 Solid Waste	69,650,484	1.9979%	21,973	0	21,973	1,319	23,292
45 Houston Airport System (HAS)	261,101,657	7.4894%	82,370	0	82,370	4,944	87,314
46 Housing & Community Development	47,707,344	1.3684%	15,050	0	15,050	903	15,954

CITY OF HOUSTON, TEXAS
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Perf Mgt Svcs Allocations

Dept:10 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$11,117	\$0	\$11,117	\$667	\$11,784
48 Parks & Recreation	78,320,338	2.2465%	24,708	0	24,708	1,483	26,191
49 Health & Human Services Department	100,761,928	2.8903%	31,788	0	31,788	1,908	33,695
50 Convention & Entertainment	669,150	0.0192%	211	0	211	13	224
51 Fleet Management	95,158,017	2.7295%	30,020	0	30,020	1,802	31,821
52 Planning & Development	6,794,848	0.1949%	2,144	0	2,144	129	2,272
54 Finance Other	2,475,404	0.0710%	781	0	781	47	828
55 ARA-Insurance	12,497,177	0.3585%	3,943	0	3,943	237	4,179
56 ARA-BARC	8,358,275	0.2397%	2,637	0	2,637	158	2,795
57 ARA Parking	8,338,990	0.2392%	2,631	0	2,631	158	2,789
58 ARA Other	12,428,524	0.3565%	3,921	0	3,921	235	4,156
59 IT Public Services	1,534,330	0.0440%	484	0	484	29	513
60 Legal Insurance	12,796,192	0.3670%	4,037	0	4,037	242	4,279
61 Legal Wkr Comp	214,046	0.0061%	68	0	68	4	72
62 Mayor Cable TV	6,234,684	0.1788%	1,967	0	1,967	118	2,085
63 Mayor other	38,072,759	1.0921%	12,011	0	12,011	721	12,732
65 HR Health Benefits	318,941,490	9.1485%	100,617	0	100,617	6,039	106,656
66 HR Long Term Disability	132,545	0.0038%	42	0	42	3	44
67 PWE Bldg Insp	46,811,685	1.3427%	14,768	0	14,768	886	15,654
68 PWE Stormwater	36,728,828	1.0535%	11,587	0	11,587	695	12,282
69 PWE DDSR	54,697,199	1.5689%	17,255	0	17,255	1,036	18,291
70 PWE Water & Sewer	372,166,694	10.6752%	117,408	0	117,408	7,047	124,455
71 PWE Houston Transtar	2,226,754	0.0639%	702	0	702	42	745
72 PWE Other	46,814,658	1.3428%	14,769	0	14,769	886	15,655
73 Houston Permit Center	5,111,858	0.1466%	1,613	0	1,613	97	1,709
74 CIP S/R Planning	1,289,995	0.0370%	407	0	407	24	431
75 CIP Sal Rec RE	4,061,443	0.1165%	1,281	0	1,281	77	1,358
76 CIP S/R Engrg	10,980,230	0.3150%	3,464	0	3,464	208	3,672
77 CIP S/R Constr	10,439,780	0.2995%	3,293	0	3,293	198	3,491
78 CIP S/R Eng/Const	3,165,631	0.0908%	999	0	999	60	1,059
79 CIP S/R Geo/Env	1,244,183	0.0357%	393	0	393	24	416
80 CIP S/R Other	2,564,885	0.0736%	809	0	809	49	858
81 CIP S/R GSD	3,280,370	0.0941%	1,035	0	1,035	62	1,097
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	78	0	78	5	82
93 ARRA Reimbursement Fund	1,914,573	0.0549%	604	0	604	36	640
94 HR-W.C.	23,572,648	0.6762%	7,437	0	7,437	446	7,883
95 HITS Other	65,230,132	1.8711%	20,578	0	20,578	1,235	21,813

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Perf Mgt Svcs Allocations

Dept:10 Finance Perform Mgmnt

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,493	100.0000%	1,099,819	0	1,099,819	64,137	1,163,956
Direct Bills					0		0
Total					\$1,099,819		\$1,163,956

Basis Units: Total FY2014 expenditures excl TIRZ

Source: COH Expenditure Report

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Allocation Summary

Dept:10 Finance Perform Mgmt

Department	Perf Mgt Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	28,212	28,212
4 Finance Dir Office	425	425
5 Finance Budget	490	490
6 Finance City Council	144	144
7 Finance General Accounting	1,349	1,349
8 Finance Internal Control	98	98
9 Finance Grants	196	196
10 Finance Perform Mgmt	309	309
11 Finance Business Svcs	149	149
12 Finance Strategic Purchasing	1,409	1,409
13 ARA Director Office	457	457
14 ARA Admin Svcs	332	332
15 ARA Operations	2,196	2,196
16 ARA Payroll Services	1,411	1,411
17 HITS CIO	1,039	1,039
18 HITS EAS	1,449	1,449
19 HITS EIS	2,026	2,026
20 HITS Radio	1,484	1,484
21 HITS Project Mgt Office	420	420
22 Office Business Opportunity	1,026	1,026
23 Mayor	1,725	1,725
24 Human Resources	10,223	10,223
25 Legal	4,990	4,990
26 City Controller's Office	2,720	2,720
27 Health Administration	4,168	4,168
28 Planning & Dev Admin	597	597
30 CIP Sal Rec PWE	564	564
31 HPD Police Records	1,760	1,760
32 General Services	52,856	52,856
33 HEC	8,031	8,031
35 Finance Public Fin	232	232
36 Finance Treasury	496	496
37 ARA Regulatory	174	174
38 City Secretary	252	252
39 City Council	2,074	2,074
40 Police	260,685	260,685
41 Dept of Neighborhoods	4,882	4,882
42 Fire	148,415	148,415
43 Municipal Court	9,224	9,224
44 Solid Waste	23,292	23,292

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Allocation Summary

Dept:10 Finance Perform Mgmnt

Department	Perf Mgt Svcs	Total
45 Houston Airport System (HAS)	\$87,314	\$87,314
46 Housing & Community Development	15,954	15,954
47 Library	11,784	11,784
48 Parks & Recreation	26,191	26,191
49 Health & Human Services Department	33,695	33,695
50 Convention & Entertainment	224	224
51 Fleet Management	31,821	31,821
52 Planning & Development	2,272	2,272
54 Finance Other	828	828
55 ARA-Insurance	4,179	4,179
56 ARA-BARC	2,795	2,795
57 ARA Parking	2,789	2,789
58 ARA Other	4,156	4,156
59 IT Public Services	513	513
60 Legal Insurance	4,279	4,279
61 Legal Wkr Comp	72	72
62 Mayor Cable TV	2,085	2,085
63 Mayor other	12,732	12,732
65 HR Health Benefits	106,656	106,656
66 HR Long Term Disability	44	44
67 PWE Bldg Insp	15,654	15,654
68 PWE Stormwater	12,282	12,282
69 PWE DDSR	18,291	18,291
70 PWE Water & Sewer	124,455	124,455
71 PWE Houston Transtar	745	745
72 PWE Other	15,655	15,655
73 Houston Permit Center	1,709	1,709
74 CIP S/R Planning	431	431
75 CIP Sal Rec RE	1,358	1,358
76 CIP S/R Engrg	3,672	3,672
77 CIP S/R Constr	3,491	3,491
78 CIP S/R Eng/Const	1,059	1,059
79 CIP S/R Geo/Env	416	416
80 CIP S/R Other	858	858
81 CIP S/R GSD	1,097	1,097
92 Hurricane Ike Aid & Recovery	82	82
93 ARRA Reimbursement Fund	640	640
94 HR-W.C.	7,883	7,883
95 HITS Other	21,813	21,813

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Allocation Summary

Dept:10 Finance Perform Mgmnt

Department	Perf Mgt Svcs	Total
<hr/>		
Total	\$1,163,956	\$1,163,956

**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.

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A. Department Costs

Dept:11 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
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		446,515	0	446,515
 General Admin Distribution				
			0	0
<hr/>				
Grand Total		\$446,515		\$446,515
		<hr/> <hr/>		

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

Dept:11 Finance Business Svcs

Department	First Incoming	Second Incoming	Fin Business Svcs
3 Insurance Retirees	\$5,281	\$21	\$5,302
3 Memberships	237	1	238
3 Accounting & Consult	725	3	728
3 Other Misc	224	1	225
Subtotal - Non-Departmental-Gen Gov	6,467	26	6,493
4 Finance Dept Admin	55,990	28,574	84,564
Subtotal - Finance Dir Office	55,990	28,574	84,564
5 Budget	1,090	100	1,190
Subtotal - Finance Budget	1,090	100	1,190
7 Gen Acctng	593	48	640
7 Auditing Svcs	1,042	0	1,042
7 Fin Operations	187	11	198
Subtotal - Finance General Accounting	1,821	59	1,880
8 I. C. Auditing	104	12	116
Subtotal - Finance Internal Control	104	12	116
10 Perf Mgt Svcs	141	8	149
Subtotal - Finance Perform Mgmnt	141	8	149
11 Fin Business Svcs	0	66	66
Subtotal - Finance Business Svcs	0	66	66
12 Purchasing	0	1,909	1,909
Subtotal - Finance Strategic Purch	0	1,909	1,909
15 Records	0	80	80
Subtotal - ARA Operations	0	80	80
16 Payroll Svcs	0	535	535
Subtotal - ARA Payroll Services	0	535	535
19 Enterprise Optns	0	2,735	2,735

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Finance Business Svcs

Department	First Incoming	Second Incoming	Fin Business Svcs
Subtotal - HITS EIS	\$0	\$2,735	\$2,735
21 IT Proj Mgt	0	173	173
Subtotal - HITS Project Mgt Office	0	173	173
22 Cert/SBDD	0	165	165
22 Vendor/External Affairs	0	32	32
Subtotal - Office Business Opportunity	0	197	197
23 City Mayor Admin	0	344	344
Subtotal - Mayor	0	344	344
24 Personnel Svcs	0	201	201
Subtotal - Human Resources	0	201	201
26 Controller Fin Svcs	0	4,056	4,056
Subtotal - City Controller's Office	0	4,056	4,056
Total Incoming	65,613	39,074	104,687
C. Total Allocated		\$551,202	\$551,202
			100.00%

CITY OF HOUSTON, TEXAS
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Fin Business Svcs Allocations

Dept:11 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%	\$13,137	\$0	\$13,137	\$0	\$13,137
4 Finance Dir Office	1,346,189	0.0386%	198	0	198	0	198
5 Finance Budget	1,552,498	0.0445%	228	0	228	0	228
6 Finance City Council	455,845	0.0131%	67	0	67	0	67
7 Finance General Accounting	4,275,746	0.1226%	628	0	628	0	628
8 Finance Internal Control	309,342	0.0089%	45	0	45	0	45
9 Finance Grants	621,852	0.0178%	91	0	91	0	91
10 Finance Perform Mgmnt	980,897	0.0281%	144	0	144	0	144
11 Finance Business Svcs	446,515	0.0128%	66	0	66	0	66
12 Finance Strategic Purchasing	4,214,779	0.1209%	619	0	619	49	668
13 ARA Director Office	1,366,972	0.0392%	201	0	201	16	217
14 ARA Admin Svcs	991,594	0.0284%	146	0	146	11	157
15 ARA Operations	6,565,764	0.1883%	965	0	965	76	1,040
16 ARA Payroll Services	4,218,934	0.1210%	620	0	620	49	668
17 HITS CIO	3,106,565	0.0891%	456	0	456	36	492
18 HITS EAS	4,333,667	0.1243%	637	0	637	50	687
19 HITS EIS	6,059,588	0.1738%	890	0	890	70	960
20 HITS Radio	4,437,552	0.1273%	652	0	652	51	703
21 HITS Project Mgt Office	1,255,593	0.0360%	184	0	184	14	199
22 Office Business Opportunity	3,068,352	0.0880%	451	0	451	35	486
23 Mayor	5,157,739	0.1479%	758	0	758	60	817
24 Human Resources	30,570,027	0.8769%	4,491	0	4,491	353	4,843
25 Legal	14,923,043	0.4281%	2,192	0	2,192	172	2,364
26 City Controller's Office	8,133,858	0.2333%	1,195	0	1,195	94	1,289
27 Health Administration	12,463,337	0.3575%	1,831	0	1,831	144	1,975
28 Planning & Dev Admin	1,785,245	0.0512%	262	0	262	21	283
30 CIP Sal Rec PWE	1,686,020	0.0484%	248	0	248	19	267
31 HPD Police Records	5,263,899	0.1510%	773	0	773	61	834
32 General Services	158,058,936	4.5338%	23,219	0	23,219	1,823	25,042
33 HEC	24,015,827	0.6889%	3,528	0	3,528	277	3,805
35 Finance Public Fin	694,080	0.0199%	102	0	102	8	110
36 Finance Treasury	1,482,063	0.0425%	218	0	218	17	235
37 ARA Regulatory	520,585	0.0149%	76	0	76	6	82
38 City Secretary	754,626	0.0216%	111	0	111	9	120
39 City Council	6,203,012	0.1779%	911	0	911	72	983
40 Police	779,545,212	22.3605%	114,514	0	114,514	8,993	123,508
41 Dept of Neighborhoods	14,599,614	0.4188%	2,145	0	2,145	168	2,313
42 Fire	443,815,287	12.7304%	65,196	0	65,196	5,120	70,316
43 Municipal Court	27,584,263	0.7912%	4,052	0	4,052	318	4,370
44 Solid Waste	69,650,484	1.9979%	10,232	0	10,232	804	11,035
45 Houston Airport System (HAS)	261,101,657	7.4894%	38,356	0	38,356	3,012	41,368
46 Housing & Community Development	47,707,344	1.3684%	7,008	0	7,008	550	7,559

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Fin Business Svcs Allocations

Dept:11 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	35,237,775	1.0108%	\$5,176	\$0	\$5,176	\$407	\$5,583
48 Parks & Recreation	78,320,338	2.2465%	11,505	0	11,505	904	12,409
49 Health & Human Services Department	100,761,928	2.8903%	14,802	0	14,802	1,162	15,964
50 Convention & Entertainment	669,150	0.0192%	98	0	98	8	106
51 Fleet Management	95,158,017	2.7295%	13,979	0	13,979	1,098	15,076
52 Planning & Development	6,794,848	0.1949%	998	0	998	78	1,077
54 Finance Other	2,475,404	0.0710%	364	0	364	29	392
55 ARA-Insurance	12,497,177	0.3585%	1,836	0	1,836	144	1,980
56 ARA-BARC	8,358,275	0.2397%	1,228	0	1,228	96	1,324
57 ARA Parking	8,338,990	0.2392%	1,225	0	1,225	96	1,321
58 ARA Other	12,428,524	0.3565%	1,826	0	1,826	143	1,969
59 IT Public Services	1,534,330	0.0440%	225	0	225	18	243
60 Legal Insurance	12,796,192	0.3670%	1,880	0	1,880	148	2,027
61 Legal Wkr Comp	214,046	0.0061%	31	0	31	2	34
62 Mayor Cable TV	6,234,684	0.1788%	916	0	916	72	988
63 Mayor other	38,072,759	1.0921%	5,593	0	5,593	439	6,032
65 HR Health Benefits	318,941,490	9.1485%	46,852	0	46,852	3,680	50,532
66 HR Long Term Disability	132,545	0.0038%	19	0	19	2	21
67 PWE Bldg Insp	46,811,685	1.3427%	6,877	0	6,877	540	7,417
68 PWE Stormwater	36,728,828	1.0535%	5,395	0	5,395	424	5,819
69 PWE DDSR	54,697,199	1.5689%	8,035	0	8,035	631	8,666
70 PWE Water & Sewer	372,166,694	10.6752%	54,671	0	54,671	4,294	58,965
71 PWE Houston Transtar	2,226,754	0.0639%	327	0	327	26	353
72 PWE Other	46,814,658	1.3428%	6,877	0	6,877	540	7,417
73 Houston Permit Center	5,111,858	0.1466%	751	0	751	59	810
74 CIP S/R Planning	1,289,995	0.0370%	189	0	189	15	204
75 CIP Sal Rec RE	4,061,443	0.1165%	597	0	597	47	643
76 CIP S/R Engrg	10,980,230	0.3150%	1,613	0	1,613	127	1,740
77 CIP S/R Constr	10,439,780	0.2995%	1,534	0	1,534	120	1,654
78 CIP S/R Eng/Const	3,165,631	0.0908%	465	0	465	37	502
79 CIP S/R Geo/Env	1,244,183	0.0357%	183	0	183	14	197
80 CIP S/R Other	2,564,885	0.0736%	377	0	377	30	406
81 CIP S/R GSD	3,280,370	0.0941%	482	0	482	38	520
92 Hurricane Ike Aid & Recovery	246,224	0.0071%	36	0	36	3	39
93 ARRA Reimbursement Fund	1,914,573	0.0549%	281	0	281	22	303
94 HR-W.C.	23,572,648	0.6762%	3,463	0	3,463	272	3,735
95 HITS Other	65,230,132	1.8711%	9,582	0	9,582	753	10,335

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Fin Business Svcs Allocations

Dept:11 Finance Business Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,486,267,493	100.0000%	512,129	0	512,129	39,074	551,202
Direct Bills					0		0
Total					\$512,129		\$551,202

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

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:11 Finance Business Svcs

Department	Fin Business Svcs	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	13,137	13,137
4 Finance Dir Office	198	198
5 Finance Budget	228	228
6 Finance City Council	67	67
7 Finance General Accounting	628	628
8 Finance Internal Control	45	45
9 Finance Grants	91	91
10 Finance Perform Mgmt	144	144
11 Finance Business Svcs	66	66
12 Finance Strategic Purchasing	668	668
13 ARA Director Office	217	217
14 ARA Admin Svcs	157	157
15 ARA Operations	1,040	1,040
16 ARA Payroll Services	668	668
17 HITS CIO	492	492
18 HITS EAS	687	687
19 HITS EIS	960	960
20 HITS Radio	703	703
21 HITS Project Mgt Office	199	199
22 Office Business Opportunity	486	486
23 Mayor	817	817
24 Human Resources	4,843	4,843
25 Legal	2,364	2,364
26 City Controller's Office	1,289	1,289
27 Health Administration	1,975	1,975
28 Planning & Dev Admin	283	283
30 CIP Sal Rec PWE	267	267
31 HPD Police Records	834	834
32 General Services	25,042	25,042
33 HEC	3,805	3,805
35 Finance Public Fin	110	110
36 Finance Treasury	235	235
37 ARA Regulatory	82	82
38 City Secretary	120	120
39 City Council	983	983
40 Police	123,508	123,508
41 Dept of Neighborhoods	2,313	2,313
42 Fire	70,316	70,316
43 Municipal Court	4,370	4,370
44 Solid Waste	11,035	11,035

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Allocation Summary

Dept:11 Finance Business Svcs

Department	Fin Business Svcs	Total
45 Houston Airport System (HAS)	\$41,368	\$41,368
46 Housing & Community Development	7,559	7,559
47 Library	5,583	5,583
48 Parks & Recreation	12,409	12,409
49 Health & Human Services Department	15,964	15,964
50 Convention & Entertainment	106	106
51 Fleet Management	15,076	15,076
52 Planning & Development	1,077	1,077
54 Finance Other	392	392
55 ARA-Insurance	1,980	1,980
56 ARA-BARC	1,324	1,324
57 ARA Parking	1,321	1,321
58 ARA Other	1,969	1,969
59 IT Public Services	243	243
60 Legal Insurance	2,027	2,027
61 Legal Wkr Comp	34	34
62 Mayor Cable TV	988	988
63 Mayor other	6,032	6,032
65 HR Health Benefits	50,532	50,532
66 HR Long Term Disability	21	21
67 PWE Bldg Insp	7,417	7,417
68 PWE Stormwater	5,819	5,819
69 PWE DDSR	8,666	8,666
70 PWE Water & Sewer	58,965	58,965
71 PWE Houston Transtar	353	353
72 PWE Other	7,417	7,417
73 Houston Permit Center	810	810
74 CIP S/R Planning	204	204
75 CIP Sal Rec RE	643	643
76 CIP S/R Engrg	1,740	1,740
77 CIP S/R Constr	1,654	1,654
78 CIP S/R Eng/Const	502	502
79 CIP S/R Geo/Env	197	197
80 CIP S/R Other	406	406
81 CIP S/R GSD	520	520
92 Hurricane Ike Aid & Recovery	39	39
93 ARRA Reimbursement Fund	303	303
94 HR-W.C.	3,735	3,735
95 HITS Other	10,335	10,335

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Allocation Summary

Dept:11 Finance Business Svcs

Department	Fin Business Svcs	Total
<hr/>		
Total	\$551,202	\$551,202

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

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

- 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.

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A. Department Costs

Dept:12 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/>		

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
3 Insurance Retirees	\$68,929	\$275	\$69,205
3 Memberships	3,088	12	3,100
3 Accounting & Consult	510	2	512
3 Other Misc	2,114	9	2,123
Subtotal - Non-Departmental-Gen Gov	74,641	298	74,940
4 Finance Dept Admin	730,786	372,943	1,103,730
Subtotal - Finance Dir Office	730,786	372,943	1,103,730
5 Budget	766	70	836
Subtotal - Finance Budget	766	70	836
7 Gen Acctng	416	33	450
7 Auditing Svcs	732	0	732
7 Fin Operations	1,765	104	1,869
Subtotal - Finance General Accounting	2,913	137	3,050
8 I. C. Auditing	980	112	1,092
Subtotal - Finance Internal Control	980	112	1,092
10 Perf Mgt Svcs	1,330	80	1,409
Subtotal - Finance Perform Mgmnt	1,330	80	1,409
11 Fin Business Svcs	619	49	668
Subtotal - Finance Business Svcs	619	49	668
12 Purchasing	0	2,672	2,672
Subtotal - Finance Strategic Purch	0	2,672	2,672
15 Records	0	1,042	1,042
Subtotal - ARA Operations	0	1,042	1,042
16 Payroll Svcs	0	6,987	6,987
Subtotal - ARA Payroll Services	0	6,987	6,987
19 Enterprise Optns	0	1,921	1,921

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 Finance Strategic Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - HITS EIS	\$0	\$1,921	\$1,921
21 IT Proj Mgt	0	2,261	2,261
Subtotal - HITS Project Mgt Office	0	2,261	2,261
22 Cert/SBDD	0	2,157	2,157
22 Contract Compliance	0	68,731	68,731
22 Analytics & Reporting	0	233	233
22 Dept Services	0	6,779	6,779
22 Vendor/External Affairs	0	420	420
Subtotal - Office Business Opportunity	0	78,320	78,320
23 City Mayor Admin	0	4,488	4,488
Subtotal - Mayor	0	4,488	4,488
24 Personnel Svcs	0	2,619	2,619
Subtotal - Human Resources	0	2,619	2,619
26 Controller Fin Svcs	0	2,849	2,849
Subtotal - City Controller's Office	0	2,849	2,849
32 Real Estate	0	9,260	9,260
Subtotal - General Services	0	9,260	9,260
Total Incoming	812,034	486,109	1,298,143
C. Total Allocated		<u>\$5,512,921</u>	<u>\$5,512,921</u>
			100.00%

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Purchasing Allocations

Dept:12 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	113	0.8582%	\$43,140	\$0	\$43,140	\$0	\$43,140
4 Finance Dir Office	6	0.0456%	2,291	0	2,291	0	2,291
6 Finance City Council	2	0.0152%	764	0	764	0	764
7 Finance General Accounting	6	0.0456%	2,291	0	2,291	0	2,291
8 Finance Internal Control	3	0.0228%	1,145	0	1,145	0	1,145
10 Finance Perform Mgmt	5	0.0380%	1,909	0	1,909	0	1,909
11 Finance Business Svcs	5	0.0380%	1,909	0	1,909	0	1,909
12 Finance Strategic Purchasing	7	0.0532%	2,672	0	2,672	0	2,672
13 ARA Director Office	6	0.0456%	2,291	0	2,291	224	2,515
14 ARA Admin Svcs	3	0.0228%	1,145	0	1,145	112	1,257
15 ARA Operations	10	0.0759%	3,818	0	3,818	373	4,191
16 ARA Payroll Services	1	0.0076%	382	0	382	37	419
17 HITS CIO	25	0.1899%	9,544	0	9,544	933	10,478
18 HITS EAS	16	0.1215%	6,108	0	6,108	597	6,706
20 HITS Radio	74	0.5620%	28,251	0	28,251	2,763	31,014
22 Office Business Opportunity	8	0.0608%	3,054	0	3,054	299	3,353
23 Mayor	17	0.1291%	6,490	0	6,490	635	7,125
24 Human Resources	96	0.7291%	36,650	0	36,650	3,584	40,234
25 Legal	18	0.1367%	6,872	0	6,872	672	7,544
26 City Controller's Office	129	0.9797%	49,249	0	49,249	4,816	54,065
27 Health Administration	68	0.5164%	25,961	0	25,961	2,539	28,499
28 Planning & Dev Admin	19	0.1443%	7,254	0	7,254	709	7,963
30 CIP Sal Rec PWE	8	0.0608%	3,054	0	3,054	299	3,353
31 HPD Police Records	1	0.0076%	382	0	382	37	419
32 General Services	1,155	8.7719%	440,948	0	440,948	43,123	484,071
33 HEC	18	0.1367%	6,872	0	6,872	672	7,544
35 Finance Public Fin	5	0.0380%	1,909	0	1,909	187	2,096
36 Finance Treasury	9	0.0684%	3,436	0	3,436	336	3,772
37 ARA Regulatory	1	0.0076%	382	0	382	37	419
39 City Council	18	0.1367%	6,872	0	6,872	672	7,544
40 Police	1,051	7.9821%	401,244	0	401,244	39,240	440,484
41 Dept of Neighborhoods	160	1.2152%	61,084	0	61,084	5,974	67,057
42 Fire	177	1.3443%	67,574	0	67,574	6,608	74,182
43 Municipal Court	816	6.1973%	311,527	0	311,527	30,466	341,993
44 Solid Waste	499	3.7898%	190,505	0	190,505	18,630	209,135
45 Houston Airport System (HAS)	1,422	10.7997%	542,882	0	542,882	53,091	595,973
46 Housing & Community Development	656	4.9822%	250,443	0	250,443	24,492	274,936
47 Library	181	1.3746%	69,101	0	69,101	6,758	75,859
48 Parks & Recreation	583	4.4277%	222,574	0	222,574	21,767	244,341
49 Health & Human Services Department	802	6.0910%	306,182	0	306,182	29,943	336,126
51 Fleet Management	1,438	10.9212%	548,990	0	548,990	53,689	602,679
52 Planning & Development	28	0.2127%	10,690	0	10,690	1,045	11,735

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Purchasing Allocations

Dept:12 Finance Strategic Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Finance Other	4	0.0304%	\$1,527	\$0	\$1,527	\$149	\$1,676
55 ARA-Insurance	13	0.0987%	4,963	0	4,963	485	5,448
56 ARA-BARC	25	0.1899%	9,544	0	9,544	933	10,478
57 ARA Parking	50	0.3797%	19,089	0	19,089	1,867	20,955
58 ARA Other	48	0.3645%	18,325	0	18,325	1,792	20,117
60 Legal Insurance	36	0.2734%	13,744	0	13,744	1,344	15,088
61 Legal Wkr Comp	1	0.0076%	382	0	382	37	419
62 Mayor Cable TV	22	0.1671%	8,399	0	8,399	821	9,220
63 Mayor other	254	1.9291%	96,970	0	96,970	9,483	106,454
65 HR Health Benefits	113	0.8582%	43,140	0	43,140	4,219	47,359
66 HR Long Term Disability	4	0.0304%	1,527	0	1,527	149	1,676
67 PWE Bldg Insp	271	2.0582%	103,461	0	103,461	10,118	113,579
68 PWE Stormwater	136	1.0329%	51,921	0	51,921	5,078	56,999
69 PWE DDSR	184	1.3974%	70,246	0	70,246	6,870	77,116
70 PWE Water & Sewer	1,638	12.4402%	625,345	0	625,345	61,156	686,501
72 PWE Other	50	0.3797%	19,089	0	19,089	1,867	20,955
74 CIP S/R Planning	1	0.0076%	382	0	382	37	419
75 CIP Sal Rec RE	5	0.0380%	1,909	0	1,909	187	2,096
76 CIP S/R Engrg	3	0.0228%	1,145	0	1,145	112	1,257
77 CIP S/R Constr	14	0.1063%	5,345	0	5,345	523	5,868
78 CIP S/R Eng/Const	3	0.0228%	1,145	0	1,145	112	1,257
79 CIP S/R Geo/Env	2	0.0152%	764	0	764	75	838
80 CIP S/R Other	2	0.0152%	764	0	764	75	838
92 Hurricane Ike Aid & Recovery	1	0.0076%	382	0	382	37	419
93 ARRA Reimbursement Fund	12	0.0911%	4,581	0	4,581	448	5,029
94 HR-W.C.	36	0.2734%	13,744	0	13,744	1,344	15,088
95 HITS Other	574	4.3594%	219,138	0	219,138	21,431	240,569
Subtotal	13,167	100.0000%	5,026,813	0	5,026,813	486,109	5,512,921
Direct Bills					0		0
Total					\$5,026,813		\$5,512,921

Basis Units: Number of purchasing transactions

Source: COH Transaction Report

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Allocation Summary

Dept:12 Finance Strategic Purchasing

Department	Purchasing	Total
0 Direct Billed	\$0	\$0
3 Non-Departmental-Gen Gov	43,140	43,140
4 Finance Dir Office	2,291	2,291
6 Finance City Council	764	764
7 Finance General Accounting	2,291	2,291
8 Finance Internal Control	1,145	1,145
10 Finance Perform Mgmt	1,909	1,909
11 Finance Business Svcs	1,909	1,909
12 Finance Strategic Purchasing	2,672	2,672
13 ARA Director Office	2,515	2,515
14 ARA Admin Svcs	1,257	1,257
15 ARA Operations	4,191	4,191
16 ARA Payroll Services	419	419
17 HITS CIO	10,478	10,478
18 HITS EAS	6,706	6,706
20 HITS Radio	31,014	31,014
22 Office Business Opportunity	3,353	3,353
23 Mayor	7,125	7,125
24 Human Resources	40,234	40,234
25 Legal	7,544	7,544
26 City Controller's Office	54,065	54,065
27 Health Administration	28,499	28,499
28 Planning & Dev Admin	7,963	7,963
30 CIP Sal Rec PWE	3,353	3,353
31 HPD Police Records	419	419
32 General Services	484,071	484,071
33 HEC	7,544	7,544
35 Finance Public Fin	2,096	2,096
36 Finance Treasury	3,772	3,772
37 ARA Regulatory	419	419
39 City Council	7,544	7,544
40 Police	440,484	440,484
41 Dept of Neighborhoods	67,057	67,057
42 Fire	74,182	74,182
43 Municipal Court	341,993	341,993
44 Solid Waste	209,135	209,135
45 Houston Airport System (HAS)	595,973	595,973
46 Housing & Community Development	274,936	274,936
47 Library	75,859	75,859
48 Parks & Recreation	244,341	244,341
49 Health & Human Services Department	336,126	336,126

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Allocation Summary

Dept:12 Finance Strategic Purchasing

Department	Purchasing	Total
51 Fleet Management	\$602,679	\$602,679
52 Planning & Development	11,735	11,735
54 Finance Other	1,676	1,676
55 ARA-Insurance	5,448	5,448
56 ARA-BARC	10,478	10,478
57 ARA Parking	20,955	20,955
58 ARA Other	20,117	20,117
60 Legal Insurance	15,088	15,088
61 Legal Wkr Comp	419	419
62 Mayor Cable TV	9,220	9,220
63 Mayor other	106,454	106,454
65 HR Health Benefits	47,359	47,359
66 HR Long Term Disability	1,676	1,676
67 PWE Bldg Insp	113,579	113,579
68 PWE Stormwater	56,999	56,999
69 PWE DDSR	77,116	77,116
70 PWE Water & Sewer	686,501	686,501
72 PWE Other	20,955	20,955
74 CIP S/R Planning	419	419
75 CIP Sal Rec RE	2,096	2,096
76 CIP S/R Engrg	1,257	1,257
77 CIP S/R Constr	5,868	5,868
78 CIP S/R Eng/Const	1,257	1,257
79 CIP S/R Geo/Env	838	838
80 CIP S/R Other	838	838
92 Hurricane Ike Aid & Recovery	419	419
93 ARRA Reimbursement Fund	5,029	5,029
94 HR-W.C.	15,088	15,088
95 HITS Other	240,569	240,569
Total	\$5,512,921	\$5,512,921

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.

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A. Department Costs

Dept:13 ARA Director Office

Description		Amount	General Admin	ARA Dept Admin	ARA Non- Parking
Personnel Costs					
Salaries	S1	401,158	0	401,158	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	148,854	0	148,854	0
Subtotal - Personnel Costs		550,012	0	550,012	0
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
Department Cost Total		1,366,972	0	1,366,972	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,366,972	0	1,366,972	0
General Admin Distribution			0	0	0
Grand Total		<u>\$1,366,972</u>		<u>\$1,366,972</u>	<u>\$0</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 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	9,126	36	9,162	0
3 Memberships	409	2	410	0
3 Accounting & Consult	880	4	884	0
3 Other Misc	686	3	689	0
3 Walker Rent	543,088	2,167	545,255	0
Subtotal - Non-Departmental-Gen Gov	554,189	2,212	556,400	0
5 Budget	1,323	121	1,444	0
Subtotal - Finance Budget	1,323	121	1,444	0
7 Gen Acctng	719	58	777	0
7 Fixed Assets	9,928	783	10,711	0
7 Auditing Svcs	1,264	0	1,264	0
7 Fin Operations	572	34	606	0
Subtotal - Finance General Accounting	12,484	875	13,358	0
8 I. C. Auditing	318	36	354	0
Subtotal - Finance Internal Control	318	36	354	0
10 Perf Mgt Svcs	431	26	457	0
Subtotal - Finance Perform Mgmnt	431	26	457	0
11 Fin Business Svcs	201	16	217	0
Subtotal - Finance Business Svcs	201	16	217	0
12 Purchasing	2,291	224	2,515	0
Subtotal - Finance Strategic Purch	2,291	224	2,515	0
14 Busi Office	0	12,646	12,646	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
Subtotal - ARA Admin Svcs	\$0	\$12,646	\$12,646	\$0
15 Mailroom	0	43,084	43,084	0
15 Property	0	10,186	10,186	0
15 Records	0	138	138	0
15 3-1-1 Svcs *	0	268,636	0	268,636
Subtotal - ARA Operations	0	322,043	53,407	268,636
16 Payroll Svcs	0	925	925	0
Subtotal - ARA Payroll Services	0	925	925	0
18 Enterprise Appl	0	33,568	33,568	0
18 EGIS	0	3,977	3,977	0
Subtotal - HITS EAS	0	37,545	37,545	0
19 Client Svcs	0	31,614	31,614	0
19 NW Data	0	47,090	47,090	0
19 NW Voice	0	24,820	24,820	0
19 Enterprise Optns	0	3,318	3,318	0
Subtotal - HITS EIS	0	106,843	106,843	0
21 IT Proj Mgt	0	299	299	0
Subtotal - HITS Project Mgt Office	0	299	299	0
22 Cert/SBDD	0	286	286	0
22 Contract Compliance	0	7,760	7,760	0
22 Vendor/External Affairs	0	56	56	0
Subtotal - Office Business Opportunity	0	8,101	8,101	0
23 City Mayor Admin	0	594	594	0
Subtotal - Mayor	0	594	594	0
24 Selection	0	45,059	45,059	0
24 Personnel Svcs	0	347	347	0
Subtotal - Human Resources	0	45,405	45,405	0
25 Legal Svcs *	0	419,856	0	419,856

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 ARA Director Office

Department	First Incoming	Second Incoming	ARA Dept Admin	ARA Non-Parking
25 Inspector General	\$0	\$37,493	\$37,493	\$0
Subtotal - Legal	0	457,349	37,493	419,856
26 Controller Fin Svcs	0	4,921	4,921	0
Subtotal - City Controller's Office	0	4,921	4,921	0
32 Design & Const	0	111	111	0
32 Building Svcs	0	260,983	260,983	0
32 Utilities	0	100,413	100,413	0
32 Real Estate	0	27,581	27,581	0
Subtotal - General Services	0	389,088	389,088	0
Total Incoming	578,183	1,389,270	1,278,962	688,492
C. Total Allocated		\$3,334,426	\$2,645,933	\$688,492
			79.35%	20.65%

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ARA Dept Admin Allocations

Dept:13 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Admin Svcs	8.00	2.2403%	\$43,577	\$0	\$43,577	\$15,699	\$59,276
15 ARA Operations	99.33	27.8157%	541,059	0	541,059	194,927	735,986
16 ARA Payroll Services	50.36	14.1025%	274,315	0	274,315	98,827	373,143
37 ARA Regulatory	5.00	1.4002%	27,235	0	27,235	9,812	37,048
55 ARA-Insurance	5.00	1.4002%	27,235	0	27,235	9,812	37,048
56 ARA-BARC	83.33	23.3352%	453,906	0	453,906	163,528	617,434
57 ARA Parking	70.01	19.6052%	381,351	0	381,351	137,389	518,739
58 ARA Other	36.07	10.1008%	196,476	0	196,476	70,784	267,261
Subtotal	357.10	100.0000%	1,945,155	0	1,945,155	700,778	2,645,933
Direct Bills					0		0
Total					\$1,945,155		\$2,645,933

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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ARA Non-Parking Allocations

Dept:13 ARA Director Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 ARA Admin Svcs	8.00	2.7866%	\$0	\$0	\$0	\$19,185	\$19,185
15 ARA Operations	99.33	34.5989%	0	0	0	238,211	238,211
16 ARA Payroll Services	50.36	17.5415%	0	0	0	120,772	120,772
37 ARA Regulatory	5.00	1.7416%	0	0	0	11,991	11,991
55 ARA-Insurance	5.00	1.7416%	0	0	0	11,991	11,991
56 ARA-BARC	83.33	29.0257%	0	0	0	199,840	199,840
58 ARA Other	36.07	12.5640%	0	0	0	86,502	86,502
Subtotal	287.09	100.0000%	0	0	0	688,492	688,492
Direct Bills					0		0
Total					\$0		\$688,492

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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Allocation Summary

Dept:13 ARA Director Office

Department	ARA Dept Admin	ARA Non- Parking	Total
0 Direct Billed	\$0	\$0	\$0
14 ARA Admin Svcs	59,276	19,185	78,461
15 ARA Operations	735,986	238,211	974,197
16 ARA Payroll Services	373,143	120,772	493,915
37 ARA Regulatory	37,048	11,991	49,038
55 ARA-Insurance	37,048	11,991	49,038
56 ARA-BARC	617,434	199,840	817,274
57 ARA Parking	518,739	0	518,739
58 ARA Other	267,261	86,502	353,763
Total	\$2,645,933	\$688,492	\$3,334,425

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

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

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

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A. Department Costs

Dept:14 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/> <hr/> \$991,594		<hr/> <hr/> \$991,594

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 ARA Admin Svcs

Department	First Incoming	Second Incoming	Busi Office
3 Insurance Retirees	\$16,900	\$67	\$16,967
3 Memberships	757	3	760
3 Accounting & Consult	510	2	512
3 Other Misc	497	2	500
Subtotal - Non-Departmental-Gen Gov	18,664	75	18,738
5 Budget	766	70	836
Subtotal - Finance Budget	766	70	836
7 Gen Acctng	416	33	450
7 Auditing Svcs	732	0	732
7 Fin Operations	415	24	440
Subtotal - Finance General Accounting	1,563	58	1,621
8 I. C. Auditing	230	26	257
Subtotal - Finance Internal Control	230	26	257
10 Perf Mgt Svcs	313	19	332
Subtotal - Finance Perform Mgmnt	313	19	332
11 Fin Business Svcs	146	11	157
Subtotal - Finance Business Svcs	146	11	157
12 Purchasing	1,145	112	1,257
Subtotal - Finance Strategic Purch	1,145	112	1,257
13 ARA Dept Admin	43,577	15,699	59,276
13 ARA Non-Parking	0	19,185	19,185
Subtotal - ARA Director Office	43,577	34,885	78,461
14 Busi Office	0	23,419	23,419
Subtotal - ARA Admin Svcs	0	23,419	23,419
15 Records	0	256	256
Subtotal - ARA Operations	0	256	256
16 Payroll Svcs	0	1,713	1,713

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 ARA Admin Svcs

Department	First Incoming	Second Incoming	Busi Office
Subtotal - ARA Payroll Services	\$0	\$1,713	\$1,713
18 IT ERP	0	214,270	214,270
Subtotal - HITS EAS	0	214,270	214,270
19 Enterprise Optns	0	1,921	1,921
Subtotal - HITS EIS	0	1,921	1,921
21 IT Proj Mgt	0	554	554
Subtotal - HITS Project Mgt Office	0	554	554
22 Cert/SBDD	0	529	529
22 Analytics & Reporting	0	5,268	5,268
22 Dept Services	0	9,490	9,490
22 Vendor/External Affairs	0	103	103
Subtotal - Office Business Opportunity	0	15,390	15,390
23 City Mayor Admin	0	1,100	1,100
Subtotal - Mayor	0	1,100	1,100
24 Personnel Svcs	0	642	642
Subtotal - Human Resources	0	642	642
26 Controller Fin Svcs	0	2,849	2,849
Subtotal - City Controller's Office	0	2,849	2,849
Total Incoming	66,403	297,370	363,773
C. Total Allocated		\$1,355,367	\$1,355,367
			100.00%

CITY OF HOUSTON, TEXAS
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Busi Office Allocations

Dept:14 ARA Admin Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 ARA Director Office	4.32	1.1953%	\$12,646	\$0	\$12,646	\$0	\$12,646
14 ARA Admin Svcs	8.00	2.2135%	23,419	0	23,419	0	23,419
15 ARA Operations	99.33	27.4833%	290,772	0	290,772	84,611	375,383
16 ARA Payroll Services	50.36	13.9339%	147,421	0	147,421	42,898	190,318
37 ARA Regulatory	5.00	1.3834%	14,637	0	14,637	4,259	18,896
55 ARA-Insurance	5.00	1.3834%	14,637	0	14,637	4,259	18,896
56 ARA-BARC	83.33	23.0563%	243,935	0	243,935	70,982	314,917
57 ARA Parking	70.01	19.3708%	204,943	0	204,943	59,636	264,578
58 ARA Other	36.07	9.9801%	105,589	0	105,589	30,725	136,314
Subtotal	361.42	100.0000%	1,057,997	0	1,057,997	297,370	1,355,367
Direct Bills					0		0
Total					\$1,057,997		\$1,355,367

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:14 ARA Admin Svcs

Department	Busi Office	Total
0 Direct Billed	\$0	\$0
13 ARA Director Office	12,646	12,646
14 ARA Admin Svcs	23,419	23,419
15 ARA Operations	375,383	375,383
16 ARA Payroll Services	190,318	190,318
37 ARA Regulatory	18,896	18,896
55 ARA-Insurance	18,896	18,896
56 ARA-BARC	314,917	314,917
57 ARA Parking	264,578	264,578
58 ARA Other	136,314	136,314
Total	\$1,355,367	\$1,355,367

ADMINISTRATION AND REGULATORY AFFAIRS - OPERATIONS
NATURE AND EXTENT OF SERVICES

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

- **Mailroom** - Costs associated with the mailroom have been allocated based upon the number of FTE positions in departments served.
- **Property** – Costs associated with the disposal of city property have been allocated based upon the number of fixed and controlled assets.
- **Records Management** – Costs of maintaining records per state statute are allocated based on the total FTE in city departments.
- **3-1-1 Call Center** – Costs associated with the 3-1-1 call center have been allocated based upon the number of contacts for each department.

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:15 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 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
3 Insurance Retirees	\$209,830	\$837	\$6,941	\$8,240	\$20,549	\$174,938
3 Memberships	9,400	38	311	369	921	7,837
3 Accounting & Consult	4,215	17	139	166	413	3,514
3 Other Misc	3,294	14	109	129	323	2,747
3 Walker Rent *	256,044	1,022	0	0	0	257,066
Subtotal - Non-Departmental-Gen Gov	482,783	1,928	7,500	8,904	22,205	446,102
5 Budget	6,332	581	228	270	674	5,740
Subtotal - Finance Budget	6,332	581	228	270	674	5,740
7 Gen Acctng	3,444	276	123	146	363	3,089
7 Auditing Svcs	6,051	0	199	237	590	5,025
7 Fin Operations	2,749	162	96	114	284	2,417
Subtotal - Finance General Accounting	12,244	438	418	496	1,237	10,531
8 I. C. Auditing	1,526	175	56	67	166	1,412
Subtotal - Finance Internal Control	1,526	175	56	67	166	1,412
10 Perf Mgt Svcs	2,071	124	72	86	214	1,823
Subtotal - Finance Perform Mgmnt	2,071	124	72	86	214	1,823
11 Fin Business Svcs	965	76	34	41	101	864
Subtotal - Finance Business Svcs	965	76	34	41	101	864
12 Purchasing	3,818	373	138	164	409	3,480
Subtotal - Finance Strategic Purch	3,818	373	138	164	409	3,480
13 ARA Dept Admin	541,059	194,927	24,248	28,787	71,790	611,161
13 ARA Non-Parking	0	238,211	7,848	9,317	23,236	197,810
Subtotal - ARA Director Office	541,059	433,137	32,096	38,104	95,026	808,970
14 Busi Office	290,772	84,611	12,368	14,682	36,616	311,717
Subtotal - ARA Admin Svcs	290,772	84,611	12,368	14,682	36,616	311,717
15 Records	0	3,173	105	124	309	2,634

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 ARA Operations

Department	First Incoming	Second Incoming	Mailroom	Property	Records	3-1-1 Svcs
Subtotal - ARA Operations	\$0	\$3,173	\$105	\$124	\$309	\$2,634
16 Payroll Svcs	0	21,268	701	832	2,075	17,661
Subtotal - ARA Payroll Services	0	21,268	701	832	2,075	17,661
19 Enterprise Optns	0	15,887	523	621	1,550	13,192
Subtotal - HITS EIS	0	15,887	523	621	1,550	13,192
21 IT Proj Mgt	0	6,883	227	269	671	5,716
Subtotal - HITS Project Mgt Office	0	6,883	227	269	671	5,716
22 Cert/SBDD	0	6,567	216	257	641	5,453
22 Vendor/External Affairs	0	1,278	42	50	125	1,062
Subtotal - Office Business Opportunity	0	7,845	258	307	765	6,515
23 City Mayor Admin	0	13,662	450	534	1,333	11,345
Subtotal - Mayor	0	13,662	450	534	1,333	11,345
24 Personnel Svcs	0	7,973	263	312	778	6,620
Subtotal - Human Resources	0	7,973	263	312	778	6,620
26 Controller Fin Svcs	0	23,562	776	922	2,298	19,566
Subtotal - City Controller's Office	0	23,562	776	922	2,298	19,566
32 Real Estate	0	8,250	272	323	805	6,851
Subtotal - General Services	0	8,250	272	323	805	6,851
Total Incoming	1,341,570	629,945	56,485	67,057	167,233	1,680,740
C. Total Allocated		\$8,537,279	\$304,343	\$389,270	\$771,931	\$7,071,735
			3.56%	4.56%	9.04%	82.83%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Mailroom Allocations

Dept:15 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	145	6.6544%	\$18,873	\$0	\$18,873	\$0	\$18,873
13 ARA Director Office	331	15.1905%	43,084	0	43,084	0	43,084
17 HITS CIO	137	6.2873%	17,832	0	17,832	1,667	19,499
22 Office Business Opportunity	32	1.4686%	4,165	0	4,165	389	4,555
23 Mayor	79	3.6255%	10,283	0	10,283	961	11,244
24 Human Resources	178	8.1689%	23,169	0	23,169	2,166	25,335
25 Legal	167	7.6641%	21,737	0	21,737	2,032	23,769
26 City Controller's Office	65	2.9830%	8,461	0	8,461	791	9,251
28 Planning & Dev Admin	80	3.6714%	10,413	0	10,413	973	11,386
29 PWE Administration Indirect	663	30.4268%	86,297	0	86,297	8,067	94,364
32 General Services	93	4.2680%	12,105	0	12,105	1,132	13,237
38 City Secretary	10	0.4589%	1,302	0	1,302	122	1,423
39 City Council	75	3.4419%	9,762	0	9,762	913	10,675
41 Dept of Neighborhoods	23	1.0555%	2,994	0	2,994	280	3,274
43 Municipal Court	30	1.3768%	3,905	0	3,905	365	4,270
44 Solid Waste	40	1.8357%	5,206	0	5,206	487	5,693
51 Fleet Management	31	1.4227%	4,035	0	4,035	377	4,412
Subtotal	2,179	100.0000%	283,622	0	283,622	20,721	304,343
Direct Bills					0		0
Total					\$283,622		\$304,343

Basis Units: Number of FTE positions supported

Source: COH FTE Report

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Property Allocations

Dept:15 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	229	1.2948%	\$4,722	\$0	\$4,722	\$0	\$4,722
13 ARA Director Office	494	2.7932%	10,186	0	10,186	0	10,186
17 HITS CIO	1,315	7.4353%	27,114	0	27,114	1,907	29,021
22 Office Business Opportunity	17	0.0961%	351	0	351	25	375
23 Mayor	37	0.2092%	763	0	763	54	817
24 Human Resources	15	0.0848%	309	0	309	22	331
25 Legal	23	0.1300%	474	0	474	33	508
26 City Controller's Office	5	0.0283%	103	0	103	7	110
27 Health Administration	1,049	5.9312%	21,630	0	21,630	1,521	23,151
28 Planning & Dev Admin	64	0.3619%	1,320	0	1,320	93	1,412
32 General Services	301	1.7019%	6,206	0	6,206	436	6,643
33 HEC	3	0.0170%	62	0	62	4	66
39 City Council	22	0.1244%	454	0	454	32	486
40 Police	4,161	23.5271%	85,796	0	85,796	6,034	91,831
41 Dept of Neighborhoods	26	0.1470%	536	0	536	38	574
42 Fire	3,248	18.3648%	66,971	0	66,971	4,710	71,681
43 Municipal Court	224	1.2665%	4,619	0	4,619	325	4,944
44 Solid Waste	706	3.9919%	14,557	0	14,557	1,024	15,581
47 Library	2,348	13.2760%	48,414	0	48,414	3,405	51,819
48 Parks & Recreation	3,080	17.4149%	63,507	0	63,507	4,466	67,974
51 Fleet Management	319	1.8037%	6,578	0	6,578	463	7,040
Subtotal	17,686	100.0000%	364,671	0	364,671	24,599	389,270
Direct Bills					0		0
Total					\$364,671		\$389,270

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

Source: Asset Report

CITY OF HOUSTON, TEXAS
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Records Allocations

Dept:15 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$277	\$0	\$277	\$0	\$277
5 Finance Budget	13.47	0.0605%	430	0	430	0	430
6 Finance City Council	5.00	0.0225%	160	0	160	0	160
7 Finance General Accounting	14.73	0.0662%	470	0	470	0	470
8 Finance Internal Control	3.21	0.0144%	103	0	103	0	103
9 Finance Grants	5.99	0.0269%	191	0	191	0	191
10 Finance Perform Mgmnt	4.68	0.0210%	149	0	149	0	149
11 Finance Business Svcs	2.50	0.0112%	80	0	80	0	80
12 Finance Strategic Purchasing	32.63	0.1467%	1,042	0	1,042	0	1,042
13 ARA Director Office	4.32	0.0194%	138	0	138	0	138
14 ARA Admin Svcs	8.00	0.0360%	256	0	256	0	256
15 ARA Operations	99.33	0.4465%	3,173	0	3,173	0	3,173
16 ARA Payroll Services	50.36	0.2264%	1,608	0	1,608	140	1,749
17 HITS CIO	14.47	0.0650%	462	0	462	40	502
18 HITS EAS	28.09	0.1263%	897	0	897	78	975
19 HITS EIS	60.85	0.2735%	1,944	0	1,944	169	2,113
20 HITS Radio	32.18	0.1446%	1,028	0	1,028	90	1,117
21 HITS Project Mgt Office	9.29	0.0418%	297	0	297	26	323
22 Office Business Opportunity	28.42	0.1277%	908	0	908	79	987
23 Mayor	41.76	0.1877%	1,334	0	1,334	116	1,450
24 Human Resources	169.76	0.7630%	5,422	0	5,422	472	5,894
25 Legal	119.73	0.5382%	3,824	0	3,824	333	4,157
26 City Controller's Office	65.47	0.2943%	2,091	0	2,091	182	2,273
27 Health Administration	83.17	0.3738%	2,656	0	2,656	231	2,888
28 Planning & Dev Admin	12.92	0.0581%	413	0	413	36	449
30 CIP Sal Rec PWE	16.68	0.0750%	533	0	533	46	579
31 HPD Police Records	92.20	0.4144%	2,945	0	2,945	257	3,201
32 General Services	233.22	1.0483%	7,449	0	7,449	649	8,098
33 HEC	243.82	1.0959%	7,787	0	7,787	678	8,466
35 Finance Public Fin	5.09	0.0229%	163	0	163	14	177
36 Finance Treasury	2.58	0.0116%	82	0	82	7	90
37 ARA Regulatory	5.00	0.0225%	160	0	160	14	174
38 City Secretary	10.72	0.0482%	342	0	342	30	372
39 City Council	74.60	0.3353%	2,383	0	2,383	208	2,590
40 Police	6,747.02	30.3265%	215,496	0	215,496	18,775	234,271
41 Dept of Neighborhoods	152.26	0.6844%	4,863	0	4,863	424	5,287
42 Fire	4,224.45	18.9881%	134,926	0	134,926	11,756	146,682
43 Municipal Court	311.23	1.3989%	9,940	0	9,940	866	10,807
44 Solid Waste	461.11	2.0726%	14,728	0	14,728	1,283	16,011
45 Houston Airport System (HAS)	1,363.70	6.1296%	43,556	0	43,556	3,795	47,351
46 Housing & Community Development	163.80	0.7362%	5,232	0	5,232	456	5,687
47 Library	497.54	2.2363%	15,891	0	15,891	1,385	17,276

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Records Allocations

Dept:15 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$24,386	\$0	\$24,386	\$2,125	\$26,510
49 Health & Human Services Department	1,073.96	4.8272%	34,302	0	34,302	2,989	37,290
50 Convention & Entertainment	22.67	0.1019%	724	0	724	63	787
51 Fleet Management	374.08	1.6814%	11,948	0	11,948	1,041	12,989
52 Planning & Development	74.84	0.3364%	2,390	0	2,390	208	2,599
54 Finance Other	12.62	0.0567%	403	0	403	35	438
55 ARA-Insurance	5.00	0.0225%	160	0	160	14	174
56 ARA-BARC	83.33	0.3746%	2,662	0	2,662	232	2,893
57 ARA Parking	70.01	0.3147%	2,236	0	2,236	195	2,431
58 ARA Other	36.07	0.1621%	1,152	0	1,152	100	1,252
59 IT Public Services	16.06	0.0722%	513	0	513	45	558
60 Legal Insurance	51.20	0.2301%	1,635	0	1,635	142	1,778
61 Legal Wkr Comp	2.00	0.0090%	64	0	64	6	69
62 Mayor Cable TV	16.44	0.0739%	525	0	525	46	571
63 Mayor other	10.50	0.0472%	335	0	335	29	365
64 TIRZ	24.09	0.1083%	769	0	769	67	836
65 HR Health Benefits	46.66	0.2097%	1,490	0	1,490	130	1,620
67 PWE Bldg Insp	513.36	2.3075%	16,396	0	16,396	1,429	17,825
68 PWE Stormwater	377.72	1.6978%	12,064	0	12,064	1,051	13,115
69 PWE DDSR	505.22	2.2709%	16,136	0	16,136	1,406	17,542
70 PWE Water & Sewer	2,220.15	9.9791%	70,910	0	70,910	6,178	77,088
71 PWE Houston Transtar	7.99	0.0359%	255	0	255	22	277
72 PWE Other	13.64	0.0613%	436	0	436	38	474
73 Houston Permit Center	4.42	0.0199%	141	0	141	12	153
74 CIP S/R Planning	11.29	0.0507%	361	0	361	31	392
75 CIP Sal Rec RE	33.07	0.1486%	1,056	0	1,056	92	1,148
76 CIP S/R Engrg	99.80	0.4486%	3,188	0	3,188	278	3,465
77 CIP S/R Constr	105.41	0.4738%	3,367	0	3,367	293	3,660
78 CIP S/R Eng/Const	14.37	0.0646%	459	0	459	40	499
79 CIP S/R Geo/Env	10.96	0.0493%	350	0	350	30	381
80 CIP S/R Other	17.27	0.0776%	552	0	552	48	600
81 CIP S/R GSD	29.23	0.1314%	934	0	934	81	1,015
94 HR-W.C.	29.49	0.1326%	942	0	942	82	1,024
95 HITS Other	47.45	0.2133%	1,516	0	1,516	132	1,648

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Records Allocations

Dept:15 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	710,584	0	710,584	61,347	771,931
Direct Bills					0		0
Total					\$710,584		\$771,931

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

CITY OF HOUSTON, TEXAS
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3-1-1 Svcs Allocations

Dept:15 ARA Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	630	0.0389%	\$2,545	\$0	\$2,545	\$0	\$2,545
13 ARA Director Office	66,505	4.1023%	268,636	0	268,636	0	268,636
17 HITS CIO	3,371	0.2079%	13,617	0	13,617	1,135	14,752
22 Office Business Opportunity	343	0.0212%	1,385	0	1,385	115	1,501
23 Mayor	5,911	0.3646%	23,877	0	23,877	1,990	25,867
24 Human Resources	5,373	0.3314%	21,703	0	21,703	1,809	23,513
25 Legal	1,480	0.0913%	5,978	0	5,978	498	6,477
26 City Controller's Office	430	0.0265%	1,737	0	1,737	145	1,882
29 PWE Administration Indirect	296,074	18.2630%	1,195,942	0	1,195,942	99,695	1,295,637
32 General Services	3,003	0.1852%	12,130	0	12,130	1,011	13,141
33 HEC	94	0.0058%	380	0	380	32	411
38 City Secretary	1,346	0.0830%	5,437	0	5,437	453	5,890
39 City Council	2,681	0.1654%	10,829	0	10,829	903	11,732
40 Police	99,345	6.1280%	401,288	0	401,288	33,452	434,739
41 Dept of Neighborhoods	32,784	2.0222%	132,426	0	132,426	11,039	143,465
42 Fire	8,523	0.5257%	34,427	0	34,427	2,870	37,297
43 Municipal Court	515,100	31.7733%	2,080,661	0	2,080,661	173,445	2,254,107
44 Solid Waste	286,210	17.6545%	1,156,098	0	1,156,098	96,373	1,252,471
45 Houston Airport System (HAS)	266	0.0164%	1,074	0	1,074	90	1,164
46 Housing & Community Development	2,156	0.1330%	8,709	0	8,709	726	9,435
47 Library	2,068	0.1276%	8,353	0	8,353	696	9,050
48 Parks & Recreation	11,236	0.6931%	45,386	0	45,386	3,783	49,169
49 Health & Human Services Department	51,239	3.1606%	206,971	0	206,971	17,253	224,225
51 Fleet Management	3	0.0002%	12	0	12	1	13
52 Planning & Development	1,312	0.0809%	5,300	0	5,300	442	5,741
57 ARA Parking	58,583	3.6136%	236,636	0	236,636	19,726	256,363
96 Other	165,106	10.1844%	666,918	0	666,918	55,595	722,513
Subtotal	1,621,172	100.0000%	6,548,457	0	6,548,457	523,278	7,071,735
Direct Bills					0		0
Total					\$6,548,457		\$7,071,735

Basis Units: Number of contacts per department

Source: Contact Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:15 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	18,873	4,722	277	2,545	26,417
5 Finance Budget	0	0	430	0	430
6 Finance City Council	0	0	160	0	160
7 Finance General Accounting	0	0	470	0	470
8 Finance Internal Control	0	0	103	0	103
9 Finance Grants	0	0	191	0	191
10 Finance Perform Mgmnt	0	0	149	0	149
11 Finance Business Svcs	0	0	80	0	80
12 Finance Strategic Purchasing	0	0	1,042	0	1,042
13 ARA Director Office	43,084	10,186	138	268,636	322,043
14 ARA Admin Svcs	0	0	256	0	256
15 ARA Operations	0	0	3,173	0	3,173
16 ARA Payroll Services	0	0	1,749	0	1,749
17 HITS CIO	19,499	29,021	502	14,752	63,774
18 HITS EAS	0	0	975	0	975
19 HITS EIS	0	0	2,113	0	2,113
20 HITS Radio	0	0	1,117	0	1,117
21 HITS Project Mgt Office	0	0	323	0	323
22 Office Business Opportunity	4,555	375	987	1,501	7,417
23 Mayor	11,244	817	1,450	25,867	39,377
24 Human Resources	25,335	331	5,894	23,513	55,073
25 Legal	23,769	508	4,157	6,477	34,910
26 City Controller's Office	9,251	110	2,273	1,882	13,517
27 Health Administration	0	23,151	2,888	0	26,039
28 Planning & Dev Admin	11,386	1,412	449	0	13,247
29 PWE Administration Indirect	94,364	0	0	1,295,637	1,390,001
30 CIP Sal Rec PWE	0	0	579	0	579
31 HPD Police Records	0	0	3,201	0	3,201
32 General Services	13,237	6,643	8,098	13,141	41,119
33 HEC	0	66	8,466	411	8,944
35 Finance Public Fin	0	0	177	0	177
36 Finance Treasury	0	0	90	0	90
37 ARA Regulatory	0	0	174	0	174
38 City Secretary	1,423	0	372	5,890	7,686
39 City Council	10,675	486	2,590	11,732	25,483
40 Police	0	91,831	234,271	434,739	760,841
41 Dept of Neighborhoods	3,274	574	5,287	143,465	152,599
42 Fire	0	71,681	146,682	37,297	255,660
43 Municipal Court	4,270	4,944	10,807	2,254,107	2,274,127
44 Solid Waste	5,693	15,581	16,011	1,252,471	1,289,756

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Allocation Summary

Dept:15 ARA Operations

Department	Mailroom	Property	Records	3-1-1 Svcs	Total
45 Houston Airport System (HAS)	\$0	\$0	\$47,351	\$1,164	\$48,515
46 Housing & Community Development	0	0	5,687	9,435	15,122
47 Library	0	51,819	17,276	9,050	78,144
48 Parks & Recreation	0	67,974	26,510	49,169	143,653
49 Health & Human Services Department	0	0	37,290	224,225	261,515
50 Convention & Entertainment	0	0	787	0	787
51 Fleet Management	4,412	7,040	12,989	13	24,454
52 Planning & Development	0	0	2,599	5,741	8,340
54 Finance Other	0	0	438	0	438
55 ARA-Insurance	0	0	174	0	174
56 ARA-BARC	0	0	2,893	0	2,893
57 ARA Parking	0	0	2,431	256,363	258,793
58 ARA Other	0	0	1,252	0	1,252
59 IT Public Services	0	0	558	0	558
60 Legal Insurance	0	0	1,778	0	1,778
61 Legal Wkr Comp	0	0	69	0	69
62 Mayor Cable TV	0	0	571	0	571
63 Mayor other	0	0	365	0	365
64 TIRZ	0	0	836	0	836
65 HR Health Benefits	0	0	1,620	0	1,620
67 PWE Bldg Insp	0	0	17,825	0	17,825
68 PWE Stormwater	0	0	13,115	0	13,115
69 PWE DDSR	0	0	17,542	0	17,542
70 PWE Water & Sewer	0	0	77,088	0	77,088
71 PWE Houston Transtar	0	0	277	0	277
72 PWE Other	0	0	474	0	474
73 Houston Permit Center	0	0	153	0	153
74 CIP S/R Planning	0	0	392	0	392
75 CIP Sal Rec RE	0	0	1,148	0	1,148
76 CIP S/R Engrg	0	0	3,465	0	3,465
77 CIP S/R Constr	0	0	3,660	0	3,660
78 CIP S/R Eng/Const	0	0	499	0	499
79 CIP S/R Geo/Env	0	0	381	0	381
80 CIP S/R Other	0	0	600	0	600
81 CIP S/R GSD	0	0	1,015	0	1,015
94 HR-W.C.	0	0	1,024	0	1,024
95 HITS Other	0	0	1,648	0	1,648
96 Other	0	0	0	722,513	722,513
Total	\$304,343	\$389,270	\$771,931	\$7,071,735	\$8,537,279

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.

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A. Department Costs

Dept:16 ARA Payroll Services

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
3 Insurance Retirees	\$106,383	\$425	\$106,808
3 Memberships	4,766	19	4,785
3 Accounting & Consult	635	3	638
3 Other Misc	2,116	9	2,125
Subtotal - Non-Departmental-Gen Gov	113,901	455	114,356
5 Budget	954	88	1,042
Subtotal - Finance Budget	954	88	1,042
7 Gen Acctng	519	42	561
7 Auditing Svcs	912	0	912
7 Fin Operations	1,766	104	1,871
Subtotal - Finance General Accounting	3,197	146	3,343
8 I. C. Auditing	980	112	1,093
Subtotal - Finance Internal Control	980	112	1,093
10 Perf Mgt Svcs	1,331	80	1,411
Subtotal - Finance Perform Mgmnt	1,331	80	1,411
11 Fin Business Svcs	620	49	668
Subtotal - Finance Business Svcs	620	49	668
12 Purchasing	382	37	419
Subtotal - Finance Strategic Purch	382	37	419
13 ARA Dept Admin	274,315	98,827	373,143
13 ARA Non-Parking	0	120,772	120,772
Subtotal - ARA Director Office	274,315	219,599	493,915
14 Busi Office	147,421	42,898	190,318
Subtotal - ARA Admin Svcs	147,421	42,898	190,318
15 Records	1,608	140	1,749
Subtotal - ARA Operations	1,608	140	1,749
16 Payroll Svcs	0	10,783	10,783

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 ARA Payroll Services

Department	First Incoming	Second Incoming	Payroll Svcs
Subtotal - ARA Payroll Services	\$0	\$10,783	\$10,783
19 Enterprise Optns	0	2,394	2,394
Subtotal - HITS EIS	0	2,394	2,394
21 IT Proj Mgt	0	3,490	3,490
Subtotal - HITS Project Mgt Office	0	3,490	3,490
22 Cert/SBDD	0	3,329	3,329
22 Vendor/External Affairs	0	648	648
Subtotal - Office Business Opportunity	0	3,977	3,977
23 City Mayor Admin	0	6,926	6,926
Subtotal - Mayor	0	6,926	6,926
24 Personnel Svcs	0	4,042	4,042
Subtotal - Human Resources	0	4,042	4,042
26 Controller Fin Svcs	0	3,551	3,551
Subtotal - City Controller's Office	0	3,551	3,551
Total Incoming	544,710	298,768	843,478
C. Total Allocated		\$5,062,412	\$5,062,411
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Payroll Svcs Allocations

Dept:16 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$1,859	\$0	\$1,859	\$0	\$1,859
5 Finance Budget	13.47	0.0605%	2,884	0	2,884	0	2,884
6 Finance City Council	5.00	0.0225%	1,071	0	1,071	0	1,071
7 Finance General Accounting	14.73	0.0662%	3,154	0	3,154	0	3,154
8 Finance Internal Control	3.21	0.0144%	687	0	687	0	687
9 Finance Grants	5.99	0.0269%	1,283	0	1,283	0	1,283
10 Finance Perform Mgmnt	4.68	0.0210%	1,002	0	1,002	0	1,002
11 Finance Business Svcs	2.50	0.0112%	535	0	535	0	535
12 Finance Strategic Purchasing	32.63	0.1467%	6,987	0	6,987	0	6,987
13 ARA Director Office	4.32	0.0194%	925	0	925	0	925
14 ARA Admin Svcs	8.00	0.0360%	1,713	0	1,713	0	1,713
15 ARA Operations	99.33	0.4465%	21,268	0	21,268	0	21,268
16 ARA Payroll Services	50.36	0.2264%	10,783	0	10,783	0	10,783
17 HITS CIO	14.47	0.0650%	3,098	0	3,098	197	3,295
18 HITS EAS	28.09	0.1263%	6,015	0	6,015	382	6,396
19 HITS EIS	60.85	0.2735%	13,029	0	13,029	827	13,856
20 HITS Radio	32.18	0.1446%	6,890	0	6,890	437	7,327
21 HITS Project Mgt Office	9.29	0.0418%	1,989	0	1,989	126	2,115
22 Office Business Opportunity	28.42	0.1277%	6,085	0	6,085	386	6,471
23 Mayor	41.76	0.1877%	8,942	0	8,942	567	9,509
24 Human Resources	169.76	0.7630%	36,348	0	36,348	2,306	38,654
25 Legal	119.73	0.5382%	25,636	0	25,636	1,626	27,263
26 City Controller's Office	65.47	0.2943%	14,018	0	14,018	889	14,908
27 Health Administration	83.17	0.3738%	17,808	0	17,808	1,130	18,938
28 Planning & Dev Admin	12.92	0.0581%	2,766	0	2,766	175	2,942
30 CIP Sal Rec PWE	16.68	0.0750%	3,571	(28,063)	(24,492)	227	(24,265)
31 HPD Police Records	92.20	0.4144%	19,742	0	19,742	1,252	20,994
32 General Services	233.22	1.0483%	49,936	0	49,936	3,168	53,104
33 HEC	243.82	1.0959%	52,206	0	52,206	3,312	55,518
35 Finance Public Fin	5.09	0.0229%	1,090	0	1,090	69	1,159
36 Finance Treasury	2.58	0.0116%	552	0	552	35	587
37 ARA Regulatory	5.00	0.0225%	1,071	0	1,071	68	1,138
38 City Secretary	10.72	0.0482%	2,295	0	2,295	146	2,441
39 City Council	74.60	0.3353%	15,973	0	15,973	1,013	16,986
40 Police	6,747.02	30.3265%	1,444,649	0	1,444,649	91,648	1,536,296
41 Dept of Neighborhoods	152.26	0.6844%	32,601	0	32,601	2,068	34,670
42 Fire	4,224.45	18.9881%	904,525	0	904,525	57,383	961,907
43 Municipal Court	311.23	1.3989%	66,639	0	66,639	4,228	70,867
44 Solid Waste	461.11	2.0726%	98,731	0	98,731	6,263	104,995
45 Houston Airport System (HAS)	1,363.70	6.1296%	291,991	(320,143)	(28,152)	18,524	(9,629)
46 Housing & Community Development	163.80	0.7362%	35,072	0	35,072	2,225	37,297
47 Library	497.54	2.2363%	106,532	0	106,532	6,758	113,290

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Payroll Svcs Allocations

Dept:16 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$163,478	\$0	\$163,478	\$10,371	\$173,849
49 Health & Human Services Department	1,073.96	4.8272%	229,953	0	229,953	14,588	244,541
50 Convention & Entertainment	22.67	0.1019%	4,854	0	4,854	308	5,162
51 Fleet Management	374.08	1.6814%	80,097	0	80,097	5,081	85,178
52 Planning & Development	74.84	0.3364%	16,024	0	16,024	1,017	17,041
54 Finance Other	12.62	0.0567%	2,702	0	2,702	171	2,874
55 ARA-Insurance	5.00	0.0225%	1,071	0	1,071	68	1,138
56 ARA-BARC	83.33	0.3746%	17,842	0	17,842	1,132	18,974
57 ARA Parking	70.01	0.3147%	14,990	0	14,990	951	15,941
58 ARA Other	36.07	0.1621%	7,723	0	7,723	490	8,213
59 IT Public Services	16.06	0.0722%	3,439	0	3,439	218	3,657
60 Legal Insurance	51.20	0.2301%	10,963	0	10,963	695	11,658
61 Legal Wkr Comp	2.00	0.0090%	428	0	428	27	455
62 Mayor Cable TV	16.44	0.0739%	3,520	0	3,520	223	3,743
63 Mayor other	10.50	0.0472%	2,248	0	2,248	143	2,391
64 TIRZ	24.09	0.1083%	5,158	0	5,158	327	5,485
65 HR Health Benefits	46.66	0.2097%	9,991	0	9,991	634	10,624
67 PWE Bldg Insp	513.36	2.3075%	109,919	(41,404)	68,515	6,973	75,488
68 PWE Stormwater	377.72	1.6978%	80,876	0	80,876	5,131	86,007
69 PWE DDSR	505.22	2.2709%	108,176	(30,667)	77,509	6,863	84,372
70 PWE Water & Sewer	2,220.15	9.9791%	475,371	(206,445)	268,926	30,157	299,083
71 PWE Houston Transtar	7.99	0.0359%	1,711	0	1,711	109	1,819
72 PWE Other	13.64	0.0613%	2,921	0	2,921	185	3,106
73 Houston Permit Center	4.42	0.0199%	946	0	946	60	1,006
74 CIP S/R Planning	11.29	0.0507%	2,417	0	2,417	153	2,571
75 CIP Sal Rec RE	33.07	0.1486%	7,081	0	7,081	449	7,530
76 CIP S/R Engrg	99.80	0.4486%	21,369	0	21,369	1,356	22,724
77 CIP S/R Constr	105.41	0.4738%	22,570	0	22,570	1,432	24,002
78 CIP S/R Eng/Const	14.37	0.0646%	3,077	0	3,077	195	3,272
79 CIP S/R Geo/Env	10.96	0.0493%	2,347	0	2,347	149	2,496
80 CIP S/R Other	17.27	0.0776%	3,698	0	3,698	235	3,932
81 CIP S/R GSD	29.23	0.1314%	6,259	0	6,259	397	6,656
94 HR-W.C.	29.49	0.1326%	6,314	0	6,314	401	6,715
95 HITS Other	47.45	0.2133%	10,160	0	10,160	645	10,804

CITY OF HOUSTON, TEXAS
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Payroll Svcs Allocations

Dept:16 ARA Payroll Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	4,763,644	(626,722)	4,136,922	298,768	4,435,689
Direct Bills					626,722		626,722
Total					\$4,763,644		\$5,062,411

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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6/25/2015

Allocation Summary

Dept:16 ARA Payroll Services

Department	Payroll Svcs	Total
0 Direct Billed	\$626,722	\$626,722
4 Finance Dir Office	1,859	1,859
5 Finance Budget	2,884	2,884
6 Finance City Council	1,071	1,071
7 Finance General Accounting	3,154	3,154
8 Finance Internal Control	687	687
9 Finance Grants	1,283	1,283
10 Finance Perform Mgmnt	1,002	1,002
11 Finance Business Svcs	535	535
12 Finance Strategic Purchasing	6,987	6,987
13 ARA Director Office	925	925
14 ARA Admin Svcs	1,713	1,713
15 ARA Operations	21,268	21,268
16 ARA Payroll Services	10,783	10,783
17 HITS CIO	3,295	3,295
18 HITS EAS	6,396	6,396
19 HITS EIS	13,856	13,856
20 HITS Radio	7,327	7,327
21 HITS Project Mgt Office	2,115	2,115
22 Office Business Opportunity	6,471	6,471
23 Mayor	9,509	9,509
24 Human Resources	38,654	38,654
25 Legal	27,263	27,263
26 City Controller's Office	14,908	14,908
27 Health Administration	18,938	18,938
28 Planning & Dev Admin	2,942	2,942
30 CIP Sal Rec PWE	(24,265)	(24,265)
31 HPD Police Records	20,994	20,994
32 General Services	53,104	53,104
33 HEC	55,518	55,518
35 Finance Public Fin	1,159	1,159
36 Finance Treasury	587	587
37 ARA Regulatory	1,138	1,138
38 City Secretary	2,441	2,441
39 City Council	16,986	16,986
40 Police	1,536,296	1,536,296
41 Dept of Neighborhoods	34,670	34,670
42 Fire	961,907	961,907
43 Municipal Court	70,867	70,867
44 Solid Waste	104,995	104,995
45 Houston Airport System (HAS)	(9,629)	(9,629)

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:16 ARA Payroll Services

Department	Payroll Svcs	Total
46 Housing & Community Development	\$37,297	\$37,297
47 Library	113,290	113,290
48 Parks & Recreation	173,849	173,849
49 Health & Human Services Department	244,541	244,541
50 Convention & Entertainment	5,162	5,162
51 Fleet Management	85,178	85,178
52 Planning & Development	17,041	17,041
54 Finance Other	2,874	2,874
55 ARA-Insurance	1,138	1,138
56 ARA-BARC	18,974	18,974
57 ARA Parking	15,941	15,941
58 ARA Other	8,213	8,213
59 IT Public Services	3,657	3,657
60 Legal Insurance	11,658	11,658
61 Legal Wkr Comp	455	455
62 Mayor Cable TV	3,743	3,743
63 Mayor other	2,391	2,391
64 TIRZ	5,485	5,485
65 HR Health Benefits	10,624	10,624
67 PWE Bldg Insp	75,488	75,488
68 PWE Stormwater	86,007	86,007
69 PWE DDSR	84,372	84,372
70 PWE Water & Sewer	299,083	299,083
71 PWE Houston Transtar	1,819	1,819
72 PWE Other	3,106	3,106
73 Houston Permit Center	1,006	1,006
74 CIP S/R Planning	2,571	2,571
75 CIP Sal Rec RE	7,530	7,530
76 CIP S/R Engrg	22,724	22,724
77 CIP S/R Constr	24,002	24,002
78 CIP S/R Eng/Const	3,272	3,272
79 CIP S/R Geo/Env	2,496	2,496
80 CIP S/R Other	3,932	3,932
81 CIP S/R GSD	6,656	6,656
94 HR-W.C.	6,715	6,715
95 HITS Other	10,804	10,804
Total	\$5,062,411	\$5,062,411

**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, 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.

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A. Department Costs

Dept:17 HITS CIO

Description		Amount	General Admin	IT Dept Admin	IT Director
Personnel Costs					
Salaries	S1	1,022,219	0	0	1,022,219
Salary % Split			.00%	.00%	100.00%
Benefits	P	473,583	0	0	473,583
Subtotal - Personnel Costs		1,495,802	0	0	1,495,802
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
Department Cost Total		3,106,565	0	988,095	2,118,470
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		3,106,565	0	988,095	2,118,470
General Admin Distribution			0	0	0
Grand Total		\$3,106,565		\$988,095	\$2,118,470

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:17 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	30,567	122	0	30,689
3 Memberships	1,369	5	0	1,375
3 Accounting & Consult	1,200	5	0	1,205
3 Other Misc	1,558	7	0	1,565
3 Walker Rent	845,395	3,374	0	848,769
Subtotal - Non-Departmental-Gen Gov	880,090	3,513	0	883,602
5 Budget	1,802	165	0	1,968
Subtotal - Finance Budget	1,802	165	0	1,968
7 Gen Acctng	980	79	0	1,059
7 Fixed Assets	26,428	2,085	0	28,513
7 Auditing Svcs	1,722	0	0	1,722
7 Fin Operations	1,301	77	0	1,377
Subtotal - Finance General Accounting	30,432	2,240	0	32,672
8 I. C. Auditing	722	83	0	805
Subtotal - Finance Internal Control	722	83	0	805
10 Perf Mgt Svcs	980	59	0	1,039
Subtotal - Finance Perform Mgmnt	980	59	0	1,039
11 Fin Business Svcs	456	36	0	492
Subtotal - Finance Business Svcs	456	36	0	492
12 Purchasing	9,544	933	0	10,478
Subtotal - Finance Strategic Purch	9,544	933	0	10,478
15 Mailroom	17,832	1,667	0	19,499

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:17 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
15 Property	\$27,114	\$1,907	\$0	\$29,021
15 Records	462	40	0	502
15 3-1-1 Svcs	13,617	1,135	0	14,752
Subtotal - ARA Operations	59,025	4,749	0	63,774
16 Payroll Svcs	3,098	197	0	3,295
Subtotal - ARA Payroll Services	3,098	197	0	3,295
18 Enterprise Appl	0	131,963	0	131,963
18 IT ERP	0	259,721	0	259,721
18 EGIS	0	4,888	0	4,888
Subtotal - HITS EAS	0	396,572	0	396,572
19 Client Svcs	0	61,844	0	61,844
19 NW Data	0	55,882	0	55,882
19 NW Voice	0	29,454	0	29,454
19 Enterprise Optns	0	4,522	0	4,522
Subtotal - HITS EIS	0	151,702	0	151,702
20 IT Radio Svcs	0	210,814	0	210,814
Subtotal - HITS Radio	0	210,814	0	210,814
21 IT Proj Mgt	0	1,003	0	1,003
Subtotal - HITS Project Mgt Office	0	1,003	0	1,003
22 Cert/SBDD	0	957	0	957
22 Contract Compliance	0	10,531	0	10,531
22 Analytics & Reporting	0	2,418	0	2,418
22 Dept Services	0	23,726	0	23,726
22 Vendor/External Affairs	0	186	0	186
Subtotal - Office Business Opportunity	0	37,818	0	37,818
23 City Mayor Admin	0	1,990	0	1,990
Subtotal - Mayor	0	1,990	0	1,990
24 Selection	0	16,582	0	16,582

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:17 HITS CIO

Department	First Incoming	Second Incoming	IT Dept Admin	IT Director
24 Personnel Svcs	\$0	\$1,161	\$0	\$1,161
Subtotal - Human Resources	0	17,743	0	17,743
25 Legal Svcs	0	1,210	0	1,210
25 Inspector General	0	16,773	0	16,773
Subtotal - Legal	0	17,983	0	17,983
26 Controller Fin Svcs	0	6,706	0	6,706
Subtotal - City Controller's Office	0	6,706	0	6,706
32 Design & Const	0	72	0	72
32 Building Svcs	0	137,340	0	137,340
32 Utilities	0	52,842	0	52,842
32 Real Estate	0	28,303	0	28,303
Subtotal - General Services	0	218,556	0	218,556
Total Incoming	1,013,184	1,072,862	0	2,086,046
C. Total Allocated		\$5,192,611	\$988,095	\$4,204,516
			19.03%	80.97%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

IT Dept Admin Allocations

Dept:17 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 HITS EAS	28.09	19.1780%	\$189,497	\$0	\$189,497	\$0	\$189,497
19 HITS EIS	60.85	41.5443%	410,498	0	410,498	0	410,498
20 HITS Radio	32.18	21.9704%	217,088	0	217,088	0	217,088
21 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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

IT Director Allocations

Dept:17 HITS CIO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 HITS EAS	28.09	19.1780%	\$600,588	\$0	\$600,588	\$205,753	\$806,342
19 HITS EIS	60.85	41.5443%	1,301,025	0	1,301,025	445,714	1,746,739
20 HITS Radio	32.18	21.9704%	688,036	0	688,036	235,712	923,748
21 HITS Project Mgt Office	9.29	6.3426%	198,628	0	198,628	68,047	266,675
59 IT Public Services	16.06	10.9647%	343,377	0	343,377	117,636	461,013
Subtotal	146.47	100.0000%	3,131,654	0	3,131,654	1,072,862	4,204,516
Direct Bills					0		0
Total					\$3,131,654		\$4,204,516

Basis Units: Number of FTE positions supported

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:17 HITS CIO

Department	IT Dept Admin	IT Director	Total
0 Direct Billed	\$0	\$0	\$0
18 HITS EAS	189,497	806,342	995,838
19 HITS EIS	410,498	1,746,739	2,157,236
20 HITS Radio	217,088	923,748	1,140,836
21 HITS Project Mgt Office	62,671	266,675	329,346
59 IT Public Services	108,342	461,013	569,354
Total	\$988,095	\$4,204,516	\$5,192,611

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:18 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
<hr/>						
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
<hr/>						
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
<hr/>						
Total Costs After Adjustments		4,333,667	0	764,129	3,334,199	235,340
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
Grand Total		\$4,333,668		\$764,129	\$3,334,199	\$235,340
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CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:18 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP	EGIS
3 Insurance Retirees	\$48,967	\$195	\$10,766	\$34,901	\$3,496
3 Memberships	2,194	9	482	1,564	157
3 Accounting & Consult	637	3	140	454	45
3 Other Misc	2,174	9	478	1,550	155
Subtotal - Non-Departmental-Gen Gov	53,971	216	11,866	38,468	3,853
5 Budget	956	88	229	741	74
Subtotal - Finance Budget	956	88	229	741	74
7 Gen Acctng	520	42	123	399	40
7 Auditing Svcs	914	0	200	649	65
7 Fin Operations	1,814	107	421	1,364	137
Subtotal - Finance General Accounting	3,249	149	744	2,412	242
8 I. C. Auditing	1,007	115	246	797	80
Subtotal - Finance Internal Control	1,007	115	246	797	80
10 Perf Mgt Svcs	1,367	82	317	1,029	103
Subtotal - Finance Perform Mgmnt	1,367	82	317	1,029	103
11 Fin Business Svcs	637	50	150	487	49
Subtotal - Finance Business Svcs	637	50	150	487	49
12 Purchasing	6,108	597	1,468	4,760	477
Subtotal - Finance Strategic Purch	6,108	597	1,468	4,760	477
15 Records	897	78	214	692	69
Subtotal - ARA Operations	897	78	214	692	69
16 Payroll Svcs	6,015	382	1,401	4,541	455
Subtotal - ARA Payroll Services	6,015	382	1,401	4,541	455
17 IT Dept Admin	189,497	0	41,497	134,525	13,475
17 IT Director	600,588	205,753	176,575	572,427	57,339
Subtotal - HITS CIO	790,085	205,753	218,072	706,952	70,815
19 Enterprise Optns	0	2,400	525	1,704	171

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:18 HITS EAS

Department	First Incoming	Second Incoming	Enterprise Appl	IT ERP	EGIS
Subtotal - HITS EIS	\$0	\$2,400	\$525	\$1,704	\$171
21 IT Proj Mgt	0	1,946	426	1,382	138
Subtotal - HITS Project Mgt Office	0	1,946	426	1,382	138
22 Cert/SBDD	0	1,857	407	1,318	132
22 Vendor/External Affairs	0	362	79	257	26
Subtotal - Office Business Opportunity	0	2,219	486	1,575	158
23 City Mayor Admin	0	3,863	846	2,743	275
Subtotal - Mayor	0	3,863	846	2,743	275
24 Personnel Svcs	0	2,255	494	1,601	160
Subtotal - Human Resources	0	2,255	494	1,601	160
26 Controller Fin Svcs	0	3,559	779	2,526	253
Subtotal - City Controller's Office	0	3,559	779	2,526	253
Total Incoming	864,292	223,752	238,263	772,409	77,371
C. Total Allocated		\$5,421,712	\$1,002,392	\$4,106,608	\$312,711
			18.49%	75.74%	5.77%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Enterprise Appl Allocations

Dept:18 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	25,013	14.0214%	\$133,679	\$0	\$133,679	\$0	\$133,679
13 ARA Director Office	6,281	3.5209%	33,568	0	33,568	0	33,568
17 HITS CIO	24,692	13.8414%	131,963	0	131,963	0	131,963
22 Office Business Opportunity	980	0.5494%	5,237	0	5,237	392	5,630
23 Mayor	4,599	2.5780%	24,579	0	24,579	1,841	26,420
24 Human Resources	29,731	16.6661%	158,894	0	158,894	11,901	170,795
25 Legal	1,001	0.5611%	5,350	0	5,350	401	5,750
28 Planning & Dev Admin	9,009	5.0501%	48,148	0	48,148	3,606	51,754
29 PWE Administration Indirect	18,248	10.2292%	97,524	0	97,524	7,304	104,829
32 General Services	832	0.4664%	4,447	0	4,447	333	4,780
33 HEC	196	0.1099%	1,047	0	1,047	78	1,126
38 City Secretary	2,305	1.2921%	12,319	0	12,319	923	13,241
39 City Council	554	0.3106%	2,961	0	2,961	222	3,183
42 Fire	967	0.5421%	5,168	0	5,168	387	5,555
43 Municipal Court	74	0.0415%	395	0	395	30	425
44 Solid Waste	13,476	7.5542%	72,021	0	72,021	5,394	77,415
45 Houston Airport System (HAS)	259	0.1452%	1,384	0	1,384	104	1,488
46 Housing & Community Development	3,123	1.7506%	16,690	0	16,690	1,250	17,941
47 Library	1,290	0.7231%	6,894	0	6,894	516	7,411
48 Parks & Recreation	18,022	10.1025%	96,316	0	96,316	7,214	103,530
51 Fleet Management	17,740	9.9444%	94,809	0	94,809	7,101	101,910
Subtotal	178,392	100.0000%	953,394	0	953,394	48,998	1,002,392
Direct Bills					0		0
Total					\$953,394		\$1,002,392

Basis Units: IT application hours per department

Source: Application Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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IT ERP Allocations

Dept:18 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	105	5.7566%	\$227,256	\$0	\$227,256	\$0	\$227,256
14 ARA Admin Svcs	99	5.4276%	214,270	0	214,270	0	214,270
17 HITS CIO	120	6.5789%	259,721	0	259,721	0	259,721
22 Office Business Opportunity	11	0.6031%	23,808	0	23,808	1,165	24,973
23 Mayor	16	0.8772%	34,630	0	34,630	1,694	36,324
24 Human Resources	191	10.4715%	413,390	0	413,390	20,226	433,616
25 Legal	7	0.3838%	15,150	0	15,150	741	15,892
26 City Controller's Office	54	2.9605%	116,875	0	116,875	5,718	122,593
28 Planning & Dev Admin	9	0.4934%	19,479	0	19,479	953	20,432
29 PWE Administration Indirect	298	16.3377%	644,975	0	644,975	31,557	676,532
32 General Services	50	2.7412%	108,217	0	108,217	5,295	113,512
33 HEC	13	0.7127%	28,136	0	28,136	1,377	29,513
38 City Secretary	2	0.1096%	4,329	0	4,329	212	4,540
40 Police	256	14.0351%	554,072	0	554,072	27,109	581,181
41 Dept of Neighborhoods	4	0.2193%	8,657	0	8,657	424	9,081
42 Fire	56	3.0702%	121,203	0	121,203	5,930	127,133
43 Municipal Court	29	1.5899%	62,766	0	62,766	3,071	65,837
44 Solid Waste	23	1.2610%	49,780	0	49,780	2,436	52,216
45 Houston Airport System (HAS)	197	10.8004%	426,376	0	426,376	20,861	447,237
46 Housing & Community Development	41	2.2478%	88,738	0	88,738	4,342	93,080
47 Library	22	1.2061%	47,616	0	47,616	2,330	49,945
48 Parks & Recreation	83	4.5504%	179,641	0	179,641	8,789	188,430
49 Health & Human Services Department	107	5.8662%	231,585	0	231,585	11,331	242,916
50 Convention & Entertainment	4	0.2193%	8,657	0	8,657	424	9,081
51 Fleet Management	27	1.4803%	58,437	0	58,437	2,859	61,296
Subtotal	1,824	100.0000%	3,947,765	0	3,947,765	158,843	4,106,608
Direct Bills					0		0
Total					\$3,947,765		\$4,106,608

Basis Units: Number of SAP users
Source: HITS Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

EGIS Allocations

Dept:18 HITS EAS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	9,710	0.4653%	\$1,381	\$0	\$1,381	\$0	\$1,381
13 ARA Director Office	27,960	1.3399%	3,977	0	3,977	0	3,977
17 HITS CIO	34,365	1.6468%	4,888	0	4,888	0	4,888
22 Office Business Opportunity	1,129	0.0541%	161	0	161	9	169
23 Mayor	2,886	0.1383%	410	0	410	23	433
24 Human Resources	10,081	0.4831%	1,434	0	1,434	80	1,513
25 Legal	7,038	0.3373%	1,001	0	1,001	56	1,057
26 City Controller's Office	2,644	0.1267%	376	0	376	21	397
28 Planning & Dev Admin	249,245	11.9439%	35,449	0	35,449	1,968	37,418
30 CIP Sal Rec PWE	203,051	9.7303%	28,879	0	28,879	1,604	30,483
32 General Services	10,142	0.4860%	1,442	0	1,442	80	1,523
33 HEC	9,618	0.4609%	1,368	0	1,368	76	1,444
38 City Secretary	460	0.0220%	65	0	65	4	69
39 City Council	3,587	0.1719%	510	0	510	28	538
40 Police	452,114	21.6655%	64,303	0	64,303	3,570	67,874
41 Dept of Neighborhoods	4,462	0.2138%	635	0	635	35	670
42 Fire	157,005	7.5237%	22,330	0	22,330	1,240	23,570
43 Municipal Court	12,596	0.6036%	1,791	0	1,791	99	1,891
44 Solid Waste	20,626	0.9884%	2,934	0	2,934	163	3,096
45 Houston Airport System (HAS)	184,144	8.8242%	26,190	0	26,190	1,454	27,645
46 Housing & Community Development	2,585	0.1239%	368	0	368	20	388
47 Library	16,595	0.7952%	2,360	0	2,360	131	2,491
48 Parks & Recreation	35,048	1.6795%	4,985	0	4,985	277	5,262
49 Health & Human Services Department	40,787	1.9545%	5,801	0	5,801	322	6,123
51 Fleet Management	11,004	0.5273%	1,565	0	1,565	87	1,652
67 PWE Bldg Insp	39,048	1.8712%	5,554	0	5,554	308	5,862
68 PWE Stormwater	23,429	1.1227%	3,332	0	3,332	185	3,517
69 PWE DDSR	85,906	4.1166%	12,218	0	12,218	678	12,897
70 PWE Water & Sewer	429,532	20.5833%	61,091	0	61,091	3,392	64,483
Subtotal	2,086,797	100.0000%	296,800	0	296,800	15,911	312,711
Direct Bills					0		0
Total					\$296,800		\$312,711

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:18 HITS EAS

Department	Enterprise Appl	IT ERP	EGIS	Total
0 Direct Billed	\$0	\$0	\$0	\$0
4 Finance Dir Office	133,679	227,256	1,381	362,316
13 ARA Director Office	33,568	0	3,977	37,545
14 ARA Admin Svcs	0	214,270	0	214,270
17 HITS CIO	131,963	259,721	4,888	396,572
22 Office Business Opportunity	5,630	24,973	169	30,772
23 Mayor	26,420	36,324	433	63,177
24 Human Resources	170,795	433,616	1,513	605,924
25 Legal	5,750	15,892	1,057	22,699
26 City Controller's Office	0	122,593	397	122,990
28 Planning & Dev Admin	51,754	20,432	37,418	109,604
29 PWE Administration Indirect	104,829	676,532	0	781,360
30 CIP Sal Rec PWE	0	0	30,483	30,483
32 General Services	4,780	113,512	1,523	119,814
33 HEC	1,126	29,513	1,444	32,083
38 City Secretary	13,241	4,540	69	17,851
39 City Council	3,183	0	538	3,721
40 Police	0	581,181	67,874	649,055
41 Dept of Neighborhoods	0	9,081	670	9,751
42 Fire	5,555	127,133	23,570	156,259
43 Municipal Court	425	65,837	1,891	68,153
44 Solid Waste	77,415	52,216	3,096	132,727
45 Houston Airport System (HAS)	1,488	447,237	27,645	476,370
46 Housing & Community Development	17,941	93,080	388	111,409
47 Library	7,411	49,945	2,491	59,847
48 Parks & Recreation	103,530	188,430	5,262	297,222
49 Health & Human Services Department	0	242,916	6,123	249,039
50 Convention & Entertainment	0	9,081	0	9,081
51 Fleet Management	101,910	61,296	1,652	164,859
67 PWE Bldg Insp	0	0	5,862	5,862
68 PWE Stormwater	0	0	3,517	3,517
69 PWE DDSR	0	0	12,897	12,897
70 PWE Water & Sewer	0	0	64,483	64,483
Total	\$1,002,392	\$4,106,608	\$312,711	\$5,421,711

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:19 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
<hr/>							
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
<hr/>							
Grand Total		\$6,059,588		\$690,413	\$1,183,507	\$637,468	\$3,548,200
<hr/>							

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:19 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
3 Insurance Retirees	\$128,543	\$513	\$15,323	\$26,541	\$13,034	\$74,158
3 Memberships	5,759	23	686	1,189	584	3,322
3 Accounting & Consult	1,297	5	155	268	132	748
3 Other Misc	3,040	13	362	628	308	1,754
Subtotal - Non-Departmental-Gen Gov	138,638	554	16,527	28,626	14,057	79,983
5 Budget	1,948	179	253	437	215	1,222
Subtotal - Finance Budget	1,948	179	253	437	215	1,222
7 Gen Acctng	1,060	85	136	235	116	658
7 Auditing Svcs	1,862	0	221	383	188	1,070
7 Fin Operations	2,537	150	319	553	271	1,544
Subtotal - Finance General Accounting	5,459	235	676	1,171	575	3,271
8 I. C. Auditing	1,408	161	186	323	158	902
Subtotal - Finance Internal Control	1,408	161	186	323	158	902
10 Perf Mgt Svcs	1,912	115	241	417	205	1,164
Subtotal - Finance Perform Mgmnt	1,912	115	241	417	205	1,164
11 Fin Business Svcs	890	70	114	197	97	552
Subtotal - Finance Business Svcs	890	70	114	197	97	552
15 Records	1,944	169	251	435	213	1,214
Subtotal - ARA Operations	1,944	169	251	435	213	1,214
16 Payroll Svcs	13,029	827	1,645	2,849	1,399	7,962
Subtotal - ARA Payroll Services	13,029	827	1,645	2,849	1,399	7,962
17 IT Dept Admin	410,498	0	48,739	84,421	41,457	235,880
17 IT Director	1,301,025	445,714	207,395	359,225	176,408	1,003,711
Subtotal - HITS CIO	1,711,523	445,714	256,134	443,646	217,866	1,239,591
19 Enterprise Optns	0	4,888	580	1,005	494	2,809
Subtotal - HITS EIS	0	4,888	580	1,005	494	2,809
21 IT Proj Mgt	0	4,216	501	867	426	2,423

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:19 HITS EIS

Department	First Incoming	Second Incoming	Client Svcs	NW Data	NW Voice	Enterprise Optns
Subtotal - HITS Project Mgt Office	\$0	\$4,216	\$501	\$867	\$426	\$2,423
22 Cert/SBDD	0	4,023	478	827	406	2,312
22 Vendor/External Affairs	0	783	93	161	79	450
Subtotal - Office Business Opportunity	0	4,806	571	988	485	2,762
23 City Mayor Admin	0	8,369	994	1,721	845	4,809
Subtotal - Mayor	0	8,369	994	1,721	845	4,809
24 Personnel Svcs	0	4,884	580	1,004	493	2,806
Subtotal - Human Resources	0	4,884	580	1,004	493	2,806
26 Controller Fin Svcs	0	7,250	861	1,491	732	4,166
Subtotal - City Controller's Office	0	7,250	861	1,491	732	4,166
Total Incoming	1,876,750	482,436	280,112	485,178	238,261	1,355,635
C. Total Allocated		\$8,418,775	\$970,525	\$1,668,685	\$875,730	\$4,903,836
			11.53%	19.82%	10.40%	58.25%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Client Svcs Allocations

Dept:19 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	890	2.0137%	\$18,390	\$0	\$18,390	\$0	\$18,390
13 ARA Director Office	1,530	3.4618%	31,614	0	31,614	0	31,614
17 HITS CIO	2,993	6.7720%	61,844	0	61,844	0	61,844
22 Office Business Opportunity	268	0.6064%	5,538	0	5,538	396	5,934
23 Mayor	831	1.8802%	17,171	0	17,171	1,227	18,398
24 Human Resources	4,184	9.4667%	86,454	0	86,454	6,179	92,634
25 Legal	316	0.7150%	6,530	0	6,530	467	6,996
28 Planning & Dev Admin	642	1.4526%	13,266	0	13,266	948	14,214
29 PWE Administration Indirect	2,627	5.9438%	54,282	0	54,282	3,880	58,162
32 General Services	1,122	2.5386%	23,184	0	23,184	1,657	24,841
33 HEC	194	0.4389%	4,009	0	4,009	287	4,295
38 City Secretary	470	1.0634%	9,712	0	9,712	694	10,406
39 City Council	395	0.8937%	8,162	0	8,162	583	8,745
40 Police	1,594	3.6066%	32,937	0	32,937	2,354	35,291
41 Dept of Neighborhoods	658	1.4888%	13,596	0	13,596	972	14,568
42 Fire	3,297	7.4598%	68,126	0	68,126	4,869	72,995
43 Municipal Court	2,969	6.7177%	61,349	0	61,349	4,385	65,734
44 Solid Waste	880	1.9911%	18,183	0	18,183	1,300	19,483
45 Houston Airport System (HAS)	21	0.0475%	434	0	434	31	465
46 Housing & Community Development	1,104	2.4979%	22,812	0	22,812	1,631	24,443
47 Library	6,643	15.0304%	137,265	0	137,265	9,811	147,076
48 Parks & Recreation	446	1.0091%	9,216	0	9,216	659	9,874
49 Health & Human Services Department	9,178	20.7661%	189,645	0	189,645	13,555	203,200
51 Fleet Management	945	2.1382%	19,527	0	19,527	1,396	20,922
Subtotal	44,197	100.0000%	913,244	0	913,244	57,281	970,525
Direct Bills					0		0
Total					\$913,244		\$970,525
Basis Units: ITSN requests per department							
Source: HITS Help Desk Report							

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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NW Data Allocations

Dept:19 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	198	1.0981%	\$17,234	\$0	\$17,234	\$0	\$17,234
13 ARA Director Office	541	3.0004%	47,090	0	47,090	0	47,090
17 HITS CIO	642	3.5605%	55,882	0	55,882	0	55,882
22 Office Business Opportunity	40	0.2218%	3,482	0	3,482	238	3,720
23 Mayor	237	1.3144%	20,629	0	20,629	1,412	22,041
24 Human Resources	347	1.9245%	30,204	0	30,204	2,068	32,272
25 Legal	269	1.4919%	23,415	0	23,415	1,603	25,017
27 Health Administration	1,449	8.0362%	126,125	0	126,125	8,634	134,759
28 Planning & Dev Admin	157	0.8707%	13,666	0	13,666	936	14,601
29 PWE Administration Indirect	4,918	27.2752%	428,077	0	428,077	29,306	457,382
32 General Services	313	1.7359%	27,244	0	27,244	1,865	29,110
33 HEC	489	2.7120%	42,564	0	42,564	2,914	45,478
38 City Secretary	12	0.0666%	1,045	0	1,045	72	1,116
39 City Council	162	0.8985%	14,101	0	14,101	965	15,066
41 Dept of Neighborhoods	226	1.2534%	19,672	0	19,672	1,347	21,018
42 Fire	4,228	23.4485%	368,017	0	368,017	25,194	393,211
43 Municipal Court	823	4.5644%	71,636	0	71,636	4,904	76,540
44 Solid Waste	463	2.5678%	40,301	0	40,301	2,759	43,060
45 Houston Airport System (HAS)	5	0.0277%	435	0	435	30	465
46 Housing & Community Development	218	1.2090%	18,975	0	18,975	1,299	20,274
47 Library	906	5.0247%	78,861	0	78,861	5,399	84,260
48 Parks & Recreation	1,078	5.9786%	93,832	0	93,832	6,424	100,256
51 Fleet Management	310	1.7193%	26,983	0	26,983	1,847	28,831
Subtotal	18,031	100.0000%	1,569,470	0	1,569,470	99,215	1,668,685
Direct Bills					0		0
Total					\$1,569,470		\$1,668,685

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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NW Voice Allocations

Dept:19 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	198	1.0984%	\$9,084	\$0	\$9,084	\$0	\$9,084
13 ARA Director Office	541	3.0012%	24,820	0	24,820	0	24,820
17 HITS CIO	642	3.5615%	29,454	0	29,454	0	29,454
22 Office Business Opportunity	40	0.2219%	1,835	0	1,835	117	1,952
23 Mayor	237	1.3148%	10,873	0	10,873	694	11,567
24 Human Resources	347	1.9250%	15,920	0	15,920	1,016	16,936
25 Legal	269	1.4923%	12,341	0	12,341	787	13,129
27 Health Administration	1,449	8.0384%	66,478	0	66,478	4,241	70,720
28 Planning & Dev Admin	157	0.8710%	7,203	0	7,203	460	7,663
29 PWE Administration Indirect	4,918	27.2828%	225,631	0	225,631	14,396	240,027
32 General Services	313	1.7364%	14,360	0	14,360	916	15,276
33 HEC	489	2.7127%	22,435	0	22,435	1,431	23,866
38 City Secretary	12	0.0666%	551	0	551	35	586
39 City Council	162	0.8987%	7,432	0	7,432	474	7,907
41 Dept of Neighborhoods	226	1.2537%	10,369	0	10,369	662	11,030
42 Fire	4,228	23.4550%	193,975	0	193,975	12,376	206,351
43 Municipal Court	823	4.5656%	37,758	0	37,758	2,409	40,167
44 Solid Waste	463	2.5685%	21,242	0	21,242	1,355	22,597
46 Housing & Community Development	218	1.2094%	10,002	0	10,002	638	10,640
47 Library	906	5.0261%	41,566	0	41,566	2,652	44,218
48 Parks & Recreation	1,078	5.9803%	49,457	0	49,457	3,155	52,613
51 Fleet Management	310	1.7197%	14,222	0	14,222	907	15,130
Subtotal	18,026	100.0000%	827,007	0	827,007	48,723	875,730
Direct Bills					0		0
Total					\$827,007		\$875,730

Basis Units: IT user count for network svcs excl Airport

Source: HITS User Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Enterprise Optns Allocations

Dept:19 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.7484%	\$127,160	\$0	\$127,160	\$0	\$127,160
4 Finance Dir Office	1,412	0.0799%	3,695	0	3,695	0	3,695
5 Finance Budget	443	0.0251%	1,159	0	1,159	0	1,159
6 Finance City Council	699	0.0395%	1,829	0	1,829	0	1,829
7 Finance General Accounting	817	0.0462%	2,138	0	2,138	0	2,138
8 Finance Internal Control	291	0.0165%	761	0	761	0	761
9 Finance Grants	448	0.0253%	1,172	0	1,172	0	1,172
10 Finance Perform Mgmnt	802	0.0454%	2,099	0	2,099	0	2,099
11 Finance Business Svcs	1,045	0.0591%	2,735	0	2,735	0	2,735
12 Finance Strategic Purchasing	734	0.0415%	1,921	0	1,921	0	1,921
13 ARA Director Office	1,268	0.0717%	3,318	0	3,318	0	3,318
14 ARA Admin Svcs	734	0.0415%	1,921	0	1,921	0	1,921
15 ARA Operations	6,071	0.3434%	15,887	0	15,887	0	15,887
16 ARA Payroll Services	915	0.0518%	2,394	0	2,394	0	2,394
17 HITS CIO	1,728	0.0977%	4,522	0	4,522	0	4,522
18 HITS EAS	917	0.0519%	2,400	0	2,400	0	2,400
19 HITS EIS	1,868	0.1057%	4,888	0	4,888	0	4,888
20 HITS Radio	1,842	0.1042%	4,820	0	4,820	301	5,121
21 HITS Project Mgt Office	355	0.0201%	929	0	929	58	987
22 Office Business Opportunity	2,123	0.1201%	5,556	0	5,556	346	5,902
23 Mayor	4,530	0.2562%	11,854	0	11,854	739	12,593
24 Human Resources	71,514	4.0449%	187,140	0	187,140	11,667	198,807
25 Legal	4,661	0.2636%	12,197	0	12,197	760	12,957
26 City Controller's Office	4,086	0.2311%	10,692	0	10,692	667	11,359
27 Health Administration	8,075	0.4567%	21,131	0	21,131	1,317	22,448
28 Planning & Dev Admin	1,285	0.0727%	3,363	0	3,363	210	3,572
30 CIP Sal Rec PWE	1,696	0.0959%	4,438	0	4,438	277	4,715
31 HPD Police Records	1,843	0.1042%	4,823	0	4,823	301	5,123
32 General Services	34,433	1.9475%	90,105	0	90,105	5,617	95,723
35 Finance Public Fin	365	0.0206%	955	0	955	60	1,015
36 Finance Treasury	2,435	0.1377%	6,372	0	6,372	397	6,769
37 ARA Regulatory	1,763	0.0997%	4,613	0	4,613	288	4,901
38 City Secretary	960	0.0543%	2,512	0	2,512	157	2,669
39 City Council	12,127	0.6859%	31,734	0	31,734	1,978	33,713
40 Police	198,267	11.2140%	518,831	0	518,831	32,346	551,176
41 Dept of Neighborhoods	10,011	0.5662%	26,197	0	26,197	1,633	27,830
42 Fire	166,227	9.4018%	434,988	0	434,988	27,119	462,106
44 Solid Waste	30,368	1.7176%	79,468	0	79,468	4,954	84,422
45 Houston Airport System (HAS)	102,357	5.7893%	267,851	0	267,851	16,699	284,549
46 Housing & Community Development	41,782	2.3632%	109,336	0	109,336	6,816	116,153
47 Library	33,113	1.8729%	86,651	0	86,651	5,402	92,053
48 Parks & Recreation	108,343	6.1279%	283,515	0	283,515	17,675	301,190

CITY OF HOUSTON, TEXAS
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Enterprise Optns Allocations

Dept:19 HITS EIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	105,268	5.9540%	\$275,468	\$0	\$275,468	\$17,174	\$292,642
50 Convention & Entertainment	6,730	0.3807%	17,611	0	17,611	1,098	18,709
51 Fleet Management	57,719	3.2646%	151,041	0	151,041	9,416	160,457
52 Planning & Development	5,119	0.2895%	13,396	0	13,396	835	14,231
53 General Debt	6,466	0.3657%	16,920	0	16,920	1,055	17,975
54 Finance Other	2,469	0.1396%	6,461	0	6,461	403	6,864
55 ARA-Insurance	806	0.0456%	2,109	0	2,109	131	2,241
56 ARA-BARC	10,240	0.5792%	26,796	0	26,796	1,671	28,467
57 ARA Parking	19,988	1.1305%	52,305	0	52,305	3,261	55,566
58 ARA Other	21,689	1.2267%	56,756	0	56,756	3,538	60,295
59 IT Public Services	329	0.0186%	861	0	861	54	915
60 Legal Insurance	5,862	0.3316%	15,340	0	15,340	956	16,296
61 Legal Wkr Comp	301	0.0170%	788	0	788	49	837
62 Mayor Cable TV	1,465	0.0829%	3,834	0	3,834	239	4,073
63 Mayor other	11,108	0.6283%	29,068	0	29,068	1,812	30,880
64 TIRZ	336	0.0190%	879	0	879	55	934
65 HR Health Benefits	131,925	7.4617%	345,225	0	345,225	21,523	366,748
66 HR Long Term Disability	71	0.0040%	186	0	186	12	197
67 PWE Bldg Insp	36,145	2.0444%	94,585	0	94,585	5,897	100,482
68 PWE Stormwater	13,232	0.7484%	34,626	0	34,626	2,159	36,785
69 PWE DDSR	42,876	2.4251%	112,199	0	112,199	6,995	119,194
70 PWE Water & Sewer	206,673	11.6895%	540,828	0	540,828	33,717	574,545
72 PWE Other	72,366	4.0930%	189,369	0	189,369	11,806	201,175
74 CIP S/R Planning	679	0.0384%	1,777	0	1,777	111	1,888
75 CIP Sal Rec RE	1,843	0.1042%	4,823	0	4,823	301	5,123
76 CIP S/R Engrg	22,188	1.2550%	58,062	0	58,062	3,620	61,682
77 CIP S/R Constr	11,050	0.6250%	28,916	0	28,916	1,803	30,719
78 CIP S/R Eng/Const	1,279	0.0723%	3,347	0	3,347	209	3,556
79 CIP S/R Geo/Env	3,018	0.1707%	7,898	0	7,898	492	8,390
80 CIP S/R Other	2,418	0.1368%	6,327	0	6,327	394	6,722
81 CIP S/R GSD	7,527	0.4257%	19,697	0	19,697	1,228	20,925
94 HR-W.C.	14,954	0.8458%	39,132	0	39,132	2,440	41,572
95 HITS Other	30,540	1.7274%	79,918	0	79,918	4,982	84,900
Subtotal	1,768,025	100.0000%	4,626,618	0	4,626,618	277,218	4,903,836
Direct Bills					0		0
Total					\$4,626,618		\$4,903,836

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

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:19 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	127,160	127,160
4 Finance Dir Office	18,390	17,234	9,084	3,695	48,404
5 Finance Budget	0	0	0	1,159	1,159
6 Finance City Council	0	0	0	1,829	1,829
7 Finance General Accounting	0	0	0	2,138	2,138
8 Finance Internal Control	0	0	0	761	761
9 Finance Grants	0	0	0	1,172	1,172
10 Finance Perform Mgmnt	0	0	0	2,099	2,099
11 Finance Business Svcs	0	0	0	2,735	2,735
12 Finance Strategic Purchasing	0	0	0	1,921	1,921
13 ARA Director Office	31,614	47,090	24,820	3,318	106,843
14 ARA Admin Svcs	0	0	0	1,921	1,921
15 ARA Operations	0	0	0	15,887	15,887
16 ARA Payroll Services	0	0	0	2,394	2,394
17 HITS CIO	61,844	55,882	29,454	4,522	151,702
18 HITS EAS	0	0	0	2,400	2,400
19 HITS EIS	0	0	0	4,888	4,888
20 HITS Radio	0	0	0	5,121	5,121
21 HITS Project Mgt Office	0	0	0	987	987
22 Office Business Opportunity	5,934	3,720	1,952	5,902	17,508
23 Mayor	18,398	22,041	11,567	12,593	64,600
24 Human Resources	92,634	32,272	16,936	198,807	340,648
25 Legal	6,996	25,017	13,129	12,957	58,100
26 City Controller's Office	0	0	0	11,359	11,359
27 Health Administration	0	134,759	70,720	22,448	227,927
28 Planning & Dev Admin	14,214	14,601	7,663	3,572	40,050
29 PWE Administration Indirect	58,162	457,382	240,027	0	755,571
30 CIP Sal Rec PWE	0	0	0	4,715	4,715
31 HPD Police Records	0	0	0	5,123	5,123
32 General Services	24,841	29,110	15,276	95,723	164,949
33 HEC	4,295	45,478	23,866	0	73,639
35 Finance Public Fin	0	0	0	1,015	1,015
36 Finance Treasury	0	0	0	6,769	6,769
37 ARA Regulatory	0	0	0	4,901	4,901
38 City Secretary	10,406	1,116	586	2,669	14,776
39 City Council	8,745	15,066	7,907	33,713	65,431
40 Police	35,291	0	0	551,176	586,467
41 Dept of Neighborhoods	14,568	21,018	11,030	27,830	74,447
42 Fire	72,995	393,211	206,351	462,106	1,134,664
43 Municipal Court	65,734	76,540	40,167	0	182,441

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Allocation Summary

Dept:19 HITS EIS

Department	Client Svcs	NW Data	NW Voice	Enterprise Optns	Total
44 Solid Waste	\$19,483	\$43,060	\$22,597	\$84,422	\$169,562
45 Houston Airport System (HAS)	465	465	0	284,549	285,479
46 Housing & Community Development	24,443	20,274	10,640	116,153	171,509
47 Library	147,076	84,260	44,218	92,053	367,606
48 Parks & Recreation	9,874	100,256	52,613	301,190	463,933
49 Health & Human Services Department	203,200	0	0	292,642	495,842
50 Convention & Entertainment	0	0	0	18,709	18,709
51 Fleet Management	20,922	28,831	15,130	160,457	225,340
52 Planning & Development	0	0	0	14,231	14,231
53 General Debt	0	0	0	17,975	17,975
54 Finance Other	0	0	0	6,864	6,864
55 ARA-Insurance	0	0	0	2,241	2,241
56 ARA-BARC	0	0	0	28,467	28,467
57 ARA Parking	0	0	0	55,566	55,566
58 ARA Other	0	0	0	60,295	60,295
59 IT Public Services	0	0	0	915	915
60 Legal Insurance	0	0	0	16,296	16,296
61 Legal Wkr Comp	0	0	0	837	837
62 Mayor Cable TV	0	0	0	4,073	4,073
63 Mayor other	0	0	0	30,880	30,880
64 TIRZ	0	0	0	934	934
65 HR Health Benefits	0	0	0	366,748	366,748
66 HR Long Term Disability	0	0	0	197	197
67 PWE Bldg Insp	0	0	0	100,482	100,482
68 PWE Stormwater	0	0	0	36,785	36,785
69 PWE DDSR	0	0	0	119,194	119,194
70 PWE Water & Sewer	0	0	0	574,545	574,545
72 PWE Other	0	0	0	201,175	201,175
74 CIP S/R Planning	0	0	0	1,888	1,888
75 CIP Sal Rec RE	0	0	0	5,123	5,123
76 CIP S/R Engrg	0	0	0	61,682	61,682
77 CIP S/R Constr	0	0	0	30,719	30,719
78 CIP S/R Eng/Const	0	0	0	3,556	3,556
79 CIP S/R Geo/Env	0	0	0	8,390	8,390
80 CIP S/R Other	0	0	0	6,722	6,722
81 CIP S/R GSD	0	0	0	20,925	20,925
94 HR-W.C.	0	0	0	41,572	41,572
95 HITS Other	0	0	0	84,900	84,900
Total	\$970,525	\$1,668,685	\$875,730	\$4,903,836	\$8,418,775

**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.

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FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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A. Department Costs

Dept:20 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		<u>\$4,437,552</u>		<u>\$4,437,552</u>

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
3 Insurance Retirees	\$67,324	\$269	\$67,593
3 Memberships	3,016	12	3,028
3 Accounting & Consult	1,279	5	1,284
3 Other Misc	2,226	9	2,235
Subtotal - Non-Departmental-Gen Gov	73,845	295	74,140
5 Budget	1,921	176	2,097
Subtotal - Finance Budget	1,921	176	2,097
7 Gen Acctng	1,045	84	1,129
7 Auditing Svcs	1,836	0	1,836
7 Fin Operations	1,858	110	1,968
Subtotal - Finance General Accounting	4,739	193	4,932
8 I. C. Auditing	1,031	118	1,149
Subtotal - Finance Internal Control	1,031	118	1,149
10 Perf Mgt Svcs	1,400	84	1,484
Subtotal - Finance Perform Mgmnt	1,400	84	1,484
11 Fin Business Svcs	652	51	703
Subtotal - Finance Business Svcs	652	51	703
12 Purchasing	28,251	2,763	31,014
Subtotal - Finance Strategic Purch	28,251	2,763	31,014
15 Records	1,028	90	1,117
Subtotal - ARA Operations	1,028	90	1,117
16 Payroll Svcs	6,890	437	7,327
Subtotal - ARA Payroll Services	6,890	437	7,327
17 IT Dept Admin	217,088	0	217,088
17 IT Director	688,036	235,712	923,748
Subtotal - HITS CIO	905,124	235,712	1,140,836
19 Enterprise Optns	4,820	301	5,121

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 HITS Radio

Department	First Incoming	Second Incoming	IT Radio Svcs
Subtotal - HITS EIS	\$4,820	\$301	\$5,121
21 IT Proj Mgt	0	2,230	2,230
Subtotal - HITS Project Mgt Office	0	2,230	2,230
22 Cert/SBDD	0	2,127	2,127
22 Vendor/External Affairs	0	414	414
Subtotal - Office Business Opportunity	0	2,542	2,542
23 City Mayor Admin	0	4,426	4,426
Subtotal - Mayor	0	4,426	4,426
24 Personnel Svcs	0	2,583	2,583
Subtotal - Human Resources	0	2,583	2,583
26 Controller Fin Svcs	0	7,149	7,149
Subtotal - City Controller's Office	0	7,149	7,149
Total Incoming	1,029,702	259,149	1,288,851
C. Total Allocated		<u>\$5,726,403</u>	<u>\$5,726,402</u>
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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IT Radio Svcs Allocations

Dept:20 HITS Radio

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 HITS CIO	515	3.8559%	\$210,814	\$0	\$210,814	\$0	\$210,814
23 Mayor	31	0.2321%	12,690	0	12,690	626	13,315
27 Health Administration	78	0.5840%	31,929	0	31,929	1,574	33,503
32 General Services	46	0.3444%	18,830	0	18,830	928	19,758
33 HEC	24	0.1797%	9,824	0	9,824	484	10,309
40 Police	9,101	68.1417%	3,725,477	0	3,725,477	183,671	3,909,148
42 Fire	2,248	16.8314%	920,215	0	920,215	45,368	965,582
44 Solid Waste	549	4.1105%	224,732	0	224,732	11,080	235,812
48 Parks & Recreation	286	2.1414%	117,074	0	117,074	5,772	122,845
51 Fleet Management	40	0.2995%	16,374	0	16,374	807	17,181
57 ARA Parking	52	0.3893%	21,286	0	21,286	1,049	22,336
69 PWE DDSR	167	1.2504%	68,361	0	68,361	3,370	71,731
70 PWE Water & Sewer	197	1.4750%	80,642	0	80,642	3,976	84,617
96 Other	22	0.1647%	9,006	0	9,006	444	9,450
Subtotal	13,356	100.0000%	5,467,253	0	5,467,253	259,149	5,726,402
Direct Bills					0		0
Total					\$5,467,253		\$5,726,402

Basis Units: Number of radios per department

Source: HITS Radio Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:20 HITS Radio

Department	IT Radio Svcs	Total
0 Direct Billed	\$0	\$0
17 HITS CIO	210,814	210,814
23 Mayor	13,315	13,315
27 Health Administration	33,503	33,503
32 General Services	19,758	19,758
33 HEC	10,309	10,309
40 Police	3,909,148	3,909,148
42 Fire	965,582	965,582
44 Solid Waste	235,812	235,812
48 Parks & Recreation	122,845	122,845
51 Fleet Management	17,181	17,181
57 ARA Parking	22,336	22,336
69 PWE DDSR	71,731	71,731
70 PWE Water & Sewer	84,617	84,617
96 Other	9,450	9,450
Total	\$5,726,402	\$5,726,402

**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 of Houston. The costs have been allocated based on the total number of FTEs positions per department.

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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A. Department Costs

Dept:21 HITS Project Mgt Office

Description		Amount	General Admin	IT Proj Mgt
<hr/>				
Personnel Costs				
Salaries	S1	859,441	0	859,441
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
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
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B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS Project Mgt Office

Department	First Incoming	Second Incoming	IT Proj Mgt
3 Insurance Retirees	\$17,533	\$70	\$17,603
3 Memberships	785	3	789
3 Accounting & Consult	246	1	247
3 Other Misc	630	3	633
Subtotal - Non-Departmental-Gen Gov	19,195	77	19,272
5 Budget	370	34	404
Subtotal - Finance Budget	370	34	404
7 Gen Acctng	201	16	218
7 Auditing Svcs	354	0	354
7 Fin Operations	526	31	557
Subtotal - Finance General Accounting	1,081	47	1,128
8 I. C. Auditing	292	33	325
Subtotal - Finance Internal Control	292	33	325
10 Perf Mgt Svcs	396	24	420
Subtotal - Finance Perform Mgmnt	396	24	420
11 Fin Business Svcs	184	14	199
Subtotal - Finance Business Svcs	184	14	199
15 Records	297	26	323
Subtotal - ARA Operations	297	26	323
16 Payroll Svcs	1,989	126	2,115
Subtotal - ARA Payroll Services	1,989	126	2,115
17 IT Dept Admin	62,671	0	62,671
17 IT Director	198,628	68,047	266,675
Subtotal - HITS CIO	261,299	68,047	329,346
19 Enterprise Optns	929	58	987
Subtotal - HITS EIS	929	58	987
21 IT Proj Mgt	0	644	644

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B. Incoming Costs - (Default Spread Salary%)

Dept:21 HITS Project Mgt Office

Department	First Incoming	Second Incoming	IT Proj Mgt
Subtotal - HITS Project Mgt Office	\$0	\$644	\$644
22 Cert/SBDD	0	614	614
22 Vendor/External Affairs	0	120	120
Subtotal - Office Business Opportunity	0	734	734
23 City Mayor Admin	0	1,278	1,278
Subtotal - Mayor	0	1,278	1,278
24 Personnel Svcs	0	746	746
Subtotal - Human Resources	0	746	746
26 Controller Fin Svcs	0	1,378	1,378
Subtotal - City Controller's Office	0	1,378	1,378
Total Incoming	286,033	73,265	359,298
C. Total Allocated		\$1,614,891	\$1,614,891
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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6/25/2015

IT Proj Mgt Allocations

Dept:21 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$601	\$0	\$601	\$0	\$601
5 Finance Budget	13.47	0.0605%	933	0	933	0	933
6 Finance City Council	5.00	0.0225%	346	0	346	0	346
7 Finance General Accounting	14.73	0.0662%	1,021	0	1,021	0	1,021
8 Finance Internal Control	3.21	0.0144%	222	0	222	0	222
9 Finance Grants	5.99	0.0269%	415	0	415	0	415
10 Finance Perform Mgmnt	4.68	0.0210%	324	0	324	0	324
11 Finance Business Svcs	2.50	0.0112%	173	0	173	0	173
12 Finance Strategic Purchasing	32.63	0.1467%	2,261	0	2,261	0	2,261
13 ARA Director Office	4.32	0.0194%	299	0	299	0	299
14 ARA Admin Svcs	8.00	0.0360%	554	0	554	0	554
15 ARA Operations	99.33	0.4465%	6,883	0	6,883	0	6,883
16 ARA Payroll Services	50.36	0.2264%	3,490	0	3,490	0	3,490
17 HITS CIO	14.47	0.0650%	1,003	0	1,003	0	1,003
18 HITS EAS	28.09	0.1263%	1,946	0	1,946	0	1,946
19 HITS EIS	60.85	0.2735%	4,216	0	4,216	0	4,216
20 HITS Radio	32.18	0.1446%	2,230	0	2,230	0	2,230
21 HITS Project Mgt Office	9.29	0.0418%	644	0	644	0	644
22 Office Business Opportunity	28.42	0.1277%	1,969	0	1,969	95	2,065
23 Mayor	41.76	0.1877%	2,894	0	2,894	140	3,034
24 Human Resources	169.76	0.7630%	11,763	0	11,763	569	12,332
25 Legal	119.73	0.5382%	8,296	0	8,296	401	8,698
26 City Controller's Office	65.47	0.2943%	4,537	0	4,537	220	4,756
27 Health Administration	83.17	0.3738%	5,763	0	5,763	279	6,042
28 Planning & Dev Admin	12.92	0.0581%	895	0	895	43	939
30 CIP Sal Rec PWE	16.68	0.0750%	1,156	0	1,156	56	1,212
31 HPD Police Records	92.20	0.4144%	6,389	0	6,389	309	6,698
32 General Services	233.22	1.0483%	16,161	0	16,161	782	16,943
33 HEC	243.82	1.0959%	16,895	0	16,895	818	17,713
35 Finance Public Fin	5.09	0.0229%	353	0	353	17	370
36 Finance Treasury	2.58	0.0116%	179	0	179	9	187
37 ARA Regulatory	5.00	0.0225%	346	0	346	17	363
38 City Secretary	10.72	0.0482%	743	0	743	36	779
39 City Council	74.60	0.3353%	5,169	0	5,169	250	5,419
40 Police	6,747.02	30.3265%	467,522	0	467,522	22,623	490,145
41 Dept of Neighborhoods	152.26	0.6844%	10,551	0	10,551	511	11,061
42 Fire	4,224.45	18.9881%	292,725	0	292,725	14,165	306,890
43 Municipal Court	311.23	1.3989%	21,566	0	21,566	1,044	22,610
44 Solid Waste	461.11	2.0726%	31,952	0	31,952	1,546	33,498
45 Houston Airport System (HAS)	1,363.70	6.1296%	94,495	0	94,495	4,573	99,068
46 Housing & Community Development	163.80	0.7362%	11,350	0	11,350	549	11,899
47 Library	497.54	2.2363%	34,476	0	34,476	1,668	36,144

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IT Proj Mgt Allocations

Dept:21 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$52,905	\$0	\$52,905	\$2,560	\$55,465
49 Health & Human Services Department	1,073.96	4.8272%	74,418	0	74,418	3,601	78,019
50 Convention & Entertainment	22.67	0.1019%	1,571	0	1,571	76	1,647
51 Fleet Management	374.08	1.6814%	25,921	0	25,921	1,254	27,175
52 Planning & Development	74.84	0.3364%	5,186	0	5,186	251	5,437
54 Finance Other	12.62	0.0567%	874	0	874	42	917
55 ARA-Insurance	5.00	0.0225%	346	0	346	17	363
56 ARA-BARC	83.33	0.3746%	5,774	0	5,774	279	6,054
57 ARA Parking	70.01	0.3147%	4,851	0	4,851	235	5,086
58 ARA Other	36.07	0.1621%	2,499	0	2,499	121	2,620
59 IT Public Services	16.06	0.0722%	1,113	0	1,113	54	1,167
60 Legal Insurance	51.20	0.2301%	3,548	0	3,548	172	3,719
61 Legal Wkr Comp	2.00	0.0090%	139	0	139	7	145
62 Mayor Cable TV	16.44	0.0739%	1,139	0	1,139	55	1,194
63 Mayor other	10.50	0.0472%	728	0	728	35	763
64 TIRZ	24.09	0.1083%	1,669	0	1,669	81	1,750
65 HR Health Benefits	46.66	0.2097%	3,233	0	3,233	156	3,390
67 PWE Bldg Insp	513.36	2.3075%	35,572	0	35,572	1,721	37,294
68 PWE Stormwater	377.72	1.6978%	26,173	0	26,173	1,267	27,440
69 PWE DDSR	505.22	2.2709%	35,008	0	35,008	1,694	36,702
70 PWE Water & Sewer	2,220.15	9.9791%	153,841	0	153,841	7,444	161,285
71 PWE Houston Transtar	7.99	0.0359%	554	0	554	27	580
72 PWE Other	13.64	0.0613%	945	0	945	46	991
73 Houston Permit Center	4.42	0.0199%	306	0	306	15	321
74 CIP S/R Planning	11.29	0.0507%	782	0	782	38	820
75 CIP Sal Rec RE	33.07	0.1486%	2,292	0	2,292	111	2,402
76 CIP S/R Engrg	99.80	0.4486%	6,915	0	6,915	335	7,250
77 CIP S/R Constr	105.41	0.4738%	7,304	0	7,304	353	7,658
78 CIP S/R Eng/Const	14.37	0.0646%	996	0	996	48	1,044
79 CIP S/R Geo/Env	10.96	0.0493%	759	0	759	37	796
80 CIP S/R Other	17.27	0.0776%	1,197	0	1,197	58	1,255
81 CIP S/R GSD	29.23	0.1314%	2,025	0	2,025	98	2,123
94 HR-W.C.	29.49	0.1326%	2,043	0	2,043	99	2,142
95 HITS Other	47.45	0.2133%	3,288	0	3,288	159	3,447

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IT Proj Mgt Allocations

Dept:21 HITS Project Mgt Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	1,541,626	0	1,541,626	73,265	1,614,891
Direct Bills					0		0
Total					\$1,541,626		\$1,614,891

Basis Units: Total FTE positions per dept
Source: COH FTE Report

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Allocation Summary

Dept:21 HITS Project Mgt Office

Department	IT Proj Mgt	Total
0 Direct Billed	\$0	\$0
4 Finance Dir Office	601	601
5 Finance Budget	933	933
6 Finance City Council	346	346
7 Finance General Accounting	1,021	1,021
8 Finance Internal Control	222	222
9 Finance Grants	415	415
10 Finance Perform Mgmnt	324	324
11 Finance Business Svcs	173	173
12 Finance Strategic Purchasing	2,261	2,261
13 ARA Director Office	299	299
14 ARA Admin Svcs	554	554
15 ARA Operations	6,883	6,883
16 ARA Payroll Services	3,490	3,490
17 HITS CIO	1,003	1,003
18 HITS EAS	1,946	1,946
19 HITS EIS	4,216	4,216
20 HITS Radio	2,230	2,230
21 HITS Project Mgt Office	644	644
22 Office Business Opportunity	2,065	2,065
23 Mayor	3,034	3,034
24 Human Resources	12,332	12,332
25 Legal	8,698	8,698
26 City Controller's Office	4,756	4,756
27 Health Administration	6,042	6,042
28 Planning & Dev Admin	939	939
30 CIP Sal Rec PWE	1,212	1,212
31 HPD Police Records	6,698	6,698
32 General Services	16,943	16,943
33 HEC	17,713	17,713
35 Finance Public Fin	370	370
36 Finance Treasury	187	187
37 ARA Regulatory	363	363
38 City Secretary	779	779
39 City Council	5,419	5,419
40 Police	490,145	490,145
41 Dept of Neighborhoods	11,061	11,061
42 Fire	306,890	306,890
43 Municipal Court	22,610	22,610
44 Solid Waste	33,498	33,498
45 Houston Airport System (HAS)	99,068	99,068

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:21 HITS Project Mgt Office

Department	IT Proj Mgt	Total
46 Housing & Community Development	\$11,899	\$11,899
47 Library	36,144	36,144
48 Parks & Recreation	55,465	55,465
49 Health & Human Services Department	78,019	78,019
50 Convention & Entertainment	1,647	1,647
51 Fleet Management	27,175	27,175
52 Planning & Development	5,437	5,437
54 Finance Other	917	917
55 ARA-Insurance	363	363
56 ARA-BARC	6,054	6,054
57 ARA Parking	5,086	5,086
58 ARA Other	2,620	2,620
59 IT Public Services	1,167	1,167
60 Legal Insurance	3,719	3,719
61 Legal Wkr Comp	145	145
62 Mayor Cable TV	1,194	1,194
63 Mayor other	763	763
64 TIRZ	1,750	1,750
65 HR Health Benefits	3,390	3,390
67 PWE Bldg Insp	37,294	37,294
68 PWE Stormwater	27,440	27,440
69 PWE DDSR	36,702	36,702
70 PWE Water & Sewer	161,285	161,285
71 PWE Houston Transtar	580	580
72 PWE Other	991	991
73 Houston Permit Center	321	321
74 CIP S/R Planning	820	820
75 CIP Sal Rec RE	2,402	2,402
76 CIP S/R Engrg	7,250	7,250
77 CIP S/R Constr	7,658	7,658
78 CIP S/R Eng/Const	1,044	1,044
79 CIP S/R Geo/Env	796	796
80 CIP S/R Other	1,255	1,255
81 CIP S/R GSD	2,123	2,123
94 HR-W.C.	2,142	2,142
95 HITS Other	3,447	3,447
Total	\$1,614,891	\$1,614,891

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN
OFFICE OF BUSINESS OPPORTUNITY
NATURE AND EXTENT OF SERVICES

FY 2014
6/25/2015

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. Costs have been allocated based on the number of FTE positions.
- **Non-General Fund** – The non-general fund expenses of OBO have not been allocated within the plan.

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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A. Department Costs

Dept:22 Office Business Opportunity

Description		Amount	General Admin	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
<hr/>									
Personnel Costs									
Salaries	S1	2,235,097	603,565	772,891	378,360	118,945	94,040	150,466	116,829
<i>Salary % Split</i>			<i>27.00%</i>	<i>34.58%</i>	<i>16.93%</i>	<i>5.32%</i>	<i>4.21%</i>	<i>6.73%</i>	<i>5.23%</i>
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
<hr/>									
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
<hr/>									
Department Cost Total		3,068,352	726,453	930,286	455,397	143,186	113,191	181,091	518,747
<hr/>									
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<hr/>									
Total Costs After Adjustments		3,068,352	726,453	930,286	455,397	143,186	113,191	181,091	518,747
<hr/>									
General Admin Distribution			(726,453)	344,136	168,468	52,961	41,872	66,996	52,019
<hr/>									
Grand Total		\$3,068,351		\$1,274,422	\$623,865	\$196,147	\$155,063	\$248,087	\$570,767
<hr/>									
not allocated									

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:22 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	55,811	223	26,544	12,995	4,085	3,230	5,168	4,012
3 Memberships	2,500	10	1,189	582	183	145	232	180
3 Accounting & Consult	1,474	6	701	343	108	85	136	106
3 Other Misc	1,279	5	608	298	94	74	118	92
3 Walker Rent	276,277	1,102	131,400	64,326	20,222	15,988	25,581	19,862
Subtotal - Non-Departmental-Gen Gov	337,341	1,347	160,444	78,543	24,692	19,522	31,235	24,252
5 Budget	2,214	203	1,145	561	176	139	223	173
Subtotal - Finance Budget	2,214	203	1,145	561	176	139	223	173
7 Gen Acctng	1,204	97	616	302	95	75	120	93
7 Fixed Assets	342	27	175	85	27	21	34	26
7 Auditing Svcs	2,116	0	1,002	491	154	122	195	152
7 Fin Operations	1,285	76	644	316	99	78	125	97
Subtotal - Finance General Accounting	4,947	199	2,438	1,193	375	297	475	368
8 I. C. Auditing	593	68	313	153	48	38	61	47
Subtotal - Finance Internal Control	593	68	313	153	48	38	61	47
10 Perf Mgt Svcs	968	58	486	238	75	59	95	73
Subtotal - Finance Perform Mgmnt	968	58	486	238	75	59	95	73
11 Fin Business Svcs	451	35	230	113	35	28	45	35
Subtotal - Finance Business Svcs	451	35	230	113	35	28	45	35
12 Purchasing	3,054	299	1,588	778	244	193	309	240
Subtotal - Finance Strategic Purch	3,054	299	1,588	778	244	193	309	240
15 Mailroom	4,165	389	2,158	1,056	332	263	420	326
15 Property	351	25	178	87	27	22	35	27
15 Records	908	79	467	229	72	57	91	71
15 3-1-1 Svcs	1,385	115	711	348	109	87	138	107

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:22 Office Business Opportunity

Department	First Incoming	Second Incoming	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
Subtotal - ARA Operations	\$6,809	\$609	\$3,514	\$1,720	\$541	\$428	\$684	\$531
16 Payroll Svcs	6,085	386	3,066	1,501	472	373	597	463
Subtotal - ARA Payroll Services	6,085	386	3,066	1,501	472	373	597	463
18 Enterprise Appl	5,237	392	2,667	1,306	410	324	519	403
18 IT ERP	23,808	1,165	11,830	5,791	1,821	1,439	2,303	1,788
18 EGIS	161	9	80	39	12	10	16	12
Subtotal - HITS EAS	29,206	1,566	14,577	7,136	2,243	1,774	2,838	2,203
19 Client Svcs	5,538	396	2,811	1,376	433	342	547	425
19 NW Data	3,482	238	1,762	863	271	214	343	266
19 NW Voice	1,835	117	925	453	142	113	180	140
19 Enterprise Optns	5,556	346	2,796	1,369	430	340	544	423
Subtotal - HITS EIS	16,410	1,098	8,294	4,060	1,276	1,009	1,615	1,254
21 IT Proj Mgt	1,969	95	978	479	151	119	190	148
Subtotal - HITS Project Mgt Office	1,969	95	978	479	151	119	190	148
22 Cert/SBDD	0	1,879	890	436	137	108	173	135
22 Analytics & Reporting	0	419	198	97	31	24	39	30
22 Dept Services	0	678	321	157	49	39	63	49
22 Vendor/External Affairs	0	366	173	85	27	21	34	26
Subtotal - Office Business Opportunity	0	3,341	1,583	775	244	193	308	239
23 City Mayor Admin	0	3,909	1,852	906	285	225	360	280
Subtotal - Mayor	0	3,909	1,852	906	285	225	360	280
24 Selection	0	3,785	1,793	878	276	218	349	271
24 Personnel Svcs	0	2,281	1,081	529	166	131	210	163
Subtotal - Human Resources	0	6,066	2,874	1,407	442	350	559	434
25 Legal Svcs	0	1,089	516	252	79	63	100	78
25 Inspector General	0	2,960	1,402	686	216	171	273	212
Subtotal - Legal	0	4,049	1,918	939	295	233	373	290
26 Controller Fin Svcs	0	8,239	3,903	1,911	601	475	760	590

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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

Dept:22 Office Business Opportunity

Department	First Incoming	Second Incoming	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF
Subtotal - City Controller's Office	\$0	\$8,239	\$3,903	\$1,911	\$601	\$475	\$760	\$590
32 Real Estate	0	8,902	4,217	2,064	649	513	821	637
Subtotal - General Services	0	8,902	4,217	2,064	649	513	821	637
Total Incoming	414,594	40,469	215,573	105,531	33,176	26,229	41,968	32,586
C. Total Allocated		\$3,523,414	\$1,489,995	\$729,396	\$229,323	\$181,293	\$290,055	\$603,352
			42.29%	20.70%	6.51%	5.15%	8.23%	17.12%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Cert/SBDD Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$574	\$0	\$574	\$0	\$574
5 Finance Budget	13.47	0.0605%	891	0	891	0	891
6 Finance City Council	5.00	0.0225%	331	0	331	0	331
7 Finance General Accounting	14.73	0.0662%	974	0	974	0	974
8 Finance Internal Control	3.21	0.0144%	212	0	212	0	212
9 Finance Grants	5.99	0.0269%	396	0	396	0	396
10 Finance Perform Mgmnt	4.68	0.0210%	309	0	309	0	309
11 Finance Business Svcs	2.50	0.0112%	165	0	165	0	165
12 Finance Strategic Purchasing	32.63	0.1467%	2,157	0	2,157	0	2,157
13 ARA Director Office	4.32	0.0194%	286	0	286	0	286
14 ARA Admin Svcs	8.00	0.0360%	529	0	529	0	529
15 ARA Operations	99.33	0.4465%	6,567	0	6,567	0	6,567
16 ARA Payroll Services	50.36	0.2264%	3,329	0	3,329	0	3,329
17 HITS CIO	14.47	0.0650%	957	0	957	0	957
18 HITS EAS	28.09	0.1263%	1,857	0	1,857	0	1,857
19 HITS EIS	60.85	0.2735%	4,023	0	4,023	0	4,023
20 HITS Radio	32.18	0.1446%	2,127	0	2,127	0	2,127
21 HITS Project Mgt Office	9.29	0.0418%	614	0	614	0	614
22 Office Business Opportunity	28.42	0.1277%	1,879	0	1,879	0	1,879
23 Mayor	41.76	0.1877%	2,761	0	2,761	37	2,797
24 Human Resources	169.76	0.7630%	11,223	0	11,223	149	11,372
25 Legal	119.73	0.5382%	7,915	0	7,915	105	8,021
26 City Controller's Office	65.47	0.2943%	4,328	0	4,328	58	4,386
27 Health Administration	83.17	0.3738%	5,498	0	5,498	73	5,571
28 Planning & Dev Admin	12.92	0.0581%	854	0	854	11	866
30 CIP Sal Rec PWE	16.68	0.0750%	1,103	0	1,103	15	1,117
31 HPD Police Records	92.20	0.4144%	6,095	0	6,095	81	6,176
32 General Services	233.22	1.0483%	15,418	0	15,418	205	15,623
33 HEC	243.82	1.0959%	16,119	0	16,119	214	16,333
35 Finance Public Fin	5.09	0.0229%	337	0	337	4	341
36 Finance Treasury	2.58	0.0116%	171	0	171	2	173
37 ARA Regulatory	5.00	0.0225%	331	0	331	4	335
38 City Secretary	10.72	0.0482%	709	0	709	9	718
39 City Council	74.60	0.3353%	4,932	0	4,932	66	4,997
40 Police	6,747.02	30.3265%	446,050	0	446,050	5,927	451,978
41 Dept of Neighborhoods	152.26	0.6844%	10,066	0	10,066	134	10,200
42 Fire	4,224.45	18.9881%	279,281	0	279,281	3,711	282,993
43 Municipal Court	311.23	1.3989%	20,576	0	20,576	273	20,849
44 Solid Waste	461.11	2.0726%	30,484	0	30,484	405	30,889
45 Houston Airport System (HAS)	1,363.70	6.1296%	90,155	0	90,155	1,198	91,353
46 Housing & Community Development	163.80	0.7362%	10,829	0	10,829	144	10,973
47 Library	497.54	2.2363%	32,893	0	32,893	437	33,330

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Cert/SBDD Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$50,476	\$0	\$50,476	\$671	\$51,146
49 Health & Human Services Department	1,073.96	4.8272%	71,000	0	71,000	944	71,944
50 Convention & Entertainment	22.67	0.1019%	1,499	0	1,499	20	1,519
51 Fleet Management	374.08	1.6814%	24,731	0	24,731	329	25,059
52 Planning & Development	74.84	0.3364%	4,948	0	4,948	66	5,013
54 Finance Other	12.62	0.0567%	834	0	834	11	845
55 ARA-Insurance	5.00	0.0225%	331	0	331	4	335
56 ARA-BARC	83.33	0.3746%	5,509	0	5,509	73	5,582
57 ARA Parking	70.01	0.3147%	4,628	0	4,628	62	4,690
58 ARA Other	36.07	0.1621%	2,385	0	2,385	32	2,416
59 IT Public Services	16.06	0.0722%	1,062	0	1,062	14	1,076
60 Legal Insurance	51.20	0.2301%	3,385	0	3,385	45	3,430
61 Legal Wkr Comp	2.00	0.0090%	132	0	132	2	134
62 Mayor Cable TV	16.44	0.0739%	1,087	0	1,087	14	1,101
63 Mayor other	10.50	0.0472%	694	0	694	9	703
64 TIRZ	24.09	0.1083%	1,593	0	1,593	21	1,614
65 HR Health Benefits	46.66	0.2097%	3,085	0	3,085	41	3,126
67 PWE Bldg Insp	513.36	2.3075%	33,939	0	33,939	451	34,390
68 PWE Stormwater	377.72	1.6978%	24,971	0	24,971	332	25,303
69 PWE DDSR	505.22	2.2709%	33,400	0	33,400	444	33,844
70 PWE Water & Sewer	2,220.15	9.9791%	146,776	0	146,776	1,950	148,726
71 PWE Houston Transtar	7.99	0.0359%	528	0	528	7	535
72 PWE Other	13.64	0.0613%	902	0	902	12	914
73 Houston Permit Center	4.42	0.0199%	292	0	292	4	296
74 CIP S/R Planning	11.29	0.0507%	746	0	746	10	756
75 CIP Sal Rec RE	33.07	0.1486%	2,186	0	2,186	29	2,215
76 CIP S/R Engrg	99.80	0.4486%	6,598	0	6,598	88	6,686
77 CIP S/R Constr	105.41	0.4738%	6,969	0	6,969	93	7,061
78 CIP S/R Eng/Const	14.37	0.0646%	950	0	950	13	963
79 CIP S/R Geo/Env	10.96	0.0493%	725	0	725	10	734
80 CIP S/R Other	17.27	0.0776%	1,142	0	1,142	15	1,157
81 CIP S/R GSD	29.23	0.1314%	1,932	0	1,932	26	1,958
94 HR-W.C.	29.49	0.1326%	1,950	0	1,950	26	1,976
95 HITS Other	47.45	0.2133%	3,137	0	3,137	42	3,179

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Cert/SBDD Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	1,470,824	0	1,470,824	19,171	1,489,995
Direct Bills					0		0
Total					\$1,470,824		\$1,489,995

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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Contract Compliance Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	28	2.1555%	\$15,520	\$0	\$15,520	\$0	\$15,520
12 Finance Strategic Purchasing	124	9.5458%	68,731	0	68,731	0	68,731
13 ARA Director Office	14	1.0778%	7,760	0	7,760	0	7,760
17 HITS CIO	19	1.4627%	10,531	0	10,531	0	10,531
23 Mayor	8	0.6159%	4,434	0	4,434	67	4,502
24 Human Resources	20	1.5396%	11,086	0	11,086	168	11,254
25 Legal	6	0.4619%	3,326	0	3,326	51	3,376
26 City Controller's Office	7	0.5389%	3,880	0	3,880	59	3,939
28 Planning & Dev Admin	3	0.2309%	1,663	0	1,663	25	1,688
29 PWE Administration Indirect	809	62.2787%	448,413	0	448,413	6,815	455,229
30 CIP Sal Rec PWE	0	0.0000%	0	(80,486)	(80,486)	0	(80,486)
32 General Services	169	13.0100%	93,674	0	93,674	1,424	95,097
40 Police	32	2.4634%	17,737	0	17,737	270	18,007
41 Dept of Neighborhoods	10	0.7698%	5,543	0	5,543	84	5,627
42 Fire	7	0.5389%	3,880	0	3,880	59	3,939
43 Municipal Court	10	0.7698%	5,543	0	5,543	84	5,627
44 Solid Waste	17	1.3087%	9,423	0	9,423	143	9,566
47 Library	1	0.0770%	554	0	554	8	563
48 Parks & Recreation	9	0.6928%	4,989	0	4,989	76	5,064
49 Health & Human Services Department	2	0.1540%	1,109	0	1,109	17	1,125
51 Fleet Management	4	0.3079%	2,217	0	2,217	34	2,251
Subtotal	1,299	100.0000%	720,011	(80,486)	639,525	9,385	648,910
Direct Bills					80,486		80,486
Total					\$720,011		\$729,396

Basis Units: Number of contracts monitored

Source: OBO Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Analytics & Reporting Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	352	0.6714%	\$1,520	\$0	\$1,520	\$0	\$1,520
12 Finance Strategic Purchasing	54	0.1030%	233	0	233	0	233
14 ARA Admin Svcs	1,220	2.3271%	5,268	0	5,268	0	5,268
17 HITS CIO	560	1.0682%	2,418	0	2,418	0	2,418
22 Office Business Opportunity	97	0.1850%	419	0	419	0	419
23 Mayor	901	1.7186%	3,890	0	3,890	53	3,943
24 Human Resources	839	1.6004%	3,623	0	3,623	49	3,672
25 Legal	2,910	5.5507%	12,565	0	12,565	171	12,736
26 City Controller's Office	258	0.4921%	1,114	0	1,114	15	1,129
28 Planning & Dev Admin	192	0.3662%	829	0	829	11	840
29 PWE Administration Indirect	13,515	25.7792%	58,357	0	58,357	795	59,152
32 General Services	4,382	8.3584%	18,921	0	18,921	258	19,179
33 HEC	578	1.1025%	2,496	0	2,496	34	2,530
38 City Secretary	3	0.0057%	13	0	13	0	13
39 City Council	334	0.6371%	1,442	0	1,442	20	1,462
40 Police	3,737	7.1281%	16,136	0	16,136	220	16,356
41 Dept of Neighborhoods	395	0.7534%	1,706	0	1,706	23	1,729
42 Fire	2,744	5.2340%	11,848	0	11,848	161	12,010
43 Municipal Court	1,412	2.6933%	6,097	0	6,097	83	6,180
44 Solid Waste	749	1.4287%	3,234	0	3,234	44	3,278
45 Houston Airport System (HAS)	6,370	12.1505%	27,505	0	27,505	375	27,880
46 Housing & Community Development	443	0.8450%	1,913	0	1,913	26	1,939
47 Library	844	1.6099%	3,644	0	3,644	50	3,694
48 Parks & Recreation	4,562	8.7018%	19,698	0	19,698	268	19,967
49 Health & Human Services Department	2,606	4.9708%	11,253	0	11,253	153	11,406
51 Fleet Management	2,307	4.4005%	9,962	0	9,962	136	10,097
96 Other	62	0.1183%	268	0	268	4	271
Subtotal	52,426	100.0000%	226,373	0	226,373	2,950	229,323
Direct Bills					0		0
Total					\$226,373		\$229,323

Basis Units: Number of awards with S/MWDBE requirements

Source: OBO Report

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Dept Services Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	6	2.2727%	\$4,067	\$0	\$4,067	\$0	\$4,067
12 Finance Strategic Purchasing	10	3.7879%	6,779	0	6,779	0	6,779
14 ARA Admin Svcs	14	5.3030%	9,490	0	9,490	0	9,490
17 HITS CIO	35	13.2576%	23,726	0	23,726	0	23,726
22 Office Business Opportunity	1	0.3788%	678	0	678	0	678
23 Mayor	4	1.5152%	2,712	0	2,712	47	2,759
24 Human Resources	7	2.6515%	4,745	0	4,745	82	4,828
25 Legal	3	1.1364%	2,034	0	2,034	35	2,069
29 PWE Administration Indirect	114	43.1818%	77,278	0	77,278	1,343	78,621
32 General Services	5	1.8939%	3,389	0	3,389	59	3,448
40 Police	22	8.3333%	14,913	0	14,913	259	15,173
42 Fire	9	3.4091%	6,101	0	6,101	106	6,207
43 Municipal Court	3	1.1364%	2,034	0	2,034	35	2,069
44 Solid Waste	4	1.5152%	2,712	0	2,712	47	2,759
45 Houston Airport System (HAS)	5	1.8939%	3,389	0	3,389	59	3,448
46 Housing & Community Development	1	0.3788%	678	0	678	12	690
47 Library	7	2.6515%	4,745	0	4,745	82	4,828
48 Parks & Recreation	1	0.3788%	678	0	678	12	690
49 Health & Human Services Department	7	2.6515%	4,745	0	4,745	82	4,828
51 Fleet Management	5	1.8939%	3,389	0	3,389	59	3,448
96 Other	1	0.3788%	678	0	678	12	690
Subtotal	264	100.0000%	178,960	0	178,960	2,333	181,293
Direct Bills					0		0
Total					\$178,960		\$181,293

Basis Units: Number of tasks completed by procurement specialists

Source: OBO Report

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Vendor/External Affairs Allocations

Dept:22 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%	173	0	173	0	173
6 Finance City Council	5.00	0.0225%	64	0	64	0	64
7 Finance General Accounting	14.73	0.0662%	190	0	190	0	190
8 Finance Internal Control	3.21	0.0144%	41	0	41	0	41
9 Finance Grants	5.99	0.0269%	77	0	77	0	77
10 Finance Perform Mgmnt	4.68	0.0210%	60	0	60	0	60
11 Finance Business Svcs	2.50	0.0112%	32	0	32	0	32
12 Finance Strategic Purchasing	32.63	0.1467%	420	0	420	0	420
13 ARA Director Office	4.32	0.0194%	56	0	56	0	56
14 ARA Admin Svcs	8.00	0.0360%	103	0	103	0	103
15 ARA Operations	99.33	0.4465%	1,278	0	1,278	0	1,278
16 ARA Payroll Services	50.36	0.2264%	648	0	648	0	648
17 HITS CIO	14.47	0.0650%	186	0	186	0	186
18 HITS EAS	28.09	0.1263%	362	0	362	0	362
19 HITS EIS	60.85	0.2735%	783	0	783	0	783
20 HITS Radio	32.18	0.1446%	414	0	414	0	414
21 HITS Project Mgt Office	9.29	0.0418%	120	0	120	0	120
22 Office Business Opportunity	28.42	0.1277%	366	0	366	0	366
23 Mayor	41.76	0.1877%	537	0	537	7	545
24 Human Resources	169.76	0.7630%	2,185	0	2,185	29	2,214
25 Legal	119.73	0.5382%	1,541	0	1,541	20	1,561
26 City Controller's Office	65.47	0.2943%	843	0	843	11	854
27 Health Administration	83.17	0.3738%	1,070	0	1,070	14	1,085
28 Planning & Dev Admin	12.92	0.0581%	166	0	166	2	168
30 CIP Sal Rec PWE	16.68	0.0750%	215	0	215	3	218
31 HPD Police Records	92.20	0.4144%	1,187	0	1,187	16	1,202
32 General Services	233.22	1.0483%	3,001	0	3,001	40	3,041
33 HEC	243.82	1.0959%	3,138	0	3,138	42	3,180
35 Finance Public Fin	5.09	0.0229%	66	0	66	1	66
36 Finance Treasury	2.58	0.0116%	33	0	33	0	34
37 ARA Regulatory	5.00	0.0225%	64	0	64	1	65
38 City Secretary	10.72	0.0482%	138	0	138	2	140
39 City Council	74.60	0.3353%	960	0	960	13	973
40 Police	6,747.02	30.3265%	86,832	0	86,832	1,154	87,986
41 Dept of Neighborhoods	152.26	0.6844%	1,960	0	1,960	26	1,986
42 Fire	4,224.45	18.9881%	54,367	0	54,367	723	55,090
43 Municipal Court	311.23	1.3989%	4,005	0	4,005	53	4,059
44 Solid Waste	461.11	2.0726%	5,934	0	5,934	79	6,013
45 Houston Airport System (HAS)	1,363.70	6.1296%	17,550	0	17,550	233	17,784
46 Housing & Community Development	163.80	0.7362%	2,108	0	2,108	28	2,136
47 Library	497.54	2.2363%	6,403	0	6,403	85	6,488

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Vendor/External Affairs Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$9,826	\$0	\$9,826	\$131	\$9,957
49 Health & Human Services Department	1,073.96	4.8272%	13,821	0	13,821	184	14,005
50 Convention & Entertainment	22.67	0.1019%	292	0	292	4	296
51 Fleet Management	374.08	1.6814%	4,814	0	4,814	64	4,878
52 Planning & Development	74.84	0.3364%	963	0	963	13	976
54 Finance Other	12.62	0.0567%	162	0	162	2	165
55 ARA-Insurance	5.00	0.0225%	64	0	64	1	65
56 ARA-BARC	83.33	0.3746%	1,072	0	1,072	14	1,087
57 ARA Parking	70.01	0.3147%	901	0	901	12	913
58 ARA Other	36.07	0.1621%	464	0	464	6	470
59 IT Public Services	16.06	0.0722%	207	0	207	3	209
60 Legal Insurance	51.20	0.2301%	659	0	659	9	668
61 Legal Wkr Comp	2.00	0.0090%	26	0	26	0	26
62 Mayor Cable TV	16.44	0.0739%	212	0	212	3	214
63 Mayor other	10.50	0.0472%	135	0	135	2	137
64 TIRZ	24.09	0.1083%	310	0	310	4	314
65 HR Health Benefits	46.66	0.2097%	600	0	600	8	608
67 PWE Bldg Insp	513.36	2.3075%	6,607	0	6,607	88	6,695
68 PWE Stormwater	377.72	1.6978%	4,861	0	4,861	65	4,926
69 PWE DDSR	505.22	2.2709%	6,502	0	6,502	86	6,588
70 PWE Water & Sewer	2,220.15	9.9791%	28,573	0	28,573	380	28,952
71 PWE Houston Transtar	7.99	0.0359%	103	0	103	1	104
72 PWE Other	13.64	0.0613%	176	0	176	2	178
73 Houston Permit Center	4.42	0.0199%	57	0	57	1	58
74 CIP S/R Planning	11.29	0.0507%	145	0	145	2	147
75 CIP Sal Rec RE	33.07	0.1486%	426	0	426	6	431
76 CIP S/R Engrg	99.80	0.4486%	1,284	0	1,284	17	1,301
77 CIP S/R Constr	105.41	0.4738%	1,357	0	1,357	18	1,375
78 CIP S/R Eng/Const	14.37	0.0646%	185	0	185	2	187
79 CIP S/R Geo/Env	10.96	0.0493%	141	0	141	2	143
80 CIP S/R Other	17.27	0.0776%	222	0	222	3	225
81 CIP S/R GSD	29.23	0.1314%	376	0	376	5	381
94 HR-W.C.	29.49	0.1326%	380	0	380	5	385
95 HITS Other	47.45	0.2133%	611	0	611	8	619

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Vendor/External Affairs Allocations

Dept:22 Office Business Opportunity

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	286,323	0	286,323	3,732	290,055
Direct Bills					0		0
Total					\$286,323		\$290,055

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

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Allocation Summary

Dept:22 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	574	15,520	1,520	4,067	112	0	21,793
5 Finance Budget	891	0	0	0	173	0	1,064
6 Finance City Council	331	0	0	0	64	0	395
7 Finance General Accounting	974	0	0	0	190	0	1,163
8 Finance Internal Control	212	0	0	0	41	0	254
9 Finance Grants	396	0	0	0	77	0	473
10 Finance Perform Mgmnt	309	0	0	0	60	0	370
11 Finance Business Svcs	165	0	0	0	32	0	197
12 Finance Strategic Purchasing	2,157	68,731	233	6,779	420	0	78,320
13 ARA Director Office	286	7,760	0	0	56	0	8,101
14 ARA Admin Svcs	529	0	5,268	9,490	103	0	15,390
15 ARA Operations	6,567	0	0	0	1,278	0	7,845
16 ARA Payroll Services	3,329	0	0	0	648	0	3,977
17 HITS CIO	957	10,531	2,418	23,726	186	0	37,818
18 HITS EAS	1,857	0	0	0	362	0	2,219
19 HITS EIS	4,023	0	0	0	783	0	4,806
20 HITS Radio	2,127	0	0	0	414	0	2,542
21 HITS Project Mgt Office	614	0	0	0	120	0	734
22 Office Business Opportunity	1,879	0	419	678	366	0	3,341
23 Mayor	2,797	4,502	3,943	2,759	545	0	14,546
24 Human Resources	11,372	11,254	3,672	4,828	2,214	0	33,340
25 Legal	8,021	3,376	12,736	2,069	1,561	0	27,764
26 City Controller's Office	4,386	3,939	1,129	0	854	0	10,308
27 Health Administration	5,571	0	0	0	1,085	0	6,656
28 Planning & Dev Admin	866	1,688	840	0	168	0	3,562
29 PWE Administration Indirect	0	455,229	59,152	78,621	0	0	593,003
30 CIP Sal Rec PWE	1,117	(80,486)	0	0	218	0	(79,151)
31 HPD Police Records	6,176	0	0	0	1,202	0	7,379
32 General Services	15,623	95,097	19,179	3,448	3,041	0	136,389
33 HEC	16,333	0	2,530	0	3,180	0	22,043
35 Finance Public Fin	341	0	0	0	66	0	407
36 Finance Treasury	173	0	0	0	34	0	206
37 ARA Regulatory	335	0	0	0	65	0	400
38 City Secretary	718	0	13	0	140	0	871
39 City Council	4,997	0	1,462	0	973	0	7,432
40 Police	451,978	18,007	16,356	15,173	87,986	0	589,499
41 Dept of Neighborhoods	10,200	5,627	1,729	0	1,986	0	19,541
42 Fire	282,993	3,939	12,010	6,207	55,090	0	360,238
43 Municipal Court	20,849	5,627	6,180	2,069	4,059	0	38,784
44 Solid Waste	30,889	9,566	3,278	2,759	6,013	0	52,505

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Allocation Summary

Dept:22 Office Business Opportunity

Department	Cert/SBDD	Contract Compliance	Analytics & Reporting	Dept Services	Vendor/Ext Affairs	Non-GF	Total
45 Houston Airport System (HAS)	\$91,353	\$0	\$27,880	\$3,448	\$17,784	\$0	\$140,465
46 Housing & Community Development	10,973	0	1,939	690	2,136	0	15,737
47 Library	33,330	563	3,694	4,828	6,488	0	48,902
48 Parks & Recreation	51,146	5,064	19,967	690	9,957	0	86,824
49 Health & Human Services Department	71,944	1,125	11,406	4,828	14,005	0	103,308
50 Convention & Entertainment	1,519	0	0	0	296	0	1,814
51 Fleet Management	25,059	2,251	10,097	3,448	4,878	0	45,734
52 Planning & Development	5,013	0	0	0	976	0	5,989
54 Finance Other	845	0	0	0	165	0	1,010
55 ARA-Insurance	335	0	0	0	65	0	400
56 ARA-BARC	5,582	0	0	0	1,087	0	6,669
57 ARA Parking	4,690	0	0	0	913	0	5,603
58 ARA Other	2,416	0	0	0	470	0	2,887
59 IT Public Services	1,076	0	0	0	209	0	1,285
60 Legal Insurance	3,430	0	0	0	668	0	4,098
61 Legal Wkr Comp	134	0	0	0	26	0	160
62 Mayor Cable TV	1,101	0	0	0	214	0	1,316
63 Mayor other	703	0	0	0	137	0	840
64 TIRZ	1,614	0	0	0	314	0	1,928
65 HR Health Benefits	3,126	0	0	0	608	0	3,734
67 PWE Bldg Insp	34,390	0	0	0	6,695	0	41,084
68 PWE Stormwater	25,303	0	0	0	4,926	0	30,229
69 PWE DDSR	33,844	0	0	0	6,588	0	40,433
70 PWE Water & Sewer	148,726	0	0	0	28,952	0	177,678
71 PWE Houston Transtar	535	0	0	0	104	0	639
72 PWE Other	914	0	0	0	178	0	1,092
73 Houston Permit Center	296	0	0	0	58	0	354
74 CIP S/R Planning	756	0	0	0	147	0	904
75 CIP Sal Rec RE	2,215	0	0	0	431	0	2,647
76 CIP S/R Engrg	6,686	0	0	0	1,301	0	7,987
77 CIP S/R Constr	7,061	0	0	0	1,375	0	8,436
78 CIP S/R Eng/Const	963	0	0	0	187	0	1,150
79 CIP S/R Geo/Env	734	0	0	0	143	0	877
80 CIP S/R Other	1,157	0	0	0	225	0	1,382
81 CIP S/R GSD	1,958	0	0	0	381	0	2,339
94 HR-W.C.	1,976	0	0	0	385	0	2,360
95 HITS Other	3,179	0	0	0	619	0	3,797
96 Other	0	0	271	690	0	0	961
Total	\$1,489,995	\$729,396	\$229,323	\$181,293	\$290,055	\$0	\$2,920,062

**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 full time equivalent 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 directly allocated to Mayor Other.
- **Other Services** – Costs have been allocated to Mayor Other in the plan.

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A. Department Costs

Dept:23 Mayor

Description		Amount	General Admin	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
Personnel Costs								
Salaries	S1	2,996,546	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

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
1 City Hall	\$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	88,216	352	48,784	6,487	24,201	9,096	0
3 Memberships	3,952	16	2,185	291	1,084	408	0
3 Accounting & Consult	3,145	13	1,739	231	863	324	0
3 Other Misc	2,587	11	1,431	190	710	267	0
Subtotal - Non-Departmental-Gen Gov	97,901	392	54,140	7,199	26,858	10,095	0
5 Budget	4,725	433	2,841	378	1,409	530	0
Subtotal - Finance Budget	4,725	433	2,841	378	1,409	530	0
7 Gen Acctng	2,570	206	1,529	203	758	285	0
7 Fixed Assets	744	59	442	59	219	82	0
7 Auditing Svcs	4,515	0	2,487	331	1,234	464	0
7 Fin Operations	2,160	127	1,260	167	625	235	0
Subtotal - Finance General Accounting	9,988	392	5,717	760	2,836	1,066	0
8 I. C. Auditing	1,199	137	736	98	365	137	0
Subtotal - Finance Internal Control	1,199	137	736	98	365	137	0
10 Perf Mgt Svcs	1,627	98	950	126	471	177	0
Subtotal - Finance Perform Mgmnt	1,627	98	950	126	471	177	0
11 Fin Business Svcs	758	60	450	60	223	84	0
Subtotal - Finance Business Svcs	758	60	450	60	223	84	0
12 Purchasing	6,490	635	3,924	522	1,947	732	0
Subtotal - Finance Strategic Purch	6,490	635	3,924	522	1,947	732	0
15 Mailroom	10,283	961	6,193	824	3,072	1,155	0
15 Property	763	54	450	60	223	84	0
15 Records	1,334	116	799	106	396	149	0
15 3-1-1 Svcs	23,877	1,990	14,248	1,895	7,068	2,657	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
Subtotal - ARA Operations	\$36,256	\$3,121	\$21,689	\$2,884	\$10,760	\$4,044	\$0
16 Payroll Svcs	8,942	567	5,238	696	2,598	977	0
Subtotal - ARA Payroll Services	8,942	567	5,238	696	2,598	977	0
18 Enterprise Appl	24,579	1,841	14,552	1,935	7,219	2,713	0
18 IT ERP	34,630	1,694	20,008	2,660	9,925	3,731	0
18 EGIS	410	23	239	32	118	44	0
Subtotal - HITS EAS	59,619	3,558	34,798	4,627	17,263	6,489	0
19 Client Svcs	17,171	1,227	10,134	1,348	5,027	1,890	0
19 NW Data	20,629	1,412	12,141	1,614	6,023	2,264	0
19 NW Voice	10,873	694	6,371	847	3,161	1,188	0
19 Enterprise Optns	11,854	739	6,936	922	3,441	1,293	0
Subtotal - HITS EIS	60,528	4,072	35,582	4,731	17,651	6,635	0
20 IT Radio Svcs	12,690	626	7,334	975	3,638	1,368	0
Subtotal - HITS Radio	12,690	626	7,334	975	3,638	1,368	0
21 IT Proj Mgt	2,894	140	1,671	222	829	312	0
Subtotal - HITS Project Mgt Office	2,894	140	1,671	222	829	312	0
22 Cert/SBDD	2,761	37	1,541	205	764	287	0
22 Contract Compliance	4,434	67	2,480	330	1,230	462	0
22 Analytics & Reporting	3,890	53	2,172	289	1,078	405	0
22 Dept Services	2,712	47	1,519	202	754	283	0
22 Vendor/External Affairs	537	7	300	40	149	56	0
Subtotal - Office Business Opportunity	14,334	211	8,012	1,065	3,975	1,494	0
23 City Mayor Admin	0	5,744	3,164	421	1,569	590	0
Subtotal - Mayor	0	5,744	3,164	421	1,569	590	0
24 Selection	0	6,488	3,574	475	1,773	666	0
24 Personnel Svcs	0	3,352	1,846	245	916	344	0
Subtotal - Human Resources	0	9,840	5,420	721	2,689	1,011	0
25 Legal Svcs	0	217,609	119,861	15,938	59,460	22,350	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 Mayor

Department	First Incoming	Second Incoming	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs
25 Inspector General	\$0	\$8,880	\$4,891	\$650	\$2,426	\$912	\$0
Subtotal - Legal	0	226,489	124,752	16,589	61,886	23,262	0
26 Controller Fin Svcs	0	17,581	9,684	1,288	4,804	1,806	0
Subtotal - City Controller's Office	0	17,581	9,684	1,288	4,804	1,806	0
32 Building Svcs	0	177,395	97,711	12,993	48,472	18,219	0
32 Utilities	0	68,253	37,595	4,999	18,650	7,010	0
32 Real Estate	0	55,019	30,305	4,030	15,034	5,651	0
Subtotal - General Services	0	300,668	165,611	22,022	82,155	30,880	0
Total Incoming	421,106	574,764	548,535	72,940	272,114	102,281	0
C. Total Allocated		\$4,654,887	\$3,376,542	\$427,056	\$272,114	\$579,175	\$0
			72.54%	9.17%	5.85%	12.44%	0.00%

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City Mayor Admin Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	8.68	0.0390%	\$1,194	\$0	\$1,194	\$0	\$1,194
5 Finance Budget	13.47	0.0605%	1,853	0	1,853	0	1,853
6 Finance City Council	5.00	0.0225%	688	0	688	0	688
7 Finance General Accounting	14.73	0.0662%	2,026	0	2,026	0	2,026
8 Finance Internal Control	3.21	0.0144%	442	0	442	0	442
9 Finance Grants	5.99	0.0269%	824	0	824	0	824
10 Finance Perform Mgmnt	4.68	0.0210%	644	0	644	0	644
11 Finance Business Svcs	2.50	0.0112%	344	0	344	0	344
12 Finance Strategic Purchasing	32.63	0.1467%	4,488	0	4,488	0	4,488
13 ARA Director Office	4.32	0.0194%	594	0	594	0	594
14 ARA Admin Svcs	8.00	0.0360%	1,100	0	1,100	0	1,100
15 ARA Operations	99.33	0.4465%	13,662	0	13,662	0	13,662
16 ARA Payroll Services	50.36	0.2264%	6,926	0	6,926	0	6,926
17 HITS CIO	14.47	0.0650%	1,990	0	1,990	0	1,990
18 HITS EAS	28.09	0.1263%	3,863	0	3,863	0	3,863
19 HITS EIS	60.85	0.2735%	8,369	0	8,369	0	8,369
20 HITS Radio	32.18	0.1446%	4,426	0	4,426	0	4,426
21 HITS Project Mgt Office	9.29	0.0418%	1,278	0	1,278	0	1,278
22 Office Business Opportunity	28.42	0.1277%	3,909	0	3,909	0	3,909
23 Mayor	41.76	0.1877%	5,744	0	5,744	0	5,744
24 Human Resources	169.76	0.7630%	23,349	0	23,349	2,468	25,816
25 Legal	119.73	0.5382%	16,468	0	16,468	1,740	18,208
26 City Controller's Office	65.47	0.2943%	9,005	0	9,005	952	9,956
27 Health Administration	83.17	0.3738%	11,439	0	11,439	1,209	12,648
28 Planning & Dev Admin	12.92	0.0581%	1,777	0	1,777	188	1,965
30 CIP Sal Rec PWE	16.68	0.0750%	2,294	0	2,294	242	2,537
31 HPD Police Records	92.20	0.4144%	12,681	0	12,681	1,340	14,021
32 General Services	233.22	1.0483%	32,077	0	32,077	3,390	35,467
33 HEC	243.82	1.0959%	33,535	0	33,535	3,544	37,079
35 Finance Public Fin	5.09	0.0229%	700	0	700	74	774
36 Finance Treasury	2.58	0.0116%	355	0	355	38	392
37 ARA Regulatory	5.00	0.0225%	688	0	688	73	760
38 City Secretary	10.72	0.0482%	1,474	0	1,474	156	1,630
39 City Council	74.60	0.3353%	10,260	0	10,260	1,084	11,345
40 Police	6,747.02	30.3265%	927,979	0	927,979	98,072	1,026,052
41 Dept of Neighborhoods	152.26	0.6844%	20,942	0	20,942	2,213	23,155
42 Fire	4,224.45	18.9881%	581,027	0	581,027	61,405	642,432
43 Municipal Court	311.23	1.3989%	42,806	0	42,806	4,524	47,330
44 Solid Waste	461.11	2.0726%	63,421	0	63,421	6,703	70,123
45 Houston Airport System (HAS)	1,363.70	6.1296%	187,562	0	187,562	19,822	207,384
46 Housing & Community Development	163.80	0.7362%	22,529	0	22,529	2,381	24,910
47 Library	497.54	2.2363%	68,431	0	68,431	7,232	75,663

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City Mayor Admin Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$105,011	\$0	\$105,011	\$11,098	\$116,109
49 Health & Human Services Department	1,073.96	4.8272%	147,712	0	147,712	15,611	163,322
50 Convention & Entertainment	22.67	0.1019%	3,118	0	3,118	330	3,448
51 Fleet Management	374.08	1.6814%	51,451	0	51,451	5,437	56,888
52 Planning & Development	74.84	0.3364%	10,293	0	10,293	1,088	11,381
54 Finance Other	12.62	0.0567%	1,736	0	1,736	183	1,919
55 ARA-Insurance	5.00	0.0225%	688	0	688	73	760
56 ARA-BARC	83.33	0.3746%	11,461	0	11,461	1,211	12,672
57 ARA Parking	70.01	0.3147%	9,629	0	9,629	1,018	10,647
58 ARA Other	36.07	0.1621%	4,961	0	4,961	524	5,485
59 IT Public Services	16.06	0.0722%	2,209	0	2,209	233	2,442
60 Legal Insurance	51.20	0.2301%	7,042	0	7,042	744	7,786
61 Legal Wkr Comp	2.00	0.0090%	275	0	275	29	304
62 Mayor Cable TV	16.44	0.0739%	2,261	0	2,261	239	2,500
63 Mayor other	10.50	0.0472%	1,444	0	1,444	153	1,597
64 TIRZ	24.09	0.1083%	3,313	0	3,313	350	3,663
65 HR Health Benefits	46.66	0.2097%	6,418	0	6,418	678	7,096
67 PWE Bldg Insp	513.36	2.3075%	70,607	0	70,607	7,462	78,069
68 PWE Stormwater	377.72	1.6978%	51,951	0	51,951	5,490	57,442
69 PWE DDSR	505.22	2.2709%	69,488	0	69,488	7,344	76,831
70 PWE Water & Sewer	2,220.15	9.9791%	305,357	0	305,357	32,271	337,629
71 PWE Houston Transtar	7.99	0.0359%	1,099	0	1,099	116	1,215
72 PWE Other	13.64	0.0613%	1,876	0	1,876	198	2,074
73 Houston Permit Center	4.42	0.0199%	608	0	608	64	672
74 CIP S/R Planning	11.29	0.0507%	1,553	0	1,553	164	1,717
75 CIP Sal Rec RE	33.07	0.1486%	4,548	0	4,548	481	5,029
76 CIP S/R Engrg	99.80	0.4486%	13,726	0	13,726	1,451	15,177
77 CIP S/R Constr	105.41	0.4738%	14,498	0	14,498	1,532	16,030
78 CIP S/R Eng/Const	14.37	0.0646%	1,976	0	1,976	209	2,185
79 CIP S/R Geo/Env	10.96	0.0493%	1,507	0	1,507	159	1,667
80 CIP S/R Other	17.27	0.0776%	2,375	0	2,375	251	2,626
81 CIP S/R GSD	29.23	0.1314%	4,020	0	4,020	425	4,445
94 HR-W.C.	29.49	0.1326%	4,056	0	4,056	429	4,485
95 HITS Other	47.45	0.2133%	6,526	0	6,526	690	7,216

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City Mayor Admin Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	3,059,957	0	3,059,957	316,586	3,376,542
Direct Bills					0		0
Total					\$3,059,957		\$3,376,542

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

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Agenda Office Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 City Council	100	100.0000%	\$384,959	\$0	\$384,959	\$42,097	\$427,056
Subtotal	100	100.0000%	384,959	0	384,959	42,097	427,056
Direct Bills					0		0
Total					\$384,959		\$427,056
Basis Units: Direct allocation to City Council							
Source: Direct Allocation							

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Special Events Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$115,064	\$0	\$115,064	\$157,050	\$272,114
Subtotal	100	100.0000%	115,064	0	115,064	157,050	272,114
Direct Bills					0		0
Total					\$115,064		\$272,114
Basis Units: Direct allocation to Mayor other							
Source: Direct Allocation							

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I Gov Relats Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$520,144	\$0	\$520,144	\$59,031	\$579,175
Subtotal	100	100.0000%	520,144	0	520,144	59,031	579,175
Direct Bills					0		0
Total					\$520,144		\$579,175
Basis Units: Direct allocation to Mayor other							
Source: Direct Allocation							

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Other Svcs Allocations

Dept:23 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Mayor other	100	100.0000%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0
Basis Units: Direct allocation to Mayor other							
Source: Direct Allocation							

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Allocation Summary

Dept:23 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	1,194	0	0	0	0	1,194
5 Finance Budget	1,853	0	0	0	0	1,853
6 Finance City Council	688	0	0	0	0	688
7 Finance General Accounting	2,026	0	0	0	0	2,026
8 Finance Internal Control	442	0	0	0	0	442
9 Finance Grants	824	0	0	0	0	824
10 Finance Perform Mgmnt	644	0	0	0	0	644
11 Finance Business Svcs	344	0	0	0	0	344
12 Finance Strategic Purchasing	4,488	0	0	0	0	4,488
13 ARA Director Office	594	0	0	0	0	594
14 ARA Admin Svcs	1,100	0	0	0	0	1,100
15 ARA Operations	13,662	0	0	0	0	13,662
16 ARA Payroll Services	6,926	0	0	0	0	6,926
17 HITS CIO	1,990	0	0	0	0	1,990
18 HITS EAS	3,863	0	0	0	0	3,863
19 HITS EIS	8,369	0	0	0	0	8,369
20 HITS Radio	4,426	0	0	0	0	4,426
21 HITS Project Mgt Office	1,278	0	0	0	0	1,278
22 Office Business Opportunity	3,909	0	0	0	0	3,909
23 Mayor	5,744	0	0	0	0	5,744
24 Human Resources	25,816	0	0	0	0	25,816
25 Legal	18,208	0	0	0	0	18,208
26 City Controller's Office	9,956	0	0	0	0	9,956
27 Health Administration	12,648	0	0	0	0	12,648
28 Planning & Dev Admin	1,965	0	0	0	0	1,965
30 CIP Sal Rec PWE	2,537	0	0	0	0	2,537
31 HPD Police Records	14,021	0	0	0	0	14,021
32 General Services	35,467	0	0	0	0	35,467
33 HEC	37,079	0	0	0	0	37,079
35 Finance Public Fin	774	0	0	0	0	774
36 Finance Treasury	392	0	0	0	0	392
37 ARA Regulatory	760	0	0	0	0	760
38 City Secretary	1,630	0	0	0	0	1,630
39 City Council	11,345	427,056	0	0	0	438,401
40 Police	1,026,052	0	0	0	0	1,026,052
41 Dept of Neighborhoods	23,155	0	0	0	0	23,155
42 Fire	642,432	0	0	0	0	642,432
43 Municipal Court	47,330	0	0	0	0	47,330
44 Solid Waste	70,123	0	0	0	0	70,123
45 Houston Airport System (HAS)	207,384	0	0	0	0	207,384

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Allocation Summary

Dept:23 Mayor

Department	City Mayor Admin	Agenda Office	Special Events	I Gov Relats	Other Svcs	Total
46 Housing & Community Development	\$24,910	\$0	\$0	\$0	\$0	\$24,910
47 Library	75,663	0	0	0	0	75,663
48 Parks & Recreation	116,109	0	0	0	0	116,109
49 Health & Human Services Department	163,322	0	0	0	0	163,322
50 Convention & Entertainment	3,448	0	0	0	0	3,448
51 Fleet Management	56,888	0	0	0	0	56,888
52 Planning & Development	11,381	0	0	0	0	11,381
54 Finance Other	1,919	0	0	0	0	1,919
55 ARA-Insurance	760	0	0	0	0	760
56 ARA-BARC	12,672	0	0	0	0	12,672
57 ARA Parking	10,647	0	0	0	0	10,647
58 ARA Other	5,485	0	0	0	0	5,485
59 IT Public Services	2,442	0	0	0	0	2,442
60 Legal Insurance	7,786	0	0	0	0	7,786
61 Legal Wkr Comp	304	0	0	0	0	304
62 Mayor Cable TV	2,500	0	0	0	0	2,500
63 Mayor other	1,597	0	272,114	579,175	0	852,886
64 TIRZ	3,663	0	0	0	0	3,663
65 HR Health Benefits	7,096	0	0	0	0	7,096
67 PWE Bldg Insp	78,069	0	0	0	0	78,069
68 PWE Stormwater	57,442	0	0	0	0	57,442
69 PWE DDSR	76,831	0	0	0	0	76,831
70 PWE Water & Sewer	337,629	0	0	0	0	337,629
71 PWE Houston Transtar	1,215	0	0	0	0	1,215
72 PWE Other	2,074	0	0	0	0	2,074
73 Houston Permit Center	672	0	0	0	0	672
74 CIP S/R Planning	1,717	0	0	0	0	1,717
75 CIP Sal Rec RE	5,029	0	0	0	0	5,029
76 CIP S/R Engrg	15,177	0	0	0	0	15,177
77 CIP S/R Constr	16,030	0	0	0	0	16,030
78 CIP S/R Eng/Const	2,185	0	0	0	0	2,185
79 CIP S/R Geo/Env	1,667	0	0	0	0	1,667
80 CIP S/R Other	2,626	0	0	0	0	2,626
81 CIP S/R GSD	4,445	0	0	0	0	4,445
94 HR-W.C.	4,485	0	0	0	0	4,485
95 HITS Other	7,216	0	0	0	0	7,216
Total	\$3,376,542	\$427,056	\$272,114	\$579,175	\$0	\$4,654,887

**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.

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A. Department Costs

Dept:24 Human Resources

Description		Amount	General Admin	Selection	Personnel Svcs	Classified Testing	Non-GF
<hr/>							
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
<hr/>							
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
<hr/>							
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							

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 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	65,655	262	3,370	6,331	1,443	54,773
3 Memberships	2,941	12	151	284	65	2,454
3 Accounting & Consult	49,649	204	2,549	4,788	1,092	41,424
3 Other Misc	1,647	7	85	159	36	1,374
3 Walker Rent	747,900	2,985	38,387	72,121	16,443	623,934
Subtotal - Non-Departmental-Gen Gov	867,792	3,469	44,540	83,682	19,079	723,959
5 Budget	74,589	6,842	4,163	7,821	1,783	67,663
Subtotal - Finance Budget	74,589	6,842	4,163	7,821	1,783	67,663
7 Gen Acctng	40,568	3,252	2,240	4,209	960	36,412
7 Fixed Assets	301	24	17	31	7	270
7 Auditing Svcs	71,279	0	3,644	6,846	1,561	59,228
7 Fin Operations	12,799	755	693	1,302	297	11,263
Subtotal - Finance General Accounting	124,948	4,031	6,594	12,388	2,824	107,173
8 I. C. Auditing	763	87	43	82	19	706
Subtotal - Finance Internal Control	763	87	43	82	19	706
10 Perf Mgt Svcs	9,644	579	523	982	224	8,494
Subtotal - Finance Perform Mgmnt	9,644	579	523	982	224	8,494
11 Fin Business Svcs	4,491	353	248	465	106	4,025
Subtotal - Finance Business Svcs	4,491	353	248	465	106	4,025
12 Purchasing	36,650	3,584	2,057	3,864	881	33,432
Subtotal - Finance Strategic Purch	36,650	3,584	2,057	3,864	881	33,432
15 Mailroom	23,169	2,166	1,295	2,433	555	21,051
15 Property	309	22	17	32	7	275
15 Records	5,422	472	301	566	129	4,898
15 3-1-1 Svcs	21,703	1,809	1,202	2,258	515	19,537

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
Subtotal - ARA Operations	\$50,603	\$4,469	\$2,815	\$5,290	\$1,206	\$45,762
16 Payroll Svcs	36,348	2,306	1,976	3,713	846	32,119
Subtotal - ARA Payroll Services	36,348	2,306	1,976	3,713	846	32,119
18 Enterprise Appl	158,894	11,901	8,731	16,404	3,740	141,919
18 IT ERP	413,390	20,226	22,167	41,648	9,495	360,306
18 EGIS	1,434	80	77	145	33	1,258
Subtotal - HITS EAS	573,717	32,207	30,976	58,198	13,269	503,482
19 Client Svcs	86,454	6,179	4,736	8,897	2,028	76,972
19 NW Data	30,204	2,068	1,650	3,100	707	26,816
19 NW Voice	15,920	1,016	866	1,627	371	14,072
19 Enterprise Optns	187,140	11,667	10,163	19,095	4,353	165,195
Subtotal - HITS EIS	319,718	20,930	17,415	32,718	7,459	283,055
21 IT Proj Mgt	11,763	569	630	1,184	270	10,247
Subtotal - HITS Project Mgt Office	11,763	569	630	1,184	270	10,247
22 Cert/SBDD	11,223	149	581	1,092	249	9,449
22 Contract Compliance	11,086	168	575	1,081	246	9,351
22 Analytics & Reporting	3,623	49	188	353	80	3,051
22 Dept Services	4,745	82	247	464	106	4,011
22 Vendor/External Affairs	2,185	29	113	213	48	1,840
Subtotal - Office Business Opportunity	32,861	478	1,704	3,202	730	27,703
23 City Mayor Admin	23,349	2,468	1,320	2,480	565	21,452
Subtotal - Mayor	23,349	2,468	1,320	2,480	565	21,452
24 Selection	0	20,006	1,023	1,922	438	16,624
24 Personnel Svcs	0	13,626	697	1,309	298	11,322
Subtotal - Human Resources	0	33,632	1,719	3,230	736	27,946
25 Legal Svcs	0	88,302	4,514	8,481	1,934	73,373
25 Inspector General	0	8,880	454	853	194	7,379

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B. Incoming Costs - (Default Spread Salary%)

Dept:24 Human Resources

Department	First Incoming	Second Incoming	Selection	Personnel Svcs	Classified Testing	Non-GF
Subtotal - Legal	\$0	\$97,181	\$4,968	\$9,334	\$2,128	\$80,751
26 Controller Fin Svcs	0	277,547	14,189	26,658	6,078	230,623
Subtotal - City Controller's Office	0	277,547	14,189	26,658	6,078	230,623
32 Design & Const	0	91	5	9	2	76
32 Real Estate	0	24,098	1,232	2,315	528	20,024
Subtotal - General Services	0	24,190	1,237	2,323	530	20,100
Total Incoming	2,170,639	514,922	137,291	257,942	58,808	2,231,520
C. Total Allocated		\$33,255,589	\$993,282	\$1,835,161	\$400,201	\$30,026,945
			2.99%	5.52%	1.20%	90.29%

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Selection Allocations

Dept:24 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	129	2.4045%	\$23,250	\$0	\$23,250	\$0	\$23,250
13 ARA Director Office	250	4.6598%	45,059	0	45,059	0	45,059
17 HITS CIO	92	1.7148%	16,582	0	16,582	0	16,582
22 Office Business Opportunity	21	0.3914%	3,785	0	3,785	0	3,785
23 Mayor	36	0.6710%	6,488	0	6,488	0	6,488
24 Human Resources	111	2.0690%	20,006	0	20,006	0	20,006
25 Legal	66	1.2302%	11,895	0	11,895	368	12,263
26 City Controller's Office	9	0.1678%	1,622	0	1,622	50	1,672
30 CIP Sal Rec PWE	59	1.0997%	10,634	0	10,634	329	10,962
32 General Services	96	1.7894%	17,303	0	17,303	535	17,837
33 HEC	87	1.6216%	15,680	0	15,680	485	16,165
39 City Council	80	1.4911%	14,419	0	14,419	446	14,864
40 Police	891	16.6076%	160,589	0	160,589	4,963	165,552
41 Dept of Neighborhoods	42	0.7829%	7,570	0	7,570	234	7,804
42 Fire	900	16.7754%	162,211	0	162,211	5,013	167,224
43 Municipal Court	77	1.4352%	13,878	0	13,878	429	14,307
44 Solid Waste	179	3.3364%	32,262	0	32,262	997	33,259
45 Houston Airport System (HAS)	232	4.3243%	41,814	0	41,814	1,292	43,107
46 Housing & Community Development	67	1.2488%	12,076	0	12,076	373	12,449
47 Library	155	2.8891%	27,936	0	27,936	863	28,800
48 Parks & Recreation	491	9.1519%	88,495	0	88,495	2,735	91,230
49 Health & Human Services Department	308	5.7409%	55,512	0	55,512	1,716	57,228
51 Fleet Management	98	1.8267%	17,663	0	17,663	546	18,209
52 Planning & Development	28	0.5219%	5,047	0	5,047	156	5,203
67 PWE Bldg Insp	108	2.0130%	19,465	0	19,465	602	20,067
68 PWE Stormwater	103	1.9199%	18,564	0	18,564	574	19,138
69 PWE DDSR	128	2.3858%	23,070	0	23,070	713	23,783
70 PWE Water & Sewer	361	6.7288%	65,065	0	65,065	2,011	67,075
72 PWE Other	161	3.0009%	29,018	0	29,018	897	29,915
Subtotal	5,365	100.0000%	966,958	0	966,958	26,324	993,282
Direct Bills					0		0
Total					\$966,958		\$993,282

Basis Units: Number of selections per department

Source: Selection Analysis

CITY OF HOUSTON, TEXAS
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Personnel Svcs Allocations

Dept:24 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%	1,081	0	1,081	0	1,081
6 Finance City Council	5.00	0.0225%	401	0	401	0	401
7 Finance General Accounting	14.73	0.0662%	1,182	0	1,182	0	1,182
8 Finance Internal Control	3.21	0.0144%	258	0	258	0	258
9 Finance Grants	5.99	0.0269%	481	0	481	0	481
10 Finance Perform Mgmnt	4.68	0.0210%	376	0	376	0	376
11 Finance Business Svcs	2.50	0.0112%	201	0	201	0	201
12 Finance Strategic Purchasing	32.63	0.1467%	2,619	0	2,619	0	2,619
13 ARA Director Office	4.32	0.0194%	347	0	347	0	347
14 ARA Admin Svcs	8.00	0.0360%	642	0	642	0	642
15 ARA Operations	99.33	0.4465%	7,973	0	7,973	0	7,973
16 ARA Payroll Services	50.36	0.2264%	4,042	0	4,042	0	4,042
17 HITS CIO	14.47	0.0650%	1,161	0	1,161	0	1,161
18 HITS EAS	28.09	0.1263%	2,255	0	2,255	0	2,255
19 HITS EIS	60.85	0.2735%	4,884	0	4,884	0	4,884
20 HITS Radio	32.18	0.1446%	2,583	0	2,583	0	2,583
21 HITS Project Mgt Office	9.29	0.0418%	746	0	746	0	746
22 Office Business Opportunity	28.42	0.1277%	2,281	0	2,281	0	2,281
23 Mayor	41.76	0.1877%	3,352	0	3,352	0	3,352
24 Human Resources	169.76	0.7630%	13,626	0	13,626	0	13,626
25 Legal	119.73	0.5382%	9,610	0	9,610	274	9,884
26 City Controller's Office	65.47	0.2943%	5,255	0	5,255	150	5,405
27 Health Administration	83.17	0.3738%	6,676	0	6,676	190	6,866
28 Planning & Dev Admin	12.92	0.0581%	1,037	0	1,037	30	1,067
30 CIP Sal Rec PWE	16.68	0.0750%	1,339	0	1,339	38	1,377
31 HPD Police Records	92.20	0.4144%	7,400	0	7,400	211	7,611
32 General Services	233.22	1.0483%	18,719	0	18,719	534	19,253
33 HEC	243.82	1.0959%	19,570	0	19,570	558	20,128
35 Finance Public Fin	5.09	0.0229%	409	0	409	12	420
36 Finance Treasury	2.58	0.0116%	207	0	207	6	213
37 ARA Regulatory	5.00	0.0225%	401	0	401	11	413
38 City Secretary	10.72	0.0482%	860	0	860	25	885
39 City Council	74.60	0.3353%	5,988	0	5,988	171	6,158
40 Police	6,747.02	30.3265%	541,542	0	541,542	15,441	556,984
41 Dept of Neighborhoods	152.26	0.6844%	12,221	0	12,221	348	12,569
42 Fire	4,224.45	18.9881%	339,071	0	339,071	9,668	348,739
43 Municipal Court	311.23	1.3989%	24,981	0	24,981	712	25,693
44 Solid Waste	461.11	2.0726%	37,011	0	37,011	1,055	38,066
45 Houston Airport System (HAS)	1,363.70	6.1296%	109,456	0	109,456	3,121	112,577
46 Housing & Community Development	163.80	0.7362%	13,147	0	13,147	375	13,522
47 Library	497.54	2.2363%	39,935	0	39,935	1,139	41,073

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Personnel Svcs Allocations

Dept:24 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Parks & Recreation	763.50	3.4318%	\$61,282	\$0	\$61,282	\$1,747	\$63,029
49 Health & Human Services Department	1,073.96	4.8272%	86,200	0	86,200	2,458	88,658
50 Convention & Entertainment	22.67	0.1019%	1,820	0	1,820	52	1,871
51 Fleet Management	374.08	1.6814%	30,025	0	30,025	856	30,881
52 Planning & Development	74.84	0.3364%	6,007	0	6,007	171	6,178
54 Finance Other	12.62	0.0567%	1,013	0	1,013	29	1,042
55 ARA-Insurance	5.00	0.0225%	401	0	401	11	413
56 ARA-BARC	83.33	0.3746%	6,688	0	6,688	191	6,879
57 ARA Parking	70.01	0.3147%	5,619	0	5,619	160	5,780
58 ARA Other	36.07	0.1621%	2,895	0	2,895	83	2,978
59 IT Public Services	16.06	0.0722%	1,289	0	1,289	37	1,326
60 Legal Insurance	51.20	0.2301%	4,110	0	4,110	117	4,227
61 Legal Wkr Comp	2.00	0.0090%	161	0	161	5	165
62 Mayor Cable TV	16.44	0.0739%	1,320	0	1,320	38	1,357
63 Mayor other	10.50	0.0472%	843	0	843	24	867
64 TIRZ	24.09	0.1083%	1,934	0	1,934	55	1,989
65 HR Health Benefits	46.66	0.2097%	3,745	0	3,745	107	3,852
67 PWE Bldg Insp	513.36	2.3075%	41,204	0	41,204	1,175	42,379
68 PWE Stormwater	377.72	1.6978%	30,317	0	30,317	864	31,182
69 PWE DDSR	505.22	2.2709%	40,551	0	40,551	1,156	41,707
70 PWE Water & Sewer	2,220.15	9.9791%	178,198	0	178,198	5,081	183,279
71 PWE Houston Transtar	7.99	0.0359%	641	0	641	18	660
72 PWE Other	13.64	0.0613%	1,095	0	1,095	31	1,126
73 Houston Permit Center	4.42	0.0199%	355	0	355	10	365
74 CIP S/R Planning	11.29	0.0507%	906	0	906	26	932
75 CIP Sal Rec RE	33.07	0.1486%	2,654	0	2,654	76	2,730
76 CIP S/R Engrg	99.80	0.4486%	8,010	0	8,010	228	8,239
77 CIP S/R Constr	105.41	0.4738%	8,461	0	8,461	241	8,702
78 CIP S/R Eng/Const	14.37	0.0646%	1,153	0	1,153	33	1,186
79 CIP S/R Geo/Env	10.96	0.0493%	880	0	880	25	905
80 CIP S/R Other	17.27	0.0776%	1,386	0	1,386	40	1,426
81 CIP S/R GSD	29.23	0.1314%	2,346	0	2,346	67	2,413
94 HR-W.C.	29.49	0.1326%	2,367	0	2,367	67	2,434
95 HITS Other	47.45	0.2133%	3,809	0	3,809	109	3,917

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Personnel Svcs Allocations

Dept:24 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	22,247.90	100.0000%	1,785,704	0	1,785,704	49,457	1,835,161
Direct Bills					0		0
Total					\$1,785,704		\$1,835,161

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

CITY OF HOUSTON, TEXAS
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Classified Testing Allocations

Dept:24 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 Police	42	3.8497%	\$14,972	\$0	\$14,972	\$434	\$15,406
42 Fire	1,049	96.1503%	373,953	0	373,953	10,842	384,794
Subtotal	1,091	100.0000%	388,925	0	388,925	11,276	400,201
Direct Bills					0		0
Total					\$388,925		\$400,201

Basis Units: Number of employees tested by dept

Source: HR Testing Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:24 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0
4 Finance Dir Office	23,250	697	0	0	23,947
5 Finance Budget	0	1,081	0	0	1,081
6 Finance City Council	0	401	0	0	401
7 Finance General Accounting	0	1,182	0	0	1,182
8 Finance Internal Control	0	258	0	0	258
9 Finance Grants	0	481	0	0	481
10 Finance Perform Mgmnt	0	376	0	0	376
11 Finance Business Svcs	0	201	0	0	201
12 Finance Strategic Purchasing	0	2,619	0	0	2,619
13 ARA Director Office	45,059	347	0	0	45,405
14 ARA Admin Svcs	0	642	0	0	642
15 ARA Operations	0	7,973	0	0	7,973
16 ARA Payroll Services	0	4,042	0	0	4,042
17 HITS CIO	16,582	1,161	0	0	17,743
18 HITS EAS	0	2,255	0	0	2,255
19 HITS EIS	0	4,884	0	0	4,884
20 HITS Radio	0	2,583	0	0	2,583
21 HITS Project Mgt Office	0	746	0	0	746
22 Office Business Opportunity	3,785	2,281	0	0	6,066
23 Mayor	6,488	3,352	0	0	9,840
24 Human Resources	20,006	13,626	0	0	33,632
25 Legal	12,263	9,884	0	0	22,147
26 City Controller's Office	1,672	5,405	0	0	7,077
27 Health Administration	0	6,866	0	0	6,866
28 Planning & Dev Admin	0	1,067	0	0	1,067
30 CIP Sal Rec PWE	10,962	1,377	0	0	12,339
31 HPD Police Records	0	7,611	0	0	7,611
32 General Services	17,837	19,253	0	0	37,090
33 HEC	16,165	20,128	0	0	36,293
35 Finance Public Fin	0	420	0	0	420
36 Finance Treasury	0	213	0	0	213
37 ARA Regulatory	0	413	0	0	413
38 City Secretary	0	885	0	0	885
39 City Council	14,864	6,158	0	0	21,023
40 Police	165,552	556,984	15,406	0	737,942
41 Dept of Neighborhoods	7,804	12,569	0	0	20,373
42 Fire	167,224	348,739	384,794	0	900,757
43 Municipal Court	14,307	25,693	0	0	40,000
44 Solid Waste	33,259	38,066	0	0	71,325
45 Houston Airport System (HAS)	43,107	112,577	0	0	155,684

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Allocation Summary

Dept:24 Human Resources

Department	Selection	Personnel Svcs	Classified Testing	Non-GF	Total
46 Housing & Community Development	\$12,449	\$13,522	\$0	\$0	\$25,971
47 Library	28,800	41,073	0	0	69,873
48 Parks & Recreation	91,230	63,029	0	0	154,259
49 Health & Human Services Department	57,228	88,658	0	0	145,886
50 Convention & Entertainment	0	1,871	0	0	1,871
51 Fleet Management	18,209	30,881	0	0	49,090
52 Planning & Development	5,203	6,178	0	0	11,381
54 Finance Other	0	1,042	0	0	1,042
55 ARA-Insurance	0	413	0	0	413
56 ARA-BARC	0	6,879	0	0	6,879
57 ARA Parking	0	5,780	0	0	5,780
58 ARA Other	0	2,978	0	0	2,978
59 IT Public Services	0	1,326	0	0	1,326
60 Legal Insurance	0	4,227	0	0	4,227
61 Legal Wkr Comp	0	165	0	0	165
62 Mayor Cable TV	0	1,357	0	0	1,357
63 Mayor other	0	867	0	0	867
64 TIRZ	0	1,989	0	0	1,989
65 HR Health Benefits	0	3,852	0	0	3,852
67 PWE Bldg Insp	20,067	42,379	0	0	62,446
68 PWE Stormwater	19,138	31,182	0	0	50,320
69 PWE DDSR	23,783	41,707	0	0	65,490
70 PWE Water & Sewer	67,075	183,279	0	0	250,354
71 PWE Houston Transtar	0	660	0	0	660
72 PWE Other	29,915	1,126	0	0	31,041
73 Houston Permit Center	0	365	0	0	365
74 CIP S/R Planning	0	932	0	0	932
75 CIP Sal Rec RE	0	2,730	0	0	2,730
76 CIP S/R Engrg	0	8,239	0	0	8,239
77 CIP S/R Constr	0	8,702	0	0	8,702
78 CIP S/R Eng/Const	0	1,186	0	0	1,186
79 CIP S/R Geo/Env	0	905	0	0	905
80 CIP S/R Other	0	1,426	0	0	1,426
81 CIP S/R GSD	0	2,413	0	0	2,413
94 HR-W.C.	0	2,434	0	0	2,434
95 HITS Other	0	3,917	0	0	3,917
Total	\$993,282	\$1,835,161	\$400,201	\$0	\$3,228,644

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

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A. Department Costs

Dept:25 Legal

Description		Amount	General Admin	Legal Svcs	PWE Legal	Inspector General	Other
<hr/>							
Personnel Costs							
Salaries	S1	9,811,610	1,680,978	3,777,139	806,709	505,496	3,041,288
<i>Salary % Split</i>			<i>17.13%</i>	<i>38.50%</i>	<i>8.22%</i>	<i>5.15%</i>	<i>31.00%</i>
Benefits	P	4,083,468	699,128	1,559,395	332,716	236,631	1,255,598
Subtotal - Personnel Costs		13,895,078	2,380,106	5,336,534	1,139,425	742,127	4,296,886
<hr/>							
Services & Supplies Cost							
Supplies	P	358,751	358,751	0	0	0	0
Services	P	669,214	514,215	84,529	4	2,404	68,061
Subtotal - Services & Supplies		1,027,965	872,967	84,529	4	2,404	68,061
<hr/>							
Department Cost Total		14,923,043	3,253,073	5,421,063	1,139,429	744,531	4,364,947
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		14,923,043	3,253,073	5,421,063	1,139,429	744,531	4,364,947
<hr/>							
General Admin Distribution			(3,253,073)	1,511,237	322,765	202,249	1,216,822
<hr/>							
Grand Total		\$14,923,043		\$6,932,300	\$1,462,194	\$946,780	\$5,581,769
<hr/>							
not allocated							

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

Dept:25 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
1 City Hall Annex	\$116,567	\$0	\$54,152	\$11,566	\$7,247	\$43,602
1 Muni Court Bldg	6,356	0	2,953	631	395	2,377
Subtotal - Building Depreciation	122,923	0	57,105	12,196	7,642	45,980
3 Insurance Retirees	252,925	1,009	117,967	25,195	15,788	94,985
3 Memberships	11,331	45	5,285	1,129	707	4,255
3 Accounting & Consult	3,236	13	1,509	322	202	1,215
3 Other Misc	7,480	32	3,490	745	467	2,810
Subtotal - Non-Departmental-Gen Gov	274,971	1,099	128,250	27,391	17,164	103,265
5 Budget	4,861	446	2,466	527	330	1,985
Subtotal - Finance Budget	4,861	446	2,466	527	330	1,985
7 Gen Acctng	2,644	212	1,327	283	178	1,068
7 Fixed Assets	462	36	232	49	31	187
7 Auditing Svcs	4,646	0	2,158	461	289	1,738
7 Fin Operations	6,248	369	3,074	657	411	2,475
Subtotal - Finance General Accounting	14,000	617	6,791	1,450	909	5,468
8 I. C. Auditing	3,465	396	1,794	383	240	1,445
Subtotal - Finance Internal Control	3,465	396	1,794	383	240	1,445
10 Perf Mgt Svcs	4,708	283	2,318	495	310	1,867
Subtotal - Finance Perform Mgmnt	4,708	283	2,318	495	310	1,867
11 Fin Business Svcs	2,192	172	1,098	235	147	884
Subtotal - Finance Business Svcs	2,192	172	1,098	235	147	884
12 Purchasing	6,872	672	3,505	749	469	2,822
Subtotal - Finance Strategic Purch	6,872	672	3,505	749	469	2,822
15 Mailroom	21,737	2,032	11,042	2,358	1,478	8,891
15 Property	474	33	236	50	32	190
15 Records	3,824	333	1,931	412	258	1,555
15 3-1-1 Svcs	5,978	498	3,009	643	403	2,423

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B. Incoming Costs - (Default Spread Salary%)

Dept:25 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
Subtotal - ARA Operations	\$32,014	\$2,897	\$16,218	\$3,464	\$2,170	\$13,058
16 Payroll Svcs	25,636	1,626	12,665	2,705	1,695	10,198
Subtotal - ARA Payroll Services	25,636	1,626	12,665	2,705	1,695	10,198
18 Enterprise Appl	5,350	401	2,671	571	358	2,151
18 IT ERP	15,150	741	7,383	1,577	988	5,944
18 EGIS	1,001	56	491	105	66	395
Subtotal - HITS EAS	21,501	1,198	10,545	2,252	1,411	8,491
19 Client Svcs	6,530	467	3,250	694	435	2,617
19 NW Data	23,415	1,603	11,622	2,482	1,555	9,358
19 NW Voice	12,341	787	6,099	1,303	816	4,911
19 Enterprise Optns	12,197	760	6,019	1,286	806	4,847
Subtotal - HITS EIS	54,482	3,617	26,991	5,765	3,612	21,732
21 IT Proj Mgt	8,296	401	4,041	863	541	3,253
Subtotal - HITS Project Mgt Office	8,296	401	4,041	863	541	3,253
22 Cert/SBDD	7,915	105	3,726	796	499	3,000
22 Contract Compliance	3,326	51	1,568	335	210	1,263
22 Analytics & Reporting	12,565	171	5,917	1,264	792	4,764
22 Dept Services	2,034	35	961	205	129	774
22 Vendor/External Affairs	1,541	20	725	155	97	584
Subtotal - Office Business Opportunity	27,381	383	12,898	2,755	1,726	10,385
23 City Mayor Admin	16,468	1,740	8,459	1,807	1,132	6,811
Subtotal - Mayor	16,468	1,740	8,459	1,807	1,132	6,811
24 Selection	11,895	368	5,697	1,217	762	4,587
24 Personnel Svcs	9,610	274	4,592	981	615	3,697
Subtotal - Human Resources	21,505	642	10,289	2,197	1,377	8,284
25 Legal Svcs	0	779,836	362,278	77,374	48,484	291,700
25 Inspector General	0	5,920	2,750	587	368	2,214

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B. Incoming Costs - (Default Spread Salary%)

Dept:25 Legal

Department	First Incoming	Second Incoming	Legal Svcs	PWE Legal	Inspector General	Other
Subtotal - Legal	\$0	\$785,756	\$365,028	\$77,962	\$48,852	\$293,915
26 Controller Fin Svcs	0	18,089	8,404	1,795	1,125	6,766
Subtotal - City Controller's Office	0	18,089	8,404	1,795	1,125	6,766
31 Records Mgt	0	825,600	383,538	81,915	51,329	308,818
Subtotal - HPD Police Records	0	825,600	383,538	81,915	51,329	308,818
32 Building Svcs	0	310,494	144,242	30,807	19,304	116,141
32 Utilities	0	119,463	55,497	11,853	7,427	44,685
32 Real Estate	0	68,955	32,033	6,842	4,287	25,793
Subtotal - General Services	0	498,911	231,772	49,501	31,018	186,619
Total Incoming	641,277	2,144,546	1,294,173	276,405	173,200	1,042,046
C. Total Allocated		\$17,708,866	\$8,226,472	\$1,738,599	\$1,119,980	\$6,623,814
			46.45%	9.82%	6.32%	37.40%

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Legal Svcs Allocations

Dept:25 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	3,170	5.3034%	\$383,447	\$0	\$383,447	\$0	\$383,447
13 ARA Director Office	3,471	5.8070%	419,856	0	419,856	0	419,856
17 HITS CIO	10	0.0167%	1,210	0	1,210	0	1,210
22 Office Business Opportunity	9	0.0151%	1,089	0	1,089	0	1,089
23 Mayor	1,799	3.0097%	217,609	0	217,609	0	217,609
24 Human Resources	730	1.2213%	88,302	0	88,302	0	88,302
25 Legal	6,447	10.7858%	779,836	0	779,836	0	779,836
26 City Controller's Office	666	1.1142%	80,560	0	80,560	15,033	95,593
27 Health Administration	2,128	3.5601%	257,405	0	257,405	48,033	305,439
28 Planning & Dev Admin	4,514	7.5519%	546,018	0	546,018	101,890	647,909
29 PWE Administration Indirect	2,977	4.9805%	360,101	0	360,101	67,197	427,298
32 General Services	936	1.5659%	113,220	0	113,220	21,127	134,347
33 HEC	1,044	1.7466%	126,283	0	126,283	23,565	149,849
35 Finance Public Fin	1,879	3.1436%	227,286	0	227,286	42,413	269,699
38 City Secretary	351	0.5872%	42,457	0	42,457	7,923	50,380
39 City Council	47	0.0786%	5,685	0	5,685	1,061	6,746
40 Police	9,607	16.0725%	1,162,073	0	1,162,073	216,850	1,378,923
42 Fire	1,549	2.5915%	187,369	0	187,369	34,964	222,333
43 Municipal Court	290	0.4852%	35,079	0	35,079	6,546	41,625
44 Solid Waste	186	0.3112%	22,499	0	22,499	4,198	26,697
45 Houston Airport System (HAS)	157	0.2627%	18,991	0	18,991	3,544	22,535
46 Housing & Community Development	346	0.5789%	41,853	0	41,853	7,810	49,662
47 Library	367	0.6140%	44,393	0	44,393	8,284	52,677
48 Parks & Recreation	1,382	2.3121%	167,168	0	167,168	31,195	198,363
50 Convention & Entertainment	87	0.1456%	10,524	0	10,524	1,964	12,487
57 ARA Parking	261	0.4367%	31,571	0	31,571	5,891	37,462
64 TIRZ	495	0.8281%	59,876	0	59,876	11,173	71,049
67 PWE Bldg Insp	357	0.5973%	43,183	0	43,183	8,058	51,241
68 PWE Stormwater	534	0.8934%	64,593	0	64,593	12,053	76,647
69 PWE DDSR	1,949	3.2607%	235,753	0	235,753	43,993	279,746
70 PWE Water & Sewer	1,858	3.1084%	224,746	0	224,746	41,939	266,685
72 PWE Other	8,568	14.3342%	1,036,395	0	1,036,395	193,397	1,229,792
75 CIP Sal Rec RE	85	0.1422%	10,282	0	10,282	1,919	12,200
96 Other	1,517	2.5379%	183,498	0	183,498	34,242	217,740

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Legal Svcs Allocations

Dept:25 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	59,773	100.0000%	7,230,209	0	7,230,209	996,263	8,226,472
Direct Bills					0		0
Total					\$7,230,209		\$8,226,472

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

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PWE Legal Allocations

Dept:25 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & Sewer	828,380.85	72.2732%	\$1,102,759	\$(828,381)	\$274,378	\$153,782	\$428,160
75 CIP Sal Rec RE	317,799.01	27.7268%	423,061	(317,799)	105,262	58,997	164,259
Subtotal	1,146,179.86	100.0000%	1,525,821	(1,146,180)	379,641	212,779	592,419
Direct Bills					1,146,180		1,146,180
Total					\$1,525,821		\$1,738,599

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

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Inspector General Allocations

Dept:25 Legal

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	0.60	0.6000%	\$5,920	\$0	\$5,920	\$0	\$5,920
13 ARA Director Office	3.80	3.8000%	37,493	0	37,493	0	37,493
17 HITS CIO	1.70	1.7000%	16,773	0	16,773	0	16,773
22 Office Business Opportunity	0.30	0.3000%	2,960	0	2,960	0	2,960
23 Mayor	0.90	0.9000%	8,880	0	8,880	0	8,880
24 Human Resources	0.90	0.9000%	8,880	0	8,880	0	8,880
25 Legal	0.60	0.6000%	5,920	0	5,920	0	5,920
26 City Controller's Office	2.00	2.0000%	19,733	0	19,733	2,924	22,657
29 PWE Administration Indirect	34.20	34.2000%	337,434	0	337,434	49,999	387,433
32 General Services	4.40	4.4000%	43,413	0	43,413	6,433	49,845
33 HEC	2.60	2.6000%	25,653	0	25,653	3,801	29,454
40 Police	0.30	0.3000%	2,960	0	2,960	439	3,399
41 Dept of Neighborhoods	2.30	2.3000%	22,693	0	22,693	3,362	26,055
42 Fire	16.90	16.9000%	166,744	0	166,744	24,707	191,451
43 Municipal Court	1.70	1.7000%	16,773	0	16,773	2,485	19,258
44 Solid Waste	3.50	3.5000%	34,533	0	34,533	5,117	39,650
45 Houston Airport System (HAS)	7.60	7.6000%	74,985	0	74,985	11,111	86,096
46 Housing & Community Development	1.70	1.7000%	16,773	0	16,773	2,485	19,258
47 Library	3.20	3.2000%	31,573	0	31,573	4,678	36,251
48 Parks & Recreation	3.50	3.5000%	34,533	0	34,533	5,117	39,650
49 Health & Human Services Department	4.40	4.4000%	43,413	0	43,413	6,433	49,845
51 Fleet Management	1.20	1.2000%	11,840	0	11,840	1,754	13,594
70 PWE Water & Sewer	1.70	1.7000%	16,773	0	16,773	2,485	19,258
Subtotal	100.00	100.0000%	986,650	0	986,650	133,330	1,119,980
Direct Bills					0		0
Total					\$986,650		\$1,119,980

Basis Units: % of complaints investigated
Source: Complaint Report

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Allocation Summary

Dept:25 Legal

Department	Legal Svcs	PWE Legal	Inspector General	Other	Total
0 Direct Billed	\$0	\$1,146,180	\$0	\$0	\$1,146,180
4 Finance Dir Office	383,447	0	5,920	0	389,367
13 ARA Director Office	419,856	0	37,493	0	457,349
17 HITS CIO	1,210	0	16,773	0	17,983
22 Office Business Opportunity	1,089	0	2,960	0	4,049
23 Mayor	217,609	0	8,880	0	226,489
24 Human Resources	88,302	0	8,880	0	97,181
25 Legal	779,836	0	5,920	0	785,756
26 City Controller's Office	95,593	0	22,657	0	118,250
27 Health Administration	305,439	0	0	0	305,439
28 Planning & Dev Admin	647,909	0	0	0	647,909
29 PWE Administration Indirect	427,298	0	387,433	0	814,731
32 General Services	134,347	0	49,845	0	184,192
33 HEC	149,849	0	29,454	0	179,303
35 Finance Public Fin	269,699	0	0	0	269,699
38 City Secretary	50,380	0	0	0	50,380
39 City Council	6,746	0	0	0	6,746
40 Police	1,378,923	0	3,399	0	1,382,322
41 Dept of Neighborhoods	0	0	26,055	0	26,055
42 Fire	222,333	0	191,451	0	413,784
43 Municipal Court	41,625	0	19,258	0	60,883
44 Solid Waste	26,697	0	39,650	0	66,347
45 Houston Airport System (HAS)	22,535	0	86,096	0	108,631
46 Housing & Community Development	49,662	0	19,258	0	68,921
47 Library	52,677	0	36,251	0	88,928
48 Parks & Recreation	198,363	0	39,650	0	238,012
49 Health & Human Services Department	0	0	49,845	0	49,845
50 Convention & Entertainment	12,487	0	0	0	12,487
51 Fleet Management	0	0	13,594	0	13,594
57 ARA Parking	37,462	0	0	0	37,462
64 TIRZ	71,049	0	0	0	71,049
67 PWE Bldg Insp	51,241	0	0	0	51,241
68 PWE Stormwater	76,647	0	0	0	76,647
69 PWE DDSR	279,746	0	0	0	279,746
70 PWE Water & Sewer	266,685	428,160	19,258	0	714,103
72 PWE Other	1,229,792	0	0	0	1,229,792
75 CIP Sal Rec RE	12,200	164,259	0	0	176,459
96 Other	217,740	0	0	0	217,740
Total	\$8,226,472	\$1,738,599	\$1,119,980	\$0	\$11,085,051

**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 not been allocated in this plan.

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A. Department Costs

Dept:26 City Controller's Office

Description		Amount	General Admin	Controller Fin Svcs	Controller Treasury
<hr/>					
Personnel Costs					
Salaries	S1	4,952,512	977,096	3,229,553	745,863
<i>Salary % Split</i>			<i>19.73%</i>	<i>65.21%</i>	<i>15.06%</i>
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
<hr/>					
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	3,918	0	0
Subtotal - Services & Supplies		1,103,261	336,939	531,415	234,907
<hr/>					
Department Cost Total		8,133,858	1,670,884	5,184,463	1,278,510
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		8,133,858	1,670,884	5,184,463	1,278,510
<hr/>					
General Admin Distribution			(1,670,884)	1,357,395	313,490
<hr/>					
Grand Total		\$8,133,857		\$6,541,858	\$1,591,999
<hr/>					
				not allocated	

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

Dept:26 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
1 City Hall	\$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	138,303	552	112,803	26,052
3 Memberships	6,196	25	5,053	1,167
3 Accounting & Consult	2,837	12	2,314	534
3 Other Misc	4,080	17	3,329	769
Subtotal - Non-Departmental-Gen Gov	151,415	605	123,499	28,522
5 Budget	4,262	391	3,780	873
Subtotal - Finance Budget	4,262	391	3,780	873
7 Gen Acctng	2,318	186	2,034	470
7 Fixed Assets	100	8	88	20
7 Auditing Svcs	4,073	0	3,308	764
7 Fin Operations	3,406	201	2,930	677
Subtotal - Finance General Accounting	9,897	395	8,360	1,931
8 I. C. Auditing	1,890	216	1,711	395
Subtotal - Finance Internal Control	1,890	216	1,711	395
10 Perf Mgt Svcs	2,566	154	2,210	510
Subtotal - Finance Perform Mgmnt	2,566	154	2,210	510
11 Fin Business Svcs	1,195	94	1,047	242
Subtotal - Finance Business Svcs	1,195	94	1,047	242
12 Purchasing	49,249	4,816	43,921	10,144
Subtotal - Finance Strategic Purch	49,249	4,816	43,921	10,144
15 Mailroom	8,461	791	7,516	1,736
15 Property	103	7	90	21

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B. Incoming Costs - (Default Spread Salary%)

Dept:26 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
15 Records	\$2,091	\$182	\$1,847	\$427
15 3-1-1 Svcs	1,737	145	1,529	353
Subtotal - ARA Operations	12,392	1,125	10,981	2,536
16 Payroll Svcs	14,018	889	12,111	2,797
Subtotal - ARA Payroll Services	14,018	889	12,111	2,797
18 IT ERP	116,875	5,718	99,592	23,001
18 EGIS	376	21	322	74
Subtotal - HITS EAS	117,251	5,739	99,915	23,075
19 Enterprise Optns	10,692	667	9,228	2,131
Subtotal - HITS EIS	10,692	667	9,228	2,131
21 IT Proj Mgt	4,537	220	3,864	892
Subtotal - HITS Project Mgt Office	4,537	220	3,864	892
22 Cert/SBDD	4,328	58	3,563	823
22 Contract Compliance	3,880	59	3,200	739
22 Analytics & Reporting	1,114	15	917	212
22 Vendor/External Affairs	843	11	694	160
Subtotal - Office Business Opportunity	10,165	143	8,374	1,934
23 City Mayor Admin	9,005	952	8,088	1,868
Subtotal - Mayor	9,005	952	8,088	1,868
24 Selection	1,622	50	1,358	314
24 Personnel Svcs	5,255	150	4,391	1,014
Subtotal - Human Resources	6,877	200	5,749	1,328
25 Legal Svcs	80,560	15,033	77,658	17,935
25 Inspector General	19,733	2,924	18,406	4,251
Subtotal - Legal	100,293	17,957	96,064	22,186
26 Controller Fin Svcs	0	15,858	12,883	2,975

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B. Incoming Costs - (Default Spread Salary%)

Dept:26 City Controller's Office

Department	First Incoming	Second Incoming	Controller Fin Svcs	Controller Treasury
Subtotal - City Controller's Office	\$0	\$15,858	\$12,883	\$2,975
32 Building Svcs	0	114,495	93,014	21,481
32 Utilities	0	44,052	35,787	8,265
32 Real Estate	0	15,702	12,756	2,946
Subtotal - General Services	0	174,249	141,557	32,692
Total Incoming	581,341	224,670	654,788	151,223
C. Total Allocated		\$8,939,868	\$7,196,646	\$1,743,222
			80.50%	19.50%

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Controller Fin Svcs Allocations

Dept:26 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	48,593	2.6887%	\$188,590	\$0	\$188,590	\$0	\$188,590
4 Finance Dir Office	1,412	0.0781%	5,480	0	5,480	0	5,480
5 Finance Budget	443	0.0245%	1,719	0	1,719	0	1,719
6 Finance City Council	699	0.0387%	2,713	0	2,713	0	2,713
7 Finance General Accounting	817	0.0452%	3,171	0	3,171	0	3,171
8 Finance Internal Control	291	0.0161%	1,129	0	1,129	0	1,129
9 Finance Grants	448	0.0248%	1,739	0	1,739	0	1,739
10 Finance Perform Mgmnt	802	0.0444%	3,113	0	3,113	0	3,113
11 Finance Business Svcs	1,045	0.0578%	4,056	0	4,056	0	4,056
12 Finance Strategic Purchasing	734	0.0406%	2,849	0	2,849	0	2,849
13 ARA Director Office	1,268	0.0702%	4,921	0	4,921	0	4,921
14 ARA Admin Svcs	734	0.0406%	2,849	0	2,849	0	2,849
15 ARA Operations	6,071	0.3359%	23,562	0	23,562	0	23,562
16 ARA Payroll Services	915	0.0506%	3,551	0	3,551	0	3,551
17 HITS CIO	1,728	0.0956%	6,706	0	6,706	0	6,706
18 HITS EAS	917	0.0507%	3,559	0	3,559	0	3,559
19 HITS EIS	1,868	0.1034%	7,250	0	7,250	0	7,250
20 HITS Radio	1,842	0.1019%	7,149	0	7,149	0	7,149
21 HITS Project Mgt Office	355	0.0196%	1,378	0	1,378	0	1,378
22 Office Business Opportunity	2,123	0.1175%	8,239	0	8,239	0	8,239
23 Mayor	4,530	0.2507%	17,581	0	17,581	0	17,581
24 Human Resources	71,514	3.9570%	277,547	0	277,547	0	277,547
25 Legal	4,661	0.2579%	18,089	0	18,089	0	18,089
26 City Controller's Office	4,086	0.2261%	15,858	0	15,858	0	15,858
27 Health Administration	8,075	0.4468%	31,339	0	31,339	894	32,233
28 Planning & Dev Admin	1,285	0.0711%	4,987	0	4,987	142	5,129
30 CIP Sal Rec PWE	1,696	0.0938%	6,582	0	6,582	188	6,770
31 HPD Police Records	1,843	0.1020%	7,153	0	7,153	204	7,357
32 General Services	34,433	1.9052%	133,635	0	133,635	3,810	137,445
33 HEC	7,827	0.4331%	30,377	0	30,377	866	31,243
35 Finance Public Fin	365	0.0202%	1,417	0	1,417	40	1,457
36 Finance Treasury	2,435	0.1347%	9,450	0	9,450	269	9,720
37 ARA Regulatory	1,763	0.0975%	6,842	0	6,842	195	7,037
38 City Secretary	960	0.0531%	3,726	0	3,726	106	3,832
39 City Council	12,127	0.6710%	47,065	0	47,065	1,342	48,407
40 Police	198,267	10.9704%	769,478	0	769,478	21,940	791,417
41 Dept of Neighborhoods	10,011	0.5539%	38,853	0	38,853	1,108	39,961
42 Fire	166,227	9.1976%	645,130	0	645,130	18,394	663,524
43 Municipal Court	31,001	1.7153%	120,315	0	120,315	3,430	123,746
44 Solid Waste	30,368	1.6803%	117,859	0	117,859	3,360	121,219
45 Houston Airport System (HAS)	102,357	5.6636%	397,249	0	397,249	11,327	408,576
46 Housing & Community Development	41,782	2.3119%	162,157	0	162,157	4,623	166,780

CITY OF HOUSTON, TEXAS
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Controller Fin Svcs Allocations

Dept:26 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Library	33,113	1.8322%	\$128,512	\$0	\$128,512	\$3,664	\$132,176
48 Parks & Recreation	108,343	5.9948%	420,481	0	420,481	11,989	432,470
49 Health & Human Services Department	105,268	5.8246%	408,547	0	408,547	11,649	420,196
50 Convention & Entertainment	6,730	0.3724%	26,119	0	26,119	745	26,864
51 Fleet Management	57,719	3.1937%	224,008	0	224,008	6,387	230,395
52 Planning & Development	5,119	0.2832%	19,867	0	19,867	566	20,433
53 General Debt	6,466	0.3578%	25,095	0	25,095	716	25,810
54 Finance Other	2,469	0.1366%	9,582	0	9,582	273	9,855
55 ARA-Insurance	806	0.0446%	3,128	0	3,128	89	3,217
56 ARA-BARC	10,240	0.5666%	39,742	0	39,742	1,133	40,875
57 ARA Parking	19,988	1.1060%	77,574	0	77,574	2,212	79,786
58 ARA Other	21,689	1.2001%	84,175	0	84,175	2,400	86,575
59 IT Public Services	329	0.0182%	1,277	0	1,277	36	1,313
60 Legal Insurance	5,862	0.3244%	22,751	0	22,751	649	23,399
61 Legal Wkr Comp	301	0.0167%	1,168	0	1,168	33	1,201
62 Mayor Cable TV	1,465	0.0811%	5,686	0	5,686	162	5,848
63 Mayor other	11,108	0.6146%	43,110	0	43,110	1,229	44,340
64 TIRZ	336	0.0186%	1,304	0	1,304	37	1,341
65 HR Health Benefits	131,925	7.2996%	512,003	0	512,003	14,598	526,602
66 HR Long Term Disability	71	0.0039%	276	0	276	8	283
67 PWE Bldg Insp	36,145	2.0000%	140,279	0	140,279	4,000	144,279
68 PWE Stormwater	13,232	0.7321%	51,354	0	51,354	1,464	52,818
69 PWE DDSR	42,876	2.3724%	166,403	0	166,403	4,745	171,147
70 PWE Water & Sewer	206,673	11.4355%	802,102	0	802,102	22,870	824,971
72 PWE Other	72,366	4.0041%	280,854	0	280,854	8,008	288,862
74 CIP S/R Planning	679	0.0376%	2,635	0	2,635	75	2,710
75 CIP Sal Rec RE	1,843	0.1020%	7,153	0	7,153	204	7,357
76 CIP S/R Engrg	22,188	1.2277%	86,112	0	86,112	2,455	88,567
77 CIP S/R Constr	11,050	0.6114%	42,885	0	42,885	1,223	44,108
78 CIP S/R Eng/Const	1,279	0.0708%	4,964	0	4,964	142	5,105
79 CIP S/R Geo/Env	3,018	0.1670%	11,713	0	11,713	334	12,047
80 CIP S/R Other	2,418	0.1338%	9,384	0	9,384	268	9,652
81 CIP S/R GSD	7,527	0.4165%	29,212	0	29,212	833	30,045
92 Hurricane Ike Aid & Recovery	121	0.0067%	470	0	470	13	483
93 ARRA Reimbursement Fund	317	0.0175%	1,230	0	1,230	35	1,265
94 HR-W.C.	14,954	0.8274%	58,037	0	58,037	1,655	59,692
95 HITS Other	30,540	1.6898%	118,526	0	118,526	3,379	121,906

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Controller Fin Svcs Allocations

Dept:26 City Controller's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,807,291	100.0000%	7,014,129	0	7,014,129	182,517	7,196,646
Direct Bills					0		0
Total					\$7,014,129		\$7,196,646

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:26 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
0 Direct Billed	\$0	\$0	\$0
3 Non-Departmental-Gen Gov	188,590	0	188,590
4 Finance Dir Office	5,480	0	5,480
5 Finance Budget	1,719	0	1,719
6 Finance City Council	2,713	0	2,713
7 Finance General Accounting	3,171	0	3,171
8 Finance Internal Control	1,129	0	1,129
9 Finance Grants	1,739	0	1,739
10 Finance Perform Mgmnt	3,113	0	3,113
11 Finance Business Svcs	4,056	0	4,056
12 Finance Strategic Purchasing	2,849	0	2,849
13 ARA Director Office	4,921	0	4,921
14 ARA Admin Svcs	2,849	0	2,849
15 ARA Operations	23,562	0	23,562
16 ARA Payroll Services	3,551	0	3,551
17 HITS CIO	6,706	0	6,706
18 HITS EAS	3,559	0	3,559
19 HITS EIS	7,250	0	7,250
20 HITS Radio	7,149	0	7,149
21 HITS Project Mgt Office	1,378	0	1,378
22 Office Business Opportunity	8,239	0	8,239
23 Mayor	17,581	0	17,581
24 Human Resources	277,547	0	277,547
25 Legal	18,089	0	18,089
26 City Controller's Office	15,858	0	15,858
27 Health Administration	32,233	0	32,233
28 Planning & Dev Admin	5,129	0	5,129
30 CIP Sal Rec PWE	6,770	0	6,770
31 HPD Police Records	7,357	0	7,357
32 General Services	137,445	0	137,445
33 HEC	31,243	0	31,243
35 Finance Public Fin	1,457	0	1,457
36 Finance Treasury	9,720	0	9,720
37 ARA Regulatory	7,037	0	7,037
38 City Secretary	3,832	0	3,832
39 City Council	48,407	0	48,407
40 Police	791,417	0	791,417
41 Dept of Neighborhoods	39,961	0	39,961
42 Fire	663,524	0	663,524
43 Municipal Court	123,746	0	123,746
44 Solid Waste	121,219	0	121,219

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:26 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
45 Houston Airport System (HAS)	\$408,576	\$0	\$408,576
46 Housing & Community Development	166,780	0	166,780
47 Library	132,176	0	132,176
48 Parks & Recreation	432,470	0	432,470
49 Health & Human Services Department	420,196	0	420,196
50 Convention & Entertainment	26,864	0	26,864
51 Fleet Management	230,395	0	230,395
52 Planning & Development	20,433	0	20,433
53 General Debt	25,810	0	25,810
54 Finance Other	9,855	0	9,855
55 ARA-Insurance	3,217	0	3,217
56 ARA-BARC	40,875	0	40,875
57 ARA Parking	79,786	0	79,786
58 ARA Other	86,575	0	86,575
59 IT Public Services	1,313	0	1,313
60 Legal Insurance	23,399	0	23,399
61 Legal Wkr Comp	1,201	0	1,201
62 Mayor Cable TV	5,848	0	5,848
63 Mayor other	44,340	0	44,340
64 TIRZ	1,341	0	1,341
65 HR Health Benefits	526,602	0	526,602
66 HR Long Term Disability	283	0	283
67 PWE Bldg Insp	144,279	0	144,279
68 PWE Stormwater	52,818	0	52,818
69 PWE DDSR	171,147	0	171,147
70 PWE Water & Sewer	824,971	0	824,971
72 PWE Other	288,862	0	288,862
74 CIP S/R Planning	2,710	0	2,710
75 CIP Sal Rec RE	7,357	0	7,357
76 CIP S/R Engrg	88,567	0	88,567
77 CIP S/R Constr	44,108	0	44,108
78 CIP S/R Eng/Const	5,105	0	5,105
79 CIP S/R Geo/Env	12,047	0	12,047
80 CIP S/R Other	9,652	0	9,652
81 CIP S/R GSD	30,045	0	30,045
92 Hurricane Ike Aid & Recovery	483	0	483
93 ARRA Reimbursement Fund	1,265	0	1,265
94 HR-W.C.	59,692	0	59,692
95 HITS Other	121,906	0	121,906

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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Allocation Summary

Dept:26 City Controller's Office

Department	Controller Fin Svcs	Controller Treasury	Total
<hr/>			
Total	<u>\$7,196,646</u>	<u>\$0</u>	<u>\$7,196,646</u>

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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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A. Department Costs

Dept:27 Health Administration

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:27 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	175,693	701	176,394
3 Memberships	7,871	31	7,902
3 Accounting & Consult	5,606	23	5,629
3 Other Misc	6,252	26	6,279
Subtotal - Non-Departmental-Gen Gov	195,422	782	196,204
5 Budget	8,422	773	9,195
Subtotal - Finance Budget	8,422	773	9,195
7 Gen Acctng	4,581	367	4,948
7 Fixed Assets	21,082	1,663	22,746
7 Auditing Svcs	8,049	0	8,049
7 Fin Operations	5,218	308	5,526
Subtotal - Finance General Accounting	38,930	2,338	41,268
8 I. C. Auditing	2,896	331	3,228
Subtotal - Finance Internal Control	2,896	331	3,228
10 Perf Mgt Svcs	3,932	236	4,168
Subtotal - Finance Perform Mgmnt	3,932	236	4,168
11 Fin Business Svcs	1,831	144	1,975
Subtotal - Finance Business Svcs	1,831	144	1,975
12 Purchasing	25,961	2,539	28,499
Subtotal - Finance Strategic Purch	25,961	2,539	28,499
15 Property	21,630	1,521	23,151
15 Records	2,656	231	2,888
Subtotal - ARA Operations	24,286	1,753	26,039
16 Payroll Svcs	17,808	1,130	18,938

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:27 Health Administration

Department	First Incoming	Second Incoming	Health Admin
Subtotal - ARA Payroll Services	\$17,808	\$1,130	\$18,938
19 NW Data	126,125	8,634	134,759
19 NW Voice	66,478	4,241	70,720
19 Enterprise Optns	21,131	1,317	22,448
Subtotal - HITS EIS	213,734	14,193	227,927
20 IT Radio Svcs	31,929	1,574	33,503
Subtotal - HITS Radio	31,929	1,574	33,503
21 IT Proj Mgt	5,763	279	6,042
Subtotal - HITS Project Mgt Office	5,763	279	6,042
22 Cert/SBDD	5,498	73	5,571
22 Vendor/External Affairs	1,070	14	1,085
Subtotal - Office Business Opportunity	6,569	87	6,656
23 City Mayor Admin	11,439	1,209	12,648
Subtotal - Mayor	11,439	1,209	12,648
24 Personnel Svcs	6,676	190	6,866
Subtotal - Human Resources	6,676	190	6,866
25 Legal Svcs	257,405	48,033	305,439
Subtotal - Legal	257,405	48,033	305,439
26 Controller Fin Svcs	31,339	894	32,233
Subtotal - City Controller's Office	31,339	894	32,233
32 Real Estate	0	409,787	409,787
Subtotal - General Services	0	409,787	409,787
Total Incoming	997,645	486,272	1,483,918
C. Total Allocated		\$13,815,892	\$13,815,892
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Health Admin Allocations

Dept:27 Health Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Health & Human Services Department	100	100.0000%	\$13,329,620	\$0	\$13,329,620	\$486,272	\$13,815,892
Subtotal	100	100.0000%	13,329,620	0	13,329,620	486,272	13,815,892
Direct Bills					0		0
Total					\$13,329,620		\$13,815,892

Basis Units: Direct allocation to Health & Human Svcs

Source: Direct Allocation

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FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:27 Health Administration

Department	Health Admin	Total
<hr/>		
0 Direct Billed	\$0	\$0
49 Health & Human Services Department	13,815,892	13,815,892
Total	<u><u>\$13,815,892</u></u>	<u><u>\$13,815,892</u></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 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

A. Department Costs

Dept:28 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
<hr/>				
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
<hr/>				
Department Cost Total		1,785,245	0	1,785,245
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		1,785,245	0	1,785,245
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$1,785,245		\$1,785,245
		<hr/> <hr/>		

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

B. Incoming Costs - (Default Spread Salary%)

Dept:28 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	27,293	109	27,402
3 Memberships	1,223	5	1,228
3 Accounting & Consult	892	4	896
3 Other Misc	896	4	899
3 Walker Rent	722,745	2,884	725,629
Subtotal - Non-Departmental-Gen Gov	753,048	3,005	756,054
5 Budget	1,340	123	1,463
Subtotal - Finance Budget	1,340	123	1,463
7 Gen Acctng	729	58	787
7 Fixed Assets	1,286	101	1,388
7 Auditing Svcs	1,281	0	1,281
7 Fin Operations	747	44	792
Subtotal - Finance General Accounting	4,043	204	4,247
8 I. C. Auditing	415	47	462
Subtotal - Finance Internal Control	415	47	462
10 Perf Mgt Svcs	563	34	597
Subtotal - Finance Perform Mgmnt	563	34	597
11 Fin Business Svcs	262	21	283
Subtotal - Finance Business Svcs	262	21	283
12 Purchasing	7,254	709	7,963
Subtotal - Finance Strategic Purch	7,254	709	7,963
15 Mailroom	10,413	973	11,386
15 Property	1,320	93	1,412
15 Records	413	36	449
Subtotal - ARA Operations	12,145	1,102	13,247
16 Payroll Svcs	2,766	175	2,942

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Salary%)

Dept:28 Planning & Dev Admin

Department	First Incoming	Second Incoming	Planning Admin
Subtotal - ARA Payroll Services	\$2,766	\$175	\$2,942
18 Enterprise Appl	48,148	3,606	51,754
18 IT ERP	19,479	953	20,432
18 EGIS	35,449	1,968	37,418
Subtotal - HITS EAS	103,076	6,528	109,604
19 Client Svcs	13,266	948	14,214
19 NW Data	13,666	936	14,601
19 NW Voice	7,203	460	7,663
19 Enterprise Optns	3,363	210	3,572
Subtotal - HITS EIS	37,497	2,553	40,050
21 IT Proj Mgt	895	43	939
Subtotal - HITS Project Mgt Office	895	43	939
22 Cert/SBDD	854	11	866
22 Contract Compliance	1,663	25	1,688
22 Analytics & Reporting	829	11	840
22 Vendor/External Affairs	166	2	168
Subtotal - Office Business Opportunity	3,512	50	3,562
23 City Mayor Admin	1,777	188	1,965
Subtotal - Mayor	1,777	188	1,965
24 Personnel Svcs	1,037	30	1,067
Subtotal - Human Resources	1,037	30	1,067
25 Legal Svcs	546,018	101,890	647,909
Subtotal - Legal	546,018	101,890	647,909
26 Controller Fin Svcs	4,987	142	5,129
Subtotal - City Controller's Office	4,987	142	5,129
32 Real Estate	0	23,288	23,288
Subtotal - General Services	0	23,288	23,288
Total Incoming	1,489,875	140,133	1,630,008
C. Total Allocated		\$3,415,253	\$3,415,254
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Planning Admin Allocations

Dept:28 Planning & Dev Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Planning & Development	100	100.0000%	\$3,275,120	\$0	\$3,275,120	\$140,133	\$3,415,254
Subtotal	100	100.0000%	3,275,120	0	3,275,120	140,133	3,415,254
Direct Bills					0		0
Total					\$3,275,120		\$3,415,254

Basis Units: Direct allocation to Planning & Development

Source: Direct Allocation

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Allocation Summary

Dept:28 Planning & Dev Admin

Department	Planning Admin	Total
0 Direct Billed	\$0	\$0
52 Planning & Development	3,415,254	3,415,254
Total	<u><u>\$3,415,254</u></u>	<u><u>\$3,415,254</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.

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A. Department Costs

Dept:29 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
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B. Incoming Costs - (Default Spread Custom%)

Dept:29 PWE Administration Indirect

Department	First Incoming	Second Incoming	Adm-Exp	Adm FTE
15 Mailroom	\$86,297	\$8,067	\$47,182	\$47,182
15 3-1-1 Svcs	1,195,942	99,695	647,818	647,818
Subtotal - ARA Operations	1,282,239	107,761	695,000	695,000
18 Enterprise Appl	97,524	7,304	52,414	52,414
18 IT ERP	644,975	31,557	338,266	338,266
Subtotal - HITS EAS	742,499	38,861	390,680	390,680
19 Client Svcs	54,282	3,880	29,081	29,081
19 NW Data	428,077	29,306	228,691	228,691
19 NW Voice	225,631	14,396	120,013	120,013
Subtotal - HITS EIS	707,989	47,581	377,785	377,785
22 Contract Compliance	448,413	6,815	227,614	227,614
22 Analytics & Reporting	58,357	795	29,576	29,576
22 Dept Services	77,278	1,343	39,311	39,311
Subtotal - Office Business Opportunity	584,049	8,954	296,501	296,501
25 Legal Svcs	360,101	67,197	213,649	213,649
25 Inspector General	337,434	49,999	193,717	193,717
Subtotal - Legal	697,535	117,196	407,366	407,366
31 Records Mgt	0	165,120	82,560	82,560
Subtotal - HPD Police Records	0	165,120	82,560	82,560
32 In-House Renov	0	8,734	4,367	4,367
32 Real Estate	0	173,295	86,648	86,648
32 Building Svcs Reimb	0	26,389	13,194	13,194
Subtotal - General Services	0	208,417	104,209	104,209
Total Incoming	4,014,312	693,891	2,354,101	2,354,101
C. Total Allocated		\$4,708,203	\$2,354,101	\$2,354,101
			50.00%	50.00%

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Adm-Exp Allocations

Dept:29 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 CIP Sal Rec PWE	1,686,020	0.2769%	\$5,558	\$0	\$5,558	\$961	\$6,518
51 Fleet Management	8,926,973	1.4660%	29,426	0	29,426	5,086	34,512
67 PWE Bldg Insp	46,811,685	7.6877%	154,304	0	154,304	26,672	180,976
68 PWE Stormwater	36,728,828	6.0318%	121,068	0	121,068	20,927	141,995
69 PWE DDSR	54,697,199	8.9827%	180,297	0	180,297	31,165	211,462
70 PWE Water & Sewer	372,166,694	61.1195%	1,226,763	0	1,226,763	212,051	1,438,814
71 PWE Houston Transtar	2,226,754	0.3657%	7,340	0	7,340	1,269	8,609
72 PWE Other	46,814,658	7.6882%	154,314	0	154,314	26,674	180,988
73 Houston Permit Center	5,111,858	0.8395%	16,850	0	16,850	2,913	19,763
74 CIP S/R Planning	1,289,995	0.2119%	4,252	0	4,252	735	4,987
75 CIP Sal Rec RE	4,061,443	0.6670%	13,388	0	13,388	2,314	15,702
76 CIP S/R Engrg	10,980,230	1.8032%	36,194	0	36,194	6,256	42,450
77 CIP S/R Constr	10,439,780	1.7145%	34,412	0	34,412	5,948	40,361
78 CIP S/R Eng/Const	3,165,631	0.5199%	10,435	0	10,435	1,804	12,238
79 CIP S/R Geo/Env	1,244,183	0.2043%	4,101	0	4,101	709	4,810
80 CIP S/R Other	2,564,885	0.4212%	8,455	0	8,455	1,461	9,916
Subtotal	608,916,816	100.0000%	2,007,156	0	2,007,156	346,946	2,354,101
Direct Bills					0		0
Total					\$2,007,156		\$2,354,101

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Adm FTE Allocations

Dept:29 PWE Administration Indirect

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 CIP Sal Rec PWE	16.68	0.4174%	\$8,378	\$0	\$8,378	\$1,448	\$9,826
51 Fleet Management	44.98	1.1255%	22,591	0	22,591	3,905	26,496
67 PWE Bldg Insp	513.36	12.8458%	257,835	0	257,835	44,568	302,403
68 PWE Stormwater	377.72	9.4517%	189,710	0	189,710	32,792	222,502
69 PWE DDSR	505.22	12.6421%	253,747	0	253,747	43,861	297,608
70 PWE Water & Sewer	2,220.15	55.5547%	1,115,070	0	1,115,070	192,745	1,307,815
71 PWE Houston Transtar	7.99	0.1999%	4,013	0	4,013	694	4,707
72 PWE Other	13.64	0.3413%	6,851	0	6,851	1,184	8,035
73 Houston Permit Center	4.42	0.1106%	2,220	0	2,220	384	2,604
74 CIP S/R Planning	11.29	0.2825%	5,670	0	5,670	980	6,651
75 CIP Sal Rec RE	33.07	0.8275%	16,609	0	16,609	2,871	19,480
76 CIP S/R Engrg	99.80	2.4973%	50,125	0	50,125	8,664	58,789
77 CIP S/R Constr	105.41	2.6377%	52,942	0	52,942	9,151	62,093
78 CIP S/R Eng/Const	14.37	0.3596%	7,217	0	7,217	1,248	8,465
79 CIP S/R Geo/Env	10.96	0.2743%	5,505	0	5,505	952	6,456
80 CIP S/R Other	17.27	0.4321%	8,674	0	8,674	1,499	10,173
Subtotal	3,996.33	100.0000%	2,007,156	0	2,007,156	346,946	2,354,101
Direct Bills					0		0
Total					\$2,007,156		\$2,354,101

Basis Units: PWE FY2014 FTEs
Source: COH FTE Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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Allocation Summary

Dept:29 PWE Administration Indirect

Department	Adm-Exp	Adm FTE	Total
0 Direct Billed	\$0	\$0	\$0
30 CIP Sal Rec PWE	6,518	9,826	16,344
51 Fleet Management	34,512	26,496	61,008
67 PWE Bldg Insp	180,976	302,403	483,379
68 PWE Stormwater	141,995	222,502	364,497
69 PWE DDSR	211,462	297,608	509,070
70 PWE Water & Sewer	1,438,814	1,307,815	2,746,629
71 PWE Houston Transtar	8,609	4,707	13,315
72 PWE Other	180,988	8,035	189,023
73 Houston Permit Center	19,763	2,604	22,366
74 CIP S/R Planning	4,987	6,651	11,638
75 CIP Sal Rec RE	15,702	19,480	35,182
76 CIP S/R Engrg	42,450	58,789	101,239
77 CIP S/R Constr	40,361	62,093	102,454
78 CIP S/R Eng/Const	12,238	8,465	20,703
79 CIP S/R Geo/Env	4,810	6,456	11,266
80 CIP S/R Other	9,916	10,173	20,089
Total	\$2,354,101	\$2,354,101	\$4,708,203

**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.

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A. Department Costs

Dept:30 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 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Custom%)

Dept:30 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
3 Accounting & Consult	\$1,177	\$5	\$1,182
Subtotal - Non-Departmental-Gen Gov	1,177	5	1,182
5 Budget	1,769	162	1,931
Subtotal - Finance Budget	1,769	162	1,931
7 Gen Acctng	962	77	1,039
7 Auditing Svcs	1,690	0	1,690
7 Fin Operations	706	42	748
Subtotal - Finance General Accounting	3,358	119	3,477
10 Perf Mgt Svcs	532	32	564
Subtotal - Finance Perform Mgmnt	532	32	564
11 Fin Business Svcs	248	19	267
Subtotal - Finance Business Svcs	248	19	267
12 Purchasing	3,054	299	3,353
Subtotal - Finance Strategic Purch	3,054	299	3,353
15 Records	533	46	579
Subtotal - ARA Operations	533	46	579
16 Payroll Svcs	(24,492)	227	(24,265)
Subtotal - ARA Payroll Services	(24,492)	227	(24,265)
18 EGIS	28,879	1,604	30,483
Subtotal - HITS EAS	28,879	1,604	30,483
19 Enterprise Optns	4,438	277	4,715
Subtotal - HITS EIS	4,438	277	4,715
21 IT Proj Mgt	1,156	56	1,212
Subtotal - HITS Project Mgt Office	1,156	56	1,212
22 Cert/SBDD	1,103	15	1,117

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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B. Incoming Costs - (Default Spread Custom%)

Dept:30 CIP Sal Rec PWE

Department	First Incoming	Second Incoming	CIP Admin Svcs
22 Contract Compliance	\$(80,486)	\$0	\$(80,486)
22 Vendor/External Affairs	215	3	218
Subtotal - Office Business Opportunity	(79,169)	18	(79,151)
23 City Mayor Admin	2,294	242	2,537
Subtotal - Mayor	2,294	242	2,537
24 Selection	10,634	329	10,962
24 Personnel Svcs	1,339	38	1,377
Subtotal - Human Resources	11,973	367	12,339
26 Controller Fin Svcs	6,582	188	6,770
Subtotal - City Controller's Office	6,582	188	6,770
29 Adm-Exp	5,558	961	6,518
29 Adm FTE	8,378	1,448	9,826
Subtotal - PWE Administration Indirect	13,935	2,409	16,344
Total Incoming	(23,732)	6,068	(17,664)
C. Total Allocated		\$(17,664)	\$(17,664)
			(100.00)%

CITY OF HOUSTON, TEXAS
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CIP Admin Svcs Allocations

Dept:30 CIP Sal Rec PWE

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 CIP S/R Planning	11.29	3.8642%	\$(917)	\$0	\$(917)	\$234	\$(683)
75 CIP Sal Rec RE	33.07	11.3188%	(2,686)	0	(2,686)	687	(1,999)
76 CIP S/R Engrg	99.80	34.1582%	(8,106)	0	(8,106)	2,073	(6,034)
77 CIP S/R Constr	105.41	36.0783%	(8,562)	0	(8,562)	2,189	(6,373)
78 CIP S/R Eng/Const	14.37	4.9184%	(1,167)	0	(1,167)	298	(869)
79 CIP S/R Geo/Env	10.96	3.7512%	(890)	0	(890)	228	(663)
80 CIP S/R Other	17.27	5.9109%	(1,403)	0	(1,403)	359	(1,044)
Subtotal	292.17	100.0000%	(23,732)	0	(23,732)	6,068	(17,664)
Direct Bills					0		0
Total					\$(23,732)		\$(17,664)

Basis Units: Number of FTEs supported in CIP Cost Rec

Source: COH FTE Report

CITY OF HOUSTON, TEXAS
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Allocation Summary

Dept:30 CIP Sal Rec PWE

Department	CIP Admin Svcs	Total
0 Direct Billed	\$0	\$0
74 CIP S/R Planning	(683)	(683)
75 CIP Sal Rec RE	(1,999)	(1,999)
76 CIP S/R Engrg	(6,034)	(6,034)
77 CIP S/R Constr	(6,373)	(6,373)
78 CIP S/R Eng/Const	(869)	(869)
79 CIP S/R Geo/Env	(663)	(663)
80 CIP S/R Other	(1,044)	(1,044)
Total	<u>\$(17,664)</u>	<u>\$(17,664)</u>

CITY OF HOUSTON, TEXAS
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POLICE - RECORDS
NATURE AND EXTENT OF SERVICES

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

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
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A. Department Costs

Dept:31 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/>				

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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

Dept:31 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
3 Insurance Retirees	\$190,523	\$760	\$191,283
3 Memberships	8,725	35	8,760
3 Accounting & Consult	1,280	5	1,285
3 Other Misc	2,641	11	2,652
Subtotal - Non-Departmental-Gen Gov	203,168	811	203,980
5 Budget	1,922	176	2,099
Subtotal - Finance Budget	1,922	176	2,099
7 Gen Acctng	1,045	84	1,129
7 Auditing Svcs	1,837	0	1,837
7 Fin Operations	2,204	130	2,334
Subtotal - Finance General Accounting	5,086	214	5,300
8 I. C. Auditing	1,223	140	1,363
Subtotal - Finance Internal Control	1,223	140	1,363
10 Perf Mgt Svcs	1,661	100	1,760
Subtotal - Finance Perform Mgmnt	1,661	100	1,760
11 Fin Business Svcs	773	61	834
Subtotal - Finance Business Svcs	773	61	834
12 Purchasing	382	37	419
Subtotal - Finance Strategic Purch	382	37	419
15 Records	2,945	257	3,201
Subtotal - ARA Operations	2,945	257	3,201
16 Payroll Svcs	19,742	1,252	20,994
Subtotal - ARA Payroll Services	19,742	1,252	20,994
19 Enterprise Optns	4,823	301	5,123
Subtotal - HITS EIS	4,823	301	5,123
21 IT Proj Mgt	6,389	309	6,698

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

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

Dept:31 HPD Police Records

Department	First Incoming	Second Incoming	Records Mgt
Subtotal - HITS Project Mgt Office	\$6,389	\$309	\$6,698
22 Cert/SBDD	6,095	81	6,176
22 Vendor/External Affairs	1,187	16	1,202
Subtotal - Office Business Opportunity	7,282	97	7,379
23 City Mayor Admin	12,681	1,340	14,021
Subtotal - Mayor	12,681	1,340	14,021
24 Personnel Svcs	7,400	211	7,611
Subtotal - Human Resources	7,400	211	7,611
26 Controller Fin Svcs	7,153	204	7,357
Subtotal - City Controller's Office	7,153	204	7,357
Total Incoming	282,630	5,510	288,140
C. Total Allocated		\$5,552,039	\$5,552,039
			100.00%

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Records Mgt Allocations

Dept:31 HPD Police Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 Legal	1,320	14.8850%	\$825,600	\$0	\$825,600	\$0	\$825,600
29 PWE Administration Indirect	264	2.9770%	165,120	0	165,120	0	165,120
40 Police	288	3.2476%	180,131	0	180,131	218	180,349
42 Fire	60	0.6766%	37,527	0	37,527	45	37,573
96 Other	6,936	78.2138%	4,338,151	0	4,338,151	5,247	4,343,398
Subtotal	8,868	100.0000%	5,546,529	0	5,546,529	5,510	5,552,039
Direct Bills					0		0
Total					\$5,546,529		\$5,552,039

Basis Units: Number of reports issued per department

Source: Police Department Report

CITY OF HOUSTON, TEXAS
FY 2016 2 CFR PART 200 COST ALLOCATION PLAN

FY 2014
6/25/2015

Allocation Summary

Dept:31 HPD Police Records

Department	Records Mgt	Total
0 Direct Billed	\$0	\$0
25 Legal	825,600	825,600
29 PWE Administration Indirect	165,120	165,120
40 Police	180,349	180,349
42 Fire	37,573	37,573
96 Other	4,343,398	4,343,398
Total	\$5,552,039	\$5,552,039

**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 have 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
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6/25/2015

A. Department Costs

Dept:32 General Services

Description		Amount	General Admin	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
Personnel Costs										
Salaries	S1	10,774,628	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	106,030,027	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		141,628,365	191,199	150,644	16,648,010	11,599,839	112,449	1,806,528	(350,899)	664,588
Department Cost Total		158,058,935	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	(106,030,027)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(110,806,006)	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

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B. Incoming Costs - (Default Spread Salary%)

Dept:32 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
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	424,815	1,695	0	305,174	0	15,759	27,575	9,756	68,247
3 Memberships	19,031	76	0	13,672	0	706	1,235	437	3,057
3 Accounting & Consult	23,905	98	0	17,175	0	887	1,552	549	3,841
3 Other Misc	23,012	97	0	16,535	0	854	1,494	529	3,698
3 Walker Rent	141,156	563	0	101,402	0	5,236	9,162	3,242	22,677
Subtotal - Non-Departmental-Gen Gov	631,920	2,530	0	453,957	0	23,442	41,019	14,513	101,519
5 Budget	35,913	3,294	0	28,054	0	1,449	2,535	897	6,274
Subtotal - Finance Budget	35,913	3,294	0	28,054	0	1,449	2,535	897	6,274
7 Gen Acctng	19,533	1,566	0	15,097	0	780	1,364	483	3,376
7 Fixed Assets	6,049	477	0	4,670	0	241	422	149	1,044
7 Auditing Svcs	34,320	0	0	24,556	0	1,268	2,219	785	5,492
7 Fin Operations	66,178	3,904	0	50,145	0	2,589	4,531	1,603	11,214
Subtotal - Finance General Accounting	126,081	5,948	0	94,468	0	4,878	8,536	3,020	21,126
8 I. C. Auditing	10,661	1,220	0	8,501	0	439	768	272	1,901
Subtotal - Finance Internal Control	10,661	1,220	0	8,501	0	439	768	272	1,901
10 Perf Mgt Svcs	49,863	2,993	0	37,819	0	1,953	3,417	1,209	8,458
Subtotal - Finance Perform Mgmnt	49,863	2,993	0	37,819	0	1,953	3,417	1,209	8,458
11 Fin Business Svcs	23,219	1,823	0	17,918	0	925	1,619	573	4,007
Subtotal - Finance Business Svcs	23,219	1,823	0	17,918	0	925	1,619	573	4,007
12 Purchasing	440,948	43,123	0	346,359	0	17,886	31,296	11,073	77,457
Subtotal - Finance Strategic Purch	440,948	43,123	0	346,359	0	17,886	31,296	11,073	77,457
15 Mailroom	12,105	1,132	0	9,471	0	489	856	303	2,118

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B. Incoming Costs - (Default Spread Salary%)

Dept:32 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF
15 Property	\$6,206	\$436	\$0	\$4,753	\$0	\$245	\$429	\$152	\$1,063
15 Records	7,449	649	0	5,794	0	299	524	185	1,296
15 3-1-1 Svcs	12,130	1,011	0	9,403	0	486	850	301	2,103
Subtotal - ARA Operations	37,890	3,228	0	29,421	0	1,519	2,658	941	6,579
16 Payroll Svcs	49,936	3,168	0	37,997	0	1,962	3,433	1,215	8,497
Subtotal - ARA Payroll Services	49,936	3,168	0	37,997	0	1,962	3,433	1,215	8,497
18 Enterprise Appl	4,447	333	0	3,420	0	177	309	109	765
18 IT ERP	108,217	5,295	0	81,219	0	4,194	7,339	2,597	18,163
18 EGIS	1,442	80	0	1,089	0	56	98	35	244
Subtotal - HITS EAS	114,106	5,708	0	85,729	0	4,427	7,746	2,741	19,172
19 Client Svcs	23,184	1,657	0	17,774	0	918	1,606	568	3,975
19 NW Data	27,244	1,865	0	20,828	0	1,076	1,882	666	4,658
19 NW Voice	14,360	916	0	10,930	0	564	988	349	2,444
19 Enterprise Optns	90,105	5,617	0	68,491	0	3,537	6,189	2,190	15,317
Subtotal - HITS EIS	154,894	10,056	0	118,024	0	6,095	10,664	3,773	26,394
20 IT Radio Svcs	18,830	928	0	14,137	0	730	1,277	452	3,162
Subtotal - HITS Radio	18,830	928	0	14,137	0	730	1,277	452	3,162
21 IT Proj Mgt	16,161	782	0	12,123	0	626	1,095	388	2,711
Subtotal - HITS Project Mgt Office	16,161	782	0	12,123	0	626	1,095	388	2,711
22 Cert/SBDD	15,418	205	0	11,179	0	577	1,010	357	2,500
22 Contract Compliance	93,674	1,424	0	68,043	0	3,514	6,148	2,175	15,217
22 Analytics & Reporting	18,921	258	0	13,723	0	709	1,240	439	3,069
22 Dept Services	3,389	59	0	2,467	0	127	223	79	552
22 Vendor/External Affairs	3,001	40	0	2,176	0	112	197	70	487
Subtotal - Office Business Opportunity	134,404	1,985	0	97,588	0	5,039	8,818	3,120	21,824
23 City Mayor Admin	32,077	3,390	0	25,377	0	1,310	2,293	811	5,675
Subtotal - Mayor	32,077	3,390	0	25,377	0	1,310	2,293	811	5,675
24 Selection	17,303	535	0	12,763	0	659	1,153	408	2,854

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B. Incoming Costs - (Default Spread Salary%)

Dept:32 General Services

Department	First Incoming	Second Incoming	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non-GF
24 Personnel Svcs	\$18,719	\$534	\$0	\$13,776	\$0	\$711	\$1,245	\$440	\$3,081
Subtotal - Human Resources	36,022	1,068	0	26,538	0	1,370	2,398	848	5,935
25 Legal Svcs	113,220	21,127	0	96,127	0	4,964	8,686	3,073	21,497
25 Inspector General	43,413	6,433	0	35,665	0	1,842	3,223	1,140	7,976
Subtotal - Legal	156,632	27,560	0	131,792	0	6,806	11,908	4,213	29,473
26 Controller Fin Svcs	133,635	3,810	0	98,344	0	5,078	8,886	3,144	21,993
Subtotal - City Controller's Office	133,635	3,810	0	98,344	0	5,078	8,886	3,144	21,993
32 Design & Const	0	6,573	0	4,703	0	243	425	150	1,052
32 Building Svcs	0	698,201	0	499,572	0	25,797	45,140	15,971	111,720
32 Utilities	0	268,632	0	192,210	0	9,926	17,368	6,145	42,984
32 In-House Renov	0	400	0	286	0	15	26	9	64
32 Real Estate	0	71,325	0	51,034	0	2,635	4,611	1,632	11,413
Subtotal - General Services	0	1,045,132	0	747,805	0	38,616	67,570	23,907	167,233
Total Incoming	2,250,889	1,167,746	0	2,446,079	0	126,313	221,023	78,199	547,020
C. Total Allocated		\$50,671,565	\$150,644	\$30,984,567	\$11,599,839	\$827,930	\$3,020,847	\$109,308	\$3,978,429
			0.30%	61.15%	22.89%	1.63%	5.96%	0.22%	7.85%

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Design & Const Allocations

Dept:32 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Non-Departmental-Gen Gov	593,600	18.1540%	\$27,348	\$0	\$27,348	\$0	\$27,348
13 ARA Director Office	2,407	0.0736%	111	0	111	0	111
17 HITS CIO	1,560	0.0477%	72	0	72	0	72
24 Human Resources	1,979	0.0605%	91	0	91	0	91
32 General Services	142,672	4.3633%	6,573	0	6,573	0	6,573
33 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
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Building Svcs Allocations

Dept:32 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	53,744	0.2584%	\$77,902	\$0	\$77,902	\$0	\$77,902
13 ARA Director Office	180,049	0.8656%	260,983	0	260,983	0	260,983
17 HITS CIO	94,749	0.4555%	137,340	0	137,340	0	137,340
23 Mayor	122,383	0.5884%	177,395	0	177,395	0	177,395
25 Legal	214,206	1.0299%	310,494	0	310,494	0	310,494
26 City Controller's Office	78,989	0.3798%	114,495	0	114,495	0	114,495
32 General Services	481,681	2.3158%	698,201	0	698,201	0	698,201
33 HEC	160,083	0.7696%	232,042	0	232,042	6,833	238,875
38 City Secretary	18,568	0.0893%	26,914	0	26,914	793	27,707
39 City Council	66,052	0.3176%	95,743	0	95,743	2,820	98,563
40 Police	8,667,545	41.6719%	12,563,688	0	12,563,688	369,990	12,933,678
41 Dept of Neighborhoods	14,875	0.0715%	21,561	0	21,561	635	22,196
42 Fire	3,564,437	17.1372%	5,166,685	0	5,166,685	152,154	5,318,839
43 Municipal Court	348,575	1.6759%	505,263	0	505,263	14,880	520,142
47 Library	3,527,840	16.9612%	5,113,637	0	5,113,637	150,592	5,264,230
48 Parks & Recreation	108,772	0.5230%	157,666	0	157,666	4,643	162,309
49 Health & Human Services Department	3,024,980	14.5435%	4,384,737	0	4,384,737	129,127	4,513,864
50 Convention & Entertainment	31,824	0.1530%	46,129	0	46,129	1,358	47,488
51 Fleet Management	13,088	0.0629%	18,971	0	18,971	559	19,530
62 Mayor Cable TV	27,031	0.1300%	39,182	0	39,182	1,154	40,336
Subtotal	20,799,471	100.0000%	30,149,029	0	30,149,029	835,538	30,984,567
Direct Bills					0		0
Total					\$30,149,029		\$30,984,567

Basis Units: GSD expenditures per department served

Source: GSD Report

CITY OF HOUSTON, TEXAS
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Utilities Allocations

Dept:32 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
13 ARA Director Office	131,824	0.8656%	100,413	0	100,413	0	100,413
17 HITS CIO	69,371	0.4555%	52,842	0	52,842	0	52,842
23 Mayor	89,604	0.5884%	68,253	0	68,253	0	68,253
25 Legal	156,832	1.0299%	119,463	0	119,463	0	119,463
26 City Controller's Office	57,832	0.3798%	44,052	0	44,052	0	44,052
32 General Services	352,664	2.3158%	268,632	0	268,632	0	268,632
33 HEC	117,205	0.7696%	89,278	0	89,278	0	89,278
38 City Secretary	13,595	0.0893%	10,356	0	10,356	0	10,356
39 City Council	48,360	0.3176%	36,837	0	36,837	0	36,837
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

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In-House Renov Allocations

Dept:32 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	12,702	0.2866%	\$2,249	\$0	\$2,249	\$0	\$2,249
29 PWE Administration Indirect	49,328	1.1129%	8,734	0	8,734	0	8,734
32 General Services	2,258	0.0509%	400	0	400	0	400
40 Police	1,698,305	38.3146%	300,687	0	300,687	16,775	317,462
42 Fire	2,540,719	57.3199%	449,837	0	449,837	25,095	474,933
43 Municipal Court	7,958	0.1795%	1,409	0	1,409	79	1,488
46 Housing & Community Development	2,934	0.0662%	519	0	519	29	548
47 Library	7,884	0.1779%	1,396	0	1,396	78	1,474
49 Health & Human Services Department	11,690	0.2637%	2,070	0	2,070	115	2,185
71 PWE Houston Transtar	98,749	2.2278%	17,484	0	17,484	975	18,459
Subtotal	4,432,527	100.0000%	784,784	0	784,784	43,146	827,930
Direct Bills					0		0
Total					\$784,784		\$827,930

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

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Real Estate Allocations

Dept:32 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 Finance Dir Office	57,235	0.7198%	\$21,200	\$0	\$21,200	\$0	\$21,200
12 Finance Strategic Purchasing	25,000	0.3144%	9,260	0	9,260	0	9,260
13 ARA Director Office	74,462	0.9364%	27,581	0	27,581	0	27,581
15 ARA Operations	22,273	0.2801%	8,250	0	8,250	0	8,250
17 HITS CIO	76,411	0.9610%	28,303	0	28,303	0	28,303
22 Office Business Opportunity	24,033	0.3022%	8,902	0	8,902	0	8,902
23 Mayor	148,536	1.8680%	55,019	0	55,019	0	55,019
24 Human Resources	65,059	0.8182%	24,098	0	24,098	0	24,098
25 Legal	186,158	2.3411%	68,955	0	68,955	0	68,955
26 City Controller's Office	42,391	0.5331%	15,702	0	15,702	0	15,702
27 Health Administration	1,106,310	13.9130%	409,787	0	409,787	0	409,787
28 Planning & Dev Admin	62,872	0.7907%	23,288	0	23,288	0	23,288
29 PWE Administration Indirect	467,848	5.8837%	173,295	0	173,295	0	173,295
32 General Services	192,558	2.4216%	71,325	0	71,325	0	71,325
33 HEC	132,000	1.6600%	48,894	0	48,894	1,845	50,739
40 Police	2,586,026	32.5221%	957,888	0	957,888	36,152	994,040
41 Dept of Neighborhoods	12,928	0.1626%	4,789	0	4,789	181	4,969
42 Fire	1,064,776	13.3907%	394,403	0	394,403	14,885	409,288
43 Municipal Court	137,219	1.7257%	50,827	0	50,827	1,918	52,745
44 Solid Waste	26,422	0.3323%	9,787	0	9,787	369	10,156
47 Library	1,052,557	13.2370%	389,877	0	389,877	14,715	404,591
48 Parks & Recreation	32,453	0.4081%	12,021	0	12,021	454	12,475
51 Fleet Management	11,376	0.1431%	4,214	0	4,214	159	4,373
56 ARA-BARC	47,319	0.5951%	17,527	0	17,527	662	18,189
57 ARA Parking	11,400	0.1434%	4,223	0	4,223	159	4,382
70 PWE Water & Sewer	7,280	0.0916%	2,697	0	2,697	102	2,798
71 PWE Houston Transtar	54,000	0.6791%	20,002	0	20,002	755	20,757
73 Houston Permit Center	187,000	2.3517%	69,267	0	69,267	2,614	71,881
96 Other	37,705	0.4742%	13,966	0	13,966	527	14,493
Subtotal	7,951,607	100.0000%	2,945,349	0	2,945,349	75,498	3,020,847
Direct Bills					0		0
Total					\$2,945,349		\$3,020,847

Basis Units: Total square footage maintained by GSD

Source: GSD Report

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Building Svcs Reimb Allocations

Dept:32 General Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 PWE Administration Indirect	586,148	31.9490%	\$26,389	\$0	\$26,389	\$0	\$26,389
57 ARA Parking	12,159	0.6627%	547	0	547	260	808
71 PWE Houston Transtar	355,581	19.3816%	16,008	0	16,008	7,608	23,616
73 Houston Permit Center	880,747	48.0067%	39,652	0	39,652	18,844	58,495
Subtotal	1,834,635	100.0000%	82,596	0	82,596	26,712	109,308
Direct Bills					0		0
Total					\$82,596		\$109,308

Basis Units: Dollar expenses/revenues
Source: GSD Report

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Allocation Summary

Dept:32 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	77,902	29,973	2,249	21,200	0	0	131,325
12 Finance Strategic Purchasing	0	0	0	0	9,260	0	0	9,260
13 ARA Director Office	111	260,983	100,413	0	27,581	0	0	389,088
15 ARA Operations	0	0	0	0	8,250	0	0	8,250
17 HITS CIO	72	137,340	52,842	0	28,303	0	0	218,556
22 Office Business Opportunity	0	0	0	0	8,902	0	0	8,902
23 Mayor	0	177,395	68,253	0	55,019	0	0	300,668
24 Human Resources	91	0	0	0	24,098	0	0	24,190
25 Legal	0	310,494	119,463	0	68,955	0	0	498,911
26 City Controller's Office	0	114,495	44,052	0	15,702	0	0	174,249
27 Health Administration	0	0	0	0	409,787	0	0	409,787
28 Planning & Dev Admin	0	0	0	0	23,288	0	0	23,288
29 PWE Administration Indirect	0	0	0	8,734	173,295	26,389	0	208,417
32 General Services	6,573	698,201	268,632	400	71,325	0	0	1,045,132
33 HEC	41	238,875	89,278	0	50,739	0	0	378,934
38 City Secretary	0	27,707	10,356	0	0	0	0	38,063
39 City Council	0	98,563	36,837	0	0	0	0	135,399
40 Police	15,144	12,933,678	4,833,879	317,462	994,040	0	0	19,094,203
41 Dept of Neighborhoods	0	22,196	8,296	0	4,969	0	0	35,462
42 Fire	7,953	5,318,839	1,987,882	474,933	409,288	0	0	8,198,895
43 Municipal Court	0	520,142	194,400	1,488	52,745	0	0	768,776
44 Solid Waste	8,327	0	0	0	10,156	0	0	18,484
46 Housing & Community Development	0	0	0	548	0	0	0	548
47 Library	16,191	5,264,230	1,967,471	1,474	404,591	0	0	7,653,957
48 Parks & Recreation	47,016	162,309	60,662	0	12,475	0	0	282,462
49 Health & Human Services Department	17,751	4,513,864	1,687,028	2,185	0	0	0	6,220,827
50 Convention & Entertainment	0	47,488	17,748	0	0	0	0	65,236
51 Fleet Management	127	19,530	7,300	0	4,373	0	0	31,329
56 ARA-BARC	0	0	0	0	18,189	0	0	18,189
57 ARA Parking	0	0	0	0	4,382	808	0	5,190
62 Mayor Cable TV	0	40,336	15,075	0	0	0	0	55,411
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	2,798	0	0	3,469
71 PWE Houston Transtar	33	0	0	18,459	20,757	23,616	0	62,865
72 PWE Other	3,117	0	0	0	0	0	0	3,117
73 Houston Permit Center	0	0	0	0	71,881	58,495	0	130,376
96 Other	0	0	0	0	14,493	0	0	14,493

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Allocation Summary

Dept:32 General Services

Department	Design & Const	Building Svcs	Utilities	In-House Renov	Real Estate	Building Svcs Reimb	Other Non- GF	Total
Total	\$150,644	\$30,984,567	\$11,599,839	\$827,930	\$3,020,847	\$109,308	\$0	\$46,693,135

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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.

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A. Department Costs

Dept:33 HEC

Description		Amount	General Admin	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<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

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A. Department Costs

Dept:33 HEC

Description		Amount	Fin Gen Acctg	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<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

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A. Department Costs

Dept:33 HEC

Description		Amount	City Council Svcs	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
<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

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
3 Accounting & Consult *	\$5,434	\$22	\$0	\$0	\$0	\$5,456	\$0	\$0	\$0	\$0
3 Other Misc *	0	0	0	0	0	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	5,434	22	0	0	0	5,456	0	0	0	0
5 Budget *	8,163	749	0	0	0	0	0	0	0	0
Subtotal - Finance Budget	8,163	749	0	0	0	0	0	0	0	0
7 Gen Acctng *	4,440	356	0	0	0	0	0	0	0	4,796
7 Fixed Assets *	60	5	0	0	0	0	0	0	0	65
7 Auditing Svcs *	7,801	0	0	0	0	0	0	0	0	7,801
7 Fin Operations *	10,055	593	0	0	0	0	0	0	0	0
Subtotal - Finance General Accounting	22,357	954	0	0	0	0	0	0	0	12,662
8 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
9 Grants *	1,638	160	0	0	0	0	0	0	1,798	0
Subtotal - Finance Grants	1,638	160	0	0	0	0	0	0	1,798	0
10 Perf Mgt Svcs *	7,576	455	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmnt	7,576	455	0	0	0	0	0	0	0	0
11 Fin Business Svcs *	3,528	277	0	0	0	0	0	0	0	0
Subtotal - Finance Business Svcs	3,528	277	0	0	0	0	0	0	0	0
12 Purchasing *	6,872	672	0	0	0	0	0	7,544	0	0
Subtotal - Finance Strategic Purch	6,872	672	0	0	0	0	0	7,544	0	0
15 Property *	62	4	0	0	0	0	0	0	0	0
15 Records *	7,787	678	0	0	0	0	0	0	0	0
15 3-1-1 Svcs *	380	32	0	0	0	0	411	0	0	0
Subtotal - ARA Operations	8,229	714	0	0	0	0	411	0	0	0
16 Payroll Svcs *	52,206	3,312	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	52,206	3,312	0	0	0	0	0	0	0	0
18 Enterprise Appl *	1,047	78	0	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
18 IT ERP *	\$28,136	\$1,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 EGIS	1,368	76	1,444	0	0	0	0	0	0	0
Subtotal - HITS EAS	30,552	1,531	1,444	0	0	0	0	0	0	0
19 Client Svcs *	4,009	287	0	0	0	0	0	0	0	0
19 NW Data *	42,564	2,914	0	0	0	0	0	0	0	0
19 NW Voice *	22,435	1,431	0	0	0	0	0	0	0	0
Subtotal - HITS EIS	69,007	4,632	0	0	0	0	0	0	0	0
20 IT Radio Svcs *	9,824	484	0	0	0	0	0	0	0	0
Subtotal - HITS Radio	9,824	484	0	0	0	0	0	0	0	0
21 IT Proj Mgt *	16,895	818	0	0	0	0	0	0	0	0
Subtotal - HITS Project Mgt Office	16,895	818	0	0	0	0	0	0	0	0
22 Cert/SBDD *	16,119	214	0	0	0	0	0	0	0	0
22 Analytics & Reporting	2,496	34	2,530	0	0	0	0	0	0	0
22 Vendor/External Affairs *	3,138	42	0	0	0	0	0	0	0	0
Subtotal - Office Business Opportunity	21,753	290	2,530	0	0	0	0	0	0	0
23 City Mayor Admin *	33,535	3,544	0	0	0	0	0	0	0	0
Subtotal - Mayor	33,535	3,544	0	0	0	0	0	0	0	0
24 Selection *	15,680	485	0	0	0	0	0	0	0	0
24 Personnel Svcs *	19,570	558	0	0	0	0	0	0	0	0
Subtotal - Human Resources	35,250	1,043	0	0	0	0	0	0	0	0
25 Legal Svcs *	126,283	23,565	0	149,849	0	0	0	0	0	0
25 Inspector General *	25,653	3,801	0	0	29,454	0	0	0	0	0
Subtotal - Legal	151,936	27,366	0	149,849	29,454	0	0	0	0	0
26 Controller Fin Svcs *	30,377	866	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	30,377	866	0	0	0	0	0	0	0	0
32 Design & Const	41	0	41	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg
32 Building Svcs *	\$232,042	\$6,833	\$238,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Utilities *	89,278	0	89,278	0	0	0	0	0	0	0
32 Real Estate *	48,894	1,845	50,739	0	0	0	0	0	0	0
Subtotal - General Services	370,255	8,679	378,934	0	0	0	0	0	0	0
Total Incoming	885,387	56,568	382,908	149,849	29,454	5,456	411	7,544	1,798	12,662
C. Total Allocated		\$941,956	\$382,908	\$149,849	\$29,454	\$5,456	\$411	\$7,544	\$1,798	\$12,662
			40.65%	15.91%	3.13%	0.58%	0.04%	0.80%	0.19%	1.34%

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
3 Accounting & Consult *	\$5,434	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Other Misc *	0	0	0	0	0	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	5,434	22	0	0	0	0	0	0	0	0
5 Budget *	8,163	749	8,912	0	0	0	0	0	0	0
Subtotal - Finance Budget	8,163	749	8,912	0	0	0	0	0	0	0
7 Gen Acctng *	4,440	356	0	0	0	0	0	0	0	0
7 Fixed Assets *	60	5	0	0	0	0	0	0	0	0
7 Auditing Svcs *	7,801	0	0	0	0	0	0	0	0	0
7 Fin Operations *	10,055	593	0	0	0	0	0	0	0	0
Subtotal - Finance General Accounting	22,357	954	0	0	0	0	0	0	0	0
8 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
9 Grants *	1,638	160	0	0	0	0	0	0	0	0
Subtotal - Finance Grants	1,638	160	0	0	0	0	0	0	0	0
10 Perf Mgt Svcs *	7,576	455	0	0	0	0	0	0	0	0
Subtotal - Finance Perform Mgmnt	7,576	455	0	0	0	0	0	0	0	0
11 Fin Business Svcs *	3,528	277	0	0	0	0	0	0	0	0
Subtotal - Finance Business Svcs	3,528	277	0	0	0	0	0	0	0	0
12 Purchasing *	6,872	672	0	0	0	0	0	0	0	0
Subtotal - Finance Strategic Purch	6,872	672	0	0	0	0	0	0	0	0
15 Property *	62	4	0	0	0	0	0	0	0	0
15 Records *	7,787	678	0	0	0	0	0	0	0	0
15 3-1-1 Svcs *	380	32	0	0	0	0	0	0	0	0
Subtotal - ARA Operations	8,229	714	0	0	0	0	0	0	0	0
16 Payroll Svcs *	52,206	3,312	0	0	0	0	0	0	0	0
Subtotal - ARA Payroll Services	52,206	3,312	0	0	0	0	0	0	0	0
18 Enterprise Appl *	1,047	78	0	1,126	0	0	0	0	0	0

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
18 IT ERP *	\$28,136	\$1,377	\$0	\$29,513	\$0	\$0	\$0	\$0	\$0	\$0
18 EGIS	1,368	76	0	0	0	0	0	0	0	0
Subtotal - HITS EAS	30,552	1,531	0	30,639	0	0	0	0	0	0
19 Client Svcs *	4,009	287	0	0	4,295	0	0	0	0	0
19 NW Data *	42,564	2,914	0	0	45,478	0	0	0	0	0
19 NW Voice *	22,435	1,431	0	0	23,866	0	0	0	0	0
Subtotal - HITS EIS	69,007	4,632	0	0	73,639	0	0	0	0	0
20 IT Radio Svcs *	9,824	484	0	0	10,309	0	0	0	0	0
Subtotal - HITS Radio	9,824	484	0	0	10,309	0	0	0	0	0
21 IT Proj Mgt *	16,895	818	0	0	17,713	0	0	0	0	0
Subtotal - HITS Project Mgt Office	16,895	818	0	0	17,713	0	0	0	0	0
22 Cert/SBDD *	16,119	214	0	0	0	16,333	0	0	0	0
22 Analytics & Reporting	2,496	34	0	0	0	0	0	0	0	0
22 Vendor/External Affairs *	3,138	42	0	0	0	3,180	0	0	0	0
Subtotal - Office Business Opportunity	21,753	290	0	0	0	19,513	0	0	0	0
23 City Mayor Admin *	33,535	3,544	0	0	0	0	37,079	0	0	0
Subtotal - Mayor	33,535	3,544	0	0	0	0	37,079	0	0	0
24 Selection *	15,680	485	0	0	0	0	0	16,165	0	0
24 Personnel Svcs *	19,570	558	0	0	0	0	0	20,128	0	0
Subtotal - Human Resources	35,250	1,043	0	0	0	0	0	36,293	0	0
25 Legal Svcs *	126,283	23,565	0	0	0	0	0	0	0	0
25 Inspector General *	25,653	3,801	0	0	0	0	0	0	0	0
Subtotal - Legal	151,936	27,366	0	0	0	0	0	0	0	0
26 Controller Fin Svcs *	30,377	866	0	0	0	0	0	0	0	0
Subtotal - City Controller's Office	30,377	866	0	0	0	0	0	0	0	0
32 Design & Const	41	0	0	0	0	0	0	0	0	0

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	Fin Office Budget	IT Admin & Apps	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs
32 Building Svcs *	\$232,042	\$6,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 Utilities *	89,278	0	0	0	0	0	0	0	0	0
32 Real Estate *	48,894	1,845	0	0	0	0	0	0	0	0
Subtotal - General Services	370,255	8,679	0	0	0	0	0	0	0	0
Total Incoming	885,387	56,568	8,912	30,639	101,660	19,513	37,079	36,293	0	0
C. Total Allocated		\$941,956	\$8,912	\$30,639	\$101,660	\$19,513	\$37,079	\$36,293	\$0	\$0
			0.95%	3.25%	10.79%	2.07%	3.94%	3.85%		

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
3 Accounting & Consult *	\$5,434	\$22	\$0	\$0	\$0	\$0	\$0
3 Other Misc *	0	0	0	0	0	0	0
Subtotal - Non-Departmental-Gen Gov	5,434	22	0	0	0	0	0
5 Budget *	8,163	749	0	0	0	0	0
Subtotal - Finance Budget	8,163	749	0	0	0	0	0
7 Gen Acctng *	4,440	356	0	0	0	0	0
7 Fixed Assets *	60	5	0	0	0	0	0
7 Auditing Svcs *	7,801	0	0	0	0	0	0
7 Fin Operations *	10,055	593	0	10,649	0	0	0
Subtotal - Finance General Accounting	22,357	954	0	10,649	0	0	0
8 I. C. Auditing	0	0	0	0	0	0	0
Subtotal - Finance Internal Control	0	0	0	0	0	0	0
9 Grants *	1,638	160	0	0	0	0	0
Subtotal - Finance Grants	1,638	160	0	0	0	0	0
10 Perf Mgt Svcs *	7,576	455	0	8,031	0	0	0
Subtotal - Finance Perform Mgmnt	7,576	455	0	8,031	0	0	0
11 Fin Business Svcs *	3,528	277	0	0	3,805	0	0
Subtotal - Finance Business Svcs	3,528	277	0	0	3,805	0	0
12 Purchasing *	6,872	672	0	0	0	0	0
Subtotal - Finance Strategic Purch	6,872	672	0	0	0	0	0
15 Property *	62	4	0	0	0	0	66
15 Records *	7,787	678	0	0	0	0	8,466
15 3-1-1 Svcs *	380	32	0	0	0	0	0
Subtotal - ARA Operations	8,229	714	0	0	0	0	8,532
16 Payroll Svcs *	52,206	3,312	0	0	0	55,518	0
Subtotal - ARA Payroll Services	52,206	3,312	0	0	0	55,518	0
18 Enterprise Appl *	1,047	78	0	0	0	0	0

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
18 IT ERP *	\$28,136	\$1,377	\$0	\$0	\$0	\$0	\$0
18 EGIS	1,368	76	0	0	0	0	0
Subtotal - HITS EAS	30,552	1,531	0	0	0	0	0
19 Client Svcs *	4,009	287	0	0	0	0	0
19 NW Data *	42,564	2,914	0	0	0	0	0
19 NW Voice *	22,435	1,431	0	0	0	0	0
Subtotal - HITS EIS	69,007	4,632	0	0	0	0	0
20 IT Radio Svcs *	9,824	484	0	0	0	0	0
Subtotal - HITS Radio	9,824	484	0	0	0	0	0
21 IT Proj Mgt *	16,895	818	0	0	0	0	0
Subtotal - HITS Project Mgt Office	16,895	818	0	0	0	0	0
22 Cert/SBDD *	16,119	214	0	0	0	0	0
22 Analytics & Reporting	2,496	34	0	0	0	0	0
22 Vendor/External Affairs *	3,138	42	0	0	0	0	0
Subtotal - Office Business Opportunity	21,753	290	0	0	0	0	0
23 City Mayor Admin *	33,535	3,544	0	0	0	0	0
Subtotal - Mayor	33,535	3,544	0	0	0	0	0
24 Selection *	15,680	485	0	0	0	0	0
24 Personnel Svcs *	19,570	558	0	0	0	0	0
Subtotal - Human Resources	35,250	1,043	0	0	0	0	0
25 Legal Svcs *	126,283	23,565	0	0	0	0	0
25 Inspector General *	25,653	3,801	0	0	0	0	0
Subtotal - Legal	151,936	27,366	0	0	0	0	0
26 Controller Fin Svcs *	30,377	866	31,243	0	0	0	0
Subtotal - City Controller's Office	30,377	866	31,243	0	0	0	0
32 Design & Const	41	0	0	0	0	0	0

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B. Incoming Costs

Dept:33 HEC

Department	First Incoming	Second Incoming	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR	ARA Svcs
32 Building Svcs *	\$232,042	\$6,833	\$0	\$0	\$0	\$0	\$0
32 Utilities *	89,278	0	0	0	0	0	0
32 Real Estate *	48,894	1,845	0	0	0	0	0
Subtotal - General Services	370,255	8,679	0	0	0	0	0
Total Incoming	885,387	56,568	31,243	18,680	3,805	55,518	8,532
C. Total Allocated		\$941,956	\$31,243	\$18,680	\$3,805	\$55,518	\$8,532
			3.32%	1.98%	0.40%	5.89%	0.91%

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General Svcs Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 HEC-IT	28,269	21.4159%	\$80,121	\$0	\$80,121	\$1,882	\$82,003
84 HEC-911 Network	41,591	31.5083%	117,879	0	117,879	2,769	120,648
86 HEC-HFD	14,178	10.7409%	40,184	0	40,184	944	41,128
87 HEC-Harris County	6,171	4.6750%	17,490	0	17,490	411	17,901
88 HEC-Genl Svcs Dept	13,552	10.2667%	38,410	0	38,410	902	39,312
89 HEC-Homeland Security	2,977	2.2553%	8,438	0	8,438	198	8,636
90 HEC-Off of Emg Mgt	10,726	8.1258%	30,400	0	30,400	714	31,114
91 HEC-HPD	14,536	11.0121%	41,198	0	41,198	968	42,166
Subtotal	132,000	100.0000%	374,119	0	374,119	8,789	382,908
Direct Bills					0		0
Total					\$374,119		\$382,908

Basis Units: Square footage of occupants in HEC building

Source: GSD Report

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Legal 911 Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 HEC-911 Network	100	100.0000%	\$126,283	\$0	\$126,283	\$23,565	\$149,849
Subtotal	100	100.0000%	126,283	0	126,283	23,565	149,849
Direct Bills					0		0
Total					\$126,283		\$149,849
Basis Units: Direct allocation to HEC 911 Network							
Source: Direct Allocation							

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Legal OIG Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$534	\$0	\$534	\$79	\$613
84 HEC-911 Network	152.25	63.5275%	16,297	0	16,297	2,415	18,711
85 HEC-Police Call Talkers	75.04	31.3110%	8,032	0	8,032	1,190	9,222
90 HEC-Off of Emg Mgt	7.38	3.0794%	790	0	790	117	907
Subtotal	239.66	100.0000%	25,653	0	25,653	3,801	29,454
Direct Bills					0		0
Total					\$25,653		\$29,454

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

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Citywide Gen Gove Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$227	\$0	\$227	\$1	\$228
83 HEC-IT	5,027,783	20.9353%	1,138	0	1,138	5	1,142
84 HEC-911 Network	11,533,506	48.0246%	2,610	0	2,610	11	2,620
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,155	0	1,155	5	1,159
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	305	0	305	1	306
Subtotal	24,015,827	100.0000%	5,434	0	5,434	22	5,456
Direct Bills					0		0
Total					\$5,434		\$5,456

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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ARA 311 Allocations

Dept:33 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%	241	0	241	20	261
85 HEC-Police Call Talkers	75.04	31.3110%	119	0	119	10	129
90 HEC-Off of Emg Mgt	7.38	3.0794%	12	0	12	1	13
Subtotal	239.66	100.0000%	380	0	380	32	411
Direct Bills					0		0
Total					\$380		\$411

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

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ARA Purchasing Allocations

Dept:33 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	\$28	\$316
83 HEC-IT	5,027,783	20.9353%	1,439	0	1,439	141	1,579
84 HEC-911 Network	11,533,506	48.0246%	3,300	0	3,300	323	3,623
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,460	0	1,460	143	1,603
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	385	0	385	38	423
Subtotal	24,015,827	100.0000%	6,872	0	6,872	672	7,544
Direct Bills					0		0
Total					\$6,872		\$7,544

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Fin Grants Allocations

Dept:33 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	\$13	\$145
83 HEC-IT	5,027,783	40.2792%	660	0	660	65	724
85 HEC-Police Call Talkers	5,102,441	40.8773%	669	0	669	65	735
90 HEC-Off of Emg Mgt	1,346,892	10.7904%	177	0	177	17	194
Subtotal	12,482,321	100.0000%	1,638	0	1,638	160	1,798
Direct Bills					0		0
Total					\$1,638		\$1,798

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

Source: COH Expenditure Report

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Fin Gen Acctg Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$515	\$0	\$515	\$15	\$530
83 HEC-IT	5,027,783	20.9353%	2,575	0	2,575	76	2,651
84 HEC-911 Network	11,533,506	48.0246%	5,908	0	5,908	173	6,081
85 HEC-Police Call Talkers	5,102,441	21.2462%	2,614	0	2,614	77	2,690
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	690	0	690	20	710
Subtotal	24,015,827	100.0000%	12,302	0	12,302	361	12,662
Direct Bills					0		0
Total					\$12,302		\$12,662

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Fin Office Budget Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$342	\$0	\$342	\$31	\$373
83 HEC-IT	5,027,783	20.9353%	1,709	0	1,709	157	1,866
84 HEC-911 Network	11,533,506	48.0246%	3,920	0	3,920	360	4,280
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,734	0	1,734	159	1,894
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	458	0	458	42	500
Subtotal	24,015,827	100.0000%	8,163	0	8,163	749	8,912
Direct Bills					0		0
Total					\$8,163		\$8,912

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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IT Admin & Apps Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	8.0530%	\$2,350	\$0	\$2,350	\$117	\$2,467
83 HEC-IT	5,027,783	40.2792%	11,755	0	11,755	586	12,341
85 HEC-Police Call Talkers	5,102,441	40.8773%	11,930	0	11,930	595	12,524
90 HEC-Off of Emg Mgt	1,346,892	10.7904%	3,149	0	3,149	157	3,306
Subtotal	12,482,321	100.0000%	29,184	0	29,184	1,455	30,639
Direct Bills					0		0
Total					\$29,184		\$30,639

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

Source: COH Expenditure Report

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IT Infrastructure Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	5.7087%	\$5,465	\$0	\$5,465	\$339	\$5,804
85 HEC-Police Call Talkers	75.04	85.8483%	82,180	0	82,180	5,094	87,274
90 HEC-Off of Emg Mgt	7.38	8.4430%	8,082	0	8,082	501	8,583
Subtotal	87.41	100.0000%	95,727	0	95,727	5,934	101,660
Direct Bills					0		0
Total					\$95,727		\$101,660

Basis Units: Total number of HEC FTEs excl 911 network

Source: COH FTE Report

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Office Business Opp Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$401	\$0	\$401	\$5	\$406
84 HEC-911 Network	152.25	63.5275%	12,233	0	12,233	163	12,396
85 HEC-Police Call Talkers	75.04	31.3110%	6,030	0	6,030	80	6,110
90 HEC-Off of Emg Mgt	7.38	3.0794%	593	0	593	8	601
Subtotal	239.66	100.0000%	19,257	0	19,257	256	19,513
Direct Bills					0		0
Total					\$19,257		\$19,513

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

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Mayor's Office Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$1,404	\$0	\$1,404	\$148	\$1,552
83 HEC-IT	5,027,783	20.9353%	7,021	0	7,021	742	7,763
84 HEC-911 Network	11,533,506	48.0246%	16,105	0	16,105	1,702	17,807
85 HEC-Police Call Talkers	5,102,441	21.2462%	7,125	0	7,125	753	7,878
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	1,881	0	1,881	199	2,080
Subtotal	24,015,827	100.0000%	33,535	0	33,535	3,544	37,079
Direct Bills					0		0
Total					\$33,535		\$37,079

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Human Resources Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$734	\$0	\$734	\$22	\$756
84 HEC-911 Network	152.25	63.5275%	22,394	0	22,394	662	23,056
85 HEC-Police Call Talkers	75.04	31.3110%	11,037	0	11,037	326	11,364
90 HEC-Off of Emg Mgt	7.38	3.0794%	1,085	0	1,085	32	1,118
Subtotal	239.66	100.0000%	35,250	0	35,250	1,043	36,293
Direct Bills					0		0
Total					\$35,250		\$36,293

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

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City Sec Svcs Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$0	\$0	\$0	\$0	\$0
83 HEC-IT	5,027,783	20.9353%	0	0	0	0	0
84 HEC-911 Network	11,533,506	48.0246%	0	0	0	0	0
85 HEC-Police Call Talkers	5,102,441	21.2462%	0	0	0	0	0
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	0	0	0	0	0
Subtotal	24,015,827	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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City Council Svcs Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	4.99	2.0821%	\$0	\$0	\$0	\$0	\$0
84 HEC-911 Network	152.25	63.5275%	0	0	0	0	0
85 HEC-Police Call Talkers	75.04	31.3110%	0	0	0	0	0
90 HEC-Off of Emg Mgt	7.38	3.0794%	0	0	0	0	0
Subtotal	239.66	100.0000%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Total number of HEC FTEs

Source: COH FTE Report

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City Controller Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$1,271	\$0	\$1,271	\$36	\$1,308
83 HEC-IT	5,027,783	20.9353%	6,359	0	6,359	181	6,541
84 HEC-911 Network	11,533,506	48.0246%	14,588	0	14,588	416	15,004
85 HEC-Police Call Talkers	5,102,441	21.2462%	6,454	0	6,454	184	6,638
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	1,704	0	1,704	49	1,752
Subtotal	24,015,827	100.0000%	30,377	0	30,377	866	31,243
Direct Bills					0		0
Total					\$30,377		\$31,243

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Fin Operations Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$738	\$0	\$738	\$44	\$782
83 HEC-IT	5,027,783	20.9353%	3,691	0	3,691	219	3,911
84 HEC-911 Network	11,533,506	48.0246%	8,467	0	8,467	503	8,971
85 HEC-Police Call Talkers	5,102,441	21.2462%	3,746	0	3,746	223	3,969
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	989	0	989	59	1,048
Subtotal	24,015,827	100.0000%	17,632	0	17,632	1,048	18,680
Direct Bills					0		0
Total					\$17,632		\$18,680

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Fin Business Svcs Allocations

Dept:33 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	\$159
83 HEC-IT	5,027,783	20.9353%	739	0	739	58	797
84 HEC-911 Network	11,533,506	48.0246%	1,694	0	1,694	133	1,827
85 HEC-Police Call Talkers	5,102,441	21.2462%	750	0	750	59	808
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	198	0	198	16	213
Subtotal	24,015,827	100.0000%	3,528	0	3,528	277	3,805
Direct Bills					0		0
Total					\$3,528		\$3,805

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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ARA Ctrl PR Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	8.0530%	\$4,204	\$0	\$4,204	\$267	\$4,471
83 HEC-IT	5,027,783	40.2792%	21,028	0	21,028	1,334	22,362
85 HEC-Police Call Talkers	5,102,441	40.8773%	21,340	0	21,340	1,354	22,694
90 HEC-Off of Emg Mgt	1,346,892	10.7904%	5,633	0	5,633	357	5,991
Subtotal	12,482,321	100.0000%	52,206	0	52,206	3,312	55,518
Direct Bills					0		0
Total					\$52,206		\$55,518

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

Source: COH Expenditure Report

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ARA Svcs Allocations

Dept:33 HEC

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 HEC-Director	1,005,205	4.1856%	\$329	\$0	\$329	\$29	\$357
83 HEC-IT	5,027,783	20.9353%	1,643	0	1,643	143	1,786
84 HEC-911 Network	11,533,506	48.0246%	3,770	0	3,770	328	4,098
85 HEC-Police Call Talkers	5,102,441	21.2462%	1,668	0	1,668	145	1,813
90 HEC-Off of Emg Mgt	1,346,892	5.6084%	440	0	440	38	479
Subtotal	24,015,827	100.0000%	7,849	0	7,849	683	8,532
Direct Bills					0		0
Total					\$7,849		\$8,532

Basis Units: Total expenditures of HEC departments

Source: COH Expenditure Report

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Allocation Summary

Dept:33 HEC

Department	General Svcs	Legal 911	Legal OIG	Citywide Gen Gove	ARA 311	ARA Purchasing	Fin Grants	Fin Gen Acctg	Fin Office Budget	IT Admin & Apps
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	0	0	613	228	9	316	145	530	373	2,467
83 HEC-IT	82,003	0	0	1,142	0	1,579	724	2,651	1,866	12,341
84 HEC-911 Network	120,648	149,849	18,711	2,620	261	3,623	0	6,081	4,280	0
85 HEC-Police Call Talkers	0	0	9,222	1,159	129	1,603	735	2,690	1,894	12,524
86 HEC-HFD	41,128	0	0	0	0	0	0	0	0	0
87 HEC-Harris County	17,901	0	0	0	0	0	0	0	0	0
88 HEC-Genl Svcs Dept	39,312	0	0	0	0	0	0	0	0	0
89 HEC-Homeland Security	8,636	0	0	0	0	0	0	0	0	0
90 HEC-Off of Emg Mgt	31,114	0	907	306	13	423	194	710	500	3,306
91 HEC-HPD	42,166	0	0	0	0	0	0	0	0	0
Total	\$382,908	\$149,849	\$29,454	\$5,456	\$411	\$7,544	\$1,798	\$12,662	\$8,912	\$30,639

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Allocation Summary

Dept:33 HEC

Department	IT Infrastructure	Office Business Opp	Mayor's Office	Human Resources	City Sec Svcs	City Council Svcs	City Controller	Fin Operations	Fin Business Svcs	ARA Ctrl PR
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82 HEC-Director	5,804	406	1,552	756	0	0	1,308	782	159	4,471
83 HEC-IT	0	0	7,763	0	0	0	6,541	3,911	797	22,362
84 HEC-911 Network	0	12,396	17,807	23,056	0	0	15,004	8,971	1,827	0
85 HEC-Police Call Talkers	87,274	6,110	7,878	11,364	0	0	6,638	3,969	808	22,694
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	8,583	601	2,080	1,118	0	0	1,752	1,048	213	5,991
91 HEC-HPD	0	0	0	0	0	0	0	0	0	0
Total	\$101,660	\$19,513	\$37,079	\$36,293	\$0	\$0	\$31,243	\$18,680	\$3,805	\$55,518

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Allocation Summary

Dept:33 HEC

Department	ARA Svcs	Total
0 Direct Billed	\$0	\$0
82 HEC-Director	357	20,275
83 HEC-IT	1,786	145,466
84 HEC-911 Network	4,098	389,233
85 HEC-Police Call Talkers	1,813	178,503
86 HEC-HFD	0	41,128
87 HEC-Harris County	0	17,901
88 HEC-Genl Svcs Dept	0	39,312
89 HEC-Homeland Security	0	8,636
90 HEC-Off of Emg Mgt	479	59,336
91 HEC-HPD	0	42,166
Total	\$8,532	\$941,956

**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:34 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>

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B. Incoming Costs - (Default Spread Custom%)

Dept:34 PWE General Fund Credit

No Indirect Costs

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General Fund Credit Allocations

Dept:34 PWE General Fund Credit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 PWE Water & 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

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Allocation Summary

Dept:34 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>